

# Overview of the FY 26 Executive Budget

March 21, 2025



## Louisiana Legislative Fiscal Office

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# Louisiana Legislative Fiscal Office

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March 21, 2025

Members of the Louisiana Legislature:

## THIS DOCUMENT

For your consideration, the Louisiana Legislative Fiscal Office (LFO) prepares this document each year as a reference for use as you review the governor's executive budget recommendation and House Bill 1 (HB 1) Original. Historically referred to as "The Green Book," this document provides: a general overview of the revenue and economic outlook of the state; a high-level discussion of the contents and impacts of the governor's executive budget recommendations; highlights of specific issues that may be of interest to you as you evaluate and prioritize appropriations of the state's fiscal resources; and existing to recommended budget comparisons for each budget unit as well as an inventory of significant enhancements, reductions and means of financing substitutions. We have also provided expanded information detailing the governor's spending proposals for items traditionally appearing outside HB 1, such as appropriation recommendations for the Supplemental and Funds Bills, to the extent those measures have been identified.

The LFO works for you, the legislature and its committees. We strive to provide objective, non-partisan, and high-quality information and analysis of fiscal and budgetary issues. In addition to this analysis, the LFO has access to the state accounting system and other budgetary and state department resources to facilitate researching specific fiscal matters. If a fiscal or budget question arises, please feel free to contact either myself or any member of our staff for assistance. Reach us by phone at (225) 342-7233 or by e-mail. A full listing of LFO staff, agency assignments and e-mail addresses can be found at <https://lfo.louisiana.gov/staff>.

For an electronic version of this document, please visit the LFO website at <https://lfo.louisiana.gov/> and visit the *Publications* link to find *LFO Analysis of HB 1*. The current Official Revenue Estimate adopted by the Revenue Estimating Conference on December 19, 2024, can also be found by visiting the *Revenue and Economic Documents* link on the LFO home page. From there, simply look for the *Official Revenue Estimates* section.

## LOOKING AHEAD

The LFO will provide updated summary documents detailing changes made by amendment as HB 1 moves through the legislative process this session. Again, please do not hesitate to contact us at any time if you have questions or require additional information regarding the budget recommendation or other fiscal matters.

Sincerely,

Alan M. Boxberger

Legislative Fiscal Officer

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# TABLE OF CONTENTS

|  |           |
|--|-----------|
| <b>This Document</b> .....   | <b>3</b>  |
| <b>Looking Ahead</b> .....   | <b>3</b>  |
| <b>REVENUE OVERVIEW AND OUTLOOK</b> .....  | <b>8</b>  |
| Chart 1: Collections of Gross State General Fund Revenue by Fiscal Year .....                          | 9         |
| Chart 2: Percent of Gross State General Fund Revenue by Fiscal Year.....                               | 10        |
| Chart 3: Collections of Net State General Fund Revenue by Fiscal Year.....                             | 10        |
| <b>OVERVIEW OF THE EXECUTIVE BUDGET</b> .....  | <b>11</b> |
| <b>Statewide Recommendation</b> .....  | <b>11</b> |
| Table 1: Executive Budget (Statewide – All Appropriations).....  | 11        |
| <b>General Appropriation Recommendation</b> .....  | <b>11</b> |
| Table 2: Executive Budget (General Appropriations – HB 1 Only) .....                                   | 11        |
| <b>FY 25 Enacted VS. FY 26 Recommended</b> .....   | <b>12</b> |
| Table 3: FY 25 Enacted vs. FY 26 Recommended .....   | 12        |
| <b>STATUS OF THE STATE GENERAL FUND</b> .....  | <b>13</b> |
| <b>Statement of Fiscal Position</b> .....  | <b>13</b> |
| <b>State General Fund Status</b> .....   | <b>13</b> |
| Table 4: State General Fund Status .....   | 13        |
| <b>SUMMARY OF THE GOVERNOR’S EXECUTIVE BUDGET RECOMMENDATIONS</b> .                                    | <b>14</b> |
| <b>State General Fund</b> .....  | <b>14</b> |
| Table 5: Significant SGF Adjustments for FY 26 .....   | 14        |
| <b>Departmental Changes</b> .....  | <b>15</b> |
| Chart 4: SGF Change by Department .....  | 15        |
| Chart 5: SGF Change by Department (excluding Carry Forwards).....                                      | 16        |
| <b>Other Significant MOF Changes for FY 26</b> .....   | <b>17</b> |
| Table 8: Significant Statutory Dedications Adjustments for FY 26 .....                                 | 17        |
| <b>Expenditure Limit</b> .....   | <b>17</b> |
| <b>SUMMARY OF THE GOVERNOR’S OTHER SGF BUDGET PROPOSALS</b> .....                                      | <b>18</b> |
| <b>GOVERNOR’S SGF PROPOSALS - SURPLUS AND EXCESS</b> .....   | <b>18</b> |
| <b>FY 24 SURPLUS</b> .....   | <b>18</b> |
| Chart 6: Eligible Uses of Non-recurring Monies .....   | 18        |
| Table 9: Proposed Utilization of FY 24 Surplus .....   | 19        |
| <b>FY 25 PROJECTED EXCESS</b> .....  | <b>19</b> |
| Table 10: Utilization of FY 25 Excess .....  | 19        |
| <b>FY 26 BUDGET OVERVIEWS AND ISSUES</b> .....   | <b>20</b> |
| Table 11: Statewide Overviews and Highlights.....  | 20        |
| <b>Executive Order 24-11: Savings and Efficiencies</b> .....   | <b>21</b> |
| Table 12: Executive Order 24-11 Savings .....  | 21        |
| <b>01 – EXECUTIVE DEPARTMENT</b> .....   | <b>22</b> |
| <b>03 – DEPARTMENT OF VETERANS AFFAIRS</b> .....   | <b>23</b> |
| <b>04A – DEPARTMENT OF STATE</b> .....   | <b>24</b> |
| <b>04A-139 Secretary of state</b> .....  | <b>24</b> |
| <b>ISSUE: Statewide Voting System</b> .....  | <b>24</b> |
| Table 13: Excess SGF deposited into the Voting Technology Fund.....                                    | 25        |
| <b>ISSUE: Party Primary System; Act 17 of the 2024 1<sup>st</sup> ES; Act 640 of the 2024 RS</b> ..... | <b>25</b> |
| Table 14: Change in Projected Election Costs (FY 26 - FY 28).....                                      | 25        |
| <b>04B – DEPARTMENT OF JUSTICE</b> .....   | <b>27</b> |
| <b>04B-141 Office of the Attorney General</b> .....  | <b>27</b> |
| <b>ISSUE: PROJECT NOLA</b> .....   | <b>27</b> |
| <b>04F – DEPARTMENT OF AGRICULTURE &amp; FORESTRY</b> .....  | <b>28</b> |
| <b>04G – DEPARTMENT OF INSURANCE</b> .....   | <b>29</b> |
| <b>05 – DEPARTMENT OF ECONOMIC DEVELOPMENT</b> .....   | <b>30</b> |
| <b>05 – 250 Office of Economic Development</b> .....   | <b>30</b> |
| <b>ISSUE: FastStart Positions</b> .....  | <b>30</b> |

|   |           |
|---|-----------|
| ISSUE: Costs of Reorganization in LED.....  | 31        |
| Table 15: The Costs of Reorganization in LED.....   | 31        |
| ISSUE: Combining Agencies.....  | 31        |
| <b>07 – DEPARTMENT OF TRANSPORTATION AND DEVELOPMENT.....</b>                             | <b>32</b> |
| <b>08B – DPS&amp;C – PUBLIC SAFETY.....</b>   | <b>33</b> |
| <b>08C – DPS&amp;C – YOUTH SERVICES .....</b>   | <b>34</b> |
| 08-403 - Office of Juvenile Justice.....  | 34        |
| ISSUE: Reopening of the Jetson Center for Youth.....                                      | 34        |
| <b>09 – DEPARTMENT OF HEALTH .....</b>  | <b>35</b> |
| 09 – 306 Medical Vendor Payments .....  | 35        |
| Issue: Medicaid Outlook.....  | 36        |
| Federal Medical Assistance Percentage FMAP.....   | 36        |
| Hospital Directed Payments.....   | 36        |
| <b>10 – DEPARTMENT OF CHILDREN AND FAMILY SERVICES .....</b>                              | <b>37</b> |
| 10 – 360 office of Children and Family Services.....                                      | 37        |
| ISSUE: Temporary Assistance for Needy Families (TANF) .....                               | 37        |
| Table 16: TANF FY 25 Recommended Budget Allocation.....                                   | 38        |
| <b>11 – DEPARTMENT OF ENERGY AND NATURAL RESOURCES .....</b>                              | <b>39</b> |
| 11 – Energy and Natural Resources .....   | 39        |
| ISSUE: Oilfield Site Restoration.....   | 39        |
| Federal Funds .....   | 39        |
| ISSUE: Consolidation of Offices.....  | 40        |
| Table 17: Number of Oilfield Sites Plugged by Funding Type.....                           | 40        |
| Table 18: Energy and Natural Resources – Federal Grants (in Millions).....                | 41        |
| ISSUE: Federal Energy Grants .....  | 41        |
| <b>12 – DEPARTMENT OF REVENUE .....</b>   | <b>42</b> |
| <b>13 – DEPARTMENT OF ENVIRONMENTAL QUALITY.....</b>                                      | <b>43</b> |
| <b>16 – DEPARTMENT OF WILDLIFE AND FISHERIES.....</b>                                     | <b>44</b> |
| 16 – Wildlife and Fisheries .....   | 44        |
| ISSUE: Conservation Fund Revenue Shortfall.....   | 44        |
| <b>19A – HIGHER EDUCATION .....</b>   | <b>46</b> |
| 19A – Higher Education.....   | 46        |
| ISSUE: Taylor Opportunity Program for Students.....                                       | 46        |
| Table 19: TOPS Payments.....  | 47        |
| Table 20: TOPS Award Counts .....   | 47        |
| ISSUE: GO Grant Funding and Award .....   | 47        |
| Table 21: GO Grant Statistics .....   | 47        |
| ISSUE: M.J. Foster Promise Program .....  | 47        |
| Table 22: M.J. Foster Promise Program Awards .....  | 48        |
| ISSUE: Faculty Pay .....  | 48        |
| Table 23: SREB Average Salaries of Full-time Faculty 2020-21 .....                        | 48        |
| ISSUE: Higher Education Enrollment .....  | 48        |
| Table 24: Higher Education Enrollment by Institution.....                                 | 49        |
| Table 25: Higher Education Enrollment by Residency .....                                  | 50        |
| <b>19D – LOUISIANA DEPARTMENT OF EDUCATION.....</b>                                       | <b>51</b> |
| 19D – 678 State Activities .....  | 51        |
| ISSUE: Early Childhood Care and Education .....   | 51        |
| Table 26: CCAP Maximum Daily Reimbursement Rates for Regular Care.....                    | 52        |
| 19D – 681 Subgrantee Assistance.....  | 52        |
| ISSUE: Louisiana Giving All True Opportunity to Rise (LA GATOR) Scholarship Program ..... | 52        |
| Table 27: LA GATOR Award Amounts .....  | 53        |
| 19D – 695 Minimum Foundation Program.....   | 53        |
| ISSUE: Minimum Foundation Program .....   | 53        |
| ISSUE: Teacher and Support Worker Pay .....   | 53        |
| Table 28: SREB Average Teacher Salaries.....  | 54        |

|  |            |
|--|------------|
| <b>20 – OTHER REQUIREMENTS</b> .....                                 | <b>55</b>  |
| <b>20 – XXX Funds transfers</b> .....                                | <b>55</b>  |
| <b>ISSUE: SGF Transfers Executed in HB 1</b> .....                   | <b>55</b>  |
| Table 29: SGF Transfers to Select Funds FY 25 Compared to FY 26..... | 55         |
| <b>STATEWIDE BUDGET COMPARISON</b> .....                             | <b>56</b>  |
| <b>SIGNIFICANT BUDGET ADJUSTMENTS BY AGENCY</b> .....                | <b>89</b>  |
| <b>ACT 424 OF 2013 REPORT</b> .....                                  | <b>188</b> |
| Table 30: Health Care Act 424 Funding .....                          | 188        |
| Table 31A: HIED Act 424 Funding .....                                | 189        |
| Table 31B: HCSD Act 424 Funding .....                                | 189        |
| Table 31C: HIED and HCSD Act 424 Funding.....                        | 189        |
| <b>COMMON ACRONYMS</b> .....   | <b>190</b> |

# REVENUE OVERVIEW AND OUTLOOK

The December 19, 2024, Revenue Estimating Conference (REC) incorporated a base adjustment to the FY 26 forecast and the estimated impacts of any laws in effect on that date, which included the statutory components of the 2024 3<sup>rd</sup> ES that were in effect. The official forecast did not include any fiscal impacts related to the constitutional amendments since they were pending voter approval and not current law in effect at the time of the forecast.

The major components of the 2024 3<sup>rd</sup> ES that are now incorporated into the official forecast include the elimination of the corporate franchise tax, flat rates for corporate and personal income, increases in the standard deductions along with CPI growth, increase in the state sales tax rate and base adjustments to the various exemptions, exclusions, and credits to income and sales taxes. The forecast also includes increases to the SGF through major fund transfers and lower program caps accomplished statutorily, including 60% of vehicle sales tax in excess of \$40 M transferring to the State General Fund (SGF or collections net of dedicated revenue) in FY 26 and FY 27 as well as lower caps on film production credits, historic rehabilitation credits and the elimination of the Quality Jobs program.

The base revenue adjustment, informed by actual FY 24 figures and current economic conditions combined with major fundamental policy changes, resulted in a FY 26 decline in taxes, licenses and fees (TLF or gross revenue) of \$613.2 M, or 3.9%, to \$15.2 B. This annual reduction follows an estimated \$1.3 B, or 7.5%, decrease in TLF in FY 25 when compared to actual FY 24 collections. **After dedications, the FY 26 SGF estimate of \$12.2 B is \$41.7 M, or 0.3%, higher than the FY 25 estimate which declined by \$533.3 M, or 4.2%, from FY 24** with the increase heavily carried by the transfer of an estimated \$345 M from vehicle sales taxes that were previously deposited to the Construction Subfund of the Transportation Trust Fund.

Below are selected impacts from the major revenue sources with the percentage of the FY 26 official forecast of TLF before dedications in parentheses.

## **Corporate Related Taxes (5.8%)**

*Corporate Income, Corporate Franchise, Natural Gas Franchise, Hazardous Waste, Public Utilities and DHH Provider Fees*

Corporate Franchise and Income tax collections were impacted by the elimination of the Corporate Franchise Tax beginning in tax year 2026, which begins collections in FY 25. Additionally, the corporate income tax rate was changed to a 5.5% flat rate offset by a significant increase in base taxable income due to the elimination or capping of certain exemptions, exclusions, and credits. These two revenue streams are forecast together as corporate combined and are together expecting an annual decrease of \$286.1 M, or 24.5%, in FY 26 following a \$630.3 M or 35% annual decline anticipated in FY 25.

## **Personal Income Tax (38.4%)**

Personal income tax collections are also impacted by 2024 3<sup>rd</sup> ES policy adjustments including the institution of a flat 3.3% personal income tax rate beginning with tax year 2025 along with a tripling of the standard deduction and doubling retirement deduction with both deductions adjusted annually by a calculated inflation factor. The impacts of these changes are initially felt in FY 25 through withholdings, with FY 26 capturing larger impact from the first filing under the new tax regime. Personal income tax collections are anticipated to decrease annually by \$753.5 M, or 17.1%, in FY 26, after an annual decrease of \$386.8 M, or 8.1%, in FY 25.

## **All Sales Tax (24.1%)**

*General Sales and Vehicle Sales*

Sales tax collections were impacted greatly by legislation passed during the 2024 3<sup>rd</sup> ES that generally increased rates and expanded the base. The temporary sales tax levy of 0.45% that was set to expire on June 30, 2025, was temporarily increased to 1.0% beginning January 1, 2025, through January 1, 2030. The taxation of digital goods along with the elimination of numerous exemptions and exclusions also effectively added to the sales tax base. Thus, the

FY 25 official forecast includes a half year impact of these policy changes in FY 25 and a full year impact beginning in FY 26. Further, the existing dedication of 60% of vehicle sales tax to the Transportation Trust Fund – Construction Subfund was limited to \$40 M in FY 26 and FY 27 with the remainder flowing to the SGF providing an estimated \$345 M to the SGF. The estimate for all sales taxes combined grew annually by \$314 M, or 6.2%, in FY 25 (half year impact) and an additional \$494.5 M, or 9.3%, in FY 26.

**Mineral Revenue (4.3%)**

*Severance, Royalties, Rentals, Bonuses, Mineral Interest, and LEQTF (8g and investment)*

The anticipation of declining energy prices lowered the estimate for state revenue generated from oil and gas, which are the major drivers of mineral revenue. In total, mineral revenue is expected to decline annually by \$330.1 M, or 32.7%, in FY 25 after declining by 12.6% in FY 24. The budget year of FY 26 is expected to settle nearer to FY 25 levels with a \$19 M, or 2.8%, annual decline expected.

**Gaming Revenue (6.6%)**

*Lottery, Land-based Casino, Riverboat, Racetrack, Video Draw Poker, Sports Wagers*

Revenue sources from gaming were not under consideration during the 2024 3<sup>rd</sup> ES and were not adjusted significantly on net in the official forecast. In total, gaming revenue only increased by \$1.4 M, or 0.1%, annually from the \$6.1 M, or 0.6%, annual increase predicted for FY 25.

**Other Revenue (20.8%)**

*Premium Tax, Hospital Lease Payments, SGF Interest, Vehicle Licenses, Tobacco Tax, etc.*

Most of these revenue streams are predicted to remain relatively flat with the entire category falling by \$50.5 M, or 1.6%, in FY 26 after a prior year annual decrease of \$262.1 M, or 7.5%.

**Chart 1: Collections of Gross State General Fund Revenue by Fiscal Year Taxes, Licenses, and Fees\***

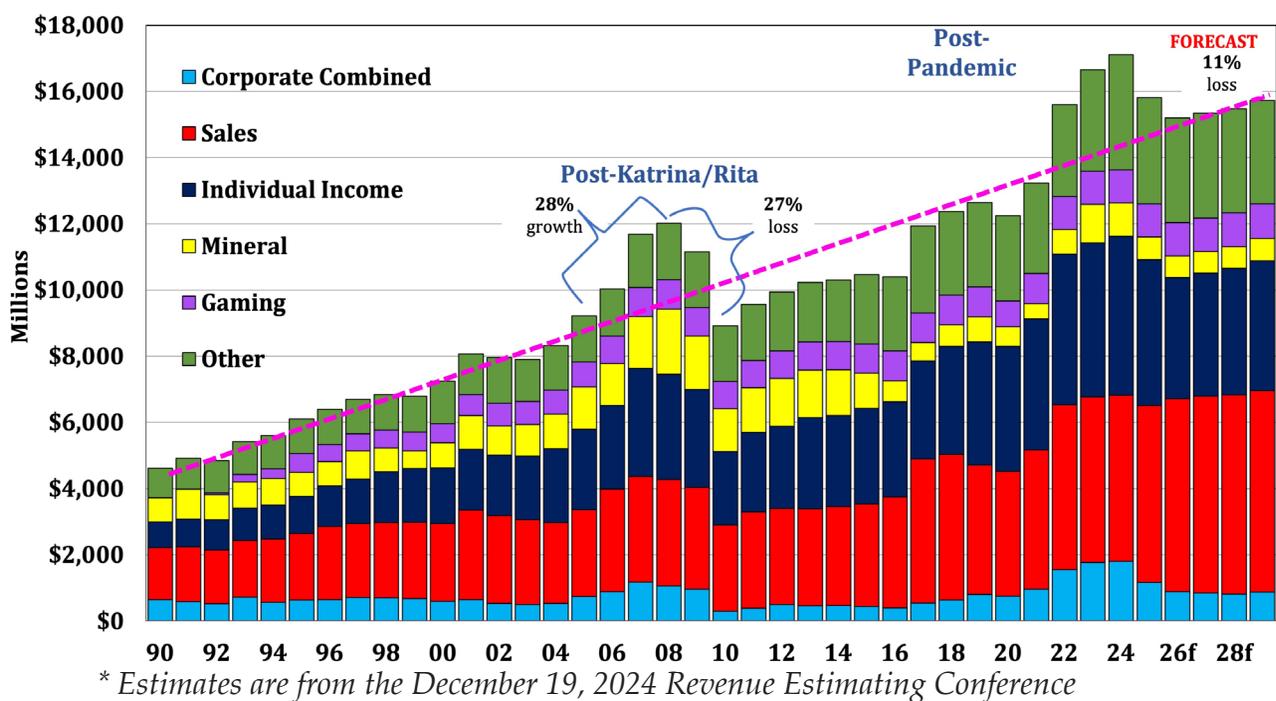
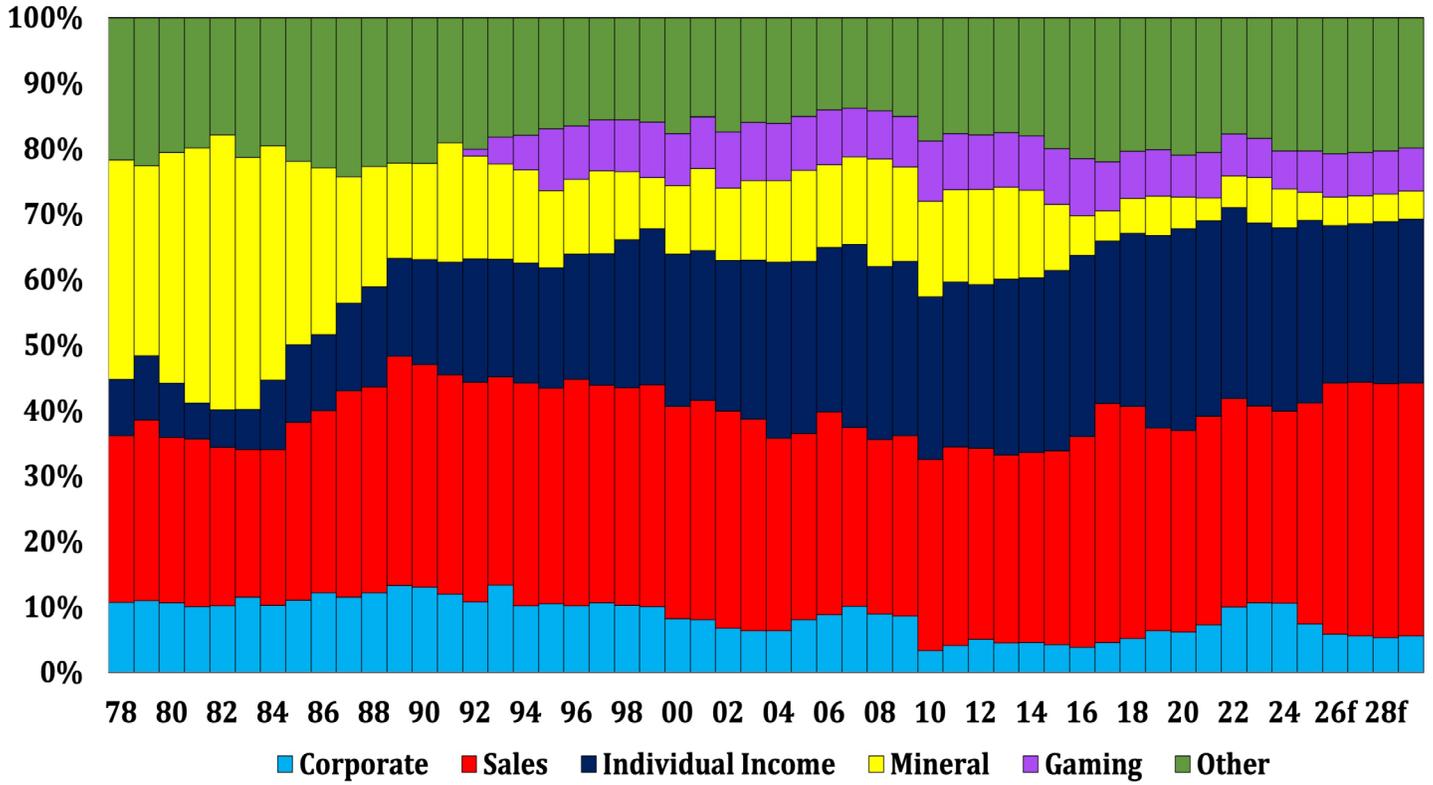
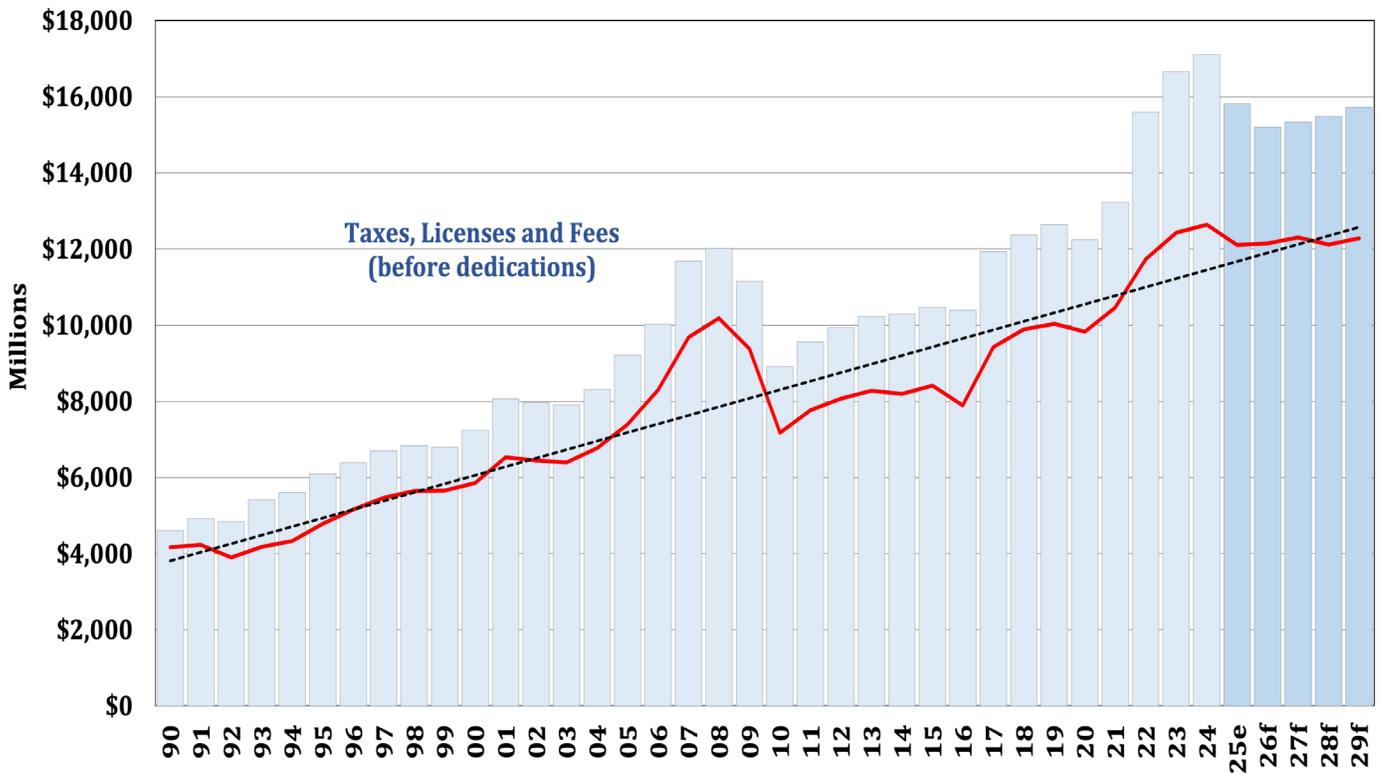


Chart 2: Percent of Gross State General Fund Revenue by Fiscal Year  
Taxes, Licenses, and Fees\*



\* Estimates are from the December 19, 2024 Revenue Estimating Conference

Chart 3: Collections of Net State General Fund Revenue by Fiscal Year  
State General Fund Direct



# OVERVIEW OF THE EXECUTIVE BUDGET

## STATEWIDE RECOMMENDATION

The FY 26 executive budget recommendation realizes a 1.9% statewide decrease of \$982.5 M below the FY 25 Existing Operating Budget as of 12/01/24 (EOB Base), bringing the total to \$49.4 B across all means of finance. This decrease includes a \$343 M (2.7%) reduction in SGF, a \$66.4 M (2.8%) reduction in IAT, and a \$1.2 B (16.3%) reduction in Statutory Dedications. These reductions are offset by a \$35.5 M (0.6%) increase in SGR and a \$626.6 M (2.8%) increase in Federal Funds. Table 1 illustrates the broad changes in financing in the FY 26 executive budget recommendation compared to the EOB Base statewide, including: General Appropriations, Ancillary Appropriations, and Non-Appropriated Requirements. At the time of publication, the Legislative, Judicial, and Capital Outlay budgets have not yet been filed and are presented throughout this document at a standstill from FY 25 EOB. As a result, the statewide numbers referenced are subject to change and will be updated in future versions if necessary.

Table 1: Executive Budget (Statewide – All Appropriations)

| Means of Finance                | FY 25 Existing Operating Budget (12/01/24) | FY 26 Recommended       | Dollar Change          | Percent Change |
|---------------------------------|--|-------------------------|------------------------|----------------|
| STATE GENERAL FUND (DIRECT)     | \$12,494,095,454                           | \$12,151,100,000        | (\$342,995,454)        | (2.7%)         |
| STATE GENERAL FUND BY:          |  |                         |                        |                |
| Interagency Transfer            | \$2,401,357,441                            | \$2,334,965,086         | (\$66,392,355)         | (2.8%)         |
| Fees and Self-generated Revenue | \$5,821,098,088                            | \$5,856,562,237         | \$35,464,149           | 0.6%           |
| Statutory Dedications           | \$7,561,426,840                            | \$6,326,242,841         | (\$1,235,183,999)      | (16.3%)        |
| FEDERAL FUNDS                   | \$22,130,926,437                           | \$22,757,540,112        | \$626,613,675          | 2.8%           |
| <b>TOTAL MEANS OF FINANCING</b> | <b>\$50,408,904,260</b>                    | <b>\$49,426,410,276</b> | <b>(\$982,493,984)</b> | <b>(1.9%)</b>  |
| T.O. POSITIONS                  | 34,825                                     | 35,001                  | 176                    | 0.5%           |

## GENERAL APPROPRIATION RECOMMENDATION

The FY 26 executive budget recommendation for the General Appropriations Bill, HB 1, realizes a 1.2% decrease of \$509.1 M below the FY 25 EOB Base to a total of \$42.4 B. The total decrease includes reductions in the following means of finance: \$339.6 M SGF (2.9%), \$25.9 M IAT (2.1%), \$19.3 SGR (0.5%), and \$751 M Statutory Dedications (15.6%). The decrease is offset by an increase of \$626.6 M Federal. Table 2 summarizes the executive budget recommendations for HB 1 only.

Table 2: Executive Budget (General Appropriations – HB 1 Only)

| Means of Finance                | FY 25 Existing Operating Budget (12/01/24) | FY 26 Recommended       | Dollar Change          | Percent Change |
|---------------------------------|--|-------------------------|------------------------|----------------|
| STATE GENERAL FUND (DIRECT)     | \$11,670,885,701                           | \$11,331,290,605        | (\$339,595,096)        | (2.9%)         |
| STATE GENERAL FUND BY:          |  |                         |                        |                |
| Interagency Transfer            | \$1,242,626,507                            | \$1,216,768,540         | (\$25,857,967)         | (2.1%)         |
| Fees and Self-generated Revenue | \$3,571,763,291                            | \$3,552,473,746         | (\$19,289,545)         | (0.5%)         |
| Statutory Dedications           | \$4,817,002,699                            | \$4,065,984,767         | (\$751,017,932)        | (15.6%)        |
| FEDERAL FUNDS                   | \$21,558,121,898                           | \$22,184,735,573        | \$626,613,675          | 2.9%           |
| <b>TOTAL MEANS OF FINANCING</b> | <b>\$42,860,400,096</b>                    | <b>\$42,351,253,231</b> | <b>(\$509,146,865)</b> | <b>(1.2%)</b>  |
| T.O. POSITIONS                  | 33.609                                     | 33.777                  | 168                    | 0.5%           |

## FY 25 ENACTED VS. FY 26 RECOMMENDED

The FY 25 EOB Base includes an additional \$775.6 M in adjustments made after initial appropriations were enacted on July 1st. These adjustments include: funding carried forward from the prior year into the current year (\$664 M); BA-7 adjustments approved by JLCB (\$20.8 M) and in-house BA-7 adjustments (\$90.8 M), approved by the commissioner of administration. The table below reflects the FY 25 enacted budget vs the FY 26 recommended budget. Excluding this funding, the FY 26 executive budget recommends an appropriation of approximately \$49.4 B across all means of finance, statewide. This represents a decrease of \$206.9 M (0.4%) from the FY 25 enacted budget of \$49.6 B. The most significant decrease in recommended expenditures is in Statutory Dedications, with a 14.6% reduction (\$1.08 B). IAT is additionally reduced 2.1%, or \$50.4 M. All other means of finance reflect modest increases over the FY 25 initial appropriation. Federal funds increase by 3.5% (\$765.8 M), SGR by 1.4% (\$78.2 M), and SGF by 0.7% (\$83.3 M).

Table 3: FY 25 Enacted vs. FY 26 Recommended

| Means of Finance                | FY 25 Enacted           | FY 26 Recommended       | Dollar Change          | Percent Change |
|---------------------------------|-------------------------|-------------------------|------------------------|----------------|
| STATE GENERAL FUND (DIRECT)     | \$12,067,768,287        | \$12,151,100,000        | \$83,331,713           | 0.7%           |
| STATE GENERAL FUND BY:          |                         |                         |                        |                |
| Interagency Transfer            | \$2,385,375,919         | \$2,334,965,086         | (\$50,410,833)         | (2.1%)         |
| Fees and Self-generated Revenue | \$5,778,411,247         | \$5,856,562,237         | \$78,150,990           | 1.4%           |
| Statutory Dedications           | \$7,410,005,277         | \$6,326,242,841         | (\$1,083,762,436)      | (14.6%)        |
| FEDERAL FUNDS                   | \$21,991,728,095        | \$22,757,540,112        | \$765,812,017          | 3.5%           |
| <b>TOTAL MEANS OF FINANCING</b> | <b>\$49,633,288,825</b> | <b>\$49,426,410,276</b> | <b>(\$206,878,549)</b> | <b>(0.4%)</b>  |
| T.O. POSITIONS                  | 34,825                  | 35,001                  | 176                    | 0.5%           |

# STATUS OF THE STATE GENERAL FUND

## STATEMENT OF FISCAL POSITION

The state has remained in stable fiscal position throughout FY 25 and initial projections show revenue and proposed expenditures will remain steady in FY 26.

- The state ended FY 24 with a certified surplus of \$595.1 M.
- The current FY 25 fiscal position includes projected SGF collections in excess of current appropriations made through the 2024 3<sup>rd</sup> ES by \$29.4 M.

## STATE GENERAL FUND STATUS

Table 4 below depicts the FY 26 SGF status as of the executive budget recommendation compared to the FY 25 SGF utilization for all budgetary items containing SGF, including: General Appropriations, Ancillary Appropriations, Judicial Expenses, Legislative Expenses, Capital Outlay Appropriations, Supplemental Appropriations, Non-Appropriated Requirements, and any fund transfers. The current projected SGF excess in FY 25 is approximately \$29.4 M due to an increase in the REC forecast on 12/19/24, as compared to the official forecast as of 5/9/24.

The combined total of FY 24 surplus and FY 25 excess results in a projected balance of \$624.5 M. Accounting for the constitutionally required earmarks of the surplus to the Budget Stabilization Fund (25% or \$148.8 M) and the Unfunded Accrued Liability (25% or \$148.8 M), the remaining balance available for appropriation or allocation is \$327 M. Commissioner of Administration Taylor Barras and his staff provided a high-level outline of gubernatorial priorities for this balance at the 2/20/25, meeting of JLCB. These are addressed in the “Summary of the Governor’s Other SGF Budget Proposals” section on page 18.

Table 4: 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 12/19/24)           | \$12,109,300,000        | \$12,151,100,000        |
| <b>TOTAL SGF REVENUE AVAILABLE</b>          | <b>\$13,130,715,149</b> | <b>\$12,151,100,000</b> |
| SGF APPROPRIATIONS & REQUIRED USES          | FY 2024-25              | FY 2025-26              |
| <b>Non-Appropriated Requirements:</b>       |                         |                         |
| General Obligation Debt Service             | \$451,550,024           | \$448,149,666           |
| Interim Emergency Board                     | \$1,322,862             | \$1,322,862             |
| Revenue Sharing                             | \$90,000,000            | \$90,000,000            |
| <b>Total Non-Appropriated Requirements</b>  | <b>\$542,872,886</b>    | <b>\$539,472,528</b>    |
| <b>Appropriations:</b>                      |                         |                         |
| Carryforward BA-7                           | \$426,327,167           | -                       |
| General Appropriations                      | \$11,244,558,534        | \$11,331,290,605        |
| Ancillary Appropriations                    | \$0                     | \$0                     |
| Judicial Appropriations                     | \$187,315,555           | \$187,315,555           |
| Legislative Appropriations                  | \$93,021,312            | \$93,021,312            |
| Capital Outlay Appropriations               | \$0                     | \$0                     |
| <b>Total Appropriations</b>                 | <b>\$11,951,222,568</b> | <b>\$11,611,627,472</b> |
| <b>Fund Transfers:</b>                      |                         |                         |
| Act 723 of 2024 RS                          | \$12,125,000            | -                       |
| <b>Total Fund Transfers</b>                 | <b>\$12,125,000</b>     | <b>-</b>                |
| <b>TOTAL APPROPRIATIONS &amp; USES</b>      | <b>\$12,506,220,454</b> | <b>\$12,151,100,000</b> |
| <b>DIFFERENCE REVENUE &amp; UTILIZATION</b> | <b>\$624,494,695</b>    | <b>\$0</b>              |

# SUMMARY OF THE GOVERNOR’S EXECUTIVE BUDGET RECOMMENDATIONS

The FY 26 recommended budget is approximately \$982.5 M (2%) less than the FY 25 EOB Base and includes reductions of \$343 M SGF (2.8%), \$66.4 M IAT (2.8%), and \$1.2 B Statutory Dedications (16.3%). The overall decrease is partially offset by increases of \$35.5 M SGR (0.6%) and \$626.6 M Federal (2.8%).

## STATE GENERAL FUND

The State General Fund (SGF) is the primary operating fund of the state. The fund is comprised of revenues derived from various taxes, licenses, fees, and other sources, with the exception of those dedicated as any other means of finance. These funds are recognized by the Revenue Estimating Conference (REC) and deposited into the state treasury. The governor’s FY 26 executive budget recommendation includes a decrease of approximately \$343 M SGF statewide compared to the FY 25 EOB Base. Significant SGF adjustments are delineated in Table 5 below.

**Table 5: Significant SGF Adjustments for FY 26**

| Means of Finance            | FY 25 Existing<br>Operating Budget<br>(12/01/24) | FY 26<br>Recommended | Dollar<br>Change | Percent<br>Change |
|-----------------------------|--|----------------------|------------------|-------------------|
| STATE GENERAL FUND (DIRECT) | \$12,494,095,454                                 | \$12,151,100,000     | (\$342,995,454)  | (2.7%)            |

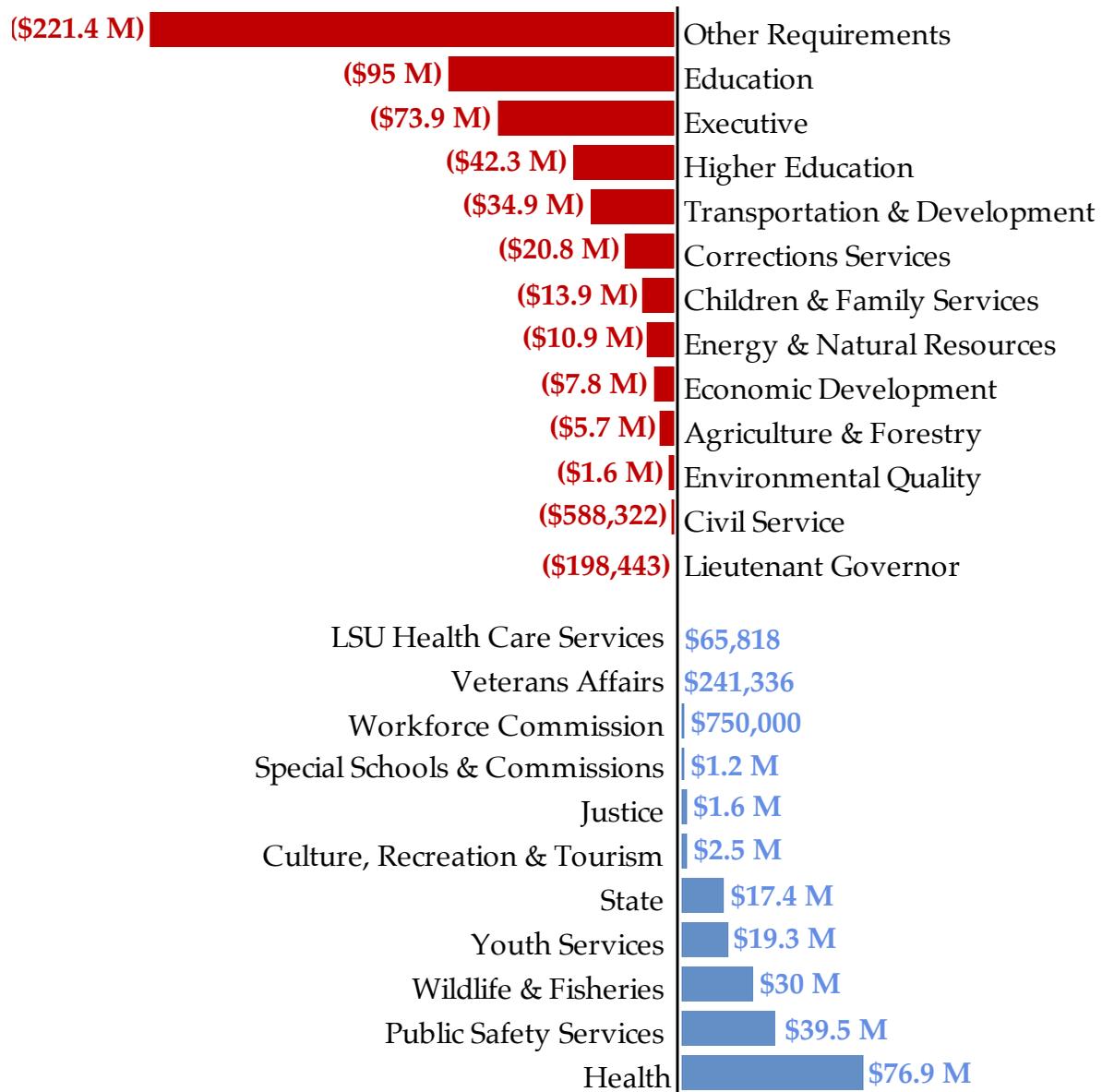
- Decreases \$424.9 M statewide from FY 24 carry forward funding
- Non-recurs \$161.2 M for one-time \$2,000 stipends for certificated teachers and \$1,000 stipends for non-certificated support staff
- Increases \$93.5 M for LA GATOR Scholarship Awards
- Means of financing substitution replacing \$50.8 M SGR within State Police due to the projected decrease of debt collections within the Office of Motor Vehicles
- Non-recurs \$44.6 M due to the elimination of the Student Scholarship for Education Excellence Program (SSEEP), a scholarship program that helped low-income students attend private schools
- Means of financing substitution replacing \$33.6 M Statutory Dedication for the Louisiana Department of Wildlife and Fisheries to fund normal operating expenditures due to the depletion of the Conservation Fund
- Increases \$32.1 M for the rebasing of nursing home rates and hospice room and board rates
- Means of financing substitution replacing \$28.5 M Statutory Dedications out of the Louisiana Medical Assistance Trust Fund based on the most recent REC forecast
- Increases \$22.3 M to increase physician reimbursement rates to physicians to 85% of Medicare rates
- Non-recurs \$21.9 M provided to DOTD district offices for maintenance
- Increases \$17.6 M for Medicare Part D premium payments, also known as ‘clawback payments’
- Increases \$17.2 M to align the budget with projected election expenses, primarily related to the new Closed Party Primary System
- Increases \$16.3 M 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 Part D
- Increases \$12.7 M for operating expenses related to the reopening of the Jetson Center for Youth

Information about remaining adjustments can be found within FY 26 Budget Overviews and Issues beginning on page 20 or within the Significant Budget Adjustments section by agency beginning on page 89.

## Departmental Changes

A breakdown of SGF reductions and enhancements by department is illustrated in Chart 4 and Chart 5. Chart 4 shows the SGF change from the FY 25 EOB Base to the governor’s FY 26 recommendation.

**Chart 4: SGF Change by Department**  
**Table 6: (FY 26 Recommended Compared to FY 25 EOB Base as of 12/01/24)**

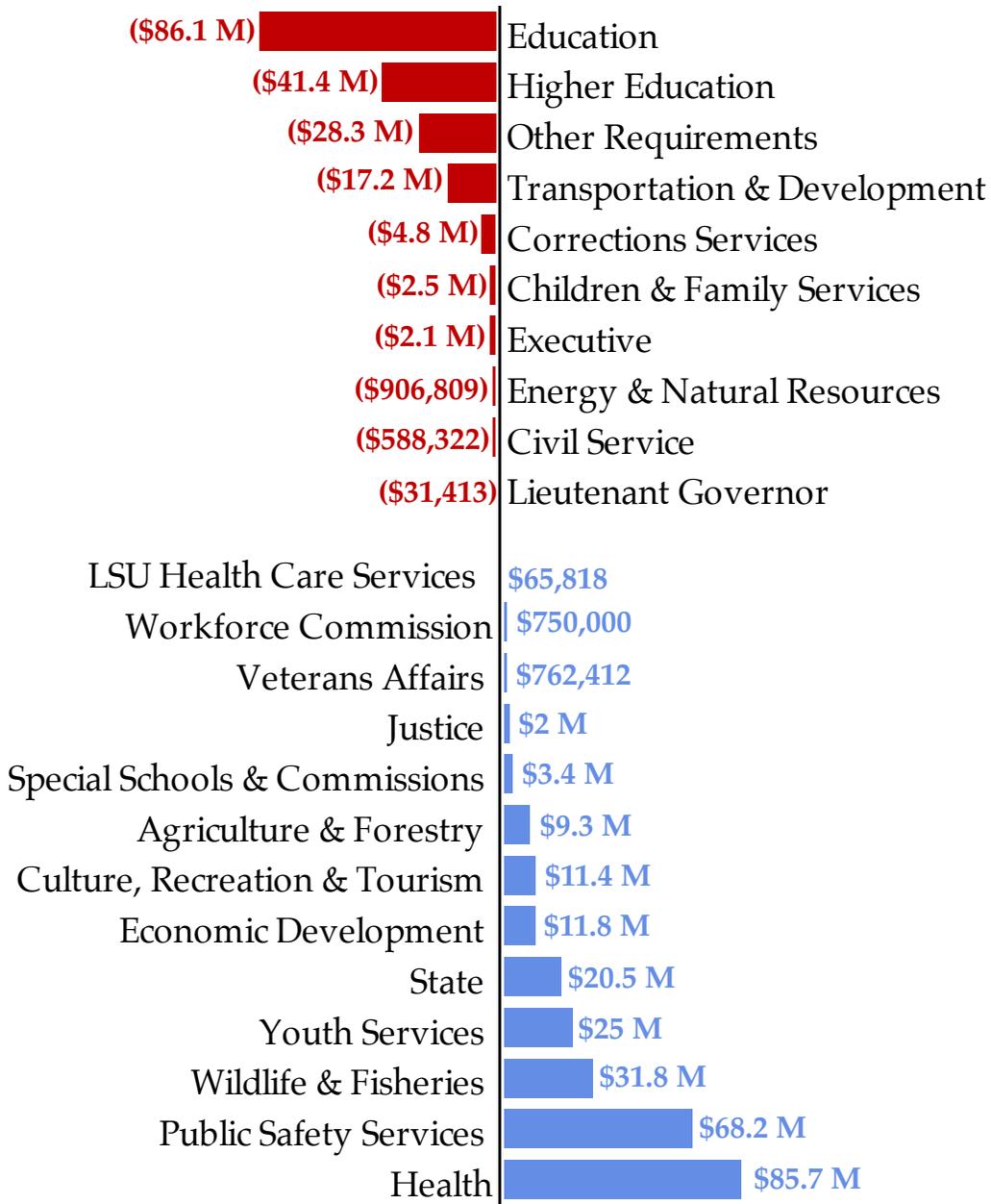


**Notes:**

- The Public Service Commission, Department of Insurance, Department of Revenue, Ancillary, and Capital Outlay did not receive SGF appropriations in the FY 25 EOB Base or the FY 26 recommended budget.
- The Treasury has no change in SGF from FY 25 EOB Base and FY 26 recommended budget.
- At the time of publication, the Legislative, Judicial, and Capital Outlay budgets have not yet been filed and are presented throughout this document at a standstill from FY 25 EOB.

The FY 25 EOB Base includes approximately \$426.3 M SGF funding that was carried forward from FY 24 and added to the FY 25 budget in August. This funding is non-recurred in FY 26. Excluding the carry forward funding, the FY 26 budget recommendation represents a total increase of approximately \$83.3 M when compared to the FY 25 enacted appropriation. The governor’s allocation of SGF by department between the FY 25 enacted appropriation and the FY 26 executive budget recommendation is illustrated in Chart 5.

**Chart 5: SGF Change by Department (excluding Carry Forwards)**  
**Table 7: (FY 26 Recommended Compared to FY 25 Enacted Appropriation as of 7/01/24)**



**Notes:**

- The Public Service Commission, Department of Insurance, Department of Revenue, Retirement Systems, Capital Outlay, and agencies within Ancillary Appropriations did not receive SGF appropriations in the FY 25 enacted budget or the FY 26 recommended budget.
- The Treasury and Department of Environmental Quality have no change in SGF appropriations from the FY 25 initial budget and the FY 26 recommended budget.
- At the time of publication, the Legislative, Judicial, and Capital Outlay budgets have not yet been filed and are presented throughout this document at a standstill from FY 25 EOB.

# OTHER SIGNIFICANT MOF CHANGES FOR FY 26

Outside of the SGF, the only other means of finance that realized a change greater than ± 5% between EOB Base and Recommended is Statutory Dedications (\$1.2 B, or -16.3%). The summary of significant changes within Statutory Dedications can be found in Table 8 below.

Table 8: Significant Statutory Dedications Adjustments for FY 26

| Means of Finance   | FY 25 Existing Operating Budget (12/01/24) | FY 26 Recommended | Dollar Change     | Percent Change |
|--|--|-------------------|-------------------|----------------|
| STATE GENERAL FUND BY:   |  |                   |                   |                |
| Statutory Dedications  | \$7,561,426,840                            | \$6,326,242,841   | (\$1,235,183,999) | (16.3%)        |
| <ul style="list-style-type: none"> <li>• <b>Non-recurs \$717 M out of the Revenue Stabilization Fund. The original transfer was authorized by Act 723 of the 2024 RS. Act 4 of the 2024 RS directs the commissioner of administration to transfer the funds as follows:</b> <ul style="list-style-type: none"> <li>• \$390.1 M to the Louisiana Transportation Infrastructure Fund</li> <li>• \$157.6 M to the Criminal Justice and First Responder Fund</li> <li>• \$94.3 M to the Higher Education Campus Revitalization Fund</li> <li>• \$70 M to the Phase II Subfund of the Water Sector Fund</li> <li>• \$5 M to the Emergency Subfund of the Water Sector Fund</li> </ul> </li> <li>• <b>Increases \$228.1 M out of the Hospital Stabilization Fund (\$188.8 M) and the Louisiana Medical Assistance Trust Fund (\$39.3 M) for the Managed Care Organization Program</b></li> <li>• <b>Non-recurs \$136.7 M out of various funds from FY 24 carry forward funding</b></li> <li>• <b>Non-recurs \$37.8 M out of the Overcollections Fund for one-time \$2,000 stipends for certificated teachers and \$1,000 stipends for non-certificated support staff</b></li> <li>• <b>Increases \$35.6 M out of the Hospital Stabilization Fund (\$28.5 M) and the Louisiana Medical Assistance Trust Fund (\$7.1 M) to increase physician reimbursement rates to physicians to 85% of Medicare rates</b></li> <li>• <b>Means of finance substitution replacing \$33.6 M out of the Conservation Fund with SGF for operating expenses due to the depletion of the Conservation Fund balance</b></li> <li>• <b>Decreases \$31.5 M out of the General Severance Tax Fund due to the latest REC projections</b></li> <li>• <b>Non-recurs \$30 M out of the Transportation Trust Fund - Regular for DOTD district office maintenance</b></li> </ul> |  |                   |                   |                |

## EXPENDITURE LIMIT

The expenditure limit for FY 25 is \$18,554,091,122. Current appropriations counting toward the limit, as of the publication of this document, total \$17.4 B, leaving a delta of \$1.1 B remaining before the limit is exceeded. Pursuant to R.S. 39:33.1, certain appropriations made via pending legislative instruments in the 2025 RS, including appropriations of the FY 24 SGF surplus and any remaining FY 25 excess SGF, will bring this total closer to the limit’s threshold.

The FY 26 expenditure limit has been calculated at \$19,190,259,557, based on a growth factor of 3.43% compared to the FY 25 limit. The calculation was presented to the JLCB at its 2/20/25 meeting.

# SUMMARY OF THE GOVERNOR'S OTHER SGF BUDGET PROPOSALS

## GOVERNOR'S SGF PROPOSALS - SURPLUS AND EXCESS

At the JLCB meeting on 2/20/25, Commissioner Barras provided a broad outline of the governor's proposed uses of SGF surplus and excess funds available for appropriation in the 2025 RS. Unlike HB 1, which must conform to the executive budget when the original version is filed, the initiatives outlined may be funded in one or more Supplemental Appropriations bills, the Funds bill, or the Capital Outlay bill.

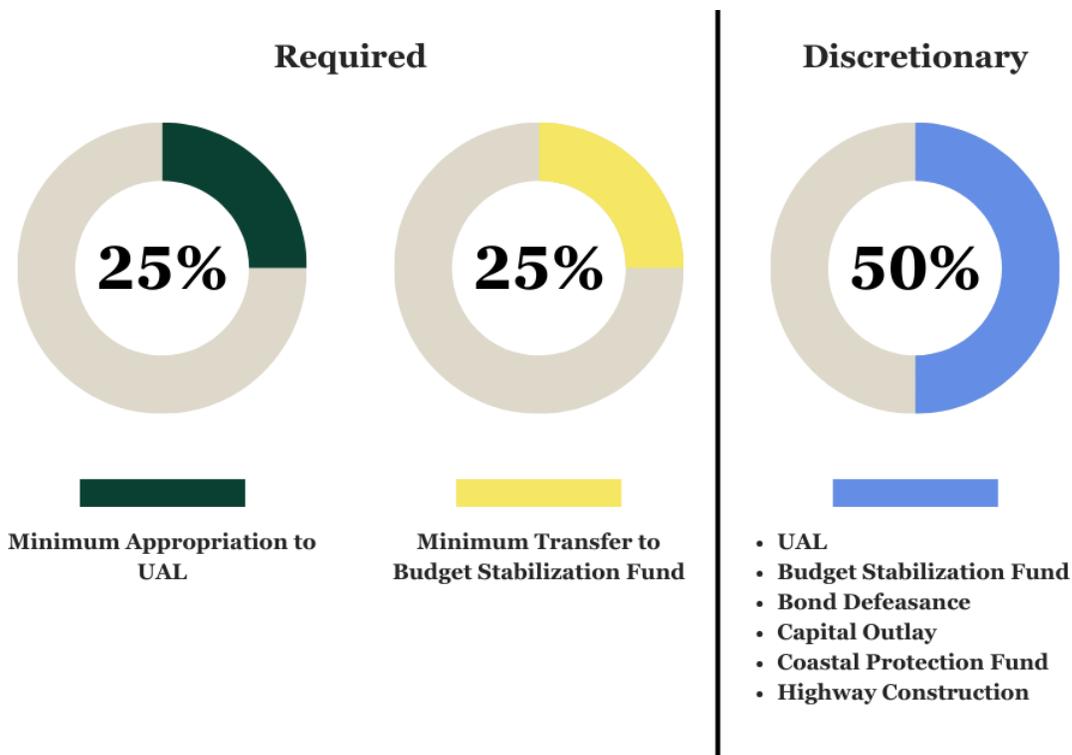
This section summarizes the governor's recommendations by estimated total SGF and provides additional details about each proposal to the degree such information is available. As these monies are subject to legislative appropriation, this information should be considered tentative in nature.

### FY 24 SURPLUS

The term "surplus" refers to the amount for any fiscal year of the actual SGF monies received, including any monies or balances carried forward, over the actual SGF expenditures paid at the close of the fiscal year. The amount is calculated and reported by the Office of Statewide Reporting within the Division of Administration.

On 1/16/25, the JLCB certified the combined net of expenditures and revenues at the end of FY 24 resulting in a surplus totaling \$595.1 M. In accordance with provisions in La. Const. Art. VII, § 10.(D)(2), once these monies are recognized by the REC as non-recurring revenues, the balance will be available for appropriation to one of six authorized purposes. Two of the authorized purposes, appropriation to the Unfunded Accrued Liability (UAL) and transfer to the Budget Stabilization Fund, require minimum allocations of 25% each as seen in Chart 6 below. The balance can be appropriated or allocated only to the six allowable uses in the constitution.

Chart 6: Eligible Uses of Non-recurring Monies



The governor’s proposed allocation of the FY 24 surplus provides for items that are traditionally categorized as one-time expenditures. For example, appropriations to capital projects are considered non-recurring. After fulfilling the required 25% deposit into the Budget Stabilization Fund (\$148.8 M) and 25% appropriation for the UAL (\$148.8 M), the proposal allocates the remaining \$297.5 M for highway projects, Coastal Protection and Restoration projects, and Deferred Maintenance in Capital Outlay; however, the specific distribution to these purposes was not enumerated by the commissioner at the time the executive budget was presented.

**Table 9: Proposed Utilization of FY 24 Surplus**

| <b>Constitutional Requirements</b>                                  |                      |
|---|----------------------|
| 25% Deposit into Budget Stabilization (Rainy Day) Fund              | \$148,771,996        |
| 25% Payment to Unfunded Accrued Liability                           | \$148,771,996        |
| <b>SUBTOTAL</b>   | <b>\$297,543,991</b> |
| <b>Governor's Proposed Surplus Utilization</b>                      |                      |
| Coastal Protection and Restoration Authority (CPRA) projects        |                      |
| Capital Outlay - Facility Planning and Control deferred maintenance | \$297,543,991        |
| Capital Outlay - DOTD highway projects                              |                      |
| <b>SUBTOTAL</b>   | <b>\$297,543,991</b> |
| <b>TOTAL</b>  | <b>\$595,087,982</b> |

## FY 25 PROJECTED EXCESS

On 12/19/24, the REC adopted an updated SGF forecast for FY 25, which grew \$29.4 M over the base forecast in place since 5/09/24. This growth, coupled with \$2.1 M of remaining SGF that was not appropriated or became available as the result of line-item vetoes, amounts to \$31.5 M available for legislative appropriation. Additionally, it is likely further SGF funding will become available, including a balance of \$1.3 M currently designated to the Interim Emergency Board for which no applications have been received, any yet-to-be-determined savings from changes in agency spending, and potential future revisions to the REC forecast that result in an increase.

During the executive budget presented to the JLCB, the commissioner of administration identified priority areas to appropriate the projected excess – covering agency shortfalls and putting money into infrastructure funds. Although no specific amounts were recommended, a list of agencies and funds can be found in Table 10. Ultimately, appropriation of the remaining excess funds will be made by the legislature via the Capital Outlay, Supplemental Appropriations, and Funds bills in the 2025 RS.

**Table 10: Utilization of FY 25 Excess**

| <b>Governor's Recommendations</b>                                      |
|--|
| <b>Agency Shortfalls</b>   |
| <b>01-111 - Executive Department - GOHSEP</b>                          |
| Operating costs for NOLA Bourbon Street Attack response                |
| <b>08A - Corrections Services</b>                                      |
| Operating costs including overtime, food, and supplies                 |
| <b>08B - Public Safety Services, State Police</b>                      |
| Operating costs for NOLA Bourbon Street Attack response                |
| <b>08C - Youth Services</b>  |
| Added security for secure care facilities                              |
| <b>Fund Transfers</b>  |
| College & University Deferred Maintenance and Capital Improvement Fund |
| LED Fund - State Commitments   |
| IT Modernization Projects  |
| Criminal Justice and First Responder Fund                              |
| Water Sector Fund  |
| Transportation Trust Fund  |
| <b>TOTAL: \$29,406,713</b>   |

# FY 26 BUDGET OVERVIEWS AND ISSUES

This section provides overviews of departments realizing significant budget adjustments in the FY 26 executive budget recommendation, and highlights specific issues that may be of interest to you as you evaluate and prioritize appropriations of the state’s fiscal resources. Because this section focuses on *significant* adjustments and issues, not all budget schedules will appear.

This document includes budget comparisons by all means of finance, at the Schedule and Agency levels, beginning on page 56. Additionally, in accordance with R.S. 24:604.2(A), the LFO provides a list of all major enhancements and increases, reductions, and means of financing substitutions compared to the previous year’s budget beginning on page 89. For purposes of major enhancements, reductions, and means of finance substitutions, the LFO generally views adjustments in excess of \$1 M as *major* or *significant*, as well as any adjustment that changes a department’s or agency’s authorized Table of Organization (T.O.) positions. In some agencies with smaller total budgets, the LFO may consider adjustments less than \$1 M as *major* if it represents a significant percentage of the budget unit’s total appropriation. On the other hand, in a few select agencies with very large budgets (e.g., LDH and LDOE), the LFO may only consider adjustments in increments significantly greater than \$1 M as *major* (i.e., more than \$5 M, more than \$10 M, etc.). Finally, some smaller adjustments are included because the LFO is aware of legislative interest through prior inquiries or public debate.

If you require additional information, or are curious about any department, agency, or activity within state government, its funding status for FY 26, or a specific budget adjustment, please do not hesitate to contact our office and we will be happy to provide you with additional details.

**Table 11: Statewide Overviews and Highlights**

| Means of Finance                | FY 25 Existing Operating Budget (12/01/24) | FY 26 Recommended       | Dollar Change          | Percent Change |
|---------------------------------|--|-------------------------|------------------------|----------------|
| STATE GENERAL FUND (DIRECT)     | \$12,494,095,454                           | \$12,151,100,000        | (\$342,995,454)        | (2.7%)         |
| STATE GENERAL FUND BY:          |  |                         |                        |                |
| Interagency Transfer            | \$2,401,357,441                            | \$2,334,965,086         | (\$66,392,355)         | (2.8%)         |
| Fees and Self-generated Revenue | \$5,821,098,088                            | \$5,856,562,237         | \$35,464,149           | 0.6%           |
| Statutory Dedications           | \$7,561,426,840                            | \$6,326,242,841         | (\$1,235,183,999)      | (16.3%)        |
| FEDERAL FUNDS                   | \$22,130,926,437                           | \$22,757,540,112        | \$626,613,675          | 2.8%           |
| <b>TOTAL MEANS OF FINANCING</b> | <b>\$50,408,904,260</b>                    | <b>\$49,426,410,276</b> | <b>(\$982,493,984)</b> | <b>(1.9%)</b>  |
| T.O. POSITIONS                  | 34,825                                     | 35,001                  | 176                    | 0.5%           |

- **The FY 26 recommended budget contains \$720 M in “statewide” reductions across all means of finance, some significant adjustments include:**
  - **Non-recurs \$742.4 M in FY 24 carry forward funding, including \$424.9 M SGF**
  - **Decreases 91 authorized T.O. positions with associated funding (\$8.5 M). 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 agency.**

## 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 includes reductions across various state agencies as a result of this action. Table 12 below provides a summary of total savings identified through this process. For additional information about specific, significant reductions, please see the Enhancements and Reductions section, beginning on page 89 of this publication.

Table 12: 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)        | \$ -                  | \$ (8,031)            | \$ (2,370,403)         | (2)        |
| Executive - Louisiana State Racing Commission            | \$ -                   | \$ -                | \$ -               | \$ (25,308)           | \$ -                  | \$ (25,308)            | 0          |
| DOTD - Engineering and Operations                        | \$ -                   | \$ (3,000,000)      | \$ -               | \$ -                  | \$ -                  | \$ (3,000,000)         | 0          |
| LDH - Medical Vendor Administration                      | \$ (4,890,235)         | \$ -                | \$ -               | \$ -                  | \$ (6,452,814)        | \$ (11,343,049)        | 0          |
| LDH - Office of Aging and Adult Services                 | \$ (8,199,166)         | \$ 8,199,166        | \$ -               | \$ -                  | \$ -                  | \$ -                   | 0          |
| LDH - Office of Public Health                            | \$ (207,500)           | \$ -                | \$ -               | \$ -                  | \$ 207,500            | \$ -                   | 0          |
| LDH - Office of Behavioral Health                        | \$ (2,607,418)         | \$ -                | \$ -               | \$ -                  | \$ -                  | \$ (2,607,418)         | 0          |
| LDH - Office of Citizens with Developmental Disabilities | \$ (4,217,331)         | \$ 4,217,331        | \$ -               | \$ -                  | \$ -                  | \$ -                   | 0          |
| LDH - Office of Citizens with Developmental Disabilities | \$ (375,629)           | \$ -                | \$ -               | \$ -                  | \$ -                  | \$ (375,629)           | 0          |
| DCFS - Office of Children and Family Services            | \$ (2,031,165)         | \$ -                | \$ -               | \$ -                  | \$ (2,384,063)        | \$ (4,415,228)         | 0          |
| DCFS - Office of Children and Family Services            | \$ (26,250)            | \$ -                | \$ -               | \$ -                  | \$ -                  | \$ (26,250)            | 0          |
| DENR - Office of the Secretary                           | \$ (1,100,000)         | \$ -                | \$ -               | \$ -                  | \$ -                  | \$ (1,100,000)         | 0          |
| DENR - Office of the Secretary                           | \$ (600,000)           | \$ -                | \$ -               | \$ -                  | \$ -                  | \$ (600,000)           | 0          |
| Ethics Administration                                    | \$ (25,000)            | \$ -                | \$ -               | \$ -                  | \$ -                  | \$ (25,000)            | 0          |
| Board of Regents   | \$ (525,000)           | \$ -                | \$ -               | \$ -                  | \$ -                  | \$ (525,000)           | 0          |
| LDOE - State Activities                                  | \$ (500,000)           | \$ -                | \$ -               | \$ -                  | \$ -                  | \$ (500,000)           | 0          |
| LDOE - Subgrantee Assistance                             | \$ (300,000)           | \$ -                | \$ -               | \$ -                  | \$ -                  | \$ (300,000)           | 0          |
| Local Housing of State Adult Offenders                   | \$ (1,800,000)         | \$ -                | \$ -               | \$ -                  | \$ -                  | \$ (1,800,000)         | 0          |
| <b>Total</b>   | <b>\$ (29,682,039)</b> | <b>\$ 9,354,174</b> | <b>\$ (22,704)</b> | <b>\$ (25,308)</b>    | <b>\$ (8,637,408)</b> | <b>\$ (29,013,285)</b> | <b>(2)</b> |

## 01 – EXECUTIVE DEPARTMENT

| Means of Finance                | FY 25 Existing<br>Operating Budget<br>(12/01/24) | FY 26<br>Recommended   | Dollar<br>Change     | Percent<br>Change |
|---------------------------------|--|------------------------|----------------------|-------------------|
| STATE GENERAL FUND (DIRECT)     | \$341,735,936                                    | \$267,830,010          | (\$73,905,926)       | (21.6%)           |
| 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                                    | \$487,515,547          | \$63,691,515         | 15.0%             |
| FEDERAL FUNDS                   | \$3,402,828,943                                  | \$3,844,301,814        | \$441,472,871        | 13.0%             |
| <b>TOTAL MEANS OF FINANCING</b> | <b>\$4,475,778,749</b>                           | <b>\$4,894,705,705</b> | <b>\$418,926,956</b> | <b>9.4%</b>       |
| T.O. POSITIONS                  | 2,217  | 2,230                  | 13                   | 0.6%              |

- Increases \$462.6 M Federal within the Division of Administration for the Restore Homeowners Program
- Non-recurs \$120 M (\$71.8 M SGF, \$1.5 M IAT, \$10.7 M SGR, \$284,155 Statutory Dedications, and \$35.8 M Federal) for obligations carried forward from FY 24
- Increases \$65 M Statutory Dedications out of the Phase II Subfund of the Water Sector Fund and the Emergency Subfund of the Water Sector Fund for the Water Sector Phase II Program
- Non-recurs \$4.3 M SGF to GOHSEP for acquisitions and major repairs to the LWIN system
- Increases \$3.1 M SGR for operating expenses of the facilities operated by the Louisiana Stadium and Exposition District
- Increases 19 authorized T.O. positions, including eight (8) positions in the Office of Facility Planning and Control, six (6) for Mental Health Advocacy Services, three (3) for the Office of Finance and Support Services, one (1) for the Office of Community Development, and one (1) for GOHSEP
- Decreases three (3) authorized T.O. positions that were vacant for more than one year or do not expect to be filled by the agency in the future
- Decreases three (3) authorized T.O. positions due to a transfer of the positions from the Office of State Lands to the Department of Energy and Natural Resources

## 03 – DEPARTMENT OF VETERANS AFFAIRS

| Means of Finance                | FY 25 Existing<br>Operating Budget<br>(12/01/24) | FY 26<br>Recommended | Dollar<br>Change   | Percent<br>Change |
|---------------------------------|--|----------------------|--------------------|-------------------|
| STATE GENERAL FUND (DIRECT)     | \$16,865,961                                     | \$17,107,297         | \$241,336          | 1.4%              |
| 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        | -                 |
| <b>TOTAL MEANS OF FINANCING</b> | <b>\$93,826,626</b>                              | <b>\$102,161,943</b> | <b>\$8,335,317</b> | <b>8.9%</b>       |
| T.O. POSITIONS                  | 851  | 851                  | 0                  | 0.0%              |

- **Increases \$7.1 M Federal for salary base adjustment**

## 04A – DEPARTMENT OF STATE

| Means of Finance                | FY 25 Existing<br>Operating Budget<br>(12/01/24) | FY 26<br>Recommended | Dollar<br>Change    | Percent<br>Change |
|---------------------------------|--|----------------------|---------------------|-------------------|
| STATE GENERAL FUND (DIRECT)     | \$75,082,234                                     | \$92,514,631         | \$17,432,397        | 23.2%             |
| 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           | -                 |
| <b>TOTAL MEANS OF FINANCING</b> | <b>\$113,572,718</b>                             | <b>\$131,034,282</b> | <b>\$17,461,564</b> | <b>15.4%</b>      |
| T.O. POSITIONS                  | 365  | 366                  | 1                   | 0.3%              |

- **Increases \$1.5 M SGF to align the budget with projected election expenses**
- **Increases \$17.2 M SGF for electronic poll books, additional training, postage and printer of no-party mailers, and public outreach related to the closed-party primary**
- **Increases \$457,489 Federal for the development of a voting portal for military service members and overseas citizens**

### 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. Once the RFP 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, as discussed on the following page.

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 13 on the following page. 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 13: Excess SGF deposited into the Voting Technology Fund**

| Act                     | Amount        |
|-------------------------|---------------|
| Act 410 of the 2023 RS  | \$20 M        |
| Act 199 of the 2022 RS  | \$10 M        |
| Act 114 of the 2021 RS  | \$5 M         |
| <b>Total Excess SGF</b> | <b>\$35 M</b> |

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 3/11/25, the Help LA Vote Fund had a balance of \$16 M and the Voting Technology Fund had a balance of \$47.2 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 to purchase a new voting machine system. The department did not provide a timeline for when the RFP will be published or when the new voting machines will be purchased.

**ISSUE: Party Primary System; Act 17 of the 2024 1<sup>st</sup> ES; Act 640 of the 2024 RS**

Act 17 of the 2024 1<sup>st</sup> ES eliminated open primaries and created closed-party member-only primary elections for the U.S. Congress, the Louisiana Board of Elementary and Secondary Education, the Louisiana Public Service Commission, and the Louisiana Supreme Court starting in 2026. Under the previous system, candidates participated in nonpartisan primaries where any registered voter, regardless of party affiliation, may cast a ballot for any candidate. If one candidate received more than 50% of the vote, then that candidate was declared the winner and no general election was held for that position. If no candidate received more than 50% of the vote, then the top two finishers, regardless of party, advanced 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 14.

**Table 14: Change in Projected Election Costs (FY 26 - FY 28)**

|                               | FY 26              | FY 27              | FY 28              |
|-------------------------------|--------------------|--------------------|--------------------|
| Projected Expenses as of 1/24 | \$14,874,000       | \$19,821,880       | \$23,133,686       |
| Projected Expenses as of 1/25 | \$22,380,000       | \$26,133,000       | \$26,161,000       |
| <b>Difference</b>             | <b>\$7,506,000</b> | <b>\$6,311,120</b> | <b>\$3,027,314</b> |

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

- \$12.8 M 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.
- \$3.5 M 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.
- \$619,424 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.
- \$300,000 for training for Parish Board of Elections Supervisors, Clerks of Court and staff, Registrars of Voters and staff, election employees, and Commissioners.

## 04B – DEPARTMENT OF JUSTICE

| Means of Finance                | FY 25 Existing<br>Operating Budget<br>(12/01/24) | FY 26<br>Recommended | Dollar<br>Change   | Percent<br>Change |
|---------------------------------|--|----------------------|--------------------|-------------------|
| STATE GENERAL FUND (DIRECT)     | \$21,342,949                                     | \$22,927,779         | \$1,584,830        | 7.4%              |
| 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%              |
| <b>TOTAL MEANS OF FINANCING</b> | <b>\$113,135,348</b>                             | <b>\$112,978,670</b> | <b>(\$156,678)</b> | <b>(0.1%)</b>     |
| T.O. POSITIONS                  | 534  | 539                  | 5                  | 0.9%              |

- **Increases \$1.8 M in SGR, Federal, and Statutory Dedications out of the Medical Assistance Programs Fraud Detection Fund and three T.O. positions to the Louisiana Medicaid Fraud Control Unit**

### 04B-141 OFFICE OF THE ATTORNEY GENERAL

#### ISSUE: PROJECT NOLA – A Partnership Between the Louisiana Department of Justice and the Orleans Parish District Attorney

In 2024, the Louisiana Department of Justice (Attorney General) and the Orleans Parish District Attorney (DA) entered into a collaborative effort, entitled Project NOLA, to address the issue of a 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 includes a \$3.9 M SGF appropriation for 22 new T.O. positions for Project NOLA. This includes 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 in Statutory Dedications out of the Criminal Justice and First Responder Fund for one-time expenses. The FY 26 executive 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 is working under a Cooperative Endeavor Agreement (CEA) executed with the Orleans Parish DA that removes 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 arrest 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.

The Attorney General projects that through Project NOLA, the Orleans Parish DA will be able to reduce its case backlog with its assistance. The Attorney General currently has 200 open cases that it is prosecuting through Project NOLA, with 100 cases recently opened in January and February 2025.

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 began while under the agreement, until the cases are resolved, even if the CEA has expired.

# 04F – DEPARTMENT OF AGRICULTURE & FORESTRY

| Means of Finance                | FY 25 Existing<br>Operating Budget<br>(12/01/24) | FY 26<br>Recommended | Dollar<br>Change      | Percent<br>Change |
|---------------------------------|--|----------------------|-----------------------|-------------------|
| STATE GENERAL FUND (DIRECT)     | \$41,036,778                                     | \$35,343,397         | (\$5,693,381)         | (13.9%)           |
| 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                                     | \$38,803,433         | (\$5,428,871)         | (12.3%)           |
| FEDERAL FUNDS                   | \$22,126,709                                     | \$12,988,479         | (\$9,138,230)         | (41.3%)           |
| <b>TOTAL MEANS OF FINANCING</b> | <b>\$121,486,247</b>                             | <b>\$95,927,087</b>  | <b>(\$25,559,160)</b> | <b>(21.0%)</b>    |
| T.O. POSITIONS                  | 590  | 586                  | (4)                   | (0.7%)            |

- Non-recurs \$4.5 M IAT from GOHSEP to reimburse federal government entities that assisted with the 2023 heat-related emergencies
- Non-recurs \$24.5 M (\$15 M SGF, \$644,224 Statutory Dedications, and \$8.9 M Federal) for obligations carried forward from FY 24
- Net increases \$7.9 M SGF for acquisitions and major repairs
- Net decreases \$5.8 M (\$4.9 M Statutory Dedications and \$841,000 Federal) for acquisitions and major repairs
- Non-recurs \$782,184 IAT provided by GOHSEP, which was used to assist in recovery efforts following Hurricane Francine in FY 25
- Increases \$413,855 Federal for grants that will cover software upgrades, travel, supplies, and administrative costs
- Non-recurs \$378,320 Statutory Dedications out of the Pesticide Fund and four (4) T.O. positions that were vacant



## 04G – DEPARTMENT OF INSURANCE

| Means of Finance                | FY 25 Existing<br>Operating Budget<br>(12/01/24) | FY 26<br>Recommended | Dollar<br>Change      | Percent<br>Change |
|---------------------------------|--|----------------------|-----------------------|-------------------|
| STATE GENERAL FUND (DIRECT)     | \$0  | \$0                  | \$0                   | -                 |
| STATE GENERAL FUND BY:          |  |                      |                       |                   |
| Interagency Transfer            | \$0  | \$0                  | \$0                   | -                 |
| Fees and Self-generated Revenue | \$36,071,043                                     | \$41,029,239         | \$4,958,196           | 13.7%             |
| Statutory Dedications           | \$34,709,164                                     | \$15,000,000         | (\$19,709,164)        | (56.8%)           |
| FEDERAL FUNDS                   | \$1,195,671                                      | \$800,000            | (\$395,671)           | (33.1%)           |
| <b>TOTAL MEANS OF FINANCING</b> | <b>\$71,975,878</b>                              | <b>\$56,829,239</b>  | <b>(\$15,146,639)</b> | <b>(21.0%)</b>    |
| T.O. POSITIONS                  | 230  | 232                  | 2                     | 0.9%              |

- **Non-recurs one-time funding of \$19.71 M Statutory Dedications out of the LA Fortify Homes Program Fund, which reduces funding to \$15 M**
- **Increases \$2.5 SGR for multiple professional service contracts to design a base benchmark essential benefits plan mandated by ACA and review health care legislation in accordance with Act 714 of 2024 RS, and cell and internet services, conference travel, and a communication initiative including digital media to improve outreach**
- **Increases \$1.7 M SGR to actuarial analysis of auto premium rates and workers' compensation rates, perform market conduct examinations, perform actuarial reviews**
- **Increases \$173,210 SGR and two (2) authorized T.O. positions – a position in the Fiscal Division to handle processing payments for the Fortify Homes Program, and a position in the Market Compliance Program to oversee market conduct examinations**



## 05 – DEPARTMENT OF ECONOMIC DEVELOPMENT

| Means of Finance                | FY 25 Existing Operating Budget (12/01/24) | FY 26 Recommended   | Dollar Change         | Percent Change |
|---------------------------------|--|---------------------|-----------------------|----------------|
| STATE GENERAL FUND (DIRECT)     | \$55,270,883                               | \$47,463,355        | (\$7,807,528)         | (14.1%)        |
| 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                                | \$2,000,000         | (\$1,575,850)         | (44.1%)        |
| FEDERAL FUNDS                   | \$52,944,696                               | \$2,975,000         | (\$49,969,696)        | (94.4%)        |
| <b>TOTAL MEANS OF FINANCING</b> | <b>\$120,847,828</b>                       | <b>\$62,687,607</b> | <b>(\$58,160,221)</b> | <b>(48.1%)</b> |
| T.O. POSITIONS                  | 113  | 213                 | 100                   | 88.5%          |

- **Non-recurs \$40.8 M (\$19.6 M SGF, \$2.7 M SGR and \$18.5 M Federal) for obligations carried forward from FY 24**
- **Non-recurs \$1.6 M Statutory Dedications out of the Small Business Innovation Retention Fund**
- **Non-recurs \$32.9 M Federal for the State Small Business Credit Initiative (SSBCI)**
- **Increases \$1.5 M SGR for grants and administrative expenses in SSBCI**
- **Increases \$11.2 M SGF and 100 T.O. associated with department reorganization and new initiatives**

### 05 – 250 OFFICE OF ECONOMIC DEVELOPMENT

#### ISSUE: FastStart Positions

The governor’s executive budget for FY 26 recommends providing Louisiana Economic Development (LED) with \$1.5 M SGF and 80 unclassified T.O. positions associated with the FastStart Program. Of the 80 T.O., 68 positions are associated with workforce training services for FastStart that were housed within Louisiana Community & Technical College System (LCTCS). The executive budget for FY 26 transfers these 68 positions from LCTCS to LED, in addition to creating twelve (12) new positions and travel supported by a \$1.5 M SGF increase in budget authority. Historically, LED has contracted with LCTCS for these workforce instructors and contractors to provide businesses looking to relocate and/or expand in the state with customized and comprehensive employee training through the FastStart Program as needed. These showed up in LED’s budget as Other Charges in an amount totaling to \$7.8 M. With the positions being transferred to LED, these positions will now flow through LED’s budget as Salaries & Related Benefits.

Although the majority of the positions already resided in the Iberville Building within LED’s offices, LED leadership reports the new positions and a consolidation of personnel will allow the FastStart Program to expand offerings, workforce training services, and project commitments. Aligning and maximizing the personnel across all sectors of LED will allow the agency to integrate more FastStart personnel into deliverables internally and externally. FastStart employees will adhere to the same policies as LED employees, rather than LCTCS policies. LED reports this adjustment will allow the department to leverage the capabilities of the FastStart team across all of LED.



## ISSUE: Costs of Reorganization in LED

Act 590 of the 2024 RS made widespread changes across the Department of Economic Development, including renaming the Department as Louisiana Economic Development (LED). Among the changes were renaming the executive level positions with titles like Chief Business Development Officer, Chief Economic Competitiveness Officer, and Chief Innovation Officer, creation of an advisory committee (the LED Partnership), and an exemption for the agency from centralized state procurement and IT procurement rules. During the 2024 RS, the department reported the ability to comply with the provisions of Act 590 utilizing existing resources and T.O. positions. For FY 25, LED complied with the law utilizing existing resources and T.O. positions until February 2025 when an in-house BA-7 was completed increasing the agency's T.O. positions by three (3) for reasons associated with IT.

The governor's executive budget for FY 26 proposes an \$11.1 M SGF increase in budget authority, along with an increase of 100 T.O. positions in the department, for the second phase of the reorganization, albeit 68 of the positions are FastStart employees being transferred from LCTCS supervision to LED's. Over the past year, LED under the advisement of the LED Partnership Advisory Committee has crafted a new vision for the agency. The details of this strategic plan have not been explicitly laid out prior to the publishing of this document. However, the necessary associated funding appears to be set forth in the executive budget. Table 15 shows the proposed amounts and newly created positions in LED.

Table 15: The Costs of Reorganization in LED

| Amount          | Description  |
|-----------------|--|
| \$4 M           | Newly Created Positions for Business Development (4) and Funding for Marketing and Professional Services |
| \$2 M           | Newly Created Position for Certified Sites (1) and Funding for Marketing and Website Development         |
| \$1.6 M         | IT Equipment, System Enhancements, and Newly Created IT Positions (3)                                    |
| \$1.5 M         | Newly Created FastStart Positions (12)   |
| \$1.1 M         | Newly Created Positions in Various areas of LED (8)  |
| \$1 M           | Newly Created Positions for Innovation (4) and Funding for Professional Services                         |
| <b>\$11.2 M</b> | <b>Total (32 New Positions)</b>  |

## ISSUE: Combining Agencies

The governor's executive budget for FY 26 recommends consolidating Louisiana Economic Development's (LED) Office of the Secretary and Office of Business Development into a single agency, the Office of Economic Development. In the Office of the Secretary, a reduction of \$26.2 M SGF and 130 T.O. positions take place after all relevant budget adjustments. In the Office of Business Development, a reduction of \$21.3 M SGF, \$175,000 IAT, \$10.1 M SGR, \$2 M Statutory Dedications, \$3 M Federal, 83 T.O. positions, and six (6) authorized other charges positions take place after all relevant budget adjustments. The Office of Economic Development is created with budget authority of \$47.5 M SGF, \$175,000 IAT, \$10.1 M SGR, \$2 M Statutory Dedications, \$3 M Federal, 213 T.O. positions, and 6 authorized other charges positions. The budget reductions in the two agencies correspond in magnitude to the increase in the Office of Economic Development for FY 26. It is worth noting that enhancements and reductions to the Office of the Secretary and the Office of Business Development take place prior to the creation of the new agency. Should the enhancements or reductions change, it is anticipated that this would increase or decrease the corresponding amount of final budget authority of the newly created Office of Economic Development.

# 07 – DEPARTMENT OF TRANSPORTATION AND DEVELOPMENT

| Means of Finance                | FY 25 Existing<br>Operating Budget<br>(12/01/24) | FY 26<br>Recommended | Dollar<br>Change       | Percent<br>Change |
|---------------------------------|--|----------------------|------------------------|-------------------|
| STATE GENERAL FUND (DIRECT)     | \$88,294,597                                     | \$53,374,750         | (\$34,919,847)         | (39.5%)           |
| 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                                    | \$620,201,519        | (\$117,976,470)        | (16.0%)           |
| FEDERAL FUNDS                   | \$30,262,163                                     | \$30,488,163         | \$226,000              | 0.7%              |
| <b>TOTAL MEANS OF FINANCING</b> | <b>\$944,340,241</b>                             | <b>\$778,564,958</b> | <b>(\$165,775,283)</b> | <b>(17.6%)</b>    |
| T.O. POSITIONS                  | 4,319  | 4,319                | 0                      | 0.0%              |

- Non-recurs \$72.2 M (\$17.6 M SGF, 10.1 M SGR, and \$44.5 M Statutory Dedications) for obligations carried forward from FY 24
- Net decreases \$52.2 M (\$21.2 SGR and \$31 M Statutory Dedications) for acquisitions and major repairs
- Non-recurs \$24 M Statutory Dedications out of the Louisiana Transportation Fund for various projects throughout the state
- Net increases \$5 M SGF for acquisitions and major repairs
- Non-recurs \$21.9 M SGF and \$30 M Statutory Dedications out TTF – Regular for the nine highway district offices to provide for additional roadway repairs and maintenance
- Decreases \$3 M IAT from the Office of Community Development to align the budget with anticipated expenses for the Watershed Initiative
- Increases \$5.9M Statutory Dedications in statewide adjustments to the Office of Technology Services



## 08B – DPS&C – PUBLIC SAFETY

| Means of Finance                | FY 25 Existing<br>Operating Budget<br>(12/01/24) | FY 26<br>Recommended | Dollar<br>Change      | Percent<br>Change |
|---------------------------------|--|----------------------|-----------------------|-------------------|
| STATE GENERAL FUND (DIRECT)     | \$102,686,432                                    | \$142,170,412        | \$39,483,980          | 38.5%             |
| STATE GENERAL FUND BY:          |  |                      |                       |                   |
| Interagency Transfer            | \$39,587,385                                     | \$40,292,293         | \$704,908             | 1.8%              |
| Fees and Self-generated Revenue | \$325,226,223                                    | \$268,072,523        | (\$57,153,700)        | (17.6%)           |
| Statutory Dedications           | \$129,075,923                                    | \$125,897,411        | (\$3,178,512)         | (2.5%)            |
| FEDERAL FUNDS                   | \$39,510,903                                     | \$44,397,505         | \$4,886,602           | 12.4%             |
| <b>TOTAL MEANS OF FINANCING</b> | <b>\$636,086,866</b>                             | <b>\$620,830,144</b> | <b>(\$15,256,722)</b> | <b>(2.4%)</b>     |
| T.O. POSITIONS                  | 2,717  | 2,716                | (1)                   | (0.0%)            |

- **Increases \$50.8 M SGF due to an equal SGR shortfall in delinquent payments to the Office of Motor Vehicles as a result of Act 629 of the 2024 RS**
- **Non-recurs \$28.7 M SGF for obligations carried forward from FY 24**
- **Net increases \$9.1 M SGF in acquisitions and major repairs**
- **Provides \$5.4 M Federal funding to execute a media strategy plan to increase awareness of human trafficking**
- **Increases \$3.7 M SGF due to an equal SGR shortfall in concealed handgun permit fees to the Office of State Police as a result of Act 1 of the 2024 2<sup>nd</sup> ES**

### ISSUE: Reinstatement Relief Program

Act 629 of the 2024 RS authorized the commissioner of the Office of Motor Vehicles (OMV) to implement the Reinstatement Relief Program for Louisiana drivers who owe reinstatement fees for insurance coverage lapses. On 11/22/24, drivers could begin submitting electronic applications to determine eligibility for enrollment in the program. Under this program, OMV recalled debts previously sent to the Office of Debt Recovery (ODR) and reduced the fee to its original amount, removing the additional collection fees.

Previously, delinquent reinstatement fees sent to ODR were assessed at the maximum penalty of \$525 plus a 25% collection fee (15% for debt referred after January 2024). This created penalties as high as \$656.25 per violation. The new program allows the OMV commissioner to compromise and settle debts based on the driver's ability to pay. Currently, 120 drivers have enrolled in the Reinstatement Relief Program all of which have had their license reinstated. The total amount collected from enrollees totals \$21,833 as of 2/28/25.

As a result of these changes, the total balance of reinstatement fees owed by Louisiana drivers is expected to decrease from \$470 M to \$254 M. To address the resulting revenue loss within the Office of State Police (LSP), the FY 26 budget implements a means of financing substitution, replacing \$50.8 M in SGR with an equal amount of SGF to fund LSP trooper salaries.

Note: The LFO is still awaiting a response from the Department of Public Safety (DPS) as to the number of applications that were denied enrollment, the reason for denials, the number of applications that are pending review, and whether the \$21,833 balance represents actual collections or the amount that has been negotiated down but still awaiting collection. The LFO will update this issue once a response has been received from DPS.



## 08C – DPS&C – YOUTH SERVICES

| Means of Finance                | FY 25 Existing<br>Operating Budget<br>(12/01/24) | FY 26<br>Recommended | Dollar<br>Change    | Percent<br>Change |
|---------------------------------|--|----------------------|---------------------|-------------------|
| STATE GENERAL FUND (DIRECT)     | \$156,582,609                                    | \$175,911,913        | \$19,329,304        | 12.3%             |
| 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                 | -                 |
| FEDERAL FUNDS                   | \$891,796  | \$891,796            | \$0                 | 0.0%              |
| <b>TOTAL MEANS OF FINANCING</b> | <b>\$178,343,535</b>                             | <b>\$197,862,839</b> | <b>\$19,519,304</b> | <b>10.9%</b>      |
| T.O. POSITIONS                  | 977  | 1,070                | 93                  | 9.5%              |

- **Increases \$12.7 M SGF for positions and related expenses for reopening of Jetson Center for Youth**
- **Increases \$4.1 M SGF for overtime based on prior year actuals**
- **Increases \$1.2 M SGF for enhanced probation supervision in New Orleans**
- **Increases \$2.5 M SGF for increased costs in contract services at secure facilities**
- **Increases \$1 M SGF for intensive training at Swanson Center for Youth**

### 08-403 - OFFICE OF JUVENILE JUSTICE

#### ISSUE: Reopening of the Jetson Center for Youth

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 480 youth adjudicated delinquent were within secure care with the Office of Juvenile Justice.

The number of juveniles currently in the state’s secure care custody is 8% higher than 2022 and 16% higher than 2023. To address the rising number of juveniles detained within secure facilities, at the request of the governor, the reopening of the Jetson Center for Youth was approved.

The reopening of the Jetson Center for Youth is expected to occur in early FY 26, with no specific date having been finalized. The FY 26 budget recommendation 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 Jetson Center for Youth. This budget recommendation is specific to 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.

In 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 a pending request for \$16 M from the Criminal Justice Priority Fund (Act 587 of the 2024 RS). 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.

## 09 – DEPARTMENT OF HEALTH

| Means of Finance                | FY 25 Existing<br>Operating Budget<br>(12/01/24) | FY 26<br>Recommended    | Dollar Change          | Percent<br>Change |
|---------------------------------|--|-------------------------|------------------------|-------------------|
| STATE GENERAL FUND (DIRECT)     | \$3,160,270,413                                  | \$3,237,200,672         | \$76,930,259           | 2.4%              |
| STATE GENERAL FUND BY:          |  |                         |                        |                   |
| Interagency Transfer            | \$707,760,463                                    | \$722,997,951           | \$15,237,488           | 2.2%              |
| Fees and Self-generated Revenue | \$643,717,660                                    | \$616,193,831           | (\$27,523,829)         | (4.3%)            |
| Statutory Dedications           | \$1,328,499,758                                  | \$1,574,435,926         | \$245,936,168          | 18.5%             |
| FEDERAL FUNDS                   | \$14,056,764,727                                 | \$15,207,911,103        | \$1,151,146,376        | 8.2%              |
| <b>TOTAL MEANS OF FINANCING</b> | <b>\$19,897,013,021</b>                          | <b>\$21,358,739,483</b> | <b>\$1,461,726,462</b> | <b>7.3%</b>       |
| T.O. POSITIONS                  | 6,476  | 6,458                   | (18)                   | (0.3%)            |

- **Increases \$1.2 B (\$6.4 M IAT, \$228.1 M Statutory Dedications, and \$1 B Federal, partially offset by a decrease of \$21.4 M SGF and \$38.4 M SGR) for the Managed Care Organization (MCO) Program for physical, specialized behavioral health and non-emergency medical transportation services**
- **Increases \$258.4 M (\$22.3 M SGF, 35.6 M Statutory Dedications, and \$200.5 M Federal) to increase physician reimbursement rates to physicians to 85% of Medicare rates**
- **Increases \$31.7 M SGF for transfers from Medical Vendor Payments to the Office of Behavioral Health, Eastern Louisiana Mental Health System (ELMHS) for three 60-bed contracted facilities for ELMHS 648B clients found not competent to stand trial in order to remain compliant with the Cooper/Jackson Settlement Agreement**
- **Means of financing substitution increases \$28.5 M SGF and decreases Statutory Dedications out of the Louisiana Medical Assistance Trust Fund by the same amount**
- **Increases \$17.6 M SGF for Medicare Part D premium payments, also known as ‘clawback payments’**
- **Increases \$16.3 M SGF 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 Part D**
- **Means of financing substitution increases \$12.4 M IAT and decreases SGF for positions that receive a 50% Medicaid match**

### 09 – 306 MEDICAL VENDOR PAYMENTS

Funding for Medicaid increased by approximately \$1.62 B (9.3%) for FY 26, from the FY 25 EOB Base of \$17.37 B to a total appropriation of \$18.99 B. The net increase in funding is largely the result of an increase in funding of \$1.22 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.

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

- Increase \$1.22 B in payments to MCO program
- Increase \$258 M for physician base rate increase to 85% of Medicare rates
- Increase \$105.4 M for nursing home rate re-base and hospice room/board rates
- Increase \$17.6 M in ‘clawback’ payments for Part D Medicare drug coverage
- Increase \$50.9 M in payments for Medicare Part A and Part B premiums
- Increase \$52.8 M in payments for the Managed Care Incentive Payment Program
- Increase \$20.3 M to annualize costs of 750 waiver slots phased in during FY 25
- Increase \$20.1 M for mandated staffing requirements with nursing facilities
- Increase \$4.1 M for the dental managed care program (capitated payment increase)
- Increase \$1.69 M for inflationary base rate increase to rural hospitals
- Increase \$8.4 M for a demonstration waiver for incarcerated Medicaid eligibles
- Increase \$1.3 M for projected Title XIX claims in public provider agencies
- Increase \$2.6 M for payments to Rural Health Clinics and FQHC’s

## **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 (Federal Medical Assistance Percentage, or FMAP) decreased slightly from FY 25. A blended rate is utilized in Medicaid for the state fiscal year. For state FY 26, the blended rate utilized is approximately 67.89% (32.11% state match), which represents a slight decrease from 67.96% (67.96% federal, and 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 \$425.9 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 \$111.4 M for FY 26, up from \$314.5 M in FY 25. Information provided by LDH indicates the additional revenue will be utilized for both an increase in Directed Hospital payments and a portion (\$28.5 M) for physician base rate adjustments in the budget.

Tax revenues are approved annually by the legislature through a hospital tax resolution measure (HCR). 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 will be required to be approved by the Centers for Medicare and Medicaid Services (CMS) annually. The FY 26 Medicaid budget assumes approximately \$2.8 B in budget authority for hospital directed payments, and will require an amendment to provide increased federal funds for hospital directed payments.

## 10 – DEPARTMENT OF CHILDREN AND FAMILY SERVICES

| Means of Finance                | FY 25 Existing<br>Operating Budget<br>(12/01/24) | FY 26<br>Recommended   | Dollar<br>Change    | Percent<br>Change |
|---------------------------------|--|------------------------|---------------------|-------------------|
| STATE GENERAL FUND (DIRECT)     | \$321,009,873                                    | \$307,072,497          | (\$13,937,376)      | (4.3%)            |
| 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%             |
| <b>TOTAL MEANS OF FINANCING</b> | <b>\$958,385,226</b>                             | <b>\$1,005,646,213</b> | <b>\$47,260,987</b> | <b>4.9%</b>       |
| T.O. POSITIONS                  | 3,760  | 3,753                  | (7)                 | (0.2%)            |

- Annualizes \$80.1 M (\$2.5 M SGF and \$77.6 M Federal) for the LA Summer Electronic Benefits Program (SUN Bucks)
- Increases \$8.5 M (\$5.9 M SGF and \$2.7 M Federal) for overtime for frontline Child Welfare workers
- Increases \$2.9 M SGF to provide coverage for Child Protection Services to replace TANF funding
- Decreases \$4.4 M SGF due to expiring contracts and cellular expenditures
- Decreases \$38.4 M (\$19.2 M SGF and \$19.2 M Federal) to the Office of Technology Services from multiple contracts
- Reduces seven (7) authorized T.O. positions due vacancies extending beyond 12 months

### 10 – 360 OFFICE OF CHILDREN AND FAMILY SERVICES

#### ISSUE: Temporary Assistance for Needy Families (TANF)

The FY 26 executive budget recommendation includes \$163.4 M in TANF funding, which is 100% federally funded. TANF is allocated between three areas: Core Welfare, Child Welfare, and TANF Initiatives. Table 16 on the following page reflects reductions from FY 24 and total FY 25 recommended TANF funding by area.

Table 16: TANF FY 25 Recommended Budget Allocation

|   | FY 25                | FY 26                | Difference            |
|---|----------------------|----------------------|-----------------------|
| <b>CORE WELFARE</b>                                     |                      |                      |                       |
| FITAP/KCSP <sup>1</sup>                                 | \$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  | \$10,888,508         | \$18,000,000         | \$7,111,492           |
| Pandemic Emergency Assistance Fund                      | \$0                  | \$0                  | \$0                   |
| <b>SUBTOTAL</b>   | <b>\$64,817,501</b>  | <b>\$72,169,785</b>  | <b>\$7,352,284</b>    |
| <b>CHILD WELFARE</b>                                    |                      |                      |                       |
| Child Protection Investigation/Family Services (CPI/FS) | \$19,827,911         | \$8,551,418          | (\$11,276,493)        |
| Emergency Assistance                                    | \$9,011,589          | \$7,811,590          | (\$1,199,999)         |
| Kinship Navigator                                       | \$3,445,000          | \$3,445,000          | \$0                   |
| My Community Cares (MCC)                                | \$750,000            | \$1,750,000          | \$1,000,000           |
| <b>SUBTOTAL</b>   | <b>\$33,034,500</b>  | <b>\$21,558,008</b>  | <b>(\$11,476,492)</b> |
| <b>TANF INITIATIVES</b>                                 |                      |                      |                       |
| 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   | \$679,932            | \$679,932            | \$0                   |
| Nurse Family Partnership                                | \$877,075            | \$877,075            | \$0                   |
| Jobs for America's Graduates (JAG)                      | \$1,700,000          | \$1,700,000          | \$0                   |
| Drug Courts   | \$5,000,000          | \$5,000,000          | \$0                   |
| Homeless  | \$1,759,268          | \$1,350,000          | (\$409,268)           |
| Family Violence   | \$4,950,100          | \$4,950,100          | \$0                   |
| Fatherhood  | \$1,200,000          | \$925,000            | (\$275,000)           |
| Vulnerable Communities & People                         | \$0                  | \$0                  | \$0                   |
| Abortion Alternatives                                   | \$1,060,000          | \$0                  | (\$1,060,000)         |
| Pregnancy and Baby Care                                 | \$0                  | \$2,260,000          | \$2,260,000           |
| Individual Development Account                          | \$600,000            | \$0                  | (\$600,000)           |
| United Way of Southwest Louisiana                       | \$0                  | \$0                  | \$0                   |
| Micro-Enterprise  | \$150,000            | \$0                  | (\$150,000)           |
| STAR Academy  | \$15,000,000         | \$20,000,000         | \$5,000,000           |
| Empowering Families to Live Well                        | \$250,000            | \$0                  | (\$250,000)           |
| <b>SUBTOTAL</b>   | <b>\$58,039,265</b>  | <b>\$53,359,997</b>  | <b>(\$4,679,268)</b>  |
| <b>SUMMARY</b>  |                      |                      |                       |
| Core Welfare  | \$64,817,501         | \$72,169,785         | \$7,352,284           |
| Child Welfare   | \$33,034,500         | \$21,558,008         | (\$11,476,492)        |
| Child Welfare SSBG <sup>2</sup> Transfer (10%)          | \$7,539,611          | \$16,343,087         | \$8,803,476           |
| TANF Initiatives  | \$58,039,265         | \$53,359,997         | (\$4,679,268)         |
| <b>TOTAL</b>  | <b>\$163,430,877</b> | <b>\$163,430,877</b> | <b>\$0</b>            |

1. Family Independence Temporary Assistance Program/Kinship Care Subsidy Program
2. Social Services Block Grant Program

# 11 – DEPARTMENT OF ENERGY AND NATURAL RESOURCES

| Means of Finance                | FY 25 Existing<br>Operating Budget<br>(12/01/24) | FY 26<br>Recommended | Dollar<br>Change      | Percent<br>Change |
|---------------------------------|--|----------------------|-----------------------|-------------------|
| STATE GENERAL FUND (DIRECT)     | \$37,056,411                                     | \$26,190,117         | (\$10,866,294)        | (29.3%)           |
| 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                                     | \$48,256,421         | \$517,622             | 1.1%              |
| FEDERAL FUNDS                   | \$130,270,164                                    | \$115,467,227        | (\$14,802,937)        | (11.4%)           |
| <b>TOTAL MEANS OF FINANCING</b> | <b>\$245,236,648</b>                             | <b>\$217,623,934</b> | <b>(\$27,612,714)</b> | <b>(11.3%)</b>    |
| T.O. POSITIONS                  | 361  | 364                  | 3                     | 0.8%              |

- **Non-recurs \$10 M SGF for obligations carried forward from FY 24**
- **Decreases \$2 M IAT due to the consolidation of the Office of Conservation into the Office of the Secretary**
- **Transfers three (3) T.O. positions from the Office of State Lands to DENR in accordance with Executive Order JML 24-11**
- **Decreases \$15 M Federal to align with FY 26 expected Federal grant awards**

## 11 – ENERGY AND NATURAL RESOURCES

### ISSUE: Oilfield Site Restoration

The Oilfield Site Restoration Program (OSR) 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 2/27/25, the Department of Energy and Natural Resources (DENR) SONRIS Data Portal shows that Louisiana has 4,876 orphaned wells. Over the last five years, a total of 1,335 wells have been plugged, 454 of which were funded by the Oilfield Site Restoration 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.

#### *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 three federally funded orphan well grants under the IIJA, including the Initial Grant (\$25 M) and the U.S. Fish and Wildlife Service grant (\$12.5 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, have delayed approval to begin plugging. DENR continues working with contractors and DOI for site approval.

Table 17 below lists the number of inactive oilfield sites plugged site by funding type, including: state funds, federal funds from IIJA, Louisiana Oil Field Restoration Association (LORA) funds, and other funding sources.

**Table 17: Number of Oilfield Sites Plugged by Funding Type**

| Calendar Year | State Funds (OSR) | IIJA Federal Funding | LORA | Other |
|---------------|-------------------|----------------------|------|-------|
| 2020          | 145               |                      |      | 3     |
| 2021          | 110               |                      |      | 8     |
| 2022          | 144               |                      | 57   | 26    |
| 2023          | 25                | 665                  | 55   | 14    |
| 2024          | 30                |                      |      | 53    |
| Total         | 454               | 665                  | 112  | 104   |

**ISSUE: Consolidation of Offices**

The Governor’s Executive Budget for FY 26 recommends consolidation of the Department of Energy and Natural Resources (DENR) Office of Conservation into the Office of the Secretary, creating a single agency structure. The purpose of the reorganization is to bring together related functions under a unified structure to improve coordination, enhance oversight, and eliminate overlapping responsibilities in the development and implementation of Louisiana’s energy and natural resource policies. It is intended to create a more efficient administrative framework and better align policy objectives across agencies in accordance with Executive Order JML 24-13.

The consolidation decreases \$2 M IAT, previously allocated for administrative support. To facilitate consolidation, funding increases in the Office of the Secretary by \$6.9 M SGF, \$1.5 M IAT, \$15.4 M SGR, \$2.8 M in Statutory Dedications, and \$4.3 M Federal, along with the transfer of 185 authorized T.O. positions. With these changes, DENR will now operate as a single agency under the Office of the Secretary, overseeing all energy, natural resource, and conservation programs statewide.

## 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 Resilient 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.

In Table 18 below you can find a list of existing grants from FY 23, as well as new, anticipated grants for FY 26.

**Table 18: Energy and Natural Resources – Federal Grants (in Millions)**

| Grant  | FY 23 | FY 24 | FY 25  | FY 26  | FY 27  | FY 28  | FY 29  | FY 30  | FY 31  | FY 32  | Total   |
|--|-------|-------|--------|--------|--------|--------|--------|--------|--------|--------|---------|
| Hubs for Energy Resilient Operations (HERO)*           |       |       | \$27.0 | \$20.0 | \$35.4 | \$39.9 | \$38.6 | \$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 | \$20.0 | \$50.5 | \$21.5 | \$21.5 | \$17.4 |        |        | \$156.0 |
| State Energy Program IJJA 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   |

Source: Department of Energy and Natural Resources

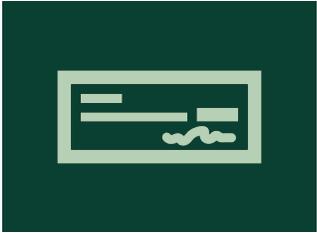
\*\$4 M SGF was appropriated in FY 26 as part of the match for HERO. Future match needs will vary over the 8-year life of the grant at an estimated total of \$22 M state effort.

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

## 12 – DEPARTMENT OF REVENUE

| Means of Finance                | FY 25 Existing<br>Operating Budget<br>(12/01/24) | FY 26<br>Recommended | Dollar<br>Change    | Percent<br>Change |
|---------------------------------|--|----------------------|---------------------|-------------------|
| STATE GENERAL FUND (DIRECT)     | \$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                 | -                 |
| <b>TOTAL MEANS OF FINANCING</b> | <b>\$123,902,581</b>                             | <b>\$134,757,684</b> | <b>\$10,855,103</b> | <b>8.8%</b>       |
| T.O. POSITIONS                  | 724  | 723                  | (1)                 | (0.1%)            |

- Increases \$11.9 M SGR to the Office of Technology Services for software, licensing, and lines of service
- Increases \$1.1 M SGR to the Board of Tax Appeals for anticipated costs associated with tax reform
- Non-recurs \$4.2 M SGR for obligations carried forward from FY 24



## 13 – DEPARTMENT OF ENVIRONMENTAL QUALITY

| Means of Finance                | FY 25 Existing<br>Operating Budget<br>(12/01/24) | FY 26<br>Recommended | Dollar<br>Change     | Percent<br>Change |
|---------------------------------|--|----------------------|----------------------|-------------------|
| STATE GENERAL FUND (DIRECT)     | \$15,482,342                                     | \$13,853,948         | (\$1,628,394)        | (10.5%)           |
| STATE GENERAL FUND BY:          |  |                      |                      |                   |
| Interagency Transfer            | \$3,239,295                                      | \$3,239,295          | \$0                  | 0.0%              |
| Fees and Self-generated Revenue | \$113,981,858                                    | \$107,776,535        | (\$6,205,323)        | (5.4%)            |
| Statutory Dedications           | \$11,321,089                                     | \$10,873,471         | (\$447,618)          | (4.0%)            |
| FEDERAL FUNDS                   | \$20,928,520                                     | \$20,425,956         | (\$502,564)          | (2.4%)            |
| <b>TOTAL MEANS OF FINANCING</b> | <b>\$164,953,104</b>                             | <b>\$156,169,205</b> | <b>(\$8,783,899)</b> | <b>(5.3%)</b>     |
| T.O. POSITIONS                  | 712  | 712                  | 0                    | 0.0%              |

- **Non-recurs \$7.6 M (\$1.6 M SGF, \$4.9 M SGR, \$447,618 Statutory Dedications, and \$637,564 Federal) for obligations carried forward from FY 24**
- **Decreases \$3.3 M SGR related to the conclusion of the Volkswagen settlement as all awards are anticipated to be distributed in FY 25**
- **Increases \$1.3 M SGR out of the Waste Tire Management Dedicated Fund Account to assist municipalities in combating waste tire problems**
- **Increases \$440,000 (\$305,000 SGR and \$135,000 Federal) to renew the air quality labs and laboratory analysis contracts**

# 16 – DEPARTMENT OF WILDLIFE AND FISHERIES

| Means of Finance                | FY 25 Existing Operating Budget (12/01/24) | FY 26 Recommended    | Dollar Change         | Percent Change |
|---------------------------------|--|----------------------|-----------------------|----------------|
| STATE GENERAL FUND (DIRECT)     | \$10,136,928                               | \$40,101,670         | \$29,964,742          | 295.6%         |
| 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                              | \$77,431,286         | (\$48,482,987)        | (38.5%)        |
| FEDERAL FUNDS                   | \$121,717,829                              | \$50,685,000         | (\$71,032,829)        | (58.4%)        |
| <b>TOTAL MEANS OF FINANCING</b> | <b>\$293,765,388</b>                       | <b>\$199,352,361</b> | <b>(\$94,413,027)</b> | <b>(32.1%)</b> |
| T.O. POSITIONS                  | 786  | 786                  | 0                     | 0.0%           |

- **Non-recurs \$57.5 M (\$1.8 M SGF, \$4.9 M SGR, \$1.9 M IAT, \$198,947 SGR, \$14.4 M Statutory Dedications, and \$39.1 M Federal) for obligations carried forward from FY 24**
- **MOF swap \$33.6 M from the Conservation Fund to SGF to fund the Enforcement Program and ongoing OTS projects**
- **Non-recurs \$28.9 M Federal from the NOAA 2019 Flood Disaster Spending Plan**
- **Non-recurs \$2.2 M IAT from the contract with ULL to conduct LO-SPAT research**
- **Non-recurs \$1.5 M SGF for legal services rendered in FY 25 for the Degradation of Coastal Properties case**
- **Non-recurs \$1 M Statutory Dedications out of the Louisiana Outdoor Forever Fund for the Louisiana Outdoor Forever Program**

## 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 the source of revenue.

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 shortfall. Over the last five years, the department’s revenue has averaged \$54.4 M and is anticipated to be \$49.5 M in FY 26. In FY 26, the department projects expenditures to remain steady at approximately \$81 M.

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 the revenue of the Conservation Fund:

- LDWF leased state lands for carbon sequestration projects, bringing in \$8.9 M in FY 24, and a projected \$4.25 M in FY 25 and the out years 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 reclassifies violations of licensing by removing criminal penalties and allowing civil suits for the recovery of fines through adjudicatory hearings. This has the potential to increase civil penalty revenues within the Conservation Fund by approximately \$300,000 annually.
- 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 WMAs 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.

Despite these efforts, 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 \$10.1 M in SGF. To mitigate the revenue shortfall in FY 26, they will receive \$40.1 M, an increase of 295.6%. LDWF plans to execute a \$33.6 M means of financing substitution by exchanging Conservation Fund with an equal amount of SGF.

## 19A – HIGHER EDUCATION

| Means of Finance                | FY 24 Existing<br>Operating Budget<br>(12/01/24) | FY 26<br>Recommended   | Dollar<br>Change   | Percent<br>Change |
|---------------------------------|--|------------------------|--------------------|-------------------|
| STATE GENERAL FUND (DIRECT)     | \$1,317,419,835                                  | \$1,275,165,701        | (\$42,254,134)     | (3.2%)            |
| 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                                  | \$1,843,780,471        | \$83,468,267       | 4.7%              |
| Statutory Dedications           | \$242,238,117                                    | \$215,954,140          | (\$26,283,977)     | (10.9%)           |
| FEDERAL FUNDS                   | \$60,904,633                                     | \$50,904,633           | (\$10,000,000)     | (16.4%)           |
| <b>TOTAL MEANS OF FINANCING</b> | <b>\$3,408,898,794</b>                           | <b>\$3,413,282,952</b> | <b>\$4,384,158</b> | <b>0.1%</b>       |
| T.O. POSITIONS                  | 0  | 0                      | 0                  | -                 |

- **Decreases \$60.7 M (\$40.5 M SGF, \$16.9 Statutory Dedications, \$10 M Federal) from one-time funding received outside the funding formula**
- **Increases \$83.5 M SGR for enrollment changes, fee adjustments, and revenue increases associated with the Differential Tuition model under Act 790 of the 2024 RS.**
- **Fully funds TOPS Scholarship Program**

## 19A – HIGHER EDUCATION

### ISSUE: Taylor Opportunity Program for Students

The FY 26 executive budget recommends fully funding the Taylor Opportunity Program for Students (TOPS) Scholarship at \$282.4 M. This reflects an overall decrease of \$14.7 M compared to the FY 25 EOB Base of \$297.1 M. Recent student participation projections for FY 26 have remained unchanged compared to FY 25. The participation and associated funding required to fully fund TOPS has fluctuated in recent years due to a number of factors being monitored by the 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 to this population shows the following trends:
  - 3.3% average annual decrease in high school graduates eligible for TOPS OPH over the last five years from 2018-19 to 2022-23.
  - 2.3% decline in acceptance rates of TOPS OPH eligible students from the 2021-22 rate of 82.2% to the 2022-23 rate of 79.9%. This continues the trend of slight declines in the acceptance rates, which on average have annually dropped by 1% over the last five years.

Table 19 on the following page shows the historical changes in total TOPS payment amounts based on institutional billings on behalf of recipients by award level: Opportunity, Performance, Honors, TOPS Tech, National Guard Stipend, and TOPS Tech-Early Start.

Table 19: TOPS Payments

| TOPS Payments by Award Level (millions): | FY 22          | FY 23          | FY 24          | Projected FY 25 | Projected FY 26 |
|--|----------------|----------------|----------------|-----------------|-----------------|
| Opportunity                              | \$113.8        | \$110.4        | \$116.2        | \$122.5         | \$122.5         |
| Performance                              | \$93.8         | \$85.0         | \$79.3         | \$77.0          | \$77.0          |
| Honors                                   | \$95.5         | \$84.6         | \$76.5         | \$76.8          | \$76.8          |
| Tech                                     | \$6.6          | \$6.1          | \$6.3          | \$5.2           | \$5.2           |
| National Guard Stipends                  | \$0.1          | \$0.1          | \$0.1          | \$0.1           | \$0.1           |
| Tech Early Start                         | \$0.3          | \$0.5          | \$0.7          | \$0.8           | \$0.8           |
| <b>Total Amount of Payments</b>          | <b>\$310.1</b> | <b>\$286.7</b> | <b>\$279.1</b> | <b>\$282.4</b>  | <b>\$282.4</b>  |

Source: LA Office of Student Financial Assistance - TOPS Payment Summary 2/25/25; Projections as of 10/1/24

Correspondingly, Table 20 below shows the historical changes in the number of awards to individual, unique recipients by different award levels.

Table 20: TOPS Award Counts

| TOPS Awards by Award Level: | FY 22         | FY 23         | FY 24         | Projected FY 25 | Projected FY 26 |
|-----------------------------|---------------|---------------|---------------|-----------------|-----------------|
| Opportunity                 | 22,047        | 21,038        | 21,998        | 22,713          | 22,713          |
| Performance                 | 15,704        | 14,009        | 13,112        | 12,785          | 12,785          |
| Honors                      | 14,068        | 12,371        | 11,228        | 11,695          | 11,695          |
| Tech                        | 2,583         | 2,429         | 2,524         | 1,941           | 1,941           |
| Tech Early Start            | 1,249         | 1,783         | 2,604         | 3,424           | 3,424           |
| <b>Total Awards</b>         | <b>55,651</b> | <b>51,630</b> | <b>51,466</b> | <b>52,558</b>   | <b>52,558</b>   |

Source: LA Office of Student Financial Assistance - TOPS Payment Summary 2/25/25; Projections as of 10/1/24

### ISSUE: GO Grant Funding and Award

The FY 26 executive budget recommends consistent funding for GO Grants at \$70.5 M SGF, no change from the FY 25 appropriation. If this recommendation is maintained during the budget process, this will represent the second year without an increase in funding for the program after four years of consecutive annual increases. 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 35,876 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 21 shows the changes in GO Grant appropriations, number of students awarded, and the average award.

Table 21: GO Grant Statistics

|  | FY 22         | FY 23         | FY 24         | YTD FY 25     | Projected FY 26 |
|--|---------------|---------------|---------------|---------------|-----------------|
| <b>Total Appropriated (\$ in millions)</b>     | <b>\$40.5</b> | <b>\$55.5</b> | <b>\$70.5</b> | <b>\$70.5</b> | <b>\$70.5</b>   |
| <b>Total Amount of Awards (\$ in millions)</b> | <b>\$40.4</b> | <b>\$55.4</b> | <b>\$70.5</b> | <b>\$44.5</b> | <b>N/A</b>      |
| Actual Number of Students (Unduplicated)       | 29,852        | 33,489        | 35,876        | 28,313        | N/A             |
| Average Award Amount                           | \$1.353       | \$1.653       | \$1.964       | \$1.572       | N/A             |

Source: LA Office of Student Financial Assistance - GO Grant Payment Summary 2/25/25

### ISSUE: M.J. Foster Promise Program

The FY 26 executive budget recommends appropriating \$10.5 M in 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. The FY 25 amount is equal to those appropriated in FY 23 and FY 24 and also conforms with the limitation contained in R.S. 17:3047.4 (C)(2) on the annual appropriation for the awards not exceeding \$10.5 M.

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. Act 287 of the 2023 RS expanded the eligible uses of the award to include mandatory books and instructional materials, changed the initial award payment to allow it to be applied to a student’s balance before other aid, and removed the required 20 hours of annual community service.

Table 22 provides an overview of the program activity in FY 25 as of December 2024.

**Table 22: M.J. Foster Promise Program Awards**

|                          | Amount Paid        | No. Payment Requests | Average Amount |
|--------------------------|--------------------|----------------------|----------------|
| Public Institutions      | \$5,251,130        | 2,876                | \$1,826        |
| Proprietary Institutions | \$4,684,270        | 1,555                | \$3,012        |
| <b>Total</b>             | <b>\$9,935,399</b> | <b>4,431</b>         | <b>\$2,242</b> |

Source: LA Office of Student Financial Assistance, M.J. Foster Promise Report 12/9/24

### ISSUE: Faculty Pay

There are an estimated 10,165 instructional faculty members employed throughout public higher education campuses in Louisiana. According to the latest available data published by the Southern Regional Education Board (SREB), Louisiana average salaries for all instructional staff stand at 83% and 86% of the SREB average at four- and two-year institutions, respectively (Table 23). Louisiana ranks 16th out of the 16 states in the southern region for the average salaries of instructional faculty at four-year institutions and 14th out of the 16 states for two-year institutions. The FY 26 budget does not include a specific allocation of funds for Higher Education faculty pay increases.

Pay raises provided in the FYs 22, 23, and 24 budgets are not yet reflected in the data below, but will begin to impact the statistics in 2025.

**Table 23: SREB Average Salaries of Full-time Faculty 2020-21**

| Public Four-Year Institutions |            |                     |                     |            |           |                  |                         |
|-------------------------------|------------|---------------------|---------------------|------------|-----------|------------------|-------------------------|
|                               | Professor  | Associate Professor | Assistant Professor | Instructor | Lecturer  | No Academic Rank | All Instructional Staff |
| SREB states                   | \$121,701  | \$87,552            | \$76,263            | \$53,966   | \$57,010  | \$64,877         | \$87,148                |
| Louisiana                     | \$99,018   | \$74,580            | \$67,920            | \$47,853   | \$69,230  | \$53,379         | \$72,195                |
| Difference                    | (\$22,683) | (\$12,972)          | (\$8,343)           | (\$6,113)  | \$12,220  | (\$11,498)       | (\$14,953)              |
| LA % of SREB                  | 81%        | 85%                 | 89%                 | 89%        | 121%      | 82%              | 83%                     |
| Public Two-Year Institutions  |            |                     |                     |            |           |                  |                         |
|                               | Professor  | Associate Professor | Assistant Professor | Instructor | Lecturer  | No Academic Rank | All Instructional Staff |
| SREB states                   | \$68,518   | \$61,117            | \$54,707            | \$50,394   | \$41,944  | \$54,740         | \$56,438                |
| Louisiana                     | \$61,907   | \$50,463            | \$46,705            | \$42,899   | \$36,433  | \$38,043         | \$48,287                |
| Difference                    | (\$6,611)  | (\$10,654)          | (\$8,002)           | (\$7,495)  | (\$5,511) | (\$16,697)       | (\$8,151)               |
| LA % of SREB                  | 90%        | 83%                 | 85%                 | 85%        | 87%       | 69%              | 86%                     |

Source: Southern Regional Education Board (SREB)

### ISSUE: Higher Education Enrollment

In FY 24, actual SGR collections from tuition and fees comprised \$1.7 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 24 on the following page provides a look at the historical Fall enrollment over the last five years at Louisiana public institutions of higher education. Overall, enrollment in 2024 increased by 3.1% compared to 2023 to reach a five year high of 224,398 students. Over the five-year timeframe, the overall increase is 5.8%, or 12,421.

Table 24: Higher Education Enrollment by Institution

| Student Headcount Enrollment                     |                |                |                |                |                |                   |                   |
|--|----------------|----------------|----------------|----------------|----------------|-------------------|-------------------|
| Based on Fall Semester/Quarter Student Headcount |                |                |                |                |                |                   |                   |
| Campus   | 2020           | 2021           | 2022           | 2023           | 2024           | # Change 23 to 24 | % Change 23 to 24 |
| Baton Rouge CC                                   | 7,376          | 7,494          | 9,284          | 10,859         | 11,182         | 323               | 3.0%              |
| Bossier Parish CC                                | 5,973          | 5,727          | 6,311          | 5,654          | 5,561          | (93)              | (1.6%)            |
| Central LA Technical CC                          | 2,098          | 2,085          | 1,223          | 1,194          | 1,332          | 138               | 11.6%             |
| Delgado CC                                       | 13,034         | 12,139         | 12,377         | 12,130         | 12,712         | 582               | 4.8%              |
| L. E. Fletcher Technical CC                      | 2,105          | 1,762          | 2,050          | 2,428          | 2,663          | 235               | 9.7%              |
| LA Delta CC                                      | 3,874          | 3,956          | 4,109          | 3,775          | 3,463          | (312)             | (8.3%)            |
| Northshore Technical CC                          | 3,552          | 4,612          | 5,074          | 5,716          | 5,975          | 259               | 4.5%              |
| Northwest LA Technical CC                        | 935            | 957            | 970            | 1,044          | 1,065          | 21                | 2.0%              |
| Nunez CC   | 2,132          | 2,086          | 2,365          | 2,950          | 2,819          | (131)             | (4.4%)            |
| River Parishes CC                                | 2,756          | 2,401          | 2,338          | 2,406          | 2,597          | 191               | 7.9%              |
| South LA CC                                      | 5,855          | 5,995          | 5,677          | 5,888          | 5,462          | (426)             | (7.2%)            |
| Sowela Technical CC                              | 2,914          | 3,068          | 3,267          | 3,316          | 3,446          | 130               | 3.9%              |
| <b>LCTCS System Total</b>                        | <b>52,604</b>  | <b>52,282</b>  | <b>55,045</b>  | <b>57,360</b>  | <b>58,277</b>  | <b>917</b>        | <b>1.6%</b>       |
| LSU - Alexandria                                 | 3,585          | 3,696          | 4,221          | 5,217          | 6,941          | 1,724             | 33.0%             |
| LSU - A&M College                                | 35,453         | 37,129         | 38,731         | 42,031         | 43,441         | 1,410             | 3.4%              |
| LSU - Eunice                                     | 3,153          | 3,064          | 3,088          | 3,687          | 3,672          | (15)              | (0.4%)            |
| LSU - Shreveport                                 | 9,955          | 8,881          | 8,721          | 9,736          | 10,851         | 1,115             | 11.5%             |
| LSU HSC - New Orleans                            | 2,829          | 2,835          | 2,740          | 2,685          | 2,750          | 65                | 2.4%              |
| LSU HSC - Shreveport                             | 982            | 1,020          | 1,016          | 1,045          | 1,103          | 58                | 5.6%              |
| <b>LSU System Total</b>                          | <b>55,957</b>  | <b>56,625</b>  | <b>58,517</b>  | <b>64,401</b>  | <b>68,758</b>  | <b>4,357</b>      | <b>6.8%</b>       |
| SU - A&M College                                 | 7,748          | 8,317          | 8,226          | 8,249          | 8,279          | 30                | 0.4%              |
| SU - New Orleans                                 | 2,264          | 2,106          | 1,950          | 2,059          | 2,468          | 409               | 19.9%             |
| SU - Shreveport                                  | 2,457          | 2,745          | 3,154          | 3,156          | 2,951          | (205)             | (6.5%)            |
| <b>SU System Total</b>                           | <b>12,469</b>  | <b>13,168</b>  | <b>13,330</b>  | <b>13,464</b>  | <b>13,698</b>  | <b>234</b>        | <b>1.7%</b>       |
| Grambling  | 5,495          | 5,291          | 5,098          | 5,125          | 5,147          | 22                | 0.4%              |
| LA Tech  | 11,088         | 11,082         | 10,933         | 11,555         | 12,059         | 504               | 4.4%              |
| McNeese  | 7,281          | 6,451          | 6,252          | 6,078          | 6,252          | 174               | 2.9%              |
| Nicholls   | 6,859          | 6,285          | 5,918          | 6,258          | 6,104          | (154)             | (2.5%)            |
| Northwestern                                     | 11,539         | 10,950         | 9,505          | 8,902          | 8,612          | (290)             | (3.3%)            |
| Southeastern                                     | 14,514         | 13,497         | 13,504         | 13,904         | 14,453         | 549               | 3.9%              |
| UL Lafayette                                     | 16,642         | 16,406         | 15,423         | 15,478         | 15,773         | 295               | 1.9%              |
| UL Monroe  | 9,132          | 8,726          | 8,437          | 8,478          | 8,764          | 286               | 3.4%              |
| UNO  | 8,397          | 7,964          | 7,167          | 6,615          | 6,501          | (114)             | (1.7%)            |
| <b>UL System Total</b>                           | <b>90,947</b>  | <b>86,652</b>  | <b>82,237</b>  | <b>82,393</b>  | <b>83,665</b>  | <b>1,272</b>      | <b>1.5%</b>       |
| <b>Statewide Total</b>                           | <b>211,977</b> | <b>208,727</b> | <b>209,129</b> | <b>217,618</b> | <b>224,398</b> | <b>6,780</b>      | <b>3.1%</b>       |

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

Notes: 1. Beginning in FY 2022, LCTCS realigned three campuses originally at CLTCC to BPCC (Natchitoches and Sabine Valley) and SOWELA TCC (Lamar Salter).

2. SU Law Center and LSU Law Center enrollment figures are included in their respective A&M campus figures



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 0.3% 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 climbed 9,769 from 2020 to 2024 and now makes up 18.9% of total enrollment in 2023 compared to 15.4% in 2020. The annual non-resident fee varies by institution and can range from \$9,000 to \$11,000 at 4-year institutions and \$4,000 to \$10,000 at 2-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 25 shows the statewide changes in Fall enrollment by student residency over the last five years.

**Table 25: Higher Education Enrollment by Residency**

| <b>Student Headcount Enrollment by Residency</b>        |                |                |                |                |                |                              |                              |
|---|----------------|----------------|----------------|----------------|----------------|------------------------------|------------------------------|
| <i>Based on Fall Semester/Quarter Student Headcount</i> |                |                |                |                |                |                              |                              |
| <b>Residency</b>  | <b>2020</b>    | <b>2021</b>    | <b>2022</b>    | <b>2023</b>    | <b>2024</b>    | <b># Change<br/>23 to 24</b> | <b>% Change<br/>23 to 24</b> |
| Louisiana   | 179,394        | 175,276        | 174,489        | 178,802        | 182,046        | 3,244                        | 1.8%                         |
| Out of State  | 27,113         | 27,957         | 28,829         | 32,738         | 35,288         | 2,550                        | 7.8%                         |
| International   | 5,470          | 5,494          | 5,811          | 6,078          | 7,064          | 986                          | 16.2%                        |
| <b>Statewide Total</b>                                  | <b>211,977</b> | <b>208,727</b> | <b>209,129</b> | <b>217,618</b> | <b>224,398</b> | <b>6,780</b>                 | <b>3.1%</b>                  |
| <b>Residency Ratio</b>                                  | <b>2020</b>    | <b>2021</b>    | <b>2022</b>    | <b>2023</b>    | <b>2023</b>    | <b>5-yr<br/>Change</b>       |                              |
| Percent LA Resident                                     | 84.6%          | 84.0%          | 83.4%          | 82.2%          | 81.1%          | <b>-3.5%</b>                 |                              |
| Percent Non-resident                                    | 15.4%          | 16.0%          | 16.6%          | 17.8%          | 18.9%          | 3.5%                         |                              |

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

# 19D – LOUISIANA DEPARTMENT OF EDUCATION

| Means of Finance                | FY 25 Existing Operating Budget (12/01/24) | FY 26 Recommended      | Dollar Change            | Percent Change |
|---------------------------------|--|------------------------|--------------------------|----------------|
| STATE GENERAL FUND (DIRECT)     | \$4,229,304,761                            | \$4,134,327,795        | (\$94,976,966)           | (2.2%)         |
| STATE GENERAL FUND BY:          |  |                        |                          |                |
| Interagency Transfer            | \$61,368,991                               | \$47,237,369           | (\$14,131,622)           | (23.0%)        |
| Fees and Self-generated Revenue | \$19,875,656                               | \$19,815,446           | (\$60,210)               | (0.3%)         |
| Statutory Dedications           | \$387,101,963                              | \$337,966,462          | (\$49,135,501)           | (12.7%)        |
| FEDERAL FUNDS                   | \$2,722,394,451                            | \$1,842,389,769        | (\$880,004,682)          | (32.3%)        |
| <b>TOTAL MEANS OF FINANCING</b> | <b>\$7,420,045,822</b>                     | <b>\$6,381,736,841</b> | <b>(\$1,038,308,981)</b> | <b>(14.0%)</b> |
| T.O. POSITIONS                  | 503  | 503                    | 0                        | 0.0%           |

- **Non-recurs \$880 M Federal stimulus dollars associated with the COVID-19 pandemic**
- **Non-recurs \$161.2 M SGF for one-time allocations to the MFP in FY 25 for stipends for certificated teachers and non-certificated support staff**
- **Increases \$50 M SGF to provide funding for LA GATOR scholarship awards**
- **Non-recurs \$49.1 M in Statutory Dedications from a series of funds, including the Overcollections Fund (\$37.8 M), Lottery Proceeds Fund (\$5.6 M) Support Education in Louisiana First Fund (\$3.4 M), Reading Enrichment and Academic Deliverables Fund (\$1.6 M), and the Athletic Trainer Development Fund (\$1.4 M)**
- **Decreases \$8.4 M IAT due to a reduction in TANF funding received from DCFS for early childhood seats in the LA 4 Early Childhood Program**
- **Fully funds the current MFP formula**



## 19D – 678 STATE ACTIVITIES

### 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.*

In February 2021, maximum CCAP daily reimbursement rates were increased to the 75th percentile of costs in the child care market in order to ensure that CCAP complied with a federal requirement that the program provide access to child care services comparable to those provided to families who do not receive child care assistance. In February 2022, a second increase in maximum CCAP daily reimbursement rates went into effect, as shown in the Table 26 on the following page.

Table 26: CCAP Maximum Daily Reimbursement Rates for Regular Care

| Provider Type                  | September 2019 | February 2021 | February 2022 | Growth Since September 2019 |
|--------------------------------|----------------|---------------|---------------|-----------------------------|
| Regular Care for Infants       |                |               |               |                             |
| Type III Early Learning Center | \$25.00        | \$35.65       | \$68.00       | 172%                        |
| Family Child Care Provider     | \$18.00        | \$29.65       | \$61.00       | 239%                        |
| In-Home Provider               | \$17.50        | \$26.65       | \$26.65       | 52%                         |
| Regular Care for Toddlers      |                |               |               |                             |
| Type III Early Learning Center | \$23.75        | \$31.05       | \$42.00       | 77%                         |
| Family Child Care Provider     | \$18.00        | \$25.75       | \$42.00       | 133%                        |
| In-Home Provider               | \$17.50        | \$25.25       | \$25.25       | 44%                         |
| Regular Care                   |                |               |               |                             |
| Type III Early Learning Center | \$22.00        | \$30.00       | \$31.50       | 43%                         |
| Family Child Care Provider     | \$17.00        | \$25.00       | \$29.00       | 71%                         |
| In-Home Provider               | \$17.50        | \$25.00       | \$25.00       | 43%                         |

Due to an increase in CCAP applications, the LDOE implemented a waitlist for the program in October 2022. The waitlist has approximately 3,630 families as of December 2024. Based on the most recent numbers available at the time this document is published, overall CCAP enrollment remained steady in FY 25, only slightly increasing from 18,112 children across 1,061 providers in July 2023 to 18,141 children across 1,312 providers in July 2024.

**FY 26 funding for CCAP is recommended 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.**

*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.*

The FY 26 executive budget proposes 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 2/04/25, the ECE Fund has a balance of \$54.3 M.

## 19D – 681 SUBGRANTEE ASSISTANCE

### ISSUE: Louisiana Giving All True Opportunity to Rise (LA GATOR) Scholarship Program

The FY 26 executive budget recommends a total appropriation of \$96.9 M SGF for 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, as created by Act 1 of the 2024 RS. Annual implementation of LA GATOR is contingent on an appropriation being made in each future fiscal year by the legislature in order to fund annual account deposits as well as to cover the costs of program administration. The recommended appropriation includes \$93.5 M for scholarship awards and \$3.4 M for administration costs associated with the program. *Note: Appropriations for administrative costs of LA GATOR are included within the State Activities agency.*

In addition to creating the LA GATOR Program, Act 1 terminates the existing “voucher” program, the Student Scholarships for Educational Excellence Program (SSEEP), effective 6/30/25, and provides for the transition of current SSEEP participants to the LA GATOR program. These students are to continue receiving award amounts equal to those received in SSEEP, as long as they remain enrolled in their current school. There are an estimated 5,700 students participating in SSEEP in the 2024-25 school year with an average tuition of \$7,127.

The executive budget recommends a \$44.6 M SGF reduction for SSEEP and directs \$43.5 M of that funding to LA GATOR for awards for former SSEEP students transitioning to the

new program (the remaining \$1.1 M is directed to State Activities for administrative costs of LA GATOR). The executive budget also recommends an additional appropriation of \$50 M SGF for an estimated 5,300 awards beyond those current SSEE students (LDOE assumes an average award amount for these “new” students of \$9,374). LDOE estimates the total recommended appropriation will allow for 11,000 students to participate in the LA GATOR Program in the 2025-2026 school year. As of 3/10/25, LDOE reports receipt of over 16,500 applications for the program, with nearly 14,000 of these deemed eligible to participate in LA GATOR for the 2025-26 academic year. The number of students actually enrolled in the program will be dependent on the total funding provided by the legislature and the specific award amounts granted to participants based on rules promulgated by the Board of Secondary and Elementary Education (BESE).

As required in Act 1, the Board of Elementary and Secondary Education promulgated rules governing the LA GATOR Program in the December 2024 edition of the *Louisiana Register*. As shown in Table 27 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.

**Table 27: LA GATOR Award Amounts**

| Student Type   | Scholarship Amount                       |
|--|--|
| Former SSEE Participants   | equal to SSEE 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-SSEE Students</i>                             | <i>estimated at \$9,374</i>              |

## 19D – 695 MINIMUM FOUNDATION PROGRAM

### ISSUE: Minimum Foundation Program

The Minimum Foundation Program (MFP) provides block grants for 646,725 students attending 69 city and parish school systems, charter schools, and other public schools, representing the primary source of state funding for K-12 education. The FY 26 executive budget recommends a \$199 M decrease from the FY 25 EOB Base, for a total appropriation of \$4.1 B. This decrease is due to non-recurring one-time money included in the FY 25 budget, outside of the MFP formula (\$161 M SGF and \$37.8 M from the Overcollections Fund) provided for a one-time stipend for certificated and non-certificated employees.

The executive budget recommendation and this analysis contemplate a continuance of the current MFP formula. Adjustments to appropriations may be necessary in the event BESE’s FY 26 proposal, due to the legislature on 3/15/25, recommends significant formula changes, and these changes are subsequently approved by the legislature.

### ISSUE: Teacher and Support Worker Pay

The executive budget recommendation non-recurs \$199 M SGF that continued a stipend and related employer retirement contributions for school personnel initially appropriated in FY 24. In an effort to make this increase permanent, the legislature passed Act 1 during the 2024 3<sup>rd</sup> ES, a constitutional amendment that, if approved by the electorate at an election scheduled to be held on 3/29/25, eliminates three education funds (The Louisiana Education Quality Trust Fund, the Louisiana Quality Education Support Fund, and the Education Excellence Fund) and appropriates the balance of these funds to pay off a portion of the TRSL UAL. Act 8 of the 2024 3<sup>rd</sup> ES then directs local school districts to use any savings realized as a result of this paydown to provide permanent pay raises for certificated and non-certificated employees, contingent upon approval of the constitutional amendment.

According to data provided by the Southern Regional Education Board (SREB), in 2021-22, Louisiana’s average teacher salary was \$54,097, which was \$2,668 below the regional average of \$56,765. In 2022-23, the average salary increased by \$151 to \$54,248. Over the same period, the regional average teacher salary increased by \$2,380 to \$59,145, resulting in a significant widening of the gap between Louisiana’s average teacher salary and the regional average, from 95.3% to 91.7%. Due to the delay in reporting this data, the two prior year one-time stipends appropriated by the legislature are not included in these figures. The most recent SREB salary comparisons are shown in Table 28 below.

**Table 28: SREB Average Teacher Salaries**

| State                   | 2021-2022       | 2022-2023       |
|-------------------------|-----------------|-----------------|
| Alabama                 | \$55,834        | \$60,441        |
| Arkansas                | \$52,610        | \$54,309        |
| Delaware                | \$65,647        | \$68,787        |
| Florida                 | \$51,230        | \$53,098        |
| Georgia                 | \$62,240        | \$64,461        |
| Kentucky                | \$54,574        | \$56,296        |
| <b>Louisiana</b>        | <b>\$54,097</b> | <b>\$54,248</b> |
| Maryland                | \$75,766        | \$79,420        |
| Mississippi             | \$47,902        | \$53,354        |
| North Carolina          | \$54,863        | \$56,559        |
| Oklahoma                | \$54,804        | \$55,505        |
| South Carolina          | \$54,814        | \$57,778        |
| Tennessee               | \$53,285        | \$55,369        |
| Texas                   | \$58,887        | \$60,716        |
| Virginia                | \$61,367        | \$63,103        |
| West Virginia           | \$50,315        | \$52,870        |
| Regional Average        | \$56,765        | \$59,145        |
| LA Difference           | (\$2,668)       | (\$4,897)       |
| LA as % of SREB Average | 95.3%           | 91.7%           |

Source: Southern Regional Education Board, Teacher Compensation Dashboard.

NOTE: The information reflected predates and does not account for the one-time \$2,000 stipends provided to teachers via Act 447 of the 2023 RS and Act 4 of the 2024 RS or pay raises provided by other states.

## 20 – OTHER REQUIREMENTS

| Means of Finance                | FY 25 Existing<br>Operating Budget<br>(12/01/24) | FY 26<br>Recommended | Dollar Change            | Percent<br>Change |
|---------------------------------|--|----------------------|--------------------------|-------------------|
| STATE GENERAL FUND (DIRECT)     | \$781,087,554                                    | \$559,641,491        | (\$221,446,063)          | (28.4%)           |
| 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                                  | \$329,647,465        | (\$786,743,612)          | (70.5%)           |
| FEDERAL FUNDS                   | \$25,072,007                                     | \$20,284,670         | (\$4,787,337)            | (19.1%)           |
| <b>TOTAL MEANS OF FINANCING</b> | <b>\$1,999,280,287</b>                           | <b>\$977,022,944</b> | <b>(\$1,022,257,343)</b> | <b>(51.1%)</b>    |
| T.O. POSITIONS                  | 0  | 0                    | 0                        | 0.0%              |

- **Non-recurs \$717 M Statutory Dedications out of the Revenue Stabilization Fund**
- **Non-recurs \$16.5 M SGF for various legislative line items included for 20-945 State Aid to Local Governmental Entities**
- **Decreases \$10.7 M SGF and Increases \$33 M Statutory Dedications out of the Louisiana Mega-projects Development Fund and the Rapid Response Fund for LED project commitments**
- **Decreases \$8.9 M IAT to align budget with anticipated DOA debt service payments**
- **Decreases \$4 M SGF for a reduction in per diem funding provided to Local Housing of Adult Offenders due to the transfer of inmates back to the Louisiana Correctional Institute for Women**
- **Non-recurs \$264.3 M (\$191.7 M SGF, \$67.8 M Statutory Dedications, and \$4.8 M Federal) for obligations carried forward from FY 24**

## 20 – XXX FUNDS TRANSFERS

### ISSUE: SGF Transfers Executed in HB 1

Each year the general appropriations bill directs the State Treasurer to transfer SGF into a number of special funds for appropriation in that fiscal year. The FY 26 executive budget recommends the following transfers compared to those made in Act 4 of 2024 RS (the FY 25 enacted general appropriations bill).

Table 29: SGF Transfers to Select Funds FY 25 Compared to FY 26

| Fund Name   | FY 25<br>Transfer   | FY 26<br>Recommended<br>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              |
| Military Family Assistance Fund                       | \$0                 | \$0                              | \$0              |
| DNA Testing Post-Conviction Relief for Indigents Fund | \$0                 | \$0                              | \$0              |
| Medicaid Trust Fund for the Elderly                   | \$19,640            | \$19,640                         | \$0              |
| <b>Total</b>  | <b>\$80,844,820</b> | <b>\$81,149,060</b>              | <b>\$304,240</b> |

# STATEWIDE BUDGET

## Department Budget Summary

|                                       | FY 24<br>Actuals        | FY 25<br>EOB 12/1/2024  | FY 26<br>HB 1 Original  | FY 26 - FY 25<br>Change  | Percent<br>Change |
|---------------------------------------|-------------------------|-------------------------|-------------------------|--------------------------|-------------------|
| <b>GRAND TOTAL - Statewide Budget</b> |                         |                         |                         |                          |                   |
| State General Fund                    | \$11,970,119,716        | \$12,494,095,454        | \$12,151,100,000        | (\$342,995,454)          | -2.7%             |
| Interagency Transfers                 | \$2,240,738,810         | \$2,401,357,441         | \$2,334,965,086         | (\$66,392,355)           | -2.8%             |
| Fees & Self-gen Revenues              | \$5,364,866,751         | \$5,821,098,088         | \$5,856,562,237         | \$35,464,149             | 0.6%              |
| Statutory Dedications                 | \$6,411,592,519         | \$7,561,426,840         | \$6,326,242,841         | (\$1,235,183,999)        | -16.3%            |
| Interim Emergency Board               | \$0                     | \$0                     | \$0                     | \$0                      | -                 |
| Federal Funds                         | \$21,049,371,528        | \$22,130,926,437        | \$22,757,540,112        | \$626,613,675            | 2.8%              |
|                                       | <u>\$47,036,689,323</u> | <u>\$50,408,904,260</u> | <u>\$49,426,410,276</u> | <u>(\$982,493,984)</u>   | <u>-1.9%</u>      |
| T.O.                                  | 34,551                  | 34,825                  | 35,001                  | 176                      | 0.5%              |
| Other Charges Positions               | 1,706                   | 1,710                   | 1,652                   | (58)                     | -3.4%             |
| <b>STATE FUNDS (excludes Federal)</b> | <b>\$25,987,317,795</b> | <b>\$28,277,977,823</b> | <b>\$26,668,870,164</b> | <b>(\$1,609,107,659)</b> | <b>-5.7%</b>      |
| <b>General Appropriation Bill</b>     |                         |                         |                         |                          |                   |
| State General Fund                    | \$10,779,606,124        | \$11,670,885,701        | \$11,331,290,605        | (\$339,595,096)          | -2.9%             |
| Interagency Transfers                 | \$1,042,919,507         | \$1,242,626,507         | \$1,216,768,540         | (\$25,857,967)           | -2.1%             |
| Fees & Self-gen Revenues              | \$3,264,659,188         | \$3,571,763,291         | \$3,552,473,746         | (\$19,289,545)           | -0.5%             |
| Statutory Dedications                 | \$3,737,696,661         | \$4,817,002,699         | \$4,065,984,767         | (\$751,017,932)          | -15.6%            |
| Interim Emergency Board               | \$0                     | \$0                     | \$0                     | \$0                      | -                 |
| Federal Funds                         | \$20,884,245,538        | \$21,558,121,898        | \$22,184,735,573        | \$626,613,675            | 2.9%              |
|                                       | <u>\$39,709,127,018</u> | <u>\$42,860,400,096</u> | <u>\$42,351,253,231</u> | <u>(\$509,146,865)</u>   | <u>-1.2%</u>      |
| T.O.                                  | 33,341                  | 33,609                  | 33,777                  | 168                      | 0.5%              |
| Other Charges Positions               | 1,697                   | 1,701                   | 1,643                   | (58)                     | -3.4%             |
| <b>01 Executive</b>                   |                         |                         |                         |                          |                   |
| State General Fund                    | \$283,557,435           | \$341,735,936           | \$267,830,010           | (\$73,905,926)           | -21.6%            |
| Interagency Transfers                 | \$63,605,464            | \$104,282,268           | \$101,482,161           | (\$2,800,107)            | -2.7%             |
| Fees & Self-gen Revenues              | \$183,089,512           | \$203,107,570           | \$193,576,173           | (\$9,531,397)            | -4.7%             |
| Statutory Dedications                 | \$253,950,816           | \$423,824,032           | \$487,515,547           | \$63,691,515             | 15.0%             |
| Interim Emergency Board               | \$0                     | \$0                     | \$0                     | \$0                      | -                 |
| Federal Funds                         | \$2,599,386,301         | \$3,402,828,943         | \$3,844,301,814         | \$441,472,871            | 13.0%             |
|                                       | <u>\$3,383,589,528</u>  | <u>\$4,475,778,749</u>  | <u>\$4,894,705,705</u>  | <u>\$418,926,956</u>     | <u>9.4%</u>       |
| T.O.                                  | 2,181                   | 2,217                   | 2,230                   | 13                       | 0.6%              |
| Other Charges Positions               | 268                     | 268                     | 262                     | (6)                      | -2.2%             |
| <b>01 Executive</b>                   |                         |                         |                         |                          |                   |
| <b>100 Executive Office</b>           |                         |                         |                         |                          |                   |
| State General Fund                    | \$11,846,645            | \$14,682,865            | \$14,829,454            | \$146,589                | 1.0%              |
| Interagency Transfers                 | \$2,521,909             | \$3,706,344             | \$2,241,344             | (\$1,465,000)            | -39.5%            |
| Fees & Self-gen Revenues              | \$874,137               | \$1,696,727             | \$1,696,727             | \$0                      | 0.0%              |
| Statutory Dedications                 | \$50,000                | \$150,000               | \$150,000               | \$0                      | 0.0%              |
| Interim Emergency Board               | \$0                     | \$0                     | \$0                     | \$0                      | -                 |
| Federal Funds                         | \$3,008,382             | \$3,699,392             | \$3,699,392             | \$0                      | 0.0%              |
|                                       | <u>\$18,301,074</u>     | <u>\$23,935,328</u>     | <u>\$22,616,917</u>     | <u>(\$1,318,411)</u>     | <u>-5.5%</u>      |
| T.O.                                  | 90                      | 93                      | 93                      | 0                        | 0.0%              |
| Other Charges Positions               | 0                       | 0                       | 0                       | 0                        | -                 |
| <b>01 Executive</b>                   |                         |                         |                         |                          |                   |
| <b>101 Indian Affairs</b>             |                         |                         |                         |                          |                   |
| State General Fund                    | \$0                     | \$0                     | \$0                     | \$0                      | -                 |
| Interagency Transfers                 | \$0                     | \$0                     | \$0                     | \$0                      | -                 |
| Fees & Self-gen Revenues              | \$4,000                 | \$18,000                | \$18,000                | \$0                      | 0.0%              |
| Statutory Dedications                 | \$0                     | \$0                     | \$0                     | \$0                      | -                 |
| Interim Emergency Board               | \$0                     | \$0                     | \$0                     | \$0                      | -                 |
| Federal Funds                         | \$0                     | \$0                     | \$0                     | \$0                      | -                 |
|                                       | <u>\$4,000</u>          | <u>\$18,000</u>         | <u>\$18,000</u>         | <u>\$0</u>               | <u>0.0%</u>       |
| T.O.                                  | 1                       | 1                       | 1                       | 0                        | 0.0%              |
| Other Charges Positions               | 0                       | 0                       | 0                       | 0                        | -                 |
| <b>01 Executive</b>                   |                         |                         |                         |                          |                   |
| <b>102 Inspector General</b>          |                         |                         |                         |                          |                   |
| State General Fund                    | \$2,317,501             | \$2,350,809             | \$2,380,847             | \$30,038                 | 1.3%              |
| Interagency Transfers                 | \$0                     | \$0                     | \$0                     | \$0                      | -                 |
| Fees & Self-gen Revenues              | \$0                     | \$0                     | \$0                     | \$0                      | -                 |
| Statutory Dedications                 | \$0                     | \$0                     | \$0                     | \$0                      | -                 |
| Interim Emergency Board               | \$0                     | \$0                     | \$0                     | \$0                      | -                 |
| Federal Funds                         | \$0                     | \$16,330                | \$16,330                | \$0                      | 0.0%              |
|                                       | <u>\$2,317,501</u>      | <u>\$2,367,139</u>      | <u>\$2,397,177</u>      | <u>\$30,038</u>          | <u>1.3%</u>       |
| T.O.                                  | 15                      | 15                      | 15                      | 0                        | 0.0%              |
| Other Charges Positions               | 0                       | 0                       | 0                       | 0                        | -                 |

|   | FY 24<br>Actuals       | FY 25<br>EOB 12/1/2024 | FY 26<br>HB 1 Original | FY 26 - FY 25<br>Change | Percent<br>Change |
|---|------------------------|------------------------|------------------------|-------------------------|-------------------|
| <b>01 Executive</b>                                       |                        |                        |                        |                         |                   |
| <b>103 Mental Health Advocacy Services</b>                |                        |                        |                        |                         |                   |
| State General Fund  | \$5,362,684            | \$5,903,984            | \$6,471,617            | \$567,633               | 9.6%              |
| Interagency Transfers                                     | \$338,420              | \$672,055              | \$672,055              | \$0                     | 0.0%              |
| Fees & Self-gen Revenues                                  | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
| Statutory Dedications                                     | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                                   | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds   | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
|   | <b>\$5,701,104</b>     | <b>\$6,576,039</b>     | <b>\$7,143,672</b>     | <b>\$567,633</b>        | <b>8.6%</b>       |
| T.O.  | 47                     | 47                     | 53                     | 6                       | 12.8%             |
| Other Charges Positions                                   | 6                      | 6                      | 0                      | (6)                     | -100.0%           |
| <b>01 Executive</b>                                       |                        |                        |                        |                         |                   |
| <b>106 LA Tax Commission</b>                              |                        |                        |                        |                         |                   |
| State General Fund  | \$1,968,912            | \$2,058,414            | \$2,119,212            | \$60,798                | 3.0%              |
| Interagency Transfers                                     | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
| Fees & Self-gen Revenues                                  | \$3,220,147            | \$3,387,438            | \$3,387,438            | \$0                     | 0.0%              |
| Statutory Dedications                                     | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                                   | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds   | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
|   | <b>\$5,189,059</b>     | <b>\$5,445,852</b>     | <b>\$5,506,650</b>     | <b>\$60,798</b>         | <b>1.1%</b>       |
| T.O.  | 36                     | 36                     | 36                     | 0                       | 0.0%              |
| Other Charges Positions                                   | 0                      | 0                      | 0                      | 0                       | -                 |
| <b>01 Executive</b>                                       |                        |                        |                        |                         |                   |
| <b>107 Division of Administration</b>                     |                        |                        |                        |                         |                   |
| State General Fund  | \$67,398,133           | \$76,290,914           | \$72,405,589           | (\$3,885,325)           | -5.1%             |
| Interagency Transfers                                     | \$45,705,399           | \$72,281,855           | \$78,108,298           | \$5,826,443             | 8.1%              |
| Fees & Self-gen Revenues                                  | \$38,181,869           | \$61,101,895           | \$50,929,909           | (\$10,171,986)          | -16.6%            |
| Statutory Dedications                                     | \$12,616,090           | \$96,630,000           | \$161,630,000          | \$65,000,000            | 67.3%             |
| Interim Emergency Board                                   | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds   | \$624,419,132          | \$735,334,772          | \$1,181,324,065        | \$445,989,293           | 60.7%             |
|   | <b>\$788,320,623</b>   | <b>\$1,041,639,436</b> | <b>\$1,544,397,861</b> | <b>\$502,758,425</b>    | <b>48.3%</b>      |
| T.O.  | 520                    | 528                    | 535                    | 7                       | 1.3%              |
| Other Charges Positions                                   | 42                     | 42                     | 42                     | 0                       | 0.0%              |
| <b>01 Executive</b>                                       |                        |                        |                        |                         |                   |
| <b>109 Coastal Protection &amp; Restoration Authority</b> |                        |                        |                        |                         |                   |
| State General Fund  | \$104,395              | \$4,239,688            | \$0                    | (\$4,239,688)           | -100.0%           |
| Interagency Transfers                                     | \$5,485,457            | \$12,784,400           | \$10,114,970           | (\$2,669,430)           | -20.9%            |
| Fees & Self-gen Revenues                                  | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
| Statutory Dedications                                     | \$51,393,969           | \$131,044,378          | \$136,287,912          | \$5,243,534             | 4.0%              |
| Interim Emergency Board                                   | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds   | \$21,916,406           | \$59,067,678           | \$59,217,313           | \$149,635               | 0.3%              |
|   | <b>\$78,900,227</b>    | <b>\$207,136,144</b>   | <b>\$205,620,195</b>   | <b>(\$1,515,949)</b>    | <b>-0.7%</b>      |
| T.O.  | 186                    | 186                    | 186                    | 0                       | 0.0%              |
| Other Charges Positions                                   | 6                      | 6                      | 6                      | 0                       | 0.0%              |
| <b>01 Executive</b>                                       |                        |                        |                        |                         |                   |
| <b>111 Homeland Security &amp; Emergency Prep</b>         |                        |                        |                        |                         |                   |
| State General Fund  | \$92,539,270           | \$116,695,834          | \$75,753,036           | (\$40,942,798)          | -35.1%            |
| Interagency Transfers                                     | \$0                    | \$578,135              | \$578,135              | \$0                     | 0.0%              |
| Fees & Self-gen Revenues                                  | \$734,589              | \$1,265,396            | \$1,303,826            | \$38,430                | 3.0%              |
| Statutory Dedications                                     | \$98,529,806           | \$105,100,000          | \$101,500,000          | (\$3,600,000)           | -3.4%             |
| Interim Emergency Board                                   | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds   | \$1,818,737,542        | \$2,455,952,328        | \$2,457,973,371        | \$2,021,043             | 0.1%              |
|   | <b>\$2,010,541,208</b> | <b>\$2,679,591,693</b> | <b>\$2,637,108,368</b> | <b>(\$42,483,325)</b>   | <b>-1.6%</b>      |
| T.O.  | 100                    | 119                    | 120                    | 1                       | 0.8%              |
| Other Charges Positions                                   | 210                    | 210                    | 210                    | 0                       | 0.0%              |
| <b>01 Executive</b>                                       |                        |                        |                        |                         |                   |
| <b>112 Department of Military Affairs</b>                 |                        |                        |                        |                         |                   |
| State General Fund  | \$55,659,665           | \$70,089,514           | \$50,873,284           | (\$19,216,230)          | -27.4%            |
| Interagency Transfers                                     | \$4,452,706            | \$8,967,071            | \$3,735,324            | (\$5,231,747)           | -58.3%            |
| Fees & Self-gen Revenues                                  | \$3,587,856            | \$8,425,241            | \$7,689,444            | (\$735,797)             | -8.7%             |
| Statutory Dedications                                     | \$0                    | \$50,000               | \$50,000               | \$0                     | 0.0%              |
| Interim Emergency Board                                   | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds   | \$61,741,191           | \$72,841,954           | \$68,745,205           | (\$4,096,749)           | -5.6%             |
|   | <b>\$125,441,418</b>   | <b>\$160,373,780</b>   | <b>\$131,093,257</b>   | <b>(\$29,280,523)</b>   | <b>-18.3%</b>     |
| T.O.  | 860                    | 850                    | 849                    | (1)                     | -0.1%             |
| Other Charges Positions                                   | 4                      | 4                      | 4                      | 0                       | 0.0%              |

|   | FY 24<br>Actuals     | FY 25<br>EOB 12/1/2024 | FY 26<br>HB 1 Original | FY 26 - FY 25<br>Change | Percent<br>Change |
|---|----------------------|------------------------|------------------------|-------------------------|-------------------|
| <b>01 Executive</b>                             |                      |                        |                        |                         |                   |
| <b>116 LA Public Defender Board</b>             |                      |                        |                        |                         |                   |
| State General Fund                              | \$3,300,000          | \$750,000              | \$0                    | (\$750,000)             | -100.0%           |
| Interagency Transfers                           | \$1,111,086          | \$824,999              | \$1,574,999            | \$750,000               | 90.9%             |
| Fees & Self-gen Revenues                        | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Statutory Dedications                           | \$46,965,805         | \$47,191,981           | \$47,159,668           | (\$32,313)              | -0.1%             |
| Interim Emergency Board                         | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                                   | \$58,254             | \$75,823               | \$75,823               | \$0                     | 0.0%              |
|   | <b>\$51,435,145</b>  | <b>\$48,842,803</b>    | <b>\$48,810,490</b>    | <b>(\$32,313)</b>       | <b>-0.1%</b>      |
| T.O.  | 17                   | 17                     | 17                     | 0                       | 0.0%              |
| Other Charges Positions                         | 0                    | 0                      | 0                      | 0                       | -                 |
| <b>01 Executive</b>                             |                      |                        |                        |                         |                   |
| <b>124 LA Stadium &amp; Exposition District</b> |                      |                        |                        |                         |                   |
| State General Fund                              | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Interagency Transfers                           | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Fees & Self-gen Revenues                        | \$118,253,151        | \$103,365,026          | \$105,342,035          | \$1,977,009             | 1.9%              |
| Statutory Dedications                           | \$20,624,286         | \$19,899,331           | \$19,920,000           | \$20,669                | 0.1%              |
| Interim Emergency Board                         | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                                   | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
|   | <b>\$138,877,437</b> | <b>\$123,264,357</b>   | <b>\$125,262,035</b>   | <b>\$1,997,678</b>      | <b>1.6%</b>       |
| T.O.  | 0                    | 0                      | 0                      | 0                       | -                 |
| Other Charges Positions                         | 0                    | 0                      | 0                      | 0                       | -                 |
| <b>01 Executive</b>                             |                      |                        |                        |                         |                   |
| <b>129 LA Commission on Law Enforcement</b>     |                      |                        |                        |                         |                   |
| State General Fund                              | \$7,939,347          | \$8,018,110            | \$3,905,624            | (\$4,112,486)           | -51.3%            |
| Interagency Transfers                           | \$3,990,487          | \$4,467,409            | \$4,457,036            | (\$10,373)              | -0.2%             |
| Fees & Self-gen Revenues                        | \$232,318            | \$363,863              | \$363,863              | \$0                     | 0.0%              |
| Statutory Dedications                           | \$11,732,441         | \$11,694,786           | \$8,728,680            | (\$2,966,106)           | -25.4%            |
| Interim Emergency Board                         | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                                   | \$35,700,208         | \$40,747,913           | \$40,747,913           | \$0                     | 0.0%              |
|   | <b>\$59,594,801</b>  | <b>\$65,292,081</b>    | <b>\$58,203,116</b>    | <b>(\$7,088,965)</b>    | <b>-10.9%</b>     |
| T.O.  | 43                   | 43                     | 43                     | 0                       | 0.0%              |
| Other Charges Positions                         | 0                    | 0                      | 0                      | 0                       | -                 |
| <b>01 Executive</b>                             |                      |                        |                        |                         |                   |
| <b>133 Elderly Affairs</b>                      |                      |                        |                        |                         |                   |
| State General Fund                              | \$35,022,363         | \$40,655,804           | \$39,091,347           | (\$1,564,457)           | -3.8%             |
| Interagency Transfers                           | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Fees & Self-gen Revenues                        | \$7,440              | \$12,500               | \$12,500               | \$0                     | 0.0%              |
| Statutory Dedications                           | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                         | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                                   | \$33,805,186         | \$35,092,753           | \$32,502,402           | (\$2,590,351)           | -7.4%             |
|   | <b>\$68,834,988</b>  | <b>\$75,761,057</b>    | <b>\$71,606,249</b>    | <b>(\$4,154,808)</b>    | <b>-5.5%</b>      |
| T.O.  | 71                   | 87                     | 87                     | 0                       | 0.0%              |
| Other Charges Positions                         | 0                    | 0                      | 0                      | 0                       | -                 |
| <b>01 Executive</b>                             |                      |                        |                        |                         |                   |
| <b>254 LA State Racing Commission</b>           |                      |                        |                        |                         |                   |
| State General Fund                              | \$98,520             | \$0                    | \$0                    | \$0                     | -                 |
| Interagency Transfers                           | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Fees & Self-gen Revenues                        | \$5,765,852          | \$7,383,310            | \$7,309,608            | (\$73,702)              | -1.0%             |
| Statutory Dedications                           | \$12,038,418         | \$12,063,556           | \$12,089,287           | \$25,731                | 0.2%              |
| Interim Emergency Board                         | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                                   | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
|   | <b>\$17,902,790</b>  | <b>\$19,446,866</b>    | <b>\$19,398,895</b>    | <b>(\$47,971)</b>       | <b>-0.2%</b>      |
| T.O.  | 89                   | 89                     | 89                     | 0                       | 0.0%              |
| Other Charges Positions                         | 0                    | 0                      | 0                      | 0                       | -                 |
| <b>01 Executive</b>                             |                      |                        |                        |                         |                   |
| <b>255 Financial Institutions</b>               |                      |                        |                        |                         |                   |
| State General Fund                              | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Interagency Transfers                           | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Fees & Self-gen Revenues                        | \$12,228,154         | \$16,088,174           | \$15,522,823           | (\$565,351)             | -3.5%             |
| Statutory Dedications                           | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                         | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                                   | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
|   | <b>\$12,228,154</b>  | <b>\$16,088,174</b>    | <b>\$15,522,823</b>    | <b>(\$565,351)</b>      | <b>-3.5%</b>      |
| T.O.  | 106                  | 106                    | 106                    | 0                       | 0.0%              |
| Other Charges Positions                         | 0                    | 0                      | 0                      | 0                       | -                 |

|   | FY 24<br>Actuals    | FY 25<br>EOB 12/1/2024 | FY 26<br>HB 1 Original | FY 26 - FY 25<br>Change | Percent<br>Change |
|---|---------------------|------------------------|------------------------|-------------------------|-------------------|
| <b>03 Veterans Affairs</b>                |                     |                        |                        |                         |                   |
| State General Fund                        | \$12,439,131        | \$16,865,961           | \$17,107,297           | \$241,336               | 1.4%              |
| Interagency Transfers                     | \$2,413,623         | \$2,479,430            | \$2,513,238            | \$33,808                | 1.4%              |
| Fees & Self-gen Revenues                  | \$14,095,641        | \$14,963,271           | \$15,026,428           | \$63,157                | 0.4%              |
| Statutory Dedications                     | \$102,187           | \$215,528              | \$215,528              | \$0                     | 0.0%              |
| Interim Emergency Board                   | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                             | \$56,940,990        | \$59,302,436           | \$67,299,452           | \$7,997,016             | 13.5%             |
|   | <b>\$85,991,573</b> | <b>\$93,826,626</b>    | <b>\$102,161,943</b>   | <b>\$8,335,317</b>      | <b>8.9%</b>       |
| T.O.                                      | 850                 | 851                    | 851                    | 0                       | 0.0%              |
| Other Charges Positions                   | 0                   | 0                      | 0                      | 0                       | -                 |
| <b>03 Veterans Affairs</b>                |                     |                        |                        |                         |                   |
| <b>130 Department of Veterans Affairs</b> |                     |                        |                        |                         |                   |
| State General Fund                        | \$10,385,351        | \$14,356,543           | \$14,696,317           | \$339,774               | 2.4%              |
| Interagency Transfers                     | \$1,728,857         | \$1,794,664            | \$1,794,664            | \$0                     | 0.0%              |
| Fees & Self-gen Revenues                  | \$1,193,496         | \$1,448,138            | \$1,468,239            | \$20,101                | 1.4%              |
| Statutory Dedications                     | \$102,187           | \$215,528              | \$215,528              | \$0                     | 0.0%              |
| Interim Emergency Board                   | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                             | \$1,167,991         | \$1,186,269            | \$1,472,692            | \$286,423               | 24.1%             |
|   | <b>\$14,577,882</b> | <b>\$19,001,142</b>    | <b>\$19,647,440</b>    | <b>\$646,298</b>        | <b>3.4%</b>       |
| T.O.                                      | 125                 | 126                    | 126                    | 0                       | 0.0%              |
| Other Charges Positions                   | 0                   | 0                      | 0                      | 0                       | -                 |
| <b>03 Veterans Affairs</b>                |                     |                        |                        |                         |                   |
| <b>131 LA War Veterans Home</b>           |                     |                        |                        |                         |                   |
| State General Fund                        | \$2,053,779         | \$2,341,711            | \$2,047,482            | (\$294,229)             | -12.6%            |
| Interagency Transfers                     | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Fees & Self-gen Revenues                  | \$1,901,830         | \$2,321,341            | \$2,522,021            | \$200,680               | 8.6%              |
| Statutory Dedications                     | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                   | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                             | \$7,766,741         | \$9,473,764            | \$10,316,289           | \$842,525               | 8.9%              |
|   | <b>\$11,722,350</b> | <b>\$14,136,816</b>    | <b>\$14,885,792</b>    | <b>\$748,976</b>        | <b>5.3%</b>       |
| T.O.                                      | 122                 | 122                    | 122                    | 0                       | 0.0%              |
| Other Charges Positions                   | 0                   | 0                      | 0                      | 0                       | -                 |
| <b>03 Veterans Affairs</b>                |                     |                        |                        |                         |                   |
| <b>132 Northeast LA War Veterans Home</b> |                     |                        |                        |                         |                   |
| State General Fund                        | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Interagency Transfers                     | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Fees & Self-gen Revenues                  | \$2,339,812         | \$2,400,000            | \$2,400,000            | \$0                     | 0.0%              |
| Statutory Dedications                     | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                   | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                             | \$12,041,447        | \$11,928,125           | \$14,094,960           | \$2,166,835             | 18.2%             |
|   | <b>\$14,381,259</b> | <b>\$14,328,125</b>    | <b>\$16,494,960</b>    | <b>\$2,166,835</b>      | <b>15.1%</b>      |
| T.O.                                      | 149                 | 149                    | 149                    | 0                       | 0.0%              |
| Other Charges Positions                   | 0                   | 0                      | 0                      | 0                       | -                 |
| <b>03 Veterans Affairs</b>                |                     |                        |                        |                         |                   |
| <b>134 Southwest LA War Veterans Home</b> |                     |                        |                        |                         |                   |
| State General Fund                        | \$0                 | \$167,707              | \$0                    | (\$167,707)             | -100.0%           |
| Interagency Transfers                     | \$201,260           | \$201,260              | \$235,068              | \$33,808                | 16.8%             |
| Fees & Self-gen Revenues                  | \$3,138,587         | \$3,138,587            | \$3,104,779            | (\$33,808)              | -1.1%             |
| Statutory Dedications                     | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                   | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                             | \$12,394,050        | \$12,609,683           | \$14,118,391           | \$1,508,708             | 12.0%             |
|   | <b>\$15,733,897</b> | <b>\$16,117,237</b>    | <b>\$17,458,238</b>    | <b>\$1,341,001</b>      | <b>8.3%</b>       |
| T.O.                                      | 153                 | 153                    | 153                    | 0                       | 0.0%              |
| Other Charges Positions                   | 0                   | 0                      | 0                      | 0                       | -                 |
| <b>03 Veterans Affairs</b>                |                     |                        |                        |                         |                   |
| <b>135 Northwest LA War Veterans Home</b> |                     |                        |                        |                         |                   |
| State General Fund                        | \$0                 | \$0                    | \$363,498              | \$363,498               | -                 |
| Interagency Transfers                     | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Fees & Self-gen Revenues                  | \$2,716,047         | \$2,723,792            | \$2,599,976            | (\$123,816)             | -4.5%             |
| Statutory Dedications                     | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                   | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                             | \$12,340,395        | \$12,800,746           | \$13,410,902           | \$610,156               | 4.8%              |
|   | <b>\$15,056,443</b> | <b>\$15,524,538</b>    | <b>\$16,374,376</b>    | <b>\$849,838</b>        | <b>5.5%</b>       |
| T.O.                                      | 150                 | 150                    | 150                    | 0                       | 0.0%              |
| Other Charges Positions                   | 0                   | 0                      | 0                      | 0                       | -                 |

|   | FY 24<br>Actuals     | FY 25<br>EOB 12/1/2024 | FY 26<br>HB 1 Original | FY 26 - FY 25<br>Change | Percent<br>Change |
|---|----------------------|------------------------|------------------------|-------------------------|-------------------|
| <b>03 Veterans Affairs</b>                |                      |                        |                        |                         |                   |
| <b>136 Southeast LA War Veterans Home</b> |                      |                        |                        |                         |                   |
| State General Fund                        | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Interagency Transfers                     | \$483,506            | \$483,506              | \$483,506              | \$0                     | 0.0%              |
| Fees & Self-gen Revenues                  | \$2,805,869          | \$2,931,413            | \$2,931,413            | \$0                     | 0.0%              |
| Statutory Dedications                     | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                   | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                             | \$11,230,366         | \$11,303,849           | \$13,886,218           | \$2,582,369             | 22.8%             |
|   | <b>\$14,519,741</b>  | <b>\$14,718,768</b>    | <b>\$17,301,137</b>    | <b>\$2,582,369</b>      | <b>17.5%</b>      |
| T.O.                                      | 151                  | 151                    | 151                    | 0                       | 0.0%              |
| Other Charges Positions                   | 0                    | 0                      | 0                      | 0                       | -                 |
| <b>04A State</b>                          |                      |                        |                        |                         |                   |
| State General Fund                        | \$72,759,152         | \$75,082,234           | \$92,514,631           | \$17,432,397            | 23.2%             |
| Interagency Transfers                     | \$154,381            | \$845,100              | \$857,600              | \$12,500                | 1.5%              |
| Fees & Self-gen Revenues                  | \$33,282,937         | \$37,532,306           | \$37,091,484           | (\$440,822)             | -1.2%             |
| Statutory Dedications                     | \$56,241             | \$113,078              | \$113,078              | \$0                     | 0.0%              |
| Interim Emergency Board                   | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                             | \$0                  | \$0                    | \$457,489              | \$457,489               | -                 |
|   | <b>\$106,252,711</b> | <b>\$113,572,718</b>   | <b>\$131,034,282</b>   | <b>\$17,461,564</b>     | <b>15.4%</b>      |
| T.O.                                      | 364                  | 365                    | 366                    | 1                       | 0.3%              |
| Other Charges Positions                   | 0                    | 0                      | 0                      | 0                       | -                 |
| <b>04A State</b>                          |                      |                        |                        |                         |                   |
| <b>139 Secretary of State</b>             |                      |                        |                        |                         |                   |
| State General Fund                        | \$72,759,152         | \$75,082,234           | \$92,514,631           | \$17,432,397            | 23.2%             |
| Interagency Transfers                     | \$154,381            | \$845,100              | \$857,600              | \$12,500                | 1.5%              |
| Fees & Self-gen Revenues                  | \$33,282,937         | \$37,532,306           | \$37,091,484           | (\$440,822)             | -1.2%             |
| Statutory Dedications                     | \$56,241             | \$113,078              | \$113,078              | \$0                     | 0.0%              |
| Interim Emergency Board                   | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                             | \$0                  | \$0                    | \$457,489              | \$457,489               | -                 |
|   | <b>\$106,252,711</b> | <b>\$113,572,718</b>   | <b>\$131,034,282</b>   | <b>\$17,461,564</b>     | <b>15.4%</b>      |
| T.O.                                      | 364                  | 365                    | 366                    | 1                       | 0.3%              |
| Other Charges Positions                   | 0                    | 0                      | 0                      | 0                       | -                 |
| <b>04B Justice</b>                        |                      |                        |                        |                         |                   |
| State General Fund                        | \$18,417,092         | \$21,342,949           | \$22,927,779           | \$1,584,830             | 7.4%              |
| Interagency Transfers                     | \$21,881,322         | \$24,808,905           | \$25,989,244           | \$1,180,339             | 4.8%              |
| Fees & Self-gen Revenues                  | \$9,054,279          | \$16,199,751           | \$15,806,306           | (\$393,445)             | -2.4%             |
| Statutory Dedications                     | \$16,049,260         | \$41,431,605           | \$38,845,700           | (\$2,585,905)           | -6.2%             |
| Interim Emergency Board                   | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                             | \$7,305,220          | \$9,352,138            | \$9,409,641            | \$57,503                | 0.6%              |
|   | <b>\$72,707,173</b>  | <b>\$113,135,348</b>   | <b>\$112,978,670</b>   | <b>(\$156,678)</b>      | <b>-0.1%</b>      |
| T.O.                                      | 521                  | 534                    | 539                    | 5                       | 0.9%              |
| Other Charges Positions                   | 1                    | 1                      | 1                      | 0                       | 0.0%              |
| <b>04B Justice</b>                        |                      |                        |                        |                         |                   |
| <b>141 Attorney General</b>               |                      |                        |                        |                         |                   |
| State General Fund                        | \$18,417,092         | \$21,342,949           | \$22,927,779           | \$1,584,830             | 7.4%              |
| Interagency Transfers                     | \$21,881,322         | \$24,808,905           | \$25,989,244           | \$1,180,339             | 4.8%              |
| Fees & Self-gen Revenues                  | \$9,054,279          | \$16,199,751           | \$15,806,306           | (\$393,445)             | -2.4%             |
| Statutory Dedications                     | \$16,049,260         | \$41,431,605           | \$38,845,700           | (\$2,585,905)           | -6.2%             |
| Interim Emergency Board                   | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                             | \$7,305,220          | \$9,352,138            | \$9,409,641            | \$57,503                | 0.6%              |
|   | <b>\$72,707,173</b>  | <b>\$113,135,348</b>   | <b>\$112,978,670</b>   | <b>(\$156,678)</b>      | <b>-0.1%</b>      |
| T.O.                                      | 521                  | 534                    | 539                    | 5                       | 0.9%              |
| Other Charges Positions                   | 1                    | 1                      | 1                      | 0                       | 0.0%              |
| <b>04C Lieutenant Governor</b>            |                      |                        |                        |                         |                   |
| State General Fund                        | \$1,398,203          | \$1,573,465            | \$1,375,022            | (\$198,443)             | -12.6%            |
| Interagency Transfers                     | \$1,095,209          | \$1,095,750            | \$1,095,750            | \$0                     | 0.0%              |
| Fees & Self-gen Revenues                  | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Statutory Dedications                     | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                   | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                             | \$6,061,182          | \$8,145,094            | \$8,145,094            | \$0                     | 0.0%              |
|   | <b>\$8,554,595</b>   | <b>\$10,814,309</b>    | <b>\$10,615,866</b>    | <b>(\$198,443)</b>      | <b>-1.8%</b>      |
| T.O.                                      | 7                    | 7                      | 7                      | 0                       | 0.0%              |
| Other Charges Positions                   | 8                    | 8                      | 8                      | 0                       | 0.0%              |
| <b>04C Lieutenant Governor</b>            |                      |                        |                        |                         |                   |
| <b>146 Lt. Governor</b>                   |                      |                        |                        |                         |                   |
| State General Fund                        | \$1,398,203          | \$1,573,465            | \$1,375,022            | (\$198,443)             | -12.6%            |
| Interagency Transfers                     | \$1,095,209          | \$1,095,750            | \$1,095,750            | \$0                     | 0.0%              |
| Fees & Self-gen Revenues                  | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Statutory Dedications                     | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                   | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                             | \$6,061,182          | \$8,145,094            | \$8,145,094            | \$0                     | 0.0%              |
|   | <b>\$8,554,595</b>   | <b>\$10,814,309</b>    | <b>\$10,615,866</b>    | <b>(\$198,443)</b>      | <b>-1.8%</b>      |
| T.O.                                      | 7                    | 7                      | 7                      | 0                       | 0.0%              |
| Other Charges Positions                   | 8                    | 8                      | 8                      | 0                       | 0.0%              |

|                                       | FY 24<br>Actuals    | FY 25<br>EOB 12/1/2024 | FY 26<br>HB 1 Original | FY 26 - FY 25<br>Change | Percent<br>Change |
|---------------------------------------|---------------------|------------------------|------------------------|-------------------------|-------------------|
| <b>04D Treasury</b>                   |                     |                        |                        |                         |                   |
| State General Fund                    | \$0                 | \$205,260              | \$205,260              | \$0                     | 0.0%              |
| Interagency Transfers                 | \$2,403,435         | \$1,961,308            | \$1,720,658            | (\$240,650)             | -12.3%            |
| Fees & Self-gen Revenues              | \$9,497,615         | \$11,047,931           | \$11,415,803           | \$367,872               | 3.3%              |
| Statutory Dedications                 | \$444,422           | \$886,455              | \$886,455              | \$0                     | 0.0%              |
| Interim Emergency Board               | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                         | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
|                                       | <b>\$12,345,472</b> | <b>\$14,100,954</b>    | <b>\$14,228,176</b>    | <b>\$127,222</b>        | <b>0.9%</b>       |
| T.O.                                  | 64                  | 74                     | 74                     | 0                       | 0.0%              |
| Other Charges Positions               | 0                   | 0                      | 0                      | 0                       | -                 |
| <b>04D Treasury</b>                   |                     |                        |                        |                         |                   |
| <b>147 State Treasurer</b>            |                     |                        |                        |                         |                   |
| State General Fund                    | \$0                 | \$205,260              | \$205,260              | \$0                     | 0.0%              |
| Interagency Transfers                 | \$2,403,435         | \$1,961,308            | \$1,720,658            | (\$240,650)             | -12.3%            |
| Fees & Self-gen Revenues              | \$9,497,615         | \$11,047,931           | \$11,415,803           | \$367,872               | 3.3%              |
| Statutory Dedications                 | \$444,422           | \$886,455              | \$886,455              | \$0                     | 0.0%              |
| Interim Emergency Board               | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                         | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
|                                       | <b>\$12,345,472</b> | <b>\$14,100,954</b>    | <b>\$14,228,176</b>    | <b>\$127,222</b>        | <b>0.9%</b>       |
| T.O.                                  | 64                  | 74                     | 74                     | 0                       | 0.0%              |
| Other Charges Positions               | 0                   | 0                      | 0                      | 0                       | -                 |
| <b>04E Public Service Commission</b>  |                     |                        |                        |                         |                   |
| State General Fund                    | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Interagency Transfers                 | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Fees & Self-gen Revenues              | \$9,006,803         | \$10,473,235           | \$10,952,836           | \$479,601               | 4.6%              |
| Statutory Dedications                 | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board               | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                         | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
|                                       | <b>\$9,006,803</b>  | <b>\$10,473,235</b>    | <b>\$10,952,836</b>    | <b>\$479,601</b>        | <b>4.6%</b>       |
| T.O.                                  | 95                  | 95                     | 95                     | 0                       | 0.0%              |
| Other Charges Positions               | 0                   | 0                      | 0                      | 0                       | -                 |
| <b>04E Public Service Commission</b>  |                     |                        |                        |                         |                   |
| <b>158 Public Service Commission</b>  |                     |                        |                        |                         |                   |
| State General Fund                    | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Interagency Transfers                 | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Fees & Self-gen Revenues              | \$9,006,803         | \$10,473,235           | \$10,952,836           | \$479,601               | 4.6%              |
| Statutory Dedications                 | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board               | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                         | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
|                                       | <b>\$9,006,803</b>  | <b>\$10,473,235</b>    | <b>\$10,952,836</b>    | <b>\$479,601</b>        | <b>4.6%</b>       |
| T.O.                                  | 95                  | 95                     | 95                     | 0                       | 0.0%              |
| Other Charges Positions               | 0                   | 0                      | 0                      | 0                       | -                 |
| <b>04F Agriculture &amp; Forestry</b> |                     |                        |                        |                         |                   |
| State General Fund                    | \$29,951,345        | \$41,036,778           | \$35,343,397           | (\$5,693,381)           | -13.9%            |
| Interagency Transfers                 | \$13,904,563        | \$5,837,147            | \$539,035              | (\$5,298,112)           | -90.8%            |
| Fees & Self-gen Revenues              | \$6,848,956         | \$8,253,309            | \$8,252,743            | (\$566)                 | 0.0%              |
| Statutory Dedications                 | \$35,073,108        | \$44,232,304           | \$38,803,433           | (\$5,428,871)           | -12.3%            |
| Interim Emergency Board               | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                         | \$9,927,614         | \$22,126,709           | \$12,988,479           | (\$9,138,230)           | -41.3%            |
|                                       | <b>\$95,705,586</b> | <b>\$121,486,247</b>   | <b>\$95,927,087</b>    | <b>(\$25,559,160)</b>   | <b>-21.0%</b>     |
| T.O.                                  | 590                 | 590                    | 586                    | (4)                     | -0.7%             |
| Other Charges Positions               | 2                   | 2                      | 2                      | 0                       | 0.0%              |
| <b>04F Agriculture &amp; Forestry</b> |                     |                        |                        |                         |                   |
| <b>160 Agriculture &amp; Forestry</b> |                     |                        |                        |                         |                   |
| State General Fund                    | \$29,951,345        | \$41,036,778           | \$35,343,397           | (\$5,693,381)           | -13.9%            |
| Interagency Transfers                 | \$13,904,563        | \$5,837,147            | \$539,035              | (\$5,298,112)           | -90.8%            |
| Fees & Self-gen Revenues              | \$6,848,956         | \$8,253,309            | \$8,252,743            | (\$566)                 | 0.0%              |
| Statutory Dedications                 | \$35,073,108        | \$44,232,304           | \$38,803,433           | (\$5,428,871)           | -12.3%            |
| Interim Emergency Board               | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                         | \$9,927,614         | \$22,126,709           | \$12,988,479           | (\$9,138,230)           | -41.3%            |
|                                       | <b>\$95,705,586</b> | <b>\$121,486,247</b>   | <b>\$95,927,087</b>    | <b>(\$25,559,160)</b>   | <b>-21.0%</b>     |
| T.O.                                  | 590                 | 590                    | 586                    | (4)                     | -0.7%             |
| Other Charges Positions               | 2                   | 2                      | 2                      | 0                       | 0.0%              |
| <b>04G Insurance</b>                  |                     |                        |                        |                         |                   |
| State General Fund                    | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Interagency Transfers                 | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Fees & Self-gen Revenues              | \$35,461,012        | \$36,071,043           | \$41,029,239           | \$4,958,196             | 13.7%             |
| Statutory Dedications                 | \$22,007,628        | \$34,709,164           | \$15,000,000           | (\$19,709,164)          | -56.8%            |
| Interim Emergency Board               | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                         | \$877,581           | \$1,195,671            | \$800,000              | (\$395,671)             | -33.1%            |
|                                       | <b>\$58,346,221</b> | <b>\$71,975,878</b>    | <b>\$56,829,239</b>    | <b>(\$15,146,639)</b>   | <b>-21.0%</b>     |
| T.O.                                  | 222                 | 230                    | 232                    | 2                       | 0.9%              |
| Other Charges Positions               | 0                   | 0                      | 0                      | 0                       | -                 |

|   | FY 24<br>Actuals     | FY 25<br>EOB 12/1/2024 | FY 26<br>HB 1 Original | FY 26 - FY 25<br>Change | Percent<br>Change |
|---|----------------------|------------------------|------------------------|-------------------------|-------------------|
| <b>04G Insurance</b>                        |                      |                        |                        |                         |                   |
| <b>165 Commissioner of Insurance</b>        |                      |                        |                        |                         |                   |
| State General Fund                          | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Interagency Transfers                       | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Fees & Self-gen Revenues                    | \$35,461,012         | \$36,071,043           | \$41,029,239           | \$4,958,196             | 13.7%             |
| Statutory Dedications                       | \$22,007,628         | \$34,709,164           | \$15,000,000           | (\$19,709,164)          | -56.8%            |
| Interim Emergency Board                     | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                               | \$877,581            | \$1,195,671            | \$800,000              | (\$395,671)             | -33.1%            |
|   | <b>\$58,346,221</b>  | <b>\$71,975,878</b>    | <b>\$56,829,239</b>    | <b>(\$15,146,639)</b>   | <b>-21.0%</b>     |
| T.O.  | 222                  | 230                    | 232                    | 2                       | 0.9%              |
| Other Charges Positions                     | 0                    | 0                      | 0                      | 0                       | -                 |
| <b>05 Economic Development</b>              |                      |                        |                        |                         |                   |
| State General Fund                          | \$36,766,941         | \$55,270,883           | \$47,463,355           | (\$7,807,528)           | -14.1%            |
| Interagency Transfers                       | \$108,540            | \$231,619              | \$175,000              | (\$56,619)              | -24.4%            |
| Fees & Self-gen Revenues                    | \$3,785,679          | \$8,824,780            | \$10,074,252           | \$1,249,472             | 14.2%             |
| Statutory Dedications                       | \$3,648,425          | \$3,575,850            | \$2,000,000            | (\$1,575,850)           | -44.1%            |
| Interim Emergency Board                     | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                               | \$11,248,168         | \$52,944,696           | \$2,975,000            | (\$49,969,696)          | -94.4%            |
|   | <b>\$55,557,753</b>  | <b>\$120,847,828</b>   | <b>\$62,687,607</b>    | <b>(\$58,160,221)</b>   | <b>-48.1%</b>     |
| T.O.  | 113                  | 113                    | 213                    | 100                     | 88.5%             |
| Other Charges Positions                     | 4                    | 6                      | 6                      | 0                       | 0.0%              |
| <b>05 Economic Development</b>              |                      |                        |                        |                         |                   |
| <b>250 Office of Economic Development</b>   |                      |                        |                        |                         |                   |
| State General Fund                          | \$0                  | \$0                    | \$47,463,355           | \$47,463,355            | -                 |
| Interagency Transfers                       | \$0                  | \$0                    | \$175,000              | \$175,000               | -                 |
| Fees & Self-gen Revenues                    | \$0                  | \$0                    | \$10,074,252           | \$10,074,252            | -                 |
| Statutory Dedications                       | \$0                  | \$0                    | \$2,000,000            | \$2,000,000             | -                 |
| Interim Emergency Board                     | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                               | \$0                  | \$0                    | \$2,975,000            | \$2,975,000             | -                 |
|   | <b>\$0</b>           | <b>\$0</b>             | <b>\$62,687,607</b>    | <b>\$62,687,607</b>     | <b>-</b>          |
| T.O.  | 0                    | 0                      | 213                    | 213                     | -                 |
| Other Charges Positions                     | 0                    | 0                      | 6                      | 6                       | -                 |
| <b>05 Economic Development</b>              |                      |                        |                        |                         |                   |
| <b>251 Office of the Secretary</b>          |                      |                        |                        |                         |                   |
| State General Fund                          | \$17,775,319         | \$24,656,676           | \$0                    | (\$24,656,676)          | -100.0%           |
| Interagency Transfers                       | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Fees & Self-gen Revenues                    | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Statutory Dedications                       | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                     | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                               | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
|   | <b>\$17,775,319</b>  | <b>\$24,656,676</b>    | <b>\$0</b>             | <b>(\$24,656,676)</b>   | <b>-100.0%</b>    |
| T.O.  | 38                   | 38                     | 0                      | (38)                    | -100.0%           |
| Other Charges Positions                     | 0                    | 0                      | 0                      | 0                       | -                 |
| <b>05 Economic Development</b>              |                      |                        |                        |                         |                   |
| <b>252 Business Development</b>             |                      |                        |                        |                         |                   |
| State General Fund                          | \$18,991,622         | \$30,614,207           | \$0                    | (\$30,614,207)          | -100.0%           |
| Interagency Transfers                       | \$108,540            | \$231,619              | \$0                    | (\$231,619)             | -100.0%           |
| Fees & Self-gen Revenues                    | \$3,785,679          | \$8,824,780            | \$0                    | (\$8,824,780)           | -100.0%           |
| Statutory Dedications                       | \$3,648,425          | \$3,575,850            | \$0                    | (\$3,575,850)           | -100.0%           |
| Interim Emergency Board                     | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                               | \$11,248,168         | \$52,944,696           | \$0                    | (\$52,944,696)          | -100.0%           |
|   | <b>\$37,782,435</b>  | <b>\$96,191,152</b>    | <b>\$0</b>             | <b>(\$96,191,152)</b>   | <b>-100.0%</b>    |
| T.O.  | 75                   | 75                     | 0                      | (75)                    | -100.0%           |
| Other Charges Positions                     | 4                    | 6                      | 0                      | (6)                     | -100.0%           |
| <b>06 Culture, Recreation &amp; Tourism</b> |                      |                        |                        |                         |                   |
| State General Fund                          | \$47,890,967         | \$56,266,340           | \$58,744,300           | \$2,477,960             | 4.4%              |
| Interagency Transfers                       | \$6,069,904          | \$6,923,106            | \$6,719,967            | (\$203,139)             | -2.9%             |
| Fees & Self-gen Revenues                    | \$55,914,538         | \$61,626,659           | \$55,840,957           | (\$5,785,702)           | -9.4%             |
| Statutory Dedications                       | \$3,587,275          | \$919,551              | \$909,118              | (\$10,433)              | -1.1%             |
| Interim Emergency Board                     | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                               | \$7,744,483          | \$13,632,091           | \$13,001,771           | (\$630,320)             | -4.6%             |
|   | <b>\$121,207,167</b> | <b>\$139,367,747</b>   | <b>\$135,216,113</b>   | <b>(\$4,151,634)</b>    | <b>-3.0%</b>      |
| T.O.  | 588                  | 594                    | 591                    | (3)                     | -0.5%             |
| Other Charges Positions                     | 14                   | 14                     | 14                     | 0                       | 0.0%              |

|   | FY 24<br>Actuals    | FY 25<br>EOB 12/1/2024 | FY 26<br>HB 1 Original | FY 26 - FY 25<br>Change | Percent<br>Change |
|---|---------------------|------------------------|------------------------|-------------------------|-------------------|
| <b>06 Culture, Recreation &amp; Tourism</b> |                     |                        |                        |                         |                   |
| <b>261 Office of the Secretary</b>          |                     |                        |                        |                         |                   |
| State General Fund                          | \$14,111,421        | \$19,087,916           | \$11,269,761           | (\$7,818,155)           | -41.0%            |
| Interagency Transfers                       | \$1,763,732         | \$1,812,927            | \$1,639,129            | (\$173,798)             | -9.6%             |
| Fees & Self-gen Revenues                    | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Statutory Dedications                       | \$861,475           | \$919,551              | \$909,118              | (\$10,433)              | -1.1%             |
| Interim Emergency Board                     | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                               | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
|   | <b>\$16,736,627</b> | <b>\$21,820,394</b>    | <b>\$13,818,008</b>    | <b>(\$8,002,386)</b>    | <b>-36.7%</b>     |
| T.O.  | 52                  | 58                     | 58                     | 0                       | 0.0%              |
| Other Charges Positions                     | 0                   | 0                      | 0                      | 0                       | -                 |
| <b>06 Culture, Recreation &amp; Tourism</b> |                     |                        |                        |                         |                   |
| <b>262 State Library</b>                    |                     |                        |                        |                         |                   |
| State General Fund                          | \$4,860,221         | \$5,215,436            | \$5,337,219            | \$121,783               | 2.3%              |
| Interagency Transfers                       | \$621,346           | \$821,436              | \$821,436              | \$0                     | 0.0%              |
| Fees & Self-gen Revenues                    | \$25,074            | \$113,643              | \$90,000               | (\$23,643)              | -20.8%            |
| Statutory Dedications                       | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                     | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                               | \$3,031,766         | \$3,500,000            | \$3,500,000            | \$0                     | 0.0%              |
|   | <b>\$8,538,407</b>  | <b>\$9,650,515</b>     | <b>\$9,748,655</b>     | <b>\$98,140</b>         | <b>1.0%</b>       |
| T.O.  | 48                  | 48                     | 48                     | 0                       | 0.0%              |
| Other Charges Positions                     | 0                   | 0                      | 0                      | 0                       | -                 |
| <b>06 Culture, Recreation &amp; Tourism</b> |                     |                        |                        |                         |                   |
| <b>263 State Museum</b>                     |                     |                        |                        |                         |                   |
| State General Fund                          | \$5,940,434         | \$7,880,415            | \$6,449,046            | (\$1,431,369)           | -18.2%            |
| Interagency Transfers                       | \$1,333,252         | \$1,440,474            | \$1,440,474            | \$0                     | 0.0%              |
| Fees & Self-gen Revenues                    | \$1,203,705         | \$1,272,039            | \$1,271,043            | (\$996)                 | -0.1%             |
| Statutory Dedications                       | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                     | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                               | \$0                 | \$900,000              | \$900,000              | \$0                     | 0.0%              |
|   | <b>\$8,477,391</b>  | <b>\$11,492,928</b>    | <b>\$10,060,563</b>    | <b>(\$1,432,365)</b>    | <b>-12.5%</b>     |
| T.O.  | 68                  | 68                     | 68                     | 0                       | 0.0%              |
| Other Charges Positions                     | 0                   | 0                      | 0                      | 0                       | -                 |
| <b>06 Culture, Recreation &amp; Tourism</b> |                     |                        |                        |                         |                   |
| <b>264 State Parks</b>                      |                     |                        |                        |                         |                   |
| State General Fund                          | \$19,551,985        | \$20,979,844           | \$32,796,164           | \$11,816,320            | 56.3%             |
| Interagency Transfers                       | \$106,235           | \$224,122              | \$224,122              | \$0                     | 0.0%              |
| Fees & Self-gen Revenues                    | \$16,197,647        | \$25,096,094           | \$15,179,114           | (\$9,916,980)           | -39.5%            |
| Statutory Dedications                       | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                     | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                               | \$1,453,188         | \$5,910,990            | \$5,464,655            | (\$446,335)             | -7.6%             |
|   | <b>\$37,309,055</b> | <b>\$52,211,050</b>    | <b>\$53,664,055</b>    | <b>\$1,453,005</b>      | <b>2.8%</b>       |
| T.O.  | 311                 | 311                    | 308                    | (3)                     | -1.0%             |
| Other Charges Positions                     | 6                   | 6                      | 6                      | 0                       | 0.0%              |
| <b>06 Culture, Recreation &amp; Tourism</b> |                     |                        |                        |                         |                   |
| <b>265 Cultural Development</b>             |                     |                        |                        |                         |                   |
| State General Fund                          | \$2,514,102         | \$2,976,306            | \$2,890,687            | (\$85,619)              | -2.9%             |
| Interagency Transfers                       | \$2,245,339         | \$2,580,931            | \$2,551,590            | (\$29,341)              | -1.1%             |
| Fees & Self-gen Revenues                    | \$703,982           | \$802,230              | \$802,230              | \$0                     | 0.0%              |
| Statutory Dedications                       | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                     | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                               | \$2,927,381         | \$3,193,333            | \$3,037,116            | (\$156,217)             | -4.9%             |
|   | <b>\$8,390,804</b>  | <b>\$9,552,800</b>     | <b>\$9,281,623</b>     | <b>(\$271,177)</b>      | <b>-2.8%</b>      |
| T.O.  | 33                  | 33                     | 33                     | 0                       | 0.0%              |
| Other Charges Positions                     | 7                   | 7                      | 7                      | 0                       | 0.0%              |
| <b>06 Culture, Recreation &amp; Tourism</b> |                     |                        |                        |                         |                   |
| <b>267 Tourism</b>                          |                     |                        |                        |                         |                   |
| State General Fund                          | \$912,805           | \$126,423              | \$1,423                | (\$125,000)             | -98.9%            |
| Interagency Transfers                       | \$0                 | \$43,216               | \$43,216               | \$0                     | 0.0%              |
| Fees & Self-gen Revenues                    | \$37,784,130        | \$34,342,653           | \$38,498,570           | \$4,155,917             | 12.1%             |
| Statutory Dedications                       | \$2,725,800         | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                     | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                               | \$332,147           | \$127,768              | \$100,000              | (\$27,768)              | -21.7%            |
|   | <b>\$41,754,883</b> | <b>\$34,640,060</b>    | <b>\$38,643,209</b>    | <b>\$4,003,149</b>      | <b>11.6%</b>      |
| T.O.  | 76                  | 76                     | 76                     | 0                       | 0.0%              |
| Other Charges Positions                     | 1                   | 1                      | 1                      | 0                       | 0.0%              |

|  | FY 24<br>Actuals     | FY 25<br>EOB 12/1/2024 | FY 26<br>HB 1 Original | FY 26 - FY 25<br>Change | Percent<br>Change |
|--|----------------------|------------------------|------------------------|-------------------------|-------------------|
| <b>07 Transportation &amp; Development</b> |                      |                        |                        |                         |                   |
| State General Fund                         | \$36,573,157         | \$88,294,597           | \$53,374,750           | (\$34,919,847)          | -39.5%            |
| Interagency Transfers                      | \$56,570,533         | \$47,580,651           | \$44,580,651           | (\$3,000,000)           | -6.3%             |
| Fees & Self-gen Revenues                   | \$21,631,815         | \$40,024,841           | \$29,919,875           | (\$10,104,966)          | -25.2%            |
| Statutory Dedications                      | \$611,806,094        | \$738,177,989          | \$620,201,519          | (\$117,976,470)         | -16.0%            |
| Interim Emergency Board                    | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                              | \$28,040,944         | \$30,262,163           | \$30,488,163           | \$226,000               | 0.7%              |
|  | <b>\$754,622,542</b> | <b>\$944,340,241</b>   | <b>\$778,564,958</b>   | <b>(\$165,775,283)</b>  | <b>-17.6%</b>     |
| T.O.                                       | 4,319                | 4,319                  | 4,319                  | 0                       | 0.0%              |
| Other Charges Positions                    | 0                    | 0                      | 0                      | 0                       | -                 |
| <b>07 Transportation &amp; Development</b> |                      |                        |                        |                         |                   |
| <b>273 Administration</b>                  |                      |                        |                        |                         |                   |
| State General Fund                         | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Interagency Transfers                      | \$17,238             | \$21,976               | \$21,976               | \$0                     | 0.0%              |
| Fees & Self-gen Revenues                   | \$0                  | \$101,505              | \$101,505              | \$0                     | 0.0%              |
| Statutory Dedications                      | \$51,037,764         | \$55,237,144           | \$60,321,506           | \$5,084,362             | 9.2%              |
| Interim Emergency Board                    | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                              | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
|  | <b>\$51,055,002</b>  | <b>\$55,360,625</b>    | <b>\$60,444,987</b>    | <b>\$5,084,362</b>      | <b>9.2%</b>       |
| T.O.                                       | 201                  | 201                    | 199                    | (2)                     | -1.0%             |
| Other Charges Positions                    | 0                    | 0                      | 0                      | 0                       | -                 |
| <b>07 Transportation &amp; Development</b> |                      |                        |                        |                         |                   |
| <b>276 Engineering &amp; Operations</b>    |                      |                        |                        |                         |                   |
| State General Fund                         | \$36,573,157         | \$88,294,597           | \$53,374,750           | (\$34,919,847)          | -39.5%            |
| Interagency Transfers                      | \$56,553,295         | \$47,558,675           | \$44,558,675           | (\$3,000,000)           | -6.3%             |
| Fees & Self-gen Revenues                   | \$21,631,815         | \$39,923,336           | \$29,818,370           | (\$10,104,966)          | -25.3%            |
| Statutory Dedications                      | \$560,768,330        | \$682,940,845          | \$559,880,013          | (\$123,060,832)         | -18.0%            |
| Interim Emergency Board                    | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                              | \$28,040,944         | \$30,262,163           | \$30,488,163           | \$226,000               | 0.7%              |
|  | <b>\$703,567,540</b> | <b>\$888,979,616</b>   | <b>\$718,119,971</b>   | <b>(\$170,859,645)</b>  | <b>-19.2%</b>     |
| T.O.                                       | 4,118                | 4,118                  | 4,120                  | 2                       | 0.0%              |
| Other Charges Positions                    | 0                    | 0                      | 0                      | 0                       | -                 |
| <b>08A DPSC Corrections Services</b>       |                      |                        |                        |                         |                   |
| State General Fund                         | \$693,177,542        | \$728,530,289          | \$707,710,794          | (\$20,819,495)          | -2.9%             |
| Interagency Transfers                      | \$13,861,913         | \$16,400,129           | \$16,400,129           | \$0                     | 0.0%              |
| Fees & Self-gen Revenues                   | \$33,215,709         | \$40,300,462           | \$38,818,801           | (\$1,481,661)           | -3.7%             |
| Statutory Dedications                      | \$960,000            | \$960,000              | \$960,000              | \$0                     | 0.0%              |
| Interim Emergency Board                    | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                              | \$4,555,360          | \$4,612,646            | \$4,612,646            | \$0                     | 0.0%              |
|  | <b>\$745,770,525</b> | <b>\$790,803,526</b>   | <b>\$768,502,370</b>   | <b>(\$22,301,156)</b>   | <b>-2.8%</b>      |
| T.O.                                       | 4,890                | 4,890                  | 4,890                  | 0                       | 0.0%              |
| Other Charges Positions                    | 0                    | 0                      | 0                      | 0                       | -                 |
| <b>08A DPSC Corrections Services</b>       |                      |                        |                        |                         |                   |
| <b>400 Administration</b>                  |                      |                        |                        |                         |                   |
| State General Fund                         | \$120,663,201        | \$101,051,045          | \$110,479,287          | \$9,428,242             | 9.3%              |
| Interagency Transfers                      | \$11,987,217         | \$13,740,466           | \$13,740,466           | \$0                     | 0.0%              |
| Fees & Self-gen Revenues                   | \$1,489,499          | \$1,565,136            | \$115,136              | (\$1,450,000)           | -92.6%            |
| Statutory Dedications                      | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                    | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                              | \$4,555,360          | \$4,612,646            | \$4,612,646            | \$0                     | 0.0%              |
|  | <b>\$138,695,277</b> | <b>\$120,969,293</b>   | <b>\$128,947,535</b>   | <b>\$7,978,242</b>      | <b>6.6%</b>       |
| T.O.                                       | 235                  | 239                    | 239                    | 0                       | 0.0%              |
| Other Charges Positions                    | 0                    | 0                      | 0                      | 0                       | -                 |
| <b>08A DPSC Corrections Services</b>       |                      |                        |                        |                         |                   |
| <b>402 LA State Penitentiary</b>           |                      |                        |                        |                         |                   |
| State General Fund                         | \$161,051,260        | \$167,600,188          | \$170,870,202          | \$3,270,014             | 2.0%              |
| Interagency Transfers                      | \$163,293            | \$172,500              | \$172,500              | \$0                     | 0.0%              |
| Fees & Self-gen Revenues                   | \$7,792,418          | \$12,329,614           | \$11,317,720           | (\$1,011,894)           | -8.2%             |
| Statutory Dedications                      | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                    | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                              | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
|  | <b>\$169,006,971</b> | <b>\$180,102,302</b>   | <b>\$182,360,422</b>   | <b>\$2,258,120</b>      | <b>1.3%</b>       |
| T.O.                                       | 1,266                | 1,254                  | 1,254                  | 0                       | 0.0%              |
| Other Charges Positions                    | 0                    | 0                      | 0                      | 0                       | -                 |

|  | FY 24<br>Actuals    | FY 25<br>EOB 12/1/2024 | FY 26<br>HB 1 Original | FY 26 - FY 25<br>Change | Percent<br>Change |
|--|---------------------|------------------------|------------------------|-------------------------|-------------------|
| <b>08A DPSC Corrections Services</b>           |                     |                        |                        |                         |                   |
| <b>405 Raymond Laborde Correctional Center</b> |                     |                        |                        |                         |                   |
| State General Fund                             | \$40,664,830        | \$42,099,042           | \$43,768,781           | \$1,669,739             | 4.0%              |
| Interagency Transfers                          | \$120,793           | \$144,859              | \$144,859              | \$0                     | 0.0%              |
| Fees & Self-gen Revenues                       | \$2,409,026         | \$2,263,635            | \$2,278,438            | \$14,803                | 0.7%              |
| Statutory Dedications                          | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                        | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                                  | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
|  | <b>\$43,194,649</b> | <b>\$44,507,536</b>    | <b>\$46,192,078</b>    | <b>\$1,684,542</b>      | <b>3.8%</b>       |
| T.O.   | 355                 | 355                    | 355                    | 0                       | 0.0%              |
| Other Charges Positions                        | 0                   | 0                      | 0                      | 0                       | -                 |
| <b>08A DPSC Corrections Services</b>           |                     |                        |                        |                         |                   |
| <b>406 LA Correctional Institute for Women</b> |                     |                        |                        |                         |                   |
| State General Fund                             | \$33,049,357        | \$32,510,298           | \$33,245,330           | \$735,032               | 2.3%              |
| Interagency Transfers                          | \$0                 | \$72,430               | \$72,430               | \$0                     | 0.0%              |
| Fees & Self-gen Revenues                       | \$711,206           | \$1,669,364            | \$1,605,953            | (\$63,411)              | -3.8%             |
| Statutory Dedications                          | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                        | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                                  | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
|  | <b>\$33,760,563</b> | <b>\$34,252,092</b>    | <b>\$34,923,713</b>    | <b>\$671,621</b>        | <b>2.0%</b>       |
| T.O.   | 265                 | 265                    | 265                    | 0                       | 0.0%              |
| Other Charges Positions                        | 0                   | 0                      | 0                      | 0                       | -                 |
| <b>08A DPSC Corrections Services</b>           |                     |                        |                        |                         |                   |
| <b>407 Winn Correctional Center</b>            |                     |                        |                        |                         |                   |
| State General Fund                             | \$60,982            | \$288,970              | \$288,970              | \$0                     | 0.0%              |
| Interagency Transfers                          | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Fees & Self-gen Revenues                       | \$289,105           | \$301,298              | \$219,930              | (\$81,368)              | -27.0%            |
| Statutory Dedications                          | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                        | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                                  | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
|  | <b>\$350,087</b>    | <b>\$590,268</b>       | <b>\$508,900</b>       | <b>(\$81,368)</b>       | <b>-13.8%</b>     |
| T.O.   | 0                   | 0                      | 0                      | 0                       | -                 |
| Other Charges Positions                        | 0                   | 0                      | 0                      | 0                       | -                 |
| <b>08A DPSC Corrections Services</b>           |                     |                        |                        |                         |                   |
| <b>408 Allen Correctional Center</b>           |                     |                        |                        |                         |                   |
| State General Fund                             | \$32,008,483        | \$34,238,927           | \$34,368,904           | \$129,977               | 0.4%              |
| Interagency Transfers                          | \$9,036             | \$78,032               | \$78,032               | \$0                     | 0.0%              |
| Fees & Self-gen Revenues                       | \$1,442,242         | \$1,798,818            | \$1,821,934            | \$23,116                | 1.3%              |
| Statutory Dedications                          | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                        | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                                  | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
|  | <b>\$33,459,761</b> | <b>\$36,115,777</b>    | <b>\$36,268,870</b>    | <b>\$153,093</b>        | <b>0.4%</b>       |
| T.O.   | 293                 | 301                    | 301                    | 0                       | 0.0%              |
| Other Charges Positions                        | 0                   | 0                      | 0                      | 0                       | -                 |
| <b>08A DPSC Corrections Services</b>           |                     |                        |                        |                         |                   |
| <b>409 Dixon Correctional Institute</b>        |                     |                        |                        |                         |                   |
| State General Fund                             | \$60,235,007        | \$64,530,752           | \$62,306,640           | (\$2,224,112)           | -3.4%             |
| Interagency Transfers                          | \$1,363,608         | \$1,715,447            | \$1,715,447            | \$0                     | 0.0%              |
| Fees & Self-gen Revenues                       | \$2,212,517         | \$2,766,962            | \$2,412,724            | (\$354,238)             | -12.8%            |
| Statutory Dedications                          | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                        | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                                  | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
|  | <b>\$63,811,132</b> | <b>\$69,013,161</b>    | <b>\$66,434,811</b>    | <b>(\$2,578,350)</b>    | <b>-3.7%</b>      |
| T.O.   | 463                 | 463                    | 463                    | 0                       | 0.0%              |
| Other Charges Positions                        | 0                   | 0                      | 0                      | 0                       | -                 |
| <b>08A DPSC Corrections Services</b>           |                     |                        |                        |                         |                   |
| <b>413 Elayn Hunt Correctional Center</b>      |                     |                        |                        |                         |                   |
| State General Fund                             | \$82,181,208        | \$103,390,917          | \$85,413,747           | (\$17,977,170)          | -17.4%            |
| Interagency Transfers                          | \$54,332            | \$243,048              | \$243,048              | \$0                     | 0.0%              |
| Fees & Self-gen Revenues                       | \$2,250,758         | \$2,610,463            | \$2,240,585            | (\$369,878)             | -14.2%            |
| Statutory Dedications                          | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                        | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                                  | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
|  | <b>\$84,486,298</b> | <b>\$106,244,428</b>   | <b>\$87,897,380</b>    | <b>(\$18,347,048)</b>   | <b>-17.3%</b>     |
| T.O.   | 637                 | 637                    | 637                    | 0                       | 0.0%              |
| Other Charges Positions                        | 0                   | 0                      | 0                      | 0                       | -                 |

|  | FY 24<br>Actuals     | FY 25<br>EOB 12/1/2024 | FY 26<br>HB 1 Original | FY 26 - FY 25<br>Change | Percent<br>Change |
|--|----------------------|------------------------|------------------------|-------------------------|-------------------|
| <b>08A DPSC Corrections Services</b>                 |                      |                        |                        |                         |                   |
| <b>414 David Wade Correctional Center</b>            |                      |                        |                        |                         |                   |
| State General Fund                                   | \$40,813,728         | \$39,787,653           | \$39,536,041           | (\$251,612)             | -0.6%             |
| Interagency Transfers                                | \$23,601             | \$77,283               | \$77,283               | \$0                     | 0.0%              |
| Fees & Self-gen Revenues                             | \$1,506,646          | \$2,032,052            | \$1,929,970            | (\$102,082)             | -5.0%             |
| Statutory Dedications                                | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                              | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds  | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
|  | <b>\$42,343,974</b>  | <b>\$41,896,988</b>    | <b>\$41,543,294</b>    | <b>(\$353,694)</b>      | <b>-0.8%</b>      |
| T.O.   | 326                  | 326                    | 326                    | 0                       | 0.0%              |
| Other Charges Positions                              | 0                    | 0                      | 0                      | 0                       | -                 |
| <b>08A DPSC Corrections Services</b>                 |                      |                        |                        |                         |                   |
| <b>415 Adult Probation &amp; Parole</b>              |                      |                        |                        |                         |                   |
| State General Fund                                   | \$84,893,667         | \$90,589,649           | \$90,708,715           | \$119,066               | 0.1%              |
| Interagency Transfers                                | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Fees & Self-gen Revenues                             | \$11,271,660         | \$10,854,000           | \$13,045,667           | \$2,191,667             | 20.2%             |
| Statutory Dedications                                | \$960,000            | \$960,000              | \$960,000              | \$0                     | 0.0%              |
| Interim Emergency Board                              | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds  | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
|  | <b>\$97,125,327</b>  | <b>\$102,403,649</b>   | <b>\$104,714,382</b>   | <b>\$2,310,733</b>      | <b>2.3%</b>       |
| T.O.   | 753                  | 753                    | 753                    | 0                       | 0.0%              |
| Other Charges Positions                              | 0                    | 0                      | 0                      | 0                       | -                 |
| <b>08A DPSC Corrections Services</b>                 |                      |                        |                        |                         |                   |
| <b>416 B. B. "Sixty" Rayburn Correctional Center</b> |                      |                        |                        |                         |                   |
| State General Fund                                   | \$37,555,819         | \$52,442,848           | \$36,724,177           | (\$15,718,671)          | -30.0%            |
| Interagency Transfers                                | \$140,034            | \$156,064              | \$156,064              | \$0                     | 0.0%              |
| Fees & Self-gen Revenues                             | \$1,840,633          | \$2,109,120            | \$1,830,744            | (\$278,376)             | -13.2%            |
| Statutory Dedications                                | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                              | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds  | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
|  | <b>\$39,536,486</b>  | <b>\$54,708,032</b>    | <b>\$38,710,985</b>    | <b>(\$15,997,047)</b>   | <b>-29.2%</b>     |
| T.O.   | 297                  | 297                    | 297                    | 0                       | 0.0%              |
| Other Charges Positions                              | 0                    | 0                      | 0                      | 0                       | -                 |
| <b>08B DPSC Public Safety Services</b>               |                      |                        |                        |                         |                   |
| <b>State General Fund</b>                            |                      |                        |                        |                         |                   |
| State General Fund                                   | \$62,668,108         | \$102,686,432          | \$142,170,412          | \$39,483,980            | 38.5%             |
| Interagency Transfers                                | \$26,220,726         | \$39,587,385           | \$40,292,293           | \$704,908               | 1.8%              |
| Fees & Self-gen Revenues                             | \$285,589,546        | \$325,226,223          | \$268,072,523          | (\$57,153,700)          | -17.6%            |
| Statutory Dedications                                | \$124,275,748        | \$129,075,923          | \$125,897,411          | (\$3,178,512)           | -2.5%             |
| Interim Emergency Board                              | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds  | \$22,188,407         | \$39,510,903           | \$44,397,505           | \$4,886,602             | 12.4%             |
|  | <b>\$520,942,536</b> | <b>\$636,086,866</b>   | <b>\$620,830,144</b>   | <b>(\$15,256,722)</b>   | <b>-2.4%</b>      |
| T.O.   | 2,689                | 2,717                  | 2,716                  | (1)                     | 0.0%              |
| Other Charges Positions                              | 0                    | 0                      | 0                      | 0                       | -                 |
| <b>08B DPSC Public Safety Services</b>               |                      |                        |                        |                         |                   |
| <b>418 Management &amp; Finance</b>                  |                      |                        |                        |                         |                   |
| State General Fund                                   | \$0                  | \$1,309,247            | \$0                    | (\$1,309,247)           | -100.0%           |
| Interagency Transfers                                | \$3,140,522          | \$3,766,719            | \$3,766,719            | \$0                     | 0.0%              |
| Fees & Self-gen Revenues                             | \$15,133,572         | \$19,592,060           | \$14,856,455           | (\$4,735,605)           | -24.2%            |
| Statutory Dedications                                | \$7,764,726          | \$7,764,726            | \$7,764,726            | \$0                     | 0.0%              |
| Interim Emergency Board                              | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds  | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
|  | <b>\$26,038,820</b>  | <b>\$32,432,752</b>    | <b>\$26,387,900</b>    | <b>(\$6,044,852)</b>    | <b>-18.6%</b>     |
| T.O.   | 104                  | 104                    | 104                    | 0                       | 0.0%              |
| Other Charges Positions                              | 0                    | 0                      | 0                      | 0                       | -                 |
| <b>08B DPSC Public Safety Services</b>               |                      |                        |                        |                         |                   |
| <b>419 State Police</b>                              |                      |                        |                        |                         |                   |
| State General Fund                                   | \$57,508,441         | \$101,277,185          | \$142,170,412          | \$40,893,227            | 40.4%             |
| Interagency Transfers                                | \$21,591,134         | \$33,616,095           | \$34,381,003           | \$764,908               | 2.3%              |
| Fees & Self-gen Revenues                             | \$196,186,962        | \$227,728,874          | \$168,726,956          | (\$59,001,918)          | -25.9%            |
| Statutory Dedications                                | \$85,746,635         | \$92,404,232           | \$85,812,401           | (\$6,591,831)           | -7.1%             |
| Interim Emergency Board                              | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds  | \$10,305,210         | \$14,042,739           | \$13,894,158           | (\$148,581)             | -1.1%             |
|  | <b>\$371,338,383</b> | <b>\$469,069,125</b>   | <b>\$444,984,930</b>   | <b>(\$24,084,195)</b>   | <b>-5.1%</b>      |
| T.O.   | 1,781                | 1,809                  | 1,808                  | (1)                     | -0.1%             |
| Other Charges Positions                              | 0                    | 0                      | 0                      | 0                       | -                 |

|   | FY 24<br>Actuals     | FY 25<br>EOB 12/1/2024 | FY 26<br>HB 1 Original | FY 26 - FY 25<br>Change | Percent<br>Change |
|---|----------------------|------------------------|------------------------|-------------------------|-------------------|
| <b>08B DPSC Public Safety Services</b>        |                      |                        |                        |                         |                   |
| <b>420 Motor Vehicles</b>                     |                      |                        |                        |                         |                   |
| State General Fund                            | \$3,797,274          | \$100,000              | \$0                    | (\$100,000)             | -100.0%           |
| Interagency Transfers                         | \$370,449            | \$532,500              | \$472,500              | (\$60,000)              | -11.3%            |
| Fees & Self-gen Revenues                      | \$68,561,165         | \$68,874,414           | \$75,306,154           | \$6,431,740             | 9.3%              |
| Statutory Dedications                         | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                       | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                                 | \$1,679,824          | \$1,984,312            | \$7,263,802            | \$5,279,490             | 266.1%            |
|   | <b>\$74,408,712</b>  | <b>\$71,491,226</b>    | <b>\$83,042,456</b>    | <b>\$11,551,230</b>     | <b>16.2%</b>      |
| T.O.  | 566                  | 566                    | 566                    | 0                       | 0.0%              |
| Other Charges Positions                       | 0                    | 0                      | 0                      | 0                       | -                 |
| <b>08B DPSC Public Safety Services</b>        |                      |                        |                        |                         |                   |
| <b>422 State Fire Marshal</b>                 |                      |                        |                        |                         |                   |
| State General Fund                            | \$1,362,393          | \$0                    | \$0                    | \$0                     | -                 |
| Interagency Transfers                         | \$1,118,621          | \$1,259,721            | \$1,259,721            | \$0                     | 0.0%              |
| Fees & Self-gen Revenues                      | \$3,525,994          | \$6,481,072            | \$6,481,072            | \$0                     | 0.0%              |
| Statutory Dedications                         | \$29,796,372         | \$27,904,543           | \$31,206,578           | \$3,302,035             | 11.8%             |
| Interim Emergency Board                       | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                                 | \$380,066            | \$771,984              | \$587,011              | (\$184,973)             | -24.0%            |
|   | <b>\$36,183,446</b>  | <b>\$36,417,320</b>    | <b>\$39,534,382</b>    | <b>\$3,117,062</b>      | <b>8.6%</b>       |
| T.O.  | 207                  | 207                    | 207                    | 0                       | 0.0%              |
| Other Charges Positions                       | 0                    | 0                      | 0                      | 0                       | -                 |
| <b>08B DPSC Public Safety Services</b>        |                      |                        |                        |                         |                   |
| <b>423 LA Gaming Control Board</b>            |                      |                        |                        |                         |                   |
| State General Fund                            | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Interagency Transfers                         | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Fees & Self-gen Revenues                      | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Statutory Dedications                         | \$968,016            | \$1,002,422            | \$1,113,706            | \$111,284               | 11.1%             |
| Interim Emergency Board                       | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                                 | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
|   | <b>\$968,016</b>     | <b>\$1,002,422</b>     | <b>\$1,113,706</b>     | <b>\$111,284</b>        | <b>11.1%</b>      |
| T.O.  | 4                    | 4                      | 4                      | 0                       | 0.0%              |
| Other Charges Positions                       | 0                    | 0                      | 0                      | 0                       | -                 |
| <b>08B DPSC Public Safety Services</b>        |                      |                        |                        |                         |                   |
| <b>424 Liquefied Petroleum Gas Commission</b> |                      |                        |                        |                         |                   |
| State General Fund                            | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Interagency Transfers                         | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Fees & Self-gen Revenues                      | \$1,393,593          | \$1,646,672            | \$1,798,755            | \$152,083               | 9.2%              |
| Statutory Dedications                         | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                       | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                                 | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
|   | <b>\$1,393,593</b>   | <b>\$1,646,672</b>     | <b>\$1,798,755</b>     | <b>\$152,083</b>        | <b>9.2%</b>       |
| T.O.  | 12                   | 12                     | 12                     | 0                       | 0.0%              |
| Other Charges Positions                       | 0                    | 0                      | 0                      | 0                       | -                 |
| <b>08B DPSC Public Safety Services</b>        |                      |                        |                        |                         |                   |
| <b>425 LA Highway Safety Commission</b>       |                      |                        |                        |                         |                   |
| State General Fund                            | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Interagency Transfers                         | \$0                  | \$412,350              | \$412,350              | \$0                     | 0.0%              |
| Fees & Self-gen Revenues                      | \$788,259            | \$903,131              | \$903,131              | \$0                     | 0.0%              |
| Statutory Dedications                         | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                       | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                                 | \$9,823,307          | \$22,711,868           | \$22,652,534           | (\$59,334)              | -0.3%             |
|   | <b>\$10,611,566</b>  | <b>\$24,027,349</b>    | <b>\$23,968,015</b>    | <b>(\$59,334)</b>       | <b>-0.2%</b>      |
| T.O.  | 15                   | 15                     | 15                     | 0                       | 0.0%              |
| Other Charges Positions                       | 0                    | 0                      | 0                      | 0                       | -                 |
| <b>08C DPSC Youth Services</b>                |                      |                        |                        |                         |                   |
| State General Fund                            | \$160,470,971        | \$156,582,609          | \$175,911,913          | \$19,329,304            | 12.3%             |
| Interagency Transfers                         | \$13,147,967         | \$19,944,621           | \$19,134,621           | (\$810,000)             | -4.1%             |
| Fees & Self-gen Revenues                      | \$94,734             | \$924,509              | \$1,924,509            | \$1,000,000             | 108.2%            |
| Statutory Dedications                         | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                       | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                                 | \$753,245            | \$891,796              | \$891,796              | \$0                     | 0.0%              |
|   | <b>\$174,466,917</b> | <b>\$178,343,535</b>   | <b>\$197,862,839</b>   | <b>\$19,519,304</b>     | <b>10.9%</b>      |
| T.O.  | 907                  | 977                    | 1,070                  | 93                      | 9.5%              |
| Other Charges Positions                       | 6                    | 6                      | 6                      | 0                       | 0.0%              |

|  | FY 24<br>Actuals        | FY 25<br>EOB 12/1/2024  | FY 26<br>HB 1 Original  | FY 26 - FY 25<br>Change | Percent<br>Change |
|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------|
| <b>08C DPSC Youth Services</b>                       |                         |                         |                         |                         |                   |
| <b>403 Juvenile Justice</b>                          |                         |                         |                         |                         |                   |
| State General Fund                                   | \$160,470,971           | \$156,582,609           | \$175,911,913           | \$19,329,304            | 12.3%             |
| Interagency Transfers                                | \$13,147,967            | \$19,944,621            | \$19,134,621            | (\$810,000)             | -4.1%             |
| Fees & Self-gen Revenues                             | \$94,734                | \$924,509               | \$1,924,509             | \$1,000,000             | 108.2%            |
| Statutory Dedications                                | \$0                     | \$0                     | \$0                     | \$0                     | -                 |
| Interim Emergency Board                              | \$0                     | \$0                     | \$0                     | \$0                     | -                 |
| Federal Funds  | \$753,245               | \$891,796               | \$891,796               | \$0                     | 0.0%              |
|  | <b>\$174,466,917</b>    | <b>\$178,343,535</b>    | <b>\$197,862,839</b>    | <b>\$19,519,304</b>     | <b>10.9%</b>      |
| T.O.   | 907                     | 977                     | 1,070                   | 93                      | 9.5%              |
| Other Charges Positions                              | 6                       | 6                       | 6                       | 0                       | 0.0%              |
| <b>09 Health</b>                                     |                         |                         |                         |                         |                   |
| State General Fund                                   | \$2,579,432,836         | \$3,160,270,413         | \$3,237,200,672         | \$76,930,259            | 2.4%              |
| Interagency Transfers                                | \$575,694,269           | \$707,760,463           | \$722,997,951           | \$15,237,488            | 2.2%              |
| Fees & Self-gen Revenues                             | \$675,020,406           | \$643,717,660           | \$616,193,831           | (\$27,523,829)          | -4.3%             |
| Statutory Dedications                                | \$1,586,490,518         | \$1,328,499,758         | \$1,574,435,926         | \$245,936,168           | 18.5%             |
| Interim Emergency Board                              | \$0                     | \$0                     | \$0                     | \$0                     | -                 |
| Federal Funds  | \$14,345,246,673        | \$14,056,764,727        | \$15,207,911,103        | \$1,151,146,376         | 8.2%              |
|  | <b>\$19,761,884,703</b> | <b>\$19,897,013,021</b> | <b>\$21,358,739,483</b> | <b>\$1,461,726,462</b>  | <b>7.3%</b>       |
| T.O.   | 6,456                   | 6,476                   | 6,458                   | (18)                    | -0.3%             |
| Other Charges Positions                              | 1,345                   | 1,347                   | 1,295                   | (52)                    | -3.9%             |
| <b>09 Health</b>                                     |                         |                         |                         |                         |                   |
| <b>300 Jefferson Parish Human Services Authority</b> |                         |                         |                         |                         |                   |
| State General Fund                                   | \$15,271,320            | \$15,560,341            | \$15,465,190            | (\$95,151)              | -0.6%             |
| Interagency Transfers                                | \$3,420,062             | \$4,486,789             | \$2,180,166             | (\$2,306,623)           | -51.4%            |
| Fees & Self-gen Revenues                             | \$2,725,000             | \$2,725,000             | \$2,725,000             | \$0                     | 0.0%              |
| Statutory Dedications                                | \$0                     | \$0                     | \$0                     | \$0                     | -                 |
| Interim Emergency Board                              | \$0                     | \$0                     | \$0                     | \$0                     | -                 |
| Federal Funds  | \$0                     | \$0                     | \$0                     | \$0                     | -                 |
|  | <b>\$21,416,382</b>     | <b>\$22,772,130</b>     | <b>\$20,370,356</b>     | <b>(\$2,401,774)</b>    | <b>-10.5%</b>     |
| T.O.   | 0                       | 0                       | 0                       | 0                       | -                 |
| Other Charges Positions                              | 176                     | 176                     | 145                     | (31)                    | -17.6%            |
| <b>09 Health</b>                                     |                         |                         |                         |                         |                   |
| <b>301 Florida Parishes Human Services Authority</b> |                         |                         |                         |                         |                   |
| State General Fund                                   | \$16,027,773            | \$16,386,230            | \$16,540,764            | \$154,534               | 0.9%              |
| Interagency Transfers                                | \$6,903,539             | \$7,863,344             | \$7,863,344             | \$0                     | 0.0%              |
| Fees & Self-gen Revenues                             | \$2,754,288             | \$2,754,288             | \$2,754,288             | \$0                     | 0.0%              |
| Statutory Dedications                                | \$0                     | \$0                     | \$0                     | \$0                     | -                 |
| Interim Emergency Board                              | \$0                     | \$0                     | \$0                     | \$0                     | -                 |
| Federal Funds  | \$399,226               | \$1,000,000             | \$1,000,000             | \$0                     | 0.0%              |
|  | <b>\$26,084,825</b>     | <b>\$28,003,862</b>     | <b>\$28,158,396</b>     | <b>\$154,534</b>        | <b>0.6%</b>       |
| T.O.   | 0                       | 0                       | 0                       | 0                       | -                 |
| Other Charges Positions                              | 181                     | 181                     | 181                     | 0                       | 0.0%              |
| <b>09 Health</b>                                     |                         |                         |                         |                         |                   |
| <b>302 Capital Area Human Services District</b>      |                         |                         |                         |                         |                   |
| State General Fund                                   | \$16,919,894            | \$18,818,386            | \$18,545,570            | (\$272,816)             | -1.4%             |
| Interagency Transfers                                | \$8,780,388             | \$11,100,731            | \$10,077,558            | (\$1,023,173)           | -9.2%             |
| Fees & Self-gen Revenues                             | \$3,553,108             | \$3,553,108             | \$3,553,108             | \$0                     | 0.0%              |
| Statutory Dedications                                | \$0                     | \$0                     | \$0                     | \$0                     | -                 |
| Interim Emergency Board                              | \$0                     | \$0                     | \$0                     | \$0                     | -                 |
| Federal Funds  | \$0                     | \$0                     | \$0                     | \$0                     | -                 |
|  | <b>\$29,253,390</b>     | <b>\$33,472,225</b>     | <b>\$32,176,236</b>     | <b>(\$1,295,989)</b>    | <b>-3.9%</b>      |
| T.O.   | 0                       | 0                       | 0                       | 0                       | -                 |
| Other Charges Positions                              | 218                     | 218                     | 218                     | 0                       | 0.0%              |
| <b>09 Health</b>                                     |                         |                         |                         |                         |                   |
| <b>303 Developmental Disabilities Council</b>        |                         |                         |                         |                         |                   |
| State General Fund                                   | \$1,007,517             | \$1,007,517             | \$507,517               | (\$500,000)             | -49.6%            |
| Interagency Transfers                                | \$0                     | \$0                     | \$0                     | \$0                     | -                 |
| Fees & Self-gen Revenues                             | \$0                     | \$0                     | \$0                     | \$0                     | -                 |
| Statutory Dedications                                | \$0                     | \$0                     | \$0                     | \$0                     | -                 |
| Interim Emergency Board                              | \$0                     | \$0                     | \$0                     | \$0                     | -                 |
| Federal Funds  | \$1,520,490             | \$1,788,551             | \$1,834,480             | \$45,929                | 2.6%              |
|  | <b>\$2,528,007</b>      | <b>\$2,796,068</b>      | <b>\$2,341,997</b>      | <b>(\$454,071)</b>      | <b>-16.2%</b>     |
| T.O.   | 8                       | 8                       | 8                       | 0                       | 0.0%              |
| Other Charges Positions                              | 0                       | 0                       | 0                       | 0                       | -                 |

|  | FY 24<br>Actuals        | FY 25<br>EOB 12/1/2024  | FY 26<br>HB 1 Original  | FY 26 - FY 25<br>Change | Percent<br>Change |
|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------|
| <b>09 Health</b>                                     |                         |                         |                         |                         |                   |
| <b>304 Metropolitan Human Services District</b>      |                         |                         |                         |                         |                   |
| State General Fund                                   | \$18,402,595            | \$18,088,015            | \$18,291,381            | \$203,366               | 1.1%              |
| Interagency Transfers                                | \$8,389,647             | \$9,339,786             | \$9,339,786             | \$0                     | 0.0%              |
| Fees & Self-gen Revenues                             | \$270,482               | \$1,229,243             | \$1,229,243             | \$0                     | 0.0%              |
| Statutory Dedications                                | \$0                     | \$0                     | \$0                     | \$0                     | -                 |
| Interim Emergency Board                              | \$0                     | \$0                     | \$0                     | \$0                     | -                 |
| Federal Funds  | \$2,603,298             | \$2,355,052             | \$2,355,052             | \$0                     | 0.0%              |
|  | <b>\$29,666,022</b>     | <b>\$31,012,096</b>     | <b>\$31,215,462</b>     | <b>\$203,366</b>        | <b>0.7%</b>       |
| T.O.   | 0                       | 0                       | 0                       | 0                       | -                 |
| Other Charges Positions                              | 140                     | 140                     | 121                     | (19)                    | -13.6%            |
| <b>09 Health</b>                                     |                         |                         |                         |                         |                   |
| <b>305 Medical Vendor Administration</b>             |                         |                         |                         |                         |                   |
| State General Fund                                   | \$165,298,910           | \$142,475,367           | \$126,086,715           | (\$16,388,652)          | -11.5%            |
| Interagency Transfers                                | \$18,350,041            | \$499,672               | \$499,672               | \$0                     | 0.0%              |
| Fees & Self-gen Revenues                             | \$0                     | \$4,200,000             | \$4,200,000             | \$0                     | 0.0%              |
| Statutory Dedications                                | \$711,345               | \$929,940               | \$1,407,500             | \$477,560               | 51.4%             |
| Interim Emergency Board                              | \$0                     | \$0                     | \$0                     | \$0                     | -                 |
| Federal Funds  | \$352,083,827           | \$492,318,130           | \$429,753,786           | (\$62,564,344)          | -12.7%            |
|  | <b>\$536,444,123</b>    | <b>\$640,423,109</b>    | <b>\$561,947,673</b>    | <b>(\$78,475,436)</b>   | <b>-12.3%</b>     |
| T.O.   | 996                     | 996                     | 998                     | 2                       | 0.2%              |
| Other Charges Positions                              | 0                       | 0                       | 0                       | 0                       | -                 |
| <b>09 Health</b>                                     |                         |                         |                         |                         |                   |
| <b>306 Medical Vendor Payments</b>                   |                         |                         |                         |                         |                   |
| State General Fund                                   | \$1,942,326,555         | \$2,512,520,489         | \$2,551,584,973         | \$39,064,484            | 1.6%              |
| Interagency Transfers                                | \$164,071,258           | \$166,436,529           | \$172,242,756           | \$5,806,227             | 3.5%              |
| Fees & Self-gen Revenues                             | \$601,477,616           | \$554,334,489           | \$525,316,681           | (\$29,017,808)          | -5.2%             |
| Statutory Dedications                                | \$1,563,369,345         | \$1,273,135,770         | \$1,518,150,930         | \$245,015,160           | 19.2%             |
| Interim Emergency Board                              | \$0                     | \$0                     | \$0                     | \$0                     | -                 |
| Federal Funds  | \$13,524,004,147        | \$12,871,874,017        | \$14,231,220,084        | \$1,359,346,067         | 10.6%             |
|  | <b>\$17,795,248,921</b> | <b>\$17,378,301,294</b> | <b>\$18,998,515,424</b> | <b>\$1,620,214,130</b>  | <b>9.3%</b>       |
| T.O.   | 0                       | 0                       | 0                       | 0                       | -                 |
| Other Charges Positions                              | 0                       | 0                       | 0                       | 0                       | -                 |
| <b>09 Health</b>                                     |                         |                         |                         |                         |                   |
| <b>307 Office of Secretary</b>                       |                         |                         |                         |                         |                   |
| State General Fund                                   | \$60,596,043            | \$60,401,900            | \$59,786,029            | (\$615,871)             | -1.0%             |
| Interagency Transfers                                | \$7,215,048             | \$12,314,057            | \$12,314,057            | \$0                     | 0.0%              |
| Fees & Self-gen Revenues                             | \$44,430                | \$2,869,401             | \$2,869,401             | \$0                     | 0.0%              |
| Statutory Dedications                                | \$1,202,031             | \$24,341,030            | \$24,341,030            | \$0                     | 0.0%              |
| Interim Emergency Board                              | \$0                     | \$0                     | \$0                     | \$0                     | -                 |
| Federal Funds  | \$18,959,574            | \$18,466,747            | \$18,466,747            | \$0                     | 0.0%              |
|  | <b>\$88,017,127</b>     | <b>\$118,393,135</b>    | <b>\$117,777,264</b>    | <b>(\$615,871)</b>      | <b>-0.5%</b>      |
| T.O.   | 445                     | 442                     | 448                     | 6                       | 1.4%              |
| Other Charges Positions                              | 0                       | 0                       | 0                       | 0                       | -                 |
| <b>09 Health</b>                                     |                         |                         |                         |                         |                   |
| <b>309 South Central LA Human Services Authority</b> |                         |                         |                         |                         |                   |
| State General Fund                                   | \$16,722,006            | \$16,881,979            | \$18,108,641            | \$1,226,662             | 7.3%              |
| Interagency Transfers                                | \$6,050,017             | \$7,943,733             | \$7,943,733             | \$0                     | 0.0%              |
| Fees & Self-gen Revenues                             | \$2,987,097             | \$3,100,000             | \$3,100,000             | \$0                     | 0.0%              |
| Statutory Dedications                                | \$0                     | \$0                     | \$0                     | \$0                     | -                 |
| Interim Emergency Board                              | \$0                     | \$0                     | \$0                     | \$0                     | -                 |
| Federal Funds  | \$0                     | \$0                     | \$500,000               | \$500,000               | -                 |
|  | <b>\$25,759,119</b>     | <b>\$27,925,712</b>     | <b>\$29,652,374</b>     | <b>\$1,726,662</b>      | <b>6.2%</b>       |
| T.O.   | 0                       | 0                       | 0                       | 0                       | -                 |
| Other Charges Positions                              | 145                     | 146                     | 144                     | (2)                     | -1.4%             |
| <b>09 Health</b>                                     |                         |                         |                         |                         |                   |
| <b>310 Northeast Delta Human Services Authority</b>  |                         |                         |                         |                         |                   |
| State General Fund                                   | \$11,143,605            | \$11,309,002            | \$12,570,955            | \$1,261,953             | 11.2%             |
| Interagency Transfers                                | \$4,504,577             | \$4,483,420             | \$4,483,420             | \$0                     | 0.0%              |
| Fees & Self-gen Revenues                             | \$176,547               | \$773,844               | \$1,080,444             | \$306,600               | 39.6%             |
| Statutory Dedications                                | \$0                     | \$0                     | \$0                     | \$0                     | -                 |
| Interim Emergency Board                              | \$0                     | \$0                     | \$0                     | \$0                     | -                 |
| Federal Funds  | \$0                     | \$0                     | \$0                     | \$0                     | -                 |
|  | <b>\$15,824,729</b>     | <b>\$16,566,266</b>     | <b>\$18,134,819</b>     | <b>\$1,568,553</b>      | <b>9.5%</b>       |
| T.O.   | 0                       | 0                       | 0                       | 0                       | -                 |
| Other Charges Positions                              | 101                     | 101                     | 97                      | (4)                     | -4.0%             |

|  | FY 24<br>Actuals     | FY 25<br>EOB 12/1/2024 | FY 26<br>HB 1 Original | FY 26 - FY 25<br>Change | Percent<br>Change |
|--|----------------------|------------------------|------------------------|-------------------------|-------------------|
| <b>09 Health</b>                                 |                      |                        |                        |                         |                   |
| <b>320 Aging &amp; Adult Services</b>            |                      |                        |                        |                         |                   |
| State General Fund                               | \$26,711,921         | \$29,092,182           | \$24,239,188           | (\$4,852,994)           | -16.7%            |
| Interagency Transfers                            | \$32,854,694         | \$41,636,514           | \$52,433,221           | \$10,796,707            | 25.9%             |
| Fees & Self-gen Revenues                         | \$553,277            | \$782,680              | \$782,680              | \$0                     | 0.0%              |
| Statutory Dedications                            | \$2,248,061          | \$3,508,434            | \$3,508,434            | \$0                     | 0.0%              |
| Interim Emergency Board                          | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                                    | \$0                  | \$181,733              | \$181,733              | \$0                     | 0.0%              |
|  | <b>\$62,367,953</b>  | <b>\$75,201,543</b>    | <b>\$81,145,256</b>    | <b>\$5,943,713</b>      | <b>7.9%</b>       |
| T.O.   | 412                  | 426                    | 434                    | 8                       | 1.9%              |
| Other Charges Positions                          | 0                    | 0                      | 0                      | 0                       | -                 |
| <b>09 Health</b>                                 |                      |                        |                        |                         |                   |
| <b>324 LA Emergency Response Network Board</b>   |                      |                        |                        |                         |                   |
| State General Fund                               | \$2,351,121          | \$2,157,768            | \$2,244,730            | \$86,962                | 4.0%              |
| Interagency Transfers                            | \$13,269             | \$40,000               | \$40,000               | \$0                     | 0.0%              |
| Fees & Self-gen Revenues                         | \$0                  | \$1,000                | \$0                    | (\$1,000)               | -100.0%           |
| Statutory Dedications                            | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                          | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                                    | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
|  | <b>\$2,364,389</b>   | <b>\$2,198,768</b>     | <b>\$2,284,730</b>     | <b>\$85,962</b>         | <b>3.9%</b>       |
| T.O.   | 10                   | 10                     | 10                     | 0                       | 0.0%              |
| Other Charges Positions                          | 0                    | 0                      | 0                      | 0                       | -                 |
| <b>09 Health</b>                                 |                      |                        |                        |                         |                   |
| <b>325 Acadiana Area Human Services District</b> |                      |                        |                        |                         |                   |
| State General Fund                               | \$14,407,372         | \$14,666,975           | \$15,124,680           | \$457,705               | 3.1%              |
| Interagency Transfers                            | \$2,970,089          | \$5,107,914            | \$5,107,914            | \$0                     | 0.0%              |
| Fees & Self-gen Revenues                         | \$1,285,886          | \$1,536,196            | \$1,536,196            | \$0                     | 0.0%              |
| Statutory Dedications                            | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                          | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                                    | \$486,048            | \$1,000,000            | \$1,000,000            | \$0                     | 0.0%              |
|  | <b>\$19,149,396</b>  | <b>\$22,311,085</b>    | <b>\$22,768,790</b>    | <b>\$457,705</b>        | <b>2.1%</b>       |
| T.O.   | 0                    | 0                      | 0                      | 0                       | -                 |
| Other Charges Positions                          | 119                  | 119                    | 119                    | 0                       | 0.0%              |
| <b>09 Health</b>                                 |                      |                        |                        |                         |                   |
| <b>326 Public Health</b>                         |                      |                        |                        |                         |                   |
| State General Fund                               | \$58,767,535         | \$61,846,578           | \$64,157,273           | \$2,310,695             | 3.7%              |
| Interagency Transfers                            | \$15,283,995         | \$87,005,926           | \$85,005,926           | (\$2,000,000)           | -2.3%             |
| Fees & Self-gen Revenues                         | \$52,088,032         | \$56,728,876           | \$58,169,027           | \$1,440,151             | 2.5%              |
| Statutory Dedications                            | \$13,383,108         | \$18,000,320           | \$18,000,320           | \$0                     | 0.0%              |
| Interim Emergency Board                          | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                                    | \$354,379,389        | \$552,284,082          | \$406,102,806          | (\$146,181,276)         | -26.5%            |
|  | <b>\$493,902,060</b> | <b>\$775,865,782</b>   | <b>\$631,435,352</b>   | <b>(\$144,430,430)</b>  | <b>-18.6%</b>     |
| T.O.   | 1,227                | 1,229                  | 1,234                  | 5                       | 0.4%              |
| Other Charges Positions                          | 0                    | 0                      | 0                      | 0                       | -                 |
| <b>09 Health</b>                                 |                      |                        |                        |                         |                   |
| <b>327 Office of the Surgeon General</b>         |                      |                        |                        |                         |                   |
| State General Fund                               | \$0                  | \$2,015,799            | \$1,818,329            | (\$197,470)             | -9.8%             |
| Interagency Transfers                            | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Fees & Self-gen Revenues                         | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Statutory Dedications                            | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                          | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                                    | \$0                  | \$3,028,717            | \$3,028,717            | \$0                     | 0.0%              |
|  | <b>\$0</b>           | <b>\$5,044,516</b>     | <b>\$4,847,046</b>     | <b>(\$197,470)</b>      | <b>-3.9%</b>      |
| T.O.   | 0                    | 7                      | 7                      | 0                       | 0.0%              |
| Other Charges Positions                          | 0                    | 0                      | 0                      | 0                       | -                 |
| <b>09 Health</b>                                 |                      |                        |                        |                         |                   |
| <b>330 Behavioral Health</b>                     |                      |                        |                        |                         |                   |
| State General Fund                               | \$143,279,999        | \$163,091,928          | \$220,254,463          | \$57,162,535            | 35.0%             |
| Interagency Transfers                            | \$127,064,500        | \$168,315,405          | \$166,783,072          | (\$1,532,333)           | -0.9%             |
| Fees & Self-gen Revenues                         | \$930,396            | \$1,387,150            | \$1,387,150            | \$0                     | 0.0%              |
| Statutory Dedications                            | \$5,254,859          | \$8,165,264            | \$7,392,892            | (\$772,372)             | -9.5%             |
| Interim Emergency Board                          | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                                    | \$83,483,287         | \$104,526,151          | \$104,526,151          | \$0                     | 0.0%              |
|  | <b>\$360,013,041</b> | <b>\$445,485,898</b>   | <b>\$500,343,728</b>   | <b>\$54,857,830</b>     | <b>12.3%</b>      |
| T.O.   | 1,671                | 1,673                  | 1,634                  | (39)                    | -2.3%             |
| Other Charges Positions                          | 6                    | 6                      | 6                      | 0                       | 0.0%              |

|  | FY 24<br>Actuals     | FY 25<br>EOB 12/1/2024 | FY 26<br>HB 1 Original | FY 26 - FY 25<br>Change | Percent<br>Change |
|--|----------------------|------------------------|------------------------|-------------------------|-------------------|
| <b>09 Health</b>   |                      |                        |                        |                         |                   |
| <b>340 OCDD</b>  |                      |                        |                        |                         |                   |
| State General Fund                                       | \$41,083,070         | \$43,250,725           | \$40,749,381           | (\$2,501,344)           | -5.8%             |
| Interagency Transfers                                    | \$156,363,371        | \$165,041,709          | \$170,284,984          | \$5,243,275             | 3.2%              |
| Fees & Self-gen Revenues                                 | \$3,327,569          | \$4,142,385            | \$4,140,613            | (\$1,772)               | 0.0%              |
| Statutory Dedications                                    | \$321,770            | \$419,000              | \$1,634,820            | \$1,215,820             | 290.2%            |
| Interim Emergency Board                                  | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds  | \$7,205,137          | \$7,816,547            | \$7,816,547            | \$0                     | 0.0%              |
|  | <b>\$208,300,917</b> | <b>\$220,670,366</b>   | <b>\$224,626,345</b>   | <b>\$3,955,979</b>      | <b>1.8%</b>       |
| T.O.   | 1,681                | 1,679                  | 1,679                  | 0                       | 0.0%              |
| Other Charges Positions                                  | 0                    | 0                      | 0                      | 0                       | -                 |
| <b>09 Health</b>   |                      |                        |                        |                         |                   |
| <b>350 Office on Women's Health and Community Health</b> |                      |                        |                        |                         |                   |
| State General Fund                                       | \$703,334            | \$1,172,768            | \$1,068,143            | (\$104,625)             | -8.9%             |
| Interagency Transfers                                    | \$0                  | \$0                    | \$253,408              | \$253,408               | -                 |
| Fees & Self-gen Revenues                                 | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Statutory Dedications                                    | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                                  | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds  | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
|  | <b>\$703,334</b>     | <b>\$1,172,768</b>     | <b>\$1,321,551</b>     | <b>\$148,783</b>        | <b>12.7%</b>      |
| T.O.   | 6                    | 6                      | 6                      | 0                       | 0.0%              |
| Other Charges Positions                                  | 0                    | 0                      | 0                      | 0                       | -                 |
| <b>09 Health</b>   |                      |                        |                        |                         |                   |
| <b>375 Imperial Calcasieu Human Services Authority</b>   |                      |                        |                        |                         |                   |
| State General Fund                                       | \$8,788,854          | \$9,243,739            | \$9,659,651            | \$415,912               | 4.5%              |
| Interagency Transfers                                    | \$3,247,364          | \$3,185,171            | \$3,185,171            | \$0                     | 0.0%              |
| Fees & Self-gen Revenues                                 | \$1,312,777          | \$1,400,000            | \$1,350,000            | (\$50,000)              | -3.6%             |
| Statutory Dedications                                    | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                                  | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds  | \$122,250            | \$125,000              | \$125,000              | \$0                     | 0.0%              |
|  | <b>\$13,471,245</b>  | <b>\$13,953,910</b>    | <b>\$14,319,822</b>    | <b>\$365,912</b>        | <b>2.6%</b>       |
| T.O.   | 0                    | 0                      | 0                      | 0                       | -                 |
| Other Charges Positions                                  | 80                   | 80                     | 84                     | 4                       | 5.0%              |
| <b>09 Health</b>   |                      |                        |                        |                         |                   |
| <b>376 Central LA Human Services District</b>            |                      |                        |                        |                         |                   |
| State General Fund                                       | \$10,296,243         | \$10,927,247           | \$11,007,023           | \$79,776                | 0.7%              |
| Interagency Transfers                                    | \$5,493,818          | \$6,712,519            | \$6,712,519            | \$0                     | 0.0%              |
| Fees & Self-gen Revenues                                 | \$1,000,000          | \$1,000,000            | \$1,000,000            | \$0                     | 0.0%              |
| Statutory Dedications                                    | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                                  | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds  | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
|  | <b>\$16,790,061</b>  | <b>\$18,639,766</b>    | <b>\$18,719,542</b>    | <b>\$79,776</b>         | <b>0.4%</b>       |
| T.O.   | 0                    | 0                      | 0                      | 0                       | -                 |
| Other Charges Positions                                  | 88                   | 89                     | 89                     | 0                       | 0.0%              |
| <b>09 Health</b>   |                      |                        |                        |                         |                   |
| <b>377 Northwest LA Human Services District</b>          |                      |                        |                        |                         |                   |
| State General Fund                                       | \$9,327,170          | \$9,355,478            | \$9,390,076            | \$34,598                | 0.4%              |
| Interagency Transfers                                    | \$4,718,592          | \$6,247,244            | \$6,247,244            | \$0                     | 0.0%              |
| Fees & Self-gen Revenues                                 | \$533,900            | \$1,200,000            | \$1,000,000            | (\$200,000)             | -16.7%            |
| Statutory Dedications                                    | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                                  | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds  | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
|  | <b>\$14,579,661</b>  | <b>\$16,802,722</b>    | <b>\$16,637,320</b>    | <b>(\$165,402)</b>      | <b>-1.0%</b>      |
| T.O.   | 0                    | 0                      | 0                      | 0                       | -                 |
| Other Charges Positions                                  | 91                   | 91                     | 91                     | 0                       | 0.0%              |
| <b>10 Children &amp; Family Services</b>                 |                      |                        |                        |                         |                   |
| State General Fund                                       | \$288,499,277        | \$321,009,873          | \$307,072,497          | (\$13,937,376)          | -4.3%             |
| Interagency Transfers                                    | \$20,549,495         | \$16,502,907           | \$16,550,584           | \$47,677                | 0.3%              |
| Fees & Self-gen Revenues                                 | \$9,285,419          | \$16,634,991           | \$16,634,991           | \$0                     | 0.0%              |
| Statutory Dedications                                    | \$724,294            | \$1,724,294            | \$724,294              | (\$1,000,000)           | -58.0%            |
| Interim Emergency Board                                  | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds  | \$582,123,751        | \$602,513,161          | \$664,663,847          | \$62,150,686            | 10.3%             |
|  | <b>\$901,182,235</b> | <b>\$958,385,226</b>   | <b>\$1,005,646,213</b> | <b>\$47,260,987</b>     | <b>4.9%</b>       |
| T.O.   | 3,737                | 3,760                  | 3,753                  | (7)                     | -0.2%             |
| Other Charges Positions                                  | 0                    | 0                      | 0                      | 0                       | -                 |

|   | FY 24<br>Actuals     | FY 25<br>EOB 12/1/2024 | FY 26<br>HB 1 Original | FY 26 - FY 25<br>Change | Percent<br>Change |
|---|----------------------|------------------------|------------------------|-------------------------|-------------------|
| <b>10 Children &amp; Family Services</b>  |                      |                        |                        |                         |                   |
| <b>360 Children &amp; Family Services</b> |                      |                        |                        |                         |                   |
| State General Fund                        | \$288,499,277        | \$321,009,873          | \$307,072,497          | (\$13,937,376)          | -4.3%             |
| Interagency Transfers                     | \$20,549,495         | \$16,502,907           | \$16,550,584           | \$47,677                | 0.3%              |
| Fees & Self-gen Revenues                  | \$9,285,419          | \$16,634,991           | \$16,634,991           | \$0                     | 0.0%              |
| Statutory Dedications                     | \$724,294            | \$1,724,294            | \$724,294              | (\$1,000,000)           | -58.0%            |
| Interim Emergency Board                   | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                             | \$582,123,751        | \$602,513,161          | \$664,663,847          | \$62,150,686            | 10.3%             |
|   | <b>\$901,182,235</b> | <b>\$958,385,226</b>   | <b>\$1,005,646,213</b> | <b>\$47,260,987</b>     | <b>4.9%</b>       |
| T.O.                                      | 3,737                | 3,760                  | 3,753                  | (7)                     | -0.2%             |
| Other Charges Positions                   | 0                    | 0                      | 0                      | 0                       | -                 |
| <b>11 Energy and Natural Resources</b>    |                      |                        |                        |                         |                   |
| State General Fund                        | \$16,990,877         | \$37,056,411           | \$26,190,117           | (\$10,866,294)          | -29.3%            |
| Interagency Transfers                     | \$4,480,794          | \$8,632,737            | \$7,247,855            | (\$1,384,882)           | -16.0%            |
| Fees & Self-gen Revenues                  | \$15,276,814         | \$21,538,537           | \$20,462,314           | (\$1,076,223)           | -5.0%             |
| Statutory Dedications                     | \$25,412,186         | \$47,738,799           | \$48,256,421           | \$517,622               | 1.1%              |
| Interim Emergency Board                   | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                             | \$31,122,554         | \$130,270,164          | \$115,467,227          | (\$14,802,937)          | -11.4%            |
|   | <b>\$93,283,224</b>  | <b>\$245,236,648</b>   | <b>\$217,623,934</b>   | <b>(\$27,612,714)</b>   | <b>-11.3%</b>     |
| T.O.                                      | 329                  | 361                    | 364                    | 3                       | 0.8%              |
| Other Charges Positions                   | 0                    | 0                      | 0                      | 0                       | -                 |
| <b>11 Energy and Natural Resources</b>    |                      |                        |                        |                         |                   |
| <b>431 Office of Secretary</b>            |                      |                        |                        |                         |                   |
| State General Fund                        | \$10,394,117         | \$24,061,555           | \$26,190,117           | \$2,128,562             | 8.8%              |
| Interagency Transfers                     | \$3,385,796          | \$7,133,320            | \$7,247,855            | \$114,535               | 1.6%              |
| Fees & Self-gen Revenues                  | \$1,940,484          | \$6,420,374            | \$20,462,314           | \$14,041,940            | 218.7%            |
| Statutory Dedications                     | \$25,412,186         | \$44,923,950           | \$48,256,421           | \$3,332,471             | 7.4%              |
| Interim Emergency Board                   | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                             | \$28,707,292         | \$125,795,905          | \$115,467,227          | (\$10,328,678)          | -8.2%             |
|   | <b>\$69,839,875</b>  | <b>\$208,335,104</b>   | <b>\$217,623,934</b>   | <b>\$9,288,830</b>      | <b>4.5%</b>       |
| T.O.                                      | 148                  | 176                    | 364                    | 188                     | 106.8%            |
| Other Charges Positions                   | 0                    | 0                      | 0                      | 0                       | -                 |
| <b>11 Energy and Natural Resources</b>    |                      |                        |                        |                         |                   |
| <b>432 Conservation</b>                   |                      |                        |                        |                         |                   |
| State General Fund                        | \$6,596,760          | \$12,994,856           | \$0                    | (\$12,994,856)          | -100.0%           |
| Interagency Transfers                     | \$1,094,998          | \$1,499,417            | \$0                    | (\$1,499,417)           | -100.0%           |
| Fees & Self-gen Revenues                  | \$13,336,330         | \$15,118,163           | \$0                    | (\$15,118,163)          | -100.0%           |
| Statutory Dedications                     | \$0                  | \$2,814,849            | \$0                    | (\$2,814,849)           | -100.0%           |
| Interim Emergency Board                   | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                             | \$2,415,262          | \$4,474,259            | \$0                    | (\$4,474,259)           | -100.0%           |
|   | <b>\$23,443,349</b>  | <b>\$36,901,544</b>    | <b>\$0</b>             | <b>(\$36,901,544)</b>   | <b>-100.0%</b>    |
| T.O.                                      | 181                  | 185                    | 0                      | (185)                   | -100.0%           |
| Other Charges Positions                   | 0                    | 0                      | 0                      | 0                       | -                 |
| <b>12 Revenue</b>                         |                      |                        |                        |                         |                   |
| State General Fund                        | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Interagency Transfers                     | \$493,883            | \$515,000              | \$515,000              | \$0                     | 0.0%              |
| Fees & Self-gen Revenues                  | \$109,371,252        | \$122,829,667          | \$133,684,770          | \$10,855,103            | 8.8%              |
| Statutory Dedications                     | \$557,914            | \$557,914              | \$557,914              | \$0                     | 0.0%              |
| Interim Emergency Board                   | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                             | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
|   | <b>\$110,423,050</b> | <b>\$123,902,581</b>   | <b>\$134,757,684</b>   | <b>\$10,855,103</b>     | <b>8.8%</b>       |
| T.O.                                      | 724                  | 724                    | 723                    | (1)                     | -0.1%             |
| Other Charges Positions                   | 15                   | 15                     | 15                     | 0                       | 0.0%              |
| <b>12 Revenue</b>                         |                      |                        |                        |                         |                   |
| <b>440 Office of Revenue</b>              |                      |                        |                        |                         |                   |
| State General Fund                        | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Interagency Transfers                     | \$493,883            | \$515,000              | \$515,000              | \$0                     | 0.0%              |
| Fees & Self-gen Revenues                  | \$109,371,252        | \$122,829,667          | \$133,684,770          | \$10,855,103            | 8.8%              |
| Statutory Dedications                     | \$557,914            | \$557,914              | \$557,914              | \$0                     | 0.0%              |
| Interim Emergency Board                   | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                             | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
|   | <b>\$110,423,050</b> | <b>\$123,902,581</b>   | <b>\$134,757,684</b>   | <b>\$10,855,103</b>     | <b>8.8%</b>       |
| T.O.                                      | 724                  | 724                    | 723                    | (1)                     | -0.1%             |
| Other Charges Positions                   | 15                   | 15                     | 15                     | 0                       | 0.0%              |
| <b>13 Environmental Quality</b>           |                      |                        |                        |                         |                   |
| State General Fund                        | \$15,229,685         | \$15,482,342           | \$13,853,948           | (\$1,628,394)           | -10.5%            |
| Interagency Transfers                     | \$3,748,562          | \$3,239,295            | \$3,239,295            | \$0                     | 0.0%              |
| Fees & Self-gen Revenues                  | \$83,573,068         | \$113,981,858          | \$107,776,535          | (\$6,205,323)           | -5.4%             |
| Statutory Dedications                     | \$9,897,939          | \$11,321,089           | \$10,873,471           | (\$447,618)             | -4.0%             |
| Interim Emergency Board                   | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                             | \$18,698,993         | \$20,928,520           | \$20,425,956           | (\$502,564)             | -2.4%             |
|   | <b>\$131,148,247</b> | <b>\$164,953,104</b>   | <b>\$156,169,205</b>   | <b>(\$8,783,899)</b>    | <b>-5.3%</b>      |
| T.O.                                      | 711                  | 712                    | 712                    | 0                       | 0.0%              |
| Other Charges Positions                   | 0                    | 0                      | 0                      | 0                       | -                 |

|   | FY 24<br>Actuals     | FY 25<br>EOB 12/1/2024 | FY 26<br>HB 1 Original | FY 26 - FY 25<br>Change | Percent<br>Change |
|---|----------------------|------------------------|------------------------|-------------------------|-------------------|
| <b>13 Environmental Quality</b>             |                      |                        |                        |                         |                   |
| <b>856 Environmental Quality</b>            |                      |                        |                        |                         |                   |
| State General Fund                          | \$15,229,685         | \$15,482,342           | \$13,853,948           | (\$1,628,394)           | -10.5%            |
| Interagency Transfers                       | \$3,748,562          | \$3,239,295            | \$3,239,295            | \$0                     | 0.0%              |
| Fees & Self-gen Revenues                    | \$83,573,068         | \$113,981,858          | \$107,776,535          | (\$6,205,323)           | -5.4%             |
| Statutory Dedications                       | \$9,897,939          | \$11,321,089           | \$10,873,471           | (\$447,618)             | -4.0%             |
| Interim Emergency Board                     | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                               | \$18,698,993         | \$20,928,520           | \$20,425,956           | (\$502,564)             | -2.4%             |
|   | <b>\$131,148,247</b> | <b>\$164,953,104</b>   | <b>\$156,169,205</b>   | <b>(\$8,783,899)</b>    | <b>-5.3%</b>      |
| T.O.  | 711                  | 712                    | 712                    | 0                       | 0.0%              |
| Other Charges Positions                     | 0                    | 0                      | 0                      | 0                       | -                 |
| <b>14 Workforce Commission</b>              |                      |                        |                        |                         |                   |
| State General Fund                          | \$14,810,048         | \$15,560,048           | \$16,310,048           | \$750,000               | 4.8%              |
| Interagency Transfers                       | \$3,821,892          | \$3,200,000            | \$1,700,000            | (\$1,500,000)           | -46.9%            |
| Fees & Self-gen Revenues                    | \$10,000             | \$72,219               | \$72,219               | \$0                     | 0.0%              |
| Statutory Dedications                       | \$86,745,935         | \$114,811,325          | \$115,207,266          | \$395,941               | 0.3%              |
| Interim Emergency Board                     | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                               | \$161,281,958        | \$167,428,330          | \$166,791,894          | (\$636,436)             | -0.4%             |
|   | <b>\$266,669,833</b> | <b>\$301,071,922</b>   | <b>\$300,081,427</b>   | <b>(\$990,495)</b>      | <b>-0.3%</b>      |
| T.O.  | 873                  | 873                    | 868                    | (5)                     | -0.6%             |
| Other Charges Positions                     | 0                    | 0                      | 0                      | 0                       | -                 |
| <b>14 Workforce Commission</b>              |                      |                        |                        |                         |                   |
| <b>474 Workforce Support &amp; Training</b> |                      |                        |                        |                         |                   |
| State General Fund                          | \$14,810,048         | \$15,560,048           | \$16,310,048           | \$750,000               | 4.8%              |
| Interagency Transfers                       | \$3,821,892          | \$3,200,000            | \$1,700,000            | (\$1,500,000)           | -46.9%            |
| Fees & Self-gen Revenues                    | \$10,000             | \$72,219               | \$72,219               | \$0                     | 0.0%              |
| Statutory Dedications                       | \$86,745,935         | \$114,811,325          | \$115,207,266          | \$395,941               | 0.3%              |
| Interim Emergency Board                     | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                               | \$161,281,958        | \$167,428,330          | \$166,791,894          | (\$636,436)             | -0.4%             |
|   | <b>\$266,669,833</b> | <b>\$301,071,922</b>   | <b>\$300,081,427</b>   | <b>(\$990,495)</b>      | <b>-0.3%</b>      |
| T.O.  | 873                  | 873                    | 868                    | (5)                     | -0.6%             |
| Other Charges Positions                     | 0                    | 0                      | 0                      | 0                       | -                 |
| <b>16 Wildlife &amp; Fisheries</b>          |                      |                        |                        |                         |                   |
| State General Fund                          | \$8,716,442          | \$10,136,928           | \$40,101,670           | \$29,964,742            | 295.6%            |
| Interagency Transfers                       | \$8,787,571          | \$25,720,722           | \$21,325,933           | (\$4,394,789)           | -17.1%            |
| Fees & Self-gen Revenues                    | \$6,362,282          | \$10,275,636           | \$9,808,472            | (\$467,164)             | -4.5%             |
| Statutory Dedications                       | \$92,494,448         | \$125,914,273          | \$77,431,286           | (\$48,482,987)          | -38.5%            |
| Interim Emergency Board                     | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                               | \$51,723,789         | \$121,717,829          | \$50,685,000           | (\$71,032,829)          | -58.4%            |
|   | <b>\$168,084,533</b> | <b>\$293,765,388</b>   | <b>\$199,352,361</b>   | <b>(\$94,413,027)</b>   | <b>-32.1%</b>     |
| T.O.  | 784                  | 786                    | 786                    | 0                       | 0.0%              |
| Other Charges Positions                     | 3                    | 3                      | 3                      | 0                       | 0.0%              |
| <b>16 Wildlife &amp; Fisheries</b>          |                      |                        |                        |                         |                   |
| <b>511 Management &amp; Finance</b>         |                      |                        |                        |                         |                   |
| State General Fund                          | \$2,209,158          | \$2,873,711            | \$9,604,498            | \$6,730,787             | 234.2%            |
| Interagency Transfers                       | \$0                  | \$19,500               | \$0                    | (\$19,500)              | -100.0%           |
| Fees & Self-gen Revenues                    | \$10,450             | \$10,450               | \$10,450               | \$0                     | 0.0%              |
| Statutory Dedications                       | \$16,324,464         | \$27,031,001           | \$10,988,206           | (\$16,042,795)          | -59.3%            |
| Interim Emergency Board                     | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                               | \$184,008            | \$229,315              | \$229,315              | \$0                     | 0.0%              |
|   | <b>\$18,728,081</b>  | <b>\$30,163,977</b>    | <b>\$20,832,469</b>    | <b>(\$9,331,508)</b>    | <b>-30.9%</b>     |
| T.O.  | 45                   | 45                     | 45                     | 0                       | 0.0%              |
| Other Charges Positions                     | 0                    | 0                      | 0                      | 0                       | -                 |
| <b>16 Wildlife &amp; Fisheries</b>          |                      |                        |                        |                         |                   |
| <b>512 Office of Secretary</b>              |                      |                        |                        |                         |                   |
| State General Fund                          | \$5,751,308          | \$4,750,000            | \$30,497,172           | \$25,747,172            | 542.0%            |
| Interagency Transfers                       | \$251,040            | \$329,304              | \$329,304              | \$0                     | 0.0%              |
| Fees & Self-gen Revenues                    | \$217,368            | \$294,975              | \$344,975              | \$50,000                | 17.0%             |
| Statutory Dedications                       | \$38,223,739         | \$40,670,394           | \$15,537,160           | (\$25,133,234)          | -61.8%            |
| Interim Emergency Board                     | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                               | \$2,715,931          | \$3,425,710            | \$3,103,510            | (\$322,200)             | -9.4%             |
|   | <b>\$47,159,386</b>  | <b>\$49,470,383</b>    | <b>\$49,812,121</b>    | <b>\$341,738</b>        | <b>0.7%</b>       |
| T.O.  | 280                  | 282                    | 282                    | 0                       | 0.0%              |
| Other Charges Positions                     | 0                    | 0                      | 0                      | 0                       | -                 |

|   | FY 24<br>Actuals    | FY 25<br>EOB 12/1/2024 | FY 26<br>HB 1 Original | FY 26 - FY 25<br>Change | Percent<br>Change |
|---|---------------------|------------------------|------------------------|-------------------------|-------------------|
| <b>16 Wildlife &amp; Fisheries</b>          |                     |                        |                        |                         |                   |
| <b>513 Office of Wildlife</b>               |                     |                        |                        |                         |                   |
| State General Fund                          | \$755,976           | \$2,513,217            | \$0                    | (\$2,513,217)           | -100.0%           |
| Interagency Transfers                       | \$3,381,676         | \$4,339,897            | \$3,998,468            | (\$341,429)             | -7.9%             |
| Fees & Self-gen Revenues                    | \$2,955,889         | \$4,429,236            | \$4,168,382            | (\$260,854)             | -5.9%             |
| Statutory Dedications                       | \$18,111,038        | \$29,309,822           | \$25,287,860           | (\$4,021,962)           | -13.7%            |
| Interim Emergency Board                     | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                               | \$22,083,943        | \$36,249,271           | \$30,336,465           | (\$5,912,806)           | -16.3%            |
|   | <b>\$47,288,522</b> | <b>\$76,841,443</b>    | <b>\$63,791,175</b>    | <b>(\$13,050,268)</b>   | <b>-17.0%</b>     |
| T.O.  | 226                 | 226                    | 226                    | 0                       | 0.0%              |
| Other Charges Positions                     | 3                   | 3                      | 3                      | 0                       | 0.0%              |
| <b>16 Wildlife &amp; Fisheries</b>          |                     |                        |                        |                         |                   |
| <b>514 Office of Fisheries</b>              |                     |                        |                        |                         |                   |
| State General Fund                          | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Interagency Transfers                       | \$5,154,855         | \$21,032,021           | \$16,998,161           | (\$4,033,860)           | -19.2%            |
| Fees & Self-gen Revenues                    | \$3,178,574         | \$5,540,975            | \$5,284,665            | (\$256,310)             | -4.6%             |
| Statutory Dedications                       | \$19,835,207        | \$28,903,056           | \$25,618,060           | (\$3,284,996)           | -11.4%            |
| Interim Emergency Board                     | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                               | \$26,739,907        | \$81,813,533           | \$17,015,710           | (\$64,797,823)          | -79.2%            |
|   | <b>\$54,908,544</b> | <b>\$137,289,585</b>   | <b>\$64,916,596</b>    | <b>(\$72,372,989)</b>   | <b>-52.7%</b>     |
| T.O.  | 233                 | 233                    | 233                    | 0                       | 0.0%              |
| Other Charges Positions                     | 0                   | 0                      | 0                      | 0                       | -                 |
| <b>17 Civil Service</b>                     |                     |                        |                        |                         |                   |
| State General Fund                          | \$8,118,754         | \$6,490,791            | \$5,902,469            | (\$588,322)             | -9.1%             |
| Interagency Transfers                       | \$14,545,831        | \$15,540,662           | \$17,011,074           | \$1,470,412             | 9.5%              |
| Fees & Self-gen Revenues                    | \$1,443,403         | \$5,660,651            | \$4,168,763            | (\$1,491,888)           | -26.4%            |
| Statutory Dedications                       | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                     | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                               | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
|   | <b>\$24,107,988</b> | <b>\$27,692,104</b>    | <b>\$27,082,306</b>    | <b>(\$609,798)</b>      | <b>-2.2%</b>      |
| T.O.  | 178                 | 182                    | 184                    | 2                       | 1.1%              |
| Other Charges Positions                     | 0                   | 0                      | 0                      | 0                       | -                 |
| <b>17 Civil Service</b>                     |                     |                        |                        |                         |                   |
| <b>560 State Civil Service</b>              |                     |                        |                        |                         |                   |
| State General Fund                          | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Interagency Transfers                       | \$13,674,489        | \$14,678,573           | \$15,019,215           | \$340,642               | 2.3%              |
| Fees & Self-gen Revenues                    | \$372,971           | \$439,134              | \$449,670              | \$10,536                | 2.4%              |
| Statutory Dedications                       | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                     | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                               | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
|   | <b>\$14,047,460</b> | <b>\$15,117,707</b>    | <b>\$15,468,885</b>    | <b>\$351,178</b>        | <b>2.3%</b>       |
| T.O.  | 103                 | 105                    | 105                    | 0                       | 0.0%              |
| Other Charges Positions                     | 0                   | 0                      | 0                      | 0                       | -                 |
| <b>17 Civil Service</b>                     |                     |                        |                        |                         |                   |
| <b>561 Municipal Fire &amp; Police C.S.</b> |                     |                        |                        |                         |                   |
| State General Fund                          | \$1,799,999         | \$0                    | \$0                    | \$0                     | -                 |
| Interagency Transfers                       | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Fees & Self-gen Revenues                    | \$763,342           | \$4,684,658            | \$3,182,234            | (\$1,502,424)           | -32.1%            |
| Statutory Dedications                       | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                     | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                               | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
|   | <b>\$2,563,341</b>  | <b>\$4,684,658</b>     | <b>\$3,182,234</b>     | <b>(\$1,502,424)</b>    | <b>-32.1%</b>     |
| T.O.  | 20                  | 21                     | 21                     | 0                       | 0.0%              |
| Other Charges Positions                     | 0                   | 0                      | 0                      | 0                       | -                 |
| <b>17 Civil Service</b>                     |                     |                        |                        |                         |                   |
| <b>562 Ethics Administration</b>            |                     |                        |                        |                         |                   |
| State General Fund                          | \$4,742,852         | \$5,028,707            | \$5,050,974            | \$22,267                | 0.4%              |
| Interagency Transfers                       | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Fees & Self-gen Revenues                    | \$167,536           | \$175,498              | \$175,498              | \$0                     | 0.0%              |
| Statutory Dedications                       | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                     | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                               | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
|   | <b>\$4,910,388</b>  | <b>\$5,204,205</b>     | <b>\$5,226,472</b>     | <b>\$22,267</b>         | <b>0.4%</b>       |
| T.O.  | 41                  | 41                     | 41                     | 0                       | 0.0%              |
| Other Charges Positions                     | 0                   | 0                      | 0                      | 0                       | -                 |

|  | FY 24<br>Actuals       | FY 25<br>EOB 12/1/2024 | FY 26<br>HB 1 Original | FY 26 - FY 25<br>Change | Percent<br>Change |
|--|------------------------|------------------------|------------------------|-------------------------|-------------------|
| <b>17 Civil Service</b>                              |                        |                        |                        |                         |                   |
| <b>563 State Police Commission</b>                   |                        |                        |                        |                         |                   |
| State General Fund                                   | \$809,333              | \$814,753              | \$851,495              | \$36,742                | 4.5%              |
| Interagency Transfers                                | \$42,000               | \$55,000               | \$55,000               | \$0                     | 0.0%              |
| Fees & Self-gen Revenues                             | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
| Statutory Dedications                                | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                              | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds  | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
|  | <b>\$851,333</b>       | <b>\$869,753</b>       | <b>\$906,495</b>       | <b>\$36,742</b>         | <b>4.2%</b>       |
| T.O.   | 4                      | 4                      | 4                      | 0                       | 0.0%              |
| Other Charges Positions                              | 0                      | 0                      | 0                      | 0                       | -                 |
| <b>17 Civil Service</b>                              |                        |                        |                        |                         |                   |
| <b>565 Board of Tax Appeals</b>                      |                        |                        |                        |                         |                   |
| State General Fund                                   | \$766,570              | \$647,331              | \$0                    | (\$647,331)             | -100.0%           |
| Interagency Transfers                                | \$829,342              | \$807,089              | \$1,936,859            | \$1,129,770             | 140.0%            |
| Fees & Self-gen Revenues                             | \$139,555              | \$361,361              | \$361,361              | \$0                     | 0.0%              |
| Statutory Dedications                                | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                              | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds  | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
|  | <b>\$1,735,467</b>     | <b>\$1,815,781</b>     | <b>\$2,298,220</b>     | <b>\$482,439</b>        | <b>26.6%</b>      |
| T.O.   | 10                     | 11                     | 13                     | 2                       | 18.2%             |
| Other Charges Positions                              | 0                      | 0                      | 0                      | 0                       | -                 |
| <b>18 Retirement Systems</b>                         |                        |                        |                        |                         |                   |
| State General Fund                                   | \$32,543,744           | \$0                    | \$0                    | \$0                     | -                 |
| Interagency Transfers                                | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
| Fees & Self-gen Revenues                             | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
| Statutory Dedications                                | \$2,077,544            | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                              | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds  | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
|  | <b>\$34,621,288</b>    | <b>\$0</b>             | <b>\$0</b>             | <b>\$0</b>              | <b>-</b>          |
| T.O.   | 0                      | 0                      | 0                      | 0                       | -                 |
| Other Charges Positions                              | 0                      | 0                      | 0                      | 0                       | -                 |
| <b>18 Retirement Systems</b>                         |                        |                        |                        |                         |                   |
| <b>585 State Employee Retirement System (LASERS)</b> |                        |                        |                        |                         |                   |
| State General Fund                                   | \$8,895,245            | \$0                    | \$0                    | \$0                     | -                 |
| Interagency Transfers                                | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
| Fees & Self-gen Revenues                             | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
| Statutory Dedications                                | \$1,038,772            | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                              | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds  | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
|  | <b>\$9,934,017</b>     | <b>\$0</b>             | <b>\$0</b>             | <b>\$0</b>              | <b>-</b>          |
| T.O.   | 0                      | 0                      | 0                      | 0                       | -                 |
| Other Charges Positions                              | 0                      | 0                      | 0                      | 0                       | -                 |
| <b>18 Retirement Systems</b>                         |                        |                        |                        |                         |                   |
| <b>586 LA Teachers Retirement System</b>             |                        |                        |                        |                         |                   |
| State General Fund                                   | \$23,648,499           | \$0                    | \$0                    | \$0                     | -                 |
| Interagency Transfers                                | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
| Fees & Self-gen Revenues                             | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
| Statutory Dedications                                | \$1,038,772            | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                              | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds  | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
|  | <b>\$24,687,271</b>    | <b>\$0</b>             | <b>\$0</b>             | <b>\$0</b>              | <b>-</b>          |
| T.O.   | 0                      | 0                      | 0                      | 0                       | -                 |
| Other Charges Positions                              | 0                      | 0                      | 0                      | 0                       | -                 |
| <b>19A Higher Education</b>                          |                        |                        |                        |                         |                   |
| State General Fund                                   | \$1,399,055,764        | \$1,317,419,835        | \$1,275,165,701        | (\$42,254,134)          | -3.2%             |
| Interagency Transfers                                | \$37,299,955           | \$28,024,005           | \$27,478,007           | (\$545,998)             | -1.9%             |
| Fees & Self-gen Revenues                             | \$1,606,262,188        | \$1,760,312,204        | \$1,843,780,471        | \$83,468,267            | 4.7%              |
| Statutory Dedications                                | \$238,722,656          | \$242,238,117          | \$215,954,140          | (\$26,283,977)          | -10.9%            |
| Interim Emergency Board                              | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds  | \$27,127,838           | \$60,904,633           | \$50,904,633           | (\$10,000,000)          | -16.4%            |
|  | <b>\$3,308,468,400</b> | <b>\$3,408,898,794</b> | <b>\$3,413,282,952</b> | <b>\$4,384,158</b>      | <b>0.1%</b>       |
| T.O.   | 0                      | 0                      | 0                      | 0                       | -                 |
| Other Charges Positions                              | 0                      | 0                      | 0                      | 0                       | -                 |

|  | FY 24<br>Actuals       | FY 25<br>EOB 12/1/2024 | FY 26<br>HB 1 Original | FY 26 - FY 25<br>Change | Percent<br>Change |
|--|------------------------|------------------------|------------------------|-------------------------|-------------------|
| <b>19A Higher Education</b>            |                        |                        |                        |                         |                   |
| <b>600 LSU System</b>                  |                        |                        |                        |                         |                   |
| State General Fund                     | \$513,705,037          | \$492,838,441          | \$0                    | (\$492,838,441)         | -100.0%           |
| Interagency Transfers                  | \$8,853,170            | \$8,485,184            | \$8,485,184            | \$0                     | 0.0%              |
| Fees & Self-gen Revenues               | \$729,438,552          | \$786,152,963          | \$847,675,558          | \$61,522,595            | 7.8%              |
| Statutory Dedications                  | \$24,562,394           | \$24,140,874           | \$24,534,977           | \$394,103               | 1.6%              |
| Interim Emergency Board                | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                          | \$12,427,125           | \$13,018,275           | \$13,018,275           | \$0                     | 0.0%              |
|  | <b>\$1,288,986,278</b> | <b>\$1,324,635,737</b> | <b>\$893,713,994</b>   | <b>(\$430,921,743)</b>  | <b>-32.5%</b>     |
| T.O.                                   | 0                      | 0                      | 0                      | 0                       | -                 |
| Other Charges Positions                | 0                      | 0                      | 0                      | 0                       | -                 |
| <b>19A Higher Education</b>            |                        |                        |                        |                         |                   |
| <b>615 SU System</b>                   |                        |                        |                        |                         |                   |
| State General Fund                     | \$67,990,531           | \$68,472,475           | \$0                    | (\$68,472,475)          | -100.0%           |
| Interagency Transfers                  | \$4,420,972            | \$4,476,791            | \$4,476,791            | \$0                     | 0.0%              |
| Fees & Self-gen Revenues               | \$109,823,667          | \$115,831,100          | \$112,289,046          | (\$3,542,054)           | -3.1%             |
| Statutory Dedications                  | \$4,935,789            | \$12,454,156           | \$4,655,016            | (\$7,799,140)           | -62.6%            |
| Interim Emergency Board                | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                          | \$3,654,209            | \$13,654,209           | \$3,654,209            | (\$10,000,000)          | -73.2%            |
|  | <b>\$190,825,168</b>   | <b>\$214,888,731</b>   | <b>\$125,075,062</b>   | <b>(\$89,813,669)</b>   | <b>-41.8%</b>     |
| T.O.                                   | 0                      | 0                      | 0                      | 0                       | -                 |
| Other Charges Positions                | 0                      | 0                      | 0                      | 0                       | -                 |
| <b>19A Higher Education</b>            |                        |                        |                        |                         |                   |
| <b>620 UL System</b>                   |                        |                        |                        |                         |                   |
| State General Fund                     | \$328,495,727          | \$300,035,965          | \$0                    | (\$300,035,965)         | -100.0%           |
| Interagency Transfers                  | \$224,000              | \$309,923              | \$259,923              | (\$50,000)              | -16.1%            |
| Fees & Self-gen Revenues               | \$606,755,989          | \$672,482,759          | \$693,993,461          | \$21,510,702            | 3.2%              |
| Statutory Dedications                  | \$20,217,506           | \$25,515,858           | \$17,728,871           | (\$7,786,987)           | -30.5%            |
| Interim Emergency Board                | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                          | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
|  | <b>\$955,693,222</b>   | <b>\$998,344,505</b>   | <b>\$711,982,255</b>   | <b>(\$286,362,250)</b>  | <b>-28.7%</b>     |
| T.O.                                   | 0                      | 0                      | 0                      | 0                       | -                 |
| Other Charges Positions                | 0                      | 0                      | 0                      | 0                       | -                 |
| <b>19A Higher Education</b>            |                        |                        |                        |                         |                   |
| <b>649 LCTCS System</b>                |                        |                        |                        |                         |                   |
| State General Fund                     | \$165,735,434          | \$155,291,612          | \$0                    | (\$155,291,612)         | -100.0%           |
| Interagency Transfers                  | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
| Fees & Self-gen Revenues               | \$155,179,082          | \$169,815,083          | \$173,792,107          | \$3,977,024             | 2.3%              |
| Statutory Dedications                  | \$39,064,144           | \$16,030,143           | \$16,043,688           | \$13,545                | 0.1%              |
| Interim Emergency Board                | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                          | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
|  | <b>\$359,978,660</b>   | <b>\$341,136,838</b>   | <b>\$189,835,795</b>   | <b>(\$151,301,043)</b>  | <b>-44.4%</b>     |
| T.O.                                   | 0                      | 0                      | 0                      | 0                       | -                 |
| Other Charges Positions                | 0                      | 0                      | 0                      | 0                       | -                 |
| <b>19A Higher Education</b>            |                        |                        |                        |                         |                   |
| <b>671 Board of Regents</b>            |                        |                        |                        |                         |                   |
| State General Fund                     | \$323,129,035          | \$300,781,342          | \$1,275,165,701        | \$974,384,359           | 324.0%            |
| Interagency Transfers                  | \$23,801,813           | \$14,752,107           | \$14,256,109           | (\$495,998)             | -3.4%             |
| Fees & Self-gen Revenues               | \$5,064,898            | \$16,030,299           | \$16,030,299           | \$0                     | 0.0%              |
| Statutory Dedications                  | \$149,942,822          | \$164,097,086          | \$152,991,588          | (\$11,105,498)          | -6.8%             |
| Interim Emergency Board                | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                          | \$11,046,504           | \$34,232,149           | \$34,232,149           | \$0                     | 0.0%              |
|  | <b>\$512,985,072</b>   | <b>\$529,892,983</b>   | <b>\$1,492,675,846</b> | <b>\$962,782,863</b>    | <b>181.7%</b>     |
| T.O.                                   | 0                      | 0                      | 0                      | 0                       | -                 |
| Other Charges Positions                | 0                      | 0                      | 0                      | 0                       | -                 |
| <b>19B Special Schools &amp; Comm.</b> |                        |                        |                        |                         |                   |
| State General Fund                     | \$59,857,532           | \$66,588,179           | \$67,774,626           | \$1,186,447             | 1.8%              |
| Interagency Transfers                  | \$20,371,864           | \$19,610,913           | \$18,310,052           | (\$1,300,861)           | -6.6%             |
| Fees & Self-gen Revenues               | \$2,574,001            | \$3,912,805            | \$3,402,805            | (\$510,000)             | -13.0%            |
| Statutory Dedications                  | \$19,720,394           | \$22,582,611           | \$23,582,333           | \$999,722               | 4.4%              |
| Interim Emergency Board                | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                          | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
|  | <b>\$102,523,791</b>   | <b>\$112,694,508</b>   | <b>\$113,069,816</b>   | <b>\$375,308</b>        | <b>0.3%</b>       |
| T.O.                                   | 654                    | 659                    | 647                    | (12)                    | -1.8%             |
| Other Charges Positions                | 31                     | 31                     | 31                     | 0                       | 0.0%              |

|  | FY 24<br>Actuals    | FY 25<br>EOB 12/1/2024 | FY 26<br>HB 1 Original | FY 26 - FY 25<br>Change | Percent<br>Change |
|--|---------------------|------------------------|------------------------|-------------------------|-------------------|
| <b>19B Special Schools &amp; Comm.</b>                   |                     |                        |                        |                         |                   |
| <b>656 Special School District</b>                       |                     |                        |                        |                         |                   |
| State General Fund                                       | \$26,096,541        | \$30,141,431           | \$28,180,903           | (\$1,960,528)           | -6.5%             |
| Interagency Transfers                                    | \$8,266,691         | \$10,625,096           | \$9,735,197            | (\$889,899)             | -8.4%             |
| Fees & Self-gen Revenues                                 | \$47,985            | \$168,145              | \$168,145              | \$0                     | 0.0%              |
| Statutory Dedications                                    | \$0                 | \$152,220              | \$152,071              | (\$149)                 | -0.1%             |
| Interim Emergency Board                                  | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds  | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
|  | <b>\$34,411,216</b> | <b>\$41,086,892</b>    | <b>\$38,236,316</b>    | <b>(\$2,850,576)</b>    | <b>-6.9%</b>      |
| T.O.   | 356                 | 356                    | 337                    | (19)                    | -5.3%             |
| Other Charges Positions                                  | 3                   | 3                      | 3                      | 0                       | 0.0%              |
| <b>19B Special Schools &amp; Comm.</b>                   |                     |                        |                        |                         |                   |
| <b>657 LA School for Math, Science &amp; the Arts</b>    |                     |                        |                        |                         |                   |
| State General Fund                                       | \$6,394,944         | \$7,030,808            | \$11,891,816           | \$4,861,008             | 69.1%             |
| Interagency Transfers                                    | \$5,703,520         | \$3,439,709            | \$3,087,004            | (\$352,705)             | -10.3%            |
| Fees & Self-gen Revenues                                 | \$341,048           | \$650,459              | \$650,459              | \$0                     | 0.0%              |
| Statutory Dedications                                    | \$56,845            | \$79,032               | \$79,172               | \$140                   | 0.2%              |
| Interim Emergency Board                                  | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds  | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
|  | <b>\$12,496,357</b> | <b>\$11,200,008</b>    | <b>\$15,708,451</b>    | <b>\$4,508,443</b>      | <b>40.3%</b>      |
| T.O.   | 91                  | 91                     | 91                     | 0                       | 0.0%              |
| Other Charges Positions                                  | 28                  | 28                     | 28                     | 0                       | 0.0%              |
| <b>19B Special Schools &amp; Comm.</b>                   |                     |                        |                        |                         |                   |
| <b>658 Thrive Academy</b>                                |                     |                        |                        |                         |                   |
| State General Fund                                       | \$7,421,057         | \$7,950,562            | \$8,203,347            | \$252,785               | 3.2%              |
| Interagency Transfers                                    | \$2,730,806         | \$2,370,493            | \$2,379,875            | \$9,382                 | 0.4%              |
| Fees & Self-gen Revenues                                 | \$0                 | \$0                    | \$5,000                | \$5,000                 | -                 |
| Statutory Dedications                                    | \$77,748            | \$77,718               | \$77,436               | (\$282)                 | -0.4%             |
| Interim Emergency Board                                  | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds  | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
|  | <b>\$10,229,611</b> | <b>\$10,398,773</b>    | <b>\$10,665,658</b>    | <b>\$266,885</b>        | <b>2.6%</b>       |
| T.O.   | 44                  | 44                     | 49                     | 5                       | 11.4%             |
| Other Charges Positions                                  | 0                   | 0                      | 0                      | 0                       | -                 |
| <b>19B Special Schools &amp; Comm.</b>                   |                     |                        |                        |                         |                   |
| <b>659 Ecole Pointe-au-Chien</b>                         |                     |                        |                        |                         |                   |
| State General Fund                                       | \$467,226           | \$1,083,182            | \$1,395,126            | \$311,944               | 28.8%             |
| Interagency Transfers                                    | \$96,723            | \$325,750              | \$369,000              | \$43,250                | 13.3%             |
| Fees & Self-gen Revenues                                 | \$0                 | \$700,000              | \$175,000              | (\$525,000)             | -75.0%            |
| Statutory Dedications                                    | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                                  | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds  | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
|  | <b>\$563,949</b>    | <b>\$2,108,932</b>     | <b>\$1,939,126</b>     | <b>(\$169,806)</b>      | <b>-8.1%</b>      |
| T.O.   | 8                   | 13                     | 16                     | 3                       | 23.1%             |
| Other Charges Positions                                  | 0                   | 0                      | 0                      | 0                       | -                 |
| <b>19B Special Schools &amp; Comm.</b>                   |                     |                        |                        |                         |                   |
| <b>662 LA Educational Television Authority</b>           |                     |                        |                        |                         |                   |
| State General Fund                                       | \$11,226,991        | \$11,780,264           | \$9,090,190            | (\$2,690,074)           | -22.8%            |
| Interagency Transfers                                    | \$855,421           | \$315,917              | \$315,917              | \$0                     | 0.0%              |
| Fees & Self-gen Revenues                                 | \$2,144,968         | \$2,344,201            | \$2,344,201            | \$0                     | 0.0%              |
| Statutory Dedications                                    | \$137,742           | \$1,476,448            | \$1,476,448            | \$0                     | 0.0%              |
| Interim Emergency Board                                  | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds  | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
|  | <b>\$14,365,122</b> | <b>\$15,916,830</b>    | <b>\$13,226,756</b>    | <b>(\$2,690,074)</b>    | <b>-16.9%</b>     |
| T.O.   | 65                  | 65                     | 64                     | (1)                     | -1.5%             |
| Other Charges Positions                                  | 0                   | 0                      | 0                      | 0                       | -                 |
| <b>19B Special Schools &amp; Comm.</b>                   |                     |                        |                        |                         |                   |
| <b>666 Board of Elementary &amp; Secondary Education</b> |                     |                        |                        |                         |                   |
| State General Fund                                       | \$1,101,247         | \$1,155,652            | \$1,189,862            | \$34,210                | 3.0%              |
| Interagency Transfers                                    | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Fees & Self-gen Revenues                                 | \$40,000            | \$50,000               | \$60,000               | \$10,000                | 20.0%             |
| Statutory Dedications                                    | \$19,448,059        | \$20,718,780           | \$21,718,780           | \$1,000,000             | 4.8%              |
| Interim Emergency Board                                  | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds  | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
|  | <b>\$20,589,306</b> | <b>\$21,924,432</b>    | <b>\$22,968,642</b>    | <b>\$1,044,210</b>      | <b>4.8%</b>       |
| T.O.   | 11                  | 11                     | 11                     | 0                       | 0.0%              |
| Other Charges Positions                                  | 0                   | 0                      | 0                      | 0                       | -                 |

|   | FY 24<br>Actuals       | FY 25<br>EOB 12/1/2024 | FY 26<br>HB 1 Original | FY 26 - FY 25<br>Change  | Percent<br>Change |
|---|------------------------|------------------------|------------------------|--------------------------|-------------------|
| <b>19B Special Schools &amp; Comm.</b>      |                        |                        |                        |                          |                   |
| <b>673 N. O. Center for Creative Arts</b>   |                        |                        |                        |                          |                   |
| State General Fund                          | \$7,149,527            | \$7,446,280            | \$7,823,382            | \$377,102                | 5.1%              |
| Interagency Transfers                       | \$2,718,703            | \$2,533,948            | \$2,423,059            | (\$110,889)              | -4.4%             |
| Fees & Self-gen Revenues                    | \$0                    | \$0                    | \$0                    | \$0                      | -                 |
| Statutory Dedications                       | \$0                    | \$78,413               | \$78,426               | \$13                     | 0.0%              |
| Interim Emergency Board                     | \$0                    | \$0                    | \$0                    | \$0                      | -                 |
| Federal Funds                               | \$0                    | \$0                    | \$0                    | \$0                      | -                 |
|   | <b>\$9,868,230</b>     | <b>\$10,058,641</b>    | <b>\$10,324,867</b>    | <b>\$266,226</b>         | <b>2.6%</b>       |
| T.O.  | 79                     | 79                     | 79                     | 0                        | 0.0%              |
| Other Charges Positions                     | 0                      | 0                      | 0                      | 0                        | -                 |
| <b>19D Education</b>                        |                        |                        |                        |                          |                   |
| State General Fund                          | \$4,184,842,771        | \$4,229,304,761        | \$4,134,327,795        | (\$94,976,966)           | -2.2%             |
| Interagency Transfers                       | \$66,949,037           | \$61,368,991           | \$47,237,369           | (\$14,131,622)           | -23.0%            |
| Fees & Self-gen Revenues                    | \$20,986,668           | \$19,875,656           | \$19,815,446           | (\$60,210)               | -0.3%             |
| Statutory Dedications                       | \$343,085,157          | \$387,101,963          | \$337,966,462          | (\$49,135,501)           | -12.7%            |
| Interim Emergency Board                     | \$0                    | \$0                    | \$0                    | \$0                      | -                 |
| Federal Funds                               | \$2,890,622,308        | \$2,722,394,451        | \$1,842,389,769        | (\$880,004,682)          | -32.3%            |
|   | <b>\$7,506,485,940</b> | <b>\$7,420,045,822</b> | <b>\$6,381,736,841</b> | <b>(\$1,038,308,981)</b> | <b>-14.0%</b>     |
| T.O.  | 495                    | 503                    | 503                    | 0                        | 0.0%              |
| Other Charges Positions                     | 0                      | 0                      | 0                      | 0                        | -                 |
| <b>19D Education</b>                        |                        |                        |                        |                          |                   |
| <b>678 State Activities</b>                 |                        |                        |                        |                          |                   |
| State General Fund                          | \$42,498,171           | \$56,592,351           | \$61,811,783           | \$5,219,432              | 9.2%              |
| Interagency Transfers                       | \$9,516,573            | \$14,809,651           | \$12,682,203           | (\$2,127,448)            | -14.4%            |
| Fees & Self-gen Revenues                    | \$6,324,884            | \$7,047,707            | \$6,987,497            | (\$60,210)               | -0.9%             |
| Statutory Dedications                       | \$988,448              | \$1,636,498            | \$62,510               | (\$1,573,988)            | -96.2%            |
| Interim Emergency Board                     | \$0                    | \$0                    | \$0                    | \$0                      | -                 |
| Federal Funds                               | \$274,876,174          | \$163,868,594          | \$114,364,795          | (\$49,503,799)           | -30.2%            |
|   | <b>\$334,204,249</b>   | <b>\$243,954,801</b>   | <b>\$195,908,788</b>   | <b>(\$48,046,013)</b>    | <b>-19.7%</b>     |
| T.O.  | 495                    | 503                    | 503                    | 0                        | 0.0%              |
| Other Charges Positions                     | 0                      | 0                      | 0                      | 0                        | -                 |
| <b>19D Education</b>                        |                        |                        |                        |                          |                   |
| <b>681 Subgrantee Assistance</b>            |                        |                        |                        |                          |                   |
| State General Fund                          | \$207,601,181          | \$216,178,621          | \$268,170,733          | \$51,992,112             | 24.1%             |
| Interagency Transfers                       | \$32,791,237           | \$22,800,237           | \$14,422,746           | (\$8,377,491)            | -36.7%            |
| Fees & Self-gen Revenues                    | \$9,377,789            | \$9,377,789            | \$9,377,789            | \$0                      | 0.0%              |
| Statutory Dedications                       | \$37,319,177           | \$44,870,101           | \$44,091,952           | (\$778,149)              | -1.7%             |
| Interim Emergency Board                     | \$0                    | \$0                    | \$0                    | \$0                      | -                 |
| Federal Funds                               | \$2,615,746,134        | \$2,558,525,857        | \$1,728,024,974        | (\$830,500,883)          | -32.5%            |
|   | <b>\$2,902,835,518</b> | <b>\$2,851,752,605</b> | <b>\$2,064,088,194</b> | <b>(\$787,664,411)</b>   | <b>-27.6%</b>     |
| T.O.  | 0                      | 0                      | 0                      | 0                        | -                 |
| Other Charges Positions                     | 0                      | 0                      | 0                      | 0                        | -                 |
| <b>19D Education</b>                        |                        |                        |                        |                          |                   |
| <b>682 Recovery School District (RSD)</b>   |                        |                        |                        |                          |                   |
| State General Fund                          | \$188,270              | \$104,390              | \$91,321               | (\$13,069)               | -12.5%            |
| Interagency Transfers                       | \$24,641,226           | \$23,759,103           | \$20,132,420           | (\$3,626,683)            | -15.3%            |
| Fees & Self-gen Revenues                    | \$5,283,995            | \$3,450,160            | \$3,450,160            | \$0                      | 0.0%              |
| Statutory Dedications                       | \$0                    | \$0                    | \$0                    | \$0                      | -                 |
| Interim Emergency Board                     | \$0                    | \$0                    | \$0                    | \$0                      | -                 |
| Federal Funds                               | \$0                    | \$0                    | \$0                    | \$0                      | -                 |
|   | <b>\$30,113,491</b>    | <b>\$27,313,653</b>    | <b>\$23,673,901</b>    | <b>(\$3,639,752)</b>     | <b>-13.3%</b>     |
| T.O.  | 0                      | 0                      | 0                      | 0                        | -                 |
| Other Charges Positions                     | 0                      | 0                      | 0                      | 0                        | -                 |
| <b>19D Education</b>                        |                        |                        |                        |                          |                   |
| <b>695 Minimum Foundation Program (MFP)</b> |                        |                        |                        |                          |                   |
| State General Fund                          | \$3,913,258,870        | \$3,935,730,529        | \$3,783,559,179        | (\$152,171,350)          | -3.9%             |
| Interagency Transfers                       | \$0                    | \$0                    | \$0                    | \$0                      | -                 |
| Fees & Self-gen Revenues                    | \$0                    | \$0                    | \$0                    | \$0                      | -                 |
| Statutory Dedications                       | \$304,777,532          | \$340,595,364          | \$293,812,000          | (\$46,783,364)           | -13.7%            |
| Interim Emergency Board                     | \$0                    | \$0                    | \$0                    | \$0                      | -                 |
| Federal Funds                               | \$0                    | \$0                    | \$0                    | \$0                      | -                 |
|   | <b>\$4,218,036,402</b> | <b>\$4,276,325,893</b> | <b>\$4,077,371,179</b> | <b>(\$198,954,714)</b>   | <b>-4.7%</b>      |
| T.O.  | 0                      | 0                      | 0                      | 0                        | -                 |
| Other Charges Positions                     | 0                      | 0                      | 0                      | 0                        | -                 |

|  | FY 24<br>Actuals       | FY 25<br>EOB 12/1/2024 | FY 26<br>HB 1 Original | FY 26 - FY 25<br>Change  | Percent<br>Change |
|--|------------------------|------------------------|------------------------|--------------------------|-------------------|
| <b>19D Education</b>                                 |                        |                        |                        |                          |                   |
| <b>697 Non-public Education Assistance</b>           |                        |                        |                        |                          |                   |
| State General Fund                                   | \$21,296,280           | \$20,698,870           | \$20,694,779           | (\$4,091)                | 0.0%              |
| Interagency Transfers                                | \$0                    | \$0                    | \$0                    | \$0                      | -                 |
| Fees & Self-gen Revenues                             | \$0                    | \$0                    | \$0                    | \$0                      | -                 |
| Statutory Dedications                                | \$0                    | \$0                    | \$0                    | \$0                      | -                 |
| Interim Emergency Board                              | \$0                    | \$0                    | \$0                    | \$0                      | -                 |
| Federal Funds  | \$0                    | \$0                    | \$0                    | \$0                      | -                 |
|  | <b>\$21,296,280</b>    | <b>\$20,698,870</b>    | <b>\$20,694,779</b>    | <b>(\$4,091)</b>         | <b>0.0%</b>       |
| T.O.   | 0                      | 0                      | 0                      | 0                        | -                 |
| Other Charges Positions                              | 0                      | 0                      | 0                      | 0                        | -                 |
| <b>19E LSU Health Care Services Division</b>         |                        |                        |                        |                          |                   |
| State General Fund                                   | \$25,829,112           | \$25,004,833           | \$25,070,651           | \$65,818                 | 0.3%              |
| Interagency Transfers                                | \$17,160,848           | \$18,603,701           | \$19,005,954           | \$402,253                | 2.2%              |
| Fees & Self-gen Revenues                             | \$25,378,952           | \$23,575,560           | \$24,071,001           | \$495,441                | 2.1%              |
| Statutory Dedications                                | \$0                    | \$0                    | \$0                    | \$0                      | -                 |
| Interim Emergency Board                              | \$0                    | \$0                    | \$0                    | \$0                      | -                 |
| Federal Funds  | \$2,430,182            | \$5,322,790            | \$5,442,624            | \$119,834                | 2.3%              |
|  | <b>\$70,799,094</b>    | <b>\$72,506,884</b>    | <b>\$73,590,230</b>    | <b>\$1,083,346</b>       | <b>1.5%</b>       |
| T.O.   | 0                      | 0                      | 0                      | 0                        | -                 |
| Other Charges Positions                              | 0                      | 0                      | 0                      | 0                        | -                 |
| <b>19E LSU Health Care Services Division</b>         |                        |                        |                        |                          |                   |
| <b>610 LSU HSC-HCSD</b>                              |                        |                        |                        |                          |                   |
| State General Fund                                   | \$25,829,112           | \$25,004,833           | \$25,070,651           | \$65,818                 | 0.3%              |
| Interagency Transfers                                | \$17,160,848           | \$18,603,701           | \$19,005,954           | \$402,253                | 2.2%              |
| Fees & Self-gen Revenues                             | \$25,378,952           | \$23,575,560           | \$24,071,001           | \$495,441                | 2.1%              |
| Statutory Dedications                                | \$0                    | \$0                    | \$0                    | \$0                      | -                 |
| Interim Emergency Board                              | \$0                    | \$0                    | \$0                    | \$0                      | -                 |
| Federal Funds  | \$2,430,182            | \$5,322,790            | \$5,442,624            | \$119,834                | 2.3%              |
|  | <b>\$70,799,094</b>    | <b>\$72,506,884</b>    | <b>\$73,590,230</b>    | <b>\$1,083,346</b>       | <b>1.5%</b>       |
| T.O.   | 0                      | 0                      | 0                      | 0                        | -                 |
| Other Charges Positions                              | 0                      | 0                      | 0                      | 0                        | -                 |
| <b>20 Other Requirements</b>                         |                        |                        |                        |                          |                   |
| State General Fund                                   | \$689,609,237          | \$781,087,554          | \$559,641,491          | (\$221,446,063)          | -28.4%            |
| Interagency Transfers                                | \$47,577,924           | \$61,929,692           | \$52,649,119           | (\$9,280,573)            | -15.0%            |
| Fees & Self-gen Revenues                             | \$8,545,959            | \$14,799,957           | \$14,800,199           | \$242                    | 0.0%              |
| Statutory Dedications                                | \$259,806,473          | \$1,116,391,077        | \$329,647,465          | (\$786,743,612)          | -70.5%            |
| Interim Emergency Board                              | \$0                    | \$0                    | \$0                    | \$0                      | -                 |
| Federal Funds  | \$18,837,997           | \$25,072,007           | \$20,284,670           | (\$4,787,337)            | -19.1%            |
|  | <b>\$1,024,377,590</b> | <b>\$1,999,280,287</b> | <b>\$977,022,944</b>   | <b>(\$1,022,257,343)</b> | <b>-51.1%</b>     |
| T.O.   | 0                      | 0                      | 0                      | 0                        | -                 |
| Other Charges Positions                              | 0                      | 0                      | 0                      | 0                        | -                 |
| <b>20 Other Requirements</b>                         |                        |                        |                        |                          |                   |
| <b>451 Local Housing of State Adult Offenders</b>    |                        |                        |                        |                          |                   |
| State General Fund                                   | \$180,325,497          | \$192,395,368          | \$186,589,036          | (\$5,806,332)            | -3.0%             |
| Interagency Transfers                                | \$0                    | \$0                    | \$0                    | \$0                      | -                 |
| Fees & Self-gen Revenues                             | \$0                    | \$0                    | \$0                    | \$0                      | -                 |
| Statutory Dedications                                | \$0                    | \$0                    | \$0                    | \$0                      | -                 |
| Interim Emergency Board                              | \$0                    | \$0                    | \$0                    | \$0                      | -                 |
| Federal Funds  | \$0                    | \$0                    | \$0                    | \$0                      | -                 |
|  | <b>\$180,325,497</b>   | <b>\$192,395,368</b>   | <b>\$186,589,036</b>   | <b>(\$5,806,332)</b>     | <b>-3.0%</b>      |
| T.O.   | 0                      | 0                      | 0                      | 0                        | -                 |
| Other Charges Positions                              | 0                      | 0                      | 0                      | 0                        | -                 |
| <b>20 Other Requirements</b>                         |                        |                        |                        |                          |                   |
| <b>452 Local Housing of State Juvenile Offenders</b> |                        |                        |                        |                          |                   |
| State General Fund                                   | \$3,136,820            | \$2,759,414            | \$4,069,402            | \$1,309,988              | 47.5%             |
| Interagency Transfers                                | \$0                    | \$0                    | \$0                    | \$0                      | -                 |
| Fees & Self-gen Revenues                             | \$0                    | \$0                    | \$0                    | \$0                      | -                 |
| Statutory Dedications                                | \$0                    | \$0                    | \$0                    | \$0                      | -                 |
| Interim Emergency Board                              | \$0                    | \$0                    | \$0                    | \$0                      | -                 |
| Federal Funds  | \$0                    | \$0                    | \$0                    | \$0                      | -                 |
|  | <b>\$3,136,820</b>     | <b>\$2,759,414</b>     | <b>\$4,069,402</b>     | <b>\$1,309,988</b>       | <b>47.5%</b>      |
| T.O.   | 0                      | 0                      | 0                      | 0                        | -                 |
| Other Charges Positions                              | 0                      | 0                      | 0                      | 0                        | -                 |

|  | FY 24<br>Actuals    | FY 25<br>EOB 12/1/2024 | FY 26<br>HB 1 Original | FY 26 - FY 25<br>Change | Percent<br>Change |
|--|---------------------|------------------------|------------------------|-------------------------|-------------------|
| <b>20 Other Requirements</b>                     |                     |                        |                        |                         |                   |
| <b>901 State Sales Tax Dedications</b>           |                     |                        |                        |                         |                   |
| State General Fund                               | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Interagency Transfers                            | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Fees & Self-gen Revenues                         | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Statutory Dedications                            | \$52,782,403        | \$65,495,364           | \$56,919,186           | (\$8,576,178)           | -13.1%            |
| Interim Emergency Board                          | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                                    | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
|  | <b>\$52,782,403</b> | <b>\$65,495,364</b>    | <b>\$56,919,186</b>    | <b>(\$8,576,178)</b>    | <b>-13.1%</b>     |
| T.O.   | 0                   | 0                      | 0                      | 0                       | -                 |
| Other Charges Positions                          | 0                   | 0                      | 0                      | 0                       | -                 |
| <b>20 Other Requirements</b>                     |                     |                        |                        |                         |                   |
| <b>903 Parish Transportation</b>                 |                     |                        |                        |                         |                   |
| State General Fund                               | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Interagency Transfers                            | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Fees & Self-gen Revenues                         | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Statutory Dedications                            | \$46,400,000        | \$46,400,000           | \$46,400,000           | \$0                     | 0.0%              |
| Interim Emergency Board                          | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                                    | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
|  | <b>\$46,400,000</b> | <b>\$46,400,000</b>    | <b>\$46,400,000</b>    | <b>\$0</b>              | <b>0.0%</b>       |
| T.O.   | 0                   | 0                      | 0                      | 0                       | -                 |
| Other Charges Positions                          | 0                   | 0                      | 0                      | 0                       | -                 |
| <b>20 Other Requirements</b>                     |                     |                        |                        |                         |                   |
| <b>905 Interim Emergency Board</b>               |                     |                        |                        |                         |                   |
| State General Fund                               | \$446               | \$36,808               | \$36,808               | \$0                     | 0.0%              |
| Interagency Transfers                            | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Fees & Self-gen Revenues                         | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Statutory Dedications                            | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                          | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                                    | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
|  | <b>\$446</b>        | <b>\$36,808</b>        | <b>\$36,808</b>        | <b>\$0</b>              | <b>0.0%</b>       |
| T.O.   | 0                   | 0                      | 0                      | 0                       | -                 |
| Other Charges Positions                          | 0                   | 0                      | 0                      | 0                       | -                 |
| <b>20 Other Requirements</b>                     |                     |                        |                        |                         |                   |
| <b>906 District Attorneys &amp; Assistant DA</b> |                     |                        |                        |                         |                   |
| State General Fund                               | \$34,495,308        | \$35,244,868           | \$35,352,521           | \$107,653               | 0.3%              |
| Interagency Transfers                            | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Fees & Self-gen Revenues                         | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Statutory Dedications                            | \$5,450,000         | \$5,450,000            | \$5,450,000            | \$0                     | 0.0%              |
| Interim Emergency Board                          | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                                    | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
|  | <b>\$39,945,308</b> | <b>\$40,694,868</b>    | <b>\$40,802,521</b>    | <b>\$107,653</b>        | <b>0.3%</b>       |
| T.O.   | 0                   | 0                      | 0                      | 0                       | -                 |
| Other Charges Positions                          | 0                   | 0                      | 0                      | 0                       | -                 |
| <b>20 Other Requirements</b>                     |                     |                        |                        |                         |                   |
| <b>923 Corrections Debt Service</b>              |                     |                        |                        |                         |                   |
| State General Fund                               | \$5,625,487         | \$7,770,539            | \$7,595,661            | (\$174,878)             | -2.3%             |
| Interagency Transfers                            | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Fees & Self-gen Revenues                         | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Statutory Dedications                            | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                          | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                                    | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
|  | <b>\$5,625,487</b>  | <b>\$7,770,539</b>     | <b>\$7,595,661</b>     | <b>(\$174,878)</b>      | <b>-2.3%</b>      |
| T.O.   | 0                   | 0                      | 0                      | 0                       | -                 |
| Other Charges Positions                          | 0                   | 0                      | 0                      | 0                       | -                 |
| <b>20 Other Requirements</b>                     |                     |                        |                        |                         |                   |
| <b>924 Video Draw Poker - Local Gov't Aid</b>    |                     |                        |                        |                         |                   |
| State General Fund                               | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Interagency Transfers                            | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Fees & Self-gen Revenues                         | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Statutory Dedications                            | \$53,034,556        | \$53,575,000           | \$57,608,045           | \$4,033,045             | 7.5%              |
| Interim Emergency Board                          | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                                    | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
|  | <b>\$53,034,556</b> | <b>\$53,575,000</b>    | <b>\$57,608,045</b>    | <b>\$4,033,045</b>      | <b>7.5%</b>       |
| T.O.   | 0                   | 0                      | 0                      | 0                       | -                 |
| Other Charges Positions                          | 0                   | 0                      | 0                      | 0                       | -                 |

|  | FY 24<br>Actuals    | FY 25<br>EOB 12/1/2024 | FY 26<br>HB 1 Original | FY 26 - FY 25<br>Change | Percent<br>Change |
|--|---------------------|------------------------|------------------------|-------------------------|-------------------|
| <b>20 Other Requirements</b>                               |                     |                        |                        |                         |                   |
| <b>925 Unclaimed Property Leverage Fund Debt Service</b>   |                     |                        |                        |                         |                   |
| State General Fund   | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Interagency Transfers                                      | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Fees & Self-gen Revenues                                   | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Statutory Dedications                                      | \$13,503,957        | \$15,000,000           | \$15,000,000           | \$0                     | 0.0%              |
| Interim Emergency Board                                    | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds  | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
|  | <b>\$13,503,957</b> | <b>\$15,000,000</b>    | <b>\$15,000,000</b>    | <b>\$0</b>              | <b>0.0%</b>       |
| T.O.   | 0                   | 0                      | 0                      | 0                       | -                 |
| Other Charges Positions                                    | 0                   | 0                      | 0                      | 0                       | -                 |
| <b>20 Other Requirements</b>                               |                     |                        |                        |                         |                   |
| <b>926 Sports Wagering Local Allocation Fund</b>           |                     |                        |                        |                         |                   |
| State General Fund   | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Interagency Transfers                                      | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Fees & Self-gen Revenues                                   | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Statutory Dedications                                      | \$10,404,036        | \$5,000,000            | \$5,930,000            | \$930,000               | 18.6%             |
| Interim Emergency Board                                    | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds  | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
|  | <b>\$10,404,036</b> | <b>\$5,000,000</b>     | <b>\$5,930,000</b>     | <b>\$930,000</b>        | <b>18.6%</b>      |
| T.O.   | 0                   | 0                      | 0                      | 0                       | -                 |
| Other Charges Positions                                    | 0                   | 0                      | 0                      | 0                       | -                 |
| <b>20 Other Requirements</b>                               |                     |                        |                        |                         |                   |
| <b>930 Higher Education Debt Service &amp; Maintenance</b> |                     |                        |                        |                         |                   |
| State General Fund   | \$43,905,220        | \$43,909,956           | \$43,859,167           | (\$50,789)              | -0.1%             |
| Interagency Transfers                                      | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Fees & Self-gen Revenues                                   | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Statutory Dedications                                      | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                                    | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds  | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
|  | <b>\$43,905,220</b> | <b>\$43,909,956</b>    | <b>\$43,859,167</b>    | <b>(\$50,789)</b>       | <b>-0.1%</b>      |
| T.O.   | 0                   | 0                      | 0                      | 0                       | -                 |
| Other Charges Positions                                    | 0                   | 0                      | 0                      | 0                       | -                 |
| <b>20 Other Requirements</b>                               |                     |                        |                        |                         |                   |
| <b>931 LED Debt Service &amp; State Commitments</b>        |                     |                        |                        |                         |                   |
| State General Fund   | \$12,771,228        | \$37,304,598           | \$11,763,424           | (\$25,541,174)          | -68.5%            |
| Interagency Transfers                                      | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Fees & Self-gen Revenues                                   | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Statutory Dedications                                      | \$25,278,197        | \$136,686,840          | \$90,666,002           | (\$46,020,838)          | -33.7%            |
| Interim Emergency Board                                    | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds  | \$6,841,563         | \$4,787,337            | \$0                    | (\$4,787,337)           | -100.0%           |
|  | <b>\$44,890,989</b> | <b>\$178,778,775</b>   | <b>\$102,429,426</b>   | <b>(\$76,349,349)</b>   | <b>-42.7%</b>     |
| T.O.   | 0                   | 0                      | 0                      | 0                       | -                 |
| Other Charges Positions                                    | 0                   | 0                      | 0                      | 0                       | -                 |
| <b>20 Other Requirements</b>                               |                     |                        |                        |                         |                   |
| <b>932 2% Fire Insurance Fund</b>                          |                     |                        |                        |                         |                   |
| State General Fund   | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Interagency Transfers                                      | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Fees & Self-gen Revenues                                   | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Statutory Dedications                                      | \$29,939,352        | \$26,781,343           | \$28,560,000           | \$1,778,657             | 6.6%              |
| Interim Emergency Board                                    | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds  | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
|  | <b>\$29,939,352</b> | <b>\$26,781,343</b>    | <b>\$28,560,000</b>    | <b>\$1,778,657</b>      | <b>6.6%</b>       |
| T.O.   | 0                   | 0                      | 0                      | 0                       | -                 |
| Other Charges Positions                                    | 0                   | 0                      | 0                      | 0                       | -                 |
| <b>20 Other Requirements</b>                               |                     |                        |                        |                         |                   |
| <b>933 Governor's Conference &amp; Interstate Compacts</b> |                     |                        |                        |                         |                   |
| State General Fund   | \$501,951           | \$594,063              | \$594,063              | \$0                     | 0.0%              |
| Interagency Transfers                                      | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Fees & Self-gen Revenues                                   | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Statutory Dedications                                      | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                                    | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds  | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
|  | <b>\$501,951</b>    | <b>\$594,063</b>       | <b>\$594,063</b>       | <b>\$0</b>              | <b>0.0%</b>       |
| T.O.   | 0                   | 0                      | 0                      | 0                       | -                 |
| Other Charges Positions                                    | 0                   | 0                      | 0                      | 0                       | -                 |

|  | FY 24<br>Actuals     | FY 25<br>EOB 12/1/2024 | FY 26<br>HB 1 Original | FY 26 - FY 25<br>Change | Percent<br>Change |
|--|----------------------|------------------------|------------------------|-------------------------|-------------------|
| <b>20 Other Requirements</b>                               |                      |                        |                        |                         |                   |
| <b>939 Prepaid Wireless 911 Srvcs</b>                      |                      |                        |                        |                         |                   |
| State General Fund   | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Interagency Transfers                                      | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Fees & Self-gen Revenues                                   | \$7,995,446          | \$14,000,000           | \$14,000,000           | \$0                     | 0.0%              |
| Statutory Dedications                                      | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                                    | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds  | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
|  | <b>\$7,995,446</b>   | <b>\$14,000,000</b>    | <b>\$14,000,000</b>    | <b>\$0</b>              | <b>0.0%</b>       |
| T.O.   | 0                    | 0                      | 0                      | 0                       | -                 |
| Other Charges Positions                                    | 0                    | 0                      | 0                      | 0                       | -                 |
| <b>20 Other Requirements</b>                               |                      |                        |                        |                         |                   |
| <b>940 Emergency Medical Services - Locals</b>             |                      |                        |                        |                         |                   |
| State General Fund   | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Interagency Transfers                                      | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Fees & Self-gen Revenues                                   | \$150,000            | \$150,000              | \$150,000              | \$0                     | 0.0%              |
| Statutory Dedications                                      | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                                    | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds  | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
|  | <b>\$150,000</b>     | <b>\$150,000</b>       | <b>\$150,000</b>       | <b>\$0</b>              | <b>0.0%</b>       |
| T.O.   | 0                    | 0                      | 0                      | 0                       | -                 |
| Other Charges Positions                                    | 0                    | 0                      | 0                      | 0                       | -                 |
| <b>20 Other Requirements</b>                               |                      |                        |                        |                         |                   |
| <b>941 Agriculture &amp; Forestry - Pass Through Funds</b> |                      |                        |                        |                         |                   |
| State General Fund   | \$3,379,826          | \$2,679,891            | \$2,679,891            | \$0                     | 0.0%              |
| Interagency Transfers                                      | \$777,029            | \$994,323              | \$580,000              | (\$414,323)             | -41.7%            |
| Fees & Self-gen Revenues                                   | \$0                  | \$248,532              | \$248,774              | \$242                   | 0.1%              |
| Statutory Dedications                                      | \$3,500,567          | \$5,219,523            | \$5,719,523            | \$500,000               | 9.6%              |
| Interim Emergency Board                                    | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds  | \$11,996,434         | \$20,284,670           | \$20,284,670           | \$0                     | 0.0%              |
|  | <b>\$19,653,857</b>  | <b>\$29,426,939</b>    | <b>\$29,512,858</b>    | <b>\$85,919</b>         | <b>0.3%</b>       |
| T.O.   | 0                    | 0                      | 0                      | 0                       | -                 |
| Other Charges Positions                                    | 0                    | 0                      | 0                      | 0                       | -                 |
| <b>20 Other Requirements</b>                               |                      |                        |                        |                         |                   |
| <b>945 State Aid to Local Govt. Entities</b>               |                      |                        |                        |                         |                   |
| State General Fund   | \$149,164,534        | \$198,197,824          | \$4,870,253            | (\$193,327,571)         | -97.5%            |
| Interagency Transfers                                      | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Fees & Self-gen Revenues                                   | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Statutory Dedications                                      | \$19,513,404         | \$39,783,007           | \$17,394,709           | (\$22,388,298)          | -56.3%            |
| Interim Emergency Board                                    | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds  | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
|  | <b>\$168,677,937</b> | <b>\$237,980,831</b>   | <b>\$22,264,962</b>    | <b>(\$215,715,869)</b>  | <b>-90.6%</b>     |
| T.O.   | 0                    | 0                      | 0                      | 0                       | -                 |
| Other Charges Positions                                    | 0                    | 0                      | 0                      | 0                       | -                 |
| <b>20 Other Requirements</b>                               |                      |                        |                        |                         |                   |
| <b>950 Special Acts/Judgments</b>                          |                      |                        |                        |                         |                   |
| State General Fund   | \$8,336,810          | \$0                    | \$0                    | \$0                     | -                 |
| Interagency Transfers                                      | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Fees & Self-gen Revenues                                   | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Statutory Dedications                                      | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                                    | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds  | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
|  | <b>\$8,336,810</b>   | <b>\$0</b>             | <b>\$0</b>             | <b>\$0</b>              | <b>-</b>          |
| T.O.   | 0                    | 0                      | 0                      | 0                       | -                 |
| Other Charges Positions                                    | 0                    | 0                      | 0                      | 0                       | -                 |
| <b>20 Other Requirements</b>                               |                      |                        |                        |                         |                   |
| <b>966 Supplemental Pay to Law Enforcement</b>             |                      |                        |                        |                         |                   |
| State General Fund   | \$140,193,670        | \$145,317,999          | \$147,050,799          | \$1,732,800             | 1.2%              |
| Interagency Transfers                                      | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Fees & Self-gen Revenues                                   | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Statutory Dedications                                      | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                                    | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds  | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
|  | <b>\$140,193,670</b> | <b>\$145,317,999</b>   | <b>\$147,050,799</b>   | <b>\$1,732,800</b>      | <b>1.2%</b>       |
| T.O.   | 0                    | 0                      | 0                      | 0                       | -                 |
| Other Charges Positions                                    | 0                    | 0                      | 0                      | 0                       | -                 |

|   | FY 24<br>Actuals       | FY 25<br>EOB 12/1/2024 | FY 26<br>HB 1 Original | FY 26 - FY 25<br>Change | Percent<br>Change |
|---|------------------------|------------------------|------------------------|-------------------------|-------------------|
| <b>20 Other Requirements</b>                  |                        |                        |                        |                         |                   |
| <b>977 DOA Debt Service &amp; Maintenance</b> |                        |                        |                        |                         |                   |
| State General Fund                            | \$32,420,256           | \$34,031,406           | \$34,031,406           | \$0                     | 0.0%              |
| Interagency Transfers                         | \$46,800,895           | \$60,935,369           | \$52,069,119           | (\$8,866,250)           | -14.6%            |
| Fees & Self-gen Revenues                      | \$400,514              | \$401,425              | \$401,425              | \$0                     | 0.0%              |
| Statutory Dedications                         | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                       | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                                 | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
|   | <b>\$79,621,665</b>    | <b>\$95,368,200</b>    | <b>\$86,501,950</b>    | <b>(\$8,866,250)</b>    | <b>-9.3%</b>      |
| T.O.  | 0                      | 0                      | 0                      | 0                       | -                 |
| Other Charges Positions                       | 0                      | 0                      | 0                      | 0                       | -                 |
| <b>20 Other Requirements</b>                  |                        |                        |                        |                         |                   |
| <b>XXX Funds</b>                              |                        |                        |                        |                         |                   |
| State General Fund                            | \$75,352,183           | \$80,844,820           | \$81,149,060           | \$304,240               | 0.4%              |
| Interagency Transfers                         | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
| Fees & Self-gen Revenues                      | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
| Statutory Dedications                         | \$0                    | \$717,000,000          | \$0                    | (\$717,000,000)         | -100.0%           |
| Interim Emergency Board                       | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                                 | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
|   | <b>\$75,352,183</b>    | <b>\$797,844,820</b>   | <b>\$81,149,060</b>    | <b>(\$716,695,760)</b>  | <b>-89.8%</b>     |
| T.O.  | 0                      | 0                      | 0                      | 0                       | -                 |
| Other Charges Positions                       | 0                      | 0                      | 0                      | 0                       | -                 |
| <b>Other Appropriation Bills</b>              |                        |                        |                        |                         |                   |
| State General Fund                            | \$664,664,405          | \$280,336,867          | \$280,336,867          | \$0                     | 0.0%              |
| Interagency Transfers                         | \$1,197,819,302        | \$1,158,730,934        | \$1,118,196,546        | (\$40,534,388)          | -3.5%             |
| Fees & Self-gen Revenues                      | \$2,100,207,562        | \$2,249,334,797        | \$2,304,088,491        | \$54,753,694            | 2.4%              |
| Statutory Dedications                         | \$2,610,113,126        | \$2,645,995,630        | \$2,208,648,074        | (\$437,347,556)         | -16.5%            |
| Interim Emergency Board                       | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                                 | \$165,125,990          | \$572,804,539          | \$572,804,539          | \$0                     | 0.0%              |
|   | <b>\$6,737,930,386</b> | <b>\$6,907,202,767</b> | <b>\$6,484,074,517</b> | <b>(\$423,128,250)</b>  | <b>-6.1%</b>      |
| T.O.  | 1,210                  | 1,216                  | 1,224                  | 8                       | 0.7%              |
| Other Charges Positions                       | 9                      | 9                      | 9                      | 0                       | 0.0%              |
| <b>21 Ancillary</b>                           |                        |                        |                        |                         |                   |
| State General Fund                            | \$10,500,000           | \$0                    | \$0                    | \$0                     | -                 |
| Interagency Transfers                         | \$999,966,052          | \$1,038,002,969        | \$997,468,581          | (\$40,534,388)          | -3.9%             |
| Fees & Self-gen Revenues                      | \$1,882,849,542        | \$1,989,175,316        | \$2,043,929,010        | \$54,753,694            | 2.8%              |
| Statutory Dedications                         | \$40,659,051           | \$185,138,356          | \$202,350,000          | \$17,211,644            | 9.3%              |
| Interim Emergency Board                       | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                                 | \$311,159              | \$1,169,000            | \$1,169,000            | \$0                     | 0.0%              |
|   | <b>\$2,934,285,805</b> | <b>\$3,213,485,641</b> | <b>\$3,244,916,591</b> | <b>\$31,430,950</b>     | <b>1.0%</b>       |
| T.O.  | 1,210                  | 1,216                  | 1,224                  | 8                       | 0.7%              |
| Other Charges Positions                       | 9                      | 9                      | 9                      | 0                       | 0.0%              |
| <b>21 Ancillary</b>                           |                        |                        |                        |                         |                   |
| <b>800 Group Benefits</b>                     |                        |                        |                        |                         |                   |
| State General Fund                            | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
| Interagency Transfers                         | \$1,098,733            | \$1,098,733            | \$1,098,733            | \$0                     | 0.0%              |
| Fees & Self-gen Revenues                      | \$1,817,445,336        | \$1,910,930,064        | \$1,978,025,986        | \$67,095,922            | 3.5%              |
| Statutory Dedications                         | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                       | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                                 | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
|   | <b>\$1,818,544,069</b> | <b>\$1,912,028,797</b> | <b>\$1,979,124,719</b> | <b>\$67,095,922</b>     | <b>3.5%</b>       |
| T.O.  | 56                     | 56                     | 56                     | 0                       | 0.0%              |
| Other Charges Positions                       | 0                      | 0                      | 0                      | 0                       | -                 |
| <b>21 Ancillary</b>                           |                        |                        |                        |                         |                   |
| <b>804 Risk Management</b>                    |                        |                        |                        |                         |                   |
| State General Fund                            | \$10,500,000           | \$0                    | \$0                    | \$0                     | -                 |
| Interagency Transfers                         | \$257,860,208          | \$292,247,518          | \$281,158,551          | (\$11,088,967)          | -3.8%             |
| Fees & Self-gen Revenues                      | \$20,969,603           | \$30,302,241           | \$22,541,848           | (\$7,760,393)           | -25.6%            |
| Statutory Dedications                         | \$748,022              | \$2,000,000            | \$2,000,000            | \$0                     | 0.0%              |
| Interim Emergency Board                       | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                                 | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
|   | <b>\$290,077,832</b>   | <b>\$324,549,759</b>   | <b>\$305,700,399</b>   | <b>(\$18,849,360)</b>   | <b>-5.8%</b>      |
| T.O.  | 42                     | 42                     | 43                     | 1                       | 2.4%              |
| Other Charges Positions                       | 0                      | 0                      | 0                      | 0                       | -                 |

|   | FY 24<br>Actuals     | FY 25<br>EOB 12/1/2024 | FY 26<br>HB 1 Original | FY 26 - FY 25<br>Change | Percent<br>Change |
|---|----------------------|------------------------|------------------------|-------------------------|-------------------|
| <b>21 Ancillary</b>                       |                      |                        |                        |                         |                   |
| <b>806 LA Property Assistance Agency</b>  |                      |                        |                        |                         |                   |
| State General Fund                        | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Interagency Transfers                     | \$1,011,088          | \$1,615,846            | \$1,615,846            | \$0                     | 0.0%              |
| Fees & Self-gen Revenues                  | \$24,365,245         | \$25,892,509           | \$18,860,470           | (\$7,032,039)           | -27.2%            |
| Statutory Dedications                     | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                   | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                             | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
|   | <b>\$25,376,332</b>  | <b>\$27,508,355</b>    | <b>\$20,476,316</b>    | <b>(\$7,032,039)</b>    | <b>-25.6%</b>     |
| T.O.                                      | 37                   | 37                     | 37                     | 0                       | 0.0%              |
| Other Charges Positions                   | 0                    | 0                      | 0                      | 0                       | -                 |
| <b>21 Ancillary</b>                       |                      |                        |                        |                         |                   |
| <b>807 LA Federal Property Assistance</b> |                      |                        |                        |                         |                   |
| State General Fund                        | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Interagency Transfers                     | \$307                | \$1,084,342            | \$1,084,342            | \$0                     | 0.0%              |
| Fees & Self-gen Revenues                  | \$1,550,170          | \$2,398,231            | \$2,424,983            | \$26,752                | 1.1%              |
| Statutory Dedications                     | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                   | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                             | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
|   | <b>\$1,550,476</b>   | <b>\$3,482,573</b>     | <b>\$3,509,325</b>     | <b>\$26,752</b>         | <b>0.8%</b>       |
| T.O.                                      | 9                    | 9                      | 9                      | 0                       | 0.0%              |
| Other Charges Positions                   | 0                    | 0                      | 0                      | 0                       | -                 |
| <b>21 Ancillary</b>                       |                      |                        |                        |                         |                   |
| <b>811 Prison Enterprises</b>             |                      |                        |                        |                         |                   |
| State General Fund                        | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Interagency Transfers                     | \$28,477,716         | \$26,478,752           | \$27,464,660           | \$985,908               | 3.7%              |
| Fees & Self-gen Revenues                  | \$8,616,083          | \$9,221,304            | \$9,677,846            | \$456,542               | 5.0%              |
| Statutory Dedications                     | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                   | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                             | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
|   | <b>\$37,093,799</b>  | <b>\$35,700,056</b>    | <b>\$37,142,506</b>    | <b>\$1,442,450</b>      | <b>4.0%</b>       |
| T.O.                                      | 72                   | 72                     | 72                     | 0                       | 0.0%              |
| Other Charges Positions                   | 0                    | 0                      | 0                      | 0                       | -                 |
| <b>21 Ancillary</b>                       |                      |                        |                        |                         |                   |
| <b>815 Technology Services</b>            |                      |                        |                        |                         |                   |
| State General Fund                        | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Interagency Transfers                     | \$696,734,351        | \$697,945,860          | \$669,222,622          | (\$28,723,238)          | -4.1%             |
| Fees & Self-gen Revenues                  | \$1,518,365          | \$1,518,473            | \$1,518,473            | \$0                     | 0.0%              |
| Statutory Dedications                     | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                   | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                             | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
|   | <b>\$698,252,717</b> | <b>\$699,464,333</b>   | <b>\$670,741,095</b>   | <b>(\$28,723,238)</b>   | <b>-4.1%</b>      |
| T.O.                                      | 833                  | 838                    | 845                    | 7                       | 0.8%              |
| Other Charges Positions                   | 9                    | 9                      | 9                      | 0                       | 0.0%              |
| <b>21 Ancillary</b>                       |                      |                        |                        |                         |                   |
| <b>816 Division of Administrative Law</b> |                      |                        |                        |                         |                   |
| State General Fund                        | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Interagency Transfers                     | \$9,535,211          | \$9,507,451            | \$9,605,541            | \$98,090                | 1.0%              |
| Fees & Self-gen Revenues                  | \$3,569              | \$28,897               | \$28,897               | \$0                     | 0.0%              |
| Statutory Dedications                     | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                   | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                             | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
|   | <b>\$9,538,781</b>   | <b>\$9,536,348</b>     | <b>\$9,634,438</b>     | <b>\$98,090</b>         | <b>1.0%</b>       |
| T.O.                                      | 58                   | 59                     | 59                     | 0                       | 0.0%              |
| Other Charges Positions                   | 0                    | 0                      | 0                      | 0                       | -                 |
| <b>21 Ancillary</b>                       |                      |                        |                        |                         |                   |
| <b>820 Office of State Procurement</b>    |                      |                        |                        |                         |                   |
| State General Fund                        | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Interagency Transfers                     | \$3,082,483          | \$4,725,806            | \$2,583,342            | (\$2,142,464)           | -45.3%            |
| Fees & Self-gen Revenues                  | \$8,353,940          | \$8,704,382            | \$10,671,292           | \$1,966,910             | 22.6%             |
| Statutory Dedications                     | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                   | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                             | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
|   | <b>\$11,436,423</b>  | <b>\$13,430,188</b>    | <b>\$13,254,634</b>    | <b>(\$175,554)</b>      | <b>-1.3%</b>      |
| T.O.                                      | 99                   | 99                     | 99                     | 0                       | 0.0%              |
| Other Charges Positions                   | 0                    | 0                      | 0                      | 0                       | -                 |

|  | FY 24<br>Actuals     | FY 25<br>EOB 12/1/2024 | FY 26<br>HB 1 Original | FY 26 - FY 25<br>Change | Percent<br>Change |
|--|----------------------|------------------------|------------------------|-------------------------|-------------------|
| <b>21 Ancillary</b>                                |                      |                        |                        |                         |                   |
| <b>829 Aircraft Services</b>                       |                      |                        |                        |                         |                   |
| State General Fund                                 | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Interagency Transfers                              | \$2,165,955          | \$3,298,661            | \$3,634,944            | \$336,283               | 10.2%             |
| Fees & Self-gen Revenues                           | \$27,232             | \$179,215              | \$179,215              | \$0                     | 0.0%              |
| Statutory Dedications                              | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                            | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                                      | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
|  | <b>\$2,193,187</b>   | <b>\$3,477,876</b>     | <b>\$3,814,159</b>     | <b>\$336,283</b>        | <b>9.7%</b>       |
| T.O.   | 4                    | 4                      | 4                      | 0                       | 0.0%              |
| Other Charges Positions                            | 0                    | 0                      | 0                      | 0                       | -                 |
| <b>21 Ancillary</b>                                |                      |                        |                        |                         |                   |
| <b>860 Environmental State Revolving Fund</b>      |                      |                        |                        |                         |                   |
| State General Fund                                 | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Interagency Transfers                              | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Fees & Self-gen Revenues                           | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Statutory Dedications                              | \$39,911,029         | \$126,857,100          | \$125,350,000          | (\$1,507,100)           | -1.2%             |
| Interim Emergency Board                            | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                                      | \$311,159            | \$1,169,000            | \$1,169,000            | \$0                     | 0.0%              |
|  | <b>\$40,222,189</b>  | <b>\$128,026,100</b>   | <b>\$126,519,000</b>   | <b>(\$1,507,100)</b>    | <b>-1.2%</b>      |
| T.O.   | 0                    | 0                      | 0                      | 0                       | -                 |
| Other Charges Positions                            | 0                    | 0                      | 0                      | 0                       | -                 |
| <b>21 Ancillary</b>                                |                      |                        |                        |                         |                   |
| <b>861 Safe Drinking Water Revolving Loan Fund</b> |                      |                        |                        |                         |                   |
| State General Fund                                 | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Interagency Transfers                              | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Fees & Self-gen Revenues                           | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Statutory Dedications                              | \$0                  | \$56,281,256           | \$75,000,000           | \$18,718,744            | 33.3%             |
| Interim Emergency Board                            | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                                      | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
|  | <b>\$0</b>           | <b>\$56,281,256</b>    | <b>\$75,000,000</b>    | <b>\$18,718,744</b>     | <b>33.3%</b>      |
| T.O.   | 0                    | 0                      | 0                      | 0                       | -                 |
| Other Charges Positions                            | 0                    | 0                      | 0                      | 0                       | -                 |
| <b>23 Judiciary</b>                                |                      |                        |                        |                         |                   |
| State General Fund                                 | \$178,883,689        | \$187,315,555          | \$187,315,555          | \$0                     | 0.0%              |
| Interagency Transfers                              | \$9,392,850          | \$9,392,850            | \$9,392,850            | \$0                     | 0.0%              |
| Fees & Self-gen Revenues                           | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Statutory Dedications                              | \$10,589,853         | \$11,842,924           | \$11,842,924           | \$0                     | 0.0%              |
| Interim Emergency Board                            | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                                      | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
|  | <b>\$198,866,392</b> | <b>\$208,551,329</b>   | <b>\$208,551,329</b>   | <b>\$0</b>              | <b>0.0%</b>       |
| T.O.   | 0                    | 0                      | 0                      | 0                       | -                 |
| Other Charges Positions                            | 0                    | 0                      | 0                      | 0                       | -                 |
| <b>23 Judiciary</b>                                |                      |                        |                        |                         |                   |
| <b>949 Judiciary</b>                               |                      |                        |                        |                         |                   |
| State General Fund                                 | \$178,883,689        | \$187,315,555          | \$187,315,555          | \$0                     | 0.0%              |
| Interagency Transfers                              | \$9,392,850          | \$9,392,850            | \$9,392,850            | \$0                     | 0.0%              |
| Fees & Self-gen Revenues                           | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Statutory Dedications                              | \$10,589,853         | \$11,842,924           | \$11,842,924           | \$0                     | 0.0%              |
| Interim Emergency Board                            | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                                      | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
|  | <b>\$198,866,392</b> | <b>\$208,551,329</b>   | <b>\$208,551,329</b>   | <b>\$0</b>              | <b>0.0%</b>       |
| T.O.   | 0                    | 0                      | 0                      | 0                       | -                 |
| Other Charges Positions                            | 0                    | 0                      | 0                      | 0                       | -                 |
| <b>24 Legislature</b>                              |                      |                        |                        |                         |                   |
| State General Fund                                 | \$87,461,566         | \$93,021,312           | \$93,021,312           | \$0                     | 0.0%              |
| Interagency Transfers                              | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Fees & Self-gen Revenues                           | \$24,258,020         | \$25,479,481           | \$25,479,481           | \$0                     | 0.0%              |
| Statutory Dedications                              | \$16,000,000         | \$16,000,000           | \$16,000,000           | \$0                     | 0.0%              |
| Interim Emergency Board                            | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                                      | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
|  | <b>\$127,719,586</b> | <b>\$134,500,793</b>   | <b>\$134,500,793</b>   | <b>\$0</b>              | <b>0.0%</b>       |
| T.O.   | 0                    | 0                      | 0                      | 0                       | -                 |
| Other Charges Positions                            | 0                    | 0                      | 0                      | 0                       | -                 |

|  | FY 24<br>Actuals    | FY 25<br>EOB 12/1/2024 | FY 26<br>HB 1 Original | FY 26 - FY 25<br>Change | Percent<br>Change |
|--|---------------------|------------------------|------------------------|-------------------------|-------------------|
| <b>24 Legislature</b>                            |                     |                        |                        |                         |                   |
| <b>951 House of Representatives</b>              |                     |                        |                        |                         |                   |
| State General Fund                               | \$30,998,300        | \$32,998,300           | \$32,998,300           | \$0                     | 0.0%              |
| Interagency Transfers                            | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Fees & Self-gen Revenues                         | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Statutory Dedications                            | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                          | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                                    | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
|  | <b>\$30,998,300</b> | <b>\$32,998,300</b>    | <b>\$32,998,300</b>    | <b>\$0</b>              | <b>0.0%</b>       |
| T.O.   | 0                   | 0                      | 0                      | 0                       | -                 |
| Other Charges Positions                          | 0                   | 0                      | 0                      | 0                       | -                 |
| <b>24 Legislature</b>                            |                     |                        |                        |                         |                   |
| <b>952 Senate</b>                                |                     |                        |                        |                         |                   |
| State General Fund                               | \$26,417,511        | \$28,117,511           | \$28,117,511           | \$0                     | 0.0%              |
| Interagency Transfers                            | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Fees & Self-gen Revenues                         | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Statutory Dedications                            | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                          | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                                    | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
|  | <b>\$26,417,511</b> | <b>\$28,117,511</b>    | <b>\$28,117,511</b>    | <b>\$0</b>              | <b>0.0%</b>       |
| T.O.   | 0                   | 0                      | 0                      | 0                       | -                 |
| Other Charges Positions                          | 0                   | 0                      | 0                      | 0                       | -                 |
| <b>24 Legislature</b>                            |                     |                        |                        |                         |                   |
| <b>954 Legislative Auditor</b>                   |                     |                        |                        |                         |                   |
| State General Fund                               | \$13,500,000        | \$15,295,000           | \$15,295,000           | \$0                     | 0.0%              |
| Interagency Transfers                            | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Fees & Self-gen Revenues                         | \$24,258,020        | \$25,479,481           | \$25,479,481           | \$0                     | 0.0%              |
| Statutory Dedications                            | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                          | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                                    | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
|  | <b>\$37,758,020</b> | <b>\$40,774,481</b>    | <b>\$40,774,481</b>    | <b>\$0</b>              | <b>0.0%</b>       |
| T.O.   | 0                   | 0                      | 0                      | 0                       | -                 |
| Other Charges Positions                          | 0                   | 0                      | 0                      | 0                       | -                 |
| <b>24 Legislature</b>                            |                     |                        |                        |                         |                   |
| <b>955 Legislative Fiscal Office</b>             |                     |                        |                        |                         |                   |
| State General Fund                               | \$3,516,854         | \$3,441,600            | \$3,441,600            | \$0                     | 0.0%              |
| Interagency Transfers                            | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Fees & Self-gen Revenues                         | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Statutory Dedications                            | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                          | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                                    | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
|  | <b>\$3,516,854</b>  | <b>\$3,441,600</b>     | <b>\$3,441,600</b>     | <b>\$0</b>              | <b>0.0%</b>       |
| T.O.   | 0                   | 0                      | 0                      | 0                       | -                 |
| Other Charges Positions                          | 0                   | 0                      | 0                      | 0                       | -                 |
| <b>24 Legislature</b>                            |                     |                        |                        |                         |                   |
| <b>960 Legislative Budgetary Control Council</b> |                     |                        |                        |                         |                   |
| State General Fund                               | \$11,830,000        | \$11,970,000           | \$11,970,000           | \$0                     | 0.0%              |
| Interagency Transfers                            | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Fees & Self-gen Revenues                         | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Statutory Dedications                            | \$16,000,000        | \$16,000,000           | \$16,000,000           | \$0                     | 0.0%              |
| Interim Emergency Board                          | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                                    | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
|  | <b>\$27,830,000</b> | <b>\$27,970,000</b>    | <b>\$27,970,000</b>    | <b>\$0</b>              | <b>0.0%</b>       |
| T.O.   | 0                   | 0                      | 0                      | 0                       | -                 |
| Other Charges Positions                          | 0                   | 0                      | 0                      | 0                       | -                 |
| <b>24 Legislature</b>                            |                     |                        |                        |                         |                   |
| <b>962 LA Law Institute</b>                      |                     |                        |                        |                         |                   |
| State General Fund                               | \$1,198,901         | \$1,198,901            | \$1,198,901            | \$0                     | 0.0%              |
| Interagency Transfers                            | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Fees & Self-gen Revenues                         | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Statutory Dedications                            | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                          | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds                                    | \$0                 | \$0                    | \$0                    | \$0                     | -                 |
|  | <b>\$1,198,901</b>  | <b>\$1,198,901</b>     | <b>\$1,198,901</b>     | <b>\$0</b>              | <b>0.0%</b>       |
| T.O.   | 0                   | 0                      | 0                      | 0                       | -                 |
| Other Charges Positions                          | 0                   | 0                      | 0                      | 0                       | -                 |

|  | FY 24<br>Actuals       | FY 25<br>EOB 12/1/2024 | FY 26<br>HB 1 Original | FY 26 - FY 25<br>Change | Percent<br>Change |
|--|------------------------|------------------------|------------------------|-------------------------|-------------------|
| <b>26 Capital Outlay Cash</b>                        |                        |                        |                        |                         |                   |
| State General Fund                                   | \$387,819,150          | \$0                    | \$0                    | \$0                     | -                 |
| Interagency Transfers                                | \$188,460,400          | \$111,335,115          | \$111,335,115          | \$0                     | 0.0%              |
| Fees & Self-gen Revenues                             | \$193,100,000          | \$234,680,000          | \$234,680,000          | \$0                     | 0.0%              |
| Statutory Dedications                                | \$2,542,864,222        | \$2,433,014,350        | \$1,978,455,150        | (\$454,559,200)         | -18.7%            |
| Interim Emergency Board                              | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds  | \$164,814,831          | \$571,635,539          | \$571,635,539          | \$0                     | 0.0%              |
|  | <b>\$3,477,058,603</b> | <b>\$3,350,665,004</b> | <b>\$2,896,105,804</b> | <b>(\$454,559,200)</b>  | <b>-13.6%</b>     |
| T.O.   | 0                      | 0                      | 0                      | 0                       | -                 |
| Other Charges Positions                              | 0                      | 0                      | 0                      | 0                       | -                 |
| <b>26 Capital Outlay Cash</b>                        |                        |                        |                        |                         |                   |
| <b>115 Facility Planning &amp; Control</b>           |                        |                        |                        |                         |                   |
| State General Fund                                   | \$276,119,150          | \$0                    | \$0                    | \$0                     | -                 |
| Interagency Transfers                                | \$178,460,400          | \$86,335,115           | \$86,335,115           | \$0                     | 0.0%              |
| Fees & Self-gen Revenues                             | \$163,100,000          | \$204,680,000          | \$204,680,000          | \$0                     | 0.0%              |
| Statutory Dedications                                | \$680,703,878          | \$307,415,786          | \$164,821,686          | (\$142,594,100)         | -46.4%            |
| Interim Emergency Board                              | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds  | \$160,314,831          | \$569,135,539          | \$569,135,539          | \$0                     | 0.0%              |
|  | <b>\$1,458,698,259</b> | <b>\$1,167,566,440</b> | <b>\$1,024,972,340</b> | <b>(\$142,594,100)</b>  | <b>-12.2%</b>     |
| T.O.   | 0                      | 0                      | 0                      | 0                       | -                 |
| Other Charges Positions                              | 0                      | 0                      | 0                      | 0                       | -                 |
| <b>26 Capital Outlay Cash</b>                        |                        |                        |                        |                         |                   |
| <b>279 DOTD-Capital Outlay/Non-State</b>             |                        |                        |                        |                         |                   |
| State General Fund                                   | \$111,700,000          | \$0                    | \$0                    | \$0                     | -                 |
| Interagency Transfers                                | \$10,000,000           | \$25,000,000           | \$25,000,000           | \$0                     | 0.0%              |
| Fees & Self-gen Revenues                             | \$30,000,000           | \$30,000,000           | \$30,000,000           | \$0                     | 0.0%              |
| Statutory Dedications                                | \$1,862,160,344        | \$2,125,598,564        | \$1,813,633,464        | (\$311,965,100)         | -14.7%            |
| Interim Emergency Board                              | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds  | \$4,500,000            | \$2,500,000            | \$2,500,000            | \$0                     | 0.0%              |
|  | <b>\$2,018,360,344</b> | <b>\$2,183,098,564</b> | <b>\$1,871,133,464</b> | <b>(\$311,965,100)</b>  | <b>-14.3%</b>     |
| T.O.   | 0                      | 0                      | 0                      | 0                       | -                 |
| Other Charges Positions                              | 0                      | 0                      | 0                      | 0                       | -                 |
| <b>Non-Appropriated Requirements</b>                 |                        |                        |                        |                         |                   |
| State General Fund                                   | \$525,849,187          | \$542,872,886          | \$539,472,528          | (\$3,400,358)           | -0.6%             |
| Interagency Transfers                                | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
| Fees & Self-gen Revenues                             | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
| Statutory Dedications                                | \$63,782,732           | \$98,428,511           | \$51,610,000           | (\$46,818,511)          | -47.6%            |
| Interim Emergency Board                              | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds  | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
|  | <b>\$589,631,919</b>   | <b>\$641,301,397</b>   | <b>\$591,082,528</b>   | <b>(\$50,218,869)</b>   | <b>-7.8%</b>      |
| T.O.   | 0                      | 0                      | 0                      | 0                       | -                 |
| Other Charges Positions                              | 0                      | 0                      | 0                      | 0                       | -                 |
| <b>22 Non-Appropriated Requirements</b>              |                        |                        |                        |                         |                   |
| State General Fund                                   | \$525,849,187          | \$542,872,886          | \$539,472,528          | (\$3,400,358)           | -0.6%             |
| Interagency Transfers                                | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
| Fees & Self-gen Revenues                             | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
| Statutory Dedications                                | \$63,782,732           | \$98,428,511           | \$51,610,000           | (\$46,818,511)          | -47.6%            |
| Interim Emergency Board                              | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds  | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
|  | <b>\$589,631,919</b>   | <b>\$641,301,397</b>   | <b>\$591,082,528</b>   | <b>(\$50,218,869)</b>   | <b>-7.8%</b>      |
| T.O.   | 0                      | 0                      | 0                      | 0                       | -                 |
| Other Charges Positions                              | 0                      | 0                      | 0                      | 0                       | -                 |
| <b>22 Non-Appropriated Requirements</b>              |                        |                        |                        |                         |                   |
| <b>917918 Severance, Parish Royalty &amp; Hwy #2</b> |                        |                        |                        |                         |                   |
| State General Fund                                   | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
| Interagency Transfers                                | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
| Fees & Self-gen Revenues                             | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
| Statutory Dedications                                | \$63,782,732           | \$98,428,511           | \$51,610,000           | (\$46,818,511)          | -47.6%            |
| Interim Emergency Board                              | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds  | \$0                    | \$0                    | \$0                    | \$0                     | -                 |
|  | <b>\$63,782,732</b>    | <b>\$98,428,511</b>    | <b>\$51,610,000</b>    | <b>(\$46,818,511)</b>   | <b>-47.6%</b>     |
| T.O.   | 0                      | 0                      | 0                      | 0                       | -                 |
| Other Charges Positions                              | 0                      | 0                      | 0                      | 0                       | -                 |

|   | FY 24<br>Actuals     | FY 25<br>EOB 12/1/2024 | FY 26<br>HB 1 Original | FY 26 - FY 25<br>Change | Percent<br>Change |
|---|----------------------|------------------------|------------------------|-------------------------|-------------------|
| <b>22 Non-Appropriated Requirements</b>                     |                      |                        |                        |                         |                   |
| <b>921920 Revenue Sharing &amp; Interim Emergency Board</b> |                      |                        |                        |                         |                   |
| State General Fund  | \$90,000,000         | \$91,322,862           | \$91,322,862           | \$0                     | 0.0%              |
| Interagency Transfers                                       | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Fees & Self-gen Revenues                                    | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Statutory Dedications                                       | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                                     | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds   | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
|   | <b>\$90,000,000</b>  | <b>\$91,322,862</b>    | <b>\$91,322,862</b>    | <b>\$0</b>              | <b>0.0%</b>       |
| T.O.  | 0                    | 0                      | 0                      | 0                       | -                 |
| Other Charges Positions                                     | 0                    | 0                      | 0                      | 0                       | -                 |
| <b>22 Non-Appropriated Requirements</b>                     |                      |                        |                        |                         |                   |
| <b>922 State G. O. Debt Service</b>                         |                      |                        |                        |                         |                   |
| State General Fund  | \$435,849,187        | \$451,550,024          | \$448,149,666          | (\$3,400,358)           | -0.8%             |
| Interagency Transfers                                       | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Fees & Self-gen Revenues                                    | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Statutory Dedications                                       | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Interim Emergency Board                                     | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
| Federal Funds   | \$0                  | \$0                    | \$0                    | \$0                     | -                 |
|   | <b>\$435,849,187</b> | <b>\$451,550,024</b>   | <b>\$448,149,666</b>   | <b>(\$3,400,358)</b>    | <b>-0.8%</b>      |
| T.O.  | 0                    | 0                      | 0                      | 0                       | -                 |
| Other Charges Positions                                     | 0                    | 0                      | 0                      | 0                       | -                 |

| Sch.#                                   | Dept.     | Agency                     | Explanation   | SGE | Total         | I.O. |
|---|-----------|----------------------------|---|-----|---------------|------|
| <b>01 - Executive</b>                   |           |                            |   |     |               |      |
| <b>100 - Executive Office</b>           |           |                            |   |     |               |      |
| 01 - 100                                | Executive | Executive Office           | 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.  | \$0 | (\$1,465,000) | 0    |
| <b>107 - Division of Administration</b> |           |                            |   |     |               |      |
| 01 - 107                                | Executive | Division of Administration | 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.<br><br>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. | \$0 | \$462,559,438 | 0    |
| 01 - 107                                | Executive | Division of Administration | Increases \$65 M Statutory Dedications out of the Phase II Subfund of the Water Sector Fund (\$60 M) and the Emergency Subfund of the Water Sector Fund (\$5 M) 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.  | \$0 | \$65,000,000  | 0    |
| 01 - 107                                | Executive | Division of Administration | Increases \$13.2 M Federal for the Office of Community Development to administer IJJA 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.   | \$0 | \$13,150,000  | 0    |

| <b>Sch. #</b> | <b>Dept.</b> | <b>Agency</b>              | <b>Explanation</b>   | <b>SGE</b>    | <b>Total</b>  | <b>I.O.</b> |
|---------------|--------------|----------------------------|--|---------------|---------------|-------------|
| 01 - 107      | Executive    | Division of Administration | 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.  | \$0           | \$4,200,000   | 8           |
| 01 - 107      | Executive    | Division of Administration | 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.   | (\$2,277,345) | (\$2,370,403) | (2)         |
|               |              |                            | Decreases \$2.4 M (\$2.3 M SGE, \$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: <ul style="list-style-type: none"> <li>- Elimination of the website providing information on available IIJA funding (\$1.5 M)</li> <li>- 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)</li> <li>- Reduction of one (1) vacant T.O. position within OSRAP, one (1) T.O. position within the Office of State Buildings, and elimination of a student worker position within the Office of Community Development – Local Government Assistance (\$216,537)</li> <li>- Reduction of Building Automation Services contract for Baton Rouge Chiller Annual PM Portion Removal (\$63,000)</li> <li>- Outsourcing Office of State Uniform Payroll and Office of State Reporting and Accounting Policy (OSRAP) check printing to Production Support Services (\$13,000)</li> </ul> |               |               |             |

| <b>Sch. #</b> | <b>Dept.</b> | <b>Agency</b> | <b>Explanation</b> | <b>SGE</b> | <b>Total</b> | <b>I.O.</b> |
|---------------|--------------|---------------|--------------------|------------|--------------|-------------|
|---------------|--------------|---------------|--------------------|------------|--------------|-------------|

|          |           |                            |   |     |           |   |
|----------|-----------|----------------------------|---|-----|-----------|---|
| 01 - 107 | Executive | Division of Administration | 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: | \$0 | \$591,574 | 1 |
|----------|-----------|----------------------------|---|-----|-----------|---|

|                             |                         |
|-----------------------------|-------------------------|
| 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>        |
| <b>TOTAL</b>                | <b><u>\$591,574</u></b> |
| T.O.                        | 1                       |
| Non-T.O. FTE                | 3                       |

|          |           |                            |   |     |           |   |
|----------|-----------|----------------------------|---|-----|-----------|---|
| 01 - 107 | Executive | Division of Administration | 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: | \$0 | \$290,594 | 3 |
|----------|-----------|----------------------------|---|-----|-----------|---|

| <b>Position Title</b>         | <b>Salary</b> | <b>Related Benefits</b> | <b>Total</b>            |
|-------------------------------|---------------|-------------------------|-------------------------|
| 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>        |
| <b>Total</b>                  |               |                         | <b><u>\$290,594</u></b> |

|          |           |                            |  |     |     |     |
|----------|-----------|----------------------------|--|-----|-----|-----|
| 01 - 107 | Executive | Division of Administration | 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. The total compensation for the positions is \$292,053, which is comprised of \$185,302 for salaries and \$106,751 for related benefits. | \$0 | \$0 | (3) |
|----------|-----------|----------------------------|--|-----|-----|-----|

| Sch.#    | Dept.     | Agency                                     | Explanation  | SGE | Total       | I.O. |
|----------|-----------|--|--|-----|-------------|------|
| 01 - 109 | Executive | Coastal Protection & Restoration Authority | <p><b>109 - Coastal Protection &amp; Restoration Authority</b></p> <p>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&amp;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:</p> <p>\$6,933,615 Dedications - Coastal Protection &amp; Restoration Fund<br/>           \$ 149,635 Federal Funds<br/>           (\$1,227,738) Dedications - Natural Resource Restoration Trust Fund<br/>           (\$2,669,430) IAT primarily from GOHSEP/FEMA<br/> <b>\$3,186,082 Total</b></p> | \$0 | \$3,186,082 | 0    |

|              |              |  |  |            |              |             |
|--------------|--------------|--|--|------------|--------------|-------------|
| <b>Sch.#</b> | <b>Dept.</b> | <b>Agency</b>                              | <b>Explanation</b>   | <b>SGE</b> | <b>Total</b> | <b>I.O.</b> |
| 01 - 109     | Executive    | Coastal Protection & Restoration Authority | 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. Purchases included the following: | \$0        | (\$384,180)  | 0           |

| <b>Routine Replacement</b> | <b>Quantity</b> | <b>Cost</b>       |
|----------------------------|-----------------|-------------------|
| Computers                  | 10              | \$ 49,500         |
| 10-key Laptops             | 25              | \$ 45,000         |
| Standard Laptops           | 20              | \$ 35,000         |
| Docking Stations           | 60              | \$ 18,000         |
| Monitors                   | 50              | \$ 15,000         |
| Printers                   | 20              | \$ 12,000         |
| High Capacity Laptops      | 5               | \$ 11,000         |
| Adobe Standard License     | 60              | \$ 10,000         |
| Network Printer            | 1               | \$ 8,000          |
| Adobe All Apps License     | 6               | \$ 5,400          |
| Large Monitors             | 5               | \$ 3,500          |
| Adobe Pro License          | 15              | \$ 2,700          |
| Scanner                    | 5               | \$ 2,000          |
| Adobe Photoshop License    | 1               | \$ 400            |
| <b>Total Cost</b>          |                 | <b>\$ 217,500</b> |

| <b>New Purchases</b>         | <b>Quantity</b> | <b>Cost</b>       |
|------------------------------|-----------------|-------------------|
| EDMS Software                | 1               | \$ 75,000         |
| Excelera Software            | 1               | \$ 60,345         |
| Kodak Scanners               | 2               | \$ 23,000         |
| Wide Format Scanners         | 1               | \$ 20,000         |
| Kofax Records Mgmt. Software | 1               | \$ 7,350          |
| HBM Software                 | 1               | \$ 5,005          |
| TV for conference room       | 1               | \$ 4,000          |
| Telerek Licensing            | 1               | \$ 1,980          |
| <b>Total Cost</b>            |                 | <b>\$ 166,680</b> |

| Sch.#    | Dept.     | Agency                             | Explanation   | SGE           | Total         | I.O. |
|----------|-----------|------------------------------------|---|---------------|---------------|------|
| 01 - 111 | Executive | Homeland Security & Emergency Prep | <p><b>111 - Homeland Security &amp; Emergency Prep</b></p> <p>Non-recurs funding for acquisitions and major repairs for the Louisiana Wireless Information Network (LWIN) system:</p> <ul style="list-style-type: none"> <li>\$1,760,000 New LWIN Emergency Tactical Tower Trailer</li> <li>\$ 420,000 Motorola Radio Cache - 70 radios</li> <li>\$ 385,000 National 8TAC Interoperability Upgrade for four tower sites</li> <li>\$ 322,300 LWIN master site</li> <li>\$ 204,600 LWIN encryption enhancement</li> <li>\$ 159,043 Replace LWIN tower site batteries</li> <li>\$ 139,515 Replace DC Power Plants at five sites</li> <li>\$ 129,800 Replace UPS with DC Power Inverters at six sites</li> <li>\$ 118,800 Environmental monitoring for tower trailers</li> <li>\$ 104,500 Refurbish one box trailer and three tower trailers</li> <li>\$ 99,608 Rewiring of three LWIN tower site lighting systems</li> <li>\$ 99,000 Refurbish three LWIN site buildings</li> <li>\$ 93,500 Two LWIN system analyzers</li> <li>\$ 65,366 Six LWIN tower site PolyPhaser Kits</li> <li>\$ 44,000 30 Air Conditioner Units for LWIN tower sites</li> <li>\$ 44,000 Awning accessories</li> <li>\$ 44,000 LWIN tower site ground maintenance</li> <li>\$ 22,000 Preventative maintenance for 61 generators</li> <li>\$ 4,000 Excess budget authority</li> <li><b>\$4,259,032 Total</b></li> </ul> | (\$4,259,032) | (\$4,259,032) | 0    |
| 01 - 111 | Executive | Homeland Security & Emergency Prep | <p>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 Interagency Transfer (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.</p>  | \$0           | (\$3,600,000) | 0    |
| 01 - 111 | Executive | Homeland Security & Emergency Prep | <p>Increases funding for acquisitions and major repairs for the Louisiana Wireless Information Network (LWIN) system, including:</p> <ul style="list-style-type: none"> <li>\$1,000,000 200 portable radios to replace old models for the Louisiana State Police (LSP)</li> <li>\$ 462,000 Tactical communication trailer</li> <li>\$ 180,000 100kw generator on wheels</li> <li>\$ 118,000 Six LWIN tower UPS/DC power inverter replacements for LSP</li> <li>\$ 51,000 Repair DC power plants used for ethernet backup during utility issues for LSP</li> <li>\$ 45,000 LWIN system analyzer for LSP</li> <li><b>\$1,856,000 Total</b></li> </ul>   | \$1,856,000   | \$1,856,000   | 0    |

| Sch.#  | Dept.              | Agency                              | Explanation   | SGE        | Total      | I.O.   |            |                    |            |          |            |               |                    |              |                    |     |               |   |
|--|--------------------|-------------------------------------|---|------------|------------|--------|------------|--------------------|------------|----------|------------|---------------|--------------------|--------------|--------------------|-----|---------------|---|
| 01 - 111   | Executive          | Homeland Security & Emergency Prep  | <p>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.</p> <p>The Behavioral &amp; Mental Health Specialist position will work with GOHSEP's Louisiana Center for Safe Schools (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.</p>  | \$0        | \$0        | 1      |            |                    |            |          |            |               |                    |              |                    |     |               |   |
| <b>112 - Department of Military Affairs</b>      |                    |                                     |   |            |            |        |            |                    |            |          |            |               |                    |              |                    |     |               |   |
| 01 - 112   | Executive          | Department of Military Affairs      | <p>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. See the table below for a breakdown by expenditure category. Note: STAD pay is reflected in the other charges category.</p> <table border="0" style="margin-left: 20px;"> <tr> <td>Salaries</td> <td style="text-align: right;">\$ 271,087</td> </tr> <tr> <td>Travel</td> <td style="text-align: right;">\$ 391,376</td> </tr> <tr> <td>Operating Expenses</td> <td style="text-align: right;">\$ 594,860</td> </tr> <tr> <td>Supplies</td> <td style="text-align: right;">\$ 129,640</td> </tr> <tr> <td>Other Charges</td> <td style="text-align: right;"><u>\$2,390,904</u></td> </tr> <tr> <td><b>Total</b></td> <td style="text-align: right;"><b>\$3,777,867</b></td> </tr> </table> | Salaries   | \$ 271,087 | Travel | \$ 391,376 | Operating Expenses | \$ 594,860 | Supplies | \$ 129,640 | Other Charges | <u>\$2,390,904</u> | <b>Total</b> | <b>\$3,777,867</b> | \$0 | (\$3,777,867) | 0 |
| Salaries   | \$ 271,087         |                                     |   |            |            |        |            |                    |            |          |            |               |                    |              |                    |     |               |   |
| Travel   | \$ 391,376         |                                     |   |            |            |        |            |                    |            |          |            |               |                    |              |                    |     |               |   |
| Operating Expenses                               | \$ 594,860         |                                     |   |            |            |        |            |                    |            |          |            |               |                    |              |                    |     |               |   |
| Supplies   | \$ 129,640         |                                     |   |            |            |        |            |                    |            |          |            |               |                    |              |                    |     |               |   |
| Other Charges                                    | <u>\$2,390,904</u> |                                     |   |            |            |        |            |                    |            |          |            |               |                    |              |                    |     |               |   |
| <b>Total</b>                                     | <b>\$3,777,867</b> |                                     |   |            |            |        |            |                    |            |          |            |               |                    |              |                    |     |               |   |
| 01 - 112   | Executive          | Department of Military Affairs      | <p>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.</p>   | (\$14,879) | (\$59,517) | (1)    |            |                    |            |          |            |               |                    |              |                    |     |               |   |
| <b>116 - Office of the State Public Defender</b> |                    |                                     |   |            |            |        |            |                    |            |          |            |               |                    |              |                    |     |               |   |
| 01 - 116   | Executive          | Office of the State Public Defender | <p>Increases \$750,000 IAT transferred from the Department of Children and Family Services (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 existing contract ends on 6/30/25, and the agency plans to enter a new three-year agreement with DCFS effective 7/01/25.</p>   | \$0        | \$750,000  | 0      |            |                    |            |          |            |               |                    |              |                    |     |               |   |

| Sch.#  | Dept.     | Agency                           | Explanation  | SGE           | Total         | I.O. |
|--|-----------|----------------------------------|--|---------------|---------------|------|
| <b>124 - LA Stadium &amp; Exposition District</b>  |           |                                  |  |               |               |      |
| 01 - 124   | Executive | LA Stadium & 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.  | \$0           | \$3,080,703   | 0    |
| <b>129 - LA Commission on Law Enforcement</b>  |           |                                  |  |               |               |      |
| 01 - 129   | Executive | LA Commission on Law Enforcement | Non-recurs \$2.8 M Statutory Dedications out of the Criminal Justice and First Responder Fund for the Criminal Justice Integrated Data System (CJIDS) in the Supreme Court and a centralized online judicial portal for data collection and electronic payment submission. At the time of this publication, no funds have been expended for this purpose. In FY 25, \$2.8 M was appropriated in HB 786 of the 2024 RS for the CJIDS, and the agency reports that the project is ongoing, with no projected time for completion.  | \$0           | (\$2,785,000) | 0    |
| 01 - 129   | Executive | LA Commission on Law Enforcement | Non-recurs \$1.9 M for program costs and administrative costs for program managers at 14 Truancy and Assessment Service Centers. Truancy and Assessment Service Centers work with local schools and school boards to address the causes of chronic absence from school and increase attendance, reduce juvenile crime, and improve graduation rates. Without \$1.9 M for program and administrative costs, Truancy and Assessment Services reports it will experience a potential reduction in services.   | (\$1,900,000) | (\$1,900,000) | 0    |
| <b>133 - Elderly Affairs</b>   |           |                                  |  |               |               |      |
| 01 - 133   | Executive | Elderly Affairs                  | Non-recurs \$2.59 M Federal due to the expiration of grants from the American Rescue Plan (ARP) Act. 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.<br><br>The \$2.59 M reduction includes:<br><br><ul style="list-style-type: none"> <li>\$138,196 ARP Ombudsman Program (Title VII), allocated to Caddo Parish and advocacy training</li> <li>\$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</li> <li>\$1.34 M Expanding the Public Health Workforce within the Aging Network, distributed across 34 Area Agencies on Aging</li> <li>\$1.00 M ARP Adult Protective Services (Title XX, Section SSA), administered at the state level for temporary staffing</li> <li><b>\$2.59 M Total</b></li> </ul> | \$0           | (\$2,590,351) | 0    |
| <p>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.</p> |           |                                  |  |               |               |      |

| <b>Sch.#</b> | <b>Dept.</b> | <b>Agency</b> | <b>Explanation</b> | <b>SGE</b> | <b>Total</b> | <b>I.O.</b> |
|--------------|--------------|---------------|--------------------|------------|--------------|-------------|
|--------------|--------------|---------------|--------------------|------------|--------------|-------------|

|          |           |                 |   |             |             |  |
|----------|-----------|-----------------|---|-------------|-------------|--|
| 01 - 133 | Executive | Elderly Affairs | <p>Non-recurs \$312,500 due to the expiration of appropriations for the New Orleans Council on Aging. This funding was included in HB 1 as a one-time allocation to support senior centers in Orleans Parish and was not intended as a permanent expenditure.</p> | (\$312,500) | (\$312,500) |  |
|----------|-----------|-----------------|---|-------------|-------------|--|

The decrease consists of \$12,500 for the Cut Off Senior Center and \$300,000 distributed equally among six other centers: Mercy Endeavors Senior Center, Central City Senior Center, 12th Ward Save Our Community Senior Center, Kinship Center, Treme Community Education Program, and Carrollton Hollygrove Senior Center.

These funds were used for the operation of senior centers, including congregate setting services and Older Americans Act programs such as in-home services (homemaker assistance, chore services, meal delivery, and companion care). The expiration of these funds eliminates temporary support for these services.

| Sch.#                           | Dept. | Agency             | Explanation  | SGE          | Total        | I.O. |
|---------------------------------|-------|--------------------|--|--------------|--------------|------|
| <b>04A - State</b>              |       |                    |  |              |              |      |
| <b>139 - Secretary of State</b> |       |                    |  |              |              |      |
| 04A - 139                       | State | Secretary of State | Increases funding 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. | \$12,760,000 | \$12,760,000 | 0    |
| 04A - 139                       | State | Secretary of State | Increases funding 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.  | \$3,500,000  | \$3,500,000  | 0    |
| 04A - 139                       | State | Secretary of State | Increases funding 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 2 <sup>nd</sup> 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 1 <sup>st</sup> ES and Act 640 of the 2024 RS.<br><br>Projected Elections Expenses<br>FY 26 \$22,380,000<br>FY 25 \$20,895,320<br><b>\$ 1,484,680</b>   | \$1,484,680  | \$1,484,680  | 0    |
| 04A - 139                       | State | Secretary of State | Increases funding 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.   | \$811,909    | \$811,909    | 0    |
| 04A - 139                       | State | Secretary of State | Increases funding 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.  | \$619,424    | \$619,424    | 0    |

| Sch.#     | Dept. | Agency             | Explanation   | SGE | Total     | I.O. |
|-----------|-------|--------------------|---|-----|-----------|------|
| 04A - 139 | State | Secretary of State | <p>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.</p> <p>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.</p> | \$0 | \$457,489 | 0    |
| 04A - 139 | State | Secretary of State | <p>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.</p>  | \$0 | \$124,098 | 1    |

Sch.# Dept. Agency Explanation SGE Total I.O.

04B - Justice

141 - Attorney General

|           |         |                  |   |     |               |   |
|-----------|---------|------------------|---|-----|---------------|---|
| 04B - 141 | Justice | Attorney General | Decreases Statutory Dedications out of the Criminal Justice and First Responder Fund for one-time expenses related to the Troop NOLA Project. The Department retains \$7M in FY 26 for one-time expenses.   | \$0 | (\$3,000,000) | 0 |
| 04B - 141 | Justice | Attorney General | Increases \$1.8 M (\$98,572 SGR, \$295,719 Federal, and \$1.4 M in 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). The LMFCU allows the agency to investigate, prosecute, and seek civil remedies against individuals and entities that defraud the Medicaid Program. The three T.O. positions, with related funding, are detailed in the table below: | \$0 | \$1,794,291   | 3 |

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

The adjustment of \$1.4 M is to restore the state match funding back to the Statutory Medical Assistance Program Fraud Detection Fund. 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 in 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      | \$1,000,000        |
| <b>Subtotal</b>    | <b>\$1,400,000</b> |
| <br>               |                    |
| Total              | \$1,400,000        |
|                    | \$ 394,291         |
|                    | <u>\$1,794,291</u> |

|              |           |              |         |               |                  |   |            |              |             |
|--------------|-----------|--------------|---------|---------------|------------------|---|------------|--------------|-------------|
| <b>Sch.#</b> | 04B - 141 | <b>Dept.</b> | Justice | <b>Agency</b> | Attorney General | <b>Explanation</b>  | <b>SGE</b> | <b>Total</b> | <b>I.O.</b> |
|              |           |              |         |               |                  | Increases 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. The Occupational Licensing Review Program 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. The projected expenditures are as follows: | \$0        | \$299,178    | 2           |

| <b>Number</b> | <b>Job Title</b>        | <b>Salary</b> | <b>Total Salaries</b> | <b>Benefits</b> | <b>Total Benefits</b> |
|---------------|-------------------------|---------------|-----------------------|-----------------|-----------------------|
| 2             | Assistant Atty. General | \$90,000      | \$180,000             | \$40,574        | \$81,148              |
|               | Salaries                |               | \$180,000             |                 |                       |
|               | Related Benefits        |               | \$81,148              |                 |                       |
|               | Total Personal Services |               | \$261,148             |                 |                       |
|               | Travel                  |               | \$3,000               |                 |                       |
|               | Supplies                |               | \$2,000               |                 |                       |
|               | Operating Services      |               | \$20,000              |                 |                       |
|               | Acquisitions            |               | <u>\$13,030</u>       |                 |                       |
|               | <b>Total</b>            |               | <b>\$299,178</b>      |                 |                       |

| Sch.#   | Dept.                  | Agency                 | Explanation  | SGE              | Total         | I.O. |                |              |                    |                  |           |                             |           |          |                   |                               |                             |                   |                        |          |                   |                                 |          |                   |                                       |            |          |              |                  |          |           |               |  |  |  |                  |
|---|------------------------|------------------------|--|------------------|---------------|------|----------------|--------------|--------------------|------------------|-----------|-----------------------------|-----------|----------|-------------------|-------------------------------|-----------------------------|-------------------|------------------------|----------|-------------------|---------------------------------|----------|-------------------|---------------------------------------|------------|----------|--------------|------------------|----------|-----------|---------------|--|--|--|------------------|
| <b>04F - Agriculture &amp; Forestry</b>   |                        |                        |  |                  |               |      |                |              |                    |                  |           |                             |           |          |                   |                               |                             |                   |                        |          |                   |                                 |          |                   |                                       |            |          |              |                  |          |           |               |  |  |  |                  |
| <b>160 - Agriculture &amp; Forestry</b>   |                        |                        |  |                  |               |      |                |              |                    |                  |           |                             |           |          |                   |                               |                             |                   |                        |          |                   |                                 |          |                   |                                       |            |          |              |                  |          |           |               |  |  |  |                  |
| 04F - 160   | Agriculture & Forestry | Agriculture & Forestry | Non-recurs \$4.5 M IAT from GOHSEP provided in response to the August 2023 heat-related emergencies. These funds are used to reimburse State Compact Resources, The United States Forest Service, and other Federal partners for their assistance to Louisiana. All of these funds are anticipated to be spent in FY 25 and will not be needed in FY 26.   | \$0              | (\$4,517,618) | 0    |                |              |                    |                  |           |                             |           |          |                   |                               |                             |                   |                        |          |                   |                                 |          |                   |                                       |            |          |              |                  |          |           |               |  |  |  |                  |
| 04F - 160   | Agriculture & Forestry | Agriculture & Forestry | 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.   | \$0              | (\$782,184)   | 0    |                |              |                    |                  |           |                             |           |          |                   |                               |                             |                   |                        |          |                   |                                 |          |                   |                                       |            |          |              |                  |          |           |               |  |  |  |                  |
| 04F - 160   | Agriculture & Forestry | Agriculture & Forestry | 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 from 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. | \$0              | \$413,855     | 0    |                |              |                    |                  |           |                             |           |          |                   |                               |                             |                   |                        |          |                   |                                 |          |                   |                                       |            |          |              |                  |          |           |               |  |  |  |                  |
| <table border="0"> <thead> <tr> <th>Grant Name</th> <th>Amount</th> <th>Grant Award Period</th> </tr> </thead> <tbody> <tr> <td>Feral Swine</td> <td>\$121,412</td> <td>9/30/24 - 9/29/29</td> </tr> <tr> <td>Farm Bill</td> <td>\$90,675</td> <td>9/30/24 - 9/29/29</td> </tr> <tr> <td>Program Specialist Assistance</td> <td>\$134,994</td> <td>9/30/24 - 9/29/29</td> </tr> <tr> <td>LARU Soil Conservation</td> <td>\$82,480</td> <td>9/30/24 - 9/29/29</td> </tr> <tr> <td>Watershed Technician Assistance</td> <td>\$51,794</td> <td>9/30/24 - 9/29/29</td> </tr> <tr> <td>Repurposed Existing Federal Authority</td> <td>(\$67,500)</td> <td></td> </tr> <tr> <td><b>Total</b></td> <td><b>\$413,855</b></td> <td></td> </tr> </tbody> </table> |                        |                        |  |                  |               |      | 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) |          | <b>Total</b> | <b>\$413,855</b> |          |           |               |  |  |  |                  |
| 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)             |                        |  |                  |               |      |                |              |                    |                  |           |                             |           |          |                   |                               |                             |                   |                        |          |                   |                                 |          |                   |                                       |            |          |              |                  |          |           |               |  |  |  |                  |
| <b>Total</b>  | <b>\$413,855</b>       |                        |  |                  |               |      |                |              |                    |                  |           |                             |           |          |                   |                               |                             |                   |                        |          |                   |                                 |          |                   |                                       |            |          |              |                  |          |           |               |  |  |  |                  |
| 04F - 160   | Agriculture & Forestry | Agriculture & Forestry | Decreases \$378,320 Statutory Dedications out of the Pesticide Fund and four (4) authorized T.O positions that are vacant. The positions eliminated are two (2) Administrator Coordinator 3 positions, an Administrator Assistant 3 and a Director position along with the funding associated with those positions. See the table below for more details regarding these positions:  | \$0              | (\$378,320)   | (4)  |                |              |                    |                  |           |                             |           |          |                   |                               |                             |                   |                        |          |                   |                                 |          |                   |                                       |            |          |              |                  |          |           |               |  |  |  |                  |
| <table border="0"> <thead> <tr> <th>Position Title</th> <th>Vacant Since</th> <th>Salaries</th> <th>Related Benefits</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Administrator Coordinator 3</td> <td>7/31/23</td> <td>\$38,168</td> <td>\$26,566</td> <td>\$64,734</td> </tr> <tr> <td>Administrator Coordinator 3</td> <td>1/28/23</td> <td>\$38,168</td> <td>\$26,566</td> <td>\$64,734</td> </tr> <tr> <td>Administrator Assistant 3</td> <td>6/24/23</td> <td>\$38,168</td> <td>\$26,566</td> <td>\$64,734</td> </tr> <tr> <td>Director</td> <td>1/04/23</td> <td>\$126,863</td> <td>\$57,255</td> <td>\$184,118</td> </tr> <tr> <td><b>Total:</b></td> <td></td> <td></td> <td></td> <td><b>\$378,320</b></td> </tr> </tbody> </table>    |                        |                        |  |                  |               |      | Position Title | Vacant Since | Salaries           | Related Benefits | Total     | Administrator Coordinator 3 | 7/31/23   | \$38,168 | \$26,566          | \$64,734                      | Administrator Coordinator 3 | 1/28/23           | \$38,168               | \$26,566 | \$64,734          | Administrator Assistant 3       | 6/24/23  | \$38,168          | \$26,566                              | \$64,734   | Director | 1/04/23      | \$126,863        | \$57,255 | \$184,118 | <b>Total:</b> |  |  |  | <b>\$378,320</b> |
| Position Title  | Vacant Since           | Salaries               | Related Benefits   | Total            |               |      |                |              |                    |                  |           |                             |           |          |                   |                               |                             |                   |                        |          |                   |                                 |          |                   |                                       |            |          |              |                  |          |           |               |  |  |  |                  |
| Administrator Coordinator 3   | 7/31/23                | \$38,168               | \$26,566   | \$64,734         |               |      |                |              |                    |                  |           |                             |           |          |                   |                               |                             |                   |                        |          |                   |                                 |          |                   |                                       |            |          |              |                  |          |           |               |  |  |  |                  |
| Administrator Coordinator 3   | 1/28/23                | \$38,168               | \$26,566   | \$64,734         |               |      |                |              |                    |                  |           |                             |           |          |                   |                               |                             |                   |                        |          |                   |                                 |          |                   |                                       |            |          |              |                  |          |           |               |  |  |  |                  |
| Administrator Assistant 3   | 6/24/23                | \$38,168               | \$26,566   | \$64,734         |               |      |                |              |                    |                  |           |                             |           |          |                   |                               |                             |                   |                        |          |                   |                                 |          |                   |                                       |            |          |              |                  |          |           |               |  |  |  |                  |
| Director  | 1/04/23                | \$126,863              | \$57,255   | \$184,118        |               |      |                |              |                    |                  |           |                             |           |          |                   |                               |                             |                   |                        |          |                   |                                 |          |                   |                                       |            |          |              |                  |          |           |               |  |  |  |                  |
| <b>Total:</b>   |                        |                        |  | <b>\$378,320</b> |               |      |                |              |                    |                  |           |                             |           |          |                   |                               |                             |                   |                        |          |                   |                                 |          |                   |                                       |            |          |              |                  |          |           |               |  |  |  |                  |

| Sch.#     | Dept.     | Agency                    | Explanation   | SGE | Total          | I.O. |
|-----------|-----------|---------------------------|---|-----|----------------|------|
|           |           |                           | <b>04G - Insurance</b>  |     |                |      |
|           |           |                           | <b>165 - Commissioner of Insurance</b>  |     |                |      |
| 04G - 165 | Insurance | Commissioner of Insurance | Non-Recurs \$19.7 M Statutory Dedications out of the Louisiana Fortify Homes Program Fund anticipated to be expended in FY 25. The fund will have \$15 M remaining for appropriation to the program in FY 26.   | \$0 | (\$19,709,164) | 0    |
|           |           |                           | <b>LA Fortify Homes Program (LFHP)</b>  |     |                |      |
|           |           |                           | \$5,000,000 FY 24 Fund Balance  |     |                |      |
|           |           |                           | \$14,709,164 FY 25 BA-7 to comply with Act 554 of the 2022 RS   |     |                |      |
|           |           |                           | <b>(\$19,709,164) FY 26 Adjustment</b>  |     |                |      |
|           |           |                           | \$34,709,164 FY 25 EOB  |     |                |      |
|           |           |                           | <b>(\$19,709,164) Non-recurred</b>  |     |                |      |
|           |           |                           | <b>\$15,000,000 FY 26 Recommended</b>   |     |                |      |
| 04G - 165 | Insurance | Commissioner of Insurance | Increases \$1 M SGR in 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.   | \$0 | \$1,014,553    | 0    |
|           |           |                           | Fraud Investigation Fund Summary Recap  |     |                |      |
|           |           |                           | \$2,842,750 FY 26 Fraud Assessment Projected Collections  |     |                |      |
|           |           |                           | \$1,828,197 FY 25 EOB   |     |                |      |
|           |           |                           | <b>\$1,014,553 Total Increase</b>   |     |                |      |
| 04G - 165 | Insurance | Commissioner of Insurance | 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.  | \$0 | \$1,000,000    | 0    |
| 04G - 165 | Insurance | Commissioner of Insurance | 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 insurers must cover. These are healthcare services that marketplace plans must cover. | \$0 | \$400,000      | 0    |

| Sch.#     | Dept.     | Agency                    | Explanation   | SGE | Total       | I.O. |
|-----------|-----------|---------------------------|---|-----|-------------|------|
| 04G - 165 | Insurance | Commissioner of Insurance | Decreases \$395,671 Federal. Department of Insurance's Senior Health Information Program (SHIP) Division entered a new five-year grant cycle beginning on 4/01/2024 through 3/31/2029 and will not have a balance to carry forward because of the new grant period. | \$0 | (\$395,671) | 0    |
|           |           |                           | Summary/Recap   |     |             |      |
|           |           |                           | \$1,195,671 Total FY 25 EOB   |     |             |      |
|           |           |                           | \$ 795,609 Total FY 26 Recommended  |     |             |      |
|           |           |                           | <b>(\$ 395,671)</b>   |     |             |      |
| 04G - 165 | Insurance | Commissioner of Insurance | Increases \$395,000 SGR for contractors of the Office of Financial Solvency:  | \$0 | \$395,000   | 0    |
|           |           |                           | \$150,000 To assist with review and performance analysis to help with meeting examination deadlines   |     |             |      |
|           |           |                           | \$175,000 To perform Managing General Agent and reinsurance exams as directed by the Commissioner   |     |             |      |
|           |           |                           | \$ 50,000 To perform Life and Long-term care actuarial reviews  |     |             |      |
|           |           |                           | \$ 20,000 To conduct examination and analysis training for newer analysts/examiners   |     |             |      |
|           |           |                           | <b>\$395,000</b>  |     |             |      |
| 04G - 165 | Insurance | Commissioner of Insurance | Increases \$350,000 SGR for contractor(s) of the Office of Consumer Services Market Conduct Division to conduct multiple market conduct examinations running simultaneously.  | \$0 | \$350,000   | 0    |
| 04G - 165 | Insurance | Commissioner of Insurance | 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. | \$0 | \$345,328   | 0    |
|           |           |                           | <b>FY 26 Operating Services Adjustment</b>  |     |             |      |
|           |           |                           | \$ 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   |     |             |      |
|           |           |                           | <b>\$345,328</b>  |     |             |      |
| 04G - 165 | Insurance | Commissioner of Insurance | 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.   | \$0 | \$200,000   | 0    |

| Sch.#     | Dept.     | Agency                    | Explanation   | SGE | Total     | I.O. |
|-----------|-----------|---------------------------|---|-----|-----------|------|
| 04G - 165 | Insurance | Commissioner of Insurance | 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.   | \$0 | \$190,750 | 0    |
|           |           |                           | <b>FY 26 Travel Adjustment</b>  |     |           |      |
|           |           |                           | \$ 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  |     |           |      |
|           |           |                           | \$ <u>12,000</u> Out-of-State Travel-IT Travel/Training   |     |           |      |
|           |           |                           | <b>\$190,750</b>  |     |           |      |
| 04G - 165 | Insurance | Commissioner of Insurance | 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.   | \$0 | \$150,000 | 0    |
|           |           |                           | <b>Professional Services – Other</b>  |     |           |      |
|           |           |                           | \$ 42,000 Boosting engagement on digital media  |     |           |      |
|           |           |                           | \$ 48,000 Augmenting communication efforts  |     |           |      |
|           |           |                           | \$ <u>60,000</u> Media buying contracts   |     |           |      |
|           |           |                           | <b>\$150,000</b>  |     |           |      |
| 04G - 165 | Insurance | Commissioner of Insurance | 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 in both the field and office associated with numerous examinations running simultaneously. | \$0 | \$107,702 | 1    |
|           |           |                           | <b>Insurance Specialist 4</b>   |     |           |      |
|           |           |                           | \$ 69,368 Salaries-Classified-Regular   |     |           |      |
|           |           |                           | \$ 24,098 Retirement-State Employee   |     |           |      |
|           |           |                           | \$ 1,006 Medicare Tax   |     |           |      |
|           |           |                           | \$ <u>13,230</u> Group Insurance  |     |           |      |
|           |           |                           | <b>\$107,702</b>  |     |           |      |

| Sch.#     | Dept.     | Agency                    | Explanation   | SGE | Total    | I.O. |
|-----------|-----------|---------------------------|---|-----|----------|------|
| 04G - 165 | Insurance | Commissioner of Insurance | Increases \$66,000 SGR for inflationary costs to general office supplies, replacement toner cartridges for printers, and promotional items within the Office of Management and Finance.   | \$0 | \$66,000 | 0    |
|           |           |                           | <b>Supplies Adjustment</b>  |     |          |      |
|           |           |                           | \$25,000 Inflationary increase for general office supplies  |     |          |      |
|           |           |                           | \$21,000 Inflationary costs for replacement toner cartridges  |     |          |      |
|           |           |                           | \$20,000 Promotional items  |     |          |      |
|           |           |                           | <b>\$66,000</b>   |     |          |      |
| 04G - 165 | Insurance | Commissioner of Insurance | 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. | \$0 | \$65,508 | 1    |
|           |           |                           | <b>Accounting Technician</b>  |     |          |      |
|           |           |                           | \$38,386 Salaries-Classified-Regular  |     |          |      |
|           |           |                           | \$13,335 Retirement-State Employee  |     |          |      |
|           |           |                           | \$ 557 Medicare Tax   |     |          |      |
|           |           |                           | \$13,230 Group Insurance  |     |          |      |
|           |           |                           | <b>\$65,508</b>   |     |          |      |

| Sch.#                                | Dept.                | Agency                  | Explanation   | SGE                 | Total       | I.O. |
|--------------------------------------|----------------------|-------------------------|---|---------------------|-------------|------|
| <b>05 - Economic Development</b>     |                      |                         |   |                     |             |      |
| <b>251 - Office of the Secretary</b> |                      |                         |   |                     |             |      |
| 05 - 251                             | Economic Development | Office of the Secretary | Increase funding 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) unclassified 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.  | \$2,586,576         | \$2,586,576 | 8    |
|                                      |                      |                         | Salaries  | \$ 640,000          |             |      |
|                                      |                      |                         | Related Benefits  | \$ 320,000          |             |      |
|                                      |                      |                         | 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   | \$ 400,000          |             |      |
|                                      |                      |                         | <b>Total</b>  | <b>\$ 2,586,576</b> |             |      |
|                                      |                      |                         | <b>T.O.</b>   | <b>8</b>            |             |      |
| 05 - 251                             | Economic Development | Office of the Secretary | Increases funding and one (1) unclassified T.O. position 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 could 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. | \$2,000,000         | \$2,000,000 | 1    |
|                                      |                      |                         | Salary  | \$ 140,000          |             |      |
|                                      |                      |                         | Related Benefits  | \$ 70,000           |             |      |
|                                      |                      |                         | Personal Services Sub-Total   | \$ 210,000          |             |      |
|                                      |                      |                         | Operating Services - Travel   | \$ 40,000           |             |      |
|                                      |                      |                         | Professional Services - Website Development   | \$ 1,500,000        |             |      |
|                                      |                      |                         | Other Charges - Marketing   | \$ 250,000          |             |      |
|                                      |                      |                         | <b>Total</b>  | <b>\$ 2,000,000</b> |             |      |
|                                      |                      |                         | <b>T.O.</b>   | <b>1</b>            |             |      |

| Sch.#                       | Dept.                | Agency                  | Explanation  | SGE         | Total          | I.O.    |                  |    |         |                             |    |           |                             |    |         |              |           |                  |             |  |           |  |  |  |
|-----------------------------|----------------------|-------------------------|--|-------------|----------------|---------|------------------|----|---------|-----------------------------|----|-----------|-----------------------------|----|---------|--------------|-----------|------------------|-------------|--|-----------|--|--|--|
| 05 - 251                    | Economic Development | Office of the Secretary | Increases funding 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. | \$1,500,000 | \$1,500,000    | 80      |                  |    |         |                             |    |           |                             |    |         |              |           |                  |             |  |           |  |  |  |
|                             |                      |                         | <table border="0"> <tr> <td>Salaries</td> <td>\$</td> <td>920,000</td> </tr> <tr> <td>Related Benefits</td> <td>\$</td> <td>460,000</td> </tr> <tr> <td>Personal Services Sub-Total</td> <td>\$</td> <td>1,380,000</td> </tr> <tr> <td>Operating Services - Travel</td> <td>\$</td> <td>120,000</td> </tr> <tr> <td><b>Total</b></td> <td><b>\$</b></td> <td><b>1,500,000</b></td> </tr> <tr> <td><b>T.O.</b></td> <td></td> <td><b>80</b></td> </tr> </table>   | Salaries    | \$             | 920,000 | Related Benefits | \$ | 460,000 | Personal Services Sub-Total | \$ | 1,380,000 | Operating Services - Travel | \$ | 120,000 | <b>Total</b> | <b>\$</b> | <b>1,500,000</b> | <b>T.O.</b> |  | <b>80</b> |  |  |  |
| Salaries                    | \$                   | 920,000                 |  |             |                |         |                  |    |         |                             |    |           |                             |    |         |              |           |                  |             |  |           |  |  |  |
| Related Benefits            | \$                   | 460,000                 |  |             |                |         |                  |    |         |                             |    |           |                             |    |         |              |           |                  |             |  |           |  |  |  |
| Personal Services Sub-Total | \$                   | 1,380,000               |  |             |                |         |                  |    |         |                             |    |           |                             |    |         |              |           |                  |             |  |           |  |  |  |
| Operating Services - Travel | \$                   | 120,000                 |  |             |                |         |                  |    |         |                             |    |           |                             |    |         |              |           |                  |             |  |           |  |  |  |
| <b>Total</b>                | <b>\$</b>            | <b>1,500,000</b>        |  |             |                |         |                  |    |         |                             |    |           |                             |    |         |              |           |                  |             |  |           |  |  |  |
| <b>T.O.</b>                 |                      | <b>80</b>               |  |             |                |         |                  |    |         |                             |    |           |                             |    |         |              |           |                  |             |  |           |  |  |  |
|                             |                      |                         | 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.   |             |                |         |                  |    |         |                             |    |           |                             |    |         |              |           |                  |             |  |           |  |  |  |
| 05 - 251                    | Economic Development | Office of the Secretary | Increases funding 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.   | \$113,424   | \$113,424      | 3       |                  |    |         |                             |    |           |                             |    |         |              |           |                  |             |  |           |  |  |  |
|                             |                      |                         | 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 SGE increase was not included in the BA-7 and serves as a new enhancement.   |             |                |         |                  |    |         |                             |    |           |                             |    |         |              |           |                  |             |  |           |  |  |  |
|                             |                      |                         | <b>252 - Business Development</b>  |             |                |         |                  |    |         |                             |    |           |                             |    |         |              |           |                  |             |  |           |  |  |  |
| 05 - 252                    | Economic Development | Business Development    | Non-recurs \$32.9 M 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.  | \$0         | (\$32,859,055) | 0       |                  |    |         |                             |    |           |                             |    |         |              |           |                  |             |  |           |  |  |  |

| <b>Sch.#</b> | <b>Dept.</b>         | <b>Agency</b>        | <b>Explanation</b>   | <b>SGE</b>  | <b>Total</b> | <b>I.O.</b> |
|--------------|----------------------|----------------------|--|-------------|--------------|-------------|
| 05 - 252     | Economic Development | Business Development | Increases funding 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. | \$4,000,000 | \$4,000,000  | 4           |

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

| Sch.#    | Dept.                | Agency               | Explanation  | SGE | Total               | I.O. |
|----------|----------------------|----------------------|--|-----|---------------------|------|
| 05 - 252 | Economic Development | Business Development | 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.  | \$0 | \$2,300,000         | 0    |
|          |                      |                      | 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   | \$  | 82,302              |      |
|          |                      |                      | <b>Total</b>   |     | <b>\$ 2,300,000</b> |      |
| 05 - 252 | Economic Development | Business Development | 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 the American Rescue Plan Act (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. | \$0 | (\$1,573,750)       | 0    |
| 05 - 252 | Economic Development | Business Development | 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.                       | \$0 | \$1,500,000         | 0    |

| Sch.#    | Dept.                | Agency               | Explanation   | SGE         | Total               | I.O. |
|----------|----------------------|----------------------|---|-------------|---------------------|------|
| 05 - 252 | Economic Development | Business Development | Increases funding 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 (titled 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.   | \$1,000,000 | \$1,000,000         | 4    |
|          |                      |                      | Salaries  |             | \$ 433,328          |      |
|          |                      |                      | Related Benefits  |             | \$ 216,672          |      |
|          |                      |                      | Personal Services Sub-Total   |             | \$ 650,000          |      |
|          |                      |                      | Operating Services - Travel   |             | \$ 100,000          |      |
|          |                      |                      | Professional Services - Consultants   |             | \$ 250,000          |      |
|          |                      |                      | <b>Total</b>  |             | <b>\$ 1,000,000</b> |      |
|          |                      |                      | <b>T.O.</b>   |             | <b>4</b>            |      |
| 05 - 252 | Economic Development | Business Development | 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 \$5,380,000, 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. | \$0         | \$900,000           | 0    |

| Sch.#   | Dept.                         | Agency       | Explanation   | SGE           | Total         | I.O. |
|---|-------------------------------|--------------|---|---------------|---------------|------|
| <b>06 - Culture, Recreation &amp; Tourism</b> |                               |              |   |               |               |      |
| <b>263 - State Museum</b>                     |                               |              |   |               |               |      |
| 06 - 263                                      | Culture, Recreation & Tourism | State Museum | Non-recurs one-time funding to the Museum Program for the Political Hall of Fame in Winnfield (Winn Parish) for construction costs (\$1.2 M) and operating costs (\$200,000).   | (\$1,400,000) | (\$1,400,000) | 0    |
|   |                               |              | Currently, the Louisiana Political Museum and Hall of Fame Foundation owns the main building, while the Friends of the Louisiana Political Museum and Hall of Fame Foundation owns the building adjacent to the museum. Both buildings are expected to be transferred to the state. The \$1.2 M was allocated to construct a connecting hall between the two buildings. At the time of this publication, there is no anticipated timeline for transferring the building or to start building the connection. The LFO assumes if the buildings are not transferred before the end of the fiscal year these dollars will be carried forward in FY 26. |               |               |      |
|   |                               |              | The remaining \$200,000 was used by the Louisiana Political Museum and Hall of Fame Foundation for operating expenses, which include administering, managing, operating, maintaining, and preserving the Hall.  |               |               |      |
| <b>264 - State Parks</b>                      |                               |              |   |               |               |      |
| 06 - 264                                      | Culture, Recreation & Tourism | State Parks  | Non-recurs \$600,000 one-time funding to the Parks and Recreation Program to perform repairs and maintenance from a backlog of projects on facilities throughout the parks system. These repairs and maintenance have not been completed and are scheduled to be completed in early FY 26.  | (\$600,000)   | (\$600,000)   | 0    |
| 06 - 264                                      | Culture, Recreation & Tourism | State Parks  | Non-recurs \$500,000 one-time funding for the Parks and Recreation Program to construct bike trails in the Bogue Chitto State Park that will be completed in May 2025.  | (\$500,000)   | (\$500,000)   | 0    |
| 06 - 264                                      | Culture, Recreation & Tourism | State Parks  | 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.   | \$2,916,980   | \$0           | 0    |
| <b>267 - Tourism</b>                          |                               |              |   |               |               |      |
| 06 - 267                                      | Culture, Recreation & Tourism | 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.   | \$0           | \$4,732,098   | 0    |

| Sch.#    | Dept.                        | Agency                   | Explanation   | SGE            | Total          | I.O. |
|----------|------------------------------|--------------------------|---|----------------|----------------|------|
|          |                              |                          | <b>07 - Transportation &amp; Development</b>  |                |                |      |
|          |                              |                          | <b>276 - Engineering &amp; Operations</b>   |                |                |      |
| 07 - 276 | Transportation & Development | Engineering & Operations | 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.   | (\$21,920,000) | (\$51,920,000) | 0    |
| 07 - 276 | Transportation & Development | Engineering & Operations | Non-recurs \$24 M Statutory Dedications out of the Louisiana Transportation Infrastructure Fund for various road projects, as follows:<br>\$15,000,000 - One-time funding for state highway districts<br>\$ 7,350,000 - One-time expenses for the Bridge Maintenance Unit<br>\$ 840,000 - Asphalt overlay and related work in Iberia and St. Martin parishes<br>\$ 500,000 - Emergency dredging at Abbeville Harbor and Terminal District<br>\$ 300,000 - Non-federal assistance roads in Vermilion Parish<br><b>\$23,990,000 - Total</b> | \$0            | (\$23,990,000) | 0    |
| 07 - 276 | Transportation & Development | Engineering & Operations | 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.   | \$0            | (\$3,000,000)  | 0    |

| Sch.#  | Dept.                     | Agency                              | Explanation  | SGE                                   | Total       | I.O. |
|--|---------------------------|-------------------------------------|--|---------------------------------------|-------------|------|
| <b>08A - DPSC Corrections Services</b>           |                           |                                     |  |                                       |             |      |
| <b>- Department Wide</b>                         |                           |                                     |  |                                       |             |      |
| 08A -  | DPSC Corrections Services | 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. | \$3,923,856                           | \$0         | 0    |
| <b>406 - LA Correctional Institute for Women</b> |                           |                                     |  |                                       |             |      |
| 08A - 406  | DPSC Corrections Services | LA Correctional Institute for Women | Increases 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.   | \$1,825,000                           | \$1,825,000 | 0    |
| <b>FY 26 LCIW Additional Supplies Need</b>       |                           |                                     |  |                                       |             |      |
|  |                           |                                     |  | Additional Inmates Added              |             |      |
|  |                           |                                     |  | Days in Year                          | 500         |      |
|  |                           |                                     |  | Inmate Cost per Day                   | x 365       |      |
|  |                           |                                     |  | Amount Needed for Additional Supplies | x \$10      |      |
|  |                           |                                     |  |                                       | \$1,825,000 |      |

| Sch. #                                   | Dept.                       | Agency       | Explanation   | SGE          | Total       | I. O. |
|--|-----------------------------|--------------|---|--------------|-------------|-------|
| <b>08B - DPSC Public Safety Services</b> |                             |              |   |              |             |       |
| <b>419 - State Police</b>                |                             |              |   |              |             |       |
| 08B - 419                                | DPSC Public Safety Services | State Police | Increases funding 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 Live Scan 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 including this adjustment. | \$1,480,885  | \$1,480,885 | 0     |
|  |                             |              | \$304,033 Hardware Annual Financing   |              |             |       |
|  |                             |              | \$2,402,226 Software and Cloud Storage Upgrades   |              |             |       |
|  |                             |              | (\$1,225,374) Current Maintenance Contract Amount   |              |             |       |
|  |                             |              | <b>\$1,480,885 Total</b>  |              |             |       |
| 08B - 419                                | DPSC Public Safety Services | State Police | Decreases \$205,284 Statutory Dedications out of the Tobacco Tax Health Care Fund based on the most recent Revenue Estimating Conference (REC) forecast.  | \$0          | (\$205,284) | 0     |
| 08B - 419                                | DPSC Public Safety Services | State Police | Increases funding 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.  | \$150,000    | \$150,000   | 0     |
| 08B - 419                                | DPSC Public Safety Services | State Police | 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.   | \$50,794,048 | \$0         | 0     |
|  |                             |              | \$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  |              |             |       |
|  |                             |              | <b>\$0 Net Change</b>   |              |             |       |
| 08B - 419                                | DPSC Public Safety Services | State Police | Means of financing substitution exchanging \$3.7 M SGR with an equal amount of SGF out of the Concealed Handgun Permit Dedicated Fund Account in accordance with Act 1 of the 2024 2 <sup>nd</sup> ES, which removed the requirement to obtain a permit to lawfully carry a concealed weapon.   | \$3,665,037  | \$0         | 0     |

| Sch.#                       | Dept.                       | Agency         | Explanation  | SGE         | Total       | I.O. |
|-----------------------------|-----------------------------|----------------|--|-------------|-------------|------|
| 08B - 419                   | DPSC Public Safety Services | State Police   | Means of financing substitution exchanging \$2.9 M Statutory Dedications out of the Riverboat Gaming Enforcement Fund with an equal amount of SGF to fund State Trooper personal services costs.   | \$2,925,512 | \$0         | 0    |
| <b>420 - Motor Vehicles</b> |                             |                |  |             |             |      |
| 08B - 420                   | DPSC Public Safety Services | Motor Vehicles | 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). Office of Motor Vehicles 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. | \$0         | \$5,373,052 | 0    |
| 08B - 420                   | DPSC Public Safety Services | Motor Vehicles | Increases \$130,000 SGR for expenditures associated with the relocation of the Harvey Office of Motor Vehicle (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.   | \$0         | \$130,000   | 0    |
|                             |                             |                | <ul style="list-style-type: none"> <li>\$1,853 Office Chairs (17 @ \$109)</li> <li>\$3,120 Testing Chairs (48 @ \$65)</li> <li>\$4,794 Testing Desks (17 @ \$282)</li> <li>\$24,004 Computers (17 @ \$1,412)</li> <li>\$96,229 Annual Rent Increase at New Gretna Office</li> <li><b>\$130,000 Total</b></li> </ul>  |             |             |      |
| 08B - 420                   | DPSC Public Safety Services | Motor Vehicles | Non-recurs one-time funding to the Licensing Program within the Office of Motor Vehicles to provide organ donor awareness for the Legacy Donor Foundation.   | (\$100,000) | (\$100,000) | 0    |

| Sch.# | Dept. | Agency | Explanation | SGE | Total | I.O. |
|-------|-------|--------|-------------|-----|-------|------|
|-------|-------|--------|-------------|-----|-------|------|

**08C - DPSC Youth Services**  
**403 - Juvenile Justice**

|           |                     |                  |  |              |              |    |
|-----------|---------------------|------------------|--|--------------|--------------|----|
| 08C - 403 | DPSC Youth Services | Juvenile Justice | Increases funding 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 Jetson Center for Youth (JCY) is \$15,442,533 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 are as follows: | \$12,687,139 | \$12,687,139 | 77 |
|-----------|---------------------|------------------|--|--------------|--------------|----|

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

|           |                     |                  |  |             |             |   |
|-----------|---------------------|------------------|--|-------------|-------------|---|
| 08C - 403 | DPSC Youth Services | Juvenile Justice | Increases funding for overtime for unclassified positions at OJJ. The anticipated total overtime for classified and unclassified positions for FY 26, based on FY 24 actuals, is \$14.3 M SGF. The FY 25 EOB total for overtime only contemplates classified positions. The resulting difference is \$4.1 M, which is overtime for unclassified positions. | \$4,106,520 | \$4,106,520 | 0 |
|-----------|---------------------|------------------|--|-------------|-------------|---|

| Overtime          |                 |
|-------------------|-----------------|
| FY 26 Recommended | \$14.3 M        |
| FY 25 EOB         | \$10.2 M        |
|                   | <b>\$ 4.1 M</b> |

|                             |  |
|-----------------------------|--|
| Classified and Unclassified |  |
| Classified Only             |  |
| <b>Overtime Adjustment</b>  |  |



|              |              |               |                    |            |              |             |
|--------------|--------------|---------------|--------------------|------------|--------------|-------------|
| <b>Sch.#</b> | <b>Dept.</b> | <b>Agency</b> | <b>Explanation</b> | <b>SGE</b> | <b>Total</b> | <b>I.O.</b> |
|--------------|--------------|---------------|--------------------|------------|--------------|-------------|

|           |                     |                  |  |             |             |   |
|-----------|---------------------|------------------|--|-------------|-------------|---|
| 08C - 403 | DPSC Youth Services | Juvenile Justice | Increases funding 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 team will coach and develop Senior and mid-level leadership, with a focus on staff training and program implementation of the core model for secure care and the agency's behavior management system, building capacity, and data collection and reporting to improve operational outcomes. The project is expected to begin on 6/01/25 and end on 7/30/26. The associated funding will be used for contracted personal services and related travel costs, as follows: | \$1,021,580 | \$1,021,580 | 0 |
|-----------|---------------------|------------------|--|-------------|-------------|---|

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

| <b>Travel</b>                   | <b>Cost</b> | <b>Trips</b> | <b>Nights or Days/Year</b> | <b>Total</b> |                  |
|---------------------------------|-------------|--------------|----------------------------|--------------|------------------|
| 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                        | \$6,100      |                  |
| <b>Total Travel</b>             |             |              |                            |              | <b>\$267,330</b> |

Sub-Total (Project Team and Total) \$888,330

Administrative Fee (15%) \$133,250

**Project Total** \$1,021,580

|           |                     |                  |  |           |     |   |
|-----------|---------------------|------------------|--|-----------|-----|---|
| 08C - 403 | DPSC Youth Services | Juvenile Justice | Means of financing substitution exchanging \$810,000 IAT from the Department of Children and Family Services (DCFS) via Temporary Assistance for Needy Families (TANF) with an equal amount of SGF for the Community Reintegration Initiative, the Youth Mentor Program, and the Louisiana Multi-Agency Resource Center in Lafayette. These programs are an alternative to detention and are early intervention and prevention programs. OJJ was advised by the DCFS that TANF funds would not be available for this purpose in FY 27. | \$810,000 | \$0 | 0 |
|-----------|---------------------|------------------|--|-----------|-----|---|

| Sch. #   | Dept.  | Agency                                    | Explanation   | SGE | Total         | I. O. |
|--|--------|---|---|-----|---------------|-------|
| <b>09 - Health</b>                                     |        |   |   |     |               |       |
| <b>300 - Jefferson Parish Human Services Authority</b> |        |   |   |     |               |       |
| 09 - 300   | Health | Jefferson Parish Human Services Authority | Decreases \$2.3 M IAT from the LA Department of Health, Office of Behavioral Health (OBH) to Jefferson Parish Human Services Authority (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).  | \$0 | (\$2,306,623) | 0     |
|  |        |   | 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 is scheduled to take 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.  |     |               |       |
| <b>302 - Capital Area Human Services District</b>      |        |   |   |     |               |       |
| 09 - 302   | Health | Capital Area Human Services District      | 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 Capital Area Human Services District (CAHSD) due to the conclusion of the NFP Program on 6/30/25.   | \$0 | (\$1,023,173) | 0     |
|  |        |   | 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. |     |               |       |

| Sch.#   | Dept.  | Agency                             | Explanation   | SGE           | Total          | I.O. |
|---|--------|------------------------------------|---|---------------|----------------|------|
| <b>303 - Developmental Disabilities Council</b> |        |                                    |   |               |                |      |
| 09 - 303  | Health | Developmental Disabilities Council | Non-recurs \$500,000 carryforward 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. | (\$500,000)   | (\$500,000)    | 0    |
| <b>305 - Medical Vendor Administration</b>      |        |                                    |   |               |                |      |
| 09 - 305  | Health | Medical Vendor Administration      | Increases \$12.4 M Federal to receive federal match for positions that perform Medicaid related work at Office of Aging and Adult Services and Office for Citizens with Developmental Disabilities.   | \$0           | \$12,416,897   | 0    |
| 09 - 305  | Health | Medical Vendor Administration      | 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.   | (\$4,890,235) | (\$11,343,049) | 0    |
| 09 - 305  | Health | Medical Vendor Administration      | 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 their crisis through triage, referral, and dispatch of available and appropriate services.   | \$0           | \$2,791,800    | 0    |
| 09 - 305  | Health | Medical Vendor Administration      | Increases \$1.5 M Federal to receive a new grant from the Centers for Medicare and Medicaid Services for Transforming Maternal Health Model, which is designed to focus on improving maternal health care for individuals who enrolled in Medicaid and Louisiana Children's Health Insurance Program (LaCHIP).  | \$0           | \$1,500,000    | 0    |

| Sch.#  | Dept.  | Agency                  | Explanation   | SGE            | Total           | I.O. |
|--|--------|-------------------------|---|----------------|-----------------|------|
| 09 - 306   | Health | Medical Vendor Payments | <p><b>306 - Medical Vendor Payments</b></p> <p>Increases \$1.2 B (\$6.4 M IAT, \$228 M Statutory Dedications, \$1 B Federal, and reductions of \$21.4 M SGF and \$38.4 M SGR) in additional funding payments for the Managed Care Organization (MCO) Program for physical, specialized behavioral health. 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.</p> <p>FY 26 MCO adjustments</p> <p>\$606,014,875 Increase in total funding MCOs (utilization, trend, pharmacy)</p> <p>\$543,085,023 Increase in funding related to Hospital Directed Payments</p> <p><del>\$68,396,950</del> Increase in funding for Physician Directed Payments</p> <p>\$1,217,496,848 FY 26 MCO payment increase</p> | (\$21,414,659) | \$1,217,496,848 | 0    |
| <p><b>Notes:</b></p> <p>a) The FY 26 Medicaid budget includes an additional \$543.1 M in Hospital Directed payments to certain hospital providers. Current funding in FY 25 under this program totals approximately \$2.6 B. The increase in payments increases total Hospital Directed Payment funding to approximately \$3.1 B. Additional state matching revenues (\$116.4 M) 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.</p> <p>b) The FY 26 Medicaid budget includes an additional \$68.4 M in Physician Directed payments, increasing directed physician payments from approximately \$652 M in FY 25 to approximately \$720 M in FY 26. Preliminary information provided by LDH indicates intent to increase this program to approximately \$1.2 B, which will require an additional adjustment (including increased state match) to the governor's executive budget during the budget process. The Medicaid budget includes \$105,822,259 in additional local hospital assessment revenues (authorized under Act 432 of the 2024 legislative session). It is not clear which parishes and providers are included in the assessment, nor the tax methodology.</p> <p>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.</p> <p>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.</p> |        |                         |   |                |                 |      |

| Sch.#    | Dept.  | Agency                  | Explanation   | SGE          | Total         | I.O. |
|----------|--------|-------------------------|---|--------------|---------------|------|
| 09 - 306 | Health | Medical Vendor Payments | Increases physician reimbursement rates to physicians 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 the Louisiana Medical Assistance Trust Fund (\$7,106,000). The source of Federal funding is Title 19 federal matching funds. | \$22,309,811 | \$258,400,000 | 0    |
|          |        |                         | \$22,309,811 SGF  |              |               |      |
|          |        |                         | \$28,571,789 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 6 months of MCO premium tax revenue anticipated to be generated on additional MCO payments to physicians  |              |               |      |
|          |        |                         | \$200,518,400 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   |              |               |      |
|          |        |                         | <del>\$99,836,000</del> MCO Expansion   |              |               |      |
|          |        |                         | \$226,900,000   |              |               |      |

| Sch.#    | Dept.  | Agency                  | Explanation  | SGE          | Total         | I.O. |
|----------|--------|-------------------------|--|--------------|---------------|------|
| 09 - 306 | Health | Medical Vendor Payments | Increases \$105.4 M (\$32.1 M SGF, \$1.7 M Statutory Dedications, and \$71.5 M Federal) for the rebasing of Nursing Home (NH) rates (\$98,794,016), and Hospice Room and Board rates (\$6,580,266) for recipients who are in nursing homes. The source of Statutory Dedication 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:  | \$32,094,031 | \$105,374,282 | 0    |
|          |        |                         | Nursing Homes:   |              |               |      |
|          |        |                         | \$1,390,389,242 FY 26 Projected Nursing Home payments  |              |               |      |
|          |        |                         | <u>\$1,291,595,226</u> FY 25 EOB Nursing Home payments   |              |               |      |
|          |        |                         | <b>\$98,794,016</b> Adjustment for Nursing Homes   |              |               |      |
|          |        |                         | Hospice (Long-term care):  |              |               |      |
|          |        |                         | \$92,608,152 FY 26 Projected Expenditures  |              |               |      |
|          |        |                         | <u>\$86,027,886</u> FY 25 EOB  |              |               |      |
|          |        |                         | <b>\$6,580,266</b> Adjustment for Hospice  |              |               |      |
|          |        |                         | \$98,794,016   |              |               |      |
|          |        |                         | <b>\$105,374,282</b> FY 26 Total Adjustment  |              |               |      |
| 09 - 306 | Health | Medical Vendor Payments | Increases \$52.8 M (\$8.3 M SGR, \$45.3 M Federal, and 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. | \$0          | \$52,824,313  | 0    |
|          |        |                         | Managed Care Incentive Payments:   |              |               |      |
|          |        |                         | \$637,479,156 FY 25 EOB  |              |               |      |
|          |        |                         | <u>\$690,303,469</u> FY 26 Recommended MCIP Payments   |              |               |      |
|          |        |                         | <b>\$52,824,313</b> Adjustment   |              |               |      |

|              |          |              |        |               |                         |   |              |              |             |
|--------------|----------|--------------|--------|---------------|-------------------------|---|--------------|--------------|-------------|
| <b>Sch.#</b> | 09 - 306 | <b>Dept.</b> | Health | <b>Agency</b> | Medical Vendor Payments | <b>Explanation</b>  | <b>SGE</b>   | <b>Total</b> | <b>I.O.</b> |
|              |          |              |        |               |                         | Increases \$50.9 M funding (\$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. | \$16,340,750 | \$50,889,911 | 0           |

**FY 26 Medicare Part A**

| Months  | Enrollees | Premium  | Retro Disenrollment Adjustments | Cost                |
|---|-----------|----------|---------------------------------|---------------------|
| July 2025   | 11,853    | \$510.00 | -\$148,023                      | \$5,897,160         |
| August 2025   | 11,883    | \$510.00 | -\$148,023                      | \$5,912,273         |
| September 2025  | 11,913    | \$510.00 | -\$148,023                      | \$5,927,423         |
| October 2025  | 11,942    | \$510.00 | -\$148,023                      | \$5,942,612         |
| November 2025   | 11,972    | \$510.00 | -\$148,023                      | \$5,957,838         |
| December 2025   | 12,002    | \$510.00 | -\$148,023                      | \$5,973,103         |
| January 2026  | 12,032    | \$530.00 | -\$148,023                      | \$6,229,050         |
| February 2026   | 12,062    | \$530.00 | -\$148,023                      | \$6,244,993         |
| March 2026  | 12,092    | \$530.00 | -\$148,023                      | \$6,260,975         |
| April 2026  | 12,123    | \$530.00 | -\$148,023                      | \$6,276,998         |
| May 2026  | 12,153    | \$530.00 | -\$148,023                      | \$6,293,060         |
| June 2026   | 12,183    | \$530.00 | -\$148,023                      | \$6,309,163         |
| <b>FY 26 Total Projected Cost for Part A Premiums</b> |           |          |                                 | <b>\$73,224,649</b> |
| FY 25 Budget  |           |          |                                 | <u>\$69,499,079</u> |
| <b>Adjustment needed for FY 26</b>                    |           |          |                                 | <b>\$3,725,570</b>  |

**FY 26 Medicare Part B**

| Months  | Enrollees | Premium  | Retro Enrollment Adjustments | Cost                 |
|---|-----------|----------|------------------------------|----------------------|
| July 2025   | 240,712   | \$185.00 | -\$1,339,051                 | \$43,192,646         |
| August 2025   | 241,314   | \$185.00 | -\$1,339,051                 | \$43,303,975         |
| September 2025  | 241,917   | \$185.00 | -\$1,339,051                 | \$43,415,583         |
| October 2025  | 242,522   | \$185.00 | -\$1,339,051                 | \$43,527,469         |
| November 2025   | 243,128   | \$185.00 | -\$1,339,051                 | \$43,639,635         |
| December 2025   | 243,736   | \$185.00 | -\$1,339,051                 | \$43,752,082         |
| January 2026  | 244,345   | \$186.90 | -\$1,339,051                 | \$44,329,066         |
| February 2026   | 244,956   | \$186.90 | -\$1,339,051                 | \$44,443,236         |
| March 2026  | 245,568   | \$186.90 | -\$1,339,051                 | \$44,557,692         |
| April 2026  | 246,182   | \$186.90 | -\$1,339,051                 | \$44,672,434         |
| May 2026  | 246,798   | \$186.90 | -\$1,339,051                 | \$44,787,462         |
| June 2026   | 247,415   | \$186.90 | -\$1,339,051                 | \$44,902,779         |
| <b>FY 25 Total Projected Cost for Part B Premiums</b> |           |          |                              | <b>\$528,524,058</b> |
| FY 25 Budget  |           |          |                              | <u>\$481,359,717</u> |
| <b>Adjustment needed for FY 26</b>                    |           |          |                              | <b>\$47,164,341</b>  |

Sch.# Dept. Agency Explanation Total I.O.

Summary  
**ADJUSTMENT ABOVE EOB = \$50,889,911**  
 SGF \$16,340,750 32.11%  
 FED \$34,549,161 67.89%  
**\$50,889,911**

| Sch.#    | Dept.  | Agency                  | Explanation   | SGE | Total        | I.O.   | FY 25                             |       | Annualization (FY 26) |                    | Total Cost   |
|----------|--------|-------------------------|---|-----|--------------|--------|-----------------------------------|-------|-----------------------|--------------------|--------------|
|          |        |                         |   |     |              |        | Phase-in (FY25)<br>Date Certified | Slots | Months of Payments    | Months of Payments |              |
| 09 - 306 | Health | Medical Vendor Payments | Increases \$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. Statutory Dedications are revenues from the Community Options Waiver Fund. The source of federal funds is Title 19 federal financial participation. | \$0 | \$20,291,300 | 0      |                                   |       |                       |                    | \$0          |
|          |        |                         |   |     |              | Jul-24 | 0                                 | 11    |                       | 1                  | \$0          |
|          |        |                         |   |     |              | Aug-24 | 0                                 | 10    |                       | 2                  | \$0          |
|          |        |                         |   |     |              | Sep-24 | 0                                 | 9     |                       | 3                  | \$0          |
|          |        |                         |   |     |              | Oct-24 | 50                                | 8     | \$1,271,600           | 4                  | \$635,800    |
|          |        |                         |   |     |              | Nov-24 | 75                                | 7     | \$1,668,975           | 5                  | \$1,192,125  |
|          |        |                         |   |     |              | Dec-24 | 75                                | 6     | \$1,430,550           | 6                  | \$1,430,550  |
|          |        |                         |   |     |              | Jan-25 | 85                                | 5     | \$1,351,075           | 7                  | \$1,891,505  |
|          |        |                         |   |     |              | Feb-25 | 85                                | 4     | \$1,080,860           | 8                  | \$2,161,720  |
|          |        |                         |   |     |              | Mar-25 | 95                                | 3     | \$906,015             | 9                  | \$2,718,045  |
|          |        |                         |   |     |              | Apr-25 | 95                                | 2     | \$604,010             | 10                 | \$3,020,050  |
|          |        |                         |   |     |              | May-25 | 95                                | 1     | \$302,005             | 11                 | \$3,322,055  |
|          |        |                         |   |     |              | Jun-25 | 95                                | 0     | \$0                   | 12                 | \$3,624,060  |
|          |        |                         |   |     |              |        | 750                               |       | \$8,615,090           |                    | \$19,995,910 |

FY 26 Annualization  
 Increased Average Monthly Cost \$19,995,910  
**Total FY 26 Recommendation \$295,390**  
**\$20,291,300**  
 State Match - Stat Ded - Community Options Waiver Fund 32.11% \$6,515,536  
 FEDERAL 67.89% \$13,775,764  
**\$20,291,300**

09 - 306 Health Medical Vendor Payments  
 Increases \$20.1 M in funding (\$6.4 M SGF and \$13.7 M Federal) for a partial year of the new minimum staffing requirements mandated by CMS for long-term care facilities. LDH indicates CMS requires nursing facilities to have a registered nurse on duty 24/7 and provide at least 3.48 hours of nursing care per resident per day by 5/1/2026 for non-rural facilities, and by 5/10/2027 for rural facilities. The source of federal funding is Title 19 federal financial participation.

\$6,462,818 \$20,127,119 0

| Sch.#    | Dept.  | Agency                  | Explanation   | SGE          | Total        | I.O. |
|----------|--------|-------------------------|---|--------------|--------------|------|
| 09 - 306 | Health | Medical Vendor Payments | Increases funding for 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 the Centers for Medicare and Medicaid Services (CMS) monthly to cover the state's share of the cost to participate in the Medicare Prescription Drug Program (Medicare Part D) for dual eligibles (certain individuals enrolled in both Medicaid and Medicare). These individuals receive their drug benefits from Medicare. The adjustment is based on the projected number of enrollees over the course of FY 26.   | \$17,574,623 | \$17,574,623 | 0    |
| 09 - 306 | Health | Medical Vendor Payments | Increases \$8.3 M funding (\$784,741 SGF, \$229,578 Statutory Dedications out of the Medical Assistance Trust Fund, and \$7,333,985 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.<br><br>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:<br><br><ul style="list-style-type: none"> <li>- Case Management</li> <li>- Medication-assisted treatment (MAT) and counseling for substance abuse disorders</li> <li>- 30-day supply of prescription medications upon release</li> <li>- Mental health evaluation and counseling</li> <li>- Peer support services</li> <li>- Laboratory services</li> <li>- Durable Medical Equipment</li> </ul> | \$784,741    | \$8,348,304  | 0    |
| 09 - 306 | Health | Medical Vendor Payments | Delivery model:<br>Pre-release services may be delivered by both correctional facilities and community-based providers that are enrolled in Louisiana Medicaid.<br><br>Cost:<br>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 annually 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.   | (\$125,957)  | \$4,122,037  | 0    |
| 09 - 306 | Health | Medical Vendor Payments | Increases \$4.1 M (\$116,421 Statutory Dedications, \$4.1 M Federal, and a reduction of \$125,957 SGF) for the managed care Dental Benefit Program for dental services. It reflects 12 months of capitated PMPM payments and includes the following: 1) utilization/trend adjustment; 2) enrollment changes; and 3) premium tax changes. The source of Statutory Dedications are revenues from the Louisiana Medical Assistance Trust Fund. The source of federal funding is Title 19 federal financial participation.  |              |              |      |

| Sch.#                              | Dept.                     | Agency                  | Explanation   | SGF         | Total                     | I.O.                   |                 |                    |            |                                    |             |                  |                    |                       |                    |           |             |       |       |  |     |           |          |          |  |  |  |  |             |           |                    |           |             |   |
|------------------------------------|---------------------------|-------------------------|---|-------------|---------------------------|------------------------|-----------------|--------------------|------------|------------------------------------|-------------|------------------|--------------------|-----------------------|--------------------|-----------|-------------|-------|-------|--|-----|-----------|----------|----------|--|--|--|--|-------------|-----------|--------------------|-----------|-------------|---|
| 09 - 306                           | Health                    | Medical Vendor Payments | 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.<br><br>Projected RHC Base Expenditures<br><br><table border="0" style="margin-left: 20px;"> <tr> <td>FY 25</td> <td>\$8,077,591</td> </tr> <tr> <td>MEI Percentage</td> <td>4.60%</td> </tr> <tr> <td>RHC MEI adjustment</td> <td>\$371,569</td> </tr> <tr> <td>Projected RHC Expenditures (FY 26)</td> <td>\$8,449,160</td> </tr> <tr> <td><b>FY 25 EOB</b></td> <td><b>\$6,036,096</b></td> </tr> <tr> <td><b>Need for FY 26</b></td> <td><b>\$2,413,064</b></td> </tr> </table>   | FY 25       | \$8,077,591               | MEI Percentage         | 4.60%           | RHC MEI adjustment | \$371,569  | Projected RHC Expenditures (FY 26) | \$8,449,160 | <b>FY 25 EOB</b> | <b>\$6,036,096</b> | <b>Need for FY 26</b> | <b>\$2,413,064</b> | \$774,835 | \$2,413,064 | 0     |       |  |     |           |          |          |  |  |  |  |             |           |                    |           |             |   |
| FY 25                              | \$8,077,591               |                         |   |             |                           |                        |                 |                    |            |                                    |             |                  |                    |                       |                    |           |             |       |       |  |     |           |          |          |  |  |  |  |             |           |                    |           |             |   |
| MEI Percentage                     | 4.60%                     |                         |   |             |                           |                        |                 |                    |            |                                    |             |                  |                    |                       |                    |           |             |       |       |  |     |           |          |          |  |  |  |  |             |           |                    |           |             |   |
| RHC MEI adjustment                 | \$371,569                 |                         |   |             |                           |                        |                 |                    |            |                                    |             |                  |                    |                       |                    |           |             |       |       |  |     |           |          |          |  |  |  |  |             |           |                    |           |             |   |
| Projected RHC Expenditures (FY 26) | \$8,449,160               |                         |   |             |                           |                        |                 |                    |            |                                    |             |                  |                    |                       |                    |           |             |       |       |  |     |           |          |          |  |  |  |  |             |           |                    |           |             |   |
| <b>FY 25 EOB</b>                   | <b>\$6,036,096</b>        |                         |   |             |                           |                        |                 |                    |            |                                    |             |                  |                    |                       |                    |           |             |       |       |  |     |           |          |          |  |  |  |  |             |           |                    |           |             |   |
| <b>Need for FY 26</b>              | <b>\$2,413,064</b>        |                         |   |             |                           |                        |                 |                    |            |                                    |             |                  |                    |                       |                    |           |             |       |       |  |     |           |          |          |  |  |  |  |             |           |                    |           |             |   |
| 09 - 306                           | Health                    | Medical Vendor Payments | Increases 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.<br><br>Rural Hospital Inpatient Rates Inflationary Adjustment - Inpatient per diems fee for service<br><br><table border="0" style="margin-left: 20px;"> <tr> <td>Acute</td> <td>Average of Last 2 Rebases</td> <td>x</td> <td>EY 24 paid days</td> <td>Annual Amt</td> <td>60-day Lag</td> <td>(Rounded) EY 26 Impact</td> </tr> <tr> <td>Psych Unit</td> <td>\$257</td> <td></td> <td>7,500</td> <td>\$1,929,675</td> <td>\$317,206</td> <td>\$1,612,468</td> </tr> <tr> <td>Total</td> <td>\$122</td> <td></td> <td>850</td> <td>\$104,091</td> <td>\$17,110</td> <td>\$86,980</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>\$2,033,766</td> <td>\$334,318</td> <td><b>\$1,699,448</b></td> </tr> </table> | Acute       | Average of Last 2 Rebases | x                      | EY 24 paid days | Annual Amt         | 60-day Lag | (Rounded) EY 26 Impact             | Psych Unit  | \$257            |                    | 7,500                 | \$1,929,675        | \$317,206 | \$1,612,468 | Total | \$122 |  | 850 | \$104,091 | \$17,110 | \$86,980 |  |  |  |  | \$2,033,766 | \$334,318 | <b>\$1,699,448</b> | \$545,693 | \$1,699,448 | 0 |
| Acute                              | Average of Last 2 Rebases | x                       | EY 24 paid days   | Annual Amt  | 60-day Lag                | (Rounded) EY 26 Impact |                 |                    |            |                                    |             |                  |                    |                       |                    |           |             |       |       |  |     |           |          |          |  |  |  |  |             |           |                    |           |             |   |
| Psych Unit                         | \$257                     |                         | 7,500   | \$1,929,675 | \$317,206                 | \$1,612,468            |                 |                    |            |                                    |             |                  |                    |                       |                    |           |             |       |       |  |     |           |          |          |  |  |  |  |             |           |                    |           |             |   |
| Total                              | \$122                     |                         | 850   | \$104,091   | \$17,110                  | \$86,980               |                 |                    |            |                                    |             |                  |                    |                       |                    |           |             |       |       |  |     |           |          |          |  |  |  |  |             |           |                    |           |             |   |
|                                    |                           |                         |   | \$2,033,766 | \$334,318                 | <b>\$1,699,448</b>     |                 |                    |            |                                    |             |                  |                    |                       |                    |           |             |       |       |  |     |           |          |          |  |  |  |  |             |           |                    |           |             |   |
| 09 - 306                           | Health                    | Medical Vendor Payments | Increases \$1.3 M funding (\$431,776 SGF and \$912,904 Federal) in Public Providers due to the change in Title XIX payments to public providers projected for various agencies.<br><br><table border="0" style="margin-left: 20px;"> <tr> <td>\$545,693</td> <td>SGF</td> <td>32.11%</td> </tr> <tr> <td>\$1,153,755</td> <td>Federal</td> <td>67.89%</td> </tr> </table>   | \$545,693   | SGF                       | 32.11%                 | \$1,153,755     | Federal            | 67.89%     | \$431,776                          | \$1,344,680 | 0                |                    |                       |                    |           |             |       |       |  |     |           |          |          |  |  |  |  |             |           |                    |           |             |   |
| \$545,693                          | SGF                       | 32.11%                  |   |             |                           |                        |                 |                    |            |                                    |             |                  |                    |                       |                    |           |             |       |       |  |     |           |          |          |  |  |  |  |             |           |                    |           |             |   |
| \$1,153,755                        | Federal                   | 67.89%                  |   |             |                           |                        |                 |                    |            |                                    |             |                  |                    |                       |                    |           |             |       |       |  |     |           |          |          |  |  |  |  |             |           |                    |           |             |   |

| Sch.#                       | Dept.  | Agency                  | Explanation  | SGE           | Total       | I.O. |
|-----------------------------|--------|-------------------------|--|---------------|-------------|------|
| 09 - 306                    | Health | Medical Vendor Payments | 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.<br><br>\$741,780 FY 26 Annualized cost of 77 individuals enrolled in PACE in FY 25<br>\$494,520 FY 26 cost of 20 individuals enrolled in PACE beginning July 1, 2025 (11-month phase-in)<br>\$1,236,300 | \$396,976     | \$1,236,300 | 0    |
| <b>FY 26 Recommendation</b> |        |                         |  |               |             |      |
|                             |        |                         | SGF \$396,976 32.11%   |               |             |      |
|                             |        |                         | FED \$839,324 67.89%   |               |             |      |
|                             |        |                         | \$1,236,300  |               |             |      |
| 09 - 306                    | Health | Medical Vendor Payments | 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 funding is Title 19 federal financial participation.   | \$128,084     | \$436,253   | 0    |
| 09 - 306                    | Health | Medical Vendor Payments | Means of financing substitution exchanging SGF with an equal amount of Statutory Dedications out of the Louisiana Fund based on the most recent Revenue Estimating Conference (REC) forecast.  | (\$1,959,573) | \$0         | 0    |
| 09 - 306                    | Health | Medical Vendor Payments | Means of financing substitution exchanging SGF with an equal amount of IAT (\$128,1844), SGR (\$889,539), and Federal (\$2,517,246) due to a Federal Medical Assistance Percentage (FMAP) rate change.<br><br>For Title XIX, the FY 25 blended rate is 67.96%, and the FY 26 blended rate is 67.89%.<br>For UCC, the FY 25 FMAP rate is 68.06%, and the FY 26 rate is 67.83%.<br>For LaCHIP, the FY 25 blended rate is 77.57%, and the FY 26 blended rate is 77.52%.   | (\$3,534,969) | \$0         | 0    |
| 09 - 306                    | Health | Medical Vendor Payments | Means of financing substitution exchanging \$666,088 Statutory Dedications out of the Health Excellence Fund for a like amount of SGF based on the most recent Revenue Estimating Conference (REC) forecast.   | \$666,088     | \$0         | 0    |
| 09 - 306                    | Health | Medical Vendor Payments | Means of financing substitution exchanging \$28.5 M Statutory Dedications out of the Louisiana Medical Assistance Trust Fund for a like amount of SGF based on the most recent Revenue Estimating Conference (REC) forecast.   | \$28,520,053  | \$0         | 0    |

| Sch.#    | Dept.  | Agency              | Explanation   | SGE       | Total     | I.O. |
|----------|--------|---------------------|---|-----------|-----------|------|
| 09 - 307 | Health | Office of Secretary | Increases funding 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. | \$571,988 | \$571,988 | 4    |
|          |        |                     | <b>307 - Office of Secretary</b>  |           |           |      |

Sch.# Dept. Agency Explanation Total I.O.

309 - 309 Health South Central LA Human Services Authority 309 - South Central LA Human Services Authority \$0 \$500,000 0

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 9/27/2025. This is a five-year federal grant award totaling \$1.8 M for SCLHSA only. The grant period is from 9/30/2024 through 9/29/2028. 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 contract 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 \$61,580
- Total \$500,000**

| Sch.#    | Dept.  | Agency                                   | Explanation   | SGE         | Total       | I.O. |
|----------|--------|--|---|-------------|-------------|------|
| 09 - 310 | Health | Northeast Delta Human Services Authority | <b>310 - Northeast Delta Human Services Authority</b>   |             |             |      |
|          |        |  | 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 LA 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 has been set to 4/03/25. | \$1,176,056 | \$1,482,656 | 0    |

The original source of funding for the \$306,600 SGR came from eight (8) Medicaid payments from 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            |
| <b>Total Cost</b>                       | <b>\$1,482,656*</b> |

\*Totals do not compute due to rounding.

| Sch.# | Dept. | Agency | Explanation | SGE | Total | I.O. |
|-------|-------|--------|-------------|-----|-------|------|
|-------|-------|--------|-------------|-----|-------|------|

**320 - Aging & Adult Services**

|          |        |                        |  |     |             |   |
|----------|--------|------------------------|--|-----|-------------|---|
| 09 - 320 | Health | Aging & Adult Services | Increases \$3 M IAT from the Office of Community Development (OCD) for the Permanent Supportive Housing (PSH) initiative. This one-time increase in Interagency Transfer (IAT) authority allows the Office of Aging and Adult Services (OAAAS) to receive reimbursement for housing support services provided to disabled individuals at risk of institutionalization or homelessness. | \$0 | \$3,000,000 | 0 |
|----------|--------|------------------------|--|-----|-------------|---|

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 June 30, 2026, 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. 100% of this funding is allocated to housing support services and client assistance, with no portion designated for administrative costs.

|          |        |                        |   |     |             |   |
|----------|--------|------------------------|---|-----|-------------|---|
| 09 - 320 | Health | Aging & Adult Services | 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 increases sick bay beds capacity to 24 beds, which aligns with average daily usage in FY 25. | \$0 | \$1,297,125 | 0 |
|----------|--------|------------------------|---|-----|-------------|---|

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 \$1.29 M IAT increase covers staffing and operational costs required for an additional seven (7) sick bay beds:

|                    |                  |
|--------------------|------------------|
| \$ 843,130         | Salaries         |
| \$ 453,995         | Related Benefits |
| <b>\$1,297,125</b> | <b>Total</b>     |

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.

| Sch.#    | Dept.  | Agency                 | Explanation   | SGE       | Total     | I.O. |
|----------|--------|------------------------|---|-----------|-----------|------|
| 09 - 320 | Health | Aging & Adult Services | <p>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 includes one (1) Medical Certification Manager for Region 3 (Thibodaux). Additionally, it provides funding for three (3) Medical Certification Specialist (MCS) positions assigned to Region 2 (Baton Rouge), Region 4 (Lafayette), and Region 7 (Shreveport). The fifth position will serve as a Support Coordination Agency Trainer, covering Regions 6 (Alexandria), 7 (Shreveport), and 8 (Monroe).</p> <p>This increase includes:</p> <ul style="list-style-type: none"> <li>\$551,766 Salaries</li> <li>\$306,282 Related Benefits</li> <li>\$ 5,000 Travel,</li> <li>\$ <u>5,000</u> Operating Services</li> <li><b>\$868,048 Total</b></li> </ul> <p>These positions address increased workload in Home and Community-Based Services (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).</p> <p>This request is aligned with the implementation of the 2024 CMS Access Rule, which introduces additional compliance requirements starting in 2026. OAS seeks to ensure participants can live independently while maintaining quality standards across HCBS waiver services.</p> <p>Increases funding by \$367,017 SGF to expand psychiatric services at Villa Feliciana Medical Complex (VFMC) in response to a growing number of residents with behavioral and psychological diagnoses. Villa serves as a nursing home of last resort for individuals with complex medical and mental health needs that cannot be addressed in other facilities.</p> <p>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 PPM 49 guidelines.</p> <p>The additional psychiatric support is intended to address resident-on-resident conflicts that have arisen due to the changing needs of Villa's population. Discussions with the Louisiana Department of Health (LDH) have emphasized the need for psychiatric services as a preventative measure to manage behavioral issues, reduce conflicts, and improve overall resident care.</p> | \$434,024 | \$868,048 | 5    |
| 09 - 320 | Health | Aging & Adult Services | <p>Increases funding by \$367,017 SGF to expand psychiatric services at Villa Feliciana Medical Complex (VFMC) in response to a growing number of residents with behavioral and psychological diagnoses. Villa serves as a nursing home of last resort for individuals with complex medical and mental health needs that cannot be addressed in other facilities.</p> <p>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 PPM 49 guidelines.</p> <p>The additional psychiatric support is intended to address resident-on-resident conflicts that have arisen due to the changing needs of Villa's population. Discussions with the Louisiana Department of Health (LDH) have emphasized the need for psychiatric services as a preventative measure to manage behavioral issues, reduce conflicts, and improve overall resident care.</p>   | \$367,017 | \$367,017 | 0    |

| Sch.#    | Dept.  | Agency                 | Explanation  | SGF         | Total       | I.O. |
|----------|--------|------------------------|--|-------------|-------------|------|
| 09 - 320 | Health | Aging & Adult Services | Decreases funding as a result of a 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.  | (\$296,686) | (\$296,686) | (2)  |
| 09 - 320 | Health | Aging & Adult Services | Increases funding by \$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.  | \$145,321   | \$199,380   | 3    |
|          |        |                        | 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 Interagency Transfers (IAT) from Medicaid Vendor Administration (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 When Actually Employed (WAE) position to manage the anticipated increase in online reports and ensure timely case processing.  |             |             |      |
|          |        |                        | Additionally, OAS 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. |             |             |      |
| 09 - 320 | Health | Aging & Adult Services | Increases two (2) permanent 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.   | \$0         | \$0         | 2    |
|          |        |                        | 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.  |             |             |      |

| Sch.# | Dept. | Agency | Explanation | SGF | Total | I.O. |
|-------|-------|--------|-------------|-----|-------|------|
|-------|-------|--------|-------------|-----|-------|------|

|          |        |                        |  |               |     |   |
|----------|--------|------------------------|--|---------------|-----|---|
| 09 - 320 | Health | Aging & Adult Services | Means of financing substitution exchanging \$8.2 M SGF with an equal amount of Interagency Transfers (IAT) from Medical Vendor Administration (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. | (\$8,199,166) | \$0 | 0 |
|----------|--------|------------------------|--|---------------|-----|---|

|          |        |                        |  |             |     |   |
|----------|--------|------------------------|--|-------------|-----|---|
| 09 - 320 | Health | Aging & Adult Services | Means of financing substitution exchanging \$2.1 M IAT from Medical Vendor Administration (MVA) with an equal amount of SGF for operating services at Villa Feliciana Medical Complex (VFMC). This adjustment ensures stable funding for operations, as Villa's 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. | \$2,054,000 | \$0 | 0 |
|----------|--------|------------------------|--|-------------|-----|---|

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

6 current non-Medicaid-eligible residents, for whom Villa 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, Villa's fixed costs remain constant to maintain adequate staffing, food services, and medical care. This adjustment reflects a broader budget alignment within the Office of Aging and Adult Services (OAAS) to ensure appropriate funding sources for Medicaid and non-Medicaid residents.

| Sch.#                      | Dept.  | Agency        | Explanation  | SGE         | Total           | I.O. |
|----------------------------|--------|---------------|--|-------------|-----------------|------|
| <b>326 - Public Health</b> |        |               |  |             |                 |      |
| 09 - 326                   | Health | Public Health | Non-recurs \$150 M Federal to reduce excess budget authority tied to the Epidemiology Laboratory and Capacity (ELC) CARES COVID-19 Federal Grant. The federal grant remains active until FY 27. The agency anticipates utilizing the remaining \$35,780,494 from the grant for the remainder of the grant period. This reduction aligns budget authority with actual expected expenditures and does not impact existing services or operations.  | \$0         | (\$150,000,000) | 0    |
| 09 - 326                   | Health | Public Health | Increases \$3.6 M (\$1 M SGF, \$690,405 SGR, and \$1.9 M Federal) for Office of Technology Services (OTS) charges. This adjustment accounts for statewide IT service costs billed to the Office of Public Health (OPH).<br><br>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.<br><br>These costs reflect statewide IT service agreements and operational trends, ensuring continued access to essential technology infrastructure required for OPH functions. | \$1,017,439 | \$3,633,712     | 0    |

| Sch.#    | Dept.  | Agency        | Explanation   | SGE       | Total     | I.O. |
|----------|--------|---------------|---|-----------|-----------|------|
| 09 - 326 | Health | Public Health | Increases funding and adds 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 Office of Public Health (OPH) laboratory must process a significantly higher volume of water samples annually to meet these updated federal compliance standards. | \$782,242 | \$782,242 | 4    |

**The funding allocation is as follows:**

| Amount           | Category           | Description  |
|------------------|--------------------|--|
| \$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.   |
| \$342,242        | Personnel 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. |
| \$55,000         | Operating Services | Supports equipment installation and training, maintenance of lab instruments, and compliance with hazardous material handling and disposal requirements.   |
| <b>\$782,242</b> | <b>Total</b>       |  |

**The EPA's revised Lead and Copper Rule (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.

|          |        |               |   |             |             |   |
|----------|--------|---------------|---|-------------|-------------|---|
| 09 - 326 | Health | Public Health | Non-recurs funding for the Well-Ahead Tobacco Prevention and Control Program that removes 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. | (\$500,000) | (\$500,000) | 0 |
|----------|--------|---------------|---|-------------|-------------|---|

| Sch.#  | Dept.  | Agency        | Explanation  | SGE       | Total     | I.O. |
|--|--------|---------------|--|-----------|-----------|------|
| 09 - 326   | Health | Public Health | Increases funding 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.<br><br>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 SGE 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.<br><br>This funding is necessary for the full lease term and any future extensions. The recommended 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.  | \$100,000 | \$100,000 | 0    |
| 09 - 326   | Health | Public Health | 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.<br><br>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.<br><br>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.<br><br>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. | \$0       | \$0       | 5    |
| The breakdown of total compensation (salaries and related benefits) by position is as follows: |        |               |  |           |           |      |
| \$ 84,970 Program Monitor – DHH  |        |               |  |           |           |      |
| \$108,347 Program Monitor – DHH  |        |               |  |           |           |      |
| \$118,217 Registered Nurse Program Coordinator   |        |               |  |           |           |      |
| \$123,233 Registered Nurse Program Coordinator   |        |               |  |           |           |      |
| \$ 41,688 Administrative Coordinator   |        |               |  |           |           |      |

| Sch.#    | Dept.  | Agency            | Explanation   | SGE          | Total        | I.O. |
|----------|--------|-------------------|---|--------------|--------------|------|
| 09 - 326 | Health | Public Health     | Means of financing substitution exchanging \$207,500 SGF with an equal amount of Federal Funds 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.   | (\$207,500)  | \$0          | 0    |
|          |        |                   | The federal grants used for this substitution are recurring and include:<br>(\$165,000) Preventive Health Block Grant<br>(\$ 22,500) Childhood Lead Prevention & Surveillance Grant<br>(\$ 20,000) APPLE TREE Program Grant – Environmental Epidemiology<br>(\$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 - 326 | Health | Public Health     | Means of financing substitution exchanging \$2 M IAT from the Department of Children and Family Services (DCFS) with an equal amount of SGF to sustain the Nurse-Family Partnership (NFP) program.  | \$2,000,000  | \$0          | 0    |
|          |        |                   | This funding shift is necessary due to a reduction in DCFS funding for FY26, specifically affecting 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 federal TANF funds.  |              |              |      |
|          |        |                   | The SGF allocation will support Maternal, Infant, and Early Childhood Home Visiting (MIECHV) programs, which include the Nurse-Family Partnership. These programs provide critical home visitation services for at-risk mothers and young children, improving birth outcomes, early childhood development, and family well-being.   |              |              |      |
|          |        |                   | <b>330 - Behavioral Health</b>  |              |              |      |
| 09 - 330 | Health | Behavioral Health | Increases \$17.7 M in funding 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 | \$17,706,865 | 0    |
|          |        |                   | <b>\$17,706,865 Annualization of FY 25 Budget</b><br>\$31,656,450 Transfer from MVP<br>\$ 7,315,535 ELMHS/OBH EOB<br>\$56,678,850 Total FY 26 Recommended   |              |              |      |

Note: LFO is waiting for additional specific information on how OBH will allocate the \$56.7 M.

| Sch.#    | Dept.  | Agency            | Explanation   | SGF           | Total         | I.O. |
|----------|--------|-------------------|---|---------------|---------------|------|
| 09 - 330 | Health | Behavioral Health | 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.  | (\$1,976,459) | (\$4,086,268) | (41) |
| 09 - 330 | Health | Behavioral Health | Decreases funding by implementing a 28% reduction in contract nursing services at ELMHS pursuant to Executive Order JML 24-11.  | (\$2,607,418) | (\$2,607,418) | 0    |
| 09 - 330 | Health | Behavioral Health | Increases funding for the operation of a statewide crisis hub to support the LA Crisis Response System (LA-CRS) and remain in compliance with the Department of Justice (DOJ) and LA Department of Health (LDH) Serious Mental Illness (SMI) settlement agreement.<br><br>The Crisis Hub will provide access to local crisis response services in each of the ten LDH Human Services District regions of the state. The Crisis Hub Contractor is required to operate a 24/7 crisis call line; develop and maintain processes for triage, referral, and dispatch to connect eligible callers experiencing a behavioral health crisis to available and appropriate services in the community; and serve as the primary access point for the LA-CRS. | \$1,794,310   | \$1,794,310   | 0    |
| 09 - 330 | Health | Behavioral Health | Medicaid will provide the necessary Federal match to support the project.   | \$0           | (\$1,559,975) | 0    |
| 09 - 330 | Health | Behavioral Health | Decreases \$1.6 M Statutory Dedications out of the Facility Support Fund Number 2 based on the latest REC forecast.   |               |               |      |
| 09 - 330 | Health | Behavioral Health | Decreases funding 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.   | (\$1,300,000) | (\$1,300,000) | 0    |
| 09 - 330 | Health | Behavioral Health | Increases funding to support the use of Villa Feliciana Medical Complex (Villa) for ELMHS sick bay patients. The FY 26 IAT Agreement between ELMHS and Villa 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 Villa beds in its base, requiring funding for an additional seven beds.<br><br>\$3,060,694 FY 25 EOB<br><del>\$4,330,331</del> FY 26 Projected (\$494.33 daily rate X 24 beds X 365 days)<br><b>\$1,269,637</b> FY 26 Adjustment   | \$1,269,637   | \$1,269,637   | 0    |
| 09 - 330 | Health | Behavioral Health | Increases funding 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.  | \$1,000,000   | \$1,000,000   | 0    |
| 09 - 330 | Health | Behavioral Health | Increases \$700,244 Statutory Dedications out of the Compulsive and Problem Gaming Fund based on the latest REC forecast.   | \$0           | \$700,244     | 0    |

| Sch.#    | Dept.  | Agency            | Explanation  | SGE         | Total       | I.O. |
|----------|--------|-------------------|--|-------------|-------------|------|
| 09 - 330 | Health | Behavioral Health | Increases funding 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.  | \$496,934   | \$496,934   | 0    |
| 09 - 330 | Health | Behavioral Health | Increases \$190,000 Statutory Dedications out of the Behavioral Health and Wellness Fund based on the latest REC forecast.   | \$0         | \$190,000   | 0    |
| 09 - 330 | Health | Behavioral Health | Decreases \$102,641 Statutory Dedications out of the Tobacco Tax Health Care Fund based on the latest REC forecast.  | \$0         | (\$102,641) | 0    |
| 09 - 330 | Health | Behavioral Health | Means of financing substitution exchanging \$3 M IAT from the Department of Children and Family Services (DCFS) Temporary Assistance to Needy Families (TANF) 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.   | \$3,000,000 | \$0         | 0    |
| 09 - 340 | Health | OCDD              | 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.<br><br>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.<br><br>- 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.<br>- No utilization adjustment was made in FY 25, as a smaller increase was absorbed internally.<br>- This adjustment reallocates resources across expenditure categories to 92% SGF, 3% SGR, and 5% Statutory Dedications.<br><br>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. | \$1,808,509 | \$3,024,329 | 0    |

**340 - OCDD**

| Sch.# | Dept. | Agency | Explanation | SGE | Total | I.O. |
|-------|-------|--------|-------------|-----|-------|------|
|-------|-------|--------|-------------|-----|-------|------|

|          |        |      |  |     |             |   |
|----------|--------|------|--|-----|-------------|---|
| 09 - 340 | Health | OCDD | Increases \$2.3 M IAT from Medical Vendor Administration (MVA) to utilize American Rescue Plan Act (ARPA) funding for Home and Community-Based Services (HCBS) activities. This funding supports initiatives designed to enhance services for individuals with intellectual and developmental disabilities, including: | \$0 | \$2,300,000 | 0 |
|----------|--------|------|--|-----|-------------|---|

\$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.

| Sch.#    | Dept.  | Agency | Explanation  | SGE         | Total       | I.O. |
|----------|--------|--------|--|-------------|-------------|------|
| 09 - 340 | Health | OCDD   | Decreases funding pursuant to Executive Order JML 24-11, eliminating contracts for professional services and other charges that are set to end in FY 25. | (\$375,629) | (\$375,629) | 0    |

This reduction includes:

\$314,016 from the elimination of ten (9) 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.

| Sch.#    | Dept.  | Agency | Explanation   | SGE           | Total | I.O. |
|----------|--------|--------|---|---------------|-------|------|
| 09 - 340 | Health | OCDD   | <p>Converts three (3) existing job appointments to permanent T.O. positions with no additional funding impact. These positions are currently funded within existing resources and are set to expire in FY 26.</p> <p>The positions are as follows:<br/>           Program Manager - Children's Choice Waiver (expires 01/23/2026)<br/>           Program Monitor (MFP Transition Coordinator) - Money Follows the Person (expires 09/30/2025)<br/>           Program Monitor (MFP Transition Coordinator) - Money Follows the Person (expires 01/09/2026)</p> <p>The Program Manager position is currently funded 100% from SGF and is recommended for FY 26 at 50% SGF and 50% IAT - Medicaid administrative match funds. The two Program Monitor positions, which serve as MFP Transition Coordinators, are funded through 100% IAT from the federal Money Follows the Person (MFP) Demonstration Grant.</p> <p>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 MFP 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.</p> | \$0           | \$0   | 3    |
| 09 - 340 | Health | OCDD   | <p>Means of financing substitution exchanging \$4.2 M SGF with an equal amount of IAT from the Medical Vendor Administration (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.</p> <p>\$2,956,294 Salaries (covering 34 positions across administrative and program management roles)<br/> <del>\$1,261,037</del> Related Benefits (employer retirement contributions, health insurance, and Medicare taxes)<br/>           \$4,217,331 Total</p> <p>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.</p> <p>This substitution ensures cost efficiency by leveraging Medicaid matching funds, reducing reliance on SGF while maintaining essential services.</p>   | (\$4,217,331) | \$0   | 0    |

| Sch.#    | Dept.  | Agency  | Explanation  | SGE | Total     | I.O. |
|----------|--------|---|--|-----|-----------|------|
| 09 - 350 | Health | Office on Women's Health and Community Health | <b>350 - Office on Women's Health and Community Health</b> | \$0 | \$253,408 | 0    |

Increases \$253,408 IAT from the Medicaid Vendor Administration due to a federal grant - Transforming Maternal Health (TMaH) Model - awarded by the United States Department of Health and Human Services (DHHS), the Centers for Medicare and Medicaid Services (CMS) to the Office of Women's Health and Community Health (OWHCH) on 12/19/24. The grant period is from 1/01/2025 through 12/31/2034. 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 Louisiana Children's Health Insurance Program (LaCHIP). The model will support participating state Medicaid agencies (SMAs) 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, 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 monitor 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                   |          |                  | \$2,920          |
| <b>Total</b>               |          |                  | <b>\$253,408</b> |

| Sch.#    | Dept.                      | Agency                     | Explanation  | SGE            | Total          | I.O. |
|----------|----------------------------|----------------------------|--|----------------|----------------|------|
|          |                            |                            | <b>10 - Children &amp; Family Services</b>   |                |                |      |
|          |                            |                            | <b>360 - Children &amp; Family Services</b>  |                |                |      |
| 10 - 360 | Children & Family Services | Children & Family Services | 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 the SUN Bucks. 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. Recipients may use SUN Bucks benefits to purchase Supplemental Nutrition Assistance Program (SNAP) eligible food items at stores that accept EBT cards. The department projects to disburse the \$80 M in benefits to approximately 660,000 children within three (3) weeks of May 2025.   | \$2,479,750    | \$80,072,200   | 0    |
|          |                            |                            | 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. The department will first disburse approximately \$39 M to the 320,000 recipients that are eligible for SNAP benefits during week one (1). Next, DCFS will disburse another \$41 M to 340,000 recipients that are eligible for Medicaid, Family Independence Temporary Assistance Program (FITAP), Kinship Care Subsidy Program (KCSP), and the National School Lunch Program or School Breakfast Program (NSLP/SBP) during week two (2). During the third and final week of disbursement, the department will open an application for students who attend Community Eligible Provision (CEP) schools and were not automatically enrolled in SUN Bucks during the first or second phase to receive benefits in the next year. The department reports exact dates have not yet been finalized. |                |                |      |
| 10 - 360 | Children & Family Services | Children & Family Services | Decreases \$38.4 M (\$19.2 M SGF and \$19.2 M Federal) for the Office of Technology Services (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 (EY), and electronic filing services for court documents with GreenCourt. The original source of funding for these technology costs is allocated to multiple federal grants including the Temporary Assistance for Needy Families (TANF), CSE, CSE E&T, SNAP, and SNAP E&T through its approved Public Assistance Cost Allocation Plan.  | (\$19,205,594) | (\$38,411,189) | 0    |
|          |                            |                            | Contractors  |                |                |      |
|          |                            |                            | Deloitte   |                |                |      |
|          |                            |                            | Conduent   |                |                |      |
|          |                            |                            | Agilify, LLC.  |                |                |      |
|          |                            |                            | EY   |                |                |      |
|          |                            |                            | OTS  |                |                |      |
|          |                            |                            | Total  |                |                |      |
|          |                            |                            | Expenditures   |                |                |      |
|          |                            |                            | \$21,879,295   |                |                |      |
|          |                            |                            | \$3,951,757  |                |                |      |
|          |                            |                            | \$2,025,120  |                |                |      |
|          |                            |                            | \$749,000  |                |                |      |
|          |                            |                            | \$9,806,017  |                |                |      |
|          |                            |                            | <b>\$38,411,189</b>  |                |                |      |

| Sch.# | Dept. | Agency | Explanation | SGE | Total | I.O. |
|-------|-------|--------|-------------|-----|-------|------|
|-------|-------|--------|-------------|-----|-------|------|

|          |                            |                            |  |             |             |   |
|----------|----------------------------|----------------------------|--|-------------|-------------|---|
| 10 - 360 | Children & Family Services | Children & Family Services | Increases \$8.6 M (\$5.9 M SGE 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 the eligible 949 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. | \$5,904,113 | \$8,556,685 | 0 |
|----------|----------------------------|----------------------------|--|-------------|-------------|---|

|          |                            |                            |   |               |               |   |
|----------|----------------------------|----------------------------|---|---------------|---------------|---|
| 10 - 360 | Children & Family Services | Children & Family Services | Decreases \$4.4 M (\$2 M SGE 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. | (\$2,031,165) | (\$4,415,228) | 0 |
|----------|----------------------------|----------------------------|---|---------------|---------------|---|

|                  |                    |
|------------------|--------------------|
| 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 | \$657,664          |
| <b>Total</b>     | <b>\$4,415,228</b> |

|              |                            |                            |   |             |              |             |
|--------------|----------------------------|----------------------------|---|-------------|--------------|-------------|
| <b>Sch.#</b> | <b>Dept.</b>               | <b>Agency</b>              | <b>Explanation</b>  | <b>SGF</b>  | <b>Total</b> | <b>I.O.</b> |
| 10 - 360     | Children & Family Services | Children & Family Services | 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. | \$2,535,495 | \$3,649,140  | 0           |

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 federal registry 88 FR 66700.

DCFS will submit board payments of \$570 to 534 (239 IV-E eligible and 294 non-IV-E eligible) additional caregivers within 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          | <del>\$2,012,871</del> |
| <b>Total</b>      |                      |        |                | <b>\$3,649,140</b>     |

\*Totals do not compute due to rounding

|          |                            |                            |   |             |             |   |
|----------|----------------------------|----------------------------|---|-------------|-------------|---|
| 10 - 360 | Children & Family Services | Children & Family Services | Increases \$2.9 M SGF for the Division of Child Welfare to provide coverage for the Child Protection Services/Child Protective Investigations (CPS/CPI) program to replace TANF funding reduced from CPS. | \$2,946,254 | \$2,946,254 | 0 |
|----------|----------------------------|----------------------------|---|-------------|-------------|---|

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 homes 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.

| Sch.#    | Dept.                      | Agency   | Explanation  | SGE           | Total         | I.O. |
|----------|----------------------------|--|--|---------------|---------------|------|
| 10 - 360 | Children & Family Services | Children & Family Services   | Increases \$2.7 M (\$2.2 M SGF and \$488,951 Federal) to the Division of Child Welfare for seventy percent (70%) 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, Marksville, Jonesville, Vidalia, Minden, Winnsboro, and Bastrop. The original sources of funding are Title IV-B, Title IV-E, and SSBG.  | \$2,174,786   | \$2,711,414   | 0    |
|          |                            | Leases for Child Welfare Offices   |  |               |               |      |
|          |                            | Total Budget   |  |               |               |      |
|          |                            | FY 25 EOB  | \$5,247,814  |               |               |      |
|          |                            | FY 26 Recommended Adjustment   | \$7,959,228  |               |               |      |
|          |                            |  | <b>\$2,711,414</b>   |               |               |      |
| 10 - 360 | Children & Family Services | Children & Family Services   | Decreases \$2.3 M from the Division of Family Support provided for the LA Pregnancy and Baby Care Initiative (PBCI) as a result of the agency utilizing Temporary Assistance for Needy Families (TANF) funds for this initiative.  | (\$2,260,000) | (\$2,260,000) | 0    |
|          |                            | 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.   |  |               |               |      |
|          |                            | In Act 4 of 2024 RS (HB 1), DCFS budgeted \$4 M SGF to fund the program. The 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. As of 3/10/25, there is a Request for Proposal (RFP) that can take between 12-18 months before a vendor is selected and a contract is executed. If the awarded RFP is more than \$1.7 M, the department will request a means of finance substitution to use TANF funds to provide coverage. |  |               |               |      |
|          |                            | FY 25 EOB  | \$4,000,000  |               |               |      |
|          |                            | FY 26 Recommended Adjustment   | \$1,740,000  |               |               |      |
|          |                            |  | <b>(\$2,260,000)</b>   |               |               |      |
| 10 - 360 | Children & Family Services | Children & Family Services   | Decreases \$1 M Statutory Dedications out of the Continuum of Care Fund. Revised Statute 39:100.181 established 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 is directed to transfer any unexpended and unencumbered monies in the fund on 12/01/24 to the Louisiana Rescue Plan Fund. In accordance with the statute, the fund terminates on 12/31/26 during FY 27. | \$0           | (\$1,000,000) | 0    |

| Sch.#    | Dept.                      | Agency                     | Explanation  | SGF         | Total            | I.O. |
|----------|----------------------------|----------------------------|--|-------------|------------------|------|
| 10 - 360 | Children & Family Services | Children & Family Services | 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 Ullio Building is undergoing remediation. The original source of federal funds are Title IV-B, Title IV-E, and Social Security Block Grant (SSBG).   | \$376,958   | \$685,378        | 0    |
|          |                            |                            | The LA Office of State Buildings (OSB) reports the department is collaborating with Trapolin Peer to design the remediated Chris Ullio 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 Ullio 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.   |             |                  |      |
| 10 - 360 | Children & Family Services | Children & Family Services | 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 reported by the Office of Planning and Budget. The original source of funding are TANF, SNAP, Title IV-D, Title IV-E, DDS, SSBG, and CSE. | (\$254,593) | (\$546,098)      | (7)  |
|          |                            |                            | <b>Position(s) salaries including related benefits:</b>  |             |                  |      |
|          |                            |                            | <b>Management and Finance</b>  |             |                  |      |
|          |                            |                            | Auditor 3  |             | \$94,472         |      |
|          |                            |                            | <b>Child Welfare</b>   |             |                  |      |
|          |                            |                            | Admin Coordinator 4  |             | \$59,517         |      |
|          |                            |                            | <b>Family Support</b>  |             |                  |      |
|          |                            |                            | Admin Coordinator 3  |             | \$51,981         |      |
|          |                            |                            | Program Specialist Soc Sv  |             | \$83,482         |      |
|          |                            |                            | Fraud Investigator 1   |             | \$78,014         |      |
|          |                            |                            | Economic Stability Supervisor  |             | \$89,316         |      |
|          |                            |                            | Economic Stability Supervisor  |             | \$89,316         |      |
|          |                            |                            | <b>Total</b>   |             | <b>\$546,098</b> |      |

| Sch.#    | Dept.                      | Agency                     | Explanation  | SGE      | Total     | I.O. |
|----------|----------------------------|----------------------------|--|----------|-----------|------|
| 10 - 360 | Children & Family Services | Children & Family Services | 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%. | \$96,089 | \$300,841 | 0    |

DCFS reports the department conducted an average 628 adoptions within the past 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. The monthly adoption board rate is \$456, calculated at 80% of \$570, which is the monthly foster care board rate. Thus, the adoption board rate is \$5,470 a year per child. For the 55 children ineligible for Title IV-E, the total board rate is \$300,841. 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 over the course of the last three years and predicts the change in law will make nearly all children eligible for a subsidy.

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 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 AFC requirements and phased in the applicable children eligibility criteria. The phase-in period ended on 6/30/24.

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

|              |                            |                            |  |               |              |             |
|--------------|----------------------------|----------------------------|--|---------------|--------------|-------------|
| <b>Sch.#</b> | <b>Dept.</b>               | <b>Agency</b>              | <b>Explanation</b>   | <b>SGE</b>    | <b>Total</b> | <b>I.O.</b> |
| 10 - 360     | Children & Family Services | Children & Family Services | Increases \$193,220 (\$1.4 M SGF and \$1.6 M Federal) in the Division of Child Welfare to annualize the cost of operating forty (40) therapeutic foster care (TFC) beds and fourteen (14) short-term residential (STR) beds. The original source of funding is Title IV-E. | (\$1,360,045) | \$193,220    | 0           |

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  | \$1,460,000 |
| Total |             |          |      | \$5,193,220 |

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

| Sch.#                                    | Dept.                        | Agency              | Explanation  | SGE           | Total          | I.O. |
|--|------------------------------|---------------------|--|---------------|----------------|------|
| <b>11 - Energy and Natural Resources</b> |                              |                     |  |               |                |      |
| <b>431 - Office of Secretary</b>         |                              |                     |  |               |                |      |
| 11 - 431                                 | Energy and Natural Resources | Office of Secretary | 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 the updated project timeline.   | \$0           | (\$14,953,340) | 0    |
| 11 - 431                                 | Energy and Natural Resources | Office of Secretary | Decreases \$2 M IAT funding from the Office of Conservation for administrative support. This reduction is a result of the consolidation of the Office of Conservation into Office of the Secretary.  | \$0           | (\$2,000,000)  | 0    |
| 11 - 431                                 | Energy and Natural Resources | Office of Secretary | Decreases \$1.1 M 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. | (\$1,100,000) | (\$1,100,000)  | 0    |
| 11 - 431                                 | Energy and Natural Resources | Office of Secretary | Decreases \$600,000 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.  | (\$600,000)   | (\$600,000)    | 0    |
| 11 - 431                                 | Energy and Natural Resources | Office of Secretary | Transfers three (3) authorized positions from the Office of State Lands in the Division of Administration (DOA) to the Department of Energy and Natural Resources due to the reorganization in accordance with Executive Order JML 24-13.  | \$0           | \$292,053      | 3    |

| Sch.#    | Dept.   | Agency            | Explanation  | SGE | Total       | I.O. |
|----------|---------|-------------------|--|-----|-------------|------|
|          |         |                   | <b>12 - Revenue</b>  |     |             |      |
|          |         |                   | <b>440 - Office of Revenue</b>   |     |             |      |
| 12 - 440 | Revenue | Office of Revenue | 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 SGR (direct) to zero. | \$0 | \$1,073,850 | 0    |
| 12 - 440 | Revenue | Office of Revenue | 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 its vacancy lasting over 12 months. The position was created on 6/24/22 and was never filled.  | \$0 | (\$94,080)  | (1)  |

| Sch.#                              | Dept.                 | Agency                | Explanation   | SGE | Total         | I.O. |
|------------------------------------|-----------------------|-----------------------|---|-----|---------------|------|
| <b>13 - Environmental Quality</b>  |                       |                       |   |     |               |      |
| <b>856 - Environmental Quality</b> |                       |                       |   |     |               |      |
| 13 - 856                           | Environmental Quality | Environmental Quality | Decreases \$3.3 M SGR out of the Environmental Trust Dedicated Fund Account from the Volkswagen Clean Air Act Civil Settlement as all awards are anticipated to be expended by the end of 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 output lower emissions within state, local, and non-governmental entities.         | \$0 | (\$3,310,845) | 0    |
| 13 - 856                           | Environmental Quality | Environmental Quality | 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 the collected fees, often to assist municipalities in combating waste tire problems. The department is allowed to use up to 10% of collected fees to combat waste tire problems. In FY 24, \$13,317,210 was collected. As of 1/31/25, \$7.4 M in fees have been collected for FY 25. | \$0 | \$1,331,721   | 0    |
| 13 - 856                           | Environmental Quality | Environmental Quality | 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 will be \$2,055,871.   | \$0 | \$440,000     | 0    |

| Sch.#  | Dept.                | Agency                             | Explanation   | SGE         | Total                   | I.O. |
|--|----------------------|------------------------------------|---|-------------|-------------------------|------|
| <b>14 - Workforce Commission</b>                       |                      |                                    |   |             |                         |      |
| <b>474 - Workforce Support &amp; Training</b>          |                      |                                    |   |             |                         |      |
| 14 - 474   | Workforce Commission | Workforce Support & Training       | Non-recurs 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 cooperative endeavor agreements 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.   | (\$750,000) | (\$750,000)             | 0    |
| 14 - 474   | Workforce Commission | Workforce Support & Training       | Decreases \$391,627 (\$318,921 Federal and \$72,706 Statutory Dedications out of the Second Injury Board) and five (5) T.O. positions. All positions were vacant for a period exceeding one year.   | \$0         | (\$391,627)             | (5)  |
| <b>Second Injury Board:-(Statutory Dedications)</b>    |                      |                                    |   |             |                         |      |
|  |                      | <b>Position</b>                    | <b>Salary</b>   |             | <b>Related Benefits</b> |      |
|  |                      | Admin Coordinator 4                | \$43,706  |             | \$29,000                |      |
| <b>Office of Workforce Development(OWD):-(Federal)</b> |                      |                                    |   |             |                         |      |
|  |                      | <b>Position</b>                    | <b>Salary</b>   |             | <b>Related Benefits</b> |      |
|  |                      | 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                |      |
|  |                      | <b>Total</b>                       | <b>\$243,459</b>  |             | <b>\$148,168</b>        |      |
| 14 - 474   | Workforce Commission | Workforce Support & Training       | 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.   | \$0         | \$55,752                | 0    |
| 14 - 474   | Workforce Commission | Workforce Support & Training       | Means of financing substitution exchanging \$1.5 M IAT from the Department of Children and Family Services (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 Temporary Assistance for Need Family's (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. | \$1,500,000 | \$0                     | 0    |

| Sch. #                                | Dept.                | Agency               | Explanation   | SGE           | Total         | I. O. |
|---------------------------------------|----------------------|----------------------|---|---------------|---------------|-------|
| <b>16 - Wildlife &amp; Fisheries</b>  |                      |                      |   |               |               |       |
| <b>511 - Management &amp; Finance</b> |                      |                      |   |               |               |       |
| 16 - 511                              | Wildlife & Fisheries | Management & Finance | Decreases \$1 M Statutory Dedications out of the Louisiana Outdoors Forever Fund for the Louisiana Outdoors Forever Program. This funding originated from a one-time transfer of FY 24 SGF excess through Act 723 of the 2024 RS. The department did not use these funds in FY 25 and does not anticipate using them in the future.   | \$0           | (\$1,000,000) | 0     |
| 16 - 511                              | Wildlife & Fisheries | Management & Finance | 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 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.   | \$7,063,063   | \$0           | 0     |
| <b>512 - Office of Secretary</b>      |                      |                      |   |               |               |       |
| 16 - 512                              | Wildlife & Fisheries | Office of Secretary  | 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.   | \$0           | \$516,847     | 0     |
| 16 - 512                              | Wildlife & Fisheries | Office of Secretary  | 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.  | \$26,497,172  | \$0           | 0     |
| <b>513 - Office of Wildlife</b>       |                      |                      |   |               |               |       |
| 16 - 513                              | Wildlife & Fisheries | Office of Wildlife   | Decreases funding 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 <i>LDWF vs Tennessee Gas Pipeline</i> and <i>LDWF vs BP Oil Pipeline Co.</i> 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. | (\$1,500,000) | (\$1,500,000) | 0     |
| 16 - 513                              | Wildlife & Fisheries | Office of Wildlife   | 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.  | \$0           | (\$625,448)   | 0     |
| 16 - 513                              | Wildlife & Fisheries | Office of Wildlife   | 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.  | \$0           | \$500,000     | 0     |

| Sch.#                            | Dept.                | Agency              | Explanation  | SGE | Total          | I.O. |
|----------------------------------|----------------------|---------------------|--|-----|----------------|------|
| <b>514 - Office of Fisheries</b> |                      |                     |  |     |                |      |
| 16 - 514                         | Wildlife & Fisheries | Office of Fisheries | Non-recurs \$28.9 M Federal due to completion of the National Oceanic Atmospheric Administration (NOAA) Flood Disaster Grant in FY 25. NOAA funds were granted as part of the 2019 Flood Disaster Spending Plan. These funds specifically aimed to create marshland, restore habitats, reinforce shorelines, and restore the effects of oil spills. These funds are anticipated to be expended in FY 25 and will not be needed in FY 26.   | \$0 | (\$28,923,656) | 0    |
| 16 - 514                         | Wildlife & Fisheries | Office of Fisheries | 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) that is anticipated to be completed in FY 25. 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 to benefit both the oyster resource and the oyster industry.                               | \$0 | (\$2,160,866)  | 0    |
| 16 - 514                         | Wildlife & Fisheries | Office of Fisheries | 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.  | \$0 | \$500,000      | 0    |
| 16 - 514                         | Wildlife & Fisheries | Office of Fisheries | 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.  | \$0 | (\$500,000)    | 0    |
| 16 - 514                         | Wildlife & Fisheries | Office of Fisheries | 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. | \$0 | \$400,641      | 0    |
| 16 - 514                         | Wildlife & Fisheries | Office of Fisheries | 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.   | \$0 | \$0            | 0    |

| Sch.#   | Dept.         | Agency                       | Explanation   | SGE         | Total         | I.O. |
|---|---------------|------------------------------|---|-------------|---------------|------|
| <b>17 - Civil Service</b>                     |               |                              |   |             |               |      |
| <b>561 - Municipal Fire &amp; Police C.S.</b> |               |                              |   |             |               |      |
| 17 - 561                                      | Civil Service | Municipal Fire & Police C.S. | 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:  | \$0         | (\$1,476,600) | 0    |
|   |               |                              | \$170,000 for one year of support for the new system, with plans to non-recure this funding in FY 27.<br>\$150,000 for annual software licensing costs.   |             |               |      |
| <b>565 - Board of Tax Appeals</b>             |               |                              |   |             |               |      |
| 17 - 565                                      | Civil Service | Board of Tax Appeals         | Increases \$388,008 IAT 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. Compensation (\$144,000) and travel (\$25,000) is increased for board members and Ad Hoc judges for one additional hearing day per 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. | \$0         | \$388,008     | 2    |
| 17 - 565                                      | Civil Service | Board of Tax Appeals         | Means of financing substitution exchanging \$647,331 SGR with an equal amount of IAT from the Department of Revenue (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 SGR (direct) to zero.  | (\$647,331) | \$0           | 0    |

| Sch.#        | Dept.                 | Agency  | Explanation   | SGE         | Total     | I.O.      |           |               |                    |            |               |                          |          |               |   |           |               |  |              |                       |                    |                  |                 |  |              |               |   |              |                       |  |                |                |   |
|--------------|-----------------------|---|---|-------------|-----------|-----------|-----------|---------------|--------------------|------------|---------------|--------------------------|----------|---------------|---|-----------|---------------|--|--------------|-----------------------|--------------------|------------------|-----------------|--|--------------|---------------|---|--------------|-----------------------|--|----------------|----------------|---|
| 19A - 600    | Higher Education      | LSU System  | <p><b>19A - Higher Education</b></p> <p><b>600 - LSU System</b></p> <p>Increases \$61.5 M SGR due to institutions enrollment changes, fee adjustments, and revenue increases associated with the Differential Tuition model under Act 790 of 2024 RS.</p> <table border="1"> <thead> <tr> <th>Institution</th> <th>FY 25 EOB</th> <th>FY 26 Rec</th> <th>Change</th> </tr> </thead> <tbody> <tr> <td>LSU-BR</td> <td>\$582.3 M</td> <td>\$635.4 M</td> <td>\$53.1 M</td> </tr> <tr> <td>HSCS</td> <td>\$25.8 M</td> <td>\$27.1 M</td> <td>\$1.3 M</td> </tr> <tr> <td>HSCNO</td> <td>\$67.9 M</td> <td>\$75.0 M</td> <td>\$7.1 M</td> </tr> <tr> <td><b>Total</b></td> <td><b>\$676 M</b></td> <td><b>\$737.5 M</b></td> <td><b>\$61.5 M</b></td> </tr> </tbody> </table>   | Institution | FY 25 EOB | FY 26 Rec | Change    | LSU-BR        | \$582.3 M          | \$635.4 M  | \$53.1 M      | HSCS                     | \$25.8 M | \$27.1 M      | \$1.3 M   | HSCNO     | \$67.9 M      | \$75.0 M   | \$7.1 M      | <b>Total</b>          | <b>\$676 M</b>     | <b>\$737.5 M</b> | <b>\$61.5 M</b> | \$0  | \$61,522,595 | 0             |   |              |                       |  |                |                |   |
| Institution  | FY 25 EOB             | FY 26 Rec   | Change  |             |           |           |           |               |                    |            |               |                          |          |               |   |           |               |  |              |                       |                    |                  |                 |  |              |               |   |              |                       |  |                |                |   |
| LSU-BR       | \$582.3 M             | \$635.4 M   | \$53.1 M  |             |           |           |           |               |                    |            |               |                          |          |               |   |           |               |  |              |                       |                    |                  |                 |  |              |               |   |              |                       |  |                |                |   |
| HSCS         | \$25.8 M              | \$27.1 M  | \$1.3 M   |             |           |           |           |               |                    |            |               |                          |          |               |   |           |               |  |              |                       |                    |                  |                 |  |              |               |   |              |                       |  |                |                |   |
| HSCNO        | \$67.9 M              | \$75.0 M  | \$7.1 M   |             |           |           |           |               |                    |            |               |                          |          |               |   |           |               |  |              |                       |                    |                  |                 |  |              |               |   |              |                       |  |                |                |   |
| <b>Total</b> | <b>\$676 M</b>        | <b>\$737.5 M</b>  | <b>\$61.5 M</b>   |             |           |           |           |               |                    |            |               |                          |          |               |   |           |               |  |              |                       |                    |                  |                 |  |              |               |   |              |                       |  |                |                |   |
| 19A - 600    | Higher Education      | LSU System  | <p>Non-recurs funding at LSU System institutions that was received outside of the higher education funding formula through line-item appropriations contained in Act 4 of the 2024 RS. Appropriations non-recurred include the following:</p> <table border="1"> <thead> <tr> <th>Campus</th> <th>Amount</th> <th>Purpose</th> </tr> </thead> <tbody> <tr> <td>Eunice</td> <td>(\$1,000,000)</td> <td>Personal services</td> </tr> <tr> <td>HSC-NO</td> <td>(\$4,000,000)</td> <td>Equipment</td> </tr> <tr> <td>HSC-S</td> <td>(\$4,000,000)</td> <td>Operating expenses at the Center for Medical Education</td> </tr> <tr> <td>Ag Center</td> <td>(\$4,000,000)</td> <td>Equipment for research stations</td> </tr> <tr> <td>PBRC</td> <td>(\$1,500,000)</td> <td>Operating expenses</td> </tr> <tr> <td>Board</td> <td>(\$6,000,000)</td> <td>Graduate assistantships distributed across system institutions</td> </tr> <tr> <td>Board</td> <td>(\$1,291,499)</td> <td>Supplementary mandated costs distributed across system institutions</td> </tr> <tr> <td><b>Total</b></td> <td><b>(\$21,791,499)</b></td> <td></td> </tr> </tbody> </table> | Campus      | Amount    | Purpose   | Eunice    | (\$1,000,000) | Personal services  | 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 system institutions | <b>Total</b> | <b>(\$21,791,499)</b> |  | (\$21,791,499) | (\$21,791,499) | 0 |
| Campus       | Amount                | Purpose   |   |             |           |           |           |               |                    |            |               |                          |          |               |   |           |               |  |              |                       |                    |                  |                 |  |              |               |   |              |                       |  |                |                |   |
| Eunice       | (\$1,000,000)         | Personal services   |   |             |           |           |           |               |                    |            |               |                          |          |               |   |           |               |  |              |                       |                    |                  |                 |  |              |               |   |              |                       |  |                |                |   |
| 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 system institutions |   |             |           |           |           |               |                    |            |               |                          |          |               |   |           |               |  |              |                       |                    |                  |                 |  |              |               |   |              |                       |  |                |                |   |
| <b>Total</b> | <b>(\$21,791,499)</b> |   |   |             |           |           |           |               |                    |            |               |                          |          |               |   |           |               |  |              |                       |                    |                  |                 |  |              |               |   |              |                       |  |                |                |   |
| 19A - 615    | Higher Education      | SU System   | <p><b>615 - SU System</b></p> <p>Non-recurs funding at Southern University System institutions that was received outside of the higher education funding formula through line-item appropriations contained in Act 4 of the 2024 RS. Appropriations non-recurred include the following:</p> <table border="1"> <thead> <tr> <th>Campus</th> <th>Amount</th> <th>Purpose</th> </tr> </thead> <tbody> <tr> <td>Ag Center</td> <td>(\$4,000,000)</td> <td>Operating expenses</td> </tr> <tr> <td>Law Center</td> <td>(\$3,000,000)</td> <td>Operational expenditures</td> </tr> <tr> <td>Board</td> <td>(\$3,000,000)</td> <td>Additional system funding distributed across institutions</td> </tr> <tr> <td>Board</td> <td>(\$223,141)</td> <td>Supplementary mandated costs distributed across institutions</td> </tr> <tr> <td><b>Total</b></td> <td><b>(\$10,223,141)</b></td> <td></td> </tr> </tbody> </table>   | 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 | <b>Total</b> | <b>(\$10,223,141)</b> |                    | (\$10,223,141)   | (\$10,223,141)  | 0  |              |               |   |              |                       |  |                |                |   |
| 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        |   |             |           |           |           |               |                    |            |               |                          |          |               |   |           |               |  |              |                       |                    |                  |                 |  |              |               |   |              |                       |  |                |                |   |
| <b>Total</b> | <b>(\$10,223,141)</b> |   |   |             |           |           |           |               |                    |            |               |                          |          |               |   |           |               |  |              |                       |                    |                  |                 |  |              |               |   |              |                       |  |                |                |   |

| Sch.#   | Dept.            | Agency           | Explanation  | SGE | Total          | I.O. |             |           |           |        |           |          |          |         |         |          |          |         |              |          |           |         |              |           |           |          |     |          |          |           |  |                  |                  |                 |
|---|------------------|------------------|--|-----|----------------|------|-------------|-----------|-----------|--------|-----------|----------|----------|---------|---------|----------|----------|---------|--------------|----------|-----------|---------|--------------|-----------|-----------|----------|-----|----------|----------|-----------|--|------------------|------------------|-----------------|
| 19A - 615   | Higher Education | SU System        | Non-recurs one-time Federal from the Southern Agricultural Research and Extension Center.<br><br>Note: The Southern Agricultural Research and Extension Center reports that it did not use the federal funds because they were seeking SGF increases instead. While the Center requested \$10M in annual recurring state funding, they were appropriated federal funds in the bill. Since federal funding requires a state match that wasn't established, the funds couldn't be utilized.  | \$0 | (\$10,000,000) | 0    |             |           |           |        |           |          |          |         |         |          |          |         |              |          |           |         |              |           |           |          |     |          |          |           |  |                  |                  |                 |
| 19A - 615   | Higher Education | SU System        | Non-recurs one-time Statutory Dedications out of the following funds:<br><br>(\$1 M) Criminal Justice and First Responder Fund for one-time crime prevention initiative in the City of Baton Rouge at Southern University–Agricultural and Mechanical College.<br><br>(\$3.7 M) Higher Education Campus Revitalization Fund for roof repairs, acquisitions, and major repairs at Southern University–Agricultural and Mechanical College.<br><br>(\$3 M) Higher Education Campus Revitalization Fund for one-time accreditation-related expenses at Southern University–New Orleans. The funds were used to maintain the university's accreditation status and prepare for their upcoming 5-year accreditation review in 2026. | \$0 | (\$7,700,000)  | 0    |             |           |           |        |           |          |          |         |         |          |          |         |              |          |           |         |              |           |           |          |     |          |          |           |  |                  |                  |                 |
| 19A - 615   | Higher Education | SU System        | 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 2024 RS.  | \$0 | (\$3,542,054)  | 0    |             |           |           |        |           |          |          |         |         |          |          |         |              |          |           |         |              |           |           |          |     |          |          |           |  |                  |                  |                 |
| <b>620 - UL System</b>  |                  |                  |  |     |                |      |             |           |           |        |           |          |          |         |         |          |          |         |              |          |           |         |              |           |           |          |     |          |          |           |  |                  |                  |                 |
| 19A - 620   | Higher Education | 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 2024 RS.   | \$0 | \$21,510,702   | 0    |             |           |           |        |           |          |          |         |         |          |          |         |              |          |           |         |              |           |           |          |     |          |          |           |  |                  |                  |                 |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Institution</th> <th style="text-align: right;">FY 25 EOB</th> <th style="text-align: right;">FY 26 Rec</th> <th style="text-align: right;">Change</th> </tr> </thead> <tbody> <tr> <td>Grambling</td> <td style="text-align: right;">\$36.5 M</td> <td style="text-align: right;">\$37.6 M</td> <td style="text-align: right;">\$1.1 M</td> </tr> <tr> <td>McNeese</td> <td style="text-align: right;">\$49.4 M</td> <td style="text-align: right;">\$54.4 M</td> <td style="text-align: right;">\$5.0 M</td> </tr> <tr> <td>Southeastern</td> <td style="text-align: right;">\$96.9 M</td> <td style="text-align: right;">\$105.4 M</td> <td style="text-align: right;">\$8.6 M</td> </tr> <tr> <td>UL-Lafayette</td> <td style="text-align: right;">\$136.9 M</td> <td style="text-align: right;">\$150.9 M</td> <td style="text-align: right;">\$14.0 M</td> </tr> <tr> <td>UNO</td> <td style="text-align: right;">\$72.2 M</td> <td style="text-align: right;">\$65.0 M</td> <td style="text-align: right;">(\$7.2 M)</td> </tr> <tr> <td></td> <td style="text-align: right;"><b>\$391.9 M</b></td> <td style="text-align: right;"><b>\$413.3 M</b></td> <td style="text-align: right;"><b>\$21.5 M</b></td> </tr> </tbody> </table> |                  |                  |  |     |                |      | Institution | FY 25 EOB | FY 26 Rec | Change | Grambling | \$36.5 M | \$37.6 M | \$1.1 M | McNeese | \$49.4 M | \$54.4 M | \$5.0 M | Southeastern | \$96.9 M | \$105.4 M | \$8.6 M | UL-Lafayette | \$136.9 M | \$150.9 M | \$14.0 M | UNO | \$72.2 M | \$65.0 M | (\$7.2 M) |  | <b>\$391.9 M</b> | <b>\$413.3 M</b> | <b>\$21.5 M</b> |
| Institution   | FY 25 EOB        | FY 26 Rec        | Change   |     |                |      |             |           |           |        |           |          |          |         |         |          |          |         |              |          |           |         |              |           |           |          |     |          |          |           |  |                  |                  |                 |
| Grambling   | \$36.5 M         | \$37.6 M         | \$1.1 M  |     |                |      |             |           |           |        |           |          |          |         |         |          |          |         |              |          |           |         |              |           |           |          |     |          |          |           |  |                  |                  |                 |
| McNeese   | \$49.4 M         | \$54.4 M         | \$5.0 M  |     |                |      |             |           |           |        |           |          |          |         |         |          |          |         |              |          |           |         |              |           |           |          |     |          |          |           |  |                  |                  |                 |
| Southeastern  | \$96.9 M         | \$105.4 M        | \$8.6 M  |     |                |      |             |           |           |        |           |          |          |         |         |          |          |         |              |          |           |         |              |           |           |          |     |          |          |           |  |                  |                  |                 |
| UL-Lafayette  | \$136.9 M        | \$150.9 M        | \$14.0 M   |     |                |      |             |           |           |        |           |          |          |         |         |          |          |         |              |          |           |         |              |           |           |          |     |          |          |           |  |                  |                  |                 |
| UNO   | \$72.2 M         | \$65.0 M         | (\$7.2 M)  |     |                |      |             |           |           |        |           |          |          |         |         |          |          |         |              |          |           |         |              |           |           |          |     |          |          |           |  |                  |                  |                 |
|   | <b>\$391.9 M</b> | <b>\$413.3 M</b> | <b>\$21.5 M</b>  |     |                |      |             |           |           |        |           |          |          |         |         |          |          |         |              |          |           |         |              |           |           |          |     |          |          |           |  |                  |                  |                 |

| Sch.#              | Dept.                | Agency  | Explanation  | SGE         | Total         | I.O.      |         |             |                    |          |               |                                      |                    |            |                         |        |               |                           |         |             |   |              |                      |  |                 |                 |              |     |             |   |
|--------------------|----------------------|---|--|-------------|---------------|-----------|---------|-------------|--------------------|----------|---------------|--------------------------------------|--------------------|------------|-------------------------|--------|---------------|---------------------------|---------|-------------|---|--------------|----------------------|--|-----------------|-----------------|--------------|-----|-------------|---|
| 19A - 620          | Higher Education     | UL System   | Non-recurs funding at University of Louisiana System institutions that was received outside of the higher education funding formula through line-item appropriations contained in Act 4 of the 2024 RS. Appropriations non-recurred include the following:<br><br><table border="1"> <thead> <tr> <th>Campus</th> <th>Amount</th> <th>Purpose</th> </tr> </thead> <tbody> <tr> <td>McNeese</td> <td>(\$250,000)</td> <td>Operating expenses</td> </tr> <tr> <td>Nichols</td> <td>(\$6,000,000)</td> <td>Accreditation and operating expenses</td> </tr> <tr> <td>Southeastern Board</td> <td>(\$20,000)</td> <td>Additional scholarships</td> </tr> <tr> <td>Board</td> <td>(\$1,225,000)</td> <td>Additional system funding</td> </tr> <tr> <td>Board</td> <td>(\$552,261)</td> <td>Supplementary mandated costs distributed across system institutions</td> </tr> <tr> <td><b>Total</b></td> <td><b>(\$8,047,261)</b></td> <td></td> </tr> </tbody> </table> | Campus      | Amount        | Purpose   | McNeese | (\$250,000) | Operating expenses | Nichols  | (\$6,000,000) | Accreditation and operating expenses | Southeastern Board | (\$20,000) | Additional scholarships | Board  | (\$1,225,000) | Additional system funding | Board   | (\$552,261) | Supplementary mandated costs distributed across system institutions | <b>Total</b> | <b>(\$8,047,261)</b> |  | (\$8,047,261)   | (\$8,047,261)   | 0            |     |             |   |
| Campus             | Amount               | Purpose   |  |             |               |           |         |             |                    |          |               |                                      |                    |            |                         |        |               |                           |         |             |   |              |                      |  |                 |                 |              |     |             |   |
| McNeese            | (\$250,000)          | Operating expenses  |  |             |               |           |         |             |                    |          |               |                                      |                    |            |                         |        |               |                           |         |             |   |              |                      |  |                 |                 |              |     |             |   |
| Nichols            | (\$6,000,000)        | Accreditation and operating expenses                                |  |             |               |           |         |             |                    |          |               |                                      |                    |            |                         |        |               |                           |         |             |   |              |                      |  |                 |                 |              |     |             |   |
| Southeastern Board | (\$20,000)           | Additional scholarships   |  |             |               |           |         |             |                    |          |               |                                      |                    |            |                         |        |               |                           |         |             |   |              |                      |  |                 |                 |              |     |             |   |
| Board              | (\$1,225,000)        | Additional system funding   |  |             |               |           |         |             |                    |          |               |                                      |                    |            |                         |        |               |                           |         |             |   |              |                      |  |                 |                 |              |     |             |   |
| Board              | (\$552,261)          | Supplementary mandated costs distributed across system institutions |  |             |               |           |         |             |                    |          |               |                                      |                    |            |                         |        |               |                           |         |             |   |              |                      |  |                 |                 |              |     |             |   |
| <b>Total</b>       | <b>(\$8,047,261)</b> |   |  |             |               |           |         |             |                    |          |               |                                      |                    |            |                         |        |               |                           |         |             |   |              |                      |  |                 |                 |              |     |             |   |
| 19A - 620          | Higher Education     | UL System   | Non-recurs Statutory Dedications out of the Louisiana Rescue Plan Fund:<br><br>(\$4 M) University of Louisiana at Monroe for the pharmacy school<br>(\$4 M) University of Louisiana Board of Supervisors to be disbursed equally across the remaining eight campuses   | \$0         | (\$8,000,000) | 0         |         |             |                    |          |               |                                      |                    |            |                         |        |               |                           |         |             |   |              |                      |  |                 |                 |              |     |             |   |
| 19A - 649          | Higher Education     | LCTCS System  | Increases \$3.97 M SGR due to institutions enrollment changes, fee adjustments, and revenue increases associated with the Differential Tuition model under Act 790 of 2024 RS.<br><br><b>649 - LCTCS System</b><br><br><table border="1"> <thead> <tr> <th>Institution</th> <th>FY 25 EOB</th> <th>FY 26 Rec</th> <th>Change</th> </tr> </thead> <tbody> <tr> <td>BRCC</td> <td>\$23.5 M</td> <td>\$26.5 M</td> <td>\$3.0 M</td> </tr> <tr> <td>Nunez</td> <td>\$6.2 M</td> <td>\$6.5 M</td> <td>\$0.3 M</td> </tr> <tr> <td>SOWELA</td> <td>\$11.0 M</td> <td>\$11.5 M</td> <td>\$0.5 M</td> </tr> <tr> <td>CLTCC</td> <td>\$3.8 M</td> <td>\$4.0 M</td> <td>\$0.2 M</td> </tr> <tr> <td></td> <td><b>\$44.5 M</b></td> <td><b>\$48.5 M</b></td> <td><b>\$4 M</b></td> </tr> </tbody> </table>  | Institution | FY 25 EOB     | FY 26 Rec | Change  | BRCC        | \$23.5 M           | \$26.5 M | \$3.0 M       | Nunez                                | \$6.2 M            | \$6.5 M    | \$0.3 M                 | SOWELA | \$11.0 M      | \$11.5 M                  | \$0.5 M | CLTCC       | \$3.8 M   | \$4.0 M      | \$0.2 M              |  | <b>\$44.5 M</b> | <b>\$48.5 M</b> | <b>\$4 M</b> | \$0 | \$3,977,024 | 0 |
| Institution        | FY 25 EOB            | FY 26 Rec   | Change   |             |               |           |         |             |                    |          |               |                                      |                    |            |                         |        |               |                           |         |             |   |              |                      |  |                 |                 |              |     |             |   |
| BRCC               | \$23.5 M             | \$26.5 M  | \$3.0 M  |             |               |           |         |             |                    |          |               |                                      |                    |            |                         |        |               |                           |         |             |   |              |                      |  |                 |                 |              |     |             |   |
| Nunez              | \$6.2 M              | \$6.5 M   | \$0.3 M  |             |               |           |         |             |                    |          |               |                                      |                    |            |                         |        |               |                           |         |             |   |              |                      |  |                 |                 |              |     |             |   |
| SOWELA             | \$11.0 M             | \$11.5 M  | \$0.5 M  |             |               |           |         |             |                    |          |               |                                      |                    |            |                         |        |               |                           |         |             |   |              |                      |  |                 |                 |              |     |             |   |
| CLTCC              | \$3.8 M              | \$4.0 M   | \$0.2 M  |             |               |           |         |             |                    |          |               |                                      |                    |            |                         |        |               |                           |         |             |   |              |                      |  |                 |                 |              |     |             |   |
|                    | <b>\$44.5 M</b>      | <b>\$48.5 M</b>   | <b>\$4 M</b>   |             |               |           |         |             |                    |          |               |                                      |                    |            |                         |        |               |                           |         |             |   |              |                      |  |                 |                 |              |     |             |   |

| Sch.#              | Dept.   | Agency           | Explanation  | SGF           | Total          | I.O.       |                               |             |                           |            |                         |            |                                  |            |                                   |           |                                  |            |                                   |           |   |            |                                    |            |   |            |  |            |   |                    |              |  |  |  |
|--------------------|---|------------------|--|---------------|----------------|------------|-------------------------------|-------------|---------------------------|------------|-------------------------|------------|----------------------------------|------------|-----------------------------------|-----------|----------------------------------|------------|-----------------------------------|-----------|---|------------|------------------------------------|------------|---|------------|--|------------|---|--------------------|--------------|--|--|--|
| 19A - 649          | Higher Education                                | LCTCS System     | Non-recurs funding at Louisiana Community and Technical Colleges System institutions that was received outside of the higher education funding formula through line-item appropriations contained in Act 4 of the 2024 RS. Appropriations non-recurred funding for supplementary mandated costs at the following campuses:   | (\$319,146)   | (\$319,146)    | 0          |                               |             |                           |            |                         |            |                                  |            |                                   |           |                                  |            |                                   |           |   |            |                                    |            |   |            |  |            |   |                    |              |  |  |  |
|                    |   |                  | <table border="0"> <tr> <td><b>Amount</b></td> <td><b>Campus</b></td> </tr> <tr> <td>(\$21,839)</td> <td>LCTCS Board of Supervisors</td> </tr> <tr> <td>(\$46,483)</td> <td>Delgado Community College</td> </tr> <tr> <td>(\$16,424)</td> <td>Nunez Community College</td> </tr> <tr> <td>(\$37,663)</td> <td>Bossier Parish Community College</td> </tr> <tr> <td>(\$35,961)</td> <td>South Louisiana Community College</td> </tr> <tr> <td>(\$5,723)</td> <td>River Parishes Community College</td> </tr> <tr> <td>(\$21,295)</td> <td>Louisiana Delta Community College</td> </tr> <tr> <td>(\$5,316)</td> <td>Northwest Louisiana Technical Community College</td> </tr> <tr> <td>(\$67,140)</td> <td>SOWELA Technical Community College</td> </tr> <tr> <td>(\$20,286)</td> <td>L.E. Fletcher Technical Community College</td> </tr> <tr> <td>(\$22,465)</td> <td>Northshore Technical Community College</td> </tr> <tr> <td>(\$18,551)</td> <td>Central Louisiana Technical Community College</td> </tr> <tr> <td><b>(\$319,146)</b></td> <td><b>Total</b></td> </tr> </table> | <b>Amount</b> | <b>Campus</b>  | (\$21,839) | LCTCS Board of Supervisors    | (\$46,483)  | Delgado Community College | (\$16,424) | Nunez Community College | (\$37,663) | Bossier Parish Community College | (\$35,961) | South Louisiana Community College | (\$5,723) | River Parishes Community College | (\$21,295) | Louisiana Delta Community College | (\$5,316) | Northwest Louisiana Technical Community College | (\$67,140) | SOWELA Technical Community College | (\$20,286) | L.E. Fletcher Technical Community College | (\$22,465) | Northshore Technical Community College | (\$18,551) | Central Louisiana Technical Community College | <b>(\$319,146)</b> | <b>Total</b> |  |  |  |
| <b>Amount</b>      | <b>Campus</b>                                   |                  |  |               |                |            |                               |             |                           |            |                         |            |                                  |            |                                   |           |                                  |            |                                   |           |   |            |                                    |            |   |            |  |            |   |                    |              |  |  |  |
| (\$21,839)         | LCTCS Board of Supervisors                      |                  |  |               |                |            |                               |             |                           |            |                         |            |                                  |            |                                   |           |                                  |            |                                   |           |   |            |                                    |            |   |            |  |            |   |                    |              |  |  |  |
| (\$46,483)         | Delgado Community College                       |                  |  |               |                |            |                               |             |                           |            |                         |            |                                  |            |                                   |           |                                  |            |                                   |           |   |            |                                    |            |   |            |  |            |   |                    |              |  |  |  |
| (\$16,424)         | Nunez Community College                         |                  |  |               |                |            |                               |             |                           |            |                         |            |                                  |            |                                   |           |                                  |            |                                   |           |   |            |                                    |            |   |            |  |            |   |                    |              |  |  |  |
| (\$37,663)         | Bossier Parish Community College                |                  |  |               |                |            |                               |             |                           |            |                         |            |                                  |            |                                   |           |                                  |            |                                   |           |   |            |                                    |            |   |            |  |            |   |                    |              |  |  |  |
| (\$35,961)         | South Louisiana Community College               |                  |  |               |                |            |                               |             |                           |            |                         |            |                                  |            |                                   |           |                                  |            |                                   |           |   |            |                                    |            |   |            |  |            |   |                    |              |  |  |  |
| (\$5,723)          | River Parishes Community College                |                  |  |               |                |            |                               |             |                           |            |                         |            |                                  |            |                                   |           |                                  |            |                                   |           |   |            |                                    |            |   |            |  |            |   |                    |              |  |  |  |
| (\$21,295)         | Louisiana Delta Community College               |                  |  |               |                |            |                               |             |                           |            |                         |            |                                  |            |                                   |           |                                  |            |                                   |           |   |            |                                    |            |   |            |  |            |   |                    |              |  |  |  |
| (\$5,316)          | Northwest Louisiana Technical Community College |                  |  |               |                |            |                               |             |                           |            |                         |            |                                  |            |                                   |           |                                  |            |                                   |           |   |            |                                    |            |   |            |  |            |   |                    |              |  |  |  |
| (\$67,140)         | SOWELA Technical Community College              |                  |  |               |                |            |                               |             |                           |            |                         |            |                                  |            |                                   |           |                                  |            |                                   |           |   |            |                                    |            |   |            |  |            |   |                    |              |  |  |  |
| (\$20,286)         | L.E. Fletcher Technical Community College       |                  |  |               |                |            |                               |             |                           |            |                         |            |                                  |            |                                   |           |                                  |            |                                   |           |   |            |                                    |            |   |            |  |            |   |                    |              |  |  |  |
| (\$22,465)         | Northshore Technical Community College          |                  |  |               |                |            |                               |             |                           |            |                         |            |                                  |            |                                   |           |                                  |            |                                   |           |   |            |                                    |            |   |            |  |            |   |                    |              |  |  |  |
| (\$18,551)         | Central Louisiana Technical Community College   |                  |  |               |                |            |                               |             |                           |            |                         |            |                                  |            |                                   |           |                                  |            |                                   |           |   |            |                                    |            |   |            |  |            |   |                    |              |  |  |  |
| <b>(\$319,146)</b> | <b>Total</b>                                    |                  |  |               |                |            |                               |             |                           |            |                         |            |                                  |            |                                   |           |                                  |            |                                   |           |   |            |                                    |            |   |            |  |            |   |                    |              |  |  |  |
| 19A - 671          | Higher Education                                | 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 remains fully funded in FY 26 at \$282.4 M.   | (\$4,428,100) | (\$14,691,905) | 0          |                               |             |                           |            |                         |            |                                  |            |                                   |           |                                  |            |                                   |           |   |            |                                    |            |   |            |  |            |   |                    |              |  |  |  |
|                    |   |                  | <table border="0"> <tr> <td>\$297.1 M</td> <td>FY 25 Budget</td> </tr> <tr> <td>\$282.4 M</td> <td>FY 26 Expenditure projections</td> </tr> <tr> <td>(\$ 14.7 M)</td> <td>Adjustment</td> </tr> </table>   | \$297.1 M     | FY 25 Budget   | \$282.4 M  | FY 26 Expenditure projections | (\$ 14.7 M) | Adjustment                |            |                         |            |                                  |            |                                   |           |                                  |            |                                   |           |   |            |                                    |            |   |            |  |            |   |                    |              |  |  |  |
| \$297.1 M          | FY 25 Budget                                    |                  |  |               |                |            |                               |             |                           |            |                         |            |                                  |            |                                   |           |                                  |            |                                   |           |   |            |                                    |            |   |            |  |            |   |                    |              |  |  |  |
| \$282.4 M          | FY 26 Expenditure projections                   |                  |  |               |                |            |                               |             |                           |            |                         |            |                                  |            |                                   |           |                                  |            |                                   |           |   |            |                                    |            |   |            |  |            |   |                    |              |  |  |  |
| (\$ 14.7 M)        | Adjustment                                      |                  |  |               |                |            |                               |             |                           |            |                         |            |                                  |            |                                   |           |                                  |            |                                   |           |   |            |                                    |            |   |            |  |            |   |                    |              |  |  |  |
| 19A - 671          | Higher Education                                | Board of Regents | Increases funding 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.  | \$2,300,000   | \$2,300,000    | 0          |                               |             |                           |            |                         |            |                                  |            |                                   |           |                                  |            |                                   |           |   |            |                                    |            |   |            |  |            |   |                    |              |  |  |  |

**671 - Board of Regents**

|              |                  |                  |   |            |              |             |
|--------------|------------------|------------------|---|------------|--------------|-------------|
| <b>Sch.#</b> | <b>Dept.</b>     | <b>Agency</b>    | <b>Explanation</b>  | <b>SGE</b> | <b>Total</b> | <b>I.O.</b> |
| 19A - 671    | Higher Education | Board of Regents | 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. | \$0        | \$1,306,929  | 0           |

The funds are allocated as follows:

| <b>Campus</b> | <b>FY 25 EOB</b>   | <b>Adjustment</b>  | <b>FY 26 Recommended</b> |
|---------------|--------------------|--------------------|--------------------------|
| Fletcher      | \$217,531          | \$117,580          | \$335,111                |
| Fran U        | \$158,780          | \$0                | \$158,780                |
| La Tech       | \$124,752          | \$124,052          | \$248,804                |
| LSUHSCS       | \$153,577          | \$0                | \$153,577                |
| LSUA          | \$237,950          | \$249,820          | \$487,770                |
| McNeese       | \$243,862          | \$244,136          | \$487,998                |
| NSU           | \$246,900          | \$246,800          | \$493,700                |
| Nunez         | \$212,380          | \$87,291           | \$299,671                |
| ULL           | \$249,215          | \$237,250          | \$486,465                |
| <b>TOTAL</b>  | <b>\$1,844,947</b> | <b>\$1,306,929</b> | <b>\$3,151,876</b>       |

|           |                  |                  |   |     |               |   |
|-----------|------------------|------------------|---|-----|---------------|---|
| 19A - 671 | Higher Education | Board of Regents | Non-recurs 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. | \$0 | (\$1,000,000) | 0 |
|-----------|------------------|------------------|---|-----|---------------|---|

Note: The estimated FY 26 remaining balance in the LA Postsecondary Inclusive Education Fund will be approximately \$630,000 (\$1.63 M beginning balance less \$1 M FY 25 appropriations out on the fund).

Sch.#      Dept.      Agency      Explanation      SGE      Total      I.O.

**19B - Special Schools & Comm.**  
**656 - Special School District**

19B - 656    Special Schools & Comm.    Special School District    Decreases funding 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 follows:

| Position                | Salary           | Related Benefits | Total                 |
|-------------------------|------------------|------------------|-----------------------|
| Director*               | \$98,831         | \$32,130         | \$130,961             |
| Psychologist            | \$85,030         | \$32,752         | \$117,782             |
| Specialist              | \$72,000         | \$29,761         | \$101,761             |
| Specialist              | \$72,000         | \$29,761         | \$101,761             |
| Mechanic 3              | \$61,298         | \$39,435         | \$100,733             |
| Counselor               | \$64,680         | \$28,080         | \$92,760              |
| Paraeducator            | \$59,531         | \$26,898         | \$86,429              |
| Instructor              | \$55,182         | \$25,900         | \$81,082              |
| Instructor              | \$53,112         | \$25,424         | \$78,536              |
| Instructor              | \$48,863         | \$24,449         | \$73,312              |
| Paraeducator            | \$46,592         | \$23,927         | \$70,519              |
| Specialist**            | \$42,799         | \$23,056         | \$65,855              |
| Residential Advisor 3   | \$35,672         | \$28,480         | \$64,152              |
| Residential Advisor 3   | \$35,672         | \$28,480         | \$64,152              |
| Residential Advisor 1** | \$31,158         | \$26,550         | \$57,708              |
| Residential Advisor 1   | \$31,158         | \$26,550         | \$57,708              |
| Paraeducator            | \$27,663         | \$19,581         | \$47,244              |
| Paraeducator            | \$23,495         | \$18,624         | \$42,119              |
| Paraeducator**          | \$22,923         | \$18,493         | \$41,416              |
|                         | <b>\$967,665</b> | <b>\$508,336</b> | <b>\$1,476,002***</b> |

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.

\*\*\*Totals do not compute due to rounding.

| Sch.#   | Dept.                   | Agency                                 | Explanation   | SGE       | Total     | I.O.           |          |          |         |               |         |                  |         |              |                  |  |  |  |
|---|-------------------------|--|---|-----------|-----------|----------------|----------|----------|---------|---------------|---------|------------------|---------|--------------|------------------|--|--|--|
| <b>657 - LA School for Math, Science &amp; the Arts</b> |                         |  |   |           |           |                |          |          |         |               |         |                  |         |              |                  |  |  |  |
| 19B - 657   | Special Schools & Comm. | LA School for Math, Science & the Arts | Increases funding 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 needed to cover the increased costs of gas and electricity utility services.   | \$128,610 | \$128,610 | 0              |          |          |         |               |         |                  |         |              |                  |  |  |  |
| 19B - 657   | Special Schools & Comm. | LA School for Math, Science & the Arts | Increases funding for employee compensation for duties beyond the job descriptions of certain faculty and staff positions. Currently, funding for adjunct instruction and compensation provided for work performed beyond the scope of an employee's job description is budgeted at \$89,000. Annual costs have been more than \$200,000 for the past several years. Previously, LSMSA has 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, and professional services over multiple years have eliminated the school's ability to identify such funds. | \$110,964 | \$110,964 | 0              |          |          |         |               |         |                  |         |              |                  |  |  |  |
| <b>658 - Thrive Academy</b>                             |                         |  |   |           |           |                |          |          |         |               |         |                  |         |              |                  |  |  |  |
| 19B - 658   | Special Schools & Comm. | Thrive Academy                         | Increases funding 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. In FY 25, rent for all facilities on campus is anticipated to total \$2.4 M (\$1 M residential and \$1.4 M academic). Costs in FY 26 are anticipated to total \$2.5 M (\$1.1 M residential and \$1.4 M academic).   | \$117,496 | \$117,496 | 0              |          |          |         |               |         |                  |         |              |                  |  |  |  |
| 19B - 658   | Special Schools & Comm. | Thrive Academy                         | Increases funding 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 SGE to fund the entire cost of the program, as follows:  | \$108,459 | \$108,459 | 0              |          |          |         |               |         |                  |         |              |                  |  |  |  |
|   |                         |  | <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Stipends</td> <td style="text-align: right;">\$61,404</td> </tr> <tr> <td>Transportation</td> <td style="text-align: right;">\$30,000</td> </tr> <tr> <td>Benefits</td> <td style="text-align: right;">\$9,555</td> </tr> <tr> <td>Food Services</td> <td style="text-align: right;">\$6,200</td> </tr> <tr> <td>Supplies / Other</td> <td style="text-align: right;">\$1,300</td> </tr> <tr> <td><b>Total</b></td> <td style="text-align: right;"><b>\$108,459</b></td> </tr> </table>  | Stipends  | \$61,404  | Transportation | \$30,000 | Benefits | \$9,555 | Food Services | \$6,200 | Supplies / Other | \$1,300 | <b>Total</b> | <b>\$108,459</b> |  |  |  |
| Stipends  | \$61,404                |  |   |           |           |                |          |          |         |               |         |                  |         |              |                  |  |  |  |
| Transportation  | \$30,000                |  |   |           |           |                |          |          |         |               |         |                  |         |              |                  |  |  |  |
| Benefits  | \$9,555                 |  |   |           |           |                |          |          |         |               |         |                  |         |              |                  |  |  |  |
| Food Services   | \$6,200                 |  |   |           |           |                |          |          |         |               |         |                  |         |              |                  |  |  |  |
| Supplies / Other  | \$1,300                 |  |   |           |           |                |          |          |         |               |         |                  |         |              |                  |  |  |  |
| <b>Total</b>  | <b>\$108,459</b>        |  |   |           |           |                |          |          |         |               |         |                  |         |              |                  |  |  |  |

| Sch.#     | Dept.                   | Agency         | Explanation  | SGE | Total | I.O. |
|-----------|-------------------------|----------------|--|-----|-------|------|
| 19B - 658 | Special Schools & Comm. | Thrive Academy | Converts five (5) non-T.O. FTE positions to five (5) authorized T.O. positions and shifts expenditures from Other Charges to Salaries, as follows: | \$0 | \$0   | 5    |

One (1) Procurement Specialist: This position ensures that all Thrive purchases and payments are made timely, accurately, and within the scope of state and Thrive rules, regulations, and policies.

One (1) Administrative Assistant: This position provides clerical services for Thrive's academic department, including enrollment processing, record keeping compliance, and inventory management.

One (1) Evening Dean of Students: The Evening Dean of Students position is consistent with education best practices and spends 100% of their time overseeing Thrive's Residential Program discipline processes by coordinating behavior interventions between the academic and residential life departments.

One (1) Residential Life Overnight Administrator: This position helps mitigate legal liability for the agency, provides support for staff members during overnight hours, and acts as the administrator in charge overnight.

One (1) Residential Life Staff Trainer: The agency's residential staffing model necessitates that the majority of the staff members who directly supervise students are part-time employees, many of them college students. Due to the nature of the part-time work, there is regular turnover with residential mentors, which causes the quality of student monitoring and engagement to vary greatly. To decrease the potential for liability and address the turnover and quality issues, this position trains, mentors, and advises part-time employees and provides additional supervision of students when necessary.

| Position                                 | Salary           | Other Compensation | 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           | \$50,000         | (\$50,000)         | \$0        |
| <b>Total</b>                             | <b>\$232,100</b> | <b>(\$232,100)</b> | <b>\$0</b> |

| Sch.#  | Dept.                   | Agency                              | Explanation  | SGE         | Total       | I.O. |
|--|-------------------------|-------------------------------------|--|-------------|-------------|------|
| <b>659 - Ecole Pointe-au-Chien</b>               |                         |                                     |  |             |             |      |
| 19B - 659  | Special Schools & Comm. | Ecole Pointe-au-Chien               | Decreases \$525,000 SGR in order to correctly align the 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 SGR 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. | \$0         | (\$525,000) | 0    |
|  |                         |                                     | FY 25 EOB \$700,000<br>FY 26 Recommended \$175,000<br><b>Adjustment (\$525,000)</b>  |             |             |      |
| 19B - 659  | Special Schools & Comm. | Ecole Pointe-au-Chien               | Increases funding 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:  | \$294,755   | \$294,755   | 3    |
|  |                         |                                     | Salaries (3 T.O at \$54,000 each) \$162,000<br>Related Benefits (30%) \$48,600<br>Subtotal \$210,600<br>Supplies \$84,155<br><b>Total \$294,755</b>  |             |             |      |
| <b>662 - LA Educational Television Authority</b> |                         |                                     |  |             |             |      |
| 19B - 662  | Special Schools & Comm. | LA Educational Television Authority | Non-recurs funding 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; however, it was not included in the executive budget recommendation.   | (\$250,000) | (\$250,000) | 0    |
| 19B - 662  | Special Schools & Comm. | LA Educational Television Authority | Non-recurs funding 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.  | (\$250,000) | (\$250,000) | 0    |
| 19B - 662  | Special Schools & Comm. | LA Educational Television Authority | Non-recurs funding for operating expenses for PBS television stations independent of LETA. These stations are WLAE and WYES, both located in the New Orleans market.   | (\$100,000) | (\$100,000) | 0    |

| Sch.#  | Dept.                   | Agency                                    | Explanation  | SGE        | Total              | I.O. |
|--|-------------------------|---|--|------------|--------------------|------|
| 19B - 662  | Special Schools & Comm. | LA Educational Television Authority       | Decreases funding 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. | (\$99,045) | (\$99,045)         | (1)  |
| <b>666 - Board of Elementary &amp; Secondary Education</b> |                         |   |  |            |                    |      |
| 19B - 666  | Special Schools & Comm. | Board of Elementary & Secondary Education | 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.   | \$0        | \$1,000,000        | 0    |
|  |                         |   | FY 26 Recommended  |            | \$21,500,000       |      |
|  |                         |   | FY 25 EOB  |            | \$20,500,000       |      |
|  |                         |   | <b>Adjustment</b>  |            | <b>\$1,000,000</b> |      |

| Sch.#   | Dept.     | Agency           | Explanation   | SGE         | Total          | I.O. |
|---|-----------|------------------|---|-------------|----------------|------|
| <b>19D - Education</b>  |           |                  |   |             |                |      |
| <b>678 - State Activities</b>   |           |                  |   |             |                |      |
| 19D - 678   | Education | State Activities | Non-recurs \$50.5 M Federal 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.   | \$0         | (\$50,525,404) | 0    |
| 19D - 678   | Education | State Activities | 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. | \$0         | (\$2,127,355)  | 0    |
| 19D - 678   | Education | State Activities | Increases funding for administrative costs of the LA GATOR Program. This adjustment includes 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). The increase also provides \$768,873 to allow for participation beyond existing SSEEP students in the new LA GATOR Program. Administrative costs include those charged per account for licensing fees, vendor fees, and transaction fees. The increase is recommended based on the expected participation of 11,400 (6,100 SSEEP transfers and 5,300 new students in FY 26.       | \$1,820,163 | \$1,820,163    | 0    |
| <p>Note: Total 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 \$3.4 M.</p> <p><b>LA GATOR Administrative Funding</b></p> <p>FY 25 EOB \$1.6 M<br/> Increase \$1.8 M<br/> <b>FY 26 Recommended \$3.4 M</b></p> |           |                  |   |             |                |      |

| Sch.#     | Dept.     | Agency                | Explanation  | SGE         | Total           | I.O. |
|-----------|-----------|-----------------------|--|-------------|-----------------|------|
| 19D - 678 | Education | State Activities      | <p>Non-recurs \$1.6 M Statutory Dedications out of the Reading Enrichment and Academic Deliverables Fund used to provide books and reading materials to students in accordance with Act 395 of the 2022 RS. Act 395 created the Reading Enrichment and Academic Deliverables (READ) Program to help support Louisiana students in grades Pre-K 4 through fifth who are not reading at grade level. Act 395 provides that each student participating in the program is eligible to receive a maximum of three books per quarter. The implementation of the provisions of Act 395 is contingent upon the legislature appropriating funding for its purpose. The FY 26 executive budget does not include an appropriation for this program.</p> <p>LDOE uses an established state contract with Scholastic for the purchase and distribution of READ program books. Based on the vendor agreement with Scholastic, shipments contain five books, a welcome letter, and family reading tips.</p>   | \$0         | (\$1,573,988)   | 0    |
| 19D - 678 | Education | State Activities      | <p>Non-recurs funding 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 by the legislature.</p>   | (\$630,000) | (\$630,000)     | 0    |
| 19D - 678 | Education | State Activities      | <p>Decreases funding 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 \$359,45.</p> <p>When the program was initiated in FY 24, expected utilization was estimated using 2018-2019 school breakfast and lunch reimbursement data, as it was the last full year of data collected prior to the pandemic. At the time, LDOE reported they had incomplete claims data from the 2022-2023 school year and were unable to derive accurate estimates and data from years during the pandemic due to out of the norm utilization of the program as special provisions were allowed during that time period. This recommended decrease reflects actual utilization during the 2022-2023 school year and is not expected to limit student participation in the program.</p> | (\$500,000) | (\$500,000)     | 0    |
| 19D - 681 | Education | Subgrantee Assistance | <p><b>681 - Subgrantee Assistance</b></p> <p>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.</p>   | \$0         | (\$830,500,883) | 0    |

| Sch.#              | Dept.           | Agency                          | Explanation   | SGE            | Total          | I.O.                            |                    |          |       |                   |        |       |              |                 |               |  |  |  |
|--------------------|-----------------|---------------------------------|---|----------------|----------------|---------------------------------|--------------------|----------|-------|-------------------|--------|-------|--------------|-----------------|---------------|--|--|--|
| 19D - 681          | Education       | Subgrantee Assistance           | Increases funding for LA GATOR Scholarship awards. This increase is twofold: Transfers \$43.5 M in funding from the existing SSEE program to the LA GATOR program. The students participating in SSEE 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 SSEE in 2024-25. The transferred funding will cover the award costs to the former SSEE 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 SSEE students is \$7,127. | \$93,513,899   | \$93,513,899   | 0                               |                    |          |       |                   |        |       |              |                 |               |  |  |  |
|                    |                 |                                 | An additional \$50 M SGE is recommended to support approximately 5,300 additional awards based on an average award amount of \$9,374. Total projected participation in the 2025-26 LA GATOR program, including former SSEE students plus projected new students, is 11,400 with a total cost of approximately \$93.5 M.   |                |                |                                 |                    |          |       |                   |        |       |              |                 |               |  |  |  |
|                    |                 |                                 | <table border="1"> <thead> <tr> <th></th> <th>Amount</th> <th>Estimated # of Students Covered</th> </tr> </thead> <tbody> <tr> <td>Transfer from SSEE</td> <td>\$43.5 M</td> <td>6,100</td> </tr> <tr> <td>New Appropriation</td> <td>\$50 M</td> <td>5,300</td> </tr> <tr> <td><b>Total</b></td> <td><b>\$93.5 M</b></td> <td><b>11,400</b></td> </tr> </tbody> </table>   |                | Amount         | Estimated # of Students Covered | Transfer from SSEE | \$43.5 M | 6,100 | New Appropriation | \$50 M | 5,300 | <b>Total</b> | <b>\$93.5 M</b> | <b>11,400</b> |  |  |  |
|                    | Amount          | Estimated # of Students Covered |   |                |                |                                 |                    |          |       |                   |        |       |              |                 |               |  |  |  |
| Transfer from SSEE | \$43.5 M        | 6,100                           |   |                |                |                                 |                    |          |       |                   |        |       |              |                 |               |  |  |  |
| New Appropriation  | \$50 M          | 5,300                           |   |                |                |                                 |                    |          |       |                   |        |       |              |                 |               |  |  |  |
| <b>Total</b>       | <b>\$93.5 M</b> | <b>11,400</b>                   |   |                |                |                                 |                    |          |       |                   |        |       |              |                 |               |  |  |  |
| 19D - 681          | Education       | Subgrantee Assistance           | Non-recurs funding due to the elimination of the Student Scholarships for Education Excellence Program (SSEE), a scholarship program in Louisiana that helped low-income students attend private schools. Act 1 of the 2024 RS terminates SSEE effective at the end of the 2024-25 school year. In the 2024-2025 academic year, an estimated 6,100 students are participating in SSEE. SSEE students will receive priority placement in the new LA GATOR program.   | (\$44,565,189) | (\$44,565,189) | 0                               |                    |          |       |                   |        |       |              |                 |               |  |  |  |

| Sch.#  | Dept.     | Agency                | Explanation   | SGE                | Total         | I.O. |
|--|-----------|-----------------------|---|--------------------|---------------|------|
| 19D - 681  | Education | Subgrantee Assistance | <p>Non-recurs \$1.4 M in 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.</p> <p>The current balance of the Athletic Trainer Development Fund is \$1.4 M. The executive budget recommendation results in \$0 in appropriations to the Athletic Trainer Professional Development Program in FY 26.</p>                            | \$0                | (\$1,425,500) | 0    |
| <b>Athletic Trainer Development Fund</b>                 |           |                       |   |                    |               |      |
|  |           |                       | Initial Fund Balance  | \$1,500,000        |               |      |
|  |           |                       | Expenditures  | \$74,500           |               |      |
|  |           |                       | Interest Earnings   | \$21,081           |               |      |
|  |           |                       | <b>Current Fund Balance</b>   | <b>\$1,446,581</b> |               |      |
| <b>Athletic Trainer Professional Development Program</b> |           |                       |   |                    |               |      |
|  |           |                       | FY 25 EOB   | \$1,425,500        |               |      |
|  |           |                       | FY 26 Adjustment  | (\$1,425,500)      |               |      |
|  |           |                       | <b>FY 26 Recommended</b>  | <b>\$0</b>         |               |      |
| 19D - 681  | Education | Subgrantee Assistance | <p>Increases \$991,479 Statutory Dedications out of the Early Childhood Education (ECE) Fund for a 1:1 match for Early Childhood Community Networks. The state is obligated to ensure funding is disseminated to reward comprehensive local needs assessment programs (CNLAs) who raise eligible funds. An existing incentive for CLNAs to raise local funds ultimately is the best step for long-term sustainability, as stimulus funds finish. The LDOE and State Legislature see twice as many children served for the investment, because of the match. Based on the most recent year of complete data, in FY 24, 56,918 children were served statewide. Shared responsibility for funding establishes a stronger partnership between CLNAs and the LDOE. The total FY 26 dedication out of the ECE Fund is \$32.4 M.</p> | \$0                | \$991,479     | 0    |
|  |           |                       | FY 26 Recommended   | \$32,442,190       |               |      |
|  |           |                       | FY 25 EOB   | \$31,450,711       |               |      |
|  |           |                       | <b>Adjustment</b>   | <b>\$991,479</b>   |               |      |
| 19D - 681  | Education | Subgrantee Assistance | <p>Non-recurs \$470,000 in Statutory Dedications from 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.</p>   | \$0                | (\$470,000)   | 0    |

| Sch.#     | Dept.     | Agency                           | Explanation  | SGF             | Total           | I.O. |
|-----------|-----------|----------------------------------|--|-----------------|-----------------|------|
| 19D - 681 | Education | Subgrantee Assistance            | Decreases funding 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. Recommended funding for this program in FY 26 is \$1 M.   | (\$300,000)     | (\$300,000)     | 0    |
| 19D - 681 | Education | Subgrantee Assistance            | Increases funding 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, agribusines, or agriscience course. Total recommended funding for this purpose in FY 26 is \$850,000.   | \$200,000       | \$200,000       | 0    |
|           |           |                                  | FY 26 Recommended \$850,000<br>FY 25 EOB \$650,000<br><b>Adjustment \$200,000</b>  |                 |                 |      |
| 19D - 681 | Education | Subgrantee Assistance            | Means of financing substitution exchanging \$8.4 M IAT from the Department of Children and Family Services (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. | \$8,396,491     | \$0             | 0    |
|           |           |                                  | Note: FY 26 recommended funding for the LA 4 Early Childhood Program remains the same as the FY 25 EOB at \$95.5 M.  |                 |                 |      |
|           |           |                                  | <b>LA 4 Program MOF</b>  |                 |                 |      |
|           |           |                                  | SGF \$84 M<br>IAT \$11.5 M<br><b>Total \$95.5 M</b>  |                 |                 |      |
| 19D - 682 | Education | Recovery School District (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.   | \$0             | (\$3,585,731)   | 0    |
|           |           |                                  | <b>682 - Recovery School District (RSD)</b>  |                 |                 |      |
| 19D - 695 | Education | Minimum Foundation Program (MFP) | Non-recurs \$199 M (\$161.2 M SGF and \$37.8 M Statutory Dedications out of the Overcollections Fund) appropriated in FY 25 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.  | (\$161,154,714) | (\$198,954,714) | 0    |
|           |           |                                  | <b>695 - Minimum Foundation Program (MFP)</b>  |                 |                 |      |

| Sch.#     | Dept.     | Agency                           | Explanation  | SGE         | Total | I.O. |
|-----------|-----------|----------------------------------|--|-------------|-------|------|
| 19D - 695 | Education | Minimum Foundation Program (MFP) | Means of financing substitution exchanging \$5.6 M Statutory Dedications out of the Lottery Proceeds Fund with an equal amount of SGF based on the most recent REC forecast. In FY 26 the total allocation from the fund to the MFP is \$185.4 M.                            | \$5,569,000 | \$0   | 0    |
| 19D - 695 | Education | Minimum Foundation Program (MFP) | Means of financing substitution exchanging \$3.4 M Statutory Dedications out of the Support Education in Louisiana First (SELF) Fund with an equal amount of SGF based on the most recent REC forecast. In FY 26 the total allocation from the fund to the MFP is \$108.4 M. | \$3,414,364 | \$0   | 0    |

| Sch.#  | Dept.              | Agency                                    | Explanation   | SGE           | Total         | I.O. |
|--|--------------------|---|---|---------------|---------------|------|
| <b>20 - Other Requirements</b>                         |                    |   |   |               |               |      |
| <b>451 - Local Housing of State Adult Offenders</b>    |                    |   |   |               |               |      |
| 20 - 451   | Other Requirements | Local Housing of State Adult Offenders    | Decreases per diem funding for 500 inmates who will be transferred from local housing facilities back to the Louisiana Correctional Institute for Women (LCIW). Construction of the LCIW facility is currently in its final stages. Once completed, local housing facilities will gradually transfer inmates to the LCIW facility. Corrections Services anticipates that 500 inmates will be transferred by November 2025. This adjustment represents a gradual reduction of spending for inmates housed in local facilities between July 2025 and October 2025, with all 500 inmates anticipated to be transferred to LCIW by November 2025. | (\$4,006,332) | (\$4,006,332) | 0    |
| 20 - 451   | Other Requirements | Local Housing of State Adult Offenders    | Decreases funding for re-entry programs due to the scheduled closure of three re-entry centers in Madison Parish, Franklin Parish, and St. Tammany Parish. The Franklin Parish Re-entry Center closed on 3/01/24, while the St. Tammany Parish Re-entry Center closed on 7/01/24. The closure of the Madison Parish Re-entry Center is to be determined. The annual budget for each of these three re-entry centers is \$600,000. Five re-entry centers will remain open following these closures.  | (\$1,800,000) | (\$1,800,000) | 0    |
| <b>FY 26 Re-Entry Center Budget Reduction</b>          |                    |   |   |               |               |      |
|  |                    |   | Number of Re-Entry Centers Scheduled for Closure  | 3             |               |      |
|  |                    |   | Annual Budget per Re-Entry Center   | (\$600,000)   |               |      |
|  |                    |   | <b>Total Reduction</b>  | (\$1,800,000) |               |      |
| <b>452 - Local Housing of State Juvenile Offenders</b> |                    |   |   |               |               |      |
| 20 - 452   | Other Requirements | Local Housing of State Juvenile Offenders | Increases funding for per diem rates for local detention centers. The total recommended funding for per diem rates for FY 26 will be \$4.1 M. The FY 26 recommendation is based on FY 24 actuals along with an inflation adjustment, as follows:  | \$1,310,177   | \$1,310,177   | 0    |
|  |                    |   | <b>FY 24 Actuals</b>  | \$4,002,615   |               |      |
|  |                    |   | <b>FY 25 EOB</b>  | (\$2,759,061) |               |      |
|  |                    |   |   | \$1,243,554   |               |      |
|  |                    |   | <b>Inflation Adjustment</b>   | \$66,623      |               |      |
|  |                    |   |   | \$1,310,177   |               |      |
| <b>901 - State Sales Tax Dedications</b>               |                    |   |   |               |               |      |
| 20 - 901   | Other Requirements | State Sales Tax Dedications               | 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 12/19/2024. This increase brings the total FY 26 recommended appropriation out of the fund to \$12.6 M.   | \$0           | \$1,435,069   | 0    |

| Sch.#   | Dept.                         | Agency                                | Explanation  | SGE | Total         | I.O. |  |                       |  |                      |  |                               |
|---|-------------------------------|---------------------------------------|--|-----|---------------|------|--|-----------------------|--|----------------------|--|-------------------------------|
| 20 - 901  | Other Requirements            | State Sales Tax Dedications           | Non-recurs \$1.1 M Statutory Dedications that were line-item appropriations from the following statutorily dedicated funds:<br><br>\$790,000 - Shreveport Riverfront and Convention Center and Independence Stadium Fund<br>\$300,000 - St. Mary Parish Visitor Enterprise Fund  | \$0 | (\$1,090,000) | 0    |  |                       |  |                      |  |                               |
| 20 - 901  | Other Requirements            | State Sales Tax Dedications           | Increases \$138,998 Statutory Dedications out of the Ouachita Parish Visitor Enterprise Fund based on the latest Revenue Estimating Conference (REC) forecast on 12/19/2024. This increase brings the total FY 26 recommended appropriation out of the fund to \$1.9 M.  | \$0 | \$138,998     | 0    |  |                       |  |                      |  |                               |
| <b>924 - Video Draw Poker - Local Gov't Aid</b>   |                               |                                       |  |     |               |      |  |                       |  |                      |  |                               |
| 20 - 924  | Other Requirements            | Video Draw Poker - Local Gov't Aid    | Increases \$4 M 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 any 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 recommended appropriation out of the fund to \$57.6 M. | \$0 | \$4,033,045   | 0    |  |                       |  |                      |  |                               |
| <b>926 - Sports Wagering Local Allocation Fund</b>  |                               |                                       |  |     |               |      |  |                       |  |                      |  |                               |
| 20 - 926  | Other Requirements            | Sports Wagering Local Allocation Fund | Increases \$930,000 Statutory Dedications out of the Sports Wagering Local Allocation Fund based on the most recent Revenue Estimating Conference (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 recommended appropriation out of the fund to \$5.93 M.  | \$0 | \$930,000     | 0    |  |                       |  |                      |  |                               |
| <table style="width: 100%; border: none;"> <tr> <td style="width: 50%;"></td> <td style="width: 50%; text-align: right;">\$5,000,000 FY 25 EOB</td> </tr> <tr> <td></td> <td style="text-align: right;">\$930,000 Adjustment</td> </tr> <tr> <td></td> <td style="text-align: right;">\$5,930,000 FY 26 Recommended</td> </tr> </table> |                               |                                       |  |     |               |      |  | \$5,000,000 FY 25 EOB |  | \$930,000 Adjustment |  | \$5,930,000 FY 26 Recommended |
|   | \$5,000,000 FY 25 EOB         |                                       |  |     |               |      |  |                       |  |                      |  |                               |
|   | \$930,000 Adjustment          |                                       |  |     |               |      |  |                       |  |                      |  |                               |
|   | \$5,930,000 FY 26 Recommended |                                       |  |     |               |      |  |                       |  |                      |  |                               |

| Sch.#    | Dept.              | Agency                               | Explanation   | SGE            | Total          | I.O. |
|----------|--------------------|--------------------------------------|---|----------------|----------------|------|
| 20 - 931 | Other Requirements | LED Debt Service & State Commitments | <b>931 - LED Debt Service &amp; State Commitments</b><br>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. | (\$10,703,990) | \$22,260,951   | 0    |
|          |                    |                                      | <b>New Commitments \$33.6 M</b>   |                |                |      |
|          |                    |                                      | \$ 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  |                |                |      |
|          |                    |                                      | \$ <u>12,807,026</u> Unannounced Projects   |                |                |      |
|          |                    |                                      | \$ <b>33,642,026</b> <b>Total</b>   |                |                |      |
| 20 - 931 | Other Requirements | LED Debt Service & State Commitments | 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.  | \$0            | (\$17,000,000) | 0    |

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 the Department of Culture, Recreation and Tourism (CRT) to Louisiana Economic Development (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.

| Sch.#                               | Dept.              | Agency                                      | Explanation   | SGE | Total          | I.O. |
|-------------------------------------|--------------------|---|---|-----|----------------|------|
| 20 - 931                            | Other Requirements | LED Debt Service & State Commitments        | 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. The original source of the funding was \$16 M SGF transferred to the Louisiana Economic Development Fund via Act 723 of the 2024 RS. The \$16 M SGF transfer of funds provided for \$5 M in initiatives related the Super Bowl in FY 25, \$10 M for the Economic Development Awards Program (EDAP) in FY 25, and \$1 M for funding future project commitments. | \$0 | (\$10,000,000) | 0    |
| 20 - 931                            | Other Requirements | LED Debt Service & State Commitments        | 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 February 9, 2025. The original source of the funding was \$16 M SGF transferred to the Louisiana Economic Development Fund via Act 723 of the 2024 RS. The \$16 M SGF transfer of funds provided for \$5 M in initiatives related the Super Bowl in FY 25, \$10 M for the Economic Development Awards Program (EDAP) in FY 25, and \$1 M for funding future project commitments.   | \$0 | (\$5,000,000)  | 0    |
| 20 - 932                            | Other Requirements | 2% Fire Insurance Fund                      | Increases \$1.8 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 recommended appropriation out of the fund to \$28.5 M.<br><br>\$26,781,343 FY 25 Budget<br>\$1,778,657 Plus Adjustment<br>\$28,560,000 FY 26 Budget  | \$0 | \$1,778,657    | 0    |
| <b>932 - 2% Fire Insurance Fund</b> |                    |   |   |     |                |      |
| 20 - 941                            | Other Requirements | Agriculture & Forestry - Pass Through Funds | 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 expire on 9/30/25, and are expected to be expended by then. This program aimed to implement agricultural best practices in North Louisiana (Tensas Parish) to reduce agriculture-induced nutrient loading into watersheds.   | \$0 | (\$612,633)    | 0    |
| 20 - 941                            | Other Requirements | Agriculture & Forestry - Pass Through Funds | Increases \$500,000 Statutory Dedications out of the LA 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.   | \$0 | \$500,000      | 0    |

| Sch.#    | Dept.              | Agency                            | Explanation   | SGE            | Total          | I.O. |
|----------|--------------------|-----------------------------------|---|----------------|----------------|------|
| 20 - 945 | Other Requirements | State Aid to Local Govt. Entities | <b>945 - State Aid to Local Govt. Entities</b>                                    |                |                | 0    |
|          |                    |                                   | Non-recurs funding for the following projects:                                    |                |                |      |
|          |                    |                                   | Feeding Louisiana   |                |                |      |
|          |                    |                                   | Carencro Sewer Plant  |                |                |      |
|          |                    |                                   | French Quarter Management District  |                |                |      |
|          |                    |                                   | City of Plaquemine for depot renovations and repairs and acquisitions             |                |                |      |
|          |                    |                                   | Louisiana Firefighters Foundation   |                |                |      |
|          |                    |                                   | St. Landry Parish Government for land acquisitions and cleanup                    |                |                |      |
|          |                    |                                   | City of Baton Rouge   |                |                |      |
|          |                    |                                   | Sugar Bowl  |                |                |      |
|          |                    |                                   | CityYear Baton Rouge  |                |                |      |
|          |                    |                                   | Family Justice Center of Central Louisiana  |                |                |      |
|          |                    |                                   | CareSouth Clinic of Lotus Village   |                |                |      |
|          |                    |                                   | JRF Outreach  |                |                |      |
|          |                    |                                   | Terrebonne Churches United Food Bank  |                |                |      |
|          |                    |                                   | West Feliciana Parish School System for storm damage                              |                |                |      |
|          |                    |                                   | Delta Agriculture Research and Sustainability District                            |                |                |      |
|          |                    |                                   | Gretna Heritage Festival  |                |                |      |
|          |                    |                                   | Capitol City Family Health Center, Incorporated                                   |                |                |      |
|          |                    |                                   | Louisiana Technology Park   |                |                |      |
|          |                    |                                   | Keep Slidell Beautiful  |                |                |      |
|          |                    |                                   | Restore Peace Louisiana   |                |                |      |
|          |                    |                                   | New Orleans RTA for Coast Guard re-certification of the Chalmette Ferry           |                |                |      |
|          |                    |                                   | Olde Towne Slidell  |                |                |      |
|          |                    |                                   | Louisiana Center Against Poverty  |                |                |      |
|          |                    |                                   | St. Tammany Parish Government for the renovation of Camp Salmen Historic Lodge    |                |                |      |
|          |                    |                                   | City of New Orleans for the Dept of Parks & Parkways for Coliseum Square Park     |                |                |      |
|          |                    |                                   | White Castle Police Department  |                |                |      |
|          |                    |                                   | Louisiana Breast and Cervical Health Program                                      |                |                |      |
|          |                    |                                   | City of Port Allen for Historic Preservation Renovation for Stone Square Lodge #8 |                |                |      |
|          |                    |                                   | St. John the Baptist Parish School Board for the Salute First Mentoring Program   |                |                |      |
|          |                    |                                   | <b>Total Statewide Project</b>  |                |                |      |
|          |                    |                                   | Excess Budget Authority*  |                |                |      |
|          |                    |                                   | <b>Total</b>  |                |                |      |
|          |                    |                                   |   | (\$16,470,000) | (\$16,470,000) | 0    |

\*This reduction includes funding for projects that were vetoed in Act 4 of 2024 and not funded in the FY 25 budget. The LFO assumes this funding will be restored in an amendment to HB 1.

| Sch.#    | Dept.              | Agency                            | Explanation  | SGE | Total         | I.O. |
|----------|--------------------|-----------------------------------|--|-----|---------------|------|
| 20 - 945 | Other Requirements | State Aid to Local Govt. Entities | Non-recurs \$7.6 M Statutory Dedications out of the Criminal Justice and First Responder Fund for local training and safety equipment: | \$0 | (\$7,637,070) | 0    |
|          |                    |                                   | \$ 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  |     |               |      |
|          |                    |                                   | <b>\$ 7,637,070 Total</b>  |     |               |      |

| Sch.#  | Dept.              | Agency                              | Explanation  | SGE         | Total         | I.O. |
|--|--------------------|-------------------------------------|--|-------------|---------------|------|
| 20 - 945   | Other Requirements | State Aid to Local Govt. Entities   | Decreases \$2.3 M Statutory Dedications out of various funds, indicated below, to align appropriations with the most recent Revenue Estimating Conference (REC) forecast.  | \$0         | (\$2,347,244) | 0    |
|  |                    |                                     | <ul style="list-style-type: none"> <li>\$ 15,000 Bossier Parish Truancy Program Fund</li> <li>(\$ 10,000) Gentilly Development District Fund</li> <li>(\$ 32,000) St. Landry Parish Excellence Fund</li> <li>(\$ 65,000) Beautification and Improvement of the New Orleans City Park</li> <li>(\$ 80,000) Greater New Orleans Sports Foundation Fund</li> <li>(\$ 89,000) Algiers Economic Development Foundation Fund</li> <li>(\$ 517,312) Tobacco Tax Health Care Fund</li> <li>(\$ 580,932) Calcasieu Parish Fund</li> <li>(\$ 988,000) Regional Maintenance and Improvement Fund</li> <li><b>(\$2,347,244) Total</b></li> </ul> |             |               |      |
| 20 - 945   | Other Requirements | State Aid to Local Govt. Entities   | Non-recurs \$650,000 Statutory Dedications out of the Louisiana Transportation Infrastructure Fund for repairs to local highways and bridges:  | \$0         | (\$650,000)   | 0    |
|  |                    |                                     | <ul style="list-style-type: none"> <li>\$ 500,000 City of Bossier for LA Highway 3 repairs</li> <li>\$ 150,000 Union Parish Police Jury for Linville Fire Tower Bridge road repairs</li> <li><b>\$ 650,000 Total</b></li> </ul>  |             |               |      |
| <b>966 - Supplemental Pay to Law Enforcement</b> |                    |                                     |  |             |               |      |
| 20 - 966   | Other Requirements | Supplemental Pay to Law Enforcement | Increases funding for the Firefighters' Supplemental Payments Program to align expenditures with the projected number of eligible participants. The Department is projecting to increase the number of active recipients from 5,702 to 5,970.  | \$1,732,800 | \$1,732,800   | 0    |
|  |                    |                                     | <ul style="list-style-type: none"> <li>5,970 Estimated Recipients</li> <li>\$600 Supplemental Pay</li> <li>12 Number of Months</li> <li><b>\$42,984,000 Total Supplemental Payment Need</b></li> <li>\$1,000 Administrative Costs</li> <li><b>\$42,985,000 Total FY 26 Need</b></li> </ul>   |             |               |      |
|  |                    |                                     | <ul style="list-style-type: none"> <li>\$42,985,000 Recommended</li> <li>(\$41,252,200) FY 25 EOB</li> <li><b>\$1,732,800 Total</b></li> </ul>   |             |               |      |

Note: A \$1,000 difference exists between the total supplemental payment and the recommended FY 26 amount due to travel and operating services for firefighters

| Sch.#   | Dept.              | Agency                         | Explanation  | SGE | Total         | I.O. |
|---|--------------------|--------------------------------|--|-----|---------------|------|
| <b>977 - DOA Debt Service &amp; Maintenance</b> |                    |                                |  |     |               |      |
| 20 - 977  | Other Requirements | 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. | \$0 | (\$9,852,176) | 0    |
| 20 - 977  | Other Requirements | DOA Debt Service & Maintenance | Increases \$1 M IAT from various state agencies to align the budget with the anticipated maintenance and operating costs of state buildings maintained by the Louisiana Office of Facilities Corporation.  | \$0 | \$1,034,498   | 0    |

| Sch.#                        | Dept.     | Agency          | Explanation   | SGE | Total          | I.O. |
|------------------------------|-----------|-----------------|---|-----|----------------|------|
| <b>21 - Ancillary</b>        |           |                 |   |     |                |      |
| <b>800 - Group Benefits</b>  |           |                 |   |     |                |      |
| 21 - 800                     | Ancillary | Group Benefits  | Increases \$67.5 M SGR to align the agency's budget authority with actuarial projections. This includes recommended increases of:<br><br>\$67.8 M for self-funded medical and prescription plans claims, third-party administrator (TPA) fees, fully insured life and medical insurance provider premium pass-throughs, other medical services, and contractually obligated administrative fees, expenses, and state program pass-throughs associated with health, life, and flexible benefit plans.<br><br>(\$379,739) reduction in funding for premiums collected by the Office of Group Benefits (OGB) on behalf of the Louisiana Department of Health (LDH) for the Louisiana Children's Health Insurance Plan (LaCHIP) and Family Opportunity Act (FOA) programs. OGB provides premium billing and collection services to LDH for the LaCHIP and FOA programs and remits collected premiums back to LDH.   | \$0 | \$67,448,980   | 0    |
| <b>804 - Risk Management</b> |           |                 |   |     |                |      |
| 21 - 804                     | Ancillary | Risk Management | Decreases \$12.8 M (\$4.8 M IAT and \$8 M SGR) for a reduction in insurance claims payments of \$18 M and an increase in FEMA funded projects of \$5.2 M.<br><br>Decreases \$10 M IAT associated with a reduction in FEMA reimbursements for public assistance on behalf of all State agencies and all State-owned public facilities. ORM is anticipating receiving \$10 million in recoveries in FY 26 (primarily Hurricane Ida). This is a reduction of \$10 M from FY 25 (\$20 M - \$ 10 M = \$10 M).<br><br>Decreases \$8 M SGR associated with projected excess funds received from ORM's insurance carriers. ORM is anticipating receipt of approximately \$2 M. This adjustment reduces the projected receipt of excess insurance proceeds to the actual amount collected during FY 25 (\$10 M - \$8 M = \$2 M).<br><br>Increases \$5.2 M IAT associated with FEMA funded projects for the Department of Wildlife Management Area (WMA) and Louisiana Correctional Institute for Women (LCIW). ORM is responsible for the management of FEMA dollars both for reimbursements of damage repairs to insured claims and for projects managed by state agencies. | \$0 | (\$12,800,000) | 0    |

| Sch.#                                      | Dept.     | Agency                        | Explanation  | SGE | Total          | I.O. |
|--|-----------|-------------------------------|--|-----|----------------|------|
| 21 - 804                                   | Ancillary | Risk Management               | Decreases \$4.1 M IAT and increases \$239,607 SGR to adjust insurance premiums.<br>Decreases \$4.9 M IAT to bring ORM's FY 26 requested revenue for premiums and associated claims costs in line with the Actuary's calculated premiums, adjusted to a Cash Needs Basis for FY 26.<br>Increases \$798,485 IAT and \$239,607 SGR for a total of \$1 M to cover the projected annual cost for the approved contract with ICF, Inc, LLC. This contract supports ORM's FEMA recovery efforts, documenting FEMA recoverable damages and maximizing financial recovery. ICF also assists state agencies directly in developing the required documentation in order to support Louisiana's request for federal assistance. ICF also supports ORM's FEMA Hazard Mitigation Program projects assisting state agencies in their efforts to mitigate against future property damages.   | \$0 | (\$3,834,138)  | 0    |
| 21 - 804                                   | Ancillary | Risk Management               | Decreases \$2.3 M IAT to align with projected contract expenditures including an increase of \$5.5 M IAT for increased attorney rates and a decrease of \$7.8 M IAT for disaster recovery specialists and property adjusters.<br>Increases \$5.5 M IAT for an increase to the hourly rates for all appointed contract attorneys who provide legal representation and advice to the state.<br>Decreases \$1.2 M IAT to align the budget for Contract Property Adjustor with the projected annual cost for this service. ORM entered into contracts with three (3) vendors during prior years to provide experience in large-loss commercial claims. The contract is with Legions Claims Solutions, LLC. The budget is being reduced to align with projected FY 26 contract costs.<br>Decreases \$6.6 M IAT for a contract with ICF, Inc. LLC., to align with the projected FY 26 cost. This contract with ICF supports ORM's FEMA recovery efforts, documenting FEMA recoverable damages and maximizing financial recovery. | \$0 | (\$2,299,363)  | 0    |
| <b>806 - LA Property Assistance Agency</b> |           |                               |  |     |                |      |
| 21 - 806                                   | Ancillary | LA Property Assistance Agency | Decreases \$7.5 M SGR to align the agency's budget with projected expenditures. In FYs 24 and 25, the agency had increased authority due to the sale of FEMA trailers. The agency is required to remit 90% of the sale amount to the sending agency, in this case, GOHSEP. LPAA routinely retains 10% of the sale price to cover its operating expenses associated with facilitating auctions and financial transactions to liquidate property. LPAA does not anticipate needing the additional authority now that all trailers have been sold.  | \$0 | (\$7,500,000)  | 0    |
| <b>815 - Technology Services</b>           |           |                               |  |     |                |      |
| 21 - 815                                   | Ancillary | Technology Services           | Non-recurs \$29.6 M IAT for the Cyber Assurance Program, which was transferred to GOHSEP in FY 25 and will no longer be within OTS. This program's main functions are to provide cyber assurance program oversight, provide cyber incident response, and promote and drive the adoption of managed cybersecurity services.   | \$0 | (\$29,563,040) | 0    |

| Sch.#    | Dept.     | Agency              | Explanation  | SGE | Total     | I.O. |
|----------|-----------|---------------------|--|-----|-----------|------|
| 21 - 815 | Ancillary | Technology Services | Increases \$915,329 IAT and seven (7) authorized T.O. Positions in the Office of Technology Services to maintain and operate the Enterprise Architect Project. The components of this project include enterprise document management, identify access management, master data management, application integration services, and other core application services. Currently, these functions are conducted through third-party contracts and will now be done in-house, to eliminate duplication of common services. The positions include an IT Statewide Architect, five IT Statewide Systems Technician 4s, and an IT Statewide Manager 3. The salary and related benefits for these positions can be seen in the table below. | \$0 | \$915,329 | 7    |

| Job Title                         | Salary    | Related Benefit | Total            |
|-----------------------------------|-----------|-----------------|------------------|
| IT Statewide Architect            | \$105,082 | \$58,783        | \$163,865        |
| IT Statewide Systems Technician 4 | \$80,163  | \$47,981        | \$128,144        |
| IT Statewide Systems Technician 4 | \$80,163  | \$47,981        | \$128,144        |
| IT Statewide Systems Technician 4 | \$80,163  | \$47,981        | \$128,144        |
| IT Statewide Systems Technician 4 | \$80,163  | \$47,981        | \$128,144        |
| IT Statewide Systems Technician 4 | \$80,163  | \$47,981        | \$128,144        |
| IT Statewide Manager 3            | \$98,197  | \$55,799        | \$153,996        |
| Existing Budget Authority         |           |                 | (\$43,252)       |
| <b>Total</b>                      |           |                 | <b>\$915,329</b> |

**860 - Environmental State Revolving Fund**

|          |           |                                    |  |     |               |   |
|----------|-----------|------------------------------------|--|-----|---------------|---|
| 21 - 860 | Ancillary | Environmental State Revolving Fund | Non-recurs \$1.5 M Statutory Dedications out of the Matching Funds Fund. The original source of funding was the American Rescue Plan. These funds were used as state-match dollars for loan disbursements and are anticipated to be expended in FY 25. | \$0 | (\$1,507,100) | 0 |
|----------|-----------|------------------------------------|--|-----|---------------|---|

**861 - Safe Drinking Water Revolving Loan Fund**

|          |           |   |  |     |              |   |
|----------|-----------|---|--|-----|--------------|---|
| 21 - 861 | Ancillary | Safe Drinking Water Revolving Loan Fund | Increases \$18.7 M Statutory Dedications out of the Drinking Water Revolving Loan Fund (DWRLF) for a one-time loan allocation through the Bipartisan Infrastructure Law (BIL) Lead Service Line Replacement Fund. This funding represents the annual allocation of an \$86 M loan issued to the Sewerage and Water Board of New Orleans, the largest loan to date from the DWRLF. The loan, which closed on 12/13/24, will be used for the removal of lead service lines across the city, directly funding improvements to the water system. The annual allocation is not a fixed amount each year, as disbursements may vary based on project timelines and fund utilization. | \$0 | \$18,718,744 | 0 |
|----------|-----------|---|--|-----|--------------|---|

# ACT 424 OF 2013 REPORT

Pursuant to Section 1 of Act 424 of the 2013 Regular Legislative Session, the Legislative Fiscal Office (LFO) is required to review the proposed executive budget for the ensuing fiscal year and report to the Joint Legislative Committee on the Budget (JLCB), the state legislature, and the governor whether the executive budget recommends appropriations out of the state general fund and dedicated funds for health care (09-LDH) and for higher education (19A-Higher Education and 19E-HCSD) in amounts less than the appropriations for either purpose as contained in the same schedules in the FY 25 existing operating budget as of the day the executive budget is submitted to the JLCB (February 20, 2025). For purposes of this analysis, the LFO includes in the FY 25 existing operating budget all mid-year budget adjustments processed and approved up to and including instruments approved by the JLCB on February 20, 2025.

The FY 26 recommended appropriations out of the state general fund and dedications contained in the Governor’s FY 26 Executive Budget reflect a reduction in appropriations from those means of financing sources for Higher Education. The provisions of R.S. 39:51 stipulate that a decreased appropriation for either purpose as contained in the same schedules compared to the existing year shall require that the governor introduce a General Appropriation Bill as provided in Article VII, Section 11(B) of the Constitution of Louisiana, which shall provide separate recommendations for discretionary and nondiscretionary expenditures and the means of financing for such expenditures which are subject to appropriation (see details on page 2). *The LFO determines the condition requiring separate recommendations for discretionary and nondiscretionary expenditures in the General Appropriation Bill is present, thus the General Appropriation Bill must be filed with this separation.*

For purposes of Act 424, “general fund and dedicated funds” is assumed to have the meaning ascribed to that phrase in Article VII, Section 10(J) of the Louisiana Constitution. That definition specifically excludes self-generated revenue (SGR) collections from Higher Education.

Article VII, Section 10 (J)

(J) *Definition of Funds. For the purposes of this Article, the state general fund and dedicated funds shall be all money required to be deposited in the state treasury, except that money the origin of which is:*

- (1) *The federal government*
- (2) *Self-generated collections by an entity subject to the policy and management authority established by Article VIII, Sections 5 through 7.*
- (3) *A transfer from another state agency, board, or commission.*
- (4) *The provisions of this Paragraph shall not apply to or affect funds allocated by Article VII, Section 4, Paragraphs (D) and (E).*

As presented in Table 30, the LFO reports that the recommended appropriations out of the state general fund and dedications contained in the executive budget submitted by the governor are more than the appropriations for Schedule 09, Department of Health in the existing operating budget for the current year as of February 20, 2025, by approximately \$295.3 M.

**Table 30: Health Care**

| 09-LDH       | FY 25 Current          | FY 26 Proposed         | Difference           |
|--------------|------------------------|------------------------|----------------------|
| SGF          | \$3,160,270,413        | \$3,237,200,672        | \$76,930,259         |
| SGR          | \$643,732,660          | \$616,193,831          | (\$27,538,829)       |
| Dedications  | \$1,328,499,758        | \$1,574,435,926        | \$245,936,168        |
| <b>Total</b> | <b>\$5,132,502,831</b> | <b>\$5,427,830,429</b> | <b>\$295,327,598</b> |

As presented in Table 31C, the LFO reports that the recommended appropriations out of the state general fund and dedications contained in the executive budget submitted by the governor are in an amount less than the appropriations for Schedule 19 - Higher Education and Schedule 19 - LSU Health Sciences Center Health Care Services Division in the existing operating budget for the current year as of February 20, 2025, by approximately \$77.8 M.

**Higher Education**  
**Table 31A: HIED**

| 19-HIED      | FY 25 Current          | FY 26 Proposed         | Difference            |
|--------------|------------------------|------------------------|-----------------------|
| SGF          | \$1,317,419,835        | \$1,275,165,701        | (\$42,254,134)        |
| Dedications  | \$251,542,665          | \$215,954,140          | (\$35,588,525)        |
| <b>Total</b> | <b>\$1,568,962,500</b> | <b>\$1,491,119,841</b> | <b>(\$77,842,659)</b> |

**Table 31B: HCSD**

| 19-HCSD      | FY 25 Current       | FY 26 Proposed      | Difference      |
|--------------|---------------------|---------------------|-----------------|
| SGF          | \$25,004,833        | \$25,070,651        | \$65,818        |
| Dedications  | \$0                 | \$0                 | \$0             |
| <b>Total</b> | <b>\$25,004,833</b> | <b>\$25,070,651</b> | <b>\$65,818</b> |

**Table 31C: HIED and HCSD**

| 19-HIED and HCSD TOTAL | FY 25 Current          | FY 26 Proposed         | Difference            |
|------------------------|------------------------|------------------------|-----------------------|
| SGF                    | \$1,342,424,668        | \$1,300,236,352        | (\$42,188,316)        |
| Dedications            | \$251,542,665          | \$215,954,140          | (\$35,588,525)        |
| <b>Total</b>           | <b>\$1,593,967,333</b> | <b>\$1,516,190,492</b> | <b>(\$77,776,841)</b> |

*The FY 25 current Existing Operating Budget as of February 20, 2025, is reported from the LFO database. The FY 26 Executive Budget recommendation is reported from the Governor's FY 26 Executive Budget document.*

# COMMON ACRONYMS

|          |   |
|----------|---|
| ARPA     | American Rescue Plan Act of 2021  |
| BESE     | Board of Elementary and Secondary Education   |
| CCDF     | Child Care and Development Fund   |
| CDBG     | Community Development Block Grant   |
| CEA      | Cooperative Endeavor Agreement  |
| CMS      | U.S. Centers for Medicare & Medicaid Services   |
| COVID-19 | SARS-CoV-2 (Coronavirus Disease 2019)   |
| CPR      | Louisiana Coastal Protection & Restoration Authority  |
| CRRSA    | Coronavirus Response and Relief Supplemental Appropriations Act of 2020   |
| CRT      | Louisiana Department of Culture, Recreation & Tourism   |
| DCFS     | Louisiana Department of Children & Family Services  |
| DENR     | Louisiana Department of Energy & Natural Resources  |
| DEQ      | Louisiana Department of Environmental Quality   |
| DHHS     | U.S. Department of Health & Human Services  |
| 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  |
| 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)  |
| FITAP    | Family Independence Temporary Assistance Program  |
| FMAP     | Federal Medical Assistance Percentage   |
| 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  |
| HSDRRS   | Hurricane Storm Damage and Risk Reduction System  |
| IAT      | Interagency Transfers   |
| I/DD     | Intellectual/Developmental Disabilities   |
| ICF/DD   | Intermediate Care Facility for the Developmentally Disabled   |
| JLCB     | Joint Legislative Committee on the Budget   |
| LA R.S.  | Louisiana Revised Statute, also “R.S.”  |
| LASERS   | Louisiana State Employees’ Retirement System  |
| LEA      | Local Education Agency  |
| LCTCS    | Louisiana Community and Technical Colleges System   |
| LDAF     | Louisiana Department of Agriculture & Forestry  |
| LDH      | Louisiana Department of Health  |
| LDOE     | Louisiana Department of Education   |
| LDWF     | Louisiana Department of Wildlife & Fisheries  |
| LEA      | Local Education Agency  |
| LED      | Louisiana Department of Economic Development  |
| LFO      | Legislative Fiscal Office   |
| LSED     | Louisiana Stadium and Exposition District   |
| LSERS    | Louisiana School Employees’ Retirement System   |
| LSPRS    | Louisiana State Police Retirement System  |
| LWC      | Louisiana Workforce Commission  |
| LWIN     | Louisiana Wireless Information Network  |
| MATF     | Medical Assistance Trust Fund   |

|      |   |
|------|---|
| MCIP | Managed Care Incentive Payment  |
| MCO  | Managed Care Organization   |
| MFP  | Minimum Foundation Program (K-12 Education)                           |
| MOF  | Means of Finance/Means of Financing (source of appropriation/ monies) |
| 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                  |
| OPH  | Office of Public Health   |
| OTS  | Office of Technology Services   |
| PCOA | Parish Councils on Aging  |
| REC  | Revenue Estimating Conference   |
| RFP  | Request for Proposals   |
| 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                             |
| 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)         |