Overview of the FY 27 Engrossed Budget

Following Senate Committee Action

May 25, 2026

Louisiana Legislative Fiscal Office

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To access an electronic version of this document, visit the LFO website at https://lfo.louisiana.gov and visit the "Publications" tab to find *LFO Analysis of HB 1*.

Louisiana Legislative Fiscal Office

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May 25, 2026

Members of the Louisiana Legislature:

THIS DOCUMENT

For your consideration, the Louisiana Legislative Fiscal Office (LFO) prepares this document as a reference for use as you review the appropriation bills up for debate on the Senate Floor on Tuesday, May 26. Historically referred to as "The Green Book," this document provides existing-to-recommended budget comparisons for each budget unit as well as an inventory of significant enhancements, reductions and means of finance substitutions. Because one-time revenue sources remain available for expenditure consideration in FY 27, we also provide expanded information detailing the spending proposals for items appropriated out of the FY 25 SGF Surplus and FY 26 SGF Projected Excess Collections.

For an electronic version of this document, please visit the LFO website and follow the Publications link to find LFO Analysis of HB 1. The document's name is "FY 27 Engrossed Budget with Senate Committee Action." For additional detailed information, you may also refer to, or cross reference, information contained within the Green Book published by the LFO for the FY 27 Executive Budget also available on our website as noted above under the file name "FY 27 Executive Budget." The current Official Revenue Estimate adopted by the Revenue Estimating Conference on May 08, 2026, can also be found by visiting the Revenue and Economic Documents link on the LFO home page to find Official Revenue Estimates.

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 on our website at: http://lfo.louisiana. gov/staff.

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

Alan M. Boxberger
Legislative Fiscal Officer

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OVERVIEW OF THE ENGROSSED BUDGET W/ SENATE COMMITTEE ACTION

STATEWIDE RECOMMENDATION

The FY 27 Engrossed w/ Senate Committee Action (SCA) budget realizes a 4.2% statewide decrease of $2.37 B below the FY 26 Existing Operating Budget as of 12/01/25 (EOB Base) to $53.34 B across all means of finance. This decrease includes a $184.4 M (1.5%) reduction in SGF, a $9.1 M (0.4%) reduction in IAT, a $1.21 B (12.9%) reduction in Statutory Dedications, and a $1.22 B (4.9%) reduction in Federal Funds. These reductions are offset by a $260 M (4.2%) increase in SGR. Table 1 illustrates the broad changes in financing in the FY 27 Engrossed w/ SCA budget compared to the EOB Base statewide, including: General Appropriations (HB 1), Ancillary Appropriations, Judicial Expenses, Legislative Expenses, Capital Outlay Appropriations, and Non-Appropriated Requirements.

Table 1: Engrossed w/ Senate Committee Action Compared to EOB Base (All Appropriations)

Means of Finance	FY 26 Existing Operating Budget (12/01/25)	FY 27 Engrossed w/ SCA Amendments	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	$12,666,828,272	$12,482,470,865	($184,357,407)	(1.5%)
STATE GENERAL FUND BY:				
Interagency Transfer	$2,575,456,961	$2,566,326,189	($9,130,772)	(0.4%)
Fees and Self-generated Revenue	$6,121,132,085	$6,381,165,118	$260,033,033	4.2%
Statutory Dedications	$9,420,896,235	$8,206,764,817	($1,214,131,418)	(12.9%)
FEDERAL FUNDS	$24,922,079,892	$23,703,072,972	($1,219,006,920)	(4.9%)
TOTAL MEANS OF FINANCING	**$55,706,393,445**	**$53,339,799,961**	**($2,366,593,484)**	**(4.2%)**
T.O. POSITIONS	35,043	35,349	306	0.9%

The expenditure information in this section primarily focuses on action taken by the Senate Finance Committee (SFC) at its meeting on Thursday, May 21. The LFO provides summary information regarding state budget schedules that realize significant adjustments by SFC amendments, as well as detailing information regarding expenditures from specific sources: FY 25 surplus and FY 26 excess. For more detailed information regarding adjustments that were made in the Executive Budget document (HB 1 Original), please refer to the LFO's analysis of the executive budget on our website at lfo.louisiana.gov.

LFO Publications > LFO Analysis of HB 1 > FY 27 Executive Budget

Table 2: Engrossed w/ Senate Committee Action Compared to Original (All Appropriations)

Means of Finance	FY 27 Original	FY 27 Engrossed w/ SCA Amendments	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	$12,604,781,349	$12,482,470,865	($122,310,484)	(1.0%)
STATE GENERAL FUND BY:				
Interagency Transfer	$2,479,143,462	$2,566,326,189	$87,182,727	3.5%
Fees and Self-generated Revenue	$6,129,920,339	$6,381,165,118	$251,244,779	4.1%
Statutory Dedications	$6,488,347,104	$8,206,764,817	$1,718,417,713	26.5%
FEDERAL FUNDS	$23,632,106,828	$23,703,072,972	$70,966,144	0.3%
TOTAL MEANS OF FINANCING	**$51,334,299,082**	**$53,339,799,961**	**$2,005,500,879**	**3.9%**
T.O. POSITIONS	35,276	35,349	73	0.2%

FY 26 ENACTED VS. FY 27 RECOMMENDED

The FY 26 EOB Base includes an additional $2.20 B in adjustments made after initial appropriations were enacted on July 1, 2025. These adjustments include: funding carried forward from the prior year into the current year ($2.11 B); BA-7 adjustments approved by JLCB ($13.7 M) and in-house BA-7 adjustments ($76.4 M) approved by the commissioner of administration. Table 3 on the following page reflects the FY 26 enacted budget vs the FY 27 Engrossed budget. The FY 27 Engrossed w/ SCA budget recommends an appropriation of approximately $53.34 B across all means of finance statewide. This represents a decrease of $170.3 M (0.3%) from the FY 26 enacted budget of $53.51 B. The most significant decrease in recommended expenditures is in Statutory Dedications, with an 11.1% reduction ($1.02 B). Federal funding is also reduced by 0.1%, or $17 M. All other sources of funding reflect increases over the FY 26 initial appropriation: SGF by 2.2% ($269.2 M), IAT by 4.7% ($114.3 M), and SGR by 8.3% ($487.6 M).

Table 3: FY 26 Enacted vs. FY 27 Recommended w/ Senate Committee Action

Means of Finance	FY 26 Enacted	FY 27 Engrossed w/ SCA Amendments	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	$12,213,280,392	$12,482,470,865	$269,190,473	2.2%
STATE GENERAL FUND BY:				
Interagency Transfer	$2,452,034,802	$2,566,326,189	$114,291,387	4.7%
Fees and Self-generated Revenue	$5,893,571,302	$6,381,165,118	$487,593,816	8.3%
Statutory Dedications	$9,231,188,929	$8,206,764,817	($1,024,424,112)	(11.1%)
FEDERAL FUNDS	$23,720,062,796	$23,703,072,972	($16,989,824)	(0.1%)
TOTAL MEANS OF FINANCING	**$53,510,138,221**	**$53,339,799,961**	**($170,338,260)**	**(0.3%)**
T.O. POSITIONS	35,037	35,349	312	0.9%

GENERAL APPROPRIATION RECOMMENDATION

The FY 27 Engrossed w/ SCA budget for the General Appropriations Bill, HB 1, realizes a 4.3% decrease of $2.06 B below the FY 26 EOB Base to $46.17 B in total means of finance. The total decrease includes reductions to the following means of finance: $192.7 M SGF (1.6%), $111.7 M SGR (2.8%), $629.2 M Statutory Dedications (9.7%), and $1.14 B Federal Funds (4.6%). These reductions are offset by an increase of $19.2 M IAT (1.4%). Table 4 summarizes the budget recommendations for HB 1 Engrossed w/ SCA only.

Table 4: HB 1 Engrossed w/ Senate Committee Action Compared to EOB Base

Means of Finance	FY 26 Existing Operating Budget (12/01/25)	FY 27 Engrossed w/ SCA Amendments	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	$11,843,562,565	$11,650,856,363	($192,706,202)	(1.6%)
STATE GENERAL FUND BY:				
Interagency Transfer	$1,346,738,987	$1,365,910,082	$19,171,095	1.4%
Fees and Self-generated Revenue	$3,938,835,123	$3,827,161,676	($111,673,447)	(2.8%)
Statutory Dedications	$6,467,097,961	$5,837,856,139	($629,241,822)	(9.7%)
FEDERAL FUNDS	$24,637,084,268	$23,492,872,972	($1,144,211,296)	(4.6%)
TOTAL MEANS OF FINANCING	**$48,233,318,904**	**$46,174,657,232**	**($2,058,661,672)**	**(4.3%)**
T.O. POSITIONS	33,817	34,091	274	0.8%

The SFC adopted amendments total an increase of $1.22 B to HB 1 Original. The adjustments to HB 1 Original by means of finance are depicted in Table 5 below.

Table 5: HB 1 Engrossed w/ Senate Committee Action Compared to HB 1 Original

Means of Finance	FY 27 Original	FY 27 Engrossed w/ SCA Amendments	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	$11,771,031,367	$11,650,856,363	($120,175,004)	(1.0%)
STATE GENERAL FUND BY:				
Interagency Transfer	$1,340,453,257	$1,365,910,082	$25,456,825	1.9%
Fees and Self-generated Revenue	$3,779,642,367	$3,827,161,676	$47,519,309	1.3%
Statutory Dedications	$4,574,191,202	$5,837,856,139	$1,263,664,937	27.6%
FEDERAL FUNDS	$23,488,906,828	$23,492,872,972	$3,966,144	0.0%
TOTAL MEANS OF FINANCING	**$44,954,225,021**	**$46,174,657,232**	**$1,220,432,211**	**2.7%**
T.O. POSITIONS	34,013	34,091	78	0.2%

BUDGET CHANGES

The tables on the following four pages detail funding by means of finance within each budget unit of the state as follows: Appropriation Bills Original, Amendments adopted by the legislature, Engrossed w/ SCA Bills, and Engrossed w/ SCA Changes from the EOB Base.

Table 6: All Appropriation Bills Original

DEPARTMENT	State General Fund	Interagency Transfers	Fees & Self-Generated Revenues	Statutory Dedications	Federal Funds	Total	Total State Effort (SGF, SD, SGR)
Preamble	$0	$0	$0	$0	$0	$0	$0
Executive Department	$287,459,161	$100,663,559	$192,804,568	$596,268,252	$3,826,761,215	$5,003,956,755	$1,076,531,981
Veterans Affairs	$18,091,600	$2,636,505	$15,212,648	$215,528	$68,999,195	$105,155,476	$33,519,776
Secretary of State	$89,184,361	$845,300	$38,080,344	$113,078	$457,489	$128,680,572	$127,377,783
Office of the Attorney General	$24,058,115	$27,322,733	$13,361,766	$43,249,887	$9,778,650	$117,771,151	$80,669,768
Lieutenant Governor	$1,355,616	$1,095,750	$0	$0	$6,402,365	$8,853,731	$1,355,616
State Treasurer	$205,260	$1,741,209	$12,204,147	$886,455	$0	$15,037,071	$13,295,862
Public Service Commission	$0	$0	$11,475,339	$0	$0	$11,475,339	$11,475,339
Agriculture and Forestry	$30,413,862	$492,535	$8,238,340	$39,045,647	$13,193,622	$91,384,006	$77,697,849
Commissioner of Insurance	$0	$0	$42,739,941	$30,000,000	$800,000	$73,539,941	$72,739,941
Economic Development	$45,882,801	$175,000	$7,808,029	$2,000,000	$3,542,020	$59,407,850	$55,690,830
Culture Recreation & Tourism	$61,673,829	$6,719,967	$61,186,731	$880,609	$12,901,771	$143,362,907	$123,741,169
Transportation & Development	$67,103,808	$44,473,651	$31,919,875	$648,033,105	$31,478,163	$823,008,602	$747,056,788
Corrections Services	$798,231,291	$59,031,014	$39,523,750	$935,197	$4,612,646	$902,333,898	$838,690,238
Public Safety Services	$155,549,147	$45,840,141	$271,256,023	$124,625,717	$48,668,722	$645,939,750	$551,430,887
Youth Services	$204,622,492	$19,134,621	$1,924,509	$0	$891,796	$226,573,418	$206,547,001
Health	$3,382,210,028	$778,030,461	$778,435,248	$1,842,444,997	$16,698,750,825	$23,479,871,559	$6,003,090,273
Children & Family Services	$270,311,356	$22,988,431	$15,172,518	$0	$483,884,502	$792,356,807	$285,483,874
Natural Resources	$23,753,661	$3,408,144	$20,308,864	$49,675,763	$104,139,220	$201,285,652	$93,738,288
Revenue	$0	$515,000	$132,003,663	$557,914	$0	$133,076,577	$132,561,577
Environmental Quality	$11,884,913	$10,000	$114,300,637	$10,660,783	$20,525,956	$157,382,289	$136,846,333
LA Workforce Commission	$20,848,560	$36,478,367	$72,219	$117,283,619	$178,051,803	$352,734,568	$138,204,398
Wildlife & Fisheries	$48,648,486	$19,974,252	$10,459,910	$75,420,403	$50,912,227	$205,415,278	$134,528,799
Civil Service	$6,178,824	$18,351,535	$4,228,164	$0	$0	$28,758,523	$10,406,988
Retirement Systems	$0	$0	$0	$0	$0	$0	$0
Higher Education	$1,281,959,366	$27,478,007	$1,890,629,802	$227,689,161	$51,904,633	$3,479,660,969	$3,400,278,329
Special Schools	$70,182,081	$19,266,869	$3,156,390	$22,738,663	$0	$115,344,003	$96,077,134
Dept. of Education	$4,125,837,768	$33,263,794	$21,753,589	$338,765,617	$1,846,413,320	$6,366,034,088	$4,486,356,974
LSU-Health Care Services Division	$25,192,276	$17,377,895	$26,585,154	$0	$5,552,018	$74,707,343	$51,777,430
Other Requirements	$720,192,705	$53,138,517	$14,800,199	$402,700,807	$20,284,670	$1,211,116,898	$1,137,693,711
General Appropriations Bill Total	**$11,771,031,367**	**$1,340,453,257**	**$3,779,642,367**	**$4,574,191,202**	**$23,488,906,828**	**$44,954,225,021**	**$20,124,864,936**
Ancillary	$0	$1,038,444,478	$2,238,473,784	$193,026,202	$2,200,000	$3,472,144,464	$2,431,499,986
Non-Appropriated	$533,084,750	$0	$0	$46,741,361	$0	$579,826,111	$579,826,111
Judicial	$206,123,567	$9,392,850	$0	$11,842,924	$0	$227,359,341	$217,966,491
Legislative	$94,541,665	$0	$25,104,188	$10,000,000	$0	$129,645,853	$129,645,853
Capital Outlay	$0	$90,852,877	$86,700,000	$1,652,545,415	$141,000,000	$1,971,098,292	$1,739,245,415
OTHER BILL TOTAL	**$833,749,982**	**$1,138,690,205**	**$2,350,277,972**	**$1,914,155,902**	**$143,200,000**	**$6,380,074,061**	**$5,098,183,856**
STATE BUDGET GRAND TOTAL	**$12,604,781,349**	**$2,479,143,462**	**$6,129,920,339**	**$6,488,347,104**	**$23,632,106,828**	**$51,334,299,082**	**$25,223,048,792**

Table 7: Amendments Adopted by the Legislature

DEPARTMENT	State General Fund	Interagency Transfers	Fees & Self-Generated Revenues	Statutory Dedications	Federal Funds	Total	Total State Effort (SGF, SD, SGR)
Preamble	($83,468,529)	$0	$0	$0	$0	($83,468,529)	($83,468,529)
Executive Department	$4,123,044	$6,000,000	$5,861,910	$45,052,513	$7,870,483	$68,907,950	$55,037,467
Veterans Affairs	$3,317,411	$0	$0	$0	($31,611)	$3,285,800	$3,317,411
Secretary of State	($265,317)	$0	$1,216,382	$0	$0	$951,065	$951,065
Office of the Attorney General	$907,070	$0	$0	$14,078,674	$0	$14,985,744	$14,985,744
Lieutenant Governor	$1,600,000	$0	$0	$100,000	$0	$1,700,000	$1,700,000
State Treasurer	$0	$0	$0	$0	$0	$0	$0
Public Service Commission	$0	$0	$0	$0	$0	$0	$0
Agriculture and Forestry	$6,421,650	$75,000	$0	$0	$0	$6,496,650	$6,421,650
Commissioner of Insurance	$0	$0	$0	$0	$0	$0	$0
Economic Development	$2,000,000	$22,000,000	$0	$300,000	$0	$24,300,000	$2,300,000
Culture Recreation & Tourism	($23,209)	$0	$500,000	$748,209	$0	$1,225,000	$1,225,000
Transportation & Development	$3,000,000	$0	$0	$67,400,000	$0	$70,400,000	$70,400,000
Corrections Services	$18,588,997	$0	$140	$24,803	$0	$18,613,940	$18,613,940
Public Safety Services	($6,637,963)	$400,000	$10,112,831	$9,055,349	$434,783	$13,365,000	$12,530,217
Youth Services	$0	$0	$0	$0	$0	$0	$0
Health	($50,346,839)	($168,175)	$0	$27,382,271	($30,599,930)	($53,732,673)	($22,964,568)
Children & Family Services	$0	$0	$0	$400,000	$0	$400,000	$400,000
Natural Resources	$0	$0	$7,600,000	$1,000,000	$0	$8,600,000	$8,600,000
Revenue	$0	$1,050,000	$193,390	$0	$0	$1,243,390	$193,390
Environmental Quality	$350,000	$0	$615,000	$212,688	$0	$1,177,688	$1,177,688
LA Workforce Commission	$5,000,000	$0	$0	$1,643,143	$7,380,000	$14,023,143	$6,643,143
Wildlife & Fisheries	$2,087,348	$0	$139,406	$500,000	$0	$2,726,754	$2,726,754
Civil Service	$0	$0	$0	$0	$0	$0	$0
Retirement Systems	$0	$0	$0	$0	$0	$0	$0
Higher Education	$32,605,977	$0	$17,380,250	$141,149,981	$0	$191,136,208	$191,136,208
Special Schools	$1,270,923	$0	$0	$3,892,881	$0	$5,163,804	$5,163,804
Dept. of Education	($80,257,923)	$0	$0	$19,490,572	$18,912,419	($41,854,932)	($60,767,351)
LSU-Health Care Services Division	$0	($3,900,000)	$3,900,000	$0	$0	$0	$3,900,000
Other Requirements	$19,552,356	$0	$0	$931,233,853	$0	$950,786,209	$950,786,209
General Appropriations Bill Total	**($120,175,004)**	**$25,456,825**	**$47,519,309**	**$1,263,664,937**	**$3,966,144**	**$1,220,432,211**	**$1,191,009,242**
Ancillary	$0	($3,049,098)	$99,825,470	$0	$0	$96,776,372	$99,825,470
Non-Appropriated	$3,351,532	$0	$0	$2,966,683	$0	$6,318,215	$6,318,215
Judicial	($13,237,012)	$0	$0	$5,892,093	$0	($7,344,919)	($7,344,919)
Legislative	$0	$0	$0	$0	$0	$0	$0
Capital Outlay	$7,750,000	$64,775,000	$103,900,000	$445,894,000	$67,000,000	$689,319,000	$557,544,000
OTHER BILL TOTAL	**($2,135,480)**	**$61,725,902**	**$203,725,470**	**$454,752,776**	**$67,000,000**	**$785,068,668**	**$656,342,766**
STATE BUDGET GRAND TOTAL	**($122,310,484)**	**$87,182,727**	**$251,244,779**	**$1,718,417,713**	**$70,966,144**	**$2,005,500,879**	**$1,847,352,008**

Table 8: All Appropriation Bills Engrossed w/ Senate Committee Action

DEPARTMENT	State General Fund	Interagency Transfers	Fees & Self-Generated Revenues	Statutory Dedications	Federal Funds	Total	Total State Effort (SGF, SD, SGR)
Preamble	($83,468,529)	$0	$0	$0	$0	($83,468,529)	($83,468,529)
Executive Department	$291,582,205	$106,663,559	$198,666,478	$641,320,765	$3,834,631,698	$5,072,864,705	$1,131,569,448
Veterans Affairs	$21,409,011	$2,636,505	$15,212,648	$215,528	$68,967,584	$108,441,276	$36,837,187
Secretary of State	$88,919,044	$845,300	$39,296,726	$113,078	$457,489	$129,631,637	$128,328,848
Office of the Attorney General	$24,965,185	$27,322,733	$13,361,766	$57,328,561	$9,778,650	$132,756,895	$95,655,512
Lieutenant Governor	$2,955,616	$1,095,750	$0	$100,000	$6,402,365	$10,553,731	$3,055,616
State Treasurer	$205,260	$1,741,209	$12,204,147	$886,455	$0	$15,037,071	$13,295,862
Public Service Commission	$0	$0	$11,475,339	$0	$0	$11,475,339	$11,475,339
Agriculture and Forestry	$36,835,512	$567,535	$8,238,340	$39,045,647	$13,193,622	$97,880,656	$84,119,499
Commissioner of Insurance	$0	$0	$42,739,941	$30,000,000	$800,000	$73,539,941	$72,739,941
Economic Development	$47,882,801	$22,175,000	$7,808,029	$2,300,000	$3,542,020	$83,707,850	$57,990,830
Culture Recreation & Tourism	$61,650,620	$6,719,967	$61,686,731	$1,628,818	$12,901,771	$144,587,907	$124,966,169
Transportation & Development	$70,103,808	$44,473,651	$31,919,875	$715,433,105	$31,478,163	$893,408,602	$817,456,788
Corrections Services	$816,820,288	$59,031,014	$39,523,890	$960,000	$4,612,646	$920,947,838	$857,304,178
Public Safety Services	$148,911,184	$46,240,141	$281,368,854	$133,681,066	$49,103,505	$659,304,750	$563,961,104
Youth Services	$204,622,492	$19,134,621	$1,924,509	$0	$891,796	$226,573,418	$206,547,001
Health	$3,331,863,189	$777,862,286	$778,435,248	$1,869,827,268	$16,668,150,895	$23,426,138,886	$5,980,125,705
Children & Family Services	$270,311,356	$22,988,431	$15,172,518	$400,000	$483,884,502	$792,756,807	$285,883,874
Natural Resources	$23,753,661	$3,408,144	$27,908,864	$50,675,763	$104,139,220	$209,885,652	$102,338,288
Revenue	$0	$1,565,000	$132,197,053	$557,914	$0	$134,319,967	$132,754,967
Environmental Quality	$12,234,913	$10,000	$114,915,637	$10,873,471	$20,525,956	$158,559,977	$138,024,021
LA Workforce Commission	$25,848,560	$36,478,367	$72,219	$118,926,762	$185,431,803	$366,757,711	$144,847,541
Wildlife & Fisheries	$50,735,834	$19,974,252	$10,599,316	$75,920,403	$50,912,227	$208,142,032	$137,255,553
Civil Service	$6,178,824	$18,351,535	$4,228,164	$0	$0	$28,758,523	$10,406,988
Retirement Systems	$0	$0	$0	$0	$0	$0	$0
Higher Education	$1,314,565,343	$27,478,007	$1,908,010,052	$368,839,142	$51,904,633	$3,670,797,177	$3,591,414,537
Special Schools	$71,453,004	$19,266,869	$3,156,390	$26,631,544	$0	$120,507,807	$101,240,938
Dept. of Education	$4,045,579,845	$33,263,794	$21,753,589	$358,256,189	$1,865,325,739	$6,324,179,156	$4,425,589,623
LSU-Health Care Services Division	$25,192,276	$13,477,895	$30,485,154	$0	$5,552,018	$74,707,343	$55,677,430
Other Requirements	$739,745,061	$53,138,517	$14,800,199	$1,333,934,660	$20,284,670	$2,161,903,107	$2,088,479,920
General Appropriations Bill Total	**$11,650,856,363**	**$1,365,910,082**	**$3,827,161,676**	**$5,837,856,139**	**$23,492,872,972**	**$46,174,657,232**	**$21,315,874,178**
Ancillary	$0	$1,035,395,380	$2,338,299,254	$193,026,202	$2,200,000	$3,568,920,836	$2,531,325,456
Non-Appropriated	$536,436,282	$0	$0	$49,708,044	$0	$586,144,326	$586,144,326
Judicial	$192,886,555	$9,392,850	$0	$17,735,017	$0	$220,014,422	$210,621,572
Legislative	$94,541,665	$0	$25,104,188	$10,000,000	$0	$129,645,853	$129,645,853
Capital Outlay	$7,750,000	$155,627,877	$190,600,000	$2,098,439,415	$208,000,000	$2,660,417,292	$2,296,789,415
OTHER BILL TOTAL	**$831,614,502**	**$1,200,416,107**	**$2,554,003,442**	**$2,368,908,678**	**$210,200,000**	**$7,165,142,729**	**$5,754,526,622**
STATE BUDGET GRAND TOTAL	**$12,482,470,865**	**$2,566,326,189**	**$6,381,165,118**	**$8,206,764,817**	**$23,703,072,972**	**$53,339,799,961**	**$27,070,400,800**

Table 9: Engrossed w/ Senate Committee Action Changes from EOB

DEPARTMENT	State General Fund	Interagency Transfers	Fees & Self-Generated Revenues	Statutory Dedications	Federal Funds	Total	Total State Effort (SGF, SD, SGR)
Preamble	($83,468,529)	$0	$0	$0	$0	($83,468,529)	($83,468,529)
Executive Department	($17,238,068)	$1,387,495	($223,984)	($234,873,553)	($15,589,717)	($266,537,827)	($252,335,605)
Veterans Affairs	$4,507,619	$123,267	$144,365	$0	$1,580,038	$6,355,289	$4,651,984
Secretary of State	($8,822,499)	($222,100)	$1,458,950	$0	$0	($7,585,649)	($7,363,549)
Office of the Attorney General	$1,943,170	$1,333,489	($3,886,427)	$15,655,093	$252,716	$15,298,041	$13,711,836
Lieutenant Governor	($740,566)	$0	$0	$100,000	($1,742,729)	($2,383,295)	($640,566)
State Treasurer	$0	$20,551	$788,344	$0	$0	$808,895	$788,344
Public Service Commission	$0	$0	$522,503	$0	$0	$522,503	$522,503
Agriculture and Forestry	$10,311,410	$28,500	($14,403)	($2,915,174)	($4,518,216)	$2,892,117	$7,381,833
Commissioner of Insurance	($180,000)	$0	$1,670,817	$5,000,000	$0	$6,490,817	$6,490,817
Economic Development	($13,924,880)	$21,252,500	($4,452,846)	($6,634,099)	($47,624,061)	($51,383,386)	($25,011,825)
Culture Recreation & Tourism	$2,224,845	($37,000)	$4,522,428	$725,000	($150,430)	$7,284,843	$7,472,273
Transportation & Development	$9,532,516	($107,000)	($12,404,089)	($3,816,546)	($1,879,838)	($8,674,957)	($6,688,119)
Corrections Services	$100,360,228	$42,435,685	$705,089	($3,000,000)	$0	$140,501,002	$98,065,317
Public Safety Services	$20,016,173	$2,546,789	$7,847,549	($23,363,057)	$681,785	$7,729,239	$4,500,665
Youth Services	$27,920,559	$0	$0	$0	$0	$27,920,559	$27,920,559
Health	$46,775,624	($48,755,709)	($182,591,549)	($48,212,188)	($1,058,419,884)	($1,291,203,706)	($184,028,113)
Children & Family Services	$17,759,796	$5,406,485	($1,462,473)	$400,000	($17,184,737)	$4,919,071	$16,697,323
Natural Resources	($5,267,373)	($3,839,711)	$7,446,550	($4,021,366)	($11,561,929)	($17,243,829)	($1,842,189)
Revenue	$0	$1,050,000	($10,213,355)	$0	$0	($9,163,355)	($10,213,355)
Environmental Quality	($2,639,493)	($155,169)	$1,610,366	($468,932)	($840,587)	($2,493,815)	($1,498,059)
LA Workforce Commission	$5,167,825	$6,949,234	$0	$1,719,496	$5,879,909	$19,716,464	$6,887,321
Wildlife & Fisheries	$9,430,878	($6,595,717)	$329,065	($29,869,350)	($16,138,980)	($42,844,104)	($20,109,407)
Civil Service	$253,217	$1,340,461	($406,832)	$0	$0	$1,186,846	($153,615)
Retirement Systems	$0	$0	$0	$0	$0	$0	$0
Higher Education	($7,422,911)	$0	$70,830,604	$130,234,104	$0	$193,641,797	$193,641,797
Special Schools	$8,759,373	($104,605)	($246,415)	$3,259,607	$0	$11,667,960	$11,772,565
Dept. of Education	($204,965,813)	($1,847,689)	$1,938,143	($10,827,355)	$22,935,970	($192,766,744)	($213,855,025)
LSU-Health Care Services Division	$125,419	($3,528,059)	$4,414,153	$0	$109,394	$1,120,907	$4,539,572
Other Requirements	($113,124,722)	$489,398	$0	($418,333,502)	$0	($530,968,826)	($531,458,224)
General Appropriations Bill Total	**($192,706,202)**	**$19,171,095**	**($111,673,447)**	**($629,241,822)**	**($1,144,211,296)**	**($2,058,661,672)**	**($933,621,471)**
Ancillary	$0	$37,817,423	$294,370,244	($1,031,000)	$1,031,000	$332,187,667	$293,339,244
Non-Appropriated	($4,459,581)	$0	$0	($1,901,956)	$0	($6,361,537)	($6,361,537)
Judicial	$5,031,000	$0	$0	($107,907)	$0	$4,923,093	$4,923,093
Legislative	$27,376	$0	($193,764)	$0	$0	($166,388)	($166,388)
Capital Outlay	$7,750,000	($66,119,290)	$77,530,000	($581,848,733)	($75,826,624)	($638,514,647)	($496,568,733)
OTHER BILL TOTAL	**$8,348,795**	**($28,301,867)**	**$371,706,480**	**($584,889,596)**	**($74,795,624)**	**($307,931,812)**	**($204,834,321)**
STATE BUDGET GRAND TOTAL	**($184,357,407)**	**($9,130,772)**	**$260,033,033**	**($1,214,131,418)**	**($1,219,006,920)**	**($2,366,593,484)**	**($1,138,455,792)**

STATUS OF THE STATE GENERAL FUND

STATEMENT OF FISCAL POSITION

The state has remained in a relatively stable fiscal position throughout FY 26, though recent REC actions reflect lower SGF revenue projections than previously anticipated. Initial projections indicate FY 27 revenues and proposed expenditures are expected to remain relatively stable, although projected SGF growth remains limited.

- The state ended FY 25 with a certified surplus of $577.1 M.
- Current projections reflect an FY 26 SGF excess of approximately $181 M.

STATE GENERAL FUND STATUS

Table 10 depicts the FY 27 SGF status as of the Engrossed Appropriations Bills following Senate Finance Committee action compared to FY 26 SGF utilization across all budgetary items containing SGF, including General Appropriations, Judicial Expenses, Legislative Expenses, Capital Outlay Appropriations, Supplemental Appropriations, Non-Appropriated Requirements, and fund transfers.

Prior to the 5/08/26 REC meeting, the projected FY 26 SGF excess totaled approximately $293.9 M. At the 5/08/26 REC meeting, the FY 26 SGF-Direct forecast was reduced by approximately $112.9 M, decreasing the projected FY 26 SGF excess to approximately $181 M. Additional detail regarding the FY 26 excess calculation and associated appropriations is provided in the “FY 26 PROJECTED EXCESS” section on page 15.

The combined total of the FY 25 surplus and FY 26 excess results in a projected balance of approximately $758.1 M. After the constitutionally required allocations of the surplus to the Budget Stabilization Fund (25%, or approximately $144.3 M) and the Unfunded Accrued Liability (25%, or approximately $144.3 M), the remaining balance available for appropriation or allocation is approximately $469.5 M. Of this amount, approximately $288.2 M is allocated to capital outlay projects in HB 2 of the 2026 RS, a net of approximately $160 M is appropriated in HB 312 of the 2026 RS, approximately $22.1 M is allocated in HB 313 of the 2026 RS, and approximately $940,412 is required for revised FY 26 unappropriated debt service. Following Senate Finance Committee action and considering the revised FY 26 debt service requirements, proposed appropriations and allocations exceed the remaining available balance by approximately $1.6 M. The FY 27 remaining balance following Senate Finance Committee action is estimated at $27.7 M.

Table 10: State General Fund Status

SGF REVENUE SOURCES	FY 2025-26	FY 2026-27
FY 25 Surplus (Non-recurring)	$577,073,871	-
FY 25 Revenue Carried Forward into FY 26	$453,547,880	-
SGF Revenue Direct (REC 5/08/26)	$12,394,500,000	$12,512,600,000
TOTAL SGF REVENUE AVAILABLE	**$13,425,121,751**	**$12,512,600,000**

SGF APPROPRIATIONS & REQUIRED USES	FY 2025-26	FY 2026-27
Non-Appropriated Requirements:		
General Obligation Debt Service	$450,513,413	$445,113,420
Interim Emergency Board	$0	$1,322,862
Revenue Sharing	$90,000,000	$90,000,000
Total Non-Appropriated Requirements	**$540,513,413**	**$536,436,282**
Supplemental Appropriations:		
HB 312 of the 2026 RS	$159,983,298	-
Total Supplemental Appropriations	**$159,983,298**	
Appropriations:		
Carryfoward BA-7	$453,547,880	-
General Appropriations	$11,390,014,685	$11,650,856,363
Ancillary Appropriations	$0	$0
Judicial Appropriations	$187,855,555	$192,886,555
Legislative Appropriations	$94,514,289	$94,541,665
Capital Outlay Appropriations	$288,172,662	$7,750,000
Total Appropriations	**$12,414,105,071**	**$11,946,034,583**
Fund Transfers:		
Act 365 of the 2025 RS	$1,530,000	-
HB 312 of the 2026 RS	$144,268,468	-
HB 313 of the 2026 RS	$166,320,561	$2,400,000
Total Fund Transfers	**$312,119,029**	**$2,400,000**
TOTAL APPROPRIATIONS & USES	**$13,426,720,811**	**$12,484,870,865**
DIFFERENCE REVENUE & UTILIZATION	**-$1,599,060**	**$27,729,135**

Note: FY 27 appropriations and uses are based on the Engrossed Appropriation Bills following Senate Finance Committee action. The FY 26 balance of approximately ($1.6 M) reflects utilization of FY 26 excess SGF of approximately ($1,963,333), partially offset by a remaining FY 25 surplus balance of approximately $364,273.

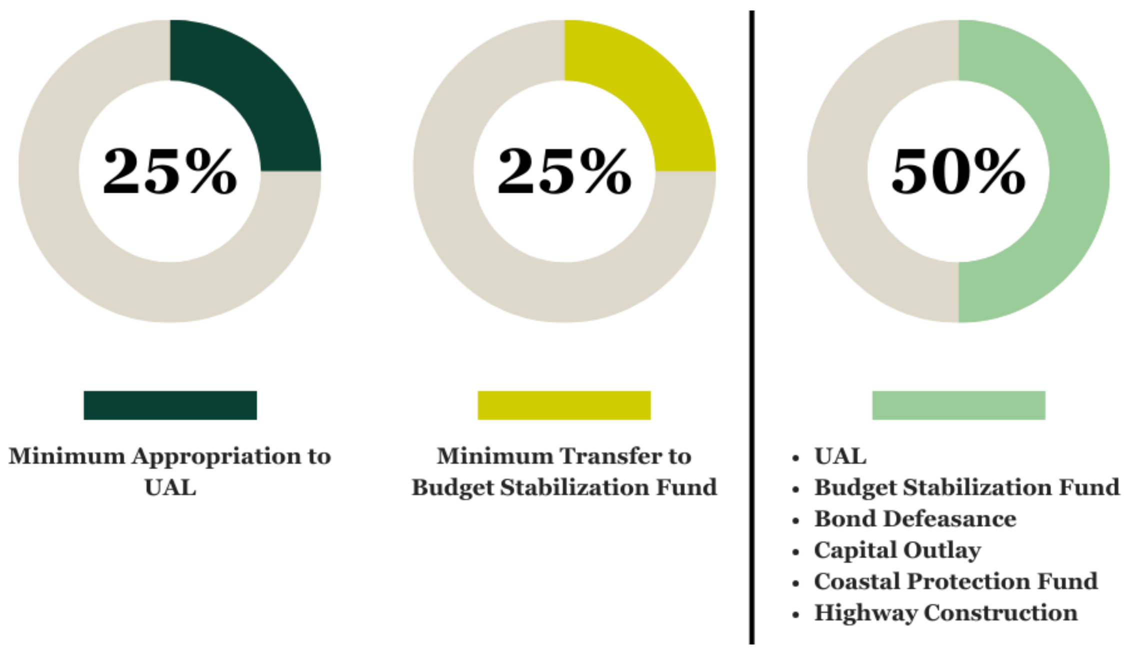
SUMMARY OF OTHER SGF BUDGET PROPOSALS

FY 25 SURPLUS

The term "surplus" refers to the amount for any fiscal year by which actual SGF revenues received, including any monies or balances carried forward, exceed actual SGF expenditures at the close of the fiscal year. This amount is calculated and reported by the Office of Statewide Reporting and Accounting Policy (OSRAP) within the Division of Administration.

On 1/23/26, the JLCB certified the combined net of expenditures and revenues at the end of FY 25, resulting in a surplus totaling $577.1 M. In accordance with 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 these purposes, appropriation to the Unfunded Accrued Liability (UAL) and deposit into the Budget Stabilization Fund, require minimum allocations of 25% each, as shown in Figure 1 below. The remaining balance may be appropriated only for the six allowable uses set forth in the constitution.

Figure 1: Eligible Uses of Non-recurring Monies



The appropriations bills currently utilize the FY 25 surplus for items traditionally categorized as one-time expenditures. For example, appropriations to capital projects are considered non-recurring. After meeting the required 25% allocation to the Budget Stabilization Fund ($144.3 M) and 25% appropriation to the UAL ($144.3 M), the proposal allocates $288.2 M to highway projects, Coastal Protection and Restoration projects, and deferred maintenance in Capital Outlay. Table 11 on the following page details FY 25 surplus expenditures after Senate Committee action.

Table 11: Proposed Utilization of FY 25 Surplus

Constitutional Requirements	
HB 312 Engrossed - 25% Payment to Unfunded Accrued Liability (LASERS)	$144,268,468
HB 313 Engrossed - 25% Deposit to Budget Stabilization (Rainy Day) Fund	$144,268,468
SUBTOTAL	**$288,536,936**
Appropriations Bills - Surplus Utilization	
HB 2 Engrossed - Capital Outlay	
Division of Administration	$15,463,000
Coastal Protection and Restoration Authority	$20,000,000
Department of Military Affairs	$18,635,000
Louisiana Economic Development	$22,650,000
Culture, Recreation and Tourism	$9,254,662
Department of Transportation and Development	$122,415,000
Department of Corrections	$1,650,000
Department of Health	$200,000
Department of Wildlife and Fisheries	$2,000,000
Higher Education	$30,130,000
Levee Districts and Port Projects	$5,600,000
Miscellaneous Non-State	$40,175,000
SUBTOTAL	**$288,172,662**
TOTAL	**$576,709,598**

FY 26 PROJECTED EXCESS

On 12/11/25, the REC adopted an updated FY 26 SGF-Direct forecast, reflecting an increase of $217.1 M above the official forecast adopted on 5/21/25. On 1/23/26, the JLCB recognized a total FY 26 SGF excess of approximately $292.6 M. This amount included approximately $75.5 M in FY 26 revenues associated with the Tourism Promotion District and the Local Revenue Fund that remained available for appropriation after revenues were recognized directly to those funds pursuant to Act 384 of the 2025 RS. The FY 26 excess calculation also reflected approximately $1.3 M previously appropriated to the Interim Emergency Board for which no applications were received, as these funds remained available for expenditure consideration, as well as amounts associated with agency expenditure adjustments and means of finance substitutions contained in the Supplemental Appropriations Bill (HB 312 Engrossed).

On 5/08/26, the REC revised its FY 26 SGF-Direct forecast downward by approximately $112.9 M, decreasing the projected FY 26 excess available for appropriation to approximately $181 M. The breakdown of FY 26 excess appropriations included in HB 312 Engrossed and transfers contained in the Funds Bill (HB 313 Engrossed) can be found in Table 12 on the following page. Note: Approximately $940,412 of the recognized excess is required for revised FY 26 unappropriated General Obligation Debt Service payments and is included in Table 10 on page 13.

Table 12: SGF Reductions and Utilization of FY 26 Excess

HB 312 - Supplemental Appropriations Bill	
01-100 Executive Office	
Administrative Program	($1,700,000)
01-107 Division of Administration	
Modernization of Permit Systems	$5,000,000
CDBG Program - Housing, Neighborhood Stabilization, and Crime Prevention Efforts in New Orleans	$150,000
Louisiana Community Development Block Grant Program - the Blue Tarp Program	$135,000
01-111 Governor's Office of Homeland Security and Emergency Preparedness	
Closeout Costs Associated with Hurricanes Rita, Isaac, Barry, and Ida, Flooding Events, and COVID-19	$3,505,538
State Cost Share for the 2026 Winter Storm and Hurricane Francine	$1,486,897
Contract for Governance of the Intelligence Coordination Center (ICC)	$600,000
Relocation of the Vermilion Parish LWIN Tower	$500,000
Acquisitions for LWIN	$175,000
01-112 Department of Military Affairs	
Acquisitions and Equipment	$167,524
Master Planning for Lake Charles and Baton Rouge Armed Forces Reserve Centers	$84,000
Military Affairs Program for January 2026 Winter Storm State Cost Share	$62,500
01-129 Louisiana Commission on Law Enforcement and the Administration of Criminal Justice	
State Program for Perpetual Licenses and Implementation Costs for the LA Center for Safe Schools	$15,000,000
State Program	($892,093)
03-130 Department of Veterans Affairs	
Louisiana National Guard Disability Benefit Claims	$3,000,000
Personal Services	$646,043
OTS Expenses	$14,234
04-139 Secretary of State	
Elections Program	($12,760,000)
04-146 Lieutenant Governor	
America 250 Commission	$200,000
Administrative Program for Local Events and Festivals	$250,000
Cedar Grove Annexation Celebration	$100,000
04-160 Agriculture and Forestry	
Equipment and Acquisitions	$10,680,000
Marketing and Finance Program for Rice Marketing	$5,000,000
05-250 Office of Economic Development	
Louisiana Talent Opportunity Initiative	$5,000,000
06-263 Office of State Museum	
Repairs at the Wedell-Williams Memorial Aviation Museum and the Cypress Sawmill Museum	$1,000,000
Repairs at the Cabildo and Presbytere Museums	$1,500,000
06-264 Office of State Parks	
Acquisitions and Major Repairs	$3,008,751
Sam Houston Jones State Park Trail Maintenance	$100,000
Ouiski Bayou State Park	$500,000
06-267 Office of Tourism	
New Orleans and Co. for Economic Impact Growth in New Orleans	$250,000
07-276 Engineering and Operations	
Various Road Projects	$1,060,000
Ferry Fuel Efficiency Study	$1,800,000
Equipment for Ice Storms	$800,000
08-400 Corrections - Administration	
Adult Services Program - Offender Medical Expenditures	$17,368,148
Office of Management and Finance Program - CIPRIS Offender Management System	$5,871,200
Board of Pardons and Parole Program - Personal Services	$273,965
Office of the Secretary	($335,095)
08-402 Louisiana State Penitentiary	
Incarceration Program - Personal Services and Supplies	$12,325,118
Administration Program - Other Compensation, Operating Services, OTS	$607,630
08-405 Raymond Laborde Correctional Center	
Incarceration Program - Supplies and Professional Services	$586,350
Administration Program	($277,313)
08-406 Louisiana Correctional Institute for Women	
Administration Program - Operating Services and OTS	$646,062
Incarceration Program - Personal Services, Other Compensation, Training, etc.	$639,037
08-407 Winn Correctional Center	
Purchase of Correctional Services Program	($218,521)
08-408 Allen Correctional Center	
Incarceration Program - Personal Services	$651,660
Administration Program	($651,660)

08-409 Dixon Correctional Institute	
Incarceration Program - Personal Services, Other Compensation, Travel, and Supplies	$1,289,549
Administration Program - Personal Services, Other Compensation, Operating Services, and OTS	$363,403
08-413 Elayn Hunt Correctional Center	
Incarceration Program - Personal Services	$3,324,648
Administration Program - Operating Services	$189,728
08-414 David Wade Correctional Center	
Incarceration Program - Personal Services, Other Compensation, and Supplies	$1,438,997
Administration Program - Operating Services	$322,189
08-415 Adult Probation and Parole	
Support Program - Personal Services	$78,324
Field Services Program	($4,809,517)
08-416 B.B. "Sixty" Rayburn Correction Center	
Incarceration Program - Personal Services, Other Compensation, Supplies, Professional Services	$1,505,665
Administration Program	($14,822)
08-418 Public Safety Services - Office of Management and Finance	
Repairs at the Department of Public Safety Campus	$2,611,574
Information Technology Modernization	$539,173
Data Security Compliance and GAAP Analysis	$47,600
08-419 Office of State Police	
Operational Support Program - Moving Costs for New State Police Crime Lab	$9,601,698
Traffic Enforcement Program for Winter Weather Expenses	$1,438,734
North Louisiana Criminalistics Laboratory	$1,000,000
Fusion Center - Mitigation of Potential Attacks on Louisiana	$600,000
Troopers and Employees Assistance Program for Mental Health Services	$100,000
Operational Support Program	($5,024,115)
Traffic Enforcement Program	($4,337,997)
08-420 Office of Motor Vehicles	
Licensing Program for OTS Fees	$392,891
08-422 Office of State Fire Marshall	
Improvements to Fire Prevention Program Training Facility	$5,000,000
08-403 Youth Services	
Security Acquisitions	$1,753,266
Youth Services After School and Summertime Programming	$70,000
09-305 Medical Vendor Administration	
MVA Administration Eligibility Contract	$11,969,100
MVA Administration Program	($5,000,000)
09-306 Medical Vendor Payments	
Payments to Private Providers Program	($38,237,658)
Medicare Buy-Ins and Supplements Program	($16,260,363)
Uncompensated Care Program	($1,466,952)
09-350 Office on Women's Health and Community Health	
Office on Women's Health and Community Health	($291,454)
10-360 Office of Children and Family Services	
Division of Family Support Program - Operating Expenses	$9,756,521
Division of Management and Finance - Operating Expenses	$3,984,187
Division of Child Welfare Program - Guardianship Services, Evaluations, and Foster Care	$3,243,079
11-431 Office of the Secretary	
Natural Resources Management Program - Acquisitions and Professional Services	$1,000,000
Natural Resource Management Program	($7,000,000)
Executive Program	($2,400,000)
14-474 Workforce Support and Training	
Major Repairs	$201,003
16-511 Office of Management and Finance	
System Upgrades	$4,400,000
19-671 Board of Regents	
LOSFA for TOPS Awards	$2,566,188
LOSFA	($7,721,699)
19-600 LSU Board of Supervisors	
College Police Department - LSU A&M	$500,000
Science Lab Renovations - LSU Shreveport	$295,000
Campus Security Upgrades - LSU A&M	$250,000
Louisiana Tumor Registry - LSU Health Sciences Center New Orleans	$100,000
Nursing Program - LSU Alexandria	$50,000
Parking Garage Design - LSU Alexandria	$25,000
School of Dentistry - LSU Health Sciences Center New Orleans	$15,000
St. Mary Parish 4-H Extension Program - LSU A&M	$10,000

19-615 SU Board of Supervisors	
Construction of the Southern University Global Innovation Building - SU A&M	$200,000
School of Nursing JAG Program - SU A&M	$100,000
Continuing Education and Student Services - SU A&M	$100,000
Success Initiatives and Workforce Training - SU Shreveport	$100,000
Marching Band - SU A&M	$10,000
19-620 UL Board of Supervisors	
Athletic Equipment - Nicholls	$520,000
Partnerships - Grambling	$350,000
Cajun Advanced Picosatellite Experiment Program (C.A.P.E.) - ULL	$250,000
LNG Center of Excellence - McNeese	$100,000
Trees and Landscaping - SELU	$25,000
19-649 LCTCS	
Training Site Equipment - River Parishes Community College	$7,700,000
Allied Health Expansion - South Louisiana Community College T.H. Harris Campus	$250,000
Patient Navigator Programming - Northshore Technical College	$50,000
19-656 Special School District	
River Oaks Hospital and Brentwood Hospital	$250,000
19-657 Jimmy D. Long LSMSA	
Operating Expenses	$137,226
19-658 Thrive Academy	
Major Repairs	$2,500,000
New Security System	$290,104
19-662 LETA	
WYES Broadcasting Program	$100,000
19-678 LDOE State Activities	
Center for Literacy and Learning Pilot Program to Support Low Performing and Rural Schools	$2,500,000
eDynamic Learning	$360,000
19-695 Minimum Foundation Program	
Minimum Foundation Program	($70,637,152)
20-451 Local Housing of Adult Offenders	
Increases in Population of Local Housing Facilities	$5,250,556
Local Reentry Services Program	($700,876)
Criminal Justice Reinvestment Initiative Program	($4,549,680)
20-452 Local Housing of State Juvenile Offenders	
Housing the Youth Population in Local Detention Centers	$1,691,307
20-931 LED Debt Service	
LED Debt Service and State Commitments Program (Economic Development Programs)	$50,000,000
20-941 Agriculture and Forestry Pass Through Funds	
Louisiana Agricultural Finance Authority - Purchase of Additional Grain Bins for Rice Rail Facility	$1,950,000
Pass Through Funds for and Increase to the Soil and Water Conservation Districts	$209,109
20-945 State Aid to Local Government Entities	
Miscellaneous Projects	$103,375,553
20-966 Supplemental Payments to Law Enforcement Personnel	
Firefighters' Supplemental Pay	$850,000
Municipal Police Supplemental Pay	($850,000)
Deputy Sheriffs' Supplemental Pay	($6,270,764)
21-829 Office of Aircraft Services	
Equipment for the Flight Maintenance Program	$2,000,000
23-949 - Louisiana Judiciary	
Fifth Circuit Court of Appeal for Modernization of the Case System	$250,000
Twenty-Third JDC for Computer Hardware and Software	$70,000
Fortieth JDC for the Literacy Clinic	$30,000
Fortieth JDC for the Drug Court	$30,000
24-960 - Legislative Budgetary Control Council	
Operating Expenses for Youth Advisory Council	$15,000
TOTAL	**$161,683,298**

HB 313 - Funds Bill Transfers	
Transfer to Voting Technology Fund	$12,760,000
Transfer to Oil and Gas Regulatory Dedicated Fund Account	$5,000,000
Transfer to Federal Energy Settlement Fund	$2,400,000
Transfer to Carbon Dioxide Geologic Storage Trust Fund	$1,000,000
Criminal Justice Priority Fund	$892,093
TOTAL	**$22,052,093**

REVENUE STABILIZATION FUND

In the event HB 313 of the 2026 RS is enacted into law, the state treasurer is authorized and directed to transfer monies from the Revenue Stabilization Trust Fund totaling approximately $800 M to various statutory funds and accounts. Table 13 below lists all proposed transfers.

Table 13: Proposed Utilization of Revenue Stabilization Fund

Fund	Amount
Louisiana Transportation Infrastructure Fund	$387,170,000
Louisiana Economic Development Initiatives Fund	$97,000,000
Strategic Investments Across Louisiana Fund	$81,641,540
Capital Outlay Savings Fund	$72,000,000
Higher Education Campus Revitalization Fund	$64,250,000
Criminal Justice and First Responder Fund	$36,606,595
State Emergency Response Fund	$36,014,828
Modernization and Security Fund	$3,300,000
Oyster Resource Management Account	$3,000,000
Criminal Justice Technology Innovation Fund	$3,000,000
Louisiana Rural Infrastructure Revolving Loan Program Fund	$2,500,000
Federal Energy Settlement Fund	$1,685,646
Louisiana Charter School Start-Up and Expansion Loan Fund	$1,000,000
Regional Maintenance and Improvement Fund	$500,000

STATEWIDE BUDGET
Department Budget Summary

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 ENG w/ SFC Amd	FY 27 - FY 26 Change	Percent Change
GRAND TOTAL - Statewide Budget					
State General Fund	$12,500,051,925	$12,666,828,272	$12,482,470,865	($184,357,407)	-1.5%
Interagency Transfers	$2,081,175,316	$2,575,456,961	$2,566,326,189	($9,130,772)	-0.4%
Fees & Self-gen Revenues	$5,130,537,987	$6,121,132,085	$6,381,165,118	$260,033,033	4.2%
Statutory Dedications	$7,313,774,856	$9,420,896,235	$8,206,764,817	($1,214,131,418)	-12.9%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$19,345,003,223	$24,922,079,892	$23,703,072,972	($1,219,006,920)	-4.9%
	$46,370,543,307	$55,706,393,445	$53,339,799,961	($2,366,593,484)	-4.2%
T.O.	34,732	35,043	35,349	306	0.9%
Other Charges Positions	1,706	1,652	1,653	1	0.1%
STATE FUNDS (excludes Federal)	$27,025,540,084	$30,784,313,553	$29,636,726,989	($1,147,586,564)	-3.7%
General Appropriation Bill					
State General Fund	$11,382,656,475	$11,843,562,565	$11,650,856,363	($192,706,202)	-1.6%
Interagency Transfers	$989,184,769	$1,346,738,987	$1,365,910,082	$19,171,095	1.4%
Fees & Self-gen Revenues	$3,065,625,899	$3,938,835,123	$3,827,161,676	($111,673,447)	-2.8%
Statutory Dedications	$4,666,920,309	$6,467,097,961	$5,837,856,139	($629,241,822)	-9.7%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$18,772,783,410	$24,637,084,268	$23,492,872,972	($1,144,211,296)	-4.6%
	$38,877,170,861	$48,233,318,904	$46,174,657,232	($2,058,661,672)	-4.3%
T.O.	33,516	33,817	34,091	274	0.8%
Other Charges Positions	1,697	1,643	1,653	10	0.6%
00 Preamble					
State General Fund	$0	$0	($83,468,529)	($83,468,529)	-
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	-
	$0	$0	($83,468,529)	($83,468,529)	-
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
00 Preamble					
00 Statewide					
State General Fund	$0	$0	($83,468,529)	($83,468,529)	-
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	-
	$0	$0	($83,468,529)	($83,468,529)	-
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
01 Executive					
State General Fund	$321,275,934	$308,820,273	$291,582,205	($17,238,068)	-5.6%
Interagency Transfers	$51,014,838	$105,276,064	$106,663,559	$1,387,495	1.3%
Fees & Self-gen Revenues	$197,909,483	$198,890,462	$198,666,478	($223,984)	-0.1%
Statutory Dedications	$443,865,141	$876,194,318	$641,320,765	($234,873,553)	-26.8%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$2,364,518,864	$3,850,221,415	$3,834,631,698	($15,589,717)	-0.4%
	$3,378,584,259	$5,339,402,532	$5,072,864,705	($266,537,827)	-5.0%
T.O.	2,133	2,246	2,231	(15)	-0.7%
Other Charges Positions	268	262	262	0	0.0%
01 Executive					
100 Executive Office					
State General Fund	$0	$16,083,128	$16,390,232	$307,104	1.9%
Interagency Transfers	$0	$2,241,344	$5,270,379	$3,029,035	135.1%
Fees & Self-gen Revenues	$0	$1,696,727	$1,742,749	$46,022	2.7%
Statutory Dedications	$0	$160,348	$2,661,257	$2,500,909	1,559.7%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$3,699,392	$11,933,019	$8,233,627	222.6%
	$0	$23,880,939	$37,997,636	$14,116,697	59.1%
T.O.	0	93	92	(1)	-1.1%
Other Charges Positions	0	0	0	0	-

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 ENG w/ SFC Amd	FY 27 - FY 26 Change	Percent Change
01 Executive					
101 Indian Affairs					
State General Fund	$0	$0	$0	$0	-
Interagency Transfers	$0	$0	$0	$0	-
Fees & Self-gen Revenues	$16,000	$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	-
	$16,000	**$18,000**	**$18,000**	**$0**	**0.0%**
T.O.	**1**	**1**	**1**	**0**	**0.0%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
01 Executive					
102 State Inspector General					
State General Fund	$2,234,028	$2,365,808	$5,489,205	$3,123,397	132.0%
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	$16,330	$16,330	$0	0.0%
	$2,234,028	**$2,382,138**	**$5,505,535**	**$3,123,397**	**131.1%**
T.O.	**15**	**15**	**15**	**0**	**0.0%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
01 Executive					
103 Mental Health Advocacy Service					
State General Fund	$5,744,607	$6,445,419	$7,636,464	$1,191,045	18.5%
Interagency Transfers	$620,901	$672,055	$1,457,055	$785,000	116.8%
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	-
	$6,365,509	**$7,117,474**	**$9,093,519**	**$1,976,045**	**27.8%**
T.O.	**47**	**53**	**53**	**0**	**0.0%**
Other Charges Positions	**6**	**0**	**0**	**0**	**-**
01 Executive					
106 LA Tax Commission					
State General Fund	$2,058,414	$2,119,212	$2,186,045	$66,833	3.2%
Interagency Transfers	$0	$0	$0	$0	-
Fees & Self-gen Revenues	$3,128,480	$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	-
	$5,186,894	**$5,506,650**	**$5,573,483**	**$66,833**	**1.2%**
T.O.	**36**	**36**	**36**	**0**	**0.0%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
01 Executive					
107 Division of Administration					
State General Fund	$73,779,515	$80,099,611	$65,867,062	($14,232,549)	-17.8%
Interagency Transfers	$38,119,167	$78,115,457	$83,460,526	$5,345,069	6.8%
Fees & Self-gen Revenues	$20,238,186	$55,727,408	$51,987,996	($3,739,412)	-6.7%
Statutory Dedications	$27,526,796	$211,731,428	$211,888,905	$157,477	0.1%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$1,020,154,226	$1,181,324,065	$1,179,099,377	($2,224,688)	-0.2%
	$1,179,817,889	**$1,606,997,969**	**$1,592,303,866**	**($14,694,103)**	**-0.9%**
T.O.	**536**	**551**	**552**	**1**	**0.2%**
Other Charges Positions	**42**	**42**	**42**	**0**	**0.0%**
01 Executive					
109 Coastal Protection & Restoration Authority					
State General Fund	$3,019,987	$1,219,700	$1,000,000	($219,700)	-18.0%
Interagency Transfers	$903,992	$10,114,970	$6,078,580	($4,036,390)	-39.9%
Fees & Self-gen Revenues	$0	$0	$0	$0	-
Statutory Dedications	$51,063,981	$146,402,667	$92,002,437	($54,400,230)	-37.2%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$19,112,345	$59,217,313	$49,199,642	($10,017,671)	-16.9%
	$74,100,306	**$216,954,650**	**$148,280,659**	**($68,673,991)**	**-31.7%**
T.O.	**186**	**186**	**186**	**0**	**0.0%**
Other Charges Positions	**6**	**6**	**6**	**0**	**0.0%**

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 ENG w/ SFC Amd	FY 27 - FY 26 Change	Percent Change
01 Executive					
111 Homeland Security & Emergency Prep					
State General Fund	$127,791,968	$94,876,045	$0	($94,876,045)	-100.0%
Interagency Transfers	$0	$578,135	$0	($578,135)	-100.0%
Fees & Self-gen Revenues	$658,500	$1,303,826	$0	($1,303,826)	-100.0%
Statutory Dedications	$276,307,367	$419,761,674	$0	($419,761,674)	-100.0%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$1,206,729,893	$2,460,899,772	$0	($2,460,899,772)	-100.0%
	$1,611,487,728	**$2,977,419,452**	**$0**	**($2,977,419,452)**	**-100.0%**
T.O.	**120**	**120**	**0**	**(120)**	**-100.0%**
Other Charges Positions	**210**	**210**	**0**	**(210)**	**-100.0%**
01 Executive					
112 Department of Military Affairs					
State General Fund	$63,829,364	$55,639,568	$131,343,008	$75,703,440	136.1%
Interagency Transfers	$6,465,659	$7,370,543	$4,213,459	($3,157,084)	-42.8%
Fees & Self-gen Revenues	$3,606,533	$8,161,737	$6,712,854	($1,448,883)	-17.8%
Statutory Dedications	$1,349,489	$50,000	$238,141,300	$238,091,300	?
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$57,160,671	$71,459,457	$2,523,931,696	$2,452,472,239	3432.0%
	$132,411,717	**$142,681,305**	**$2,904,342,317**	**$2,761,661,012**	**1,935.5%**
T.O.	**850**	**849**	**946**	**97**	**11.4%**
Other Charges Positions	**4**	**4**	**214**	**210**	**5250.0%**
01 Executive					
116 Office of the State Public Defender					
State General Fund	$750,000	$1,000,000	$0	($1,000,000)	-100.0%
Interagency Transfers	$618,519	$1,574,999	$1,574,999	$0	0.0%
Fees & Self-gen Revenues	$0	$0	$0	$0	-
Statutory Dedications	$46,699,028	$51,331,325	$49,703,132	($1,628,193)	-3.2%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$22,260	$129,385	$168,575	$39,190	30.3%
	$48,089,807	**$54,035,709**	**$51,446,706**	**($2,589,003)**	**-4.8%**
T.O.	**17**	**17**	**17**	**0**	**0.0%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
01 Executive					
124 LA Stadium & Exposition District					
State General Fund	$0	$0	$0	$0	-
Interagency Transfers	$0	$0	$0	$0	-
Fees & Self-gen Revenues	$150,658,225	$105,342,035	$107,585,065	$2,243,030	2.1%
Statutory Dedications	$22,105,956	$21,016,000	$21,057,500	$41,500	0.2%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$172,764,181	**$126,358,035**	**$128,642,565**	**$2,284,530**	**1.8%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
01 Executive					
129 LA Commission on Law Enforcement					
State General Fund	$5,544,689	$7,011,126	$16,586,037	$9,574,911	136.6%
Interagency Transfers	$4,286,600	$4,608,561	$4,608,561	$0	0.0%
Fees & Self-gen Revenues	$321,873	$363,863	$363,863	$0	0.0%
Statutory Dedications	$6,749,093	$13,651,589	$13,021,947	($629,642)	-4.6%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$32,434,861	$40,780,862	$40,747,913	($32,949)	-0.1%
	$49,337,116	**$66,416,001**	**$75,328,321**	**$8,912,320**	**13.4%**
T.O.	**43**	**43**	**55**	**12**	**27.9%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
01 Executive					
133 Elderly Affairs					
State General Fund	$36,523,360	$41,960,656	$45,084,152	$3,123,496	7.4%
Interagency Transfers	$0	$0	$0	$0	-
Fees & Self-gen Revenues	$12,500	$12,500	$15,000	$2,500	20.0%
Statutory Dedications	$0	$0	$755,000	$755,000	-
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$28,904,608	$32,694,839	$29,535,146	($3,159,693)	-9.7%
	$65,440,468	**$74,667,995**	**$75,389,298**	**$721,303**	**1.0%**
T.O.	**87**	**87**	**87**	**0**	**0.0%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 ENG w/ SFC Amd	FY 27 - FY 26 Change	Percent Change
01 Executive					
254 LA State Racing Commission					
State General Fund	$0	$0	$0	$0	-
Interagency Transfers	$0	$0	$0	$0	-
Fees & Self-gen Revenues	$6,079,301	$7,348,918	$10,948,886	$3,599,968	49.0%
Statutory Dedications	$12,063,431	$12,089,287	$12,089,287	$0	0.0%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$18,142,732	**$19,438,205**	**$23,038,173**	**$3,599,968**	**18.5%**
T.O.	**89**	**89**	**85**	**(4)**	**-4.5%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
01 Executive					
255 Financial Institutions					
State General Fund	$0	$0	$0	$0	-
Interagency Transfers	$0	$0	$0	$0	-
Fees & Self-gen Revenues	$13,189,884	$15,528,010	$15,904,627	$376,617	2.4%
Statutory Dedications	$0	$0	$0	$0	-
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$13,189,884	**$15,528,010**	**$15,904,627**	**$376,617**	**2.4%**
T.O.	**106**	**106**	**106**	**0**	**0.0%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
03 Veterans Affairs					
State General Fund	$16,678,010	$16,901,392	$21,409,011	$4,507,619	26.7%
Interagency Transfers	$2,409,308	$2,513,238	$2,636,505	$123,267	4.9%
Fees & Self-gen Revenues	$14,031,724	$15,068,283	$15,212,648	$144,365	1.0%
Statutory Dedications	$62,083	$215,528	$215,528	$0	0.0%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$60,873,758	$67,387,546	$68,967,584	$1,580,038	2.3%
	$94,054,883	**$102,085,987**	**$108,441,276**	**$6,355,289**	**6.2%**
T.O.	**851**	**851**	**846**	**(5)**	**-0.6%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
03 Veterans Affairs					
130 Department of Veterans Affairs					
State General Fund	$14,168,592	$14,679,285	$19,232,698	$4,553,413	31.0%
Interagency Transfers	$1,731,268	$1,794,664	$1,917,931	$123,267	6.9%
Fees & Self-gen Revenues	$1,320,126	$1,510,094	$1,494,188	($15,906)	-1.1%
Statutory Dedications	$62,083	$215,528	$215,528	$0	0.0%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$1,080,710	$1,477,579	$1,596,461	$118,882	8.0%
	$18,362,779	**$19,677,150**	**$24,456,806**	**$4,779,656**	**24.3%**
T.O.	**126**	**126**	**128**	**2**	**1.6%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
03 Veterans Affairs					
131 LA Veterans Home					
State General Fund	$2,341,711	$2,018,424	$2,176,313	$157,889	7.8%
Interagency Transfers	$0	$0	$0	$0	-
Fees & Self-gen Revenues	$1,667,289	$2,522,021	$2,682,292	$160,271	6.4%
Statutory Dedications	$0	$0	$0	$0	-
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$9,486,557	$10,399,496	$10,118,552	($280,944)	-2.7%
	$13,495,557	**$14,939,941**	**$14,977,157**	**$37,216**	**0.2%**
T.O.	**122**	**122**	**120**	**(2)**	**-1.6%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
03 Veterans Affairs					
132 Northeast LA Veterans Home					
State General Fund	$0	$0	$0	$0	-
Interagency Transfers	$0	$0	$0	$0	-
Fees & Self-gen Revenues	$2,400,889	$2,400,000	$2,400,000	$0	0.0%
Statutory Dedications	$0	$0	$0	$0	-
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$12,374,151	$14,094,960	$14,414,184	$319,224	2.3%
	$14,775,040	**$16,494,960**	**$16,814,184**	**$319,224**	**1.9%**
T.O.	**149**	**149**	**148**	**(1)**	**-0.7%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 ENG w/ SFC Amd	FY 27 - FY 26 Change	Percent Change
03 Veterans Affairs					
134 Southwest LA Veterans Home					
State General Fund	$167,707	$0	$0	$0	-
Interagency Transfers	$201,260	$235,068	$235,068	$0	0.0%
Fees & Self-gen Revenues	$3,138,587	$3,104,779	$3,104,779	$0	0.0%
Statutory Dedications	$0	$0	$0	$0	-
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$12,822,461	$14,118,391	$14,861,925	$743,534	5.3%
	$16,330,015	**$17,458,238**	**$18,201,772**	**$743,534**	**4.3%**
T.O.	**153**	**153**	**153**	**0**	**0.0%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
03 Veterans Affairs					
135 Northwest LA Veterans Home					
State General Fund	$0	$203,683	$0	($203,683)	-100.0%
Interagency Transfers	$0	$0	$0	$0	-
Fees & Self-gen Revenues	$2,573,442	$2,599,976	$2,599,976	$0	0.0%
Statutory Dedications	$0	$0	$0	$0	-
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$13,128,488	$13,410,902	$14,128,145	$717,243	5.3%
	$15,701,930	**$16,214,561**	**$16,728,121**	**$513,560**	**3.2%**
T.O.	**150**	**150**	**148**	**(2)**	**-1.3%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
03 Veterans Affairs					
136 Southeast LA Veterans Home					
State General Fund	$0	$0	$0	$0	-
Interagency Transfers	$476,780	$483,506	$483,506	$0	0.0%
Fees & Self-gen Revenues	$2,931,391	$2,931,413	$2,931,413	$0	0.0%
Statutory Dedications	$0	$0	$0	$0	-
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$11,981,391	$13,886,218	$13,848,317	($37,901)	-0.3%
	$15,389,562	**$17,301,137**	**$17,263,236**	**($37,901)**	**-0.2%**
T.O.	**151**	**151**	**149**	**(2)**	**-1.3%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
04A State					
State General Fund	$72,448,625	$97,741,543	$88,919,044	($8,822,499)	-9.0%
Interagency Transfers	$420,962	$1,067,400	$845,300	($222,100)	-20.8%
Fees & Self-gen Revenues	$35,000,588	$37,837,776	$39,296,726	$1,458,950	3.9%
Statutory Dedications	$3,281,010	$113,078	$113,078	$0	0.0%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$457,489	$457,489	$0	0.0%
	$111,151,186	**$137,217,286**	**$129,631,637**	**($7,585,649)**	**-5.5%**
T.O.	**365**	**367**	**380**	**13**	**3.5%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
04A State					
139 Secretary of State					
State General Fund	$72,448,625	$97,741,543	$88,919,044	($8,822,499)	-9.0%
Interagency Transfers	$420,962	$1,067,400	$845,300	($222,100)	-20.8%
Fees & Self-gen Revenues	$35,000,588	$37,837,776	$39,296,726	$1,458,950	3.9%
Statutory Dedications	$3,281,010	$113,078	$113,078	$0	0.0%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$457,489	$457,489	$0	0.0%
	$111,151,186	**$137,217,286**	**$129,631,637**	**($7,585,649)**	**-5.5%**
T.O.	**365**	**367**	**380**	**13**	**3.5%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
04B Justice					
State General Fund	$21,167,524	$23,022,015	$24,965,185	$1,943,170	8.4%
Interagency Transfers	$22,771,466	$25,989,244	$27,322,733	$1,333,489	5.1%
Fees & Self-gen Revenues	$10,077,610	$17,248,193	$13,361,766	($3,886,427)	-22.5%
Statutory Dedications	$16,919,647	$41,673,468	$57,328,561	$15,655,093	37.6%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$7,262,054	$9,525,934	$9,778,650	$252,716	2.7%
	$78,198,302	**$117,458,854**	**$132,756,895**	**$15,298,041**	**13.0%**
T.O.	**534**	**539**	**587**	**48**	**8.9%**
Other Charges Positions	**1**	**1**	**1**	**0**	**0.0%**

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 ENG w/ SFC Amd	FY 27 - FY 26 Change	Percent Change
04B Justice					
141 Attorney General					
State General Fund	$21,167,524	$23,022,015	$24,965,185	$1,943,170	8.4%
Interagency Transfers	$22,771,466	$25,989,244	$27,322,733	$1,333,489	5.1%
Fees & Self-gen Revenues	$10,077,610	$17,248,193	$13,361,766	($3,886,427)	-22.5%
Statutory Dedications	$16,919,647	$41,673,468	$57,328,561	$15,655,093	37.6%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$7,262,054	$9,525,934	$9,778,650	$252,716	2.7%
	$78,198,302	**$117,458,854**	**$132,756,895**	**$15,298,041**	**13.0%**
T.O.	**534**	**539**	**587**	**48**	**8.9%**
Other Charges Positions	**1**	**1**	**1**	**0**	**0.0%**
04C Lieutenant Governor					
State General Fund	$1,452,302	$3,696,182	$2,955,616	($740,566)	-20.0%
Interagency Transfers	$1,083,447	$1,095,750	$1,095,750	$0	0.0%
Fees & Self-gen Revenues	$0	$0	$0	$0	-
Statutory Dedications	$0	$0	$100,000	$100,000	-
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$5,226,867	$8,145,094	$6,402,365	($1,742,729)	-21.4%
	$7,762,616	**$12,937,026**	**$10,553,731**	**($2,383,295)**	**-18.4%**
T.O.	**7**	**7**	**7**	**0**	**0.0%**
Other Charges Positions	**8**	**8**	**8**	**0**	**0.0%**
04C Lieutenant Governor					
146 Lt. Governor					
State General Fund	$1,452,302	$3,696,182	$2,955,616	($740,566)	-20.0%
Interagency Transfers	$1,083,447	$1,095,750	$1,095,750	$0	0.0%
Fees & Self-gen Revenues	$0	$0	$0	$0	-
Statutory Dedications	$0	$0	$100,000	$100,000	-
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$5,226,867	$8,145,094	$6,402,365	($1,742,729)	-21.4%
	$7,762,616	**$12,937,026**	**$10,553,731**	**($2,383,295)**	**-18.4%**
T.O.	**7**	**7**	**7**	**0**	**0.0%**
Other Charges Positions	**8**	**8**	**8**	**0**	**0.0%**
04D Treasury					
State General Fund	$194,628	$205,260	$205,260	$0	0.0%
Interagency Transfers	$1,961,308	$1,720,658	$1,741,209	$20,551	1.2%
Fees & Self-gen Revenues	$9,645,023	$11,415,803	$12,204,147	$788,344	6.9%
Statutory Dedications	$628,140	$886,455	$886,455	$0	0.0%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$12,429,099	**$14,228,176**	**$15,037,071**	**$808,895**	**5.7%**
T.O.	**74**	**74**	**74**	**0**	**0.0%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
04D Treasury					
147 State Treasurer					
State General Fund	$194,628	$205,260	$205,260	$0	0.0%
Interagency Transfers	$1,961,308	$1,720,658	$1,741,209	$20,551	1.2%
Fees & Self-gen Revenues	$9,645,023	$11,415,803	$12,204,147	$788,344	6.9%
Statutory Dedications	$628,140	$886,455	$886,455	$0	0.0%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$12,429,099	**$14,228,176**	**$15,037,071**	**$808,895**	**5.7%**
T.O.	**74**	**74**	**74**	**0**	**0.0%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
04E Public Service Commission					
State General Fund	$0	$0	$0	$0	-
Interagency Transfers	$0	$0	$0	$0	-
Fees & Self-gen Revenues	$8,991,159	$10,952,836	$11,475,339	$522,503	4.8%
Statutory Dedications	$0	$0	$0	$0	-
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$8,991,159	**$10,952,836**	**$11,475,339**	**$522,503**	**4.8%**
T.O.	**95**	**95**	**95**	**0**	**0.0%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
04E Public Service Commission					
158 Public Service Commission					
State General Fund	$0	$0	$0	$0	-
Interagency Transfers	$0	$0	$0	$0	-
Fees & Self-gen Revenues	$8,991,159	$10,952,836	$11,475,339	$522,503	4.8%
Statutory Dedications	$0	$0	$0	$0	-
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$8,991,159	**$10,952,836**	**$11,475,339**	**$522,503**	**4.8%**
T.O.	**95**	**95**	**95**	**0**	**0.0%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 ENG w/ SFC Amd	FY 27 - FY 26 Change	Percent Change
04F Agriculture & Forestry					
State General Fund	$47,409,570	$26,524,102	$36,835,512	$10,311,410	38.9%
Interagency Transfers	$5,785,319	$539,035	$567,535	$28,500	5.3%
Fees & Self-gen Revenues	$4,985,073	$8,252,743	$8,238,340	($14,403)	-0.2%
Statutory Dedications	$37,281,107	$41,960,821	$39,045,647	($2,915,174)	-6.9%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$19,229,124	$17,711,838	$13,193,622	($4,518,216)	-25.5%
	$114,690,193	**$94,988,539**	**$97,880,656**	**$2,892,117**	**3.0%**
T.O.	**590**	**588**	**585**	**(3)**	**-0.5%**
Other Charges Positions	**2**	**2**	**2**	**0**	**0.0%**
04F Agriculture & Forestry					
160 Agriculture & Forestry					
State General Fund	$47,409,570	$26,524,102	$36,835,512	$10,311,410	38.9%
Interagency Transfers	$5,785,319	$539,035	$567,535	$28,500	5.3%
Fees & Self-gen Revenues	$4,985,073	$8,252,743	$8,238,340	($14,403)	-0.2%
Statutory Dedications	$37,281,107	$41,960,821	$39,045,647	($2,915,174)	-6.9%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$19,229,124	$17,711,838	$13,193,622	($4,518,216)	-25.5%
	$114,690,193	**$94,988,539**	**$97,880,656**	**$2,892,117**	**3.0%**
T.O.	**590**	**588**	**585**	**(3)**	**-0.5%**
Other Charges Positions	**2**	**2**	**2**	**0**	**0.0%**
04G Insurance					
State General Fund	$0	$180,000	$0	($180,000)	-100.0%
Interagency Transfers	$0	$0	$0	$0	-
Fees & Self-gen Revenues	$33,732,159	$41,069,124	$42,739,941	$1,670,817	4.1%
Statutory Dedications	$23,236,208	$25,000,000	$30,000,000	$5,000,000	20.0%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$936,150	$800,000	$800,000	$0	0.0%
	$57,904,517	**$67,049,124**	**$73,539,941**	**$6,490,817**	**9.7%**
T.O.	**230**	**232**	**231**	**(1)**	**-0.4%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
04G Insurance					
165 Commissioner of Insurance					
State General Fund	$0	$180,000	$0	($180,000)	-100.0%
Interagency Transfers	$0	$0	$0	$0	-
Fees & Self-gen Revenues	$33,732,159	$41,069,124	$42,739,941	$1,670,817	4.1%
Statutory Dedications	$23,236,208	$25,000,000	$30,000,000	$5,000,000	20.0%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$936,150	$800,000	$800,000	$0	0.0%
	$57,904,517	**$67,049,124**	**$73,539,941**	**$6,490,817**	**9.7%**
T.O.	**230**	**232**	**231**	**(1)**	**-0.4%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
05 Economic Development					
State General Fund	$41,854,567	$61,807,681	$47,882,801	($13,924,880)	-22.5%
Interagency Transfers	$193,364	$922,500	$22,175,000	$21,252,500	2,303.8%
Fees & Self-gen Revenues	$5,251,126	$12,260,875	$7,808,029	($4,452,846)	-36.3%
Statutory Dedications	$2,273,043	$8,934,099	$2,300,000	($6,634,099)	-74.3%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$4,753,613	$51,166,081	$3,542,020	($47,624,061)	-93.1%
	$54,325,713	**$135,091,236**	**$83,707,850**	**($51,383,386)**	**-38.0%**
T.O.	**104**	**213**	**214**	**1**	**0.5%**
Other Charges Positions	**2**	**6**	**6**	**0**	**0.0%**
05 Economic Development					
250 Office of Economic Development					
State General Fund	$41,854,567	$61,807,681	$47,882,801	($13,924,880)	-22.5%
Interagency Transfers	$193,364	$922,500	$22,175,000	$21,252,500	2,303.8%
Fees & Self-gen Revenues	$5,251,126	$12,260,875	$7,808,029	($4,452,846)	-36.3%
Statutory Dedications	$2,273,043	$8,934,099	$2,300,000	($6,634,099)	-74.3%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$4,753,613	$51,166,081	$3,542,020	($47,624,061)	-93.1%
	$54,325,713	**$135,091,236**	**$83,707,850**	**($51,383,386)**	**-38.0%**
T.O.	**104**	**213**	**214**	**1**	**0.5%**
Other Charges Positions	**2**	**6**	**6**	**0**	**0.0%**
06 Culture, Recreation & Tourism					
State General Fund	$45,948,171	$59,425,775	$61,650,620	$2,224,845	3.7%
Interagency Transfers	$5,222,144	$6,756,967	$6,719,967	($37,000)	-0.5%
Fees & Self-gen Revenues	$56,007,059	$57,164,303	$61,686,731	$4,522,428	7.9%
Statutory Dedications	$767,313	$903,818	$1,628,818	$725,000	80.2%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$9,821,235	$13,052,201	$12,901,771	($150,430)	-1.2%
	$117,765,922	**$137,303,064**	**$144,587,907**	**$7,284,843**	**5.3%**
T.O.	**594**	**591**	**591**	**0**	**0.0%**
Other Charges Positions	**14**	**14**	**14**	**0**	**0.0%**

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 ENG w/ SFC Amd	FY 27 - FY 26 Change	Percent Change
06 Culture, Recreation & Tourism					
261 Office of the Secretary					
State General Fund	$10,149,391	$20,168,626	$11,916,187	($8,252,439)	-40.9%
Interagency Transfers	$673,822	$1,676,129	$1,639,129	($37,000)	-2.2%
Fees & Self-gen Revenues	$0	$0	$0	$0	-
Statutory Dedications	$767,313	$903,818	$903,818	$0	0.0%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$11,590,525	**$22,748,573**	**$14,459,134**	**($8,289,439)**	**-36.4%**
T.O.	**58**	**58**	**60**	**2**	**3.4%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
06 Culture, Recreation & Tourism					
262 State Library					
State General Fund	$4,817,663	$5,540,576	$5,453,897	($86,679)	-1.6%
Interagency Transfers	$821,436	$821,436	$821,436	$0	0.0%
Fees & Self-gen Revenues	$75,397	$96,990	$90,000	($6,990)	-7.2%
Statutory Dedications	$0	$0	$0	$0	-
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$2,932,392	$3,505,881	$3,500,000	($5,881)	-0.2%
	$8,646,888	**$9,964,883**	**$9,865,333**	**($99,550)**	**-1.0%**
T.O.	**48**	**48**	**47**	**(1)**	**-2.1%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
06 Culture, Recreation & Tourism					
263 State Museum					
State General Fund	$7,680,414	$6,813,663	$6,694,104	($119,559)	-1.8%
Interagency Transfers	$1,420,841	$1,440,474	$1,440,474	$0	0.0%
Fees & Self-gen Revenues	$1,154,102	$1,281,733	$1,436,490	$154,757	12.1%
Statutory Dedications	$0	$0	$0	$0	-
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$900,000	$900,000	$0	0.0%
	$10,255,358	**$10,435,870**	**$10,471,068**	**$35,198**	**0.3%**
T.O.	**68**	**68**	**68**	**0**	**0.0%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
06 Culture, Recreation & Tourism					
264 State Parks					
State General Fund	$20,662,763	$23,013,945	$34,559,122	$11,545,177	50.2%
Interagency Transfers	$12,866	$224,122	$224,122	$0	0.0%
Fees & Self-gen Revenues	$18,390,935	$16,116,575	$18,321,587	$2,205,012	13.7%
Statutory Dedications	$0	$0	$0	$0	-
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$3,721,028	$5,464,655	$5,464,655	$0	0.0%
	$42,787,592	**$44,819,297**	**$58,569,486**	**$13,750,189**	**30.7%**
T.O.	**311**	**308**	**307**	**(1)**	**-0.3%**
Other Charges Positions	**6**	**6**	**6**	**0**	**0.0%**
06 Culture, Recreation & Tourism					
265 Cultural Development					
State General Fund	$2,511,518	$3,612,542	$3,025,887	($586,655)	-16.2%
Interagency Transfers	$2,293,178	$2,551,590	$2,551,590	$0	0.0%
Fees & Self-gen Revenues	$952,224	$802,230	$1,302,230	$500,000	62.3%
Statutory Dedications	$0	$0	$725,000	$725,000	-
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$3,040,047	$3,181,665	$3,037,116	($144,549)	-4.5%
	$8,796,968	**$10,148,027**	**$10,641,823**	**$493,796**	**4.9%**
T.O.	**33**	**33**	**33**	**0**	**0.0%**
Other Charges Positions	**7**	**7**	**7**	**0**	**0.0%**
06 Culture, Recreation & Tourism					
267 Tourism					
State General Fund	$126,423	$276,423	$1,423	($275,000)	-99.5%
Interagency Transfers	$0	$43,216	$43,216	$0	0.0%
Fees & Self-gen Revenues	$35,434,400	$38,866,775	$40,536,424	$1,669,649	4.3%
Statutory Dedications	$0	$0	$0	$0	-
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$127,768	$0	$0	$0	-
	$35,688,591	**$39,186,414**	**$40,581,063**	**$1,394,649**	**3.6%**
T.O.	**76**	**76**	**76**	**0**	**0.0%**
Other Charges Positions	**1**	**1**	**1**	**0**	**0.0%**

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 ENG w/ SFC Amd	FY 27 - FY 26 Change	Percent Change
07 Transportation & Development					
State General Fund	$46,973,113	$60,571,292	$70,103,808	$9,532,516	15.7%
Interagency Transfers	$28,707,247	$44,580,651	$44,473,651	($107,000)	-0.2%
Fees & Self-gen Revenues	$25,127,583	$44,323,964	$31,919,875	($12,404,089)	-28.0%
Statutory Dedications	$701,596,200	$719,249,651	$715,433,105	($3,816,546)	-0.5%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$21,145,668	$33,358,001	$31,478,163	($1,879,838)	-5.6%
	$823,549,811	**$902,083,559**	**$893,408,602**	**($8,674,957)**	**-1.0%**
T.O.	**4,319**	**4,319**	**4,315**	**(4)**	**-0.1%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
07 Transportation & Development					
273 Administration					
State General Fund	$0	$0	$0	$0	-
Interagency Transfers	$0	$21,976	$21,976	$0	0.0%
Fees & Self-gen Revenues	$49,289	$101,505	$101,505	$0	0.0%
Statutory Dedications	$50,202,548	$60,822,447	$62,603,168	$1,780,721	2.9%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$50,251,837	**$60,945,928**	**$62,726,649**	**$1,780,721**	**2.9%**
T.O.	**201**	**199**	**196**	**(3)**	**-1.5%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
07 Transportation & Development					
276 Engineering & Operations					
State General Fund	$46,973,113	$60,571,292	$70,103,808	$9,532,516	15.7%
Interagency Transfers	$28,707,247	$44,558,675	$44,451,675	($107,000)	-0.2%
Fees & Self-gen Revenues	$25,078,294	$44,222,459	$31,818,370	($12,404,089)	-28.0%
Statutory Dedications	$651,393,652	$658,427,204	$652,829,937	($5,597,267)	-0.9%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$21,145,668	$33,358,001	$31,478,163	($1,879,838)	-5.6%
	$773,297,974	**$841,137,631**	**$830,681,953**	**($10,455,678)**	**-1.2%**
T.O.	**4,118**	**4,120**	**4,119**	**(1)**	**0.0%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
08A DPSC Corrections Services					
State General Fund	$765,071,595	$716,460,060	$816,820,288	$100,360,228	14.0%
Interagency Transfers	$8,605,693	$16,595,329	$59,031,014	$42,435,685	255.7%
Fees & Self-gen Revenues	$33,702,002	$38,818,801	$39,523,890	$705,089	1.8%
Statutory Dedications	$960,000	$3,960,000	$960,000	($3,000,000)	-75.8%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$3,549,518	$4,612,646	$4,612,646	$0	0.0%
	$811,888,808	**$780,446,836**	**$920,947,838**	**$140,501,002**	**18.0%**
T.O.	**4,890**	**4,890**	**5,040**	**150**	**3.1%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
08A DPSC Corrections Services					
400 Administration					
State General Fund	$124,279,188	$112,790,335	$125,423,929	$12,633,594	11.2%
Interagency Transfers	$6,856,029	$13,935,666	$56,371,351	$42,435,685	304.5%
Fees & Self-gen Revenues	$878,195	$115,136	$115,136	$0	0.0%
Statutory Dedications	$0	$3,000,000	$0	($3,000,000)	-100.0%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$3,549,518	$4,612,646	$4,612,646	$0	0.0%
	$135,562,930	**$134,453,783**	**$186,523,062**	**$52,069,279**	**38.7%**
T.O.	**239**	**239**	**265**	**26**	**10.9%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
08A DPSC Corrections Services					
402 LA State Penitentiary					
State General Fund	$169,648,174	$170,356,160	$213,115,690	$42,759,530	25.1%
Interagency Transfers	$172,500	$172,500	$172,500	$0	0.0%
Fees & Self-gen Revenues	$7,287,771	$11,317,720	$11,795,496	$477,776	4.2%
Statutory Dedications	$0	$0	$0	$0	-
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$177,108,445	**$181,846,380**	**$225,083,686**	**$43,237,306**	**23.8%**
T.O.	**1,254**	**1,254**	**1,392**	**138**	**11.0%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 ENG w/ SFC Amd	FY 27 - FY 26 Change	Percent Change
08A DPSC Corrections Services					
405 Raymond Laborde Correctional Center					
State General Fund	$43,045,043	$42,910,688	$49,604,776	$6,694,088	15.6%
Interagency Transfers	$139,601	$144,859	$144,859	$0	0.0%
Fees & Self-gen Revenues	$2,359,948	$2,278,438	$2,617,621	$339,183	14.9%
Statutory Dedications	$0	$0	$0	$0	-
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$45,544,592	**$45,333,985**	**$52,367,256**	**$7,033,271**	**15.5%**
T.O.	**355**	**355**	**355**	**0**	**0.0%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
08A DPSC Corrections Services					
406 LA Correctional Institute for Women					
State General Fund	$37,260,913	$32,897,511	$37,337,900	$4,440,389	13.5%
Interagency Transfers	$0	$72,430	$72,430	$0	0.0%
Fees & Self-gen Revenues	$746,599	$1,605,953	$1,617,666	$11,713	0.7%
Statutory Dedications	$0	$0	$0	$0	-
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$38,007,512	**$34,575,894**	**$39,027,996**	**$4,452,102**	**12.9%**
T.O.	**265**	**265**	**265**	**0**	**0.0%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
08A DPSC Corrections Services					
407 Winn Correctional Center					
State General Fund	$36,904	$288,970	$107,275	($181,695)	-62.9%
Interagency Transfers	$0	$0	$0	$0	-
Fees & Self-gen Revenues	$301,298	$219,930	$186,351	($33,579)	-15.3%
Statutory Dedications	$0	$0	$0	$0	-
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$338,202	**$508,900**	**$293,626**	**($215,274)**	**-42.3%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
08A DPSC Corrections Services					
408 Allen Correctional Center					
State General Fund	$34,482,262	$34,337,971	$37,808,704	$3,470,733	10.1%
Interagency Transfers	$1,940	$78,032	$78,032	$0	0.0%
Fees & Self-gen Revenues	$1,483,380	$1,821,934	$1,827,966	$6,032	0.3%
Statutory Dedications	$0	$0	$0	$0	-
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$35,967,582	**$36,237,937**	**$39,714,702**	**$3,476,765**	**9.6%**
T.O.	**301**	**301**	**295**	**(6)**	**-2.0%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
08A DPSC Corrections Services					
409 Dixon Correctional Institute					
State General Fund	$65,607,116	$63,628,169	$68,575,508	$4,947,339	7.8%
Interagency Transfers	$1,189,580	$1,715,447	$1,715,447	$0	0.0%
Fees & Self-gen Revenues	$2,060,599	$2,412,724	$2,437,244	$24,520	1.0%
Statutory Dedications	$0	$0	$0	$0	-
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$68,857,295	**$67,756,340**	**$72,728,199**	**$4,971,859**	**7.3%**
T.O.	**463**	**463**	**463**	**0**	**0.0%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
08A DPSC Corrections Services					
413 Elayn Hunt Correctional Center					
State General Fund	$104,824,396	$84,568,964	$98,364,096	$13,795,132	16.3%
Interagency Transfers	$64,490	$243,048	$243,048	$0	0.0%
Fees & Self-gen Revenues	$2,212,782	$2,240,585	$2,210,642	($29,943)	-1.3%
Statutory Dedications	$0	$0	$0	$0	-
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$107,101,668	**$87,052,597**	**$100,817,786**	**$13,765,189**	**15.8%**
T.O.	**637**	**637**	**629**	**(8)**	**-1.3%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 ENG w/ SFC Amd	FY 27 - FY 26 Change	Percent Change
08A DPSC Corrections Services					
414 David Wade Correctional Center					
State General Fund	$43,385,716	$40,284,183	$43,865,012	$3,580,829	8.9%
Interagency Transfers	$48,825	$77,283	$77,283	$0	0.0%
Fees & Self-gen Revenues	$1,762,577	$1,929,970	$1,949,224	$19,254	1.0%
Statutory Dedications	$0	$0	$0	$0	-
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$45,197,119	**$42,291,436**	**$45,891,519**	**$3,600,083**	**8.5%**
T.O.	**326**	**326**	**326**	**0**	**0.0%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
08A DPSC Corrections Services					
415 Adult Probation & Parole					
State General Fund	$87,042,669	$97,166,718	$100,883,048	$3,716,330	3.8%
Interagency Transfers	$0	$0	$0	$0	-
Fees & Self-gen Revenues	$13,072,967	$13,045,667	$12,920,667	($125,000)	-1.0%
Statutory Dedications	$960,000	$960,000	$960,000	$0	0.0%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$101,075,636	**$111,172,385**	**$114,763,715**	**$3,591,330**	**3.2%**
T.O.	**753**	**753**	**753**	**0**	**0.0%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
08A DPSC Corrections Services					
416 B. B. "Sixty" Rayburn Correctional Center					
State General Fund	$55,459,214	$37,230,391	$41,734,350	$4,503,959	12.1%
Interagency Transfers	$132,727	$156,064	$156,064	$0	0.0%
Fees & Self-gen Revenues	$1,535,886	$1,830,744	$1,845,877	$15,133	0.8%
Statutory Dedications	$0	$0	$0	$0	-
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$57,127,827	**$39,217,199**	**$43,736,291**	**$4,519,092**	**11.5%**
T.O.	**297**	**297**	**297**	**0**	**0.0%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
08B DPSC Public Safety Services					
State General Fund	$198,844,902	$128,895,011	$148,911,184	$20,016,173	15.5%
Interagency Transfers	$22,622,823	$43,693,352	$46,240,141	$2,546,789	5.8%
Fees & Self-gen Revenues	$233,973,567	$273,521,305	$281,368,854	$7,847,549	2.9%
Statutory Dedications	$136,501,017	$157,044,123	$133,681,066	($23,363,057)	-14.9%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$26,313,028	$48,421,720	$49,103,505	$681,785	1.4%
	$618,255,337	**$651,575,511**	**$659,304,750**	**$7,729,239**	**1.2%**
T.O.	**2,717**	**2,715**	**2,695**	**(20)**	**-0.7%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
08B DPSC Public Safety Services					
418 Management & Finance					
State General Fund	$1,309,247	$0	$0	$0	-
Interagency Transfers	$3,074,016	$3,766,719	$3,614,719	($152,000)	-4.0%
Fees & Self-gen Revenues	$15,558,818	$15,861,189	$19,586,699	$3,725,510	23.5%
Statutory Dedications	$7,738,304	$7,764,726	$7,572,575	($192,151)	-2.5%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$27,680,385	**$27,392,634**	**$30,773,993**	**$3,381,359**	**12.3%**
T.O.	**104**	**104**	**107**	**3**	**2.9%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
08B DPSC Public Safety Services					
419 State Police					
State General Fund	$171,885,109	$128,770,011	$147,503,730	$18,733,719	14.5%
Interagency Transfers	$18,280,183	$36,927,131	$39,225,920	$2,298,789	6.2%
Fees & Self-gen Revenues	$140,584,476	$170,345,534	$172,899,949	$2,554,415	1.5%
Statutory Dedications	$102,098,584	$91,859,113	$89,298,343	($2,560,770)	-2.8%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$10,509,651	$17,235,343	$17,056,552	($178,791)	-1.0%
	$443,358,004	**$445,137,132**	**$465,984,494**	**$20,847,362**	**4.7%**
T.O.	**1,809**	**1,808**	**1,833**	**25**	**1.4%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 ENG w/ SFC Amd	FY 27 - FY 26 Change	Percent Change
08B DPSC Public Safety Services					
420 Motor Vehicles					
State General Fund	$25,650,546	$125,000	$1,407,454	$1,282,454	1026.0%
Interagency Transfers	$71,207	$472,500	$872,500	$400,000	84.7%
Fees & Self-gen Revenues	$68,347,527	$78,131,624	$79,397,819	$1,266,195	1.6%
Statutory Dedications	$0	$24,100,000	$3,300,000	($20,800,000)	-86.3%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$1,627,913	$7,263,802	$7,263,802	$0	0.0%
	$95,697,193	**$110,092,926**	**$92,241,575**	**($17,851,351)**	**-16.2%**
T.O.	**566**	**566**	**521**	**(45)**	**-8.0%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
08B DPSC Public Safety Services					
422 State Fire Marshal					
State General Fund	$0	$0	$0	$0	-
Interagency Transfers	$1,197,416	$2,114,652	$2,114,652	$0	0.0%
Fees & Self-gen Revenues	$7,329,466	$6,481,072	$6,703,789	$222,717	3.4%
Statutory Dedications	$25,701,917	$32,206,578	$32,214,607	$8,029	0.0%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$455,577	$1,270,041	$1,600,293	$330,252	26.0%
	$34,684,377	**$42,072,343**	**$42,633,341**	**$560,998**	**1.3%**
T.O.	**207**	**206**	**202**	**(4)**	**-1.9%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
08B DPSC Public Safety Services					
423 LA Gaming Control Board					
State General Fund	$0	$0	$0	$0	-
Interagency Transfers	$0	$0	$0	$0	-
Fees & Self-gen Revenues	$0	$0	$0	$0	-
Statutory Dedications	$962,212	$1,113,706	$1,295,541	$181,835	16.3%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$962,212	**$1,113,706**	**$1,295,541**	**$181,835**	**16.3%**
T.O.	**4**	**4**	**5**	**1**	**25.0%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
08B DPSC Public Safety Services					
424 Liquefied Petroleum Gas Commission					
State General Fund	$0	$0	$0	$0	-
Interagency Transfers	$0	$0	$0	$0	-
Fees & Self-gen Revenues	$1,385,149	$1,798,755	$1,877,467	$78,712	4.4%
Statutory Dedications	$0	$0	$0	$0	-
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$1,385,149	**$1,798,755**	**$1,877,467**	**$78,712**	**4.4%**
T.O.	**12**	**12**	**12**	**0**	**0.0%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
08B DPSC Public Safety Services					
425 LA Highway Safety Commission					
State General Fund	$0	$0	$0	$0	-
Interagency Transfers	$0	$412,350	$412,350	$0	0.0%
Fees & Self-gen Revenues	$768,131	$903,131	$903,131	$0	0.0%
Statutory Dedications	$0	$0	$0	$0	-
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$13,719,887	$22,652,534	$23,182,858	$530,324	2.3%
	$14,488,018	**$23,968,015**	**$24,498,339**	**$530,324**	**2.2%**
T.O.	**15**	**15**	**15**	**0**	**0.0%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
08C DPSC Youth Services					
State General Fund	$177,831,855	$176,701,933	$204,622,492	$27,920,559	15.8%
Interagency Transfers	$16,676,263	$19,134,621	$19,134,621	$0	0.0%
Fees & Self-gen Revenues	$215,526	$1,924,509	$1,924,509	$0	0.0%
Statutory Dedications	$0	$0	$0	$0	-
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$722,221	$891,796	$891,796	$0	0.0%
	$195,445,865	**$198,652,859**	**$226,573,418**	**$27,920,559**	**14.1%**
T.O.	**977**	**1,070**	**1,223**	**153**	**14.3%**
Other Charges Positions	**6**	**6**	**6**	**0**	**0.0%**

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 ENG w/ SFC Amd	FY 27 - FY 26 Change	Percent Change
08C DPSC Youth Services					
403 Juvenile Justice					
State General Fund	$177,831,855	$176,701,933	$204,622,492	$27,920,559	15.8%
Interagency Transfers	$16,676,263	$19,134,621	$19,134,621	$0	0.0%
Fees & Self-gen Revenues	$215,526	$1,924,509	$1,924,509	$0	0.0%
Statutory Dedications	$0	$0	$0	$0	-
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$722,221	$891,796	$891,796	$0	0.0%
	$195,445,865	**$198,652,859**	**$226,573,418**	**$27,920,559**	**14.1%**
T.O.	**977**	**1,070**	**1,223**	**153**	**14.3%**
Other Charges Positions	**6**	**6**	**6**	**0**	**0.0%**
09 Health					
State General Fund	$2,790,341,848	$3,285,087,565	$3,331,863,189	$46,775,624	1.4%
Interagency Transfers	$593,189,829	$826,617,995	$777,862,286	($48,755,709)	-5.9%
Fees & Self-gen Revenues	$465,216,200	$961,026,797	$778,435,248	($182,591,549)	-19.0%
Statutory Dedications	$1,411,245,075	$1,918,039,456	$1,869,827,268	($48,212,188)	-2.5%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$13,170,772,268	$17,726,570,779	$16,668,150,895	($1,058,419,884)	-6.0%
	$18,430,765,222	**$24,717,342,592**	**$23,426,138,886**	**($1,291,203,706)**	**-5.2%**
T.O.	**6,476**	**7,918**	**7,913**	**(5)**	**-0.1%**
Other Charges Positions	**1,347**	**1,295**	**1,305**	**10**	**0.8%**
09 Health					
09 Preamble					
State General Fund	$0	$0	($37,415,684)	($37,415,684)	-
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	-
	$0	**$0**	**($37,415,684)**	**($37,415,684)**	**-**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
09 Health					
300 Jefferson Parish Human Services Authority					
State General Fund	$15,560,341	$15,423,888	$16,309,491	$885,603	5.7%
Interagency Transfers	$0	$2,180,166	$2,180,166	$0	0.0%
Fees & Self-gen Revenues	$0	$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	-
	$15,560,341	**$20,329,054**	**$21,214,657**	**$885,603**	**4.4%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**176**	**145**	**141**	**(4)**	**-2.8%**
09 Health					
301 Florida Parishes Human Services Authority					
State General Fund	$16,386,230	$16,540,764	$17,702,355	$1,161,591	7.0%
Interagency Transfers	$6,785,918	$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	$907,507	$1,000,000	$1,000,000	$0	0.0%
	$26,833,944	**$28,158,396**	**$29,319,987**	**$1,161,591**	**4.1%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**181**	**181**	**181**	**0**	**0.0%**
09 Health					
302 Capital Area Human Services District					
State General Fund	$18,814,424	$18,268,116	$18,493,267	$225,151	1.2%
Interagency Transfers	$7,714,601	$10,077,558	$10,077,558	$0	0.0%
Fees & Self-gen Revenues	$3,552,655	$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	-
	$30,081,679	**$31,898,782**	**$32,123,933**	**$225,151**	**0.7%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**218**	**218**	**216**	**(2)**	**-0.9%**

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 ENG w/ SFC Amd	FY 27 - FY 26 Change	Percent Change
09 Health					
303 Developmental Disabilities Council					
State General Fund	$1,007,517	$1,007,517	$1,007,517	$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	$1,589,788	$1,834,480	$1,856,062	$21,582	1.2%
	$2,597,305	**$2,841,997**	**$2,863,579**	**$21,582**	**0.8%**
T.O.	**8**	**8**	**8**	**0**	**0.0%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
09 Health					
304 Metropolitan Human Services District					
State General Fund	$18,087,469	$18,291,381	$19,006,575	$715,194	3.9%
Interagency Transfers	$0	$9,339,786	$9,339,786	$0	0.0%
Fees & Self-gen Revenues	$0	$1,229,243	$1,229,243	$0	0.0%
Statutory Dedications	$0	$0	$0	$0	-
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$2,355,052	$1,605,052	($750,000)	-31.8%
	$18,087,469	**$31,215,462**	**$31,180,656**	**($34,806)**	**-0.1%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**140**	**121**	**121**	**0**	**0.0%**
09 Health					
305 Medical Vendor Administration					
State General Fund	$140,303,683	$198,469,654	$286,900,898	$88,431,244	44.6%
Interagency Transfers	$0	$41,665,571	$41,665,571	$0	0.0%
Fees & Self-gen Revenues	$0	$4,200,000	$4,200,000	$0	0.0%
Statutory Dedications	$929,940	$7,131,794	$1,228,748	($5,903,046)	-82.8%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$291,543,340	$605,158,824	$624,950,911	$19,792,087	3.3%
	$432,776,964	**$856,625,843**	**$958,946,128**	**$102,320,285**	**11.9%**
T.O.	**996**	**2,158**	**2,153**	**(5)**	**-0.2%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
09 Health					
306 Medical Vendor Payments					
State General Fund	$2,178,584,751	$2,494,809,223	$2,455,206,206	($39,603,017)	-1.6%
Interagency Transfers	$183,308,182	$230,513,518	$192,764,983	($37,748,535)	-16.4%
Fees & Self-gen Revenues	$394,555,454	$870,061,609	$685,565,153	($184,496,456)	-21.2%
Statutory Dedications	$1,384,789,286	$1,854,654,780	$1,814,097,280	($40,557,500)	-2.2%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$12,425,269,024	$16,607,196,594	$15,338,395,480	($1,268,801,114)	-7.6%
	$16,566,506,697	**$22,057,235,724**	**$20,486,029,102**	**($1,571,206,622)**	**-7.1%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
09 Health					
307 Office of Secretary					
State General Fund	$55,515,196	$64,628,141	$75,971,149	$11,343,008	17.6%
Interagency Transfers	$5,923,472	$13,980,184	$15,397,219	$1,417,035	10.1%
Fees & Self-gen Revenues	$1,546,335	$2,869,401	$2,869,401	$0	0.0%
Statutory Dedications	$1,979,097	$24,154,814	$22,173,249	($1,981,565)	-8.2%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$16,066,071	$51,025,625	$248,542,946	$197,517,321	387.1%
	$81,030,171	**$156,658,165**	**$364,953,964**	**$208,295,799**	**133.0%**
T.O.	**442**	**748**	**753**	**5**	**0.7%**
Other Charges Positions	**0**	**0**	**15**	**15**	**-**
09 Health					
309 South Central LA Human Services Authority					
State General Fund	$16,881,979	$18,044,502	$18,863,294	$818,792	4.5%
Interagency Transfers	$5,414,265	$7,943,733	$6,780,733	($1,163,000)	-14.6%
Fees & Self-gen Revenues	$2,957,222	$3,100,000	$3,263,000	$163,000	5.3%
Statutory Dedications	$0	$0	$0	$0	-
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$79,584	$500,000	$500,000	$0	0.0%
	$25,333,049	**$29,588,235**	**$29,407,027**	**($181,208)**	**-0.6%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**146**	**144**	**147**	**3**	**2.1%**

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 ENG w/ SFC Amd	FY 27 - FY 26 Change	Percent Change
09 Health					
310 Northeast Delta Human Services Authority					
State General Fund	$10,767,518	$12,646,617	$13,114,562	$467,945	3.7%
Interagency Transfers	$3,572,341	$4,483,420	$4,483,420	$0	0.0%
Fees & Self-gen Revenues	$491,752	$1,080,444	$773,844	($306,600)	-28.4%
Statutory Dedications	$0	$0	$0	$0	-
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$14,831,611	**$18,210,481**	**$18,371,826**	**$161,345**	**0.9%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**101**	**97**	**99**	**2**	**2.1%**
09 Health					
320 Aging & Adult Services					
State General Fund	$19,913,978	$24,239,188	$28,114,635	$3,875,447	16.0%
Interagency Transfers	$41,347,340	$52,433,221	$56,417,018	$3,983,797	7.6%
Fees & Self-gen Revenues	$523,322	$782,680	$782,680	$0	0.0%
Statutory Dedications	$2,450,290	$3,508,434	$3,708,434	$200,000	5.7%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$171,283	$181,733	$181,733	$0	0.0%
	$64,406,212	**$81,145,256**	**$89,204,500**	**$8,059,244**	**9.9%**
T.O.	**426**	**434**	**435**	**1**	**0.2%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
09 Health					
324 LA Emergency Response Network					
State General Fund	$2,125,659	$2,244,730	$2,330,843	$86,113	3.8%
Interagency Transfers	$23,760	$40,000	$33,500	($6,500)	-16.3%
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	-
	$2,149,419	**$2,284,730**	**$2,364,343**	**$79,613**	**3.5%**
T.O.	**10**	**10**	**10**	**0**	**0.0%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
09 Health					
325 Acadiana Area Human Services District					
State General Fund	$14,089,982	$15,090,816	$15,931,528	$840,712	5.6%
Interagency Transfers	$2,499,387	$5,107,914	$5,107,914	$0	0.0%
Fees & Self-gen Revenues	$1,423,294	$1,536,196	$1,536,196	$0	0.0%
Statutory Dedications	$0	$0	$0	$0	-
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$711,091	$1,000,000	$1,000,000	$0	0.0%
	$18,723,754	**$22,734,926**	**$23,575,638**	**$840,712**	**3.7%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**119**	**119**	**118**	**(1)**	**-0.8%**
09 Health					
326 Public Health					
State General Fund	$61,710,078	$72,096,342	$71,102,912	($993,430)	-1.4%
Interagency Transfers	$37,870,876	$85,005,926	$85,640,509	$634,583	0.7%
Fees & Self-gen Revenues	$50,678,458	$58,257,065	$60,290,241	$2,033,176	3.5%
Statutory Dedications	$13,912,855	$18,000,320	$15,326,686	($2,673,634)	-14.9%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$346,490,665	$365,822,056	$362,651,013	($3,171,043)	-0.9%
	$510,662,932	**$599,181,709**	**$595,011,361**	**($4,170,348)**	**-0.7%**
T.O.	**1,229**	**1,234**	**1,230**	**(4)**	**-0.3%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
09 Health					
327 Office of the Surgeon General					
State General Fund	$1,360,249	$1,791,445	$938,138	($853,307)	-47.6%
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	$2,387,625	$3,028,717	$0	($3,028,717)	-100.0%
	$3,747,874	**$4,820,162**	**$938,138**	**($3,882,024)**	**-80.5%**
T.O.	**7**	**7**	**3**	**(4)**	**-57.1%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 ENG w/ SFC Amd	FY 27 - FY 26 Change	Percent Change
09 Health					
330 Behavioral Health					
State General Fund	$150,886,661	$239,813,635	$254,672,000	$14,858,365	6.2%
Interagency Transfers	$124,590,124	$168,163,779	$145,233,422	($22,930,357)	-13.6%
Fees & Self-gen Revenues	$981,116	$1,387,150	$1,387,150	$0	0.0%
Statutory Dedications	$6,835,018	$8,845,801	$9,876,051	$1,030,250	11.6%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$79,226,953	$79,526,151	$79,526,151	$0	0.0%
	$362,519,871	**$497,736,516**	**$490,694,774**	**($7,041,742)**	**-1.4%**
T.O.	**1,673**	**1,634**	**1,633**	**(1)**	**-0.1%**
Other Charges Positions	**6**	**6**	**6**	**0**	**0.0%**
09 Health					
340 OCDD					
State General Fund	$38,663,304	$40,721,095	$39,927,831	($793,264)	-1.9%
Interagency Transfers	$162,369,523	$171,421,533	$178,478,801	$7,057,268	4.1%
Fees & Self-gen Revenues	$2,952,336	$4,140,613	$4,155,944	$15,331	0.4%
Statutory Dedications	$348,590	$1,743,513	$3,416,820	$1,673,307	96.0%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$6,220,272	$7,816,547	$7,816,547	$0	0.0%
	$210,554,025	**$225,843,301**	**$233,795,943**	**$7,952,642**	**3.5%**
T.O.	**1,679**	**1,679**	**1,682**	**3**	**0.2%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
09 Health					
350 Office on Women's Health and Community Health					
State General Fund	$766,898	$1,053,829	$2,042,865	$989,036	93.9%
Interagency Transfers	$0	$253,408	$253,408	$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	-
	$766,898	**$1,307,237**	**$2,296,273**	**$989,036**	**75.7%**
T.O.	**6**	**6**	**6**	**0**	**0.0%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
09 Health					
375 Imperial Calcasieu Human Services Authority					
State General Fund	$9,243,617	$9,643,793	$10,520,458	$876,665	9.1%
Interagency Transfers	$3,140,838	$3,185,171	$3,185,171	$0	0.0%
Fees & Self-gen Revenues	$1,399,590	$1,350,000	$1,350,000	$0	0.0%
Statutory Dedications	$0	$0	$0	$0	-
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$109,066	$125,000	$125,000	$0	0.0%
	$13,893,111	**$14,303,964**	**$15,180,629**	**$876,665**	**6.1%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**80**	**84**	**82**	**(2)**	**-2.4%**
09 Health					
376 Central LA Human Services District					
State General Fund	$10,316,837	$10,914,152	$11,347,897	$433,745	4.0%
Interagency Transfers	$4,405,461	$6,712,519	$6,712,519	$0	0.0%
Fees & Self-gen Revenues	$802,813	$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	-
	$15,525,111	**$18,626,671**	**$19,060,416**	**$433,745**	**2.3%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**89**	**89**	**88**	**(1)**	**-1.1%**
09 Health					
377 Northwest LA Human Services District					
State General Fund	$9,355,478	$9,348,737	$9,774,452	$425,715	4.6%
Interagency Transfers	$4,223,742	$6,247,244	$6,247,244	$0	0.0%
Fees & Self-gen Revenues	$597,566	$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	-
	$14,176,786	**$16,595,981**	**$17,021,696**	**$425,715**	**2.6%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**91**	**91**	**91**	**0**	**0.0%**

		FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 ENG w/ SFC Amd	FY 27 - FY 26 Change	Percent Change
10	**Children & Family Services**					
	State General Fund	$318,593,245	$252,551,560	$270,311,356	$17,759,796	7.0%
	Interagency Transfers	$21,711,477	$17,581,946	$22,988,431	$5,406,485	30.8%
	Fees & Self-gen Revenues	$8,813,186	$16,634,991	$15,172,518	($1,462,473)	-8.8%
	Statutory Dedications	$724,294	$0	$400,000	$400,000	-
	Interim Emergency Board	$0	$0	$0	$0	-
	Federal Funds	$595,080,252	$501,069,239	$483,884,502	($17,184,737)	-3.4%
		$944,922,453	**$787,837,736**	**$792,756,807**	**$4,919,071**	**0.6%**
	T.O.	**3,760**	**2,186**	**2,184**	**(2)**	**-0.1%**
	Other Charges Positions	**0**	**0**	**0**	**0**	**-**
10	**Children & Family Services**					
360	**Children & Family Services**					
	State General Fund	$318,593,245	$252,551,560	$270,311,356	$17,759,796	7.0%
	Interagency Transfers	$21,711,477	$17,581,946	$22,988,431	$5,406,485	30.8%
	Fees & Self-gen Revenues	$8,813,186	$16,634,991	$15,172,518	($1,462,473)	-8.8%
	Statutory Dedications	$724,294	$0	$400,000	$400,000	-
	Interim Emergency Board	$0	$0	$0	$0	-
	Federal Funds	$595,080,252	$501,069,239	$483,884,502	($17,184,737)	-3.4%
		$944,922,453	**$787,837,736**	**$792,756,807**	**$4,919,071**	**0.6%**
	T.O.	**3,760**	**2,186**	**2,184**	**(2)**	**-0.1%**
	Other Charges Positions	**0**	**0**	**0**	**0**	**-**
11	**Conservation and Energy**					
	State General Fund	$19,213,745	$29,021,034	$23,753,661	($5,267,373)	-18.2%
	Interagency Transfers	$4,403,313	$7,247,855	$3,408,144	($3,839,711)	-53.0%
	Fees & Self-gen Revenues	$14,982,563	$20,462,314	$27,908,864	$7,446,550	36.4%
	Statutory Dedications	$31,463,717	$54,697,129	$50,675,763	($4,021,366)	-7.4%
	Interim Emergency Board	$0	$0	$0	$0	-
	Federal Funds	$13,068,752	$115,701,149	$104,139,220	($11,561,929)	-10.0%
		$83,132,090	**$227,129,481**	**$209,885,652**	**($17,243,829)**	**-7.6%**
	T.O.	**361**	**378**	**376**	**(2)**	**-0.5%**
	Other Charges Positions	**0**	**0**	**0**	**0**	**-**
11	**Conservation and Energy**					
431	**Office of Secretary**					
	State General Fund	$19,213,745	$29,021,034	$23,753,661	($5,267,373)	-18.2%
	Interagency Transfers	$4,403,313	$7,247,855	$3,408,144	($3,839,711)	-53.0%
	Fees & Self-gen Revenues	$14,982,563	$20,462,314	$27,908,864	$7,446,550	36.4%
	Statutory Dedications	$31,463,717	$54,697,129	$50,675,763	($4,021,366)	-7.4%
	Interim Emergency Board	$0	$0	$0	$0	-
	Federal Funds	$13,068,752	$115,701,149	$104,139,220	($11,561,929)	-10.0%
		$83,132,090	**$227,129,481**	**$209,885,652**	**($17,243,829)**	**-7.6%**
	T.O.	**361**	**378**	**376**	**(2)**	**-0.5%**
	Other Charges Positions	**0**	**0**	**0**	**0**	**-**
12	**Revenue**					
	State General Fund	$0	$0	$0	$0	-
	Interagency Transfers	$515,000	$515,000	$1,565,000	$1,050,000	203.9%
	Fees & Self-gen Revenues	$106,237,920	$142,410,408	$132,197,053	($10,213,355)	-7.2%
	Statutory Dedications	$557,914	$557,914	$557,914	$0	0.0%
	Interim Emergency Board	$0	$0	$0	$0	-
	Federal Funds	$0	$0	$0	$0	-
		$107,310,834	**$143,483,322**	**$134,319,967**	**($9,163,355)**	**-6.4%**
	T.O.	**724**	**723**	**723**	**0**	**0.0%**
	Other Charges Positions	**15**	**15**	**15**	**0**	**0.0%**
12	**Revenue**					
440	**Office of Revenue**					
	State General Fund	$0	$0	$0	$0	-
	Interagency Transfers	$515,000	$515,000	$1,565,000	$1,050,000	203.9%
	Fees & Self-gen Revenues	$106,237,920	$142,410,408	$132,197,053	($10,213,355)	-7.2%
	Statutory Dedications	$557,914	$557,914	$557,914	$0	0.0%
	Interim Emergency Board	$0	$0	$0	$0	-
	Federal Funds	$0	$0	$0	$0	-
		$107,310,834	**$143,483,322**	**$134,319,967**	**($9,163,355)**	**-6.4%**
	T.O.	**724**	**723**	**723**	**0**	**0.0%**
	Other Charges Positions	**15**	**15**	**15**	**0**	**0.0%**
13	**Environmental Quality**					
	State General Fund	$14,228,684	$14,874,406	$12,234,913	($2,639,493)	-17.7%
	Interagency Transfers	$685,211	$165,169	$10,000	($155,169)	-93.9%
	Fees & Self-gen Revenues	$87,679,535	$113,305,271	$114,915,637	$1,610,366	1.4%
	Statutory Dedications	$8,405,038	$11,342,403	$10,873,471	($468,932)	-4.1%
	Interim Emergency Board	$0	$0	$0	$0	-
	Federal Funds	$17,443,203	$21,366,543	$20,525,956	($840,587)	-3.9%
		$128,441,671	**$161,053,792**	**$158,559,977**	**($2,493,815)**	**-1.5%**
	T.O.	**712**	**712**	**721**	**9**	**1.3%**
	Other Charges Positions	**0**	**0**	**0**	**0**	**-**

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 ENG w/ SFC Amd	FY 27 - FY 26 Change	Percent Change
13 Environmental Quality					
856 Environmental Quality					
State General Fund	$14,228,684	$14,874,406	$12,234,913	($2,639,493)	-17.7%
Interagency Transfers	$685,211	$165,169	$10,000	($155,169)	-93.9%
Fees & Self-gen Revenues	$87,679,535	$113,305,271	$114,915,637	$1,610,366	1.4%
Statutory Dedications	$8,405,038	$11,342,403	$10,873,471	($468,932)	-4.1%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$17,443,203	$21,366,543	$20,525,956	($840,587)	-3.9%
	$128,441,671	**$161,053,792**	**$158,559,977**	**($2,493,815)**	**-1.5%**
T.O.	**712**	**712**	**721**	**9**	**1.3%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
14 Louisiana Works					
State General Fund	$22,921,508	$20,680,735	$25,848,560	$5,167,825	25.0%
Interagency Transfers	$2,199,042	$29,529,133	$36,478,367	$6,949,234	23.5%
Fees & Self-gen Revenues	$4,700	$72,219	$72,219	$0	0.0%
Statutory Dedications	$98,786,555	$117,207,266	$118,926,762	$1,719,496	1.5%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$159,519,844	$179,551,894	$185,431,803	$5,879,909	3.3%
	$283,431,649	**$347,041,247**	**$366,757,711**	**$19,716,464**	**5.7%**
T.O.	**873**	**975**	**946**	**(29)**	**-3.0%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
14 Louisiana Works					
474 Workforce Support & Training					
State General Fund	$22,921,508	$20,680,735	$25,848,560	$5,167,825	25.0%
Interagency Transfers	$2,199,042	$29,529,133	$36,478,367	$6,949,234	23.5%
Fees & Self-gen Revenues	$4,700	$72,219	$72,219	$0	0.0%
Statutory Dedications	$98,786,555	$117,207,266	$118,926,762	$1,719,496	1.5%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$159,519,844	$179,551,894	$185,431,803	$5,879,909	3.3%
	$283,431,649	**$347,041,247**	**$366,757,711**	**$19,716,464**	**5.7%**
T.O.	**873**	**975**	**946**	**(29)**	**-3.0%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
16 Wildlife & Fisheries					
State General Fund	$15,098,155	$41,304,956	$50,735,834	$9,430,878	22.8%
Interagency Transfers	$12,200,713	$26,569,969	$19,974,252	($6,595,717)	-24.8%
Fees & Self-gen Revenues	$7,501,751	$10,270,251	$10,599,316	$329,065	3.2%
Statutory Dedications	$83,599,963	$105,789,753	$75,920,403	($29,869,350)	-28.2%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$70,260,759	$67,051,207	$50,912,227	($16,138,980)	-24.1%
	$188,661,340	**$250,986,136**	**$208,142,032**	**($42,844,104)**	**-17.1%**
T.O.	**786**	**786**	**778**	**(8)**	**-1.0%**
Other Charges Positions	**3**	**3**	**3**	**0**	**0.0%**
16 Wildlife & Fisheries					
511 Management & Finance					
State General Fund	$2,873,711	$9,604,498	$10,992,018	$1,387,520	14.4%
Interagency Transfers	$0	$0	$0	$0	-
Fees & Self-gen Revenues	$10,450	$10,450	$10,450	$0	0.0%
Statutory Dedications	$17,418,854	$30,139,732	$15,336,359	($14,803,373)	-49.1%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$174,317	$229,315	$229,315	$0	0.0%
	$20,477,332	**$39,983,995**	**$26,568,142**	**($13,415,853)**	**-33.6%**
T.O.	**45**	**45**	**57**	**12**	**26.7%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
16 Wildlife & Fisheries					
512 Office of Secretary					
State General Fund	$4,667,780	$30,309,243	$35,041,362	$4,732,119	15.6%
Interagency Transfers	$265,405	$486,670	$385,970	($100,700)	-20.7%
Fees & Self-gen Revenues	$349,225	$344,975	$860,367	$515,392	149.4%
Statutory Dedications	$37,849,902	$16,017,433	$14,718,652	($1,298,781)	-8.1%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$3,425,710	$3,719,597	$11,898,494	$8,178,897	219.9%
	$46,558,022	**$50,877,918**	**$62,904,845**	**$12,026,927**	**23.6%**
T.O.	**282**	**282**	**324**	**42**	**14.9%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 ENG w/ SFC Amd	FY 27 - FY 26 Change	Percent Change
16 Wildlife & Fisheries					
513 Office of Wildlife					
State General Fund	$1,122,002	$1,391,215	$1,689,407	$298,192	21.4%
Interagency Transfers	$4,453,912	$4,157,927	$4,214,897	$56,970	1.4%
Fees & Self-gen Revenues	$3,269,031	$4,523,484	$4,517,735	($5,749)	-0.1%
Statutory Dedications	$15,179,194	$28,963,120	$22,658,116	($6,305,004)	-21.8%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$23,295,274	$34,422,534	$22,813,382	($11,609,152)	-33.7%
	$47,319,413	**$73,458,280**	**$55,893,537**	**($17,564,743)**	**-23.9%**
T.O.	**226**	**226**	**186**	**(40)**	**-17.7%**
Other Charges Positions	**3**	**3**	**3**	**0**	**0.0%**
16 Wildlife & Fisheries					
514 Office of Fisheries					
State General Fund	$6,434,662	$0	$3,013,047	$3,013,047	-
Interagency Transfers	$7,481,395	$21,925,372	$15,373,385	($6,551,987)	-29.9%
Fees & Self-gen Revenues	$3,873,045	$5,391,342	$5,210,764	($180,578)	-3.3%
Statutory Dedications	$13,152,013	$30,669,468	$23,207,276	($7,462,192)	-24.3%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$43,365,458	$28,679,761	$15,971,036	($12,708,725)	-44.3%
	$74,306,573	**$86,665,943**	**$62,775,508**	**($23,890,435)**	**-27.6%**
T.O.	**233**	**233**	**211**	**(22)**	**-9.4%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
17 Civil Service					
State General Fund	$6,172,843	$5,925,607	$6,178,824	$253,217	4.3%
Interagency Transfers	$15,168,346	$17,011,074	$18,351,535	$1,340,461	7.9%
Fees & Self-gen Revenues	$4,698,100	$4,634,996	$4,228,164	($406,832)	-8.8%
Statutory Dedications	$0	$0	$0	$0	-
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$26,039,289	**$27,571,677**	**$28,758,523**	**$1,186,846**	**4.3%**
T.O.	**182**	**184**	**184**	**0**	**0.0%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
17 Civil Service					
560 State Civil Service					
State General Fund	$0	$0	$0	$0	-
Interagency Transfers	$14,306,257	$15,019,215	$16,285,688	$1,266,473	8.4%
Fees & Self-gen Revenues	$423,439	$449,670	$488,838	$39,168	8.7%
Statutory Dedications	$0	$0	$0	$0	-
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$14,729,696	**$15,468,885**	**$16,774,526**	**$1,305,641**	**8.4%**
T.O.	**105**	**105**	**105**	**0**	**0.0%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
17 Civil Service					
561 Municipal Fire & Police C.S.					
State General Fund	$0	$0	$0	$0	-
Interagency Transfers	$0	$0	$0	$0	-
Fees & Self-gen Revenues	$3,813,940	$3,638,128	$3,202,467	($435,661)	-12.0%
Statutory Dedications	$0	$0	$0	$0	-
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$3,813,940	**$3,638,128**	**$3,202,467**	**($435,661)**	**-12.0%**
T.O.	**21**	**21**	**21**	**0**	**0.0%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
17 Civil Service					
562 Ethics Administration					
State General Fund	$4,741,029	$5,074,112	$5,323,643	$249,531	4.9%
Interagency Transfers	$0	$0	$0	$0	-
Fees & Self-gen Revenues	$159,037	$185,837	$175,498	($10,339)	-5.6%
Statutory Dedications	$0	$0	$0	$0	-
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$4,900,066	**$5,259,949**	**$5,499,141**	**$239,192**	**4.5%**
T.O.	**41**	**41**	**41**	**0**	**0.0%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 ENG w/ SFC Amd	FY 27 - FY 26 Change	Percent Change
17 Civil Service					
563 State Police Commission					
State General Fund	$784,482	$851,495	$855,181	$3,686	0.4%
Interagency Transfers	$55,000	$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	-
	$839,482	**$906,495**	**$910,181**	**$3,686**	**0.4%**
T.O.	**4**	**4**	**4**	**0**	**0.0%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
17 Civil Service					
565 Board of Tax Appeals					
State General Fund	$647,331	$0	$0	$0	-
Interagency Transfers	$807,089	$1,936,859	$2,010,847	$73,988	3.8%
Fees & Self-gen Revenues	$301,684	$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	-
	$1,756,104	**$2,298,220**	**$2,372,208**	**$73,988**	**3.2%**
T.O.	**11**	**13**	**13**	**0**	**0.0%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
18 Retirement Systems					
State General Fund	$148,771,996	$0	$0	$0	-
Interagency Transfers	$0	$0	$0	$0	-
Fees & Self-gen Revenues	$0	$0	$0	$0	-
Statutory Dedications	$15,188	$0	$0	$0	-
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$148,787,184	**$0**	**$0**	**$0**	**-**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
18 Retirement Systems					
575 State Police Retirement System					
State General Fund	$148,771,996	$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	-
Federal Funds	$0	$0	$0	$0	-
	$148,771,996	**$0**	**$0**	**$0**	**-**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions		**0**	**0**	**0**	**-**
18 Retirement Systems					
585 State Employee Retirement System (LASERS)					
State General Fund	$0	$0	$0	$0	-
Interagency Transfers	$0	$0	$0	$0	-
Fees & Self-gen Revenues	$0	$0	$0	$0	-
Statutory Dedications	$7,594	$0	$0	$0	-
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$7,594	**$0**	**$0**	**$0**	**-**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
18 Retirement Systems					
586 LA Teachers Retirement System					
State General Fund	$0	$0	$0	$0	-
Interagency Transfers	$0	$0	$0	$0	-
Fees & Self-gen Revenues	$0	$0	$0	$0	-
Statutory Dedications	$7,594	$0	$0	$0	-
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$7,594	**$0**	**$0**	**$0**	**-**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 ENG w/ SFC Amd	FY 27 - FY 26 Change	Percent Change
19A Higher Education					
State General Fund	$1,336,622,035	$1,321,988,254	$1,314,565,343	($7,422,911)	-0.6%
Interagency Transfers	$45,347,535	$27,478,007	$27,478,007	$0	0.0%
Fees & Self-gen Revenues	$1,648,582,497	$1,837,179,448	$1,908,010,052	$70,830,604	3.9%
Statutory Dedications	$241,397,386	$238,605,038	$368,839,142	$130,234,104	54.6%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$27,518,075	$51,904,633	$51,904,633	$0	0.0%
	$3,299,467,529	**$3,477,155,380**	**$3,670,797,177**	**$193,641,797**	**5.6%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
19A Higher Education					
600 LSU System					
State General Fund	$502,602,041	$490,797,861	$499,649,265	$8,851,404	1.8%
Interagency Transfers	$36,540,753	$8,485,184	$8,485,184	$0	0.0%
Fees & Self-gen Revenues	$744,453,965	$839,034,535	$890,696,001	$51,661,466	6.2%
Statutory Dedications	$22,947,816	$34,974,626	$57,865,546	$22,890,920	65.5%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$12,684,527	$14,018,275	$14,018,275	$0	0.0%
	$1,319,229,102	**$1,387,310,481**	**$1,470,714,271**	**$83,403,790**	**6.0%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
19A Higher Education					
615 SU System					
State General Fund	$76,077,475	$66,924,019	$61,732,042	($5,191,977)	-7.8%
Interagency Transfers	$4,347,563	$4,476,791	$4,476,791	$0	0.0%
Fees & Self-gen Revenues	$110,913,648	$112,289,046	$116,289,046	$4,000,000	3.6%
Statutory Dedications	$12,635,622	$4,611,400	$4,671,737	$60,337	1.3%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$4,696,042	$3,654,209	$3,654,209	$0	0.0%
	$208,670,350	**$191,955,465**	**$190,823,825**	**($1,131,640)**	**-0.6%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
19A Higher Education					
620 UL System					
State General Fund	$322,092,725	$314,419,052	$293,469,123	($20,949,929)	-6.7%
Interagency Transfers	$274,000	$259,923	$259,923	$0	0.0%
Fees & Self-gen Revenues	$620,135,386	$693,993,461	$705,227,599	$11,234,138	1.6%
Statutory Dedications	$18,519,831	$23,774,940	$18,933,029	($4,841,911)	-20.4%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$961,021,942	**$1,032,447,376**	**$1,017,889,674**	**($14,557,702)**	**-1.4%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
19A Higher Education					
649 LCTCS System					
State General Fund	$155,556,612	$153,481,419	$164,472,814	$10,991,395	7.2%
Interagency Transfers	$0	$0	$0	$0	-
Fees & Self-gen Revenues	$164,154,742	$175,812,107	$179,747,107	$3,935,000	2.2%
Statutory Dedications	$15,868,507	$18,052,315	$22,435,318	$4,383,003	24.3%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$335,579,861	**$347,345,841**	**$366,655,239**	**$19,309,398**	**5.6%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
19A Higher Education					
671 Board of Regents					
State General Fund	$280,293,182	$296,365,903	$295,242,099	($1,123,804)	-0.4%
Interagency Transfers	$4,185,219	$14,256,109	$14,256,109	$0	0.0%
Fees & Self-gen Revenues	$8,924,756	$16,050,299	$16,050,299	$0	0.0%
Statutory Dedications	$171,425,610	$157,191,757	$264,933,512	$107,741,755	68.5%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$10,137,506	$34,232,149	$34,232,149	$0	0.0%
	$474,966,273	**$518,096,217**	**$624,714,168**	**$106,617,951**	**20.6%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 ENG w/ SFC Amd	FY 27 - FY 26 Change	Percent Change
19B Special Schools & Comm.					
State General Fund	$61,651,082	$62,693,631	$71,453,004	$8,759,373	14.0%
Interagency Transfers	$17,578,971	$19,371,474	$19,266,869	($104,605)	-0.5%
Fees & Self-gen Revenues	$2,449,682	$3,402,805	$3,156,390	($246,415)	-7.2%
Statutory Dedications	$20,063,174	$23,371,937	$26,631,544	$3,259,607	13.9%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$101,742,909	**$108,839,847**	**$120,507,807**	**$11,667,960**	**10.7%**
T.O.	**659**	**647**	**641**	**(6)**	**-0.9%**
Other Charges Positions	**31**	**31**	**31**	**0**	**0.0%**
19B Special Schools & Comm.					
656 Special School District					
State General Fund	$26,778,758	$27,098,197	$29,169,924	$2,071,727	7.6%
Interagency Transfers	$8,542,142	$9,888,880	$9,735,197	($153,683)	-1.6%
Fees & Self-gen Revenues	$8,407	$168,145	$168,145	$0	0.0%
Statutory Dedications	$78,832	$154,860	$156,022	$1,162	0.8%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$35,408,139	**$37,310,082**	**$39,229,288**	**$1,919,206**	**5.1%**
T.O.	**356**	**337**	**327**	**(10)**	**-3.0%**
Other Charges Positions	**3**	**3**	**3**	**0**	**0.0%**
19B Special Schools & Comm.					
657 LA School for Math, Science & the Arts					
State General Fund	$7,399,258	$7,669,118	$9,247,982	$1,578,864	20.6%
Interagency Transfers	$3,434,524	$3,260,623	$3,260,623	$0	0.0%
Fees & Self-gen Revenues	$318,788	$650,459	$650,459	$0	0.0%
Statutory Dedications	$23,576	$81,523	$86,907	$5,384	6.6%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$11,176,145	**$11,661,723**	**$13,245,971**	**$1,584,248**	**13.6%**
T.O.	**91**	**91**	**91**	**0**	**0.0%**
Other Charges Positions	**28**	**28**	**28**	**0**	**0.0%**
19B Special Schools & Comm.					
658 Thrive Academy					
State General Fund	$7,914,659	$8,435,337	$8,766,677	$331,340	3.9%
Interagency Transfers	$2,586,968	$2,869,707	$2,575,601	($294,106)	-10.2%
Fees & Self-gen Revenues	$0	$5,000	$5,000	$0	0.0%
Statutory Dedications	$77,436	$78,512	$82,652	$4,140	5.3%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$10,579,063	**$11,388,556**	**$11,429,930**	**$41,374**	**0.4%**
T.O.	**44**	**49**	**50**	**1**	**2.0%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
19B Special Schools & Comm.					
659 Ecole Pointe-au-Chien					
State General Fund	$996,315	$1,361,170	$1,876,982	$515,812	37.9%
Interagency Transfers	$95,107	$380,040	$741,780	$361,740	95.2%
Fees & Self-gen Revenues	$0	$175,000	$0	($175,000)	-100.0%
Statutory Dedications	$0	$0	$0	$0	-
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$1,091,421	**$1,916,210**	**$2,618,762**	**$702,552**	**36.7%**
T.O.	**13**	**16**	**21**	**5**	**31.3%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
19B Special Schools & Comm.					
662 LA Educational Television Authority					
State General Fund	$10,281,446	$8,783,955	$12,653,984	$3,870,029	44.1%
Interagency Transfers	$268,764	$315,917	$315,917	$0	0.0%
Fees & Self-gen Revenues	$2,072,487	$2,344,201	$2,241,786	($102,415)	-4.4%
Statutory Dedications	$448,693	$1,476,448	$1,688,438	$211,990	14.4%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$13,071,390	**$12,920,521**	**$16,900,125**	**$3,979,604**	**30.8%**
T.O.	**65**	**64**	**63**	**(1)**	**-1.6%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 ENG w/ SFC Amd	FY 27 - FY 26 Change	Percent Change
19B Special Schools & Comm.					
666 Board of Elementary & Secondary Education					
State General Fund	$1,116,045	$1,182,780	$1,264,961	$82,181	6.9%
Interagency Transfers	$0	$0	$0	$0	-
Fees & Self-gen Revenues	$50,000	$60,000	$91,000	$31,000	51.7%
Statutory Dedications	$19,434,637	$21,500,000	$24,531,931	$3,031,931	14.1%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$20,600,682	**$22,742,780**	**$25,887,892**	**$3,145,112**	**13.8%**
T.O.	**11**	**11**	**11**	**0**	**0.0%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
19B Special Schools & Comm.					
673 N. O. Center for Creative Arts					
State General Fund	$7,164,602	$8,163,074	$8,472,494	$309,420	3.8%
Interagency Transfers	$2,651,467	$2,656,307	$2,637,751	($18,556)	-0.7%
Fees & Self-gen Revenues	$0	$0	$0	$0	-
Statutory Dedications	$0	$80,594	$85,594	$5,000	6.2%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$9,816,069	**$10,899,975**	**$11,195,839**	**$295,864**	**2.7%**
T.O.	**79**	**79**	**78**	**(1)**	**-1.3%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
19D Education					
State General Fund	$4,203,619,345	$4,250,545,658	$4,045,579,845	($204,965,813)	-4.8%
Interagency Transfers	$51,888,601	$35,111,483	$33,263,794	($1,847,689)	-5.3%
Fees & Self-gen Revenues	$15,865,486	$19,815,446	$21,753,589	$1,938,143	9.8%
Statutory Dedications	$375,849,939	$369,083,544	$358,256,189	($10,827,355)	-2.9%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$2,165,010,541	$1,842,389,769	$1,865,325,739	$22,935,970	1.2%
	$6,812,233,912	**$6,516,945,900**	**$6,324,179,156**	**($192,766,744)**	**-3.0%**
T.O.	**503**	**511**	**511**	**0**	**0.0%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
19D Education					
678 State Activities					
State General Fund	$55,480,183	$63,285,997	$67,548,896	$4,262,899	6.7%
Interagency Transfers	$8,066,306	$12,682,203	$12,682,203	$0	0.0%
Fees & Self-gen Revenues	$4,692,581	$6,987,497	$8,295,640	$1,308,143	18.7%
Statutory Dedications	$1,636,498	$2,062,510	$4,462,510	$2,400,000	116.4%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$140,968,312	$114,364,795	$137,300,765	$22,935,970	20.1%
	$210,843,879	**$199,383,002**	**$230,290,014**	**$30,907,012**	**15.5%**
T.O.	**503**	**511**	**511**	**0**	**0.0%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
19D Education					
681 Subgrantee Assistance					
State General Fund	$212,287,009	$218,526,802	$222,563,500	$4,036,698	1.8%
Interagency Transfers	$22,413,604	$14,497,746	$12,795,145	($1,702,601)	-11.7%
Fees & Self-gen Revenues	$9,334,769	$9,377,789	$10,007,789	$630,000	6.7%
Statutory Dedications	$39,807,089	$49,278,850	$64,747,256	$15,468,406	31.4%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$2,024,042,229	$1,728,024,974	$1,728,024,974	$0	0.0%
	$2,307,884,701	**$2,019,706,161**	**$2,038,138,664**	**$18,432,503**	**0.9%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
19D Education					
682 Recovery School District (RSD)					
State General Fund	$104,390	$91,321	$96,535	$5,214	5.7%
Interagency Transfers	$21,408,691	$7,931,534	$7,786,446	($145,088)	-1.8%
Fees & Self-gen Revenues	$1,838,136	$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	-
	$23,351,217	**$11,473,015**	**$11,333,141**	**($139,874)**	**-1.2%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 ENG w/ SFC Amd	FY 27 - FY 26 Change	Percent Change
19D Education					
695 Minimum Foundation Program (MFP)					
State General Fund	$3,915,728,529	$3,947,946,759	$3,734,776,135	($213,170,624)	-5.4%
Interagency Transfers	$0	$0	$0	$0	-
Fees & Self-gen Revenues	$0	$0	$0	$0	-
Statutory Dedications	$334,406,352	$317,742,184	$289,046,423	($28,695,761)	-9.0%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$4,250,134,881	**$4,265,688,943**	**$4,023,822,558**	**($241,866,385)**	**-5.7%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
19D Education					
697 Non-public Education Assistance					
State General Fund	$20,019,233	$20,694,779	$20,594,779	($100,000)	-0.5%
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	-
	$20,019,233	**$20,694,779**	**$20,594,779**	**($100,000)**	**-0.5%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
19E LSU Health Care Services Division					
State General Fund	$25,004,833	$25,066,857	$25,192,276	$125,419	0.5%
Interagency Transfers	$11,929,261	$17,005,954	$13,477,895	($3,528,059)	-20.7%
Fees & Self-gen Revenues	$28,662,640	$26,071,001	$30,485,154	$4,414,153	16.9%
Statutory Dedications	$0	$0	$0	$0	-
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$5,269,585	$5,442,624	$5,552,018	$109,394	2.0%
	$70,866,319	**$73,586,436**	**$74,707,343**	**$1,120,907**	**1.5%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
19E LSU Health Care Services Division					
610 LSU HSC-HCSD					
State General Fund	$25,004,833	$25,066,857	$25,192,276	$125,419	0.5%
Interagency Transfers	$11,929,261	$17,005,954	$13,477,895	($3,528,059)	-20.7%
Fees & Self-gen Revenues	$28,662,640	$26,071,001	$30,485,154	$4,414,153	16.9%
Statutory Dedications	$0	$0	$0	$0	-
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$5,269,585	$5,442,624	$5,552,018	$109,394	2.0%
	$70,866,319	**$73,586,436**	**$74,707,343**	**$1,120,907**	**1.5%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
20 Other Requirements					
State General Fund	$663,266,359	$852,869,783	$739,745,061	($113,124,722)	-13.3%
Interagency Transfers	$44,893,287	$52,649,119	$53,138,517	$489,398	0.9%
Fees & Self-gen Revenues	$6,281,958	$14,800,199	$14,800,199	$0	0.0%
Statutory Dedications	$1,027,441,157	$1,752,268,162	$1,333,934,660	($418,333,502)	-23.9%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$24,488,031	$20,284,670	$20,284,670	$0	0.0%
	$1,766,370,792	**$2,692,871,933**	**$2,161,903,107**	**($530,968,826)**	**-19.7%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
20 Other Requirements					
451 Local Housing of State Adult Offenders					
State General Fund	$184,387,366	$205,188,829	$205,950,285	$761,456	0.4%
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	-
	$184,387,366	**$205,188,829**	**$205,950,285**	**$761,456**	**0.4%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 ENG w/ SFC Amd	FY 27 - FY 26 Change	Percent Change
20 Other Requirements					
452 Local Housing of State Juvenile Offenders					
State General Fund	$7,214,516	$8,069,565	$8,069,401	($164)	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	-
	$7,214,516	**$8,069,565**	**$8,069,401**	**($164)**	**0.0%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
20 Other Requirements					
901 State Sales Tax Dedications					
State General Fund	$0	$0	$0	$0	-
Interagency Transfers	$0	$0	$0	$0	-
Fees & Self-gen Revenues	$0	$0	$0	$0	-
Statutory Dedications	$59,242,676	$74,631,032	$66,327,425	($8,303,607)	-11.1%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$59,242,676	**$74,631,032**	**$66,327,425**	**($8,303,607)**	**-11.1%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
20 Other Requirements					
903 Parish Transportation					
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	-
	$46,400,000	**$46,400,000**	**$46,400,000**	**$0**	**0.0%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
20 Other Requirements					
905 Interim Emergency Board					
State General Fund	$0	$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	-
	$0	**$36,808**	**$36,808**	**$0**	**0.0%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
20 Other Requirements					
906 District Attorneys & Assistant DA					
State General Fund	$34,478,168	$35,352,521	$35,371,973	$19,452	0.1%
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	-
	$39,928,168	**$40,802,521**	**$40,821,973**	**$19,452**	**0.0%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
20 Other Requirements					
923 Corrections Debt Service					
State General Fund	$7,495,893	$7,595,661	$7,734,150	$138,489	1.8%
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	-
	$7,495,893	**$7,595,661**	**$7,734,150**	**$138,489**	**1.8%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 ENG w/ SFC Amd	FY 27 - FY 26 Change	Percent Change
20 Other Requirements					
924 Video Draw Poker - Local Gov't Aid					
State General Fund	$0	$0	$0	$0	-
Interagency Transfers	$0	$0	$0	$0	-
Fees & Self-gen Revenues	$0	$0	$0	$0	-
Statutory Dedications	$53,575,000	$53,741,660	$53,039,125	($702,535)	-1.3%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$53,575,000	**$53,741,660**	**$53,039,125**	**($702,535)**	**-1.3%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
20 Other Requirements					
925 Unclaimed Property Leverage Fund Debt Service					
State General Fund	$0	$0	$0	$0	-
Interagency Transfers	$0	$0	$0	$0	-
Fees & Self-gen Revenues	$0	$0	$0	$0	-
Statutory Dedications	$13,447,817	$15,000,000	$15,000,000	$0	0.0%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$13,447,817	**$15,000,000**	**$15,000,000**	**$0**	**0.0%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
20 Other Requirements					
926 Sports Wagering Local Allocation Fund					
State General Fund	$0	$0	$0	$0	-
Interagency Transfers	$0	$0	$0	$0	-
Fees & Self-gen Revenues	$0	$0	$0	$0	-
Statutory Dedications	$7,397,974	$7,000,000	$9,950,000	$2,950,000	42.1%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$7,397,974	**$7,000,000**	**$9,950,000**	**$2,950,000**	**42.1%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
20 Other Requirements					
927 Local Revenue Fund					
State General Fund	$0	$0	$0	$0	-
Interagency Transfers	$0	$0	$0	$0	-
Fees & Self-gen Revenues	$0	$0	$0	$0	-
Statutory Dedications	$0	$42,800,000	$45,208,168	$2,408,168	5.6%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$0	**$42,800,000**	**$45,208,168**	**$2,408,168**	**5.6%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
20 Other Requirements					
930 Higher Education Debt Service & Maintenance					
State General Fund	$43,909,956	$43,859,167	$43,858,402	($765)	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	-
	$43,909,956	**$43,859,167**	**$43,858,402**	**($765)**	**0.0%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
20 Other Requirements					
931 LED Debt Service & State Commitments					
State General Fund	$28,190,314	$23,440,122	$56,417,940	$32,977,818	140.7%
Interagency Transfers	$1,972,402	$0	$0	$0	-
Fees & Self-gen Revenues	$0	$0	$0	$0	-
Statutory Dedications	$60,851,631	$236,590,816	$140,924,008	($95,666,808)	-40.4%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$3,440,681	$0	$0	$0	-
	$94,455,028	**$260,030,938**	**$197,341,948**	**($62,688,990)**	**-24.1%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 ENG w/ SFC Amd	FY 27 - FY 26 Change	Percent Change
20 Other Requirements					
932 2% Fire Insurance Fund					
State General Fund	$0	$0	$0	$0	-
Interagency Transfers	$0	$0	$0	$0	-
Fees & Self-gen Revenues	$0	$0	$0	$0	-
Statutory Dedications	$31,261,580	$31,753,450	$29,847,251	($1,906,199)	-6.0%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$31,261,580	**$31,753,450**	**$29,847,251**	**($1,906,199)**	**-6.0%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
20 Other Requirements					
933 Governor's Conference & Interstate Compacts					
State General Fund	$559,541	$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	-
	$559,541	**$594,063**	**$594,063**	**$0**	**0.0%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
20 Other Requirements					
939 Prepaid Wireless 911 Srvcs					
State General Fund	$0	$0	$0	$0	-
Interagency Transfers	$0	$0	$0	$0	-
Fees & Self-gen Revenues	$5,906,439	$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	-
	$5,906,439	**$14,000,000**	**$14,000,000**	**$0**	**0.0%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
20 Other Requirements					
940 Emergency Medical Services - Locals					
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	-
	$150,000	**$150,000**	**$150,000**	**$0**	**0.0%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
20 Other Requirements					
941 Agriculture & Forestry - Pass Through Funds					
State General Fund	$3,179,891	$5,679,891	$4,679,789	($1,000,102)	-17.6%
Interagency Transfers	$895,398	$580,000	$1,069,398	$489,398	84.4%
Fees & Self-gen Revenues	$0	$248,774	$248,774	$0	0.0%
Statutory Dedications	$3,386,660	$5,719,523	$4,672,703	($1,046,820)	-18.3%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$21,047,350	$20,284,670	$20,284,670	$0	0.0%
	$28,509,298	**$32,512,858**	**$30,955,334**	**($1,557,524)**	**-4.8%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
20 Other Requirements					
945 State Aid to Local Govt. Entities					
State General Fund	$93,943,065	$252,437,287	$16,803,109	($235,634,178)	-93.3%
Interagency Transfers	$0	$0	$0	$0	-
Fees & Self-gen Revenues	$0	$0	$0	$0	-
Statutory Dedications	$29,427,819	$33,181,681	$117,115,980	$83,934,299	253.0%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$123,370,885	**$285,618,968**	**$133,919,089**	**($151,699,879)**	**-53.1%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 ENG w/ SFC Amd	FY 27 - FY 26 Change	Percent Change
20 Other Requirements					
950 Special Acts/Judgments					
State General Fund	$4,193,174	$4,224,499	$6,800,000	$2,575,501	61.0%
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	-
	$4,193,174	**$4,224,499**	**$6,800,000**	**$2,575,501**	**61.0%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
20 Other Requirements					
966 Supplemental Pay to Law Enforcement					
State General Fund	$141,346,512	$147,050,799	$147,050,763	($36)	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	-
	$141,346,512	**$147,050,799**	**$147,050,763**	**($36)**	**0.0%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
20 Other Requirements					
977 DOA Debt Service & Maintenance					
State General Fund	$33,523,144	$34,031,406	$33,729,318	($302,088)	-0.9%
Interagency Transfers	$42,025,488	$52,069,119	$52,069,119	$0	0.0%
Fees & Self-gen Revenues	$225,519	$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	-
	$75,774,150	**$86,501,950**	**$86,199,862**	**($302,088)**	**-0.3%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
20 Other Requirements					
XXX Funds					
State General Fund	$80,844,820	$85,309,165	$172,649,060	$87,339,895	102.4%
Interagency Transfers	$0	$0	$0	$0	-
Fees & Self-gen Revenues	$0	$0	$0	$0	-
Statutory Dedications	$717,000,000	$1,200,000,000	$800,000,000	($400,000,000)	-33.3%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$797,844,820	**$1,285,309,165**	**$972,649,060**	**($312,660,105)**	**-24.3%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
Other Appropriation Bills					
State General Fund	**$578,788,016**	**$282,369,844**	**$295,178,220**	**$12,808,376**	**4.5%**
Interagency Transfers	**$1,091,990,548**	**$1,228,717,974**	**$1,200,416,107**	**($28,301,867)**	**-2.3%**
Fees & Self-gen Revenues	**$2,064,912,087**	**$2,182,296,962**	**$2,554,003,442**	**$371,706,480**	**17.0%**
Statutory Dedications	**$2,584,069,661**	**$2,902,188,274**	**$2,319,200,634**	**($582,987,640)**	**-20.1%**
Interim Emergency Board	**$0**	**$0**	**$0**	**$0**	**-**
Federal Funds	**$572,219,813**	**$284,995,624**	**$210,200,000**	**($74,795,624)**	**-26.2%**
	$6,891,980,125	**$6,880,568,678**	**$6,578,998,403**	**($301,570,275)**	**-4.4%**
T.O.	**1,216**	**1,226**	**1,258**	**32**	**2.6%**
Other Charges Positions	**9**	**9**	**0**	**(9)**	**-100.0%**
21 Ancillary					
State General Fund	$0	$0	$0	$0	-
Interagency Transfers	$971,262,583	$997,577,957	$1,035,395,380	$37,817,423	3.8%
Fees & Self-gen Revenues	$1,799,752,606	$2,043,929,010	$2,338,299,254	$294,370,244	14.4%
Statutory Dedications	$123,137,387	$194,057,202	$193,026,202	($1,031,000)	-0.5%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$584,274	$1,169,000	$2,200,000	$1,031,000	88.2%
	$2,894,736,850	**$3,236,733,169**	**$3,568,920,836**	**$332,187,667**	**10.3%**
T.O.	**1,216**	**1,226**	**1,258**	**32**	**2.6%**
Other Charges Positions	**9**	**9**	**0**	**(9)**	**-100.0%**

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 ENG w/ SFC Amd	FY 27 - FY 26 Change	Percent Change
21 Ancillary					
800 Group Benefits					
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	$1,746,501,310	$1,978,025,986	$2,269,575,678	$291,549,692	14.7%
Statutory Dedications	$0	$0	$0	$0	-
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$1,747,600,043	**$1,979,124,719**	**$2,270,674,411**	**$291,549,692**	**14.7%**
T.O.	**56**	**56**	**56**	**0**	**0.0%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
21 Ancillary					
804 Risk Management					
State General Fund	$0	$0	$0	$0	-
Interagency Transfers	$265,714,650	$281,158,551	$281,202,131	$43,580	0.0%
Fees & Self-gen Revenues	$20,709,434	$22,541,848	$22,207,366	($334,482)	-1.5%
Statutory Dedications	$609,255	$2,000,000	$2,000,000	$0	0.0%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$287,033,338	**$305,700,399**	**$305,409,497**	**($290,902)**	**-0.1%**
T.O.	**42**	**43**	**42**	**(1)**	**-2.3%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
21 Ancillary					
806 LA Property Assistance Agency					
State General Fund	$0	$0	$0	$0	-
Interagency Transfers	$955,489	$1,615,846	$1,615,846	$0	0.0%
Fees & Self-gen Revenues	$13,994,609	$18,860,470	$18,694,879	($165,591)	-0.9%
Statutory Dedications	$0	$0	$0	$0	-
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$14,950,098	**$20,476,316**	**$20,310,725**	**($165,591)**	**-0.8%**
T.O.	**37**	**37**	**37**	**0**	**0.0%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
21 Ancillary					
807 LA Federal Property Assistance					
State General Fund	$0	$0	$0	$0	-
Interagency Transfers	$26,464	$1,084,342	$1,084,342	$0	0.0%
Fees & Self-gen Revenues	$1,720,026	$2,424,983	$2,214,495	($210,488)	-8.7%
Statutory Dedications	$0	$0	$0	$0	-
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$1,746,490	**$3,509,325**	**$3,298,837**	**($210,488)**	**-6.0%**
T.O.	**9**	**9**	**9**	**0**	**0.0%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
21 Ancillary					
811 Prison Enterprises					
State General Fund	$0	$0	$0	$0	-
Interagency Transfers	$27,890,459	$27,464,660	$27,344,248	($120,412)	-0.4%
Fees & Self-gen Revenues	$8,272,622	$9,677,846	$9,664,184	($13,662)	-0.1%
Statutory Dedications	$0	$0	$0	$0	-
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$36,163,081	**$37,142,506**	**$37,008,432**	**($134,074)**	**-0.4%**
T.O.	**72**	**72**	**72**	**0**	**0.0%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
21 Ancillary					
815 Technology Services					
State General Fund	$0	$0	$0	$0	-
Interagency Transfers	$659,636,168	$669,331,998	$708,501,540	$39,169,542	5.9%
Fees & Self-gen Revenues	$1,518,473	$1,518,473	$5,126,332	$3,607,859	237.6%
Statutory Dedications	$0	$0	$0	$0	-
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$661,154,641	**$670,850,471**	**$713,627,872**	**$42,777,401**	**6.4%**
T.O.	**838**	**847**	**884**	**37**	**4.4%**
Other Charges Positions	**9**	**9**	**0**	**(9)**	**-100.0%**

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 ENG w/ SFC Amd	FY 27 - FY 26 Change	Percent Change
21 Ancillary					
816 Division of Administrative Law					
State General Fund	$0	$0	$0	$0	-
Interagency Transfers	$9,571,877	$9,605,541	$11,936,470	$2,330,929	24.3%
Fees & Self-gen Revenues	$6,506	$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	-
	$9,578,383	**$9,634,438**	**$11,965,367**	**$2,330,929**	**24.2%**
T.O.	**59**	**59**	**59**	**0**	**0.0%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
21 Ancillary					
820 Office of State Procurement					
State General Fund	$0	$0	$0	$0	-
Interagency Transfers	$4,111,396	$2,583,342	$2,612,070	$28,728	1.1%
Fees & Self-gen Revenues	$7,029,627	$10,671,292	$10,787,423	$116,131	1.1%
Statutory Dedications	$0	$0	$0	$0	-
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$11,141,024	**$13,254,634**	**$13,399,493**	**$144,859**	**1.1%**
T.O.	**99**	**99**	**99**	**0**	**0.0%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
21 Ancillary					
829 Aircraft Services					
State General Fund	$0	$0	$0	$0	-
Interagency Transfers	$2,257,346	$3,634,944	$0	($3,634,944)	-100.0%
Fees & Self-gen Revenues	$0	$179,215	$0	($179,215)	-100.0%
Statutory Dedications	$0	$0	$0	$0	-
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$2,257,346	**$3,814,159**	**$0**	**($3,814,159)**	**-100.0%**
T.O.	**4**	**4**	**0**	**(4)**	**-100.0%**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
21 Ancillary					
860 Environmental State Revolving Fund					
State General Fund	$0	$0	$0	$0	-
Interagency Transfers	$0	$0	$0	$0	-
Fees & Self-gen Revenues	$0	$0	$0	$0	-
Statutory Dedications	$82,303,021	$125,350,000	$124,319,000	($1,031,000)	-0.8%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$584,274	$1,169,000	$2,200,000	$1,031,000	88.2%
	$82,887,295	**$126,519,000**	**$126,519,000**	**$0**	**0.0%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
21 Ancillary					
861 Safe Drinking Water Revolving Loan Fund					
State General Fund	$0	$0	$0	$0	-
Interagency Transfers	$0	$0	$0	$0	-
Fees & Self-gen Revenues	$0	$0	$0	$0	-
Statutory Dedications	$40,225,112	$66,707,202	$66,707,202	$0	0.0%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$40,225,112	**$66,707,202**	**$66,707,202**	**$0**	**0.0%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
23 Judiciary					
State General Fund	$187,315,555	$187,855,555	$192,886,555	$5,031,000	2.7%
Interagency Transfers	$9,392,850	$9,392,850	$9,392,850	$0	0.0%
Fees & Self-gen Revenues	$0	$0	$0	$0	-
Statutory Dedications	$11,842,924	$17,842,924	$17,735,017	($107,907)	-0.6%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$208,551,329	**$215,091,329**	**$220,014,422**	**$4,923,093**	**2.3%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 ENG w/ SFC Amd	FY 27 - FY 26 Change	Percent Change
23 Judiciary					
949 Judiciary					
State General Fund	$187,315,555	$187,855,555	$192,886,555	$5,031,000	2.7%
Interagency Transfers	$9,392,850	$9,392,850	$9,392,850	$0	0.0%
Fees & Self-gen Revenues	$0	$0	$0	$0	-
Statutory Dedications	$11,842,924	$17,842,924	$17,735,017	($107,907)	-0.6%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$208,551,329	**$215,091,329**	**$220,014,422**	**$4,923,093**	**2.3%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
24 Legislature					
State General Fund	$93,036,312	$94,514,289	$94,541,665	$27,376	0.0%
Interagency Transfers	$0	$0	$0	$0	-
Fees & Self-gen Revenues	$25,479,481	$25,297,952	$25,104,188	($193,764)	-0.8%
Statutory Dedications	$16,075,000	$10,000,000	$10,000,000	$0	0.0%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$134,590,793	**$129,812,241**	**$129,645,853**	**($166,388)**	**-0.1%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
24 Legislature					
951 House of Representatives					
State General Fund	$32,998,300	$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	-
	$32,998,300	**$32,998,300**	**$32,998,300**	**$0**	**0.0%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
24 Legislature					
952 Senate					
State General Fund	$28,117,511	$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	-
	$28,117,511	**$28,117,511**	**$28,117,511**	**$0**	**0.0%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
24 Legislature					
954 Legislative Auditor					
State General Fund	$15,295,000	$15,295,000	$15,295,000	$0	0.0%
Interagency Transfers	$0	$0	$0	$0	-
Fees & Self-gen Revenues	$25,479,481	$25,297,952	$25,104,188	($193,764)	-0.8%
Statutory Dedications	$0	$0	$0	$0	-
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$40,774,481	**$40,592,952**	**$40,399,188**	**($193,764)**	**-0.5%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
24 Legislature					
955 Legislative Fiscal Office					
State General Fund	$3,441,600	$3,791,600	$3,791,600	$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	-
	$3,441,600	**$3,791,600**	**$3,791,600**	**$0**	**0.0%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 ENG w/ SFC Amd	FY 27 - FY 26 Change	Percent Change
24 Legislature					
960 Legislative Budgetary Control Council					
State General Fund	$11,985,000	$13,112,977	$13,112,977	$0	0.0%
Interagency Transfers	$0	$0	$0	$0	-
Fees & Self-gen Revenues	$0	$0	$0	$0	-
Statutory Dedications	$16,075,000	$10,000,000	$10,000,000	$0	0.0%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$0	$0	$0	$0	-
	$28,060,000	**$23,112,977**	**$23,112,977**	**$0**	**0.0%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
24 Legislature					
962 LA Law Institute					
State General Fund	$1,198,901	$1,198,901	$1,226,277	$27,376	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	-
	$1,198,901	**$1,198,901**	**$1,226,277**	**$27,376**	**2.3%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
26 Capital Outlay Cash					
State General Fund	$298,436,149	$0	$7,750,000	$7,750,000	-
Interagency Transfers	$111,335,115	$221,747,167	$155,627,877	($66,119,290)	-29.8%
Fees & Self-gen Revenues	$239,680,000	$113,070,000	$190,600,000	$77,530,000	68.6%
Statutory Dedications	$2,433,014,350	$2,680,288,148	$2,098,439,415	($581,848,733)	-21.7%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$571,635,539	$283,826,624	$208,000,000	($75,826,624)	-26.7%
	$3,654,101,153	**$3,298,931,939**	**$2,660,417,292**	**($638,514,647)**	**-19.4%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
26 Capital Outlay Cash					
115 Facility Planning & Control					
State General Fund	$296,061,149	$0	$7,450,000	$7,450,000	-
Interagency Transfers	$86,335,115	$196,747,167	$130,627,877	($66,119,290)	-33.6%
Fees & Self-gen Revenues	$209,680,000	$68,070,000	$145,600,000	$77,530,000	113.9%
Statutory Dedications	$307,415,786	$577,232,626	$183,394,000	($393,838,626)	-68.2%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$569,135,539	$281,326,624	$130,500,000	($150,826,624)	-53.6%
	$1,468,627,589	**$1,123,376,417**	**$597,571,877**	**($525,804,540)**	**-46.8%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
26 Capital Outlay Cash					
279 DOTD-Capital Outlay/Non-State					
State General Fund	$2,375,000	$0	$300,000	$300,000	-
Interagency Transfers	$25,000,000	$25,000,000	$25,000,000	$0	0.0%
Fees & Self-gen Revenues	$30,000,000	$45,000,000	$45,000,000	$0	0.0%
Statutory Dedications	$2,125,598,564	$2,103,055,522	$1,915,045,415	($188,010,107)	-8.9%
Interim Emergency Board	$0	$0	$0	$0	-
Federal Funds	$2,500,000	$2,500,000	$77,500,000	$75,000,000	3000.0%
	$2,185,473,564	**$2,175,555,522**	**$2,062,845,415**	**($112,710,107)**	**-5.2%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**
Non-Appropriated Requirements					
State General Fund	**$538,607,434**	**$540,895,863**	**$536,436,282**	**($4,459,581)**	**-0.8%**
Interagency Transfers	**$0**	**$0**	**$0**	**$0**	**-**
Fees & Self-gen Revenues	**$0**	**$0**	**$0**	**$0**	**-**
Statutory Dedications	**$62,784,886**	**$51,610,000**	**$49,708,044**	**($1,901,956)**	**-3.7%**
Interim Emergency Board	**$0**	**$0**	**$0**	**$0**	**-**
Federal Funds	**$0**	**$0**	**$0**	**$0**	**-**
	$601,392,320	**$592,505,863**	**$586,144,326**	**($6,361,537)**	**-1.1%**
T.O.	**0**	**0**	**0**	**0**	**-**
Other Charges Positions	**0**	**0**	**0**	**0**	**-**

		FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 ENG w/ SFC Amd	FY 27 - FY 26 Change	Percent Change
22	**Non-Appropriated Requirements**					
	State General Fund	$538,607,434	$540,895,863	$536,436,282	($4,459,581)	-0.8%
	Interagency Transfers	$0	$0	$0	$0	-
	Fees & Self-gen Revenues	$0	$0	$0	$0	-
	Statutory Dedications	$62,784,886	$51,610,000	$49,708,044	($1,901,956)	-3.7%
	Interim Emergency Board	$0	$0	$0	$0	-
	Federal Funds	$0	$0	$0	$0	-
		$601,392,320	**$592,505,863**	**$586,144,326**	**($6,361,537)**	**-1.1%**
	T.O.	**0**	**0**	**0**	**0**	**-**
	Other Charges Positions	**0**	**0**	**0**	**0**	**-**
22	**Non-Appropriated Requirements**					
917918	**Severance, Parish Royalty & Hwy #2**					
	State General Fund	$0	$0	$0	$0	-
	Interagency Transfers	$0	$0	$0	$0	-
	Fees & Self-gen Revenues	$0	$0	$0	$0	-
	Statutory Dedications	$62,784,886	$51,610,000	$49,708,044	($1,901,956)	-3.7%
	Interim Emergency Board	$0	$0	$0	$0	-
	Federal Funds	$0	$0	$0	$0	-
		$62,784,886	**$51,610,000**	**$49,708,044**	**($1,901,956)**	**-3.7%**
	T.O.	**0**	**0**	**0**	**0**	**-**
	Other Charges Positions	**0**	**0**	**0**	**0**	**-**
22	**Non-Appropriated Requirements**					
921920	**Revenue Sharing & Interim Emergency Board**					
	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	-
		$90,000,000	**$91,322,862**	**$91,322,862**	**$0**	**0.0%**
	T.O.	**0**	**0**	**0**	**0**	**-**
	Other Charges Positions	**0**	**0**	**0**	**0**	**-**
22	**Non-Appropriated Requirements**					
922	**State G. O. Debt Service**					
	State General Fund	$448,607,434	$449,573,001	$445,113,420	($4,459,581)	-1.0%
	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	-
		$448,607,434	**$449,573,001**	**$445,113,420**	**($4,459,581)**	**-1.0%**
	T.O.	**0**	**0**	**0**	**0**	**-**
	Other Charges Positions	**0**	**0**	**0**	**0**	**-**

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
			00 - Preamble			
			00 - Statewide			
00 - 00	Preamble	Statewide	Decreases funding statewide for acquisitions. This adjustment reduces half of the SGF funding for acquisition in FY 27. After accounting for this adjustment, the total remaining SGF funding for acquisitions is $53,247,583.	($53,247,582)	($53,247,582)	0
00 - 00	Preamble	Statewide	Decreases funding statewide for related benefits. The LFO assumes this reduction is related to the savings generated from the payoff of the LASERS’ Unfunded Accrued Liability, contained in HB 312 of the 2026 RS.	($30,000,000)	($30,000,000)	0
00 - 00	Preamble	Statewide	Decreases funding for salary increases for the Governor’s cabinet.	($220,947)	($220,947)	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
			01 - Executive			
			100 - Executive Office			
01 - 100	Executive	Executive Office	Increases $6.2 M Federal from the U.S. Department of Transportation and Federal Highway Administration to support critical infrastructure projects and development, economic growth, and public transportation improvements in rural Louisiana.	$0	$6,150,000	0
01 - 100	Executive	Executive Office	Increases $2.5 M IAT from the Department of Transportation and Development for a rural transit mobility management and capacity-building pilot program.	$0	$2,500,000	0
01 - 100	Executive	Executive Office	Increases $2.5 M Statutory Dedications out of the Rural Infrastructure Revolving Loan Fund for a state infrastructure bank, contingent on the enactment of HB 1200 of the 2026 RS. HB 1 of the 2026 RS directs the treasurer to transfer $2,500,000 from the Revenue Stabilization Fund into the Louisiana Rural Infrastructure Revolving Loan Program Fund, contingent on the enactment of HB 313 of the 2026 RS.	$0	$2,500,000	0
01 - 100	Executive	Executive Office	Increases $1.6 M Federal to modernize the rural transit systems in central Louisiana.	$0	$1,580,000	0
01 - 100	Executive	Executive Office	Decreases funding and one (1) authorized T.O. position, annualizing Personal Services reductions originally made in FY 26 in accordance with Preamble Section 19 of Act 1 of the 2025 RS. The department will determine how to implement this reduction and which position will be eliminated in FY 27.	($146,326)	($146,326)	(1)
			102 - Inspector General			
01 - 102	Executive	Inspector General	Increases funding for consulting contracts to assist departments in identifying additional cost savings, operational efficiencies, and optimization opportunities. These consultants will review spending, contracts, leases, technology, and services across the state to identify additional cost saving opportunities.	$3,000,000	$3,000,000	0
			103 - Mental Health Advocacy Services			
01 - 103	Executive	Mental Health Advocacy Services	Increases $785,000 IAT from the Department of Children and Family Services (DCFS) for Title IV-E funding to provide additional support for Children in Need of Care (CINC) cases. This adjustment will provide Mental Health Advocacy Services with budget authority to receive additional reimbursements from DCFS associated with costs of providing legal representation for children and parents in child welfare cases.	$0	$785,000	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
			106 - LA Tax Commission			
01 - 106	Executive	LA Tax Commission	Means of financing substitution exchanging $1.1 M SGR out of the Tax Commission Expense Dedicated Fund Account with an equal amount of SGF due to the expiration of the Louisiana Tax Commission's authority to levy and collect fees effective June 30, 2026, in accordance with R.S. 47:1838. The expiring fees are: 1) A 0.04 percent fee on the assessed value of public service properties. 2) A 0.03 percent fee on the assessed value of insurance companies. 3) A 0.03 percent fee on the assessed value of financial institutions. The expiration date of June 30, 2026, was set by Act 62 of the 2021 RS, which extended the fee authority from the previous expiration date of June 30, 2022. This means of financing substitution will not occur if HB 287 of the 2026 RS, which extends the Tax Commission's authority to levy and collect fees until June 30, 2030, becomes law.	$1,063,145	$0	0
			107 - Division of Administration			
01 - 107	Executive	Division of Administration	Non-recurs $10 M Statutory Dedications out of the Modernization and Security Fund for equipment for the Office of Technology Services. Act 365 of the 2025 RS transferred $67.2 M out of the Revenue Stabilization Fund into the Modernization and Security Fund, which was divided across multiple budget units for various IT projects.	$0	($10,000,000)	0
01 - 107	Executive	Division of Administration	Increases $7.5 M Statutory Dedications out of the Political Subdivision Federal Grant Assistance Fund to the Louisiana Infrastructure Technical Assistance Corporation's (LITACorp) Technical Assistance Program (TAP) for distribution of funds to use as matching dollars for federal grant awards by local governments. Act 497 of the 2022 RS established the Political Subdivision Federal Grant Assistance Fund to assist political subdivisions with competitive grant opportunities. LITACorp passes the matching funds for federal grants awarded out of the fund to eligible political subdivisions. Act 497 directed the state treasurer to transfer $25 M from the Capital Outlay Savings Fund into the Political Subdivision Federal Grant Assistance Fund. At the beginning of FY 26, the fund had a balance of approximately $22 M and an appropriation of $1.9 M. The estimated starting balance of the fund for FY 27 is $20.4 M. After accounting for this adjustment, the estimated balance at the end of FY 27 will be $12.8 M.	$0	$7,540,125	0
01 - 107	Executive	Division of Administration	Increases $3 M IAT from various agencies and four (4) authorized T.O. positions from the Office of Aircraft Services to transfer the Office of Aircraft Services into the Division of Administration.	$0	$3,000,000	4

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
01 - 107	Executive	Division of Administration	Increases $2 M Statutory Dedications out of the Louisiana Charter School Start-Up and Expansion Loan Fund for statewide expansion initiatives and the charter school loan program. After this adjustment, the total recommended appropriation out of the fund is $2,218,780. At the end of FY 26, the fund will have an estimated balance of $298,724. In addition, HB 1 of the 2026 RS directs the treasurer to deposit $1 M from the Revenue Stabilization Fund into the Louisiana Charter School Start-Up and Expansion Loan Fund, contingent on the enactment of HB 313 of the 2026 RS.	$0	$2,000,000	0
01 - 107	Executive	Division of Administration	Increases $1.5 M Statutory Dedications out of the Strategic Investments Across Louisiana Fund for the Blue Tarp Program.	$0	$1,500,000	0
01 - 107	Executive	Division of Administration	Increases $1.1 M ($150,182 SGF, $654,981 IAT, and $308,076 SGR) and three (3) authorized T.O. positions in the Office of State Buildings to establish a fourth building management sector (Sector 4) in the Baton Rouge area. The new sector will help the Office of State Buildings maintain service quality by redistributing workload more equitably. The new sector will manage over 750,000 square feet, including 415,000 square feet of new space. In addition to the new space, there are several planned renovation projects that will place a significant demand on new and existing staff. A breakdown of the positions and the associated funding is as follows:	$150,182	$1,113,239	3

Title	Salaries	Related Benefits	Total Personal Services
Facility Maintenance Manager	$74,235	$38,953	$113,188
Master Maintenance Manager	$64,834	$35,695	$100,529
Maintenance Repairer Master	$50,648	$30,779	$ 81,427
Total	**$189,717**	**$105,427**	**$295,144**

Salaries	$ 189,717
Related Benefits	$ 105,427
Travel	$ 833
Operating Services	$ 646,915
Supplies	$ 40,330
Interagency Transfers	$ 130,017
Total	**$1,113,239**

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
01 - 107	Executive	Division of Administration	Non-recurs funding for public-private contract protocol initiatives, pursuant to Act 436 of the 2025 RS. Act 436 required the Division of Administration and the Department of Transportation and Development to develop a portal for utilization by local governmental entities and contractors that receive state funding. The Office of Technology Services (OTS) is using existing staff and resources to develop and manage the portal. As staff hours accrue and resources are utilized, OTS bills the Division of Administration (DOA). DOA anticipates all funds to be encumbered by the end of FY 26.	($750,000)	($750,000)	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
01 - 107	Executive	Division of Administration	Decreases funding and five (5) authorized T.O. positions related to efforts to increase efficiencies throughout the state. Act 1 of the 2025 RS appropriated $1.5 M and 10 authorized T.O. positions to the Division of Administration (DOA) for the promotion of efficiencies and effective operations throughout the state. DOA contracted these services out but has not filled any positions. This adjustment reduces the positions available for this purpose by five, along with associated funding. After this adjustment, the FY 27 recommended budget includes $750,000 and five (5) authorized positions for this continued purpose.	($750,000)	($750,000)	(5)
01 - 107	Executive	Division of Administration	Decreases funding and two (2) authorized T.O. positions, annualizing Personal Services reductions originally made in FY 26 in accordance with Preamble Section 19 of Act 1 of the 2025 RS. The department will determine how to implement this reduction and which position will be eliminated in FY 27.	($293,473)	($293,473)	(2)
01 - 107	Executive	Division of Administration	Increase one (1) authorized T.O. positions transferred from the Office of Risk Management to the Division of Administration.	$0	$0	1

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
			109 - Coastal Protection & Restoration Authority			
01 - 109	Executive	Coastal Protection & Restoration Authority	Decreases $58 M ($4 M IAT, $44 M Statutory Dedications - including $37 M out of the Coastal Protection and Restoration Fund and $7 M out of the Natural Resource Restoration Fund, and $10 M Federal) to align the FY 27 budget with projected expenditures associated with projects contained in the Louisiana Comprehensive Master Plan for a Sustainable Coast. CPRA projects are budgeted for operations, maintenance, and monitoring (OM&M) in the operations budget. Funding needs can vary from year to year depending on the scheduled work 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. **Statutory Dedications** — **Source** ($36,563,807) — Coastal Protection and Restoration Fund ($ 7,430,858) — Natural Resource Restoration Fund **($43,994,665)** — **Total Statutory Dedications** **IAT** — **Source** ($ 200,000) — Community Development Block Grant ($ 68,690) — Dept. of Conservation and Energy - LOSCO ($3,742,700) — Office of Risk Management - GOHSEP ($ 25,000) — Dept. of Environmental Quality **($4,036,390)** — **Total IAT** **Federal** — **Source** ($ 9,641,005) — Coastal Wetlands Planning, Protection and Restoration Act (CWPPRA) ($ 1,000,000) — Environmental Protection Agency Grant ($ 881,457) — Resources and Ecosystems Sustainability, Tourist Opportunities, and Revised Economies (RESTORE) $ 1,504,791 — Title VII Water Resource Development Act (WRDA) **($10,017,671)** — **Total Federal**	$0	($58,048,726)	0
01 - 109	Executive	Coastal Protection & Restoration Authority	Non-recurs $10 M Statutory Dedications out of the Louisiana Transportation Infrastructure Fund to the Bayou Lafourche Fresh Water District for channel maintenance of the Bayou Lafourche Fresh Water District Pump Station Project. CPRA received this appropriation in FY 26; however, project work has not yet begun and only a portion of the funds is expected to be expended prior to the end of FY 26. CPRA is amending an Intergovernmental Agreement (IGA) with the Bayou Lafourche Fresh Water District to obligate the funds. The LFO assumes any remaining balance will be carried forward into FY 27 by BA-7 once approved by the JLCB. Act 365 of the 2025 RS transferred $709 M out of the Revenue Stabilization Fund into the Louisiana Transportation Infrastructure Fund. Act 1 of the 2025 RS appropriated $10 M to CPRA and $67 M to DOTD. Act 2 of the 2025 RS appropriated $632 M to the DOTD - Highway Priority Program.	$0	($10,000,000)	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
01 - 109	Executive	Coastal Protection & Restoration Authority	Increases $1 M SGF to provide funding for the Amite River Basin Drainage and Water Conservation District for operating expenditures.	$1,000,000	$1,000,000	0
			112 - Department of Military Affairs			
01 - 112	Executive	Department of Military Affairs	Decreases $214.5 M Statutory Dedications out of the Water Sector Fund to align the budget for the Water Sector Program with anticipated expenditures. The Water Sector Program provides grant funds for repairs, improvements, and consolidation of community water and sewer systems, and repairs and improvements necessitated by storm water, as approved by the Water Sector Commission and the Joint Legislative Committee on the Budget. After this adjustment, the FY 27 recommended appropriation out of the Water Sector Fund is $280 M.	$0	($214,544,502)	0
01 - 112	Executive	Department of Military Affairs	Increases $36 M Statutory Dedications out of the State Emergency Response Fund for the Governor's Office of Homeland Security and Emergency Preparedness Program for Hurricane Katrina debt payments and close out costs to the Federal Emergency Management Agency. HB 1 of the 2026 RS directs the treasurer to transfer $36,014,828 from the Revenue Stabilization Fund into the State Emergency Response Fund, contingent on the enactment of HB 313 of the 2026 RS.	$0	$36,050,000	0
01 - 112	Executive	Department of Military Affairs	Decreases funding and 12 T.O. positions from the Governor's Office of Homeland Security and Emergency Preparedness Program, contingent on the enactment of HB 821 of the 2026 RS. HB 821 transfers the Louisiana Center for Safe Schools (LCSS) from GOHSEP to the Louisiana Commission on Law Enforcement and Administration of Criminal Justice. LCSS provides training and technical assistance to schools on school safety issues such as emergency operations planning, emergency drills, behavioral threats assessment, facility security, information technology, digital privacy, vulnerability assessment, and hazard mitigation. LCSS is currently budgeted at approximately $9 M SGF in FY 27, comprising $1.2 M in salaries and related benefits for 12 positions, $1 M in professional services for the anonymous reporting application, and $6.8 M in other charges for the Safety and Security Grant Program and software costs.	($8,996,813)	($8,996,813)	(12)
01 - 112	Executive	Department of Military Affairs	Increases funding for the Louisiana Wireless Information Network (LWIN) for a contract to provide radio services for the daily operation of over 150 LWIN tower sites statewide, including network monitoring, software support, and system diagnostics.	$4,700,000	$4,700,000	0
01 - 112	Executive	Department of Military Affairs	Non-recurs $3.5 M Statutory Dedications out of the Modernization and Security Fund for the Louisiana Wireless Information Network (LWIN) tower feasibility studies. Act 365 of the 2025 RS transferred $67.2 M out of the Revenue Stabilization Fund into the Modernization and Security Fund, which was divided across multiple budget units for various IT projects.	$0	($3,536,760)	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
01 - 112	Executive	Department of Military Affairs	Increases funding to develop an Intelligence Coordination Center (ICC) Program to integrate and coordinate intelligence efforts across the entire U.S. intelligence community. The ICC will ensure effective and efficient integration of intelligence collection and analysis, serve as a central knowledge bank on known threats and groups, coordinate counter-threat efforts with the federal government, and develop strategies and provide strategic guidance to the intelligence community. These funds will be used to develop the ICC Program, including but not limited to, a consulting contract for development; software and analytical platforms for data gathering, integration, and intelligence analysis; cloud hosting and storage for large volumes of data; operational deployments, field investigations, and liaison missions; equipment; and supplies.	$3,025,000	$3,025,000	0
01 - 112	Executive	Department of Military Affairs	Non-recurs $2.5 M SGF for the Louisiana Center for Safe Schools (LCSS) for Year 2 of the outreach collaboration and communication software. LCSS provides training and technical assistance to schools on school safety issues such as emergency operations planning, emergency drills, behavioral threat assessment, facility security, information technology, digital privacy, vulnerability assessments, and hazard mitigation.	($2,500,000)	($2,500,000)	0
01 - 112	Executive	Department of Military Affairs	Decreases $1.2 M ($310,866 SGF and $932,598 Federal) and 13 authorized T.O. positions, annualizing Personal Services reductions originally made in FY 26 in accordance with Preamble Section 19 of Act 1 of the 2025 RS. The department will determine how to implement this reduction and which position will be eliminated in FY 27.	($310,866)	($1,243,464)	(13)
01 - 112	Executive	Department of Military Affairs	Increases $560,800 Statutory Dedications out of the Criminal Justice and First Responders Fund for equipment for drones and security upgrades at the Tulane University Office of Public Safety.	$0	$560,800	0
01 - 112	Executive	Department of Military Affairs	Increases $105,216 Federal and one (1) authorized T.O. position for a Facility Manager for Camp Villere in Slidell, LA. The position is funded by the Louisiana National Guard, Construction and Facilities Management Office and will replace the federal position that was lost in FY 26. The position is responsible for maintaining and enhancing the buildings systems, structures, interiors and exteriors, utility infrastructure and grounds. This position has a salary of $75,500 with related benefits totaling $29,716.	$0	$105,216	1
01 - 112	Executive	Department of Military Affairs	Increases $89,228 Federal and one (1) T.O. positions to the Military Affairs Program for a Training Support System Analyst.	$0	$89,228	1
01 - 112	Executive	Department of Military Affairs	Decreases funding and one (1) authorized T.O. position, a GIS Analyst ($58,828 salary and $27,407 related benefits), that has been vacant since 7/06/23.	($86,235)	($86,235)	(1)

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
			116 - Office of the State Public Defender			
01 - 116	Executive	Office of the State Public Defender	Decreases $1.7 M Statutory Dedications out of the Overcollections Fund for contract costs associated with post-conviction relief. In accordance with Act 393 of the 2025 Regular Legislative Session, this funding is associated with manpower requirements needed in response to time limitations and adjustments imposed on shell petitions and evidentiary hearings for post-conviction relief matters. For FY 27, the recommended appropriation for the Office of the State Public Defender is $2.4 M. Mwalimu Center for Justice $3,795,105 Expert Witness Fund $ 365,000 FY 26 Appropriation $4,160,105 Adjustment ($1,669,000) FY 27 Recommended $2,491,105	$0	($1,669,000)	0
			124 - LA Stadium & Exposition District			
01 - 124	Executive	LA Stadium & Exposition District	Increases $3.1 M SGR to align agency budget authority with expected receipts. SGR is derived from the following: (1) event income; (2) rental income from parking, office space, and box suites; (3) proceeds from the 4% hotel occupancy tax in Orleans and Jefferson Parishes; and, (4) Louisiana Stadium and Exposition District License Plate Dedicated Fund Account. Funds are used for the general operating expenses of facilities managed by LSED.	$0	$3,073,048	0
01 - 124	Executive	LA Stadium & Exposition District	Increases $340,000 Statutory Dedications ($100,000 out of the Sports Facility Assistance Fund and $240,000 out of the New Orleans Sports Franchise Fund) due to increases in the most recent REC forecast. Funding is used for annual contractual obligations of the state to the Saints and Pelicans. Revenues from the Sports Facilities Assistance Fund are derived from income taxes attributable to the income of nonresident professional athletes and professional sports franchises earned in Louisiana. Revenues from the New Orleans Sports Franchise Fund are derived from a portion of net slot machine revenues in Orleans Parish. Total FY 27 recommended appropriations out of the funds are as follows: Sports Facility Assistance Fund $ 6,350,000 New Orleans Sports Franchise Fund $12,240,000	$0	$340,000	0
01 - 124	Executive	LA Stadium & Exposition District	Decreases $298,500 Statutory Dedications out of the New Orleans Sports Franchise Assistance Fund based on the most recent Revenue Estimating Conference (REC) forecast. Revenues in the fund are derived from taxable net slot machine proceeds collected from the licensed eligible facility in Orleans Parish. The total FY 27 recommended appropriation out of the fund is $2,467,500.	$0	($298,500)	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
			129 - LA Commission on Law Enforcement			
01 - 129	Executive	LA Commission on Law Enforcement	Decreases $5 M Statutory Dedications out of the Criminal Justice Priority Fund in the State Program contingent on the enactment of SB 141 of the 2026 RS. SB 141 transfers the jurisdiction of the Integrated Criminal Justice Information System Policy Board from the Louisiana Commission on Law Enforcement and Administration of Criminal Justice to the Louisiana Supreme Court.	$0	($5,000,000)	0
01 - 129	Executive	LA Commission on Law Enforcement	Increases $2.5 M Statutory Dedications out of the Criminal Justice and First Responder Fund for technical upgrades to the TrackCrime System. The TrackCrime System is a tracking system used by the agency to track crime. The technical upgrades and associated expenditures are as follows:	$0	$2,465,108	0

Tech Upgrade	Amount
Expand Law Enforcement Record Management System (CAD) Module	$ 138,822
Expand Law Enforcement Record Management System (Jail Management Module)	$ 320,612
Louisiana Incident Based Reporting System (LIBRS) Modernization Project	$ 677,000
Development of Citations, Warrants, and Reporting Modules to Track Crime RMS	$ 400,056
POST Plus System Enhancements	$ 142,000
Upgrade LCLE Telecommunications Systems	$ 10,222
Juvenile Data Reporting	$ 326,396
Upgrade LCLE Computer Systems (hardware, software)	$ 450,000
Total	**$ 2,465,108**

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
01 - 129	Executive	LA Commission on Law Enforcement	Increases funding to the Crime Victims Reparations Program for grants to 11 sexual assault centers. The sexual assault centers and the associated amounts of the grants awarded are as follows:	$1,500,000	$1,500,000	0

Facility	Amount of Grant
ADAPT Inc.	$ 136,363
Hearts of Hope - Sexual Assault Response	$ 136,364
Metro Centers for Community Advocacy	$ 136,364
New Orleans Family Justice Alliance, Inc.	$ 136,363
Oasis: A Safe Haven for Survivors	$ 136,364
Pine Hills Advocacy Center	$ 136,364
Project Celebration Inc.	$ 136,364
Sexual Trauma Awareness & Response	$ 136,363
St. Landry-Evangeline Sexual Assault Center	$ 136,364
The Haven, Inc.	$ 136,364
The Wellspring Alliance for Families, Inc.	$ 136,363
Total	**$ 1,500,000**

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
01 - 129	Executive	LA Commission on Law Enforcement	Increases $1 M Statutory Dedications out of the Criminal Justice and First Responder Fund to the State Program for the acquisition and installation of exterior master key boxes outside of all public schools contingent on the enactment of SB 132 and HB 821 of the 2026 RS.	$0	$1,000,000	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
			133 - Elderly Affairs			
01 - 133	Executive	Elderly Affairs	Increases funding to the Parish Councils on Aging formula funding based on the 2023 census estimate and increases the formula allocation from $2.50 to $4 per person 60 years or older. In addition, the minimum funding per parish is increasing from $100,000 to $150,000 in accordance with Act 348 of the 2025 Regular Legislative Session. $ 6,915,147 FY 26 EOB **$ 3,684,405 Adjustment** $10,599,552 FY 27 Recommended	$3,684,405	$3,684,405	0
01 - 133	Executive	Elderly Affairs	Non-recurs $3.2 M ($199,904 SGF and $3 M Federal) in COVID-related grants, including the Title III American Rescue Plan Act of 2021 (ARP), Assistance Payment System (EPS), and the Nutrition Services Incentive Program (NSIP), which funded state Title III programs. $44,388,416 FY 26 EOB **($ 3,167,160) Adjustment** $41,221,256 FY 27 Recommended	($199,904)	($3,167,160)	0
01 - 133	Executive	Elderly Affairs	Increases $1 M ($800,000 SGF and $205,000 Statutory Dedications out of the Strategic Investments Across Louisiana Fund) to provide funding to the Parish Councils on Aging Program for the following Parish Councils on Aging: Lafayette Council on Aging ($150,000), Lafourche Council on Aging, Inc. ($425,000), St. Mary Council on Aging ($30,000), New Orleans Council on Aging ($300,000), and Pointe Coupee Council on Aging ($100,000).	$800,000	$1,005,000	
01 - 133	Executive	Elderly Affairs	Non-recurs funding provided to the Parish Councils on Aging Program for equal distribution to all sixty-four (64) councils on aging throughout the state. Each parish received $15,625 to fund core aging services, including congregate meals, home-delivered meals, transportation, caregiver support, and case management. The allocation provided all councils with additional resources to address local needs and maintain service delivery for older adults throughout Louisiana.	($1,000,000)	($1,000,000)	0
01 - 133	Executive	Elderly Affairs	Increases funding to provide resources to build dementia-capable Aging and Disability Resource Centers (ADRC) across Louisiana to ensure people living with dementia and their caregivers receive appropriate information, assistance, and community support. This funding will provide dementia care readiness training to staff and provide ongoing dementia related education and support within the ADRCs service area.	$824,000	$824,000	

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
01 - 133	Executive	Elderly Affairs	Non-recurs funding for dementia specialist resources to the Aging and Disability Resource Centers. The funding was considered to be one-time funding due to the scheduled end of the Dementia Care Specialist (DCS) Program on 6/30/2026. The funds represented half of the $824,000 used to launch the program statewide. Funds were distributed through grants to each Aging and Disability Resource Center (ADRC). The Governor's Office of Elderly Affairs (GOEA) oversaw the program implementation, grant administration, data collection, and training. Modeled on the nationally recognized Wisconsin DCS framework, the program presented performance measures, such as individuals served, assessments conducted, caregiver consultations, and training sessions delivered.	($412,000)	($412,000)	0
01 - 133	Executive	Elderly Affairs	Increases $400,000 Statutory Dedications out of the Strategic Investments Across Louisiana Fund to provide funding to the Administrative Program for dementia specialist resources at parish and disability resource centers.	$0	$400,000	0
01 - 133	Executive	Elderly Affairs	Increases funding for supplemental payments to senior centers to be allocated equally among the following senior centers in Orleans Parish: Mercy Endeavors Senior Center, Central City Senior Center, 12th Ward Save Our Community Senior Center, Kinship Center, Treme Community Education Program (Harmony House), and Carrollton Hollygrove Senior Center.	$300,000	$300,000	0
01 - 133	Executive	Elderly Affairs	Increases funding for the Senior Centers formula funding based on the 2023 census estimate. The formula allocation is approximately $5 per person 60 years or older. The minimum funding per parish is $50,000 in accordance with RS 46:1608.	$196,358	$196,358	0
01 - 133	Executive	Elderly Affairs	Increases $150,000 Statutory Dedications out of the Strategic Investments Across Louisiana Fund to provide funding for the New Orleans Council on Aging, Inc. for operating expenses at the Cutoff Senior Center ($25,000) and the Arthur Monday Senior Center ($25,000), as well as funding for the Senior Centers Program for the Lower 9th Ward Senior Center ($50,000) and the Pontchartrain Park Senior Center ($50,000).		$150,000	
			254 - LA State Racing Commission			
01 - 254	Executive	LA State Racing Commission	Increases $4.7 M SGR for agency operations. Provided, however, that of the monies appropriated herein, the amount of $2 M shall be allocated to the Louisiana Horsemen's Benevolent and Protective Association for initiatives.	$0	$4,798,765	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
01 - 254	Executive	LA State Racing Commission	Decreases $1.7 M SGR and four (4) authorized T.O. positions for Historical Horse Racing (HHR): two (2) vacant Auditor 1 positions and two filled positions - one (1) Auditor 1 position and one (1) Administrative Assistant 3 position - that will be eliminated due to lack of work as a result of a Louisiana Supreme Court ruling. The Louisiana Supreme court declared in case number 2024-CA-00995 Fremin vs Boyd Racing, LLC, historical horse racing required voter approval and Act 437 of 2021 was unconstitutional. The court held that historical horse racing is a new form of gaming not authorized in Louisiana before October 15, 1996, and therefore requires prior voter approval in a local election as mandated by Article XII, Section 6 (c) of the Louisiana Constitution. The court concluded that Act 437 is unconstitutional for allowing historical racing without the required voter approval. As a result, the agency will no longer collect funds for HHR.	$0	($1,708,872)	(4)

Position.	**Salary**	**Related Benefits**	**Total**
3 Auditor 1	$108,780	$ 84,877	$193,657
Administrative Assistant 3	$ 38,854	$ 15,542	$ 54,396
	$147,634	**$100,419**	**$248,053**

($ 248,053)	Personal Services - Salaries and Related Benefits
($1,460,819)	Other Charges - chemical and other analysis on equine specimens, and awards
($1,708,872)	**Total**

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
			03 - Veterans Affairs			
			130 - Department of Veterans Affairs			
03 - 130	Veterans Affairs	Department of Veterans Affairs	Increases funding for Louisiana National Guard disability claims.	$3,000,000	$3,000,000	0
03 - 130	Veterans Affairs	Department of Veterans Affairs	Increases funding for "The Boot" 501(c)(3) veterans service organization for recruitment, retention, and return of military service members to Louisiana.	$250,000	$250,000	0
03 - 130	Veterans Affairs	Department of Veterans Affairs	Increases funding and one (1) authorized T.O. Assistant Secretary position for the Office of Military Affairs.	$185,800	$185,800	1
03 - 130	Veterans Affairs	Department of Veterans Affairs	Increases $124,300 Federal and one (1) authorized T.O. position (Education Consultant) at a cost of $80,000 in salary and $44,300 in benefits. This position will be responsible for certifying non-degree schools, colleges, and universities receiving GI Bill funding and conducting compliance visits.	$0	$124,300	1
			131 - LA Veterans Home			
03 - 131	Veterans Affairs	LA Veterans Home	Decreases funding and two (2) authorized T.O. positions (Licensed Practical Nurse) due to being vacant for more than 12 months at a cost of $93,516 in salary and $45,521 in benefits.	($139,037)	($139,037)	(2)
			132 - Northeast LA Veterans Home			
03 - 132	Veterans Affairs	Northeast LA Veterans Home	Decreases $100,299 Federal and one (1) authorized T.O. position (Registered Nurse) due to being vacant for more than 12 months at a cost of $70,169 in salary and $30,130 in benefits.	$0	($100,299)	(1)
			135 - Northwest LA Veterans Home			
03 - 135	Veterans Affairs	Northwest LA Veterans Home	Decreases $128,766 Federal and two (2) authorized T.O. positions (Nursing Assistant Supervisor) due to being vacant for more than 12 months at a cost of $75,918 in salary and $64,383 in benefits.	$0	($128,766)	(2)
			136 - Southeast LA Veterans Home			
03 - 136	Veterans Affairs	Southeast LA Veterans Home	Decreases $128,933 Federal and two (2) authorized T.O. positions (Nursing Assistant Supervisor) due to being vacant for more than 12 months at a cost of $84,402 in salary and $41,531 in benefits.	$0	($128,933)	(2)

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
			04A - State			
			139 - Secretary of State			
04A - 139	State	Secretary of State	Non-recurs 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 projected election expenses, including ballot printing, in the Elections Program. In FY 27, there will be a Congressional General/Open Primary (11/03/26), Open General (12/12/26), BESE Party Primary/Municipal Primary (4/17/27), and BESE 2nd Party Primary/Municipal General (5/29/27). The increase is primarily due to the new closed-party primary system pursuant to Act 1 of the 2024 1st ES and Act 640 of the 2024 RS. Projected Elections Expenses FY 27 $28,656,000 FY 26 $22,380,000 **Adjustment $ 6,276,000**	$6,276,000	$6,276,000	0
04A - 139	State	Secretary of State	Decreases $5.4 M SGF for election expenses, contingent on the passage of SB 49 of the 2026 RS. SB 49 removes the State Board of Elementary and Secondary Education (BESE) from the list of offices that are included in the party primary election. Under current law, BESE candidates would run in a spring party primary in gubernatorial election years, with the potential for a spring party primary runoff election. These elections are currently characterized as statewide elections because of the BESE party primary. By removing them, the spring elections in gubernatorial election years would be recharacterized as municipal (non-statewide) elections. The Secretary of State's office estimates that the cost for a statewide election in FY 27 would be $7,069,000, whereas a non-statewide election would cost $4,355,000, a difference of $2,714,000. This would result in a savings of $5,428,000 across both spring elections if BESE candidates are removed from the party primaries offices and these elections get recharacterized.	($5,428,000)	($5,428,000)	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
04A - 139	State	Secretary of State	Increases funding for increased cost of real estate leases to store voting machines in 24 parishes. These costs include additional leased space, climate-controlled warehouse expenses, utility costs, waste removal, pest control, and grounds maintenance. The department reports that additional space is needed before procuring a new voting system, due to the new paper component and record-retention requirements. A breakdown of the increased costs by parish is as follows:	$4,615,310	$4,615,310	0

Parish	**Increase**
Acadia	$122,329
Ascension	$109,333
Bienville	$48,529
Bossier	$49,016
Caddo	$311,833
Calcasieu	$285,024
East Baton Rouge	$471,645
East Feliciana	$60,091
Jefferson	$555,406
Lafourche	$117,030
Livingston	$129,764
Orleans	$684,266
Rapides	$308,306
St. Charles	$102,363
St. James	$42,556
St. John	$108,304
St. Landry	$206,817
St. Mary	$91,621
St. Tammany	$268,557
Tangipahoa	$211,232
Terrebonne	$168,817
Vermilion	$124,828
West Feliciana	$37,643
Total	**$4,615,310**

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
04A - 139	State	Secretary of State	Decreases funding for voter education outreach related to the closed-party primary system. The outreach encompassed mailers, TV and radio advertisements, and social media efforts. This allowed the department to inform voters about the new system, including which positions are part of the closed-party primary and which remained in the jungle primary. After accounting for this adjustment, the department will retain $250,000 for voter outreach in FY 27.	($3,250,000)	($3,250,000)	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
04A - 139	State	Secretary of State	Non-recurs funding for mail notifications to registered voters about changes to the congressional districts. The estimated costs for the notification card, printing, and postage were $0.93 each. Due to ongoing litigation over the redistricting maps, the department has not sent mail notifications and is uncertain when they will be sent. If necessary, the department will request these funds in the future. Approximately 3,000,000 registered voters would require notification.	($2,790,631)	($2,790,631)	0
04A - 139	State	Secretary of State	Increases $2.7 M for election expenses, contingent on the enactment of SB 49 and any one of SB 68, SB 97, and SB 123 of the 2026 RS. SB 49 would reduce election expenses by approximately $5.4 M in FY 27 due to the statewide elections scheduled in the spring of 2027 being downgraded to a non-statewide elections. However, if SB 68, SB 97, or SB 123 is enacted, the April 27, 2027, election will need to be a statewide election that includes the constitutional amendment(s) contained in the respective senate bill. This adjustment would restore the funding for one statewide election that would be reduced by the enactment of SB 49.	$2,714,000	$2,714,000	0
04A - 139	State	Secretary of State	Increases $1.5 M ($289,115 SGF and $1.2 M SGR) for the salaries and related benefits of 13 T.O. positions for additional personnel in the Administrative Program (eight new positions), the Archives Program (one new position), the Museum Program (three new positions), and the Commercial Program (one new position).	$289,115	$1,505,497	13
04A - 139	State	Secretary of State	Non-recurs funding to the Administrative Program for litigation and legal fees. This funding was primarily used for legal fees related to redistricting.	($1,500,000)	($1,500,000)	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 ($61,513), step increases ($242,939), related benefits adjustment ($99,897), and Certified Elections Registration Administrator (CERA) certifications ($3,818). LA R.S. 18:59 requires the Secretary of State to pay 50% of salaries for classified employees in ROV offices. After this adjustment, the total recommended budget for the state's portion is $18.8 M SGF.	$408,167	$408,167	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.

04B - Justice

141 - Attorney General

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
04B - 141	Justice	Attorney General	Increases $5 M Statutory Dedications out of the Department of Justice Legal Support Fund for technology support, specialized employee training and education, public outreach, and other necessary operating expenses.	$0	$5,000,000	0
04B - 141	Justice	Attorney General	Increases $4.9 M Statutory Dedications out of the Department of Justice Legal Support Fund to the Criminal Law and Medicaid Fraud Department.	$0	$4,939,786	0
04B - 141	Justice	Attorney General	Increases $4 M Statutory Dedications out of the Criminal Justice and First Responder Fund to the Criminal Law and Medicaid Fraud Program for the Criminal Division for one-time expenses.	$0	$4,000,000	0
04B - 141	Justice	Attorney General	Decreases funding and 3 T.O. positions out of the Administrative and Civil Law programs. The associated reduction in expenditures is as follows:	($501,642)	($501,642)	

Position		Salary	Total Salaries	Benefits	Total Benefits	Total
Assistant AG Section Chief	(2)	$122,834	$245,668	$49,895	$99,790	$345,458
Assistant AG 6	(1)	$110,542	$110,542	$45,642	$45,642	$156,184
Total			**$356,210**		**$145,432**	**$501,642**

The two Assistant Attorney General Section Chief positions have been vacant since 2/17/25 and 4/23/25. The Assistant Attorney General 6 position has been vacant since 1/06/25.

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
04B - 141	Justice	Attorney General	Means of financing substitution exchanging $2.3 M SGR with an equal amount of Statutory Dedications out of the Medical Assistance Programs Fraud Detection Fund for the Medicaid Fraud Control Unit within the Office of the Attorney General and the Louisiana Department of Health Program Integrity Section in accordance with Act 401 of the 2025 Regular Session. The required state match (25%) for the Federal Medicaid Fraud Grant in the Criminal Law Program is approximately $3.7 M. The Office of the Attorney General has budget authority of $1.4 M in the statutorily dedicated Medical Assistance Programs Fraud Detection Fund. The department needed the $2.3 M additional budget authority for the required state match.	$0	$0	0

FY 26 EOB	$1,400,000
FY 27 Recommended	$3,658,490
Adjustment	**$2,258,490**

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
			04C - Lieutenant Governor			
			146 - Lt. Governor			
04C - 146	Lieutenant Governor	Lt. Governor	Decreases $1.7 M Federal to align budget authority with anticipated award amounts. The Office of the Lieutenant Governor previously had additional Federal authority from the American Rescue Plan Act (ARPA) that is no longer available. All awarded ARPA funds have been fully expended.	$0	($1,742,729)	0
04C - 146	Lieutenant Governor	Lt. Governor	Increases funding for the Administrative Program. After accounting for this adjustment, the Administrative Program will have a total appropriation of $10.5 M in FY 27.	$1,600,000	$1,600,000	0
04C - 146	Lieutenant Governor	Lt. Governor	Non-recurs one-time funding in the Administrative Program, which includes $800,000 for the Historic New Orleans Collection, $200,000 for the Political Hall of Fame, and $500,000 for State Parks. These funds were used for maintenance and repairs at these facilities and were appropriated in FY 26 as a line-item appropriation from Act 1 of the 2025 RS.	($1,500,000)	($1,500,000)	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
			04F - Agriculture & Forestry			
			160 - Agriculture & Forestry			
04F - 160	Agriculture & Forestry	Agriculture & Forestry	Increases funding for the Forestry Program for firefighter pay raises. These funds will be used to give approximately 152 firefighters throughout the state a pay raise in various amounts. LDAF is working with Civil Service to establish higher pays for firefighters, to recruit and retain a better trained and more qualified firefighting force.	$5,193,022	$5,193,022	0
04F - 160	Agriculture & Forestry	Agriculture & Forestry	Increases funding for the Forestry Program to provide wildfire assistance. These funds will be used to reimburse Idaho's Department of Agriculture for expenditures related to fighting wildfires per state of emergency-heat related emergencies proclamation No. 141 JBE in 2023.	$1,033,539	$1,033,539	0
04F - 160	Agriculture & Forestry	Agriculture & Forestry	Decreases $627,448 ($456,491 SGF and $170,957 Statutory Dedications out of the Pesticide Fund) and six (6) authorized T.O. positions in the Agricultural and Environmental Sciences, Animal Health and Food Safety, and Forestry Programs that are vacant. The positions being eliminated, with associated funding, are as follows:	($456,491)	($627,448)	(6)

Position Title	Vacant Since	Salary	Related Benefits	Total
LDAF Regional Administrator	2/15/22	$98,197	$44,269	$142,466
Specialist Distribution Supervisor	7/16/24	$74,912	$36,212	$111,124
Attorney 1	5/18/24	$72,863	$35,503	$108,366
Forestry Program Director	4/22/24	$70,013	$34,517	$104,530
Agriculture Specialist 3	9/30/24	$65,437	$32,934	$98,371
Administrator Assistant 3	6/24/23	$38,855	$23,736	$62,591
Total		**$420,277**	**$207,171**	**$627,448**

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
04F - 160	Agriculture & Forestry	Agriculture & Forestry	Increases $188,763 Federal in the Soil and Water Conservation Program for two (2) Agricultural Environmental Specialist 1 positions. These appointments are four-year job appointments funded through federal grants from the EPA. These positions will provide conservation technical assistance to agriculture producers and landowners in Environmental Protection Agency (EPA) Section 319 active watersheds and other conservation priority areas as directed. The Agricultural Environmental Specialist 1 positions will each have a total personal services cost of $94,381 which consists of a salary of $53,425, related benefits of $27,912, supplies of $12,252, and operating services of $792. Note: Total personal services cost may differ due to rounding.	$0	$188,763	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
04F - 160	Agriculture & Forestry	Agriculture & Forestry	Converts three (3) non-T.O. FTE positions to authorized T.O. position. The positions are two laborers and one Agricultural Lab Scientist 2. There is no change in total personal services costs associated with this adjustment, $113,534 in funding will move from Other Compensation to Salaries. Two (2) Laborers: These positions will conduct aflatoxin testing with respect to grain grading for the Louisiana Agriculture Commodities Commission. One (1) Agricultural Lab Scientist 2: This position will perform quality assurance of data analysis, maintain equipment and standards, ensure regulatory compliance, and support field staff with sampling and testing methods.	$0	$0	3
04F - 160	Agriculture & Forestry	Agriculture & Forestry	Means of financing substitution exchanging $73,321 Statutory Dedications out of the Wildfire Suppression Subfund with an equal amount of SGF based on the most recent REC forecast. The Wildfire Suppression Subfund primarily derives its revenue from the timber severance tax, 25% of which is allocated into the subfund. Due to a decrease in timber severance tax collections, the revenue generated is less than the projected expenditures needed to improve forest fire suppression. These funds are used for forest firefighter staffing and operating costs.	$73,321	$0	0
04F - 160	Agriculture & Forestry	Agriculture & Forestry	Means of financing substitution exchanging $100,000 Statutory Dedications out of the Forestry Productivity Fund with an equal amount of SGF based on the most recent REC forecast. These funds are derived from the timber severance tax, 75% of which is allocated to the fund. Due to a decrease in timber severance tax collections, the revenue generated is less than the projected expenditures needed to improve forest fire suppression. These funds are used for forest firefighter staffing and operating costs.	$100,000	$0	0
04F - 160	Agriculture & Forestry	Agriculture & Forestry	Means of financing substitution exchanging $827,969 Statutory Dedications out of the Petroleum Products Fund with an equal amount of SGF based on the most recent REC forecast. The Petroleum Products Fund primarily derives its revenue through assessments on petroleum product volume and fees related to petroleum product regulations. These funds are used for inspection, regulation, and analysis of petroleum products including purchasing any weighing or measuring devices used in the distribution, handling, or sale of petroleum products.	$827,969	$0	0
04F - 160	Agriculture & Forestry	Agriculture & Forestry	Means of financing substitution exchanging $225,000 SGR with an equal amount of Statutory Dedications out of the Weights and Measures Fund based on the most recent REC forecast. The reduction in SGR is due to the reduction of dairies in the state; therefore less assessments are levied, decreasing the revenue generated. These funds are used for administrative and personal services costs for positions that perform laboratory testing and calibrations.	$0	$0	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
			04G - Insurance			
			165 - Commissioner of Insurance			
04G - 165	Insurance	Commissioner of Insurance	Increases $5 M Statutory Dedications out of the Louisiana Fortify Homes Program Fund in accordance with Acts 79 and 501 of the 2025 RS, which dedicated certain SGR fees and premium tax revenue to the fund. These acts directed deposits into the Program Fund totaling $20 M from certain Louisiana Department of Insurance (LDI) SGR fees; $5 M from surplus premium tax lines; and $5 M from fire, casualty, and miscellaneous premium taxes for a total of $30 M. $30,000,000 FY 27 Recommended $25,000,000 FY 26 EOB **$ 5,000,000 Total Increase**	$0	$5,000,000	0
04G - 165	Insurance	Commissioner of Insurance	Increases $773,182 SGR out of the Insurance Fraud Investigation Fund Account to align with anticipated FY 27 collections. This adjustment is attributable to a Memorandum of Understanding (MOU) between the Louisiana Department of Insurance (LDI), the Louisiana Department of Justice (DOJ), and the Louisiana State Police (LSP), as authorized by Act 340 of the 2024 RS. $3,658,015 FY 27 Recommended $2,884,833 FY 26 EOB **$ 773,182 Total Increase**	$0	$773,182	0
04G - 165	Insurance	Commissioner of Insurance	Non-recurs funding for the coverage of perinatal behavioral health treatment for policies issued through qualified health plans in the health insurance exchange, in accordance with Act 410 of the 2025 RS.	($180,000)	($180,000)	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
			05 - Economic Development			
			250 - Office of Economic Development			
05 - 250	Economic Development	Office of Economic Development	Increases $22 M IAT from the Office of the Secretary, Louisiana Department of Health (LDH) to the Economic Development Program within LED for the Rural Health Innovation Program. LDH was awarded a federal grant for the Louisiana Rural Health Transformation Program (RHTP) totaling approximately $208 M per year for five federal budget periods. This partnership between LED and LDH will serve to support the Rural Tech Catalyst Fund (RTCF), a component of the federal RHTP administered through a cooperative agreement with the Centers for Medicare and Medicaid Services (CMS). Under the program, LDH serves as the federal grantee of record and retains final award authority, while Louisiana Innovation (LA.IO) within LED administers the program pursuant to an interagency agreement with LDH. Of the total funding, $20 M supports milestone-based grants to early-stage health technology companies deploying rural healthcare solutions in Louisiana, with priority focus areas of rural healthcare access and chronic disease prevention and management. Grant awards will be distributed through a four-stage structure tied to objective performance milestones, including Louisiana market entry, rural pilot deployment, multisite implementation, and procurement. Individual company awards are capped at $3 M over the life of participation in the program. Companies headquartered outside Louisiana may participate in the program but must establish verified Louisiana operations to advance beyond the initial stage of funding. The remaining $2 M supports program administration and operations within LED, including staffing, contractor diligence and clinical review services, program infrastructure, and performance-based grants to Louisiana economic development support organizations that assist with recruitment and preparation for participation in the program. These administrative expenditures are funded from LDH's broader federal RHTP administrative allocation and remain subject to the federal 10% administrative cost cap. The $22 M IAT expenditure is expected to recur annually for each of the five federal budget periods under Louisiana's RHTP award, subject to continued federal appropriations, CMS approval, and an appropriation from the Louisiana Legislature. While the full $2 M administrative allocation is expected to be expended in FY 27, actual FY 27 grant disbursements are anticipated to range between approximately $12 M and $16 M due to the program's phased, milestone-based structure, with remaining balances available for carryforward pursuant to CMS budget period rules and JLCB carryforward approval.	$0	$22,000,000	0
05 - 250	Economic Development	Office of Economic Development	Non-recurs $5 M Statutory Dedications out of the Marketing Fund for marketing initiatives associated with the Louisiana Talent Opportunity Campaign, anticipated to be spent in FY 26. This brings the total appropriation out of the Marketing Fund to $2 M for FY 27. Funding for the marketing campaign was a one-time deposit in accordance with Acts 1 and 365 of the 2025 RS, moving monies from the Revenue Stabilization Fund to the LED Initiatives Fund and subsequently to the Marketing Fund.	$0	($5,000,000)	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
05 - 250	Economic Development	Office of Economic Development	Non-recurs $2.3 M SGR out of the Louisiana Entertainment Development Dedicated Fund Account to realign projected expenditures to usual programmatic levels. This brings the total appropriation amount for project awards to $2.7 M in FY 27. Each year, LED appropriates $2.7 M from the dedicated fund account for awards to education initiatives and associated partners for the development of the entertainment industry. The source of this SGR is application fees and transfer fees associated with the Motion Picture Tax Credit.	$0	($2,300,000)	0
05 - 250	Economic Development	Office of Economic Development	Non-recurs funding provided as a line-item appropriation in Act 1 of the 2025 RS for the eight (8) regional economic development organizations (REDOs) located across the state. This adjusts the total funding in LED for the REDOs to approximately $1.8 M in FY 27.	($2,000,000)	($2,000,000)	0
05 - 250	Economic Development	Office of Economic Development	Increases funding to the Office of Economic Development Program to support regional economic development activities statewide and to be distributed equally among the eight regional economic development organizations (REDOs) recognized by LED. This brings the total amount of funding for the REDOs to $3.76 M for FY 27.	$2,000,000	$2,000,000	0
05 - 250	Economic Development	Office of Economic Development	Non-recurs funding for the one-time marketing and development of an enhanced, dedicated "Certified Sites" portal for the agency's website. LED determined that the cost of creating a new standalone portal to market Certified Sites was prohibitive. Instead, the department plans to appeal to a wider audience by integrating the existing Site Selection Center website (built and maintained by Entergy) into the Site Selectors Guild’s new REDISites program. Participation in REDISites is anticipated to provide exposure to hundreds of high-value site selection professionals across multiple industries, thereby increasing access to LED’s Certified Sites Program.	($1,500,000)	($1,500,000)	0
05 - 250	Economic Development	Office of Economic Development	Non-recurs funding for one-time system upgrades to the Customer Relationship Management Program application, as well as system enhancements to FastLane and Salesforce. Act 590 of the 2024 RS exempted LED from centralized state and IT procurement rules. This funding, in addition to $400,000 in technology acquisitions non-recurred in FY 27 and three (3) T.O. positions (Special Project Officers) created in FY 26, was meant to serve as a technology modernization project for LED and part of a decoupling effort from the Office of Technology Services (OTS).	($1,100,000)	($1,100,000)	0
05 - 250	Economic Development	Office of Economic Development	Increases funding and transfers one (1) authorized T.O. position from the Department of Conservation and Energy (DCE) to Louisiana Economic Development (LED). The position was temporarily housed in LED in FY 25 and FY 26 and will now be permanently assigned as a Special Projects Officer to provide energy-related expertise supporting industry development. The total compensation for this unclassified position is $216,144, which consists of a salary of $147,992 and $68,152 for related benefits.	$216,144	$216,144	1

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
			06 - Culture, Recreation & Tourism			
			261 - Office of the Secretary			
06 - 261	Culture, Recreation & Tourism	Office of the Secretary	Increases two (2) T.O. positions in the Office of the Secretary for the Keep Louisiana Beautiful initiatives. These positions will be a marketing position who will conduct outreach and promotion and a Litter Ranger position who will enforce litter regulations. The funding source for these positions will be an existing SGF appropriation.	$0	$0	2
			262 - State Library			
06 - 262	Culture, Recreation & Tourism	State Library	Decreases funding and one (1) authorized T.O. position in the Library Services Program. The position eliminated is a Library Specialist 2, which has been vacant since 8/31/24. The position had a salary of $36,329 with related benefits of $23,288.	($59,617)	($59,617)	(1)
			263 - State Museum			
06 - 263	Culture, Recreation & Tourism	State Museum	Means of financing substitution exchanging $61,447 SGF with an equal amount of SGR based on the most recent REC forecast. The increase in SGR is due to (1) the reopening of the Civil Rights Museum (New Orleans), and (2) an increase in ticket prices at the Vieux Carré (New Orleans) and the Capitol Park (Baton Rouge) Museums. These funds support the creation and maintenance of exhibits statewide, as well as operating services.	($61,447)	$0	0
			264 - State Parks			
06 - 264	Culture, Recreation & Tourism	State Parks	Non-recurs one-time funding for the Parks and Recreation Program to expand bike trails at Bogue Chitto State Park in Washington Parish. The department does not have an anticipated completion date for this project, but plans to disburse the remaining funds by the end of FY 26. These funds were appropriated in FY 26 as a line-item appropriation in Act 1 of the 2025 RS.	($400,000)	($400,000)	0
06 - 264	Culture, Recreation & Tourism	State Parks	Decreases funding and one (1) authorized T.O. position, annualizing Personal Services reductions originally made in FY 26 in accordance with Preamble Section 19 of Act 1 of the 2025 RS. The eliminated T.O. position is a Park Attendant at the Black Bear Golf Course that has been vacant since 8/17/24. This position had a salary of $35,672 with related benefits of $18,979, which totals $54,651. The remaining $31,229 reduction will be absorbed by the agency.	($85,880)	($85,880)	(1)
			265 - Cultural Development			
06 - 265	Culture, Recreation & Tourism	Cultural Development	Increases $500,000 SGR for the Cultural Development Program for staffing, technology, upgrades, economic and historic studies, and equipment. These funds are generated by the Commercial Rehabilitation Tax Credit application fee. The Commercial Rehabilitation Tax Credit program was created to encourage the redevelopment of historic buildings. These tax credits are filed year round for rehab projects on these buildings and are based on the size and total cost of each project.	$0	$500,000	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
06 - 265	Culture, Recreation & Tourism	Cultural Development	Increases $400,000 Statutory Dedications out of the Strategic Investments Across Louisiana Fund for the Cultural Development Program to support expenses related to art and festivals throughout the state.	$0	$400,000	0
06 - 265	Culture, Recreation & Tourism	Cultural Development	Increases $325,000 Statutory Dedications out of the Strategic Investments Across Louisiana Fund for the Cultural Development Program for expenses related to French Programming Initiatives. These funds will be used to support the Council for the Development of French in Louisiana.	$0	$325,000	0
			267 - Tourism			
06 - 267	Culture, Recreation & Tourism	Tourism	Increases $1.5 M SGR from the Louisiana Tourism Promotion District for domestic and international tourism efforts based on the most recent REC forecast. These funds are generated from the 0.03% dedication of the general sales and use tax.	$0	$1,499,063	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
			07 - Transportation & Development			
			273 - Administration			
07 - 273	Transportation & Development	Administration	Decreases $318,376 Statutory Dedications out of the Transportation Trust Fund - Regular and three (3) authorized T.O. positions. The positions are Accountant 3 positions ($72,863 salary and $33,262 related benefits). Two of the positions were reclassified and have been vacant since 12/07/23. One position has been vacant since 9/18/23.	$0	($318,376)	(3)
			276 - Engineering & Operations			
07 - 276	Transportation & Development	Engineering & Operations	Non-recurs $67 M Statutory Dedications out of the Louisiana Transportation Infrastructure Fund allocated to the nine DOTD highway district offices for roadway repairs and maintenance ($63 M) and for additional mowing and litter pickup along state roads ($4 M). Act 365 of the 2025 RS transferred $709 M out of the Revenue Stabilization Fund into the Louisiana Transportation Infrastructure Fund. Act 1 of the 2025 RS appropriated $10 M to CPRA and $67 M to DOTD. Act 2 of the 2025 RS appropriated $632 M to the Highway Priority Program.	$0	($67,000,000)	0
07 - 276	Transportation & Development	Engineering & Operations	Increases $63 M Statutory Dedications out of the Louisiana Transportation Infrastructure Fund allocated to the nine DOTD highway district offices for roadway repairs and maintenance, contingent on the enactment of HB 312 of the 2026 RS.	$0	$63,000,000	0
07 - 276	Transportation & Development	Engineering & Operations	Decreases $5 M Statutory Dedications out of the State Highway Improvement Fund contingent on the enactment of HB 1072 of the 2026 RS. HB 1072 grants control and oversight of the State Highway Improvement Fund to the Office of Louisiana Highway Construction within the Division of Administration.	$0	($5,000,000)	0
07 - 276	Transportation & Development	Engineering & Operations	Increases $5 M Statutory Dedications out of the Louisiana Transportation Infrastructure Fund for rural road preservation and rehabilitation of local or parish-maintained public roads in DeSoto Parish.	$0	$5,000,000	0
07 - 276	Transportation & Development	Engineering & Operations	Increases $4 M Statutory Dedications out of the Louisiana Transportation Infrastructure Fund for additional mowing cycles along state roads.	$0	$4,000,000	0
07 - 276	Transportation & Development	Engineering & Operations	Increases funding for the Cameron Ferry operations and maintenance contract.	$3,000,000	$3,000,000	0
07 - 276	Transportation & Development	Engineering & Operations	Increases $2.1 M Statutory Dedications out of the Transportation Trust Fund – Federal to fund professional services contracts with reimbursable Federal Highway Administration funds through the Highway Safety Improvement Program. These funds will be used to continue developing a statewide safety program. The contracts are 100% reimbursable and include administration of the Strategic Highway Safety Plan, data collection, quality review and analysis, project prioritization, and project implementation.	$0	$2,116,076	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
07 - 276	Transportation & Development	Engineering & Operations	Increases funding for traffic signal maintenance performed by municipalities along state highways.	$2,000,000	$2,000,000	0
07 - 276	Transportation & Development	Engineering & Operations	Non-recurs one-time funding for various line-item road projects included in Act 1 of the 2025 RS, as follows: $1,000,000 – Rut busting, asphalt repairs, and drainage in Allen, Avoyelles, and Evangeline Parishes $460,000 – Asphalt overlay and related work in St. Mary Parish $110,000 – Asphalt overlay in Iberia Parish **$1,570,000 – Total**	($1,570,000)	($1,570,000)	0
07 - 276	Transportation & Development	Engineering & Operations	Increases $990,000 Federal from the U.S. Environmental Protection Agency to launch a Louisiana Port System Master Electrification Strategy Plan Initiative, which aims to build a foundation for Louisiana ports to transition to zero emission operations and reduce mobile source pollution in near-port communities. The department anticipates projects will continue through 12/31/27, with total funding of approximately $3 M.	$0	$990,000	0
07 - 276	Transportation & Development	Engineering & Operations	Increases $400,000 Statutory Dedications out of the Strategic Investments Across Louisiana Fund for improvements and road repairs on Highway 86 and Highway 3242 in Iberia Parish.	$0	$400,000	0
07 - 276	Transportation & Development	Engineering & Operations	Decreases $120,389 Statutory Dedications out of the Transportation Trust Fund - Regular and one (1) authorized T.O. position, a DOTD Program Specialist 5 ($83,429 salary and $36,960 related benefits), that has been vacant since 7/08/24.	$0	($120,389)	(1)

<table>
<tr><th>Sch. #</th><th>Dept.</th><th>Agency</th><th>Explanation</th><th>SGF</th><th>Total</th><th>T. O.</th></tr>
<tr><td colspan="7">08A - DPSC Corrections Services</td></tr>
<tr><td colspan="7">400 - Administration</td></tr>
<tr><td>08A - 400</td><td>DPSC Corrections Services</td><td>Administration</td><td>Increases $46.3 M IAT from the Governor’s Office of Homeland Security and Emergency Preparedness (GOHSEP) to manage and maintain Camp J at the Louisiana State Penitentiary. Starting in September 2025, Camp J has been used to house ICE detainees at the Louisiana State Penitentiary through an Intergovernmental Support Agreement with the Department of Homeland Security, Immigration and Customs Enforcement (ICE). The $46.2 M originated as funding from the One Big Beautiful Bill Act, signed into law on 7/04/2025.

Through a 12/03/2025 in-house mid-year budget adjustment, GOHSEP provided $34 M from ICE to Corrections Services to mobilize and manage the new ICE detention facility (Camp 57, formerly Camp J). The FY 27 budget annualizes the $34 M and provides for an increase of $12.2 M for the operation of Camp 57, bringing the total budget to $46.3 M IAT. The associated expenditures are as follows:

<table>
<tr><th>Expenditures</th><th>FY 26
BA-7 Adjustment</th><th>FY 27
Annualized</th></tr>
<tr><td>Mobilization Fee</td><td>$10,000,000</td><td>$ 0</td></tr>
<tr><td>Offender Housing (208)</td><td>$17,398,333</td><td>$41,756,000</td></tr>
<tr><td>Offender Housing (Optional)</td><td>$ 5,101,667</td><td>$ 0</td></tr>
<tr><td>Offender Transportation</td><td>$ 779,317</td><td>$ 1,881,564</td></tr>
<tr><td>Guards Transportation</td><td>$ 653,585</td><td>$ 2,400,000</td></tr>
<tr><td>Sack Lunches</td><td>$ 67,098</td><td>$ 240,000</td></tr>
<tr><td>Total</td><td>$34,000,000</td><td>$46,277,564</td></tr>
</table></td><td>$0</td><td>$46,277,564</td><td>0</td></tr>
<tr><td>08A - 400</td><td>DPSC Corrections Services</td><td>Administration</td><td>Increases funding to align the offender medical budget with anticipated expenditures. In recent years, the medical budget has increased due to inflation, an aging population, and an increased number of offenders. The FY 26 EOB budget is approximately $28.7 M. After accounting for this adjustment, the FY 27 budget will be $43 M.</td><td>$14,310,117</td><td>$14,310,117</td><td>0</td></tr>
<tr><td>08A - 400</td><td>DPSC Corrections Services</td><td>Administration</td><td>Non-recurs $3 M in Statutory Dedications out of the Criminal Justice and First Responder Fund for the purchase of LeoTech Verus software. The LeoTech Verus software has been purchased and is used to transcribe inmate phone calls.</td><td>$0</td><td>($3,000,000)</td><td>0</td></tr>
</table>

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
08A - 400	DPSC Corrections Services	Administration	Non-recurs $2.9 M from the Department of Environmental Quality for the replacement of 19 diesel-powered buses. The funding source is the Volkswagen Mitigation Trust Fund, and the buses have been purchased. The costs associated with the purchase of those buses, are as follows:	$0	($2,895,200)	0

Correctional Facility	**# Vehicles Needed**	**Cost**
Allen	1	$ 168,491
Rayburn	2	$ 289,662
Raymond Laborde	2	$ 305,688
Dixon	3	$ 458,533
Elayn Hunt	3	$ 435,500
LSP	2	$ 305,689
Prison Enterprises	1	$ 162,000
Additional Requested	5	$ 769,637
Total	**19**	**$2,895,200**

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
08A - 400	DPSC Corrections Services	Administration	Increases funding and 26 authorized T.O. positions to Corrections - Administration from a reallocation of vacant positions from the Louisiana State Penitentiary, Elayn Hunt Correctional Center, and Allen Correctional Center. These positions will be transferred for administrative duties for adult services, medical and nursing services, procurement, human resources, and management. The positions being reallocated to Corrections Administration, with associated funding, are as follows:	$2,552,812	$2,552,812	26

Position	**Salary**	**Related Benefits**	**Total**
Procurement Manager	$69,307	$29,975	$ 99,282
Procurement Manager	$95,801	$42,740	$138,541
Procurement Specialist	$62,288	$31,145	$ 93,433
Procurement Specialist	$62,656	$30,047	$ 92,703
Program Specialist - Social Services	$56,263	$19,467	$ 75,730
Program Specialist - Social Services	$54,859	$18,961	$ 73,820
Maintenance Foreman	$90,210	$51,741	$141,951
Maintenance Foreman	$72,925	$33,600	$106,525
Human Resources Supervisor	$90,472	$29,859	$120,331
Human Resources Specialist	$68,401	$32,035	$100,436
Administrative Coordinator 4	$35,399	$20,616	$ 56,015
Administrative Coordinator 4	$46,114	$9,037	$ 55,151
Training and Development Program Manager	$87,690	$39,935	$127,625
Corrections Transition Specialist	$59,006	$25,644	$ 84,650
Registered Nurse Program Consultant	$118,825	$49,482	$168,307
Registered Nurse Supervisor	$97,855	$50,344	$148,199
Corrections Colonel	$104,574	$51,379	$155,953
Executive Management Officer	$56,867	$28,045	$ 84,912
Corrections ARDC Compliance Specialist	$53,109	$27,969	$ 81,078
Corrections ARDC Compliance Specialist	$50,583	$17,501	$ 68,084
Corrections ARDC Compliance Specialist	$54,448	$28,432	$ 82,880
Corrections ARDC Compliance Specialist	$64,210	$25,241	$ 89,451
Corrections ARDC Compliance Specialist	$57,818	$28,373	$ 86,191
Corrections ARDC Compliance Specialist	$54,340	$35,288	$ 89,628
Corrections ARDC Compliance Specialist	$57,537	$28,275	$ 85,812
Corrections ARDC Compliance Specialist	$81,764	$37,884	$119,648
Total	**$1,803,321**	**$823,015**	**$2,626,336**

The department will use existing budget authority to fund the difference between this adjustment and the estimated salaries and benefits, which is approximately $73,524.

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
08A - 400	DPSC Corrections Services	Administration	Increases funding in the Adult Services Program for a pay increase for correctional officers (cadets through colonels), as follows:	$27,009	$27,009	0

Salaries	$18,904
Benefits	$ 8,195
Total	$27,099

402 - LA State Penitentiary

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
08A - 402	DPSC Corrections Services	LA State Penitentiary	Increases $18 M ($17.5 M SGF and $425,717 SGR) and 150 T.O. positions for the opening of the West Main Prison to increase capacity by 688 offenders. In addition to personal services costs, this funding also includes operating services (utilities, maintenance, lab fees, printing, and equipment leases), supplies (pharmaceuticals, food and beverage, clothing, and medical), one-time costs for plumbing repairs and replacement of water heaters, and funding for the canteen. The T.O. positions and related expenses included within the $18 M are as follows:	$17,543,947	$17,969,664	150

Personal Services

Position	Number	Salary	Total Salaries	Benefits	Total Benefits	Total
Cadet	34	$ 42,462	$1,443,708	$23,991	$ 815,694	$ 2,259,402
Sergeant	34	$ 46,238	$1,572,092	$26,124	$ 888,216	$ 2,460,308
Mast. Sgt.	48	$ 52,936	$2,540,928	$29,909	$1,435,632	$ 3,976,560
Lieutenant	12	$ 60,590	$ 727,080	$34,233	$ 410,796	$ 1,137,876
Captain	10	$ 69,368	$ 693,680	$39,193	$ 391,930	$ 1,085,610
Major	5	$ 74,235	$ 371,175	$41,943	$ 209,715	$ 580,890
Lt. Colonel	4	$ 79,414	$ 317,656	$44,869	$ 179,476	$ 497,132
Colonel	2	$ 84,989	$ 169,978	$48,019	$ 96,038	$ 266,016
Asst. Warden	1	$104,103	$ 104,103	$58,829	$ 58,829	$ 162,932
Total	**150**		**$7,940,400**		**$4,486,326**	**$12,426,726**

Personal Services	$12,426,726
Operating Services	$ 1,930,590
Supplies	$ 2,793,140
Major Repairs	$ 393,491
Other Charges (Canteen)	$ 425,717
Total	**$17,969,664**

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
08A - 402	DPSC Corrections Services	LA State Penitentiary	Increases funding in the Incarceration Program for a pay increase for correctional officers (cadets to colonels) as follows: **Salaries** $4,935,382 **Benefits** $2,139,489 **Total** $7,074,871	$7,074,871	$7,074,871	0
08A - 402	DPSC Corrections Services	LA State Penitentiary	Increases funding for operating services, overtime, and supplies to align budget authority with the historical average expenditures from the prior three fiscal years, as follows: Operating Services $1,232,891 Overtime $3,415,607 Supplies $1,462,291 **Total** **$6,110,789**	$6,110,789	$6,110,789	
08A - 402	DPSC Corrections Services	LA State Penitentiary	Decreases funding and 12 vacant authorized T.O. positions for the Louisiana State Penitentiary. These positions will be transferred to Corrections-Administration for administrative duties for adult services, medical and nursing services, procurement, human resources, and management. The positions being transferred from the Louisiana State Penitentiary, with associated funding, are as follows:	($1,248,104)	($1,248,104)	(12)

Position	Salary	Related Benefits	Total
Human Resources Supervisor	$77,969	$41,616	$119,585
Human Resources Supervisor	$77,969	$41,616	$119,585
Maintenance Foreman	$70,169	$38,916	$109,085
Maintenance Superintendent	$80,351	$42,439	$122,790
Maintenance Superintendent	$80,351	$42,439	$122,790
Medical Lab Technologist 3	$75,088	$40,619	$115,707
Medical Specialist	$43,701	$29,759	$ 73,460
Professional Counselor 3	$61,287	$35,844	$ 97,131
Professional Counselor 4	$65,572	$37,236	$102,808
Social Worker 1	$53,518	$33,155	$ 86,673
Social Worker 1	$53,518	$33,155	$ 86,673
Social Worker 3	$57,273	$34,454	$ 91,727
Total	**$796,766**	**$451,248**	**$1,248,014**

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
			405 - Raymond Laborde Correctional Center			
08A - 405	DPSC Corrections Services	Raymond Laborde Correctional Center	Increases funding in the Incarceration Program for a pay increase for correctional officers (cadets to colonels) as follows: **Salaries** $ 995,857 **Benefits** $ 431,704 **Total** $1,427,561	$1,427,561	$1,427,561	0
08A - 405	DPSC Corrections Services	Raymond Laborde Correctional Center	Increases funding for overtime and supplies to align budget with the historical average expenditures from the prior three fiscal years, as follows: Overtime $276,707 Supplies $371,253 **Total** **$647,960**	$647,960	$647,960	
			406 - LA Correctional Institute for Women			
08A - 406	DPSC Corrections Services	LA Correctional Institute for Women	Increases funding for operating services, overtime, and supplies to align budget authority with the historical average expenditures from the prior three fiscal years, as follows: Operating Services $ 415,581 Overtime $1,037,653 Supplies $ 299,219 **Total** **$1,752,453**	$1,752,453	$1,752,453	
08A - 406	DPSC Corrections Services	LA Correctional Institute for Women	Increases funding in the Incarceration Program for a pay increase for correctional officers (cadets to colonels) as follows: **Salaries** $ 739,225 **Benefits** $ 320,454 **Total** $1,059,679	$1,059,679	$1,059,679	0
			408 - Allen Correctional Center			
08A - 408	DPSC Corrections Services	Allen Correctional Center	Increases funding for overtime and supplies to align budget authority with the historical average expenditures from the prior three fiscal years, as follows: Overtime $1,037,653 Supplies $ 376,794 **Total** **$1,414,447**	$1,414,447	$1,414,447	

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
08A - 408	DPSC Corrections Services	Allen Correctional Center	Increases funding in the Incarceration Program for a pay increase for correctional officers (cadets to colonels) as follows: **Salaries** $ 763,315 **Benefits** $ 330,897 **Total** $1,094,212	$1,094,212	$1,094,212	0
08A - 408	DPSC Corrections Services	Allen Correctional Center	Decreases funding and six (6) vacant authorized T.O. positions for the Allen Correctional Center. These positions will be transferred to Corrections-Administration for administrative duties for adult services, medical and nursing services, procurement, human resources, and management. The positions being transferred from the Allen Correctional Center, with associated funding, are as follows:	($600,285)	($600,285)	(6)

Position	Salary	Related Benefits	Total
Chaplain 4	$70,169	$38,916	$109,085
Maintenance Foreman	$70,169	$36,187	$106,356
Maintenance Foreman	$70,169	$32,978	$103,147
Licensed Practical Nurse 3	$53,518	$27,217	$ 80,735
Program Consultant - Social Services	$75,088	$34,681	$109,769
Social Worker 3	$61,287	$29,906	$ 91,193
Total	**$400,400**	**$199,885**	**$600,285**

409 - Dixon Correctional Institute

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
08A - 409	DPSC Corrections Services	Dixon Correctional Institute	Increases funding in the Incarceration Program for a pay increase for correctional officers (cadets to colonels) as follows: **Salaries** $1,604,985 **Benefits** $ 695,761 **Total** $2,300,746	$2,300,746	$2,300,746	0
08A - 409	DPSC Corrections Services	Dixon Correctional Institute	Increases funding for operating services, overtime, and supplies to align budget authority with the historical average expenditures from the prior three fiscal years, as follows: Operating Services $ 73,742 Overtime $1,037,653 Supplies $ 315,842 **Total** **$1,427,237**	$1,427,237	$1,427,237	

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
			413 - Elayn Hunt Correctional Center			
08A - 413	DPSC Corrections Services	Elayn Hunt Correctional Center	Increases funding for operating services, overtime, and supplies to align budget authority with the historical average expenditures from the prior three fiscal years, as follows: Operating Services $ 374,023 Overtime $1,426,773 Supplies $1,496,093 **Total $3,296,889**	$3,296,889	$3,296,889	
08A - 413	DPSC Corrections Services	Elayn Hunt Correctional Center	Increases funding in the Incarceration Program for a pay increase for correctional officers (cadets to colonels) as follows: **Salaries** $2,039,040 **Benefits** $ 883,923 **Total** $2,922,963	$2,922,963	$2,922,963	0
08A - 413	DPSC Corrections Services	Elayn Hunt Correctional Center	Decreases funding and eight (8) vacant authorized T.O. positions for the Elayn Hunt Correctional Center. These positions will be transferred to Corrections-Administration for administrative duties for adult services, medical and nursing services, procurement, human resources, and management. The positions being transferred from the Louisiana State Penitentiary, with associated funding, are as follows:	($704,423)	($704,423)	(8)

Position	Salary	Related Benefits	Total
Administrative Coordinator 3	$44,242	$ 22,143	$ 66,385
Administrative Coordinator 3	$44,242	$ 22,143	$ 66,385
Carpenter Foreman	$70,169	$ 32,978	$103,147
HVAC/Refrigerator Mechanic Foreman	$75,088	$ 34,681	$109,769
Maintenance Foreman	$70,169	$ 32,978	$103,147
Procurement Analyst 1	$51,938	$ 26,670	$ 78,608
Social Worker 2	$57,273	$ 28,516	$ 85,789
Social Worker 3	$61,287	$ 29,906	$ 91,193
Total	**$474,408**	**$230,015**	**$704,423**

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
			414 - David Wade Correctional Center			
08A - 414	DPSC Corrections Services	David Wade Correctional Center	Increases funding for overtime and supplies to align budget authority with the historical average expenditures from the prior three fiscal years, as follows: Overtime $1,470,008 Supplies $ 376,794 **Total $1,846,802**	$1,846,802	$1,846,802	

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
08A - 414	DPSC Corrections Services	David Wade Correctional Center	Increases funding in the Incarceration Program for a pay increase for correctional officers (cadets to colonels) as follows: **Salaries** $ 919,783 **Benefits** $ 398,726 **Total** $1,318,509	$1,318,509	$1,318,509	0

415 - Adult Probation & Parole

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
08A - 415	DPSC Corrections Services	Adult Probation & Parole	Increases funding for supplies to align budget authority with the historical average expenditures from the prior three fiscal years.	$332,465	$332,465	0

416 - B. B. “Sixty” Rayburn Correctional Center

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
08A - 416	DPSC Corrections Services	B. B. “Sixty” Rayburn Correctional Center	Increases funding in the Incarceration Program for a pay increase for correctional officers (cadets to colonels) as follows: **Salaries** $ 968,469 **Benefits** $ 419,831 **Total** $1,388,300	$1,388,300	$1,388,300	0
08A - 416	DPSC Corrections Services	B. B. “Sixty” Rayburn Correctional Center	Increases funding for overtime and supplies to align budget authority with the historical average expenditures from the prior three fiscal years, as follows: Overtime $ 951,182 Supplies $ 365,712 **Total** **$1,316,894**	$1,316,894	$1,316,894	

08B - DPSC Public Safety Services

418 - Management & Finance

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
08B - 418	DPSC Public Safety Services	Management & Finance	Increases $456,426 SGR and five (5) authorized T.O. positions to support the Financial Services Unit.	$0	$456,426	5

Position	Salary	Related Benefits	Total
2 Accounting Technicians	$103,876	$ 62,453	$166,329
3 Administrative Program Specialist A/B	$178,401	$101,506	$279,907
	$282,277	**$163,959**	**$446,236**

$446,236	Personal Services - Salaries and Related Benefits
$ 1,500	Operating Services - Maintenance at $300 per person
$ 1,500	Supplies - Office supplies at $300 per person
$ 5,190	Interagency Transfers - OTS- Telephone and IT equipment at $140.50/month
$ 2,000	Acquisitions - five chairs at $400
$456,426	**Total**

419 - State Police

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
08B - 419	DPSC Public Safety Services	State Police	Decreases funding in the Air Support Unit as a result of Louisiana (LSP) not moving forward with purchasing two replacement helicopters. Funding for the acquisition of the two helicopters was appropriated in FY 26. The entire appropriated amount of $4.3 M has been reduced for FY 27 with no loss of deposits.	($4,352,196)	($4,352,196)	0
08B - 419	DPSC Public Safety Services	State Police	Increases funding for operational equipment of sworn personnel, including JP-15 rifles ($182,250), handguns ($123,030), rifle optics ($162,000), new uniforms for LSP and DPS commissioned personnel ($2,442,720), and weapon-mounted lighting systems ($90,000).	$3,000,000	$3,000,000	0
08B - 419	DPSC Public Safety Services	State Police	Increases $2.5 M IAT from the Governor's Office of Homeland Security and Emergency Preparedness for increased costs to maintain the Louisiana Wireless Information Network (LWIN) system. The Louisiana State Police Technology and Business Support Section (TBS) was created to research and implement new technology in the department and assess and streamline the department's technical support processes. Within the section, the Mobility and Communications Services Unit was created to provide maintenance and repairs for 151 state-owned radio tower sites for the statewide 700 MHz LWIN system. These towers ensure interoperable communication exists between multiple agencies. Currently, there are over 120,000 local and state first responders using the system.	$0	$2,457,000	0
08B - 419	DPSC Public Safety Services	State Police	Increases $1.9 M SGR for additional troopers including 10 authorized positions.	$0	$1,928,467	10

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
08B - 419	DPSC Public Safety Services	State Police	Increases $1.2 M Statutory Dedications out of the Criminal Justice and First Responders Fund for police equipment for the state capitol complex.	$0	$1,200,000	0
08B - 419	DPSC Public Safety Services	State Police	Increases funding for state capitol complex security, including 10 authorized positions.	$1,150,000	$1,150,000	10
08B - 419	DPSC Public Safety Services	State Police	Increases $1 M SGF to provide funding to the Acadiana Criminalistics Laboratory.	$1,000,000	$1,000,000	0
08B - 419	DPSC Public Safety Services	State Police	Increases $1 M SGF to provide funding to the North Louisiana Criminalistics Laboratory.	$1,000,000	$1,000,000	0
08B - 419	DPSC Public Safety Services	State Police	Means of financing substitution exchanging $11.7 M SGR with an equal amount of SGF in accordance with the most recent Revenue Estimating Conference (REC) forecast. Act 629 of the 2024 RS was the instrument that brought about the majority of the decrease in the reinstatement fees collected by the Office of Motor Vehicle (OMV). Act 629 modified OMV delinquent debt procedures, requiring written notice before debt referral to the Office of Debt Recovery. Act 629 also allowed the OMV to settle or compromise debts to avoid further litigation. Reinstatement fees for license suspension depend on the violation, with insurance lapses costing between $125 and $525, plus a $25 admin fee. Alcohol-related suspensions are generally $50-$300. Under collections have reduced SGR available for general operating expenses.	$11,657,628	$0	0
08B - 419	DPSC Public Safety Services	State Police	Means of financing substitution exchanging $30 M Statutory Dedications out of the Riverboat Gaming Enforcement Fund (R.S.27:92) with an equal amount of SGF in order to fund personal services, based on the most recent Revenue Estimating Conference (REC) forecast. The Riverboat Gaming Enforcement Fund is used to support the regulatory and enforcement activities, such as oversight, regulation, and investigation, of the Louisiana Gaming Control Board and the Louisiana State Police Gaming Enforcement Division. Louisiana has 15 operating riverboats, 4 racetracks, and the New Orleans land-based casino, as well as approximately 2,100 video establishments with 14,000 video poker devices. The fund is primarily funded through licensing fees, fines, and penalties on riverboat gaming activities. The Gaming Enforcement Division has 216 authorized T.O. positions. These positions are responsible for enforcement activities and the maintenance and operation of the automated fingerprint identification system.	$30,889,031	$0	0
08B - 419	DPSC Public Safety Services	State Police	Means of financing substitution exchanging $7.2 M SGF with an equal amount of SGR out of the Office of Motor Vehicles Driver's License Escrow Dedicated Fund Account to the Traffic Enforcement Program for personal services, pursuant to Act 765 of the 2014 R.S.	($7,240,068)	$0	0
08B - 419	DPSC Public Safety Services	State Police	Means of Financing substitution exchanging state general fund with an equal amount of fees and self-generated revenues.	($400,000)	$0	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
08B - 419	DPSC Public Safety Services	State Police	Means of financing substitution exchanging state general fund with an equal amount of statutory dedications out of the Riverboat Gaming Enforcement Fund.	($3,555,349)	$0	0
08B - 419	DPSC Public Safety Services	State Police	Means of financing substitution exchanging $3.5 M SGF with an equal amount of Statutory Dedications out of Riverboat Gaming Enforcement Fund.	($3,555,349)	$0	0
			420 - Motor Vehicles			
08B - 420	DPSC Public Safety Services	Motor Vehicles	Non-recurs $24.1 M Statutory Dedications out of the Modernization and Security Fund (RS 39:100.254) provided in FY 26 for new mainframe hardware and maintenance. The fund is dedicated to upgrading state infrastructure. Act 365 of the 2025 RS transferred $67.2 M out of the Revenue Stabilization Fund into the Modernization and Security Fund, which was divided across multiple budget units for various IT projects. The monies in the fund were utilized for the following: (1) provides for payments of major repairs on state infrastructure; (2) provides for payments on acquisitions for state agencies; (3) provides for financial investment into information technology initiatives with state agencies; (4) provides for investment into security initiatives at state agencies; and (5) any remaining monies in the fund shall be used solely for various initiatives focused on ensuring technological adequacy and security of the state.	$0	($24,100,000)	0
08B - 420	DPSC Public Safety Services	Motor Vehicles	Increase $7.3 M ($1.2 M SGF, $2.7 M SGR and $3.3 M Statutory Dedication out of the Moderization and Security Fund) for IT modernization project.	$1,282,454	$7,300,000	0
08B - 420	DPSC Public Safety Services	Motor Vehicles	Decreases $1.9 M SGR and 25 T.O. positions to align with current budgetary and operational needs.	$0	($1,928,467)	(25)

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
08B - 420	DPSC Public Safety Services	Motor Vehicles	Decreases $1.2 M SGR and 15 authorized T.O positions as a result of recent upgrades to the mainframe operating system within the Office of Motor Vehicles (OMV). These systems upgrades will allow for a reduction in the number of T.O. required to operate the agency. T.O. reductions identified by the agency will be 13 Motor Vehicle Analyst and two (2) Motor Vehicle Administrator positions. Act 629 of the 2024 RS created the Reinstatement Relief Program, which lowered fees for drivers based on income and financial hardship. Act 629 was the instrument that brought about the majority of the decrease in the reinstatement fees collected by the OMV. Act 629 modified OMV delinquent debt procedures, requiring written notice before debt referral to the Office of Debt Recovery. The Act also allowed the OMV to settle or compromise debts to avoid further litigation. Reinstatement fees for license suspension depend on the violation, with insurance lapses costing between $125 and $525, plus a $25 admin fee. Alcohol-related suspensions are generally $50-$300. Under collections have reduced the self-generated revenue available for expenses. Reinstatement fees vary by violation, ranging from $60 for general suspensions to over $500 for insurance lapses.	$0	($1,190,937)	(15)

Position	**Salary**	**Related Benefits**	**Total**
11 Motor Vehicle Analyst 3	$409,824	$309,359	$ 719,183
2 Motor Vehicle Analyst 4	$ 88,982	$ 64,500	$ 153,482
2 Motor Vehicle Administrator	$204,422	$113,850	$ 318,272
	$703,228	$**487,709**	**$1,190,937**

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
08B - 420	DPSC Public Safety Services	Motor Vehicles	Means of financing substitution exchanging SGR with an equal amount of IAT.	$0	$0	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.

08C - DPSC Youth Services

403 - Juvenile Justice

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
08C - 403	DPSC Youth Services	Juvenile Justice	Increases funding for 122 T.O. positions and associated expenses for 56 additional beds and a medical contract to operate an additional secure care facility through a lease with the Vernon Parish Sheriff's Office. This request is comprised of $11 M in personal services, and the remaining $4.2 M for operating services (office supplies, clothing and uniforms, food, and maintenance), professional services (contractual services and miscellaneous travel, supplies, and medical services), other charges (a medical contract, acquisitions of furniture, and automobiles), interagency transfers (telephone, insurance, and technology services), and major repairs and associated expenses. A breakdown of the expenditures is as follows:	$15,151,820	$15,151,820	122

Personal Services	
Salaries	$ 6,640,880
Other Compensation	$ 249,000
Related Benefits	$ 4,117,737
Subtotal Personal Services	$11,007,617
Operating Services	
Travel	$ 5,131
Supplies	$ 303,171
Operating Services	$ 182,967
Subtotal Operating Services	$ 491,269
Professional Services	$ 32,935
Other Charges	$ 1,364,398
Interagency Transfers	$ 622,841
Acquisitions and Major Repairs	$ 1,632,760
Total Expenditures	**$15,151,820**

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
08C - 403	DPSC Youth Services	Juvenile Justice	Increases $1.9 M and 31 authorized T.O. positions and associated expenses for full operational coverage at Jetson Center for Youth. Jetson is expected to open 5/01/26, and the associated funding will be used for personal services, specifically 31 T.O. positions (Juvenile Justice Specialists), operating services (maintenance), supplies (office), and interagency transfers (telephone) as follows:	$1,902,780	$1,902,780	31

Position	Salary	Total Salaries	Related Benefits	Total Benefits	Total
JJ Specialist (31)	$35,890	$1,112,590	$24,554	$761,174	**$1,873,764**

Salaries and Benefits	$1,873,764
Operating Services	$ 9,300
Supplies	$ 9,300
IAT	$ 10,416
Total	**$1,902,780**

Thirty-six youth will be housed at the Jetson Center for Youth. The total funding for the Jetson Center for Youth for FY 27 is $15.8 M, which consists of $13.9 M base funding from FY 26 and this $1.9 M increase recommended for FY 27.

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
08C - 403	DPSC Youth Services	Juvenile Justice	Non-recurs $1 M for intensive training at the Swanson Center for Youth, specifically the Juvenile Justice Personnel and Systems Improvement Project. The 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 coaches and develops 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 began on 6/01/25 and ends on 7/30/26. The associated funding was used for contracted personal services and related travel costs, as follows:	($1,021,580)	($1,021,580)	0

Project Team

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

Travel	**Cost**	**Number of Trips/Days**	**Total**
Airfare	$650	80	$52,000
Lodging (Per Night)	$200	610	$122,000
Per Diem (Per Day)	$68	610	$41,480
Ground Transportation (Per Day)	$75	610	$45,750
Other Travel Costs (Per Day)	$10	610	$6,100
Total Travel			**$267,330**

Sub-Total (Project Team and Total)	$888,330
Administrative Fee (15%)	$133,250
Project Total	**$1,021,580**

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
			09 - Health			
			09 - Preamble			
09 - 09	Health	Preamble	Decreases funding within the Louisiana Department of Health (LDH) through a reduction applied to the department's aggregate appropriation in the preamble of Schedule 09 within HB 1 of the 2026 R.S. The reduction is not allocated to a specific agency or program within LDH. At this time, the manner in which LDH will implement this reduction across its agencies remains unclear. The LFO has requested additional information from LDH regarding the anticipated distribution and impact of this reduction; however, a response has not yet been received.	($37,415,684)	($37,415,684)	
			302 - Capital Area Human Services District			
09 - 302	Health	Capital Area Human Services District	Decreases funding and two (2) other charges positions annualizing Personal Services reductions originally made in FY 26 in accordance with Preamble Section 19 of Act 1 of the 2025 RS. **Position** / **Salary** / **Related Benefits** / **Total** Program Monitor / $102,474 / $48,686 / $151,160 Social Worker 4 / $84,000 / $42,294 / $126,294 **Total** / / / **$277,454**	($277,454)	($277,454)	0
			304 - Metropolitan Human Services District			
09 - 304	Health	Metropolitan Human Services District	Decreases $750,000 Federal due to the termination of the four-year Certified Community Behavioral Health Clinic (CCBHC) Planning, Development, and Implementation grant in FY 27. The funding was used to support services, including 24/7 crisis response, person-centered treatment planning, peer support, and target case management from FY 22 until FY 26.	$0	($750,000)	0
			305 - Medical Vendor Administration			
09 - 305	Health	Medical Vendor Administration	Increases $37.7 M ($14 M SGF and $23.7 Federal) for annualization of the transfer of the Supplemental Nutrition Assistance Program (SNAP) from the Department of Children and Family Services (DCFS) as required by Act 478 of the 2025 RS for the implementation of a "One Door" service delivery system. This adjustment annualizes budget authority that was transferred from DCFS to Medicaid in FY 26 to provide funding for a full year in FY 27. The SNAP transition was approved through an in-house BA-7 in September 2025.	$13,945,689	$37,675,104	0
09 - 305	Health	Medical Vendor Administration	Increases $6 M ($1.5 M SGF and $4.5 M Federal) in additional funding for the Medicaid call center due to an anticipated increase in call volume in response to the impeding implementation of work requirements mandated under the One Big Beautiful Bill Act. As recipients receive notices from Medicaid regarding work requirements, many are expected to call for clarification about their obligations, compliance procedures, and potential impact on their eligibility, necessitating additional staffing capacity.	$1,489,500	$5,958,000	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
09 - 305	Health	Medical Vendor Administration	Increases $4.5 M Federal for the modernization of Medicaid cost reporting by implementing a modern, cloud-based Medicaid cost reporting system to replace the current spreadsheet-based, manual, and disconnected processes. The new system will simplify the cost reporting process by allowing providers, LDH reviewers, and program leadership to work in one system with shared access to forms, documentation, communication, and workflow reviews. The cost report system is funded at a 90% federal - 10% state match rate. This request is only for the federal portion of the modernization of the cost reporting system. The state portion of this request is Statutory Dedications out of the Modernization and Security Fund. A separate adjustment reducing this fund left a balance of $504,454 to cover the state match portion of this request. Modernized Cost Reporting System $504,454 10% State Match $4,540,081 90% FFP **$5,044,535 FY 27 Total Projected Cost**	$0	$4,540,081	0
09 - 305	Health	Medical Vendor Administration	Decreases $4.5 M Statutory Dedications out of the Modernization and Security Fund for an information technology platform to modernize Medicaid operations and eligibility determinations. The remaining appropriation out of the Modernization and Security Fund will total $504,454, which will be used for a project to modernize the cost reporting system. Act 365 of the 2025 RS transferred $67.2 M out of the Revenue Stabilization Fund into the Modernization and Security Fund, which was divided across multiple budget units for various IT projects.	$0	($4,495,546)	0
09 - 305	Health	Medical Vendor Administration	Increases $2.8 M Federal to receive federal match for the annualization of the Office of Behavioral Health (OBH) contract for a Statewide Crisis Hub. The Crisis Hub is jointly funded with Medicaid, which draws down the federal match for eligible expenditures and transfers the funding to OBH through IAT. The FY 26 EOB Base includes six months of funding through December 2025. This adjustment annualizes the funding for the additional six months required to fully fund the initiative in FY 27. Adequate funding for the operation of a Statewide Crisis Hub is necessary to support the LA Crisis Response System (LA-CRS) and remain in compliance with the Department of Justice (DOJ) and the Louisiana Department of Health (LDH) Serious Mental Illness (SMI) settlement agreement. The Crisis Hub contractor will operate a 24/7 crisis call line to efficiently connect eligible individuals who are experiencing a behavioral health crisis to needed care through triage, referral and dispatch to eligible and available services in the community appropriate to meet their crisis needs. $2,791,800 FY 26 EOB Base (six months: July – December) $2,791,800 Annualization (six months: January - June) **$5,583,600 FY 27 Recommended**	$0	$2,791,800	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
09 - 305	Health	Medical Vendor Administration	Increases $1.9 M Federal to receive federal match for a Pre-Admission Screening Resident Review (PASRR) Level II evaluation and IT system contract in the Office of Behavioral Health (OBH) that will speed up determinations for nursing facility placement and services. The PASRR Program is a federally mandated process governed by strict state and federal regulations (42 CFR). This review is required prior to an individual being placed in a nursing facility. Based on an agreement between the Louisiana Department of Health (LDH) and the Department of Justice (DOJ), the PASRR Program is undergoing significant improvements focused on streamlining its Level II processes to speed up determinations for placement of services. These improvements are focused on Level II operations for individuals with serious mental illness, which are managed by OBH. This will be achieved through an IT system that will consolidate seven separate systems currently used to process a single PASRR review into one system. This system will process requests for Level II evaluations; conduct and record findings of evaluations; track performance outcomes for each review; communicate findings to internal and external stakeholders; and issue final determinations for placement and service needs. Medicaid draws down the federal match for eligible expenditures and transfers the funding through IAT. PASRR is a Medicaid program that is performed by various offices within LDH. Implementation of this system will streamline the PASRR process and ensure consistent execution across agencies.	$0	$1,946,475	0
09 - 305	Health	Medical Vendor Administration	Decreases $1.1 M ($532,874 SGF and $532,874 Federal) and nine (9) authorized T.O. positions, annualizing Personal Services reductions originally made in FY 26 in accordance with Preamble Section 19 of Act 1 of the 2025 RS. **Position** / **Salary** / **Related Benefits** / **Total** Social Services Analyst (9) / $639,448 / $426,300 / $1,065,748	($532,874)	($1,065,748)	(9)
09 - 305	Health	Medical Vendor Administration	Increases $400,041 ($200,021 SGF and $200,020 Federal) for personnel funding for the Compliance and Audit Team (CAT). CAT program is in the Office of Aging and Adult Services (OAAS) and oversees fraud detection, ensures participants meet eligibility requirements for Long-Term Personal Care Services (LT-PCS), as well as conducts onsite monitoring in the field.	$200,021	$400,041	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
09 - 305	Health	Medical Vendor Administration	Means of financing substitution exchanging $42.3 M Federal with an equal amount of SGF pursuant to HR 1, the One Big Beautiful Bill Act, passed by the U.S. Congress, which changes the Federal Financial Participation (FFP) of the SNAP Administration Grant Program from a 50% - 50% split (federal/state) to a 25% - 75% split (federal/state). This change in FFP requires LDH to adjust federal and state budget authority to be in line with HR 1. Three months of funding is included in the FY 26 EOB base. This adjustment annualizes the FY 26 base budget to account for the remaining nine months of funding required for FY 27. The FFP adjustment to align with HR 1 requirements is reflected below: HR 1 FFP Adjustment Calculation: $225,658,000 FY 24 Total Administrative Costs $169,243,500 75% FFP $112,829,000 50% FFP **$ 56,414,500** Annual reduction to FFP as a result of H.R. 1 Adjustment for 9 months in FY 27: $56,414,500 / 12 = $4,701,208 (Monthly FFP Reduction) $56,414,500 Annual Reduction to FFP from 75% to 50% $14,103,624 FY 26 EOB Base ($4,701,208 X 3 Months) **$42,310,872** FY 27 Adjustment ($4,701,208 X 9 Months)	$42,310,875	$0	0
09 - 305	Health	Medical Vendor Administration	Means of financing substitution exchanging $1.4 M Statutory Dedications out of the Fraud Detection Fund with an equal amount of SGF pursuant to Act 401 of the 2025 RS, which provides for dedication of revenue and use of monies in the Medical Assistance Program Fraud Detection Fund. This adjustment removes the EOB Base funding from the Medical Vendor Administration (MVA) budget and replaces it with SGF. Based on an analysis of revenue collections over the past five years, average collections deposited into the fund were approximately $1.7 M. Act 401 requires that prior to any revenue being allocated to MVA, the Attorney General's (AG) Medicaid Fraud Control Unit (MFCU) must be fully funded. The AG's Office estimates that approximately $3.2 M is required to fully fund the MFCU. The extent of additional revenue that will be collected over the AG's MFCU need is unknown at this time. The Medical Assistance Programs Fraud Detection Fund appropriation was removed from MVA's budget, until it is determined that adequate revenue will be available to appropriate to Medicaid.	$1,407,500	$0	0
09 - 305	Health	Medical Vendor Administration	Converts one (1) Business Analytics Specialist job appointment expiring in FY 27 to an authorized T.O. position. There is no change in total personal services associated with this adjustment.	$0	$0	1

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
			306 - Medical Vendor Payments			
09 - 306	Health	Medical Vendor Payments	Decreases $208.7 M ($23.6 M Statutory Dedications and $213.9 M Federal partially offset by an increase of $28.8 M SGF) in funding for the Managed Care Organization (MCO) Program for physical and specialized behavioral health. The funding reflects 12 months of capitated per member per month (PMPM) payments to the MCOs and includes the following: 1) utilization/trend adjustment; (2) enrollment/kick changes; (3) pharmacy rebates; and (4) premium tax changes. Managed Care Incentive Payments (MCIP) are excluded from this adjustment. The source of statutory dedications are revenues from the Hospital Stabilization Fund of $11,814,005 and the Louisiana Medical Assistance Trust Fund (MATF) of ($35,373,313). The source of federal funding is Title 19 federal financial participation.	$28,827,013	($208,672,103)	0

Budget Adjustment Calculation:

$545,244,093	Utilization/Trend Adjustment[1]
($671,278,954)	Enrollment Changes[2]
$ 6,463,348	NEMT Directed Payments and HCBS Directed Payments[3]
($ 89,100,590)	Pharmacy Rebate Adjustment[4]
($208,672,103)	**FY 27 Adjustment**

Notes:

1) Utilization/Trend Adjustment - Reflects overall changes due to service utilization and unit cost trends for services covered under Healthy Louisiana. Comparing the 7/01/26 projected rates used in the FY 27 Budget Request to the 7/01/25 draft rates used in the FY 26 appropriation, there is an increase of 2.9% in Non-Expansion and 6.0% in Expansion. The 7/01/26 draft rates used in the FY 27 Budget Request are based on the Actual 7/01/25 rates with approximately a 2.8% increase for Non-Expansion and 6.3% increase for Expansion.

2) Enrollment/Kick Changes - Reflects projected enrollment changes in Non-Expansion and Expansion groups. FY 27 is expected to follow regular enrollment processes, along with HR 1 ("One Big Beautiful Bill Act") policy changes, including work and community engagement requirements, that impact FY 27. Compared to the FY 26 Budget, fewer member months are projected for Non-Expansion and Expansion groups.

3) Non-Emergency Medical Transportation (NEMT) Directed Payments & Home and Community-Based Services (HCBS) Directed Payments adjustment includes Premium Tax expenditures.

4) Pharmacy Rebate – Rebates collected offset expenditures.

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
09 - 306	Health	Medical Vendor Payments	Decreases $67.6 M Federal to align with the LDH Preamble reduction to Schedule 09 within HB 1 of the 2026 RS of $21.4 M SGF. This adjustment does not factor in the additional $16 M reduced through an amendment adopted in Senate Finance Committee. The LFO has requested additional information from LDH regarding the anticipated distribution and impact of this reduction; however, a response has not yet been received.	$0	($67,556,830)	0
09 - 306	Health	Medical Vendor Payments	Increases $33.6 M ($10.7 M Statutory Dedications and $22.8 M Federal) funding for reimbursement rate increases for Medicaid home and community-based services for individuals with developmental, intellectual, or adult-onset disabilities. Provided, however, that the department shall consult with stakeholders representing individuals with developmental, intellectual, or adult-onset disabilities in the development of the reimbursement rate increases for Medicaid home and community-based services. $ 3,985,866 Community Options Fund $ 6,734,134 Disability Services Fund **$10,720,000 Statutory Dedications**	$0	$33,562,930	0
09 - 306	Health	Medical Vendor Payments	Increases $31.3 M ($10 M Statutory Dedications out of the Community Options Waiver Fund and $21.3 M Federal) to annualize 750 Community Choices Waiver slots phased-in during FY 26 and the phase-in of an additional 750 waiver slots in FY 27. Act 1 of the 2025 RS funded $9 M for the phase-in in FY 26. The source of federal funds is Title 19 federal financial participation. Annualization of 750 Waiver Slots Phased-in During FY 26: $9,037,850 FY 26 Phase-in **$20,977,150 FY 27 Adjustment** $30,015,000 FY 27 Projected Expenditures Statutory Dedications $6,700,102 31.94% Federal $14,277,048 68.06% Phase-in of 750 Additional Waiver Slots in FY 27: **$10,331,872 FY 27 Phase-in Adjustment** Statutory Dedications $3,300,000 31.94% Federal $7,031,872 68.06% **$31,309,022** Total FY 27 Adjustment	$0	$31,309,022	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
09 - 306	Health	Medical Vendor Payments	Increases $26 M ($8.3 M SGF and $17.7 M Federal) for an inflationary adjustment for Nursing Home (NH) rates ($13,426,849) and Hospice Room and Board rates ($12,620,611) for recipients who are in nursing homes. Administrative rule and Medicaid State Plan allow for a rebase every other year and inflationary adjustments on non-rebase years. FY 27 is an inflationary year. The source of federal funding is Title 19 federal financial participation. The increase is based on the following:	$8,319,558	$26,047,460	0

Nursing Homes:

$1,519,618,201	FY 26 EOB Nursing Home payments
$ 13,426,849	Adjustment for Nursing Homes
$1,533,045,050	**FY 27 Projected Nursing Home Payments**

Hospice (Long-term care):

$126,206,108	FY 26 EOB
$ 12,620,611	Adjustment for Hospice
$138,826,719	**FY 27 Projected Expenditures**

$13,426,849	Nursing Home Adjustment
$12,620,611	Hospice Adjustment
$26,047,460	**FY 27 Total Adjustment**

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
09 - 306	Health	Medical Vendor Payments	Increases $8.5 M ($2.7 M SGF and $5.8 M Federal) associated with an inflationary rate adjustment for Intermediate Care Facilities (ICFs). The source of federal funding is Title 19 federal financial participation. The adjustment is based on a state plan amendment. The assumptions and calculations are reflected below:	$2,734,515	$8,561,416	0

Comparison of Inflated Rates to Prior Year
(Excluding Provider Fees)

	Increase	Medicaid Days	Fiscal Impact
1-8 Beds	$8.14	198,808	$1,618,274
1-8 Beds	$7.36	298,611	$2,197,386
1-8 Beds	$6.62	472,268	$3,126,744
1-8 Beds	$6.19	86,230	$533,469
9-15 Beds	$7.73	16,767	$129,657
9-15 Beds	$6.99	15,968	$111,632
9-15 Beds	$6.29	13,174	$82,860
9-15 Beds	$5.88	2,794	$16,424
16-32 Beds	$7.10	10,779	$76,482
16-32 Beds	$6.42	5,190	$33,343
16-32 Beds	$5.79	1,198	$6,936
16-32 Beds	$5.42	-	$0
33+ Beds	$6.74	42,716	$287,939
33+ Beds	$6.10	41,518	$253,408
33+ Beds	$5.50	13,174	$72,479
33+ Beds	$5.15	2,794	$14,385
Total Adjustment		**1,221,988**	**$8,561,416**

Note: Totals do not compute due to rounding.

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
09 - 306	Health	Medical Vendor Payments	Increases $7.4 M ($1.7 M SGF, $855,696 Statutory Dedications, and $4.8 M Federal) for the managed care Dental Benefit Program. 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 (MATF). The source of federal funding is Title 19 federal financial participation. Budget Adjustment Calculation: $10,437,687 Utilization/Trend Adjustment[1] ($3,079,709) Enrollment Changes[2] **$7,357,978** FY 27 Adjustment Notes: 1) Utilization/Trend Adjustment - Reflects overall changes due to service utilization and unit cost trends for services covered under the dental benefit plan. Comparing the 7/01/26 projected rates used in the FY 27 Budget Request to the 7/01/25 draft rates used in the FY 26 appropriation, there is an increase of 4.0% in Non-Expansion and 3.9% in Expansion. 2) Enrollment/Kick Changes - Reflects projected enrollment changes in Non-Expansion and Expansion groups, along with HR 1 ("One Big Beautiful Bill Act") policy changes impacting FY 27.	$1,699,305	$7,357,978	0
09 - 306	Health	Medical Vendor Payments	Increases $6.4 M ($2 M SGF and $4.3 M Federal) for a projected increase in Long Term-Personal Care Services (LT-PCS) enrollment. Claims payments increased by 3.2% between FY 24 and FY 25. LT-PCS serves older adults and individuals with adult-onset physical disabilities at an average cost of $1,891 per month. This is a Medicaid state plan program and cannot be capped at a set number of slots like a waiver program. Anyone who is Medicaid eligible and meets functional criteria is entitled to receive LT-PCS. The source of federal funds is Title 19 federal financial participation. Budget Adjustment Calculation: $198,104,885 FY 26 EOB Base 3.21% Growth Factor from FY 24 to FY 25 $204,464,052 FY 27 Projected Expenditures $204,464,052 FY 27 Projected Expenditures $198,104,885 FY 26 EOB Base **$6,359,167** FY 27 Adjustment SGF $2,031,118 31.94% Federal $4,328,049 68.06%	$2,031,118	$6,359,167	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
09 - 306	Health	Medical Vendor Payments	Increases $4.3 M ($1.4 M SGF and $2.9 M Federal) for Upper Payment Limit (UPL) payments to nursing facilities, as a result of a case mix index transition to a Patient-Driven Payment Model (PDPM). LA Administrative Code II-20029 – Supplemental Payments requires that any nursing facility that is owned or operated by a non-state governmental organization (NSGO), and that has entered into an agreement with the department to participate, shall qualify for a Medicaid supplemental payment adjustment in addition to the uniform Medicaid rates paid to nursing facilities. The transition to a PDPM increased NSGO supplemental payments to qualifying nursing facilities. The source of federal funding is Title 19 federal financial participation. Nursing Home UPL: $5,400,000 FY 26 EOB Nursing Home UPL payments $4,335,021 Adjustment for Nursing Home UPL **$9,735,021 FY 27 Projected Nursing Home UPL payments**	$1,384,606	$4,335,021	0
09 - 306	Health	Medical Vendor Payments	Decreases $3.9 M ($1.2 M SGF and $2.7 M Federal) in the Uncompensated Care Costs (UCC) program to balance the budget for Medical Vendor Payments with that of LSU Health Care Services Division. This reduction reflects a shift in pay mix from UCC to commercial insurance, Medicaid Managed Care Organizations (MCOs), and pharmacy billings.	($1,242,540)	($3,900,000)	0
09 - 306	Health	Medical Vendor Payments	Increases $2.6 M ($841,082 SGF and $1.8 M Federal) for the cost of 60 individuals enrolled in the Program of All-Inclusive Care for the Elderly (PACE) during FY 26 and new enrollment of 42 individuals during FY 27. The source of federal funds is Title 19 federal financial participation. $1,607,190 FY 27 Annualized cost of 60 individuals enrolled in PACE in FY 26 $1,026,129 FY 27 cost of 42 individuals enrolled in PACE beginning July 1, 2026 (11-month phase-in) $2,633,319 **FY 27 Recommendation** SGF $841,082 31.94% FED $1,792,237 68.06% $2,633,319	$841,082	$2,633,319	0
09 - 306	Health	Medical Vendor Payments	Increases $2.6 M Federal for Medicaid payments to the Office for Citizens with Developmental Disabilities (OCDD). This adjustment is due to a projected increase in the OCDD census.	$0	$2,600,000	0
09 - 306	Health	Medical Vendor Payments	Decreases $2.2 M Statutory Dedications out of the Louisiana Medical Assistance Trust Fund to balance to the most recently adopted Revenue Estimating Conference (REC) forecast.	$0	($2,169,491)	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
09 - 306	Health	Medical Vendor Payments	Non-recurs $2 M ($643,400 SGF and $1.4 M Federal) for uncompensated care costs (UCC) payments to inpatient psychiatric hospitals with an academic training mission. The source of federal funding is Title 19 federal financial participation.	($643,400)	($2,000,000)	0
09 - 306	Health	Medical Vendor Payments	Increases $1.6 M ($511,961 SGF and $1.1 M Federal) for the addition of 22 new Rural Health Clinics (RHC) in FY 27, the annualization of 21 RHCs added in FY 26, and the federally mandated annual Medicare Economic Index (MEI) adjustment to RHC rates. The source of federal funds is Title 19 federal financial participation. Projected expenditures are based on the following assumptions and calculations. Projected RHC Base Expenditures: FY 26 EOB Base $8,449,160 FY 26 EOB Re-alignment $3,000,000 FY 26 Updated Spread $11,449,160 Growth Factor 14% RHC Adjustment **$1,602,883** SGF $511,961 31.94% Federal $1,090,922 68.06% RHC Budget Summary: FY 26 Updated Spread $11,449,160 **FY 27 Growth Factor** **$1,602,883** FY 27 Projected Expenditures $13,052,043	$511,961	$1,602,883	0
09 - 306	Health	Medical Vendor Payments	Decreases $1.3 M funding ($426,015 SGF and $921,052 Federal) in Public Providers and Uncompensated Care Costs (UCC) programs due to the change in Title 19 payments to public providers and UCC payments projected for various agencies.	($426,015)	($1,347,067)	0
09 - 306	Health	Medical Vendor Payments	Increases $1 M ($319,400 SGF and $680,600 Federal) for an increase in the Medicaid reimbursement rates for Vagus Nerve Stimulation Therapy Implants.	$319,400	$1,000,000	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
09 - 306	Health	Medical Vendor Payments	Increases $835,853 ($266,971 SGF and $568,882 Federal) for the addition of 25 new Federally Qualified Health Centers (FQHC) in FY 27, the annualization of 63 FQHCs added in FY 26, and the federally mandated annual Medicare Economic Index (MEI) adjustment to FQHC rates. The source of federal funds is Title 19 federal financial participation. Projected expenditures are based on the following assumptions and calculations. Projected FQHC Base Expenditures: FY 26 EOB Base $3,626,700 FY 26 EOB Re-alignment $2,343,668 FY 26 Updated Spread $5,970,368 Growth Factor 14% FQHC Adjustment **$835,853** SGF $266,971 31.94% Federal $568,882 68.06% FQHC Budget Summary: FY 26 Updated Spread $5,970,368 **FY 27 Growth Factor** **$835,853** FY 27 Projected Expenditures $6,806,221 Note: Totals do not compute due to rounding.	$266,971	$835,853	0
09 - 306	Health	Medical Vendor Payments	Means of financing substitution exchanging $26.9 M SGF, $972,662 IAT, and $1.7 M SGR with an equal amount of Federal ($29,561,798) due to a Federal Medical Assistance Percentage (FMAP) rate change. For Title 19, the FY 26 blended rate is 67.89%. The FY 27 blended rate is 68.06%. For UCC, the FY 26 FMAP is 67.83%. The FY 27 rate is 68.14%. For LaCHIP, the FY 26 blended rate is 77.52%. The FY 27 blended rate is 77.65%.	($26,922,811)	$0	0
09 - 306	Health	Medical Vendor Payments	Means of financing substitution exchanging $1.1 M IAT with an equal amount of SGR for Children's Health Insurance Program (CHIP) Phase V and Family Opportunity Act (FOA) premiums previously transferred to the Louisiana Department of Health (LDH) from the Office of Group Benefits (OGB). These premuims are now directly collected by LDH.	$0	$0	0
09 - 306	Health	Medical Vendor Payments	Means of financing substitution exchanging $16.1 M SGF with an equal amount of Statutory Dedications out of the Health Excellence Fund based on the most recent Revenue Estimating Conference (REC).	($16,055,469)	$0	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
09 - 306	Health	Medical Vendor Payments	Means of financing substitution exchanging $1.7 M Statutory Dedications out of the Medicaid Trust Fund for the Elderly (MTFE) with an equal amount of SGF to replace MTFE used in FY 26 to rebase nursing homes.	$1,741,651	$0	0
09 - 306	Health	Medical Vendor Payments	Means of financing substitution exchanging $1.4 M Statutory Dedications out of the Louisiana Fund with an equal amount of SGF based on the most recent Revenue Estimating Conference (REC).	$1,356,249	$0	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
			307 - Office of Secretary			
09 - 307	Health	Office of Secretary	Increases $175 M Federal for the the Rural Health Transformation Grant from the Centers for Medicare and Medicaid Services (CMS), authorized by HR 1, the One Big Beautiful Bill Act (Section 71401 of Public Law 119-21).	$0	$175,000,000	0

The Rural Health Transformation Program (RHTP) is a 100% federally funded grant. LDH is currently awaiting approval from the Centers for Medicare and Medicaid Services (CMS), which is anticipated to be in March 2026. Year two funding is dependent on the allocation and outcomes demonstrated in year one. The anticipated initial allocation of grant funding is reflected below:

Revenue Source:
$175,000,000 100% Federal

Expenditures:

$ 178,000	Salaries
$ 80,100	Related Benefits
$ 14,909	Travel
$ 64,507	Operating Services
$ 17,880	Supplies
$169,144,604	Other Charges
$ 5,500,000	IAT
$175,000,000	Total

Notes:
1) Salaries and Related Benefits - One (1) Executive Director Position.

2) Travel, Operating Services, and Supplies - Estimated continuation costs for the management of this grant, including office and technology expenditures. In-state travel will be conducted completing on-site visits and town hall meetings in rural communities across the state. Out of state travel will be for meetings and conferences with other states and national experts to share best practices.

3) Other Charges – Fifteen (15) job appointments for management and operation of grant activities, payments to vendors utilizing appropriate procurement methods, and payments to sub-grantees through Cooperative Agreements.

4) IAT – $4.5 M to Department of Revenue to assist with the administration and implementation of the state tax credit for rural providers. $1 M to Medicaid associated with statewide electronic health record (EHR) procurement.

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
09 - 307	Health	Office of Secretary	Increases $17.4 M ($649,709 SGF, $632,985 IAT, and $16.1 M Federal) for annualization of the Disability Determination Services (DDS) and Supplemental Nutrition Assistance Program (SNAP) transfer from the Department of Children and Family Services (DCFS) to the Office of the Secretary (OS) for the implementation of a "One Door" service delivery system as mandated by Act 478 of the 2025 RS. DDS and SNAP were funded for 9 months in FY 26, so an additional three (3) months of funding is required in FY 27 to fully fund the program. IAT is from Medical Vendor Administration (MVA) for SNAP administrative positions. SNAP Admin Annualization: $649,709 SGF $632,985 IAT from MVA $1,282,694 FY 27 Adjustment DDS Annualization: **$16,143,656** Federal $1,282,694 SNAP Admin. Annualization $16,143,656 DDS Annualization $17,426,350 FY 27 Adjustment SNAP/DDS Budget Summary: $36,610,008 FY 26 EOB Base $17,426,350 FY 27 Adjustment **$54,036,358 FY 27 Recommended**	$649,709	$17,426,350	0
09 - 307	Health	Office of Secretary	Non-recurs funding out of the Statutorily Dedicated Health Care Employment Reinvestment Opportunity (HERO) fund to align with the projected fund balance of zero for FY 27.		($14,904,814)	
09 - 307	Health	Office of Secretary	Increases $11.9 M Statutory Dedications out of Health Care Employment Reinvestment Opportunity (H.E.R.O.) Fund to align with the projected fund balance in FY 27.	$0	$11,948,055	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
09 - 307	Health	Office of Secretary	Transfers $8 M ($1.4 M SGF, $2.7 M Statutory Dedications out of the Rural Primary Care Physicians Development Fund, and $3.9 M Federal) and four (4) T.O. positions from the Office of Public Health to the Office of the Secretary (OS). This adjustment relocates the Office of Rural Health section into the newly created Rural Health Transformation and Sustainability Section within OS to ensure that rural health activities are maintained within the same budget unit. Expenditures by Category: $713,500 Salaries $18,000 Other Compensation $388,080 Related Benefits $10,500 Travel $26,500 Operating Services $7,100 Supplies $1,778,615 Professional Services $5,005,537 Other Charges $63,107 IAT **$8,010,939 Total Expenditures**	$1,442,230	$8,010,939	4
09 - 307	Health	Office of Secretary	Transfers funding and four (4) T.O. positions to relocate Emergency Support Services – 6 (ESF-6) from the Department of Children and Family Services (DCFS) to the Office of the Secretary (OS) to be in compliance with Executive Order JML-137. This transfer was approved through an in-house BA-7 in December 2025. The adjustment is for a full year of funding since the BA-7 in FY 26 was approved after the EOB freeze date of 12/01/25.	$4,725,881	$4,725,881	4
09 - 307	Health	Office of Secretary	Transfers $3.5 M ($1.1 M SGF and $2.4 M Federal) and four (4) T.O. positions from the Office of Surgeon General to the Office of the Secretary (OS) for Emergency Support Functions - 8 (ESF-8) to combine emergency preparedness activities within the Office of the Secretary. This transfer was approved through an in-house BA-7 in January 2026. The adjustment is for a full year of funding since the BA-7 in FY 26 was approved after the EOB freeze date of 12/01/25.	$1,113,852	$3,507,569	4
09 - 307	Health	Office of Secretary	Decreases $1.8 M Statutory Dedications out of the Early Childhood Supports and Services (ECSS) Program Fund based on the latest Revenue Estimating Conference (REC) forecast. The total recommended appropriation out of the ECSS Program Fund is $7,151,560 in FY 27.	$0	($1,848,440)	0
09 - 307	Health	Office of Secretary	Increases $1.8 M Federal for personnel costs of Disability Determination Services staff who are in the Civil Service-Social Services (SS) series. These employees receive Special Entrance Rates (SER) and a 10% SER adjustment for existing employees effective 4/01/2026, as approved during April 2026 Civil Service Commission meeting. This section is fully funded with Federal funds.	$0	$1,790,438	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
09 - 307	Health	Office of Secretary	Non-recurs funding for a pharmacogenetic pilot program with Blue Genes, Lab, LLC, that contains an adverse drug reaction platform via an integrated Application Program Interface (API), including a retrospective study looking to identify cost savings within the Medicaid Program.	($1,700,000)	($1,700,000)	0
09 - 307	Health	Office of Secretary	Increases $250,000 Statutory Dedications out of the Strategic Investments Across Louisiana Fund to the Management and Finance Program for CrescentCare Health Clinic facility improvements.	$0	$250,000	0
09 - 307	Health	Office of Secretary	Decreases funding and one (1) authorized T.O. position, annualizing Personal Services reductions originally made in FY 26 in accordance with Preamble Section 19 of Act 1 of the 2025 RS. **Position** / **Salary** / **Related Benefits** / **Total** Program Monitor / $73,831 / $49,220 / $123,051	($123,051)	($123,051)	(1)
09 - 307	Health	Office of Secretary	Means of financing substitution exchanging $969,936 SGF with an equal amount of IAT from Medical Vendor Administration (MVA) for increased personnel costs associated with Medicaid administrative activities within the Office of the Secretary. The increased IAT amounts are reflected below: Federal Reporting Unit: $723,763 FY 26 IAT Agreement $375,317 FY 27 Adjustment **$1,099,080 FY 27 IAT Agreement** Legal and Audit Services: $925,000 FY 26 IAT Agreement $375,000 FY 27 Adjustment **$1,300,000 FY 27 IAT Agreement** Health Standards Section: $2,880,382 FY 26 IAT Agreement $219,615 FY 27 Adjustment **$3,099,997 FY 27 IAT Agreement** Note: Totals do not compute due to rounding.	($969,936)	$0	0
09 - 307	Health	Office of Secretary	Means of financing substitution exchanging $940,565 Federal with an equal amount of SGF for a decrease in federal funding from the Hospital Preparedness Program (HPP) Grant. This means of financing substitution is the result of a reduction to HPP Grant funding in FY 26 from $3,028,717 to $2,088,152 in FY 27.	$940,565	$0	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
09 - 307	Health	Office of Secretary	Means of financing substitution exchanging $1.4 M Federal Title 18 and Title 19 Survey and Certification grants with an equal amount of SGF to cover increased salaries for Medical Certification Specialists. An increase in the federal grant awards was submitted to CMS, but was denied.	$1,400,000	$0	0
09 - 307	Health	Office of Secretary	Means of financing substitution exchanging $100,000 Statutory Dedications out of the Medical Assistance Programs Fraud Detection Fund with an equal amount of SGF due to a modified allocation of revenues mandated by Act 401 of the 2025 RS. Act 401 removed the full EOB Base amount of $100,000 from the Medical Assistance Programs Fraud Detection Fund in the Office of the Secretary (OS) and requires that the Attorney General's (AG) Medicaid Fraud Control Unit be fully funded with any additional revenues being allocated to the Medical Vendor Administration (MVA).	$100,000	$0	0
09 - 307	Health	Office of Secretary	Converts one (1) Program Monitor job appointment expiring in FY 27 to an authorized T.O. position. This position assists with the management and monitoring of statewide FEMA grants for the department. There is no change in total personal services expenditures associated with this adjustment.	$0	$0	1
			309 - South Central LA Human Services Authority			
09 - 309	Health	South Central LA Human Services Authority	Decreases $1 M IAT to align budget authority with historical expenditures. The original source of funding included the American Rescue Plan Act (ARP), COVID Supplemental Funds, Hurricane Francine Response services, and the LA State Opioid Response (LaSOR) from LDH.	$0	($1,000,000)	0
09 - 309	Health	South Central LA Human Services Authority	Means of financing substitution replacing $163,000 IAT from LDH, Office of Behavioral Health, with an equal amount of SGR for a contract to fund program fees and implementation costs for the Early Childhood Support and Services (ECSS) program. ECSS is a community-based model for infant and early childhood mental health interventions that provides comprehensive support for children of 0-5 years of age and their families. The original source of funding is Medicaid Title 19. Beginning January 2026, children began enrolling in ECSS services through a contract with Magellan that included billable clinician services, a $10 per-member-per-day fee for enrolled participants, and one-time monthly payments in Year 1 for staffing, materials, equipment, and facility modifications to meet program fidelity. While clinician services are already included in the existing insurance budget, the per-member-per-day costs and remaining Year 1 one-time payments are not. Therefore, the SGR is being increased to fund these projected implementation costs across four behavioral health clinics.	$0	$0	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.

310 - Northeast Delta Human Services Authority

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
09 - 310	Health	Northeast Delta Human Services Authority	Means of financing substitution replacing $306,600 SGR with an equal amount of SGF to fund three (3) authorized Other Charges positions for an inpatient facility for residential substance use treatment services for up to 15 pregnant women with addictive disorders and their dependent children in Northeast Louisiana. These positions are a Registered Nurse, Licensed Practical Nurse, and Intake Specialist. The SGR was collected by NEDHSA through patient billing and has been adjusted based on historical trends.	$306,600	$0	0

Position	Salary	Related Benefits	Total
Intake Specialist	$61,298	$32,488	$ 93,785
Registered Nurse	$80,350	$42,586	$122,936
Licensed Practical Nurse	$53,518	$28,365	$ 81,883
Shift Differential*	$ 7,996	$ 0	$ 7,996
Total			**$306,600**

Note: Figures may not sum to totals due to rounding.

*Shift Differential is extra pay added to an employee's wages to account for unusual working hours. The total cost of the differential is $8,903, but $907 will not be funded by this adjustment and will otherwise be absorbed within the agency's existing budget authority.

320 - Aging & Adult Services

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
09 - 320	Health	Aging & Adult Services	Increases $6 M IAT funding from the Office of Community Development (OCD) for the Permanent Supportive Housing (PSH) Initiative to provide housing support services to disabled individuals who are at risk of homelessness or institutionalization.	$0	$6,000,000	0

$ 6,519,000	FY 26 EOB
$ 6,000,000	Adjustment
$12,519,000	**FY 27 Recommended**

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
09 - 320	Health	Aging & Adult Services	Decreases $762,238 IAT from the Office of Behavioral Health (OBH) to align budget authority with historical expenditures due to unused authority. The original source of funding is SGF that previously provided sick beds for patients needing short-term and/or permanent care at the Eastern LA Mental Health System (ELMHS).	$0	($762,238)	0

$4,549,131	FY 26 EOB
($ 762,238)	Adjustment
$3,786,893	**FY 27 Recommended**

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
09 - 320	Health	Aging & Adult Services	Increases $600,000 ($150,000 SGF and $450,000 IAT) from the Medical Vendor Administration (MVA) for contract services due to increased utilization of Pre-Admission Screening and Resident Review (PASRR) for individuals seeking admission to a Medicaid-certified nursing facility. The contractor, Maximus, provides a software application and clinical services that support the electronic submission of the federally mandated PASRR Level I Screens and rapid determination of whether applicants to Medicaid-certified nursing facilities have a PASRR-related condition. The system also provides determination notifications to referral sources and relevant state agencies, and provides near real-time notification of nursing facility admissions. $387,181 FY 26 EOB Amount **$600,000** **FY 27 Adjustment** $987,181 FY 27 Projected Budget Amount	$150,000	$600,000	0
09 - 320	Health	Aging & Adult Services	Means of financing substitution replacing $215,044 IAT from Medical Vendor Administration (MVA) with an equal amount of SGF to provide a state match of 16% to federal funding for seven (7) classified positions. These positions qualify for a lower federal match of 84% as the job duties are more aligned with demonstration activities rather than the current 100% match for administrative services. The original source of IAT funding reduced is the Money Follows the Person (MFP) Rebalancing Demonstration grant from the Centers for Medicare and Medicaid Services (CMS). Expenditures / Amount Transition Coordinator (4) $80,516 Housing & Resource Coordinator (2) $40,259 Transition Program Manager (1) $24,661 Quality Assurance Coordinator (1) $36,008 Supplies $3,200 Contracts $19,200 Travel $6,400 Rent $800 Technology $4,000 **Total** **$215,044**	$215,044	$0	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
09 - 320	Health	Aging & Adult Services	Converts two (2) job appointments to authorized T.O. positions. The positions are Program Monitors. Each position is currently funded with 50% SGF and 50% Federal match rate. The positions perform tasks for the My Choice Louisiana Program as mandated by US Department of Justice (DOJ) Settlement agreement between LDH and the DOJ. The agreement requires LDH to form transition teams with the relevant number of positions to meet the criteria for the DOJ target populations. Program Monitors must engage with all clients designated as members of this target population within 3 days of admission to a nursing facility. There is no funding adjustment associated with this conversion. **Position Title** / **Salary** / **Related Benefits** / **Total** Program Monitors (2) / $155,958 / $83,832 / $239,790	$0	$0	2
09 - 320	Health	Aging & Adult Services	Means of financing substitution exchanging $200,000 SGF with an equal amount of Statutory Dedications out of the Traumatic Brain and Spinal Cord Injury Trust Fund based on the most recent Revenue Estimating Conference (REC).	($200,000)	$0	0
09 - 320	Health	Aging & Adult Services	Means of financing substitution exchanging $2.6 M IAT with an equal amount of SGF to adjust for a reduction in multi-year cooperative endeavor agreement (CEA) funding from the Office of Community Development for the Permanent Supportive Housing Program.	$2,582,289	$0	0
			325 - Acadiana Area Human Services District			
09 - 325	Health	Acadiana Area Human Services District	Increases funding to provide for one (1) authorized Other Charges position, a Medical Certification Specialist (MCS), to address sustained growth in caseloads. The MCS reviews initial and annual plans for their caseload, critical incidents, revisions, waiver exception requests, and participates in Annual Support Coordination monitoring. Since FY 19, the Medicaid waiver population the district serves has increased from 2,191 to 2,778 participants, while the number of MCS assigned full caseloads has remained constant at ten (10) positions. As a result, average caseloads per MCS have increased from approximately 219 cases in FY 19 to 277 cases in FY 26. Over the past six fiscal years, the agency has enrolled 1,646 initial waiver participants, averaging approximately 274 new cases per year. Additionally, during FY 22, Act 421 Children's Medicaid Option (421-CMO) was added to the MCS duties. While clinical reviews are conducted by a Registered Nurse, MCS are responsible for eligibility certification, Pre-Admission Screening and Resident Review (PASSR) and Intermediate Care Facilities (ICF) determinations, authorization processing, and compliance documentation for both initial and annual reviews. These responsibilities represent an ongoing workload increase and did not replace existing MCS duties. **Position** / **Salary** / **Related Benefits** / **Total** Medical Certification Specialist / $65,728 / $35,972 / $101,700	$101,700	$101,700	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
			326 - Public Health			
09 - 326	Health	Public Health	Non-recurs funding for Phenomune Pilot taste testing kits, which are at-home taste tests designed to assess an individual's immune response to upper respiratory infections.	($8,000,000)	($8,000,000)	0
09 - 326	Health	Public Health	Increases $1.3 M SGR out of the Vital Records Conversion Dedicated Fund Account for the digitization of permanent vital records. The total FY 27 recommended appropriation out of the Vital Records Conversion Dedicated Fund Account is $1,675,404 and is sufficient to fully cover the digitization efforts. LA R.S. 44:36 requires the preservation of permanent vital records in a secure, durable format. Paper-based archives are deteriorating and vulnerable to natural disasters. Digitizing ensures long-term compliance with record retention laws while improving accessibility. Digitization will allow staff to retrieve documents instantly, reducing delays in the transmission of time-sensitive records for passports, Social Security, or Medicaid enrollment.	$0	$1,250,000	0
09 - 326	Health	Public Health	Means of financing substitution exchanging $200,000 Federal with an equal amount of SGF for continued oversight of the Louisiana Commodity Supplemental Food Program following the expiration of a one-time Public Health Infrastructure Grant (PHIG) from the Centers for Disease Control (CDC).	$200,000	$0	0
09 - 326	Health	Public Health	Means of financing substitution exchanging $634,583 SGF with an equal amount of IAT from the Department of Children and Family Services (DCFS), Temporary Assistance for Needy Families (TANF) to align with the signed FY 27 IAT agreement for the Nurse Family Partnership Program.	($634,583)	$0	0
09 - 326	Health	Public Health	Converts eleven (11) job appointments expiring in FY 27 to authorized T.O. positions. There is no change in total personal services associated with this adjustment. The positions are as follows: 1 Accountant 3 1 Engineer 6-DCL 2 Public Health Nutritionist Supervisor 1 Registered Nurse 4 1 Registered Nurse Supervisor B 1 Sanitarian 1 1 Sanitarian 2 2 Sanitarian 3 1 Statewide Program Manager 2 **11 Total Positions**	$0	$0	11
			330 - Behavioral Health			
09 - 330	Health	Behavioral Health	Decreases $20.3 M IAT to align funding with historical expenditures. The source of funding is IAT from Title 19 Medical Vendor Payments (MVP).	$0	($20,324,490)	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
09 - 330	Health	Behavioral Health	Increases $6.5 M ($3.8 M SGF and $2.7 M IAT) for annualization of the Office of Behavioral Health (OBH) contract for a Statewide Crisis Hub. $4.5 M ($1.8 M SGF and $2.7 M IAT) annualizes Crisis Hub funding in OBH's FY 26 EOB Base for FY 27. In addition, $2 M SGF is being relocated from Medical Vendor Payments (MVP) to OBH through a Technical/Other Adjustment (T/OAP) for the state match associated with the OBH contract, which was previously budgeted in MVP. Adequate funding for the operation of a Statewide Crisis Hub is necessary to support the LA Crisis Response System (LA-CRS) and remain in compliance with the Department of Justice (DOJ) and the Louisiana Department of Health (LDH) Serious Mental Illness (SMI) settlement agreement. The Crisis Hub contractor will operate a 24/7 crisis call line to efficiently connect eligible individuals who are experiencing a behavioral health crisis to needed care through triage, referral and dispatch to eligible and available services in the community appropriate to meet their needs. Medicaid will continue to provide the necessary Federal match to support the project. $1,794,310 Annualization of FY 26 Budget (six months: December - June) $2,695,800 IAT from Medicaid $1,994,980 Transfer of state match from MVP **$6,485,090** FY 27 Adjustment	$3,789,290	$6,485,090	0
09 - 330	Health	Behavioral Health	Increases $2.6 M ($648,825 SGF and $1.9 M IAT) for a Pre-Admission Screening Resident Review (PASRR) Level II evaluation and IT system that will speed up determinations for nursing facility placement and services. The PASRR Program is a federally mandated process governed by strict state and federal regulations (specifically, 42 CFR). This review is required prior to an individual being placed in a nursing facility. Based on an agreement between the Louisiana Department of Health (LDH) and the Department of Justice (DOJ), the PASRR Program is undergoing significant improvements focused on streamlining its Level II processes to speed up determinations for placement of services. These improvements are focused on Level II operations for individuals with serious mental illness, which are managed by OBH. This will be achieved through an IT system that will consolidate seven separate systems currently used to process a single PASRR review into one system. This system will process requests for Level II evaluations; conduct and record findings of evaluations; track performance outcomes for each review; communicate findings to internal and external stakeholders; and issue final determinations for placement and service needs. Since PASRR is a Medicaid program implemented by various offices within LDH, Medical Vendor Administration (MVA) will draw down Federal and transfer it to OBH via IAT.	$648,825	$2,595,300	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
09 - 330	Health	Behavioral Health	Increases funding for Early Childhood Supports and Services (ECSS) site start-up expenditures, including staff training and recruitment; program marketing and outreach; technology infrastructure; equipment; and supplies. ECSS is a community-based model for infant and early childhood mental health interventions for children aged 0-5 years and their families. Act 167 of the 2022 RS created the ECSS Program Fund and instructed the Louisiana Department of Health to launch the ECSS Program. The start-up costs are one-time expenditures needed for statewide implementation of the program.	$1,411,892	$1,411,892	0
09 - 330	Health	Behavioral Health	Increases $400,000 Statutory Dedications out of the Strategic Investments Across Louisiana Fund to the Behavioral Health and Community Oversight Program for the Crisis Center in Shreveport for start-up costs.	$0	$400,000	0
09 - 330	Health	Behavioral Health	Decreases funding and three (3) authorized T.O. positions, annualizing Personal Services reductions originally made in FY 26 in accordance with Preamble Section 19 of Act 1 of the 2025 RS. The affected T.O. position(s) are not yet identified.	($270,160)	($270,160)	(3)
09 - 330	Health	Behavioral Health	Increases $180,000 Statutory Dedications out of the Compulsive and Problem Gaming Fund to the Behavioral Health Administration and Community Oversight Program for compulsive and problem gaming information and referral services to align with the most recent REC forecast.	$0	$180,000	0
09 - 330	Health	Behavioral Health	Means of financing substitution exchanging $5.6 M IAT from Title 19 Medical Vendor Payments (MVP) with an equal amount of SGF for a deficit in the Institutions for Mental Disease (IMD) allotment of the Uncompensated Care Costs (UCC) budget set by the Centers for Medicare and Medicaid Services (CMS). Expenditures over the IMD allotment are 100% state funded in the Office of Behavioral Health (OBH).	$5,592,884	$0	0
09 - 330	Health	Behavioral Health	Means of financing substitution exchanging $1.8 M IAT from the Office of the Secretary (OS) with an equal amount of SGF to align with projected FY 27 collections from OS for the Early Childhood Supports and Services (ECSS) initiative. ECSS is a community-based model for infant and early childhood mental health interventions for children aged 0-5 years and their families. The total recommended funding for the ECSS Initiative is $9 M for FY 27.	$1,848,440	$0	0
09 - 330	Health	Behavioral Health	Means of financing substitution exchanging $800,668 SGF with an equal amount of IAT from the Department of Children and Family Services (DCFS), Temporary Assistance for Needy Families (TANF) to align with the signed FY 27 IAT agreement to provide for the Pregnant and Parenting Women Program, which is a residential substance use treatment program for women with substance use disorders.	($800,668)	$0	0
09 - 330	Health	Behavioral Health	Converts two (2) job appointments (1-Crisis Coordinator and 1-Early Childhood Supports and Services (ECSS) Administrator) expiring in FY 27 to authorized T.O. positions. There is no change in total personal services associated with this adjustment.	$0	$0	2

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
09 - 330	Health	Behavioral Health	Means of financing substitution exchanging $50,000 SGF with an equal amount of Statutory Dedications out of the Health Care Facility Fund based on the most recent Revenue Estimating Conference (REC).	($50,000)	$0	0
			340 - OCDD			
09 - 340	Health	OCDD	Increases $2 M IAT from Medical Vendor Payments (MVP) to Pinecrest Supports and Services Center for acquisitions, major repairs, and professional services. Provides for psychiatric services and the completion of deferred maintenance projects such as repairing/replacing underground electrical lines, replacing flooring, roof replacement, aerator, mechanical cooling repairs, wheelchair lift repair, and plumbing repairs.	$0	$2,000,000	0
09 - 340	Health	OCDD	Increases $600,000 IAT from Medical Vendor Payments (MVP) to Central Louisiana Supports and Services Center Program for acquisitions and major repairs. Provides for the completion of deferred maintenance projects such as sewer line repair, roof repair, therapy ceiling grid, parking lot for additional staff, and roadway replacement.	$0	$600,000	0
09 - 340	Health	OCDD	Converts three (3) job appointments (1-Operating Engineer 2, 1-Program Monitor, and 1-Administrative Coordinator 4) expiring in FY 27 to authorized T.O. positions. There is no change in total personal services associated with this adjustment.	$0	$0	3
09 - 340	Health	OCDD	Means of financing substitution exchanging $1.8 M SGF with an equal amount of Statutory Dedications out of the Disability Services Fund based on the most recent Revenue Estimating Conference (REC).	($1,770,000)	$0	0
			350 - Office on Women's Health and Community Health			
09 - 350	Health	Office on Women's Health and Community Health	Increases funding to develop the infrastructure for data analysis and reporting, resource coordination, and stakeholder engagement to improve collaboration and advance women's health innovation and outcomes.	$930,000	$930,000	0
09 - 350	Health	Office on Women's Health and Community Health	Increases funding to establish the Lupus Commission within the Office of Women's Health and Community Health, contingent on the passage of HB 237 of the 2026 R.S.	$109,985	$109,985	

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
			375 - Imperial Calcasieu Human Services Authority			
09 - 375	Health	Imperial Calcasieu Human Services Authority	Increases funding to provide for operating services, utilities, and maintenance for a new office building located at 800 Bilbo, Lake Charles, LA, replacing a building damaged by Hurricane Laura. The administrative staff is currently housed in two rented buildings located in Lake Charles, LA. The agency has purchased the new office building and awarded a RFP on 12/19/25 to Arkel Constructors to perform renovations.	$221,000	$221,000	0

Expenditures	Amount
Elevator maintenance	$30,352
Utilities	$87,024
Water	$32,976
HVAC maintenance	$30,600
Janitorial service	$40,048
Total	**$221,000**

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
			10 - Children & Family Services			
			360 - Children & Family Services			
10 - 360	Children & Family Services	Children & Family Services	Increases $18.3 M ($12.1 M SGF and $6.2 M Federal) to the Office of Management and Finance for the Child Welfare System Modernization Project, which aims to improve Louisiana's child welfare system by consolidating legacy applications into a modern, centralized platform. The original source of federal funding is Title IV-E. The current child welfare IT environment relies on multiple disparate systems and legacy databases (i.e, ACESS, TIPS, CANS). The department reports that the Child Welfare System Modernization Project will provide child welfare case management, reporting, and compliance information for federal and state requirements. All functions of each legacy application will exist under one unified system, as opposed to having siloed operations that require annual payment for digital application programming interfaces (APIs) or human APIs to bridge the gap between the disparate systems.	$12,099,503	$18,309,000	0
10 - 360	Children & Family Services	Children & Family Services	Increases $16.9 M ($12.3 M SGF and $4.6 M Federal) to the Office of Child Welfare to provide for an increase in foster care board payments by $10.50 per day for an average of 4,400 children to ensure adequate resources for caregivers to meet the child's basic needs, including food, clothing, and shelter. The original source of federal funding is Title IV-E. Approximately 45% of foster care children and youth are Title IV-E eligible.	$12,266,989	$16,863,000	0

Foster Care Board Rate/Cost Increase	**Average Rate**
FY 26 Average Board Payment	$20.00
FY 27 Projected Board Payment	$30.50
Difference	$10.50

	Cost Variables
Average No. of Children	4,400
Days	365
Daily Rate Increase	$10.50
Total	**$16,863,000**

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
10 - 360	Children & Family Services	Children & Family Services	Transfers $16.7 M ($6.2 M SGF and $10.4 M Federal) to the Louisiana Department of Health (LDH) and Louisiana Works for the Supplemental Nutrition Assistance Program (SNAP), Disability Determinations Services (DDS), and family and support workforce development program, SNAP Employment and Training (E&T), for the implementation of a “One Door” service delivery system as mandated by Act 478 of the 2025 RS. This adjustment annualizes the partial transfer of funding and activities executed during FY 26.	($6,239,957)	($16,679,270)	0

Programs	**Transferred To**	**Amount**
SNAP	LDH	$ 7,864,013
DDS	LDH	$ 1,967,043
SNAP E&T	La Works	$ 608,256
Total Federal		$10,439,313*
Total SGF		$ 6,239,957
Adjustment		**$16,679,270**

*Total does not compute due to rounding.

<table>
<tr><th>Sch. #</th><th>Dept.</th><th>Agency</th><th>Explanation</th><th>SGF</th><th>Total</th><th>T. O.</th></tr>
<tr><td>10 - 360</td><td>Children & Family Services</td><td>Children & Family Services</td><td>Increases $9.7 M ($6.4 M SGF and $3.3 M Federal) to the Office of Management and Finance for the SABRE Project to digitize approximately 95 million pages of Louisiana child welfare records from physical files in 45 DCFS offices. This project will convert paper, microfilm, and DVD records into a secure, searchable digital format stored in the cloud, improving access for case workers, reducing storage costs, and strengthening data security and recovery. The original source of federal funding is Title IV-E.

The information downloaded into SABRE will include full adoption records, adoption petitions, full child case records from Centralized Intake and Investigations, child-specific fiscal expenditure information, and foster care information. The contract for the SABRE Project has been delegated to TEKsystems Global Services.

The FY 26 EOB appropriation for the SABRE Project is $1.1 M. The $9.7 M increase will result in a total FY 27 appropriation totaling $10.8 M. The funds will be used to support document preparation and scanning into the digital platform in seven (7) phases at each DCFS parish and regional field office throughout the state.

<table>
<tr><th>Phase</th><th>DCFS Field Office(s)</th><th>Amount</th></tr>
<tr><td>1</td><td>St. Tammany</td><td>$ 342,900</td></tr>
<tr><td>2</td><td>Assumption, West Jefferson</td><td>$ 685,800</td></tr>
<tr><td>3</td><td>Rapides, Lafayette, St. Landry</td><td>$ 571,500</td></tr>
<tr><td>4</td><td>Terrebone, Caddo, Tangipahoa, St. Mary,</td><td>$ 1,600,200</td></tr>
<tr><td>5</td><td>Calcasieu, Avoyelles, Ouachita,
St. Tammany, Iberia, St. Martin</td><td>$ 1,371,600</td></tr>
<tr><td>6</td><td>Allen, Catahoula, Vernon, Ascension,
Franklin, Madison, Webster, Washington,
Livingston, Vermilion, Acadia, Evangeline,
Iberville, East Feliciana</td><td>$ 1,600,200</td></tr>
<tr><td>7</td><td>Jefferson, Beauregard, Concordia, Winn,
St. John, Morehouse, Lincoln, Sabine,
DeSoto, Orleans</td><td>$ 4,699,000</td></tr>
<tr><td>FY 27 Recommended</td><td></td><td>$10,871,200</td></tr>
<tr><td>FY 26 EOB</td><td></td><td>$ 1,143,000</td></tr>
<tr><td>Adjustment</td><td></td><td>$ 9,728,200</td></tr>
</table></td><td>$6,428,881</td><td>$9,728,200</td><td>0</td></tr>
<tr><td>10 - 360</td><td>Children & Family Services</td><td>Children & Family Services</td><td>Increases $5.4 M IAT in the Office of Child Welfare to receive reimbursement from the Louisiana Department of Education (LDOE) to provide daycare services for foster care children. The original source of funding is the Child Care and Development Fund (CCDF) from LDH. The department reports that the increase in funding will align budget authority with actual foster care expenditures as reported in the Tracking, Information and Payment System (TIPS).</td><td>$0</td><td>$5,406,485</td><td>0</td></tr>
</table>

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
10 - 360	Children & Family Services	Children & Family Services	Non-recurs funding in the Office of Management and Finance associated with the transfer of Emergency Support Function (ESF) 6 from DCFS to the LDH, Office of the Secretary. ESF-6 responsibilities include coordinating mass care, emergency assistance, housing and human services during emergencies/disasters.	($4,660,881)	($4,660,881)	0
10 - 360	Children & Family Services	Children & Family Services	Increases $2.3 M ($1.7 M SGF and $564,145 Federal) to the Office of Child Welfare for TIPS (Tracking, Information, and Payment System) due to the increased number of paid foster care days for both restrictive (under DCFS supervision) and non-restrictive (foster/group homes) care settings. The department reports service days are anticipated to increase by 6,204 service days with an average cost of $363.73 per service day. The original source of federal funding is Title IV-E, Title IV-B, and the Social Services Block Grant (SSBG). Average Cost $363.73 Additional Service Days 6,204 **Total $2,256,581**	$1,692,436	$2,256,581	0
10 - 360	Children & Family Services	Children & Family Services	Decreases $1.5 M SGR in the Office of Management and Finance ($150,000) and the Office of Child Welfare ($1.3 M). The reduction eliminates excess budget authority to align with projected expenditures.	$0	($1,462,473)	0
10 - 360	Children & Family Services	Children & Family Services	Increases $715,706 ($472,366 SGF and $243,340 Federal) to the Office of Child Welfare for TIPS (Tracking, Information, and Payment System) Guardianship. The office reports that the total number of children receiving guardianship subsidy payments is anticipated to increase by 17%, and the number of service days is anticipated to increase by an additional 3,188 service days. The original source of federal funding is Title IV-E, Title IV-B, and the Social Services Block Grant (SSBG). **Guardianship Service Day Increase** Average Cost $224.50 Add. Service Days 3,188 **Total $715,706**	$472,366	$715,706	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
10 - 360	Children & Family Services	Children & Family Services	Increases $700,000 Federal to the Office of Management and Finance for the District Attorney (DA) Compliance Review project, to provide for the development of LA Automated Support Enforcement System (LASES) Web enhancements designed to automate and standardize the oversight of child support cases currently managed under 38 separate DA contracts. The original source of funding is Title IV-D Incentive funds.	$0	$700,000	0

DCFS is responsible for delivering timely and reliable support to families by performing compliance reviews for each child support case handled by contracted DAs. DCFS reports the manual process leaves many cases unreviewed and errors unaddressed. The project will close the oversight gap by automating and standardizing the department's role in performing compliance reviews, so staff can focus on improving program performance rather than managing errors. The LASES Web enhancement will:

1) automate creation of the review universe from system data for assigned and referred cases;
2) standardize workflows for DA staff to document findings, track responses, and report outcomes;
3) provide dashboards and reporting to identify error trends, guide training, and improve statewide compliance; and
4) reduce manual labor.

This project is composed of creating the DA Compliance Snapshot, which will require 1,200 hours of mainframe and web development at a blended rate of approximately $210 per hour by the current contractor. This part is necessary to ensure that all necessary mainframe data elements are available for the compliance review. The Compliance Review Module will require 2,200 hours of java development at the rate of $195 per hour. The total project is estimated to cost $700,000 for full implementation.

DA Compliance Review Project Cost

Service	**Hours**	**Rate**	**Total**
Mainframe & Web Development	1,200	$210	$252,000
Compliance Review Module	2,200	$195	$429,000
Total			$681,000
Remaining (est.)	95	$200	$ 19,000
Adjustment			**$700,000**

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
10 - 360	Children & Family Services	Children & Family Services	Increases 53 non-T.O. FTE positions to the Office of Child Welfare, providing for salaries and related benefits for 20 Child Welfare Specialist 1s and 33 Child Welfare Specialist Trainees. DCFS was appropriated $4.1 M SGF in Act 1 of 2025 RS by the legislature to fund supplemental staffing contracts with Safety Management Systems to provide after-hours, weekend, and holiday coverage for Child Protective Services (CPS) investigations in Baton Rouge and New Orleans field offices. This adjustment shifts funding from the supplemental staffing contracts to hire non-T.O. FTE positions for the same purpose with no change in funding.	$0	$0	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.

11 - Conservation and Energy

431 - Office of Secretary

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
11 - 431	Conservation and Energy	Office of Secretary	Decreases $25 M Federal from the Environmental Protection Agency (EPA) due to the repeal of the Solar for All grant. The purpose of the Solar for All program, which ended in August 2025, was to provide funding for residential and community solar initiatives for low-income communities. For informational purposes, $3.7 M ($2.4 M in FY 25 and $1.3 M in FY 26) was expended on planning activities prior to the program's repeal; however, no project implementation occurred.	$0	($25,000,000)	0
11 - 431	Conservation and Energy	Office of Secretary	Increases $16.4 M ($2.2 M SGF and $14.2 M Federal) for the following federal grants from the Department of Energy: LA Hubs for Energy Resilient Operations Project (HERO); Preventing Outages and Enhancing the Resilience of the Electric Grid (40101(d)); and the State Energy Program (SEP). The $2.2 M SGF increase is the state match portion required to draw down $14.2 M Federal.	$2,219,927	$16,407,612	0

Grant	Match Rate	SGF	Federal
HERO	*14.5%	$1,229,070	$ 7,931,571
40101(d)	15%	$ 781,098	$ 5,207,323
SEP	20%	$ 209,758	$ 1,048,791
TOTAL		$2,219,927	$14,187,685

*HERO grant requires a 1:1 match of the federal award. Subrecipients fund a portion of the match, with DCE funding the remainder, historically averaging 14.5% of the total award, however match rates may vary year to year.

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
11 - 431	Conservation and Energy	Office of Secretary	Decreases $10 M Statutory Dedications out of the Oilfield Site Restoration (OSR) Fund. In prior fiscal years, DCE accumulated excess budget authority as OSR Fund balances exceeded annual expenditures. Budget authority was temporarily increased and spent down to reduce the fund balance. This reduction aligns the budget with anticipated annual expenditures. DCE has a total appropriation of $19.5 M from the OSR fund for FY 27.	$0	($10,000,000)	0
11 - 431	Conservation and Energy	Office of Secretary	Increases $5 M SGR out of the Oil and Gas Regulatory Dedicated Fund Account to the Natural Resource Management Program for mitigation efforts of sulfur mine salt dome collapse occurrences. Contingent upon enactment of HB 313 of the 2026 RS.	$0	$5,000,000	0
11 - 431	Conservation and Energy	Office of Secretary	Increases $2.6 M SGR out of the Coastal Resources Trust Dedicated Fund Account to the Natural Resource Management Program for funding to the Coastal Protection and Restoration Authority (CPRA) for the Northwest Little Lake Marsh Creation Increment II project.	$0	$2,600,000	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
11 - 431	Conservation and Energy	Office of Secretary	Non-recurs $2.5 M Statutory Dedications out of the Modernization and Security Fund for the Strategic Online Natural Resources Information System (SONRIS) information technology modernization project. The funding was appropriated as one-time funding in the FY 26 budget. Act 365 of the 2025 RS transferred $67.2 M out of the Revenue Stabilization Fund into the Modernization and Security Fund, which was divided across multiple budget units for various IT projects.	$0	($2,500,000)	0
11 - 431	Conservation and Energy	Office of Secretary	Decreases $2 M IAT for administrative expenses paid from the Office of Conservation to the Office of the Secretary that are no longer necessary due to the consolidation of the two offices. This adjustment reduces excess budget authority and aligns the budget with anticipated expenditures.	$0	($2,048,241)	0
11 - 431	Conservation and Energy	Office of Secretary	Increases $1.2 M Statutory Dedications out of the Mineral and Energy Operation Fund for three (3) new contracts with consultants for the Capitol Area Ground Water Conservation District. One contract has been executed with LG Strategies, LLC (11/01/25 - 10/31/28) for a total of $449,997, with $149,999 budgeted for FY 27. DCE is currently in the process of executing a contract with the Water Institute, anticipating approximately $950,000 in funding for FY 27, and a contract with United States Geologic Survey (USGS), with remaining funding of $66,482 for FY 27.	$0	$1,166,481	0
11 - 431	Conservation and Energy	Office of Secretary	Increases $1 M statutory dedications out of the Carbon Dioxide Geologic Storage Trust Fund to the Natural Resources Management Program for cooperative endeavor agreements (CEAs) with laboratories. The Department of Conservation and Energy reports that it will potentially enter into up to 4 CEAs with various national labs to assist in technical review of Class VI permits. Contingent upon passage of HB 313 of the 2026 RS.	$0	$1,000,000	0
11 - 431	Conservation and Energy	Office of Secretary	Decreases funding and transfers one (1) authorized T.O. position from the Department of Conservation and Energy (DCE) to Louisiana Economic Development (LED). The position was temporarily housed in LED in FY 26 and will now be permanently assigned as a Special Projects Officer to provide energy-related expertise supporting industry development. The total compensation for this unclassified position is $216,144, which consists of a salary of $147,992 and $68,152 allocated for related benefits.	($216,144)	($216,144)	(1)
11 - 431	Conservation and Energy	Office of Secretary	Means of financing substitution exchanging $1.5 M IAT with an equal amount of Statutory Dedications out of the Oilfield Site Restoration Fund as a result of the consolidation of the Office of Conservation into the Office of the Secretary, eliminating the need for IAT to fund Oilfield Site Restoration project staff.	$0	$0	0
11 - 431	Conservation and Energy	Office of Secretary	Means of financing substitution exchanging $292,053 Statutory Dedications out of the Mineral and Energy Operation fund with an equal amount of IAT from the Office of State Lands for three (3) positions that were transferred from the Office of State Lands to DCE.	$0	$0	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
			12 - Revenue			
			440 - Office of Revenue			
12 - 440	Revenue	Office of Revenue	Increases $1 M IAT from the Louisiana Department of Health (LDH) to the Tax Collection Program in the Department of Revenue (LDR) for administering tax credits to rural providers. LDH was awarded a $208 M federal grant for the Louisiana Rural Health Transformation Program (RHTP) for Grant Budget Year 1 (12/29/25 - 10/30/26). One initiative of the RHTP is to expand the rural healthcare workforce via financial incentives, education partnerships, and tax credits, including a proposal to implement a state income tax credit program for clinicians relocating to and serving in rural or health professional shortage areas. LDR administered a similar individual income tax credit for small-town health professionals until the credit sunset on December 31, 2020. No such state income tax credit currently exists for health professionals who relocate to rural areas. This enhancement is for the tax collection program to administer and implement such a credit, should the Legislature recreate or establish a new tax credit for these providers.	$0	$1,000,000	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
			13 - Environmental Quality			
			856 - Environmental Quality			
13 - 856	Environmental Quality	Environmental Quality	Increases $2.8 M SGR out of the Environmental Trust Dedicated Fund Account to transition the department's Tools for Environmental Management and Protection Organizations (TEMPO) application to an Oracle-hosted cloud server arrangement. TEMPO is DEQ's integrated environmental data system used to manage and organize permitting and compliance information across multiple programs. CGI, Inc. provided a proposal to DEQ to host TEMPO on a cloud server, which would allow TEMPO to be updated to the latest version of Oracle and allow for scalable server resource allocation. The department estimates a one-time initial cost of $2.8 M and a recurring annual cost of $1 M.	$0	$2,775,000	0
13 - 856	Environmental Quality	Environmental Quality	Decreases $1.9 M SGR out of the Environmental Trust Dedicated Fund Account from the Volkswagen Clean Air Act Civil Settlement to align the budget with anticipated expenditures. After this adjustment, the FY 27 recommended budget is $1 M. Initially, the state received $19.8 M in settlement funds. Interest accrued on the balance resulting in a total of $21.3 M in available funding. The funds are used throughout the state to reduce Nitrogen Oxide (NOx) emissions. These funds specifically, are 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. To date, DEQ has awarded and reimbursed $16.1 M out of the trust. While the majority of the remaining balance has been obligated for projects, the department indicates that it may not be able to spend the total available funding before the end of the program. The trust mandates that the program must be finalized by October 2027.	$0	($1,869,422)	0

<table>
<tr><th>Sch. #</th><th>Dept.</th><th>Agency</th><th>Explanation</th><th>SGF</th><th>Total</th><th>T. O.</th></tr>
<tr><td>13 - 856</td><td>Environmental Quality</td><td>Environmental Quality</td><td>Increases $803,226 SGR out of the Environmental Trust Dedicated Fund Account and eight (8) authorized T.O. positions in the Office of Environmental Services. The new positions are three (3) Environmental Scientists, two (2) Environmental Chemical Specialists, two (2) Environmental Project Specialists, and one (1) Environmental Scientist Supervisor. Over the past five years, DEQ has not met performance indicator targets for permitting timelines. To improve efficiency and better meet these targets, DEQ will add the following positions to each permitting division.

The Air Permits Division will add two Environmental Chemical Specialists to process Part 70 air permit applications. On average, DEQ receives 237 Part 70 applications annually. The General Permits Division will add three Environmental Scientists and one Environmental Scientist Supervisor to process permits covering one or more discharge categories. On average, DEQ receives 625 General Permit applications annually. The Waste Permit Division will add one Environmental Project Specialist to manage waste tire correspondence, allowing other staff to focus on Solid Waste Permits. Finally, the remaining Environmental Project Specialist will provide cross-divisional support to address workload gaps. A breakdown of positions with associated funding is as follows:

<table>
<tr><th>Position Title</th><th>Number</th><th>Salaries</th><th>Related Benefits</th><th>Total</th></tr>
<tr><td>Environmental Scientists</td><td>3</td><td>$196,311</td><td>$89,793</td><td>$286,104</td></tr>
<tr><td>Environmental Chemical Specialist</td><td>2</td><td>$160,326</td><td>$73,334</td><td>$233,660</td></tr>
<tr><td>Environmental Project Specialists</td><td>2</td><td>$114,336</td><td>$52,298</td><td>$166,634</td></tr>
<tr><td>Environmental Scientist Supervisor</td><td>1</td><td>$80,163</td><td>$36,665</td><td>$116,828</td></tr>
<tr><td>Total</td><td></td><td>$551,136</td><td>$252,090</td><td>$803,226</td></tr>
</table>
</td><td>$0</td><td>$803,226</td><td>8</td></tr>
<tr><td>13 - 856</td><td>Environmental Quality</td><td>Environmental Quality</td><td>Increases $500,000 SGR to provide a new statewide permitting dashboard. This is an initial phase in conjunction with the Department of Conservation and Energy to simplify the permitting process. The statewide permitting dashboard will allow for a centralized process to provide permits.</td><td>$0</td><td>$500,000</td><td>0</td></tr>
<tr><td>13 - 856</td><td>Environmental Quality</td><td>Environmental Quality</td><td>Increases funding to provide maintenance of storm water litter and plastics management systems for the Capitol Lake. These funds will be used to continue to maintain specialized litter traps and booming devices across the lake.</td><td>$350,000</td><td>$350,000</td><td>0</td></tr>
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Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
13 - 856	Environmental Quality	Environmental Quality	Increases $127,275 SGR out of the Environmental Trust Dedicated Fund Account and one (1) authorized T.O. position in the Financial Assurance Program within the Office of Management and Finance. The new position is an Accountant 4 with a salary of $83,429 and related benefits of $43,846. The Financial Assurance Program is a regulatory requirement that ensures regulated facilities have the financial resources necessary to properly close, clean up, and address environmental impacts of operating a facility. In FY 20, the Louisiana Legislative Auditor issued a report on DEQ's Financial Assurance Processes that identified inadequacies in the program. Specifically, this report noted a failure to ensure all Solid and Hazardous Waste permitted facilities had the necessary funding to cover environmental cleanup costs should they occur. Currently, only one employee is dedicated to review all financial assurance for both the Hazardous Waste Program and the Solid Waste Program. The department seeks to add an additional employee in order to have a dedicated employee for each program. This would ensure proper management of the Financial Assurance Program and guarantee necessary funds exist to cover the cost of environmental clean-up.	$0	$127,275	1
13 - 856	Environmental Quality	Environmental Quality	Means of financing substitution exchanging $1.8 M SGF with an equal amount of SGR out of the Environmental Trust Dedicated Fund Account. These funds will be used for IT services through OTS and Access Sciences contracts. Access Sciences provides project management support and maintains the departments record management process.	($1,833,088)	$0	0
13 - 856	Environmental Quality	Environmental Quality	Means of financing substitution exchanging $144,361 IAT from DOA with an equal amount of SGR out of the Environmental Trust Dedicated Fund Account. These funds were awarded to DEQ through a Community Development Block Grant from the U.S. Department of Housing and Urban Development to establish the Louisiana Watershed Initiative. This adjustment non-recurs the final transfer as the department is no longer receiving funding for the Louisiana Watershed Initiative. This funding was used to fund the salary and related benefits of the positions that were previously working on the Louisiana Watershed Initiative. The positions have been transferred to the Water Permits Division.	$0	$0	0
13 - 856	Environmental Quality	Environmental Quality	Means of financing substitution exchanging $100,000 SGR out of the Environmental Trust Dedicated Fund Account with an equal amount of Federal funds from the EPA administered Solid Waste Infrastructure for Recycling Grant for professional services related to solid waste infrastructure for recycling. These funds will be used as follows: (1) hire a consultant to support outreach events and assist with developing the statewide Solid Waste Management Plan; and (2) to upgrade the DEQ recycling website to improve functionality, statewide education, and data access.	$0	$0	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
			14 - Louisiana Works			
			474 - Workforce Support & Training			
14 - 474	Louisiana Works	Workforce Support & Training	Increases $9.4 M ($2 M SGF and $7.4 M Federal) to the Office of Workforce Development for Louisiana Rehabilitation Services (LRS). The $2 M SGF will be used as a state match to procure $7.4 M in Federal funding for the LRS program. Federal monies for this program will come from a grant offered through the Federal Rehabilitation Services Administration. This program assists individuals with disabilities who desire to obtain, maintain or advance in competitive integrated employment, and achieve independence in the community. Historically, Louisiana Works has used a total of approximately $14 M SGF to receive approximately $52 M in Federal awards.	$2,000,000	$9,380,000	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
14 - 474	Louisiana Works	Workforce Support & Training	Increases $7.1 M ($101,540 SGF and $6.9 M IAT) to the Office of Workforce Development from the Department of Children and Family Services (DCFS) and Louisiana Department of Health (LDH) for the transfer of the family and support workforce development programs for the implementation of a “One Door” service delivery system as mandated by Act 478 of the 2025 RS. The original sources of IAT funding are TANF and the Food and Nutrition Service (FNS) Program of the U.S. Department of Agriculture (USDA). There is no required match rate for associated funding.	$101,540	$7,058,355	0

In accordance with Act 478, effective 10/01/2025, the family support and workforce development programs were transferred by mid-year budget adjustment. LA Works received nine (9) months of funding, along with 94 T.O. positions and one (1) non-T.O. FTE position in FY 26. The adjustment annualizes the remaining three (3) months of funding in FY 27.

The total funding for the programs as follows:

	SGF	**IAT**
FY 26 EOB	$275,894	$26,992,284
FY 27 Adjustment	**$101,540**	**$ 6,956,815**
FY 27 Total Budget	$377,434	$33,949,099

Expenditures	**SGF**	**TANF**	**FNS**	**Total**
Salaries	$68,032	$1,332,190	$297,172	$1,697,394
Other Compensation	$0	$17,035	$0	$17,035
Related Benefits	$33,508	$643,287	$163,193	$839,988
Travel	$0	$5,000	$0	$5,000
Operating Services	$0	$0	$1,000	$1,000
Supplies	$0	$3,500	$2,000	$5,500
Professional Services	$0	$137,770	$2,601,168	$2,738,938
Other Charges	$0	$1,077,552	$0	$1,077,552
OTS	$0	$389,643	$286,306	$675,949
Total	$101,540	$3,605,977	$3,350,839	**$7,058,355***

*Total does not compute due to rounding.

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
14 - 474	Louisiana Works	Workforce Support & Training	Decreases $3.6 M ($394,214 IAT, $852,222 Statutory Dedications, and $2,371,496 Federal) to eliminate 36 vacant authorized T.O. positions and associated funding through natural attrition in accordance with Act 478 of the 2025 Regular Legislative Session: Office of the Secretary (2), Office of Workers' Compensation Administration (7), Office of Unemployment Insurance Administration (7), Office of Workforce Development (17), and Office of Management and Finance (3). The original source of IAT funding is Federal from the Department of Children and Family Services' (DCFS) Temporary Assistance and Needy Families (TANF) allocation. The original source of Statutory Dedications is the Office of Worker's Compensation Administration Fund. The original source of Federal is the Workforce Innovation and Opportunity Act (WIOA) and the Unemployment Base Grant.	$0	($3,617,932)	(36)
14 - 474	Louisiana Works	Workforce Support & Training	Increases $3 M SGF and 2 T.O. positions to Louisiana Works to transfer the existing LA STEM Program and the programs existing administrative resources shown below, from the Board of Regents to LA Works. This increase is contingent on the enactment of HB 445 of the 2026 RS. **Position** / **Salary** / **Related Benefits** / **Total** Executive Director / $ 90,000 / $ 46,636 / $ 136,636 Program Manager / $ 70,928 / $ 36,754 / $ 107,682 **Total** / **$160,928** / **$ 83,390** / **$ 244,318** **State Costs** / **Total** Personal Services / $ 244,318 Operating Expenses / $ 30,650 Progessional Services / $ 7,032 Other Charges / $ 2,718,000 **Total** / **$ 3,000,000**	$3,000,000	$3,000,000	0
14 - 474	Louisiana Works	Workforce Support & Training	Decreases $2.5 M Federal from the Office of Unemployment Insurance Administration (UIA). The original source of funding is the Unemployment Base Grant from the U.S. Department of Labor, Employment and Training Administration. The department reports that the reduction is to properly align federal budget authority within the agency. Annual Unemployment Base Grant Reductions / **Grant Amount** / **Decrease** FY 25 Actuals / $25,963,563 / FY 26 EOB / $24,646,340 / ($1,317,223) FY 27 Recommended / $22,160,265 / ($2,486,075)	$0	($2,486,075)	0
14 - 474	Louisiana Works	Workforce Support & Training	Increases $1 M Statutory Dedications to transfer oversight of the Cybersecurity Education Management Council from the Board of Regents to LA Works. This increase is contingent on the enactment of SB 484 of the 2026 RS.	$0	$1,000,000	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
14 - 474	Louisiana Works	Workforce Support & Training	Increases $643,143 Statutory Dedications out of the Workers' Compensation Administrative Fund and 3 T.O. positions in the Office of Workers' Compensation Administration for the creation of an All Workers' Compensation Claims Database. The associated funding will be used for salary and related benefits, operating costs, and equipment. This increase is contingent on the enactment of SB 408 of the 2026 RS. **State Costs** — **Totals** Salary — $ 240,885 Related Benefits — $ 124,691 Equipment and Operating Costs. — $ 277,567 **Total** — **$ 643,143**	$0	$643,143	3
14 - 474	Louisiana Works	Workforce Support & Training	Increases 2 T.O. positions to operate within the newly created Office of Business Workforce Solutions. These positions are contingent upon passage of HB 951 of the 2026 RS.	$0	$0	2

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
			16 - Wildlife & Fisheries			
			511 - Management & Finance			
16 - 511	Wildlife & Fisheries	Management & Finance	Non-recurs one-time $9.6 M Statutory Dedications out of the Modernization and Security Fund that was used for IT modernization projects. These funds were provided by Act 1 during the 2025 RS. Systems that have been or are currently being modernized include the Wildlife Data Management, Customer Record, Financial Module, Oyster Lease, Trip Ticket/Direct Bill, and Applications Development Project Management Support. Act 365 of the 2025 RS transferred $67.2 M out of the Revenue Stabilization Fund into the Modernization and Security Fund, which was divided across multiple budget units for various IT projects.	$0	($9,568,204)	0
16 - 511	Wildlife & Fisheries	Management & Finance	Increases $249,908 Statutory Dedications out of the Conservation Fund and three (3) T.O. positions for the Management and Finance Program that are being transferred from the Office of Wildlife and the Office of Fisheries. Two are Wildlife and Fisheries Technician C positions being transferred from the Office of Wildlife to support the need for centralized resources to support facility management and maintenance. The final position is a Contract Reviewer 3 being transferred from the Office of Fisheries to create consistency in organizational structure and oversight. See below for details regarding these positions.	$0	$249,908	3

Position Title	Salaries	Related Benefits	Total
Wildlife and Fisheries Tech. C	$46,675	$33,184	$79,859
Wildlife and Fisheries Tech. C	$46,675	$33,184	$79,859
Contract Reviewer 3	$59,567	$30,623	$90,190
Total:	**$152,917**	**$96,991**	**$249,908**

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
16 - 511	Wildlife & Fisheries	Management & Finance	Means of financing substitution exchanging $1.4 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 Office of Management and Finance.	$1,387,520	$0	0
			512 - Office of Secretary			
16 - 512	Wildlife & Fisheries	Office of Secretary	Increases funding to finance patrol vehicles, boats, motors, and trailer packages. A portion of this funding, $473,414, will be used to finance 48 patrol vehicles for LDWF, consisting of $450,870 principle and $22,544 interest. The remaining $441,000 will be used to finance eight boats, motors, and trailer packages, consisting of $420,000 principle and $21,000 interest. This will allow LDWF to fully replace their boat fleet every ten years.	$914,414	$914,414	0
16 - 512	Wildlife & Fisheries	Office of Secretary	Decreases funding and one (1) authorized T.O. position, annualizing Personal Services reductions originally made in FY 26 in accordance with Preamble Section 19 of Act 1 of the 2025 RS. As of this publication, the department has not determined which position will be eliminated or how the reduction will be implemented.	($270,149)	($270,149)	(1)

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
16 - 512	Wildlife & Fisheries	Office of Secretary	Means of financing substitution exchanging $3.4 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.	$3,410,824	$0	0
16 - 512	Wildlife & Fisheries	Office of Secretary	Means of financing substitution exchanging $100,000 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 Office of Secretary.	$100,000	$0	0
			513 - Office of Wildlife			
16 - 513	Wildlife & Fisheries	Office of Wildlife	Non-recurs one-time $500,000 Statutory Dedications out of the White Lake Property Fund for maintenance at the White Lake Conservation Area. These funds were used to conduct major repairs to the Units 1-5 Levee System through a CEA with Ducks Unlimited. The department does not have an anticipated completion date for this project, but anticipates disbursing the remaining funds to Ducks Unlimited by the end of FY 26. This one-time funding was in addition to an appropriation of approximately $1.4 M for the normal operation of the conservation area. The FY 27 recommended appropriation out of the White Lake Property Fund is $1.5 M, which will be used to fund normal operations.	$0	($500,000)	0
16 - 513	Wildlife & Fisheries	Office of Wildlife	Increases $500,000 Statutory Dedications out of the Conservation Fund for the Conservation Incentive Program, which assists private landowners in enhancing wildlife habitats and managing native species on private lands. Specifically, these funds will be granted by LDWF to private landowners for wildlife habitat projects or managing native species on private land.	$0	$500,000	0
16 - 513	Wildlife & Fisheries	Office of Wildlife	Decreases $168,110 Statutory Dedications out of the Conservation Fund and two (2) authorized T.O. positions in the Office of Wildlife that are vacant. The positions being eliminated, with associated funding, are as follows:	$0	($168,110)	(2)

Position Title	Vacant Since	Salaries	Related Benefits	Total
Biologist 3	1/8/24	$56,145	$27,822	$83,967
Mobile Equipment Operator	5/10/24	$56,276	$27,867	$84,143
Total:		**$112,421**	**$55,689**	**$168,110**

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
16 - 513	Wildlife & Fisheries	Office of Wildlife	Decreases $159,718 Statutory Dedications out of the Conservation Fund and two (2) T.O. positions from the Office of Wildlife. These are Wildlife and Fisheries Technician C positions that are being transferred to the Office of Management and Finance to support the need for centralized resources to support facility management and maintenance. Each of these positions has a salary of $46,675 and related benefits of $33,184.	$0	($159,718)	(2)

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
16 - 513	Wildlife & Fisheries	Office of Wildlife	Means of financing substitution exchanging $23,000 Statutory Dedications out of the Conservation Fund with an equal amount of SGR. These funds are used to conduct aerial surveys to monitor, manage, and secure the success of the Whooping Crane population. Due to a decrease in Conservation Fund, the Office of Wildlife has contracted with the Louisiana Wildlife & Fisheries Foundation to provide funds for this purpose.	$0	$0	0
16 - 513	Wildlife & Fisheries	Office of Wildlife	Means of financing substitution exchanging $1.7 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 Office of Wildlife.	$1,689,407	$0	0
			514 - Office of Fisheries			
16 - 514	Wildlife & Fisheries	Office of Fisheries	Non-recurs $1.6 M IAT from CPRA used to complete the Oyster Strategic Planning Support project. This program produces and distributes hatchery-raised oyster spat to enhance oyster reefs and support oyster leaseholders. The goal of this project is to develop oyster populations capable of surviving in challenging environments. The remaining contract balance of $3 M for this project will be charged to the Oyster Resource & Management Fund.	$0	($1,574,605)	0
16 - 514	Wildlife & Fisheries	Office of Fisheries	Increases funding to the Office of Fisheries to support the Louisiana Carp Removal Program. These funds will be used to partner with a company to establish a statewide bounty program for carp. This bounty program will aim to reduce the number of invasive carp in Louisiana's lakes and rivers.	$1,000,000	$1,000,000	0
16 - 514	Wildlife & Fisheries	Office of Fisheries	Decreases $331,210 Statutory Dedications and five (5) vacant authorized T.O. positions in the Fisheries Program. The positions being eliminated, with associated funding, are as follows:	$0	($331,210)	(5)

Position Title	Vacant Since	Salaries	Related Benefits	Total
Biologist Supervisor	6/6/24	$64,194	$29,535	$93,729
LDWF Technician B	7/13/24	$33,514	$19,365	$52,879
LDWF Technician C	10/13/24	$40,014	$21,520	$61,534
LDWF Technician C	5/13/24	$40,014	$21,520	$61,534
LDWF Technician C	6/17/24	$40,014	$21,520	$61,534
Total:		**$217,750**	**$113,460**	**$331,210**

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
16 - 514	Wildlife & Fisheries	Office of Fisheries	Decreases $90,190 Statutory Dedications out of the Conservation Fund and one (1) T.O. position from the Office of Fisheries. This position is a Contracts Reviewer 3 and is being transferred to the Office of Management and Finance to create consistency in the organizational structure for the department. This position has a salary of $59,567 and related benefits of $30,623.	$0	($90,190)	(1)
16 - 514	Wildlife & Fisheries	Office of Fisheries	Means of financing substitution exchanging $2 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 Office of Fisheries.	$2,013,047	$0	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
			19A - Higher Education			
			600 - LSU System			
19A - 600	Higher Education	LSU System	Increases $36.3 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	$36,306,216	0

Institution	**FY 26 EOB**	**FY 27 Rec**	**Change**
LSU-BR	$631.3 M	$651.0 M	$19.7 M
LSU-A	$35.9 M	$44.6 M	$8.7 M
LSU-Eunice	$10.6 M	$12.5 M	$1.9 M
HSCNO	$70.5 M	$76.5 M	$6.0 M
			$36.3 M

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
19A - 600	Higher Education	LSU System	Increases $33.8 M in Statutory Dedications for the following: $1 M out of the Strategic Investments Across Louisiana Fund to the Louisiana State University - Agricultural Center. $25 M out of the Louisiana Economic Development Initiatives Fund for economic development initiatives for Louisiana State University Health Sciences Center - Shreveport. $750,000 out of the Modernization and Security Fund for campus security at Louisiana State University A&M College. $3.8 M out of the Higher Education Campus Revitalization Fund Louisiana State University - Alexandria to acquire a facility. $704,277 out of the Support Education in Louisiana First Fund to align with the most recent REC forecast. $2.5 M out of the Criminal Justice and First Responder Fund for campus safety upgrades at Louisiana State University - Shreveport.	$0	$33,754,277	0
19A - 600	Higher Education	LSU System	Increases $15.4 M SGR to the Louisiana State University Board of Supervisors due to changes in enrollment and increases in associated fees and tuition receipts.		$15,355,250	0
19A - 600	Higher Education	LSU System	Non-recurs $9 M Statutory Dedications out of the Higher Education Campus Revitalization Fund from the Louisiana State University Board of Supervisors for Louisiana State University - A&M College for Graduate Assistantships. The funds were used to provide graduate assistantship packages that included an annual stipend, associated fringe benefits, and tuition exemptions to approximately 317 students.	$0	($9,000,000)	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
19A - 600	Higher Education	LSU System	Increases $6.7 M for the following: $1,000,000 Recruitment for Pennington Biomedical Research Center $950,000 Additional parking on campus at LSU – Alexandria $1,000,000 Youth development program needs at LSU – Agricultural Center $900,000 Operating funds at the Louisiana Tumor Registry at LSUHSC – New Orleans $1,000,000 Competitive pay advantage at LSU – Eunice $75,000 Operating expenses at LSU – Eunice $231,000 Health affairs at LSU – A&M College $1,500,000 Graduate assistantships at LSU – A&M College $6,656,000	$6,656,000	$6,656,000	0
19A - 600	Higher Education	LSU System	Non-recurs funding from LSU A&M College to purchase Copper Crowne, a horse training facility in Opelousas. This purchase will be complete by the end of FY 26. The facility will be used by faculty and students in veterinary programs.	($3,500,000)	($3,500,000)	0
19A - 600	Higher Education	LSU System	Increases funding to the Louisiana State University Board of Supervisors for Louisiana State University-A&M College for graduate assistantships.	$3,000,000	$3,000,000	0
19A - 600	Higher Education	LSU System	Increases funding to the Louisiana State University Board of Supervisors for the LSU Energy Institute.	$2,700,000	$2,700,000	0
19A - 600	Higher Education	LSU System	Non-recurs funding from LSU Health Sciences Center Shreveport for research activities at the St. Vincent campus. Funds were used to purchase major research instrumentation and supporting laboratory infrastructure such as a confocal benchtop microscope, a fluorescence-activated cell sorting (FACS) system, an Agilent analytical platform, real-time PCR instrumentation, a VEVO small-animal ultrasound imaging system, a telemetry monitoring system, animal care equipment, and other research-related technologies to support ongoing and planned research activities.	($2,500,000)	($2,500,000)	0
19A - 600	Higher Education	LSU System	Non-recurs funding from LSU Agricultural Center for support and extension related programs.	($2,500,000)	($2,500,000)	0
19A - 600	Higher Education	LSU System	Increases funding to the Louisiana State University Board of Supervisors for the Louisiana State University Health Sciences Center - New Orleans and the Louisiana State University Health Sciences Center - Shreveport.	$2,500,000	$2,500,000	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
19A - 600	Higher Education	LSU System	Non-recurs $2 M Statutory Dedications out of the Criminal Justice and First Responder Fund from the Louisiana State University Board of Supervisors for Louisiana State University - Shreveport for campus safety and security improvements. The funds were used to purchase and install additional security cameras in buildings, parking lots and common outdoor areas, additional outside lighting, upgrade the fire/security monitoring & reporting system in the Noel Memorial Library, and design and construct a walking path around the campus grounds.	$0	($2,000,000)	0
19A - 600	Higher Education	LSU System	Increases funding to the Louisiana State University Board of Supervisors for research support at the Louisiana State University Agricultural Center.	$2,000,000	$2,000,000	0
19A - 600	Higher Education	LSU System	Non-recurs funding from LSU Health Sciences Center New Orleans for operating expenses.	($1,500,000)	($1,500,000)	0
19A - 600	Higher Education	LSU System	Non-recurs funding from LSU Health Sciences Center Shreveport for operating expenses.	($1,500,000)	($1,500,000)	0
19A - 600	Higher Education	LSU System	Non-recurs funding from Louisiana State University - Eunice for operating expenses.	($1,000,000)	($1,000,000)	0
19A - 600	Higher Education	LSU System	Non-recurs funding from Pennington Biomedical Research Center that offset federal funding reductions.	($1,000,000)	($1,000,000)	0
19A - 600	Higher Education	LSU System	Increases funding to the Louisiana State University Board of Supervisors for core facility upgrades at Pennington Biomedical Research Center.	$1,000,000	$1,000,000	0
			615 - SU System			
19A - 615	Higher Education	SU System	Increases $7 M for the following: $2,000,000 Southern University Agricultural Research and Extension Center $3,000,000 Operations at Southern University at New Orleans $2,000,000 Weekend and evening college at Southern University New Orleans $7,000,000	$7,000,000	$7,000,000	0
19A - 615	Higher Education	SU System	Increases $4 M SGR due to institutions enrollment changes, fee adjustments, and revenue increases associated with the Differential Tuition model under Act 790 of 2024 RS. **Institution** / **FY 26 EOB** / **FY 27 Rec** / **Change** SUBR / $73.5 M / $77.5 M / $4 M	$0	$4,000,000	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
19A - 615	Higher Education	SU System	Non-recurs funding from Southern University New Orleans for operating expenses.	($3,000,000)	($3,000,000)	0
19A - 615	Higher Education	SU System	Non-recurs funding from Southern University - Agricultural Center for operational expenses.	($2,500,000)	($2,500,000)	0
19A - 615	Higher Education	SU System	Non-recurs funding from Southern Law Center for operating services.	($2,500,000)	($2,500,000)	0
19A - 615	Higher Education	SU System	Non-recurs funding from Southern University New Orleans for evening and weekend college operating expenses.	($2,000,000)	($2,000,000)	0
			620 - UL System			
19A - 620	Higher Education	UL System	Non-recurs $15.5 M ($13.5 M SGF and $2 M Statutory Dedications out of the Higher Education Campus Revitalization Fund) to the University of New Orleans for the payment of debt.	($13,463,240)	($15,463,240)	0
19A - 620	Higher Education	UL System	Increases $8.7 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	$8,734,138	0

Institution	FY 26 EOB	FY 27 Rec	Change
LaTech	$103.4 M	$112.1 M	$8.7 M

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
19A - 620	Higher Education	UL System	Increases $6.74 M for the following: $2,000,000 College of Pharmacy at the University of Louisiana at Monroe $500,000 Operating expenses for the Maritime Academy at Nicholls State University $600,000 Coastal Center at Nicholls State University $3,000,000 Southeastern State University for operations $40,000 Cajun Advanced Picosatellite Program at the University of Louisiana at Lafayette $600,000 Gayle Hall at McNeese State University $6,740,000	$6,740,000	$6,740,000	0
19A - 620	Higher Education	UL System	Non-recurs funding from the University of Louisiana - Monroe for operations.	($4,500,000)	($4,500,000)	0
19A - 620	Higher Education	UL System	Non-recurs $3 M in Statutory Dedications out of the Higher Education Campus Revitalization Fund to the University of Louisiana Board of Supervisors for University of New Orleans for deferred maintenance.	$0	($3,000,000)	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
19A - 620	Higher Education	UL System	Increases funding to the University of Louisiana Board of Supervisors for accreditation of the College of Pharmacy at University of Louisiana at Monroe.	$3,000,000	$3,000,000	0
19A - 620	Higher Education	UL System	Increases $2.5 M SGR for the University of Louisiana System Board of Supervisors to reflect increased institutional assessments for systemwide operational costs associated with the Canvas Learning Management System contract.	$0	$2,500,000	0
19A - 620	Higher Education	UL System	Non-recurs funding from Northwestern State University for military and first responder support.	($2,000,000)	($2,000,000)	0
19A - 620	Higher Education	UL System	Non-recurs funding from the University of New Orleans for youth recreation related to community partnerships.	($1,950,000)	($1,950,000)	0
19A - 620	Higher Education	UL System	Increases $1.75 M in Statutory Dedications for the following: $425,000 out of the Strategic Investments Across Louisiana Fund to McNeese State University Athletic Department for a sound system. $200,000 out of the Strategic Investments Across Louisiana Fund to Grambling State University to strengthen recruitment to focus on graduate education and adult learners over 25. $185,000 out of the Strategic Investments Across Louisiana Fund for the Study Abroad – Global Engagement program at the University of Louisiana at Lafayette. $100,000 out of the Criminal Justice and First Responder Fund for McNeese State University Police Department for radios. $200,000 out of the Higher Education Campus Revitalization Fund for the University of Louisiana at Lafayette for repairs to Duson Tower #0599. $71,106 out of the Calcasieu Parish Higher Education Improvement Fund to McNeese State University to align with the most recent REC forecast. $570,108 out of the Support Education in Louisiana First Fund to align with the most recent REC forecast.	$0	$1,751,214	0
19A - 620	Higher Education	UL System	Non-recurs funding from the University of Louisiana Board of Supervisors for Grambling State University for operations.	($1,500,000)	($1,500,000)	0
19A - 620	Higher Education	UL System	Non-recurs $1.3 M in Statutory Dedications out of the Higher Education Campus Revitalization Fund to the University of Louisiana Board of Supervisors for Southeastern Louisiana University for infrastructure.	$0	($1,250,000)	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
			649 - LCTCS System			
19A - 649	Higher Education	LCTCS System	Increases $6.3 M in Statutory Dedications for the following: $3.3 M out of the Higher Education Campus Revitalization Fund to the Louisiana Community and Technical Colleges Board of Supervisors for the River Parishes Community College for equipment for a training site. $2 M out of the Strategic Investments Across Louisiana Fund for Welding and Manufacturing programs at Nunez Community College. $1 M out of the Strategic Investments Across Louisiana Fund for startup costs for the aerospace program at Nunez Community College.	$6,300,000	$6,300,000	0
19A - 649	Higher Education	LCTCS System	Increases $5.3 M for the following: $1.3 M for workforce operations related to high-demand technical programming at L.E. Fletcher Technical Community College. $4 M for programmatic needs in the Maritime, Advanced Manufacturing and Energy, and Healthcare programs at Delgado Community College.	$5,300,000	$5,300,000	0
19A - 649	Higher Education	LCTCS System	Increases $3.9 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	$3,935,000	0
19A - 649	Higher Education	LCTCS System	Increases funding to the Louisiana Community and Technical Colleges Board of Supervisors for operating expenses at the River Parish Community College Hyundai Steel Training Center.	$3,300,000	$3,300,000	0
19A - 649	Higher Education	LCTCS System	Non-recurs $1 M Statutory Dedications out of the Higher Education Campus Revitalization Fund to the Louisiana Community and Technical Colleges Board of Supervisors for Delgado Community College for maritime and industrial training center aquatics facility.	$0	($1,000,000)	0
19A - 649	Higher Education	LCTCS System	Non-recurs $1 M Statutory Dedications out of the Higher Education Campus Revitalization Fund to the Louisiana Community and Technical Colleges Board of Supervisors for Delgado Community College for the culinary building.	$0	($1,000,000)	0
			671 - Board of Regents			
19A - 671	Higher Education	Board of Regents	Increases $56 M Statutory Dedications out of the Higher Education Campus Revitalization Fund. The funds will be used for deferred maintenance and capital improvement projects at public institutions of higher education.	$0	$56,000,000	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
19A - 671	Higher Education	Board of Regents	Increases $23.8 M Statutory Dedications out of the Supporting Programs, Opportunities, Resources, and Teams (SPORT) Fund based on the most recent Revenue Estimating Conference (REC) forecast. The funds will be distributed to athletic departments at public universities that are members of conferences that compete in NCAA Division One athletics at the Football Bowl Subdivision and Football Championship Subdivision levels in Louisiana for the benefit of student athletes.	$0	$23,880,000	0
19A - 671	Higher Education	Board of Regents	Increases $14.5 M Statutory Dedications out of the M.J. Foster Promise Program Fund for the M.J. Foster Promise Program. The M.J. Foster Promise Program provides financial assistance to eligible students who enroll in a qualified program at a two-year public college or university, or an accredited proprietary school licensed by the Board of Regents to pursue an associate degree or a shorter-term postsecondary education credential required for certain high-demand, high-wage occupations aligned with Louisiana's workforce priorities. The average award amount is $2,242 per student and with a lifetime cap of $6,400 over three years. The total budget for this program in FY 27 is $25 M. Note: Deposits into the M.J. Foster Promise Program Fund are from any source, including private business, industry, foundations, and other groups, as well as any available federal or other governmental funding. State appropriations for the program shall not exceed $40 million per year for students enrolled in public postsecondary education institutions and proprietary schools. There is a corresponding adjustment in 20-XXX to deposit $14.5 M SGF into the fund to effectuate this increase in Higher Education.	$0	$14,500,000	0
19A - 671	Higher Education	Board of Regents	Increases $5 M Statutory Dedications out of the Louisiana Education Quality Support Fund for the endowment of chairs, enhancement of academics and research, and recruitment of graduate fellows.	$0	$5,000,000	0
19A - 671	Higher Education	Board of Regents	Increases $4.5 M (an increase of $12 M Statutory Dedications out of the TOPS Fund offset by a reduction of $7.6 M SGF). This adjustment aligns TOPS Scholarship funding with actual projected needs. The program remains fully funded in FY 27 at $291 M.	($7,590,023)	$4,465,532	0
19A - 671	Higher Education	Board of Regents	Increases funding for a program management software platform to support the Student Tuition Assistance and Revenue Trust (START) program.	$4,000,000	$4,000,000	0
19A - 671	Higher Education	Board of Regents	Decreases $3 M contingent on the passage of HB 445 of the 2025 RS, which transfers the LA STEM Program from the Board of Regents to LA Works.	($3,000,000)	($3,000,000)	0
19A - 671	Higher Education	Board of Regents	Increases $2 M Statutory Dedications out of the Postsecondary Inclusive Education Fund. The funds will be used to provide comprehensive inclusive postsecondary education program at each public postsecondary education institution in the state in order to provide pathways to postsecondary degree, certificate, and apprenticeship programs designed to increase independent living and employment opportunities for students with intellectual and developmental disabilities.	$0	$2,000,000	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
19A - 671	Higher Education	Board of Regents	Non-recurs $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. The funds were allocated as follows: **Campus** / **Adjustment** Fletcher ($117,580) La Tech ($124,052) LSUA ($249,820) McNeese ($244,136) NSU ($246,800) Nunez ($87,291) ULL ($237,250) **TOTAL** **($1,306,929)**	$0	($1,306,929)	0
19A - 671	Higher Education	Board of Regents	Increases funding for the Louisiana Hunger-Free Campus designation program.	$1,000,000	$1,000,000	0
19A - 671	Higher Education	Board of Regents	Increases $1 M Statutory Dedications out of the Higher Education Initiatives Fund for institution accreditation.	$0	$1,000,000	0
19A - 671	Higher Education	Board of Regents	Decreases $1 M Statutory Dedications out of the Louisiana Cybersecurity Talent Initiative Fund contingent on the passage of SB 484 of the 2025 RS, which transfers cybersecurity programs from the Board of Regents to LA Works.	$0	($1,000,000)	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.

19B - Special Schools & Comm.

656 - Special School District

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
19B - 656	Special Schools & Comm.	Special School District	Decreases funding and seven (7) unclassified T.O. positions. These positions, listed below, have been vacant for a period of 12 months or longer. Therefore, no impacts to the operations of the SSD are anticipated as a result of this reduction.	($551,654)	($551,654)	(7)

Position Title	Vacancy Date	Salary	Related Benefits	Total Personal Services Costs
Residential Advisor 3	7/27/24	$35,672	$27,751	$63,423
Residential Advisor 3	9/28/24	$35,672	$27,751	$63,423
Paraeducator	8/01/23	$55,219	$29,742	$84,961
Instructor	7/30/24	$55,219	$29,742	$84,961
Instructor	7/03/24	$55,219	$29,742	$84,961
Instructor	8/07/23	$55,219	$29,742	$84,961
Instructor	10/15/22	$55,219	$29,742	$84,961
Total		**$347,439**	**$204,212**	**$551,654**

Note: Figures may not sum to totals due to rounding.

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
19B - 656	Special Schools & Comm.	Special School District	Special Schools Program at River Oaks Hospital in New Orleans and Brentwood Hospital in Shreveport.	$290,000	$290,000	0
19B - 656	Special Schools & Comm.	Special School District	Decreases funding and three (3) authorized T.O. position(s) annualizing Personal Services reductions originally made in FY 26 in accordance with Preamble Section 19 of Act 1 of the 2025 RS. The agency has not yet identified how it plans to implement these reductions.	($210,191)	($210,191)	(3)

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
			657 - LA School for Math, Science & the Arts			
19B - 657	Special Schools & Comm.	LA School for Math, Science & the Arts	Increases funding for contracts for increased student safety services and enhanced computer programs. The funding is anticipated to be expended as follows: **$226,000** for a contract with the Natchitoches Parish Sheriff's Office to provide three (3) full-time Resource Officers, which will ensure a resource officer is available 24/7 to protect the LSMSA campus and its 300 resident students. **$117,000** to support a series of computer programs used by faculty, staff, and students at the LSMSA campus. In prior years, a series of programs were funded by the LSMSA Foundation on a trial basis. Now that those programs determined to be integral to campus operations have been identified, this increase in funding will cover annual software licensing costs. **$23,500** to contract with a vendor to develop and host a new LSMSA website in order to comply with the federal Americans with Disabilities Act (ADA).	$366,500	$366,500	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
19B - 657	Special Schools & Comm.	LA School for Math, Science & the Arts	Increases funding for the campus's food service contract. The school's current food service contract, which is set up on a three-year cycle with an initial year and two subsequent renewal years, ends in June 2026 and will go up for bid during the fourth quarter of FY 26. LSMSA estimates the annual cost to provide food service at its campus will increase by $180,200. LSMSA reports that the request for proposal includes both a "Board Plan" and a "Pay for Consumption Plan" price for the provision of student meals. Under a Board Plan, the school specifies a total number of participants, and the contractor quotes a daily per-participant rate on a sliding scale. The per-participant rate decreases as the number of participants increases. The school pays the quoted daily rate determined by the contractor, regardless of actual meal participation. As a result, the school effectively absorbs the cost of the "missed meal factor" (meals paid for but not consumed). Under a Consumption Plan, the contractor tracks the number of meals actually served, and the school pays only for meals consumed. However, the per-meal rate under this model is significantly higher than the Board Plan rate. Depending on participation levels, total costs under the Consumption Plan could exceed those of the Board Plan. For the past several years, LSMSA has used the Board Plan cost during the regular school year and the Consumption Plan cost during Summer programs at an estimated cost of $730,000 annually. If the new contract were to include only a Board Plan, the cost of meals served during the Summer programs would be expected to more than double, as lower Summer participation levels result in higher per-participant rates under the Board Plan's sliding scale structure, and the school would be required to pay the higher quoted rate regardless of the number of actual meals consumed. This potential increase, combined with an estimated 20 percent overall contract cost increase, is projected to total approximately $180,200 during the first year of the new contract term. Current Estimated Annual Cost $730,000 Proposed Increase $180,200 Estimated Annual Cost After Rebid $910,200	$180,200	$180,200	0
			658 - Thrive Academy			
19B - 658	Special Schools & Comm.	Thrive Academy	Converts one (1) non-T.O. FTE position to an unclassified authorized T.O. position. The position is a Child Welfare and Attendance Director and the associated $90,000 in funding will move from Other Compensation to Salaries.	$0	$0	1

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
			659 - Ecole Pointe-au-Chien			
19B - 659	Special Schools & Comm.	Ecole Pointe-au-Chien	Increases funding and five (5) authorized T.O. positions to add a fourth-grade classroom beginning in the 2026-27 academic year. This increase includes funding for the salaries and related benefits of the five (5) new T.O.s needed to accommodate the increased student population as well as classroom supplies, including technology needs such as smart boards, iPads, computers, and printers for student and teacher use. The five (5) positions include: Two (2) French Teachers One (1) ELA Teacher One (1) Special Education Teacher One (1) Cook Total Expenditures are as follows: Salaries $260,000 Related Benefits $ 77,760 Total Personal Services $337,760 Travel $ 32,500 Operating Services $ 81,050 Supplies $ 90,000 Total Operating Expenses $203,550 **Total** **$541,310**	$541,310	$541,310	5
19B - 659	Special Schools & Comm.	Ecole Pointe-au-Chien	Increases $361,740 IAT from the MFP for increased student attendance at Ecole Pointe-au-Chien (EPC). EPC expects enrollment to increase from 60 students to 80 for the 2026-27 academic year due to the addition of a fourth grade classroom. This increase in funding represents the equitable allocation of state MFP funding due to EPC for those students.	$0	$361,740	0
19B - 659	Special Schools & Comm.	Ecole Pointe-au-Chien	Decreases $175,000 SGR in order to correctly align the budget with anticipated receipts. The source of this funding was the École Pointe-au-Chien (EPC) Foundation, which provided support for the school's growth and operations. EPC Foundation funds originated as a one-time $2 M SGF appropriation by the legislature in FY 23 and were provided to support the school prior to its creation as a state agency. This decrease aligns the SGR budget to reflect the remaining foundation fund balance of $0. In FY 27, there is no SGR budget authority recommended for the school.	$0	($175,000)	0
			662 - LA Educational Television Authority			
19B - 662	Special Schools & Comm.	LA Educational Television Authority	Increases funding in the Broadcasting Program for the operations of the WLAE and WYES television stations.	$600,000	$600,000	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
19B - 662	Special Schools & Comm.	LA Educational Television Authority	Increases $331,990 Statutory Dedications out of the Imagination Library of Louisiana Fund based on the most recent REC forecast. Monies from the fund are used for the Imagination Library of Louisiana Program, which provides one book a month to children aged 0-5 statewide. LETA reports an estimated 38,000 children are currently enrolled in the program. The total FY 27 appropriation out of the fund is $1.7 M. FY 26 EOB $1,401,448 Increase $ 331,990 FY 27 Recommended $1,713,438	$0	$331,990	0
19B - 662	Special Schools & Comm.	LA Educational Television Authority	Decreases funding and one (1) authorized T.O. position, a Public Information Officer 3 ($63,627 salary and $36,653 related benefits). This position has been vacant since 12/18/23, and is no longer necessary due to shifting agency priorities. Advancements in technology have redistributed workload toward multi-media platforms, prompting a reevaluation of existing positions and duties to better reflect current digital broadcasting practices. The agency will work with Civil Service to redesign a current vacancy into a position better aligned with social media and digital communications needs.	($100,280)	($100,280)	(1)
			666 - Board of Elementary & Secondary Education			
19B - 666	Special Schools & Comm.	Board of Elementary & Secondary Education	Increases $3 M Statutory Dedications out of the Louisiana Quality Education Support Fund to the Louisiana Quality Education Support Fund Program (8g) for the Bridging Success Initiative. The initiative places an emphasis on work-based learning experiences in elementary and secondary education.	$0	$2,975,036	0
			673 - N. O. Center for Creative Arts			
19B - 673	Special Schools & Comm.	N. O. Center for Creative Arts	Decreases funding and one (1) authorized T.O. position, an IT assistant ($53,500 salary and $21,000 related benefits) that has been vacant since 9/30/23.	($74,500)	($74,500)	(1)

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
			19D - Education			
			678 - State Activities			
19D - 678	Education	State Activities	Increases $118.9 M Federal to align budget authority associated with various Federal grants administered by the department.	$0	$18,912,419	0
19D - 678	Education	State Activities	Increases $2.5 M Statutory Dedications out of the Reading Enrichment and Academic Deliverables (R.E.A.D Fund) for the R.E.A.D. Program. R.E.A.D. funds are 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.	$0	$2,500,000	0
19D - 678	Education	State Activities	Increases funding for chief operating officers (COOs) to review and assist local education agencies that fail to meet the MFP requirement that at least 70% of expenditures be dedicated to instructional purposes for two consecutive years.	$500,000	$500,000	0
19D - 678	Education	State Activities	Means of financing substitution exchanging $1.3 M Federal for an equal amount of SGR due to the expiration of Federal grant funding. SGR originates as licensing fees and revenues associated with the administration of American College Testing (ACT) and the annual Teacher Leader Summit. This increase will align SGR budget authority to anticipated revenues and maintain current funding levels for the agency.	$0	$0	0
			681 - Subgrantee Assistance			
19D - 681	Education	Subgrantee Assistance	Increases $14.9 M Statutory Dedications out of the Education Excellence Fund (EEF) based on the most recent Revenue Estimating Conference (REC) forecast. Monies out of the EEF are provided for Prekindergarten through 12th grade instructional enhancement for public school students, including early childhood education programs, remedial instruction and assistance, and other educational programs annually approved by the legislature. Annual funding out of the EEF is dependent on interest earnings from the state's Millennium Trust Fund. The total FY 27 recommended appropriation out of the fund in this agency is $34,019,424.	$0	$14,907,315	0
19D - 681	Education	Subgrantee Assistance	Increases funding for the Farm-Ed Louisiana Agricultural Education Pilot Program, which provides K-12 students with hands-on agricultural and STEM learning experiences through grow chambers, data dashboards, curriculum materials, and teacher training. The program is intended to modernize agriculture education in urban and rural school systems by incorporating controlled environment agriculture, data analysis, and project-based learning into classroom instruction.	$2,000,000	$2,000,000	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
19D - 681	Education	Subgrantee Assistance	Increases funding for the School Choice Program for Certain Students with Exceptionalities. The program provides tuition assistance to eligible students with disabilities, enabling them to attend approved private schools. Eligible families receive about 50% of state per-pupil funding (approximately $2,500) for tuition costs. This increase brings the total FY 27 appropriation for the program to $2,087,135.	$560,000	$560,000	0
19D - 681	Education	Subgrantee Assistance	Means of financing substitution exchanging $1.6 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 a $1.6 M decrease from the FY 26 EOB ($11.5 M) in Temporary Assistance for Needy Families (TANF) funds DCFS will provide to LDOE for the program in FY 27. Note: FY 27 recommended funding for the LA 4 Early Childhood Program remains the same as the FY 26 EOB at $95.5 M. LA 4 Program MOF is as follows: SGF $85.6 M IAT $ 9.9 M Total $95.5 M	$1,627,601	$0	0
			695 - Minimum Foundation Program (MFP)			
19D - 695	Education	Minimum Foundation Program (MFP)	Non-recurs $199.5 M ($174.1 M SGF and $25.3 M Statutory Dedications out of the Overcollections Fund) appropriated in FY 26 to fund one-time $2,000 stipends for certificated employees and $1,000 stipends for non-certificated employees. This allocation was outside of the 2025-26 MFP funding formula.	($174,144,013)	($199,467,535)	0
19D - 695	Education	Minimum Foundation Program (MFP)	Decreases funding based on an estimated reduction in FY 27 student counts. The FY 27 MFP formula as approved by BESE and currently under consideration by the legislature as HCR 21 of the 2026 RS, estimates total MFP membership will decrease by 12,183 students.	($12,901,111)	($12,901,111)	0
19D - 695	Education	Minimum Foundation Program (MFP)	Means of financing substitution exchanging $5.2 M Statutory Dedications out of the Lottery Proceeds Fund with an equal amount of SGF due to a change in the REC forecast. The recommended FY 27 allocation out of the Lottery Proceeds Fund is $181.1 M.	$5,199,597	$0	0
19D - 695	Education	Minimum Foundation Program (MFP)	Means of financing substitution exchanging $1.8 M SGF with an equal amount of Statutory Dedications out of the Support Education in Louisiana First (SELF) Fund based on the most recent REC forecast. The recommended FY 27 allocation of the SELF Fund in this agency is $108.4 M.	($1,827,358)	$0	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.

20 - Other Requirements

901 - State Sales Tax Dedications

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
20 - 901	Other Requirements	State Sales Tax Dedications	Increases $5.6 M Statutory Dedications out of the following funds:	$0	$8,122,532	0

Shreveport Riverfront and Convention Center and Independence Stadium Fund
$5,000 for the Poke Salad Festival in Blanchard
$5,000 for the Sunflower Festival in Gilliam
$5,000 for the New Arts Cultural Society, Inc.
$10,000 for the Black Bayou Festival in Hosston
$10,000 to the Pamoja Art Society
$10,000 for Oil Gusher Days in Oil City
$15,000 for the Robinson Film Center
$25,000 to the Oil and Natural Gas Museum
$45,000 to the Sci-Port Discovery Center
$75,000 for the Arc Caddo-Bossier
$75,000 to the Eddie E. Hughes Foundation for the Shreveport Stuffed Shrimp Festival
$100,000 for the Shreveport Water Works Museum
$100,000 to the Fit for Life Health and Wellness Expo
$100,000 for the Shreveport-Bossier African American Chamber of Commerce
$100,000 to the Louisiana State Exhibit Museum
$100,000 to the State Fair of Louisiana
$780,000

Lafayette Parish Visitor Enterprise Fund
$200,000 to the Lafayette Parish Convention and Visitors Commission
$1,500,000 to Lafayette Central Park for capital improvements
$1,700,000

St. Tammany Parish Fund
$323,161 to the St. Tammany Development District
$323,161 to the St. Tammany Parish Tourist and Convention Commission
$646,322

St. Landry Parish Historical Development Fund #1
$110,000 to the St. Landry Parish Tourist Commission

St. Charles Parish Enterprise Fund
$500,000 to the St. Charles Parish Government for engineering, design, and construction for improvements to Louisiana Highway 18 between Edward Dufresne Parkway and Louisiana Highway 52

St. Mary Parish Visitor Enterprise Fund
$20,000 to the city of Morgan City for city archives
$20,000 to the city of Morgan City for the Morgan City Main Street Program
$25,000 to the city of Morgan City for the Shrimp and Petroleum Festival
$25,000 to the town of Berwick for the Berwick Lighthouse Festival

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.

$25,000 to the city of Patterson for economic development
$25,000 to the city of Franklin for festivals
$25,000 to the city of Patterson for Kemper Williams Park upgrades
$40,000 to the city of Franklin for the beautification design committee
$45,000 to the St. Mary Parish Chamber of Commerce
$50,000 to the city of Franklin for Caffery Park
$50,000 to the city of Patterson
$50,000 to the city of Berwick
$50,000 to the city of Baldwin
$75,000 to the St. Mary Excel
$75,000 to the St. Mary Parish Government for park upgrades
$100,000 to the city of Franklin
$100,000 to the Cajun Coast Visitors and Convention Bureau
$150,000 to the St. Mary Parish Government for the Atchafalaya Golf Course
$950,000

Tangipahoa Parish Economic Development Fund
$1,129,240 for Tangipahoa Parish

Tangipahoa Parish Tourist Commission Fund
$2,067,992 for the Tangipahoa Parish Tourist Commission

Sabine Parish Tourism Improvement Fund
$64,978 to the Sabine Parish Tourist and Recreation Commission for tourism enhancement efforts

St. Martin Parish Enterprise Fund
$174,000 - The monies in this fund are used by the St. Martin Parish government for tourism and economic development purposes.

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
20 - 901	Other Requirements	State Sales Tax Dedications	Non-recurs $2.9 M Statutory Dedications ($2.4 M out of the Lafayette Parish Visitor Enterprise Fund and $500,000 out of St. Mary Parish Visitor Enterprise Fund). **Lafayette Parish Visitor Enterprise Fund** ($1,200,000) Cajundome for capital improvements ($1,200,000) Lafayette Central Park for capital improvements **($2,400,000)** **St. Mary Parish Visitor Enterprise Fund** ($ 10,000) Town of Berwick for beautification initiatives ($ 10,000) City of Patterson Main Street Festival ($ 25,000) Morgan City Main Street ($ 25,000) Town of Baldwin for a boat landing ($ 30,000) City of Morgan City for the Shrimp and Petroleum Festival ($ 50,000) City of Franklin beautification design committees ($ 50,000) St. Mary Parish Government park upgrades ($ 50,000) St. Mary Chamber of Commerce ($ 50,000) St. Mary Parish Tourist Commission ($100,000) City of Patterson for upgrades to Kemper Williams Park ($100,000) City of Morgan City for competition swimming pool upgrades **($500,000)**	$0	($2,900,000)	0
20 - 901	Other Requirements	State Sales Tax Dedications	Non-recurs $1 M Statutory Dedications out of the following funds: ($ 31,685) Desoto Parish Visitor Enterprise Fund ($ 59,240) Tangipahoa Parish Economic Development Fund ($ 277,992) Tangipahoa Parish Tourist Commission Fund ($ 300,000) St. Martin Parish Enterprise Fund ($ 378,621) Sabine Parish Tourism Improvement Fund **($1,047,538)**	$0	($1,047,538)	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
20 - 901	Other Requirements	State Sales Tax Dedications	Non-recurs $1 M Statutory Dedications out of the Shreveport Riverfront and Convention Center and Independence Stadium Fund. **Shreveport Riverfront and Convention Center and Independence Stadium Fund** ($ 5,000) Poke Salad Festival in Shreveport ($ 5,000) Sunflower Festival ($ 10,000) Oil Gusher Days in Oil City ($ 10,000) Pamoja Art Society ($ 25,000) Louisiana State Oil and Gas Museum ($ 50,000) Rho Omega and Friends, Inc. ($ 50,000) Multicultural Center of the South in Shreveport ($ 100,000) Shreveport Water Works Museum ($ 100,000) Louisiana State Exhibit Museum in Shreveport ($ 100,000) Fit for Life Health and Wellness Expo ($ 154,500) Eddie E. Hughes Foundation for the Shreveport Stuffed Shrimp Festival ($ 200,000) Sci-Port Discovery Center ($ 200,000) State Fair of Louisiana-Shreveport **($1,009,500)**	$0	($1,009,500)	0
20 - 901	Other Requirements	State Sales Tax Dedications	Non-recurs $500,000 Statutory Dedications out of the St. Charles Parish Enterprise Fund for the St. Charles Parish Council.	$0	($500,000)	0
			924 - Video Draw Poker - Local Gov't Aid			
20 - 924	Other Requirements	Video Draw Poker - Local Gov't Aid	Increases $2.3 M Statutory Dedications out of the Video Draw Poker Device Fund to align with the most recent REC forecast.	$0	$2,375,847	0
			926 - Sports Wagering Local Allocation Fund			
20 - 926	Other Requirements	Sports Wagering Local Allocation Fund	Decreases $2.5 M Statutory Dedication for the Sports Wagering Local Allocation Fund Program to align with the most recent REC forecast.	$0	($2,515,750)	0
			927 - Local Revenue Fund			
20 - 927	Other Requirements	Local Revenue Fund	Increases $2.4 M Statutory Dedications out of the Local Revenue Fund based on the most recent Revenue Estimating Conference (REC) forecast. The Local Revenue Fund was established by Act 384 of the 2025 RS and receives revenues from the 5% tax on telecommunications services.	$0	$2,408,168	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
			931 - LED Debt Service & State Commitments			
20 - 931	Other Requirements	LED Debt Service & State Commitments	Increases $75 M Statutory Dedications out of the High Impact Job Fund for the High Impact Jobs Program, which was established by Act 372 of the 2025 RS. The 10-year program within LED is designed to reimburse companies for a portion of the wages paid to create jobs that pay above the parish average wage or to retain workers with advanced degrees. Contracts run three years, with a possible two-year extension. The wage reimbursement grants range from 8% to 22% of qualifying wages, which are limited to $200,000 per year per job. Reimbursement rates for newly created jobs vary based on the location of the business and wages paid to the new employee(s) relative to the existing parish average weekly wage at the time of contract execution. The reimbursement rate for retention grants of highly skilled labor is not specified, and such grants require the invitation of and approval by the secretary. LED may issue the first grants on or after July 1, 2026. In 20-XXX of HB 1 Original, an appropriation of $75 M SGF into the High Impact Job Fund is intended to support these expenditures.	$0	$75,000,000	0
20 - 931	Other Requirements	LED Debt Service & State Commitments	Non-recurs $65.7 M Statutory Dedications out of the Rapid Response Fund. This one-time funding in FY 26 served to cover a portion of the acquisition cost of land in the RiverPlex MegaPark for a 32-year project commitment with Hyundai Steel Company for a $5.8 B steel mill in Ascension Parish. The total acquisition cost paid by the state for the 1,700 acres in rural Ascension Parish was approximately $91 M.	$0	($65,724,112)	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
20 - 931	Other Requirements	LED Debt Service & State Commitments	Increases $21.6 M Statutory Dedications out of the Site Investment and Infrastructure Improvement Fund for the Site Investment and Infrastructure Program (known as Fast Sites) within LED Debt Service & State Commitments. This fund was created by Act 365 of the 2025 Regular Session, along with the Fast Sites Program. The source of funding for these statutory dedications in the fund is: 1) Act 365 of the 2025 RS transferred $150 M into the fund from the Louisiana Economic Development Initiatives Fund, which originated from the Revenue Stabilization Fund. 2) Act 432 of the 2025 RS specified that any revenue received from the lease, sublease, or sale of property under the control and supervision of LED shall be deposited into the Site Investment and Infrastructure Improvement Fund. During FY 25, LED received $872,383 in lease payments from META. In FY 26, LED received $11,585,170 from the sale of state land (Franklin Farms) to META. **Fast Sites** Fast Sites funding will be distributed by LED for economic development efforts, specifically for site investment and infrastructure improvements. LED has promulgated rules for the program, but the rules do not specify the exact nature of awards, leaving LED with a large degree of flexibility to structure awards as partially forgivable loans, public-private partnerships, or as an ownership deal for key infrastructure. The rules specify that eligible project costs may include, but are not limited to, rail or road access, utility expansion, wetland mitigation, demolition, expansion, remediation, or land purchases. Unless otherwise specified by the Secretary of LED, ineligible project costs include but are not limited to consulting fees, legal or financial service fees, marketing of a site, movable equipment, routine site maintenance, and any expenses occurring outside of the approved construction period. Award amounts, per project, may vary at the discretion of LED, with a minimum award of $1 M and no limit on the maximum award to a recipient. LED was granted an $80 M appropriation from the fund at the December 2025 JLCB meeting for FY 26. On 03/03/2026, LED announced 19 sites spanning 16 parishes that were selected after assessing market viability, infrastructure gaps, timelines, and a return of capital to the state from the pool of potential applicants. The exact dollar amounts of the awards have not been announced at this time. LED reports that the cooperative endeavor agreements are currently being developed and reviewed. This $21.6 M enhancement will allow for additional site investment and infrastructure improvement awards to be disbursed under the Fast Sites Program in FY 27.	$0	$21,585,169	0
20 - 931	Other Requirements	LED Debt Service & State Commitments	Non-recurs $16.4 M Statutory Dedications out of the Major Events Incentive Fund for major events receiving monies in FY 26 through line-item appropriations in Act 1 of the 2025 RS. For informational purposes, events that qualify for disbursements from the Major Events Incentive Fund were expanded by Act 446 of the 2025 RS. While additional events were added to the qualifying list, eligible events under the program are no longer limited to the exclusive list found in R.S. 51:1260(C)(5). However, before a contract can be executed within the Major Events Incentive Program, JLCB must approve the event and confirm the availability of funding.	$0	($16,400,000)	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
20 - 931	Other Requirements	LED Debt Service & State Commitments	Non-recurs $9.4 M Statutory Dedications out of the Louisiana Economic Development Initiatives Fund for one-time funding of project commitments. The original source of these monies is the Revenue Stabilization Fund. Act 365 of the 2025 RS transferred $9.4 M in funding from the Revenue Stabilization Fund to the Louisiana Economic Development Initiatives Fund for one-time use on LED project commitments expected to be disbursed in FY 26. The projects and their associated dollar amounts budgeted in FY 26 and non-recurred through this reduction are respectively: $ 3,300,000 Shintech Inc. $ 2,241,779 First Solar $ 1,450,000 Essence Productions $ 1,000,000 Louisiana Tech University Applied Research Institute $ 1,000,000 Stephenson Technologies Corporation $ 200,621 Grambling State University $ 150,000 Brown & Root $ 75,000 International Matex Tank Terminals **$ 9,417,400 Total**	$0	($9,417,400)	0
20 - 931	Other Requirements	LED Debt Service & State Commitments	Decreases $6.3 M (net of $46.8 M SGF increase offset by a net decrease of $53.1 M Statutory Dedications, including an increase of $400,000 out of the Louisiana Mega-project Development Fund and decreases of $4.9 M out of the Louisiana Economic Development Fund and $48.6 M out of the Rapid Response Fund) for required project commitments. **New Commitments - $29.8 M** $ 20,000,000 Hyundai $ 5,500,000 Chennault Airport Authority $ 3,000,000 FG LA LLC (Formosa Plastics) $ 1,000,000 UBE America, Inc. $ 250,000 Orion Engineers + Constructors **$ 29,750,000 Total** Note: Net existing commitments decreased by $36.1 M. This budget adjustment decrease of $6.3 M is the result of $29.8 M in new project commitments, less the $36.1 M decrease in existing commitments.	$46,821,916	($6,280,247)	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
20 - 931	Other Requirements	LED Debt Service & State Commitments	Increases $6 M Statutory Dedications out of the Major Events Incentive Fund for the New Orleans College Football Championship Host Committee. The College Football Playoff National Championship on 1/24/28 will be held at the Caesars Superdome in New Orleans. Eligible expenditures under the Major Events Incentive Program include payment or reimbursement for the costs of applying, bidding for selection of, planning for, or conducting the event. The source of funding for these statutory dedications is Act 365 of the 2025 Regular Session (the Funds Bill). Act 365 transferred $11.03 M into the fund: $1.03 M from the State General Fund and $10 M from the Louisiana Economic Development Initiatives Fund, which originated from the Revenue Stabilization Fund. For informational purposes, R.S. 51:1260(C)(5) provides a list of qualified major events eligible for funding under the Major Events Incentive Program. A “college tournament or championship” is included in the list of qualifying major events.	$0	$6,000,000	0

941 - Agriculture & Forestry - Pass Through Funds

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
20 - 941	Other Requirements	Agriculture & Forestry - Pass Through Funds	Non-recurs funding for the Louisiana Food Policy Action Council that expanded access to fresh and locally grown food. These funds were appropriated in FY 26 as a line-item appropriation in Act 1 of the 2025 RS. These funds were spent through three entities: Feeding Louisiana, Farm-Ed Inc., and Louisiana Food Policy Action Council. Each of these entities received $1 M to accomplish the objectives below: $2,570,000 - Improve farm infrastructure to increase production on local farms $200,000 - Provide schools with support to purchase fresh foods $200,000 - Drive community participation in the local food economy $30,000 - Perform a report on the impact of Farmers First on agriculture in Louisiana **$3,000,000 - Total**	($3,000,000)	($3,000,000)	0
20 - 941	Other Requirements	Agriculture & Forestry - Pass Through Funds	Increases funding to the Louisiana Agricultural Finance Authority for two additional grain bins for the South Louisiana Rail Facility rice mill in Jefferson Davis Parish.	$2,000,000	$2,000,000	0
20 - 941	Other Requirements	Agriculture & Forestry - Pass Through Funds	Decreases $1 M Statutory Dedications out of the Forestry Productivity Fund to reflect the most recent Revenue Estimating Conference (REC) forecast, due to a decrease in timber severance tax collections. The Forestry Productivity Fund receives 75% of timber severance tax collections. These funds were used to offset personal services for the agency by funding forest firefighter staffing and operating costs. After this adjustment, the agency will have an appropriation of $2,953,180 out of the fund.	$0	($1,046,820)	0

945 - State Aid to Local Govt. Entities

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
20 - 945	Other Requirements	State Aid to Local Govt. Entities	Increases $68.1 M Statutory Dedications out of the Strategic Investments Across Louisiana Fund for various statewide infrastructure projects.	$0	$68,164,503	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
20 - 945	Other Requirements	State Aid to Local Govt. Entities	Increases $29.9 M Statutory Dedications out of the Criminal Justice and First Responder Fund to be used for initiatives associated with criminal justice, first responders, and law enforcement.	$0	$29,990,795	0
20 - 945	Other Requirements	State Aid to Local Govt. Entities	Non-recurs funding for twenty-four line-item appropriations in Act 1 of the 2026 RS.	($17,675,000)	($17,675,000)	0
20 - 945	Other Requirements	State Aid to Local Govt. Entities	Increases $9.7 M SGF for miscellaneous projects for the following entities: **Amount** **Recipient** $ 2,000,000 Magnolia Community Services $ 2,000,000 Town of Iota $ 1,500,000 Lighthouse Louisiana $ 1,000,000 City of New Orleans $ 600,000 Opportunities Industrialization Center of Ouachita $ 500,000 Lakeshore Indians Booster Club $ 500,000 Joe Burrow Foundation $ 400,000 City of Plaquemine $ 350,000 Avoyelles Parish Police Jury $ 262,000 PLEASE Foundation $ 220,000 City Year Inc. $ 100,368 Brandon Kirk Sims Foundation $ 100,000 Natchitoches Parish Government $ 75,000 Greater New Orleans Inc. $ 50,000 Town of Port Barre $ 50,000 Village of Rosedale $ 25,000 Town of Brusly $ 20,000 City of Bastrop **$ 9,752,368 Total**	$9,752,368	$9,752,368	0
20 - 945	Other Requirements	State Aid to Local Govt. Entities	Non-recurs $2.6 M Statutory Dedications out of the Criminal Justice and First Responder Fund. $ 1,184,820 East Feliciana Parish Sheriff $ 1,088,444 Caddo Parish Sheriff's Office $ 200,000 Jeanerette City Marshal $ 100,000 Patterson Police Department **$ 2,573,264 Total**	$0	($2,573,264)	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
20 - 945	Other Requirements	State Aid to Local Govt. Entities	Non-recurs $2.2 M Statutory Dedications out of the Modernization and Security Fund. $ 1,208,006 Caddo Parish Sheriff $ 1,000,000 Lafourche Parish District Attorney's Office **$ 2,208,006 Total** Act 365 of the 2025 RS transferred $67.2 M out of the Revenue Stabilization Fund into the Modernization and Security Fund, which was divided across multiple budget units for various IT projects.	$0	($2,208,006)	0
20 - 945	Other Requirements	State Aid to Local Govt. Entities	Increases $1.1 M Statutory Dedications out of the Regional Maintenance and Improvement Fund to be used for maintenance and improvements along the Westbank Expressway US 90 business corridor in Jefferson Parish.	$0	$1,141,330	0
20 - 945	Other Requirements	State Aid to Local Govt. Entities	Increases $400,000 Statutory Dedications out of the Modernization and Securitization Fund for workflow technology modernization within the Eleventh Judicial District, Sabine Parish.	$0	$400,000	0
20 - 945	Other Requirements	State Aid to Local Govt. Entities	Increases $70,000 Statutory Dedications out of the Louisiana Transportation Infrastructure Fund for the Milton traffic crosswalk and community center crime cameras within the Lafayette City-Parish Consolidated Government.	$0	$70,000	0
			950 - Special Acts/Judgments			
20 - 950	Other Requirements	Special Acts/Judgments	Increases funding to pay for consent judgments and other final judgments against the state, Board of Tax Appeals judgments and recommendations for payment of claim against the state, and reimbursement of attorney fees. HB 1 of the 2026 RS includes 32 judgments ranging from $3,500 to $1.6 M.	$6,800,000	$6,800,000	0
			977 - DOA Debt Service & Maintenance			
20 - 977	Other Requirements	DOA Debt Service & Maintenance	Decreases funding for the Transportation Infrastructure Finance and Innovation Act (TIFIA) and LA Public Facilities Authority (LPFA) loan debt obligations based on the debt service schedule. The TIFIA payments for debt service payments made by and on behalf of the Louisiana Transportation Authority are subsequently reimbursed to the state from toll collections on LA-1. The LPFA payments are for debt service to fund repairs to public infrastructure damaged by Hurricanes Katrina and Rita, through a CEA with the City of New Orleans and the Sewerage and Water Board of New Orleans. Per the debt schedule, the total debt payments are as follows: TIFIA / LPFA / Total FY 27: $8,553,938 / $20,691,527 / $29,245,465 FY 26: $8,574,368 / $20,973,185 / $29,547,553 **Adjustment: ($20,430) / ($281,658) / ($302,088)**	($302,088)	($302,088)	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.

21 - Ancillary

800 - Group Benefits

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
21 - 800	Ancillary	Group Benefits	Increases $191.6 SGR to align budget authority with actuarial projections. This includes increases 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.	$0	$191,575,555	0

The adjustment is calculated as the difference between the FY 26 actuarial cost projection and the FY 26 EOB for expenses other than agency operations, plus the difference between the FY 26 actuarial cost projection and the FY 27 actuarial cost projection, as shown below.

Expenditure Category	FY 26 Projected Over FY 26 EOB	FY 27 Projected Over FY 26 Projected	Total Adjustment
		($ millions)	
EGWP[1] High Income Surcharge Reimbursements	$0.1	$0.1	$0.1
Affordable Care Act Fees	(0.1)	0.1	0.1
Blue Cross Admin Fees	(0.1)	0.1	(0.1)
PBM[2] Admin Fees	6.7	6.7	13.4
Other Admin Fees	(0.2)	0.1	(0.1)
Medical Claims	4.6	68.7	73.4
Pharmacy Claims	13.8	68.6	82.4
HSA[3] Contributions	0.2	0.1	0.2
Life Insurance Premiums	(0.2)	-	(0.2)
Medicare Advantage Premiums	3.2	3.2	6.5
Prescription Rebates	4.4	11.7	16.1
Total	**$32.4**	**$159.1**	**$191.6**

Note: Figures may not sum to totals due to rounding.
[1] Employer Group Waiver Plan
[2] Pharmacy Benefit Manager
[3] Health Savings Account

The two largest contributors are a $68.7 M (5.8%) increase in projected medical claims payments and a $68.6 M (7%) increase in projected pharmacy claims payments over FY 26 projected costs. Additionally, FY 26 projected PBM administrative fees are $6.7 M (51.6%) more than FY 26 EOB, and FY 27 PBM administrative fees are projected to increase by an additional $6.7 M (34.3%) over FY 26 projected fees. Finally, pharmacy rebates, which serve as an offset to costs, are projected to decrease by $11.7 M (3.8%) in FY 27 from FY 26 projected rebates. This decrease in pharmacy rebates is driven solely by rebates associated with EGWP pharmacy claims.

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
21 - 800	Ancillary	Group Benefits	Increases $100 M SGR to provide budget authority needed to cover a potential shortfall caused by the timing of the receipt of pharmacy rebates. Pharmacy rebates for the first quarter of 2026 are due by June 30, 2026. These rebates are recorded as an expenditure offset, and the Office of Group Benefits (OGB) may experience a shortfall if their budget authority is exceeded before the rebates are received. OGB reports that beginning in FY 28, it will exclude the impact of these rebates when developing its budget request in order to avoid future potential shortfalls.	$0	$100,000,000	0
			804 - Risk Management			
21 - 804	Ancillary	Risk Management	Decreases $7.3 M ($7 M IAT and $334,482 SGR) for purchases of excess insurance and self-funded insurance premiums. This reduction is driven by a projected decrease ($3.4 M IAT and $334,482 SGR) to ORM's purchases of commercial excess insurance used to supplement the self-insurance fund. An additional decrease of $3.5 M IAT is needed to align ORM's FY 27 revenue for premiums and associated claims in line with actuarial calculated premiums, adjusted to a Cash Needs Basis for FY 27.	$0	($7,286,872)	0
21 - 804	Ancillary	Risk Management	Increases $4.85 M IAT for contract attorney expenditures. This enhancement to contract attorney expenditures reflects statewide increases in hourly rates for all appointed contract attorneys who provide legal representation and advice to the state.	$0	$4,850,000	0
21 - 804	Ancillary	Risk Management	Decreases $1 M IAT for disaster contract expenditures. The reduction to disaster contract expenditures aligns with the projected annual cost of the approved contract with ICF Inc. This contract with ICF supports ORM's FEMA recovery efforts, documenting FEMA recoverable damages, and maximizing financial recovery. ICF also assists state agencies directly to develop the required documentation in order to support Louisiana's requests for federal assistance.		($1,000,000)	
21 - 804	Ancillary	Risk Management	Decreases $900,000 IAT from GOHSEP. The original source of the IAT is Federal funds from FEMA. ORM is the designated applicant and sub-recipient for FEMA public assistance on behalf of all state agencies and state-owned public facilities. As such, ORM processes and recovers FEMA reimbursements. ORM anticipates a decrease in the amount of FEMA reimbursements that will be recovered in FY 27. FY 27 Projected $30,300,000 FY 26 EOB $31,200,000 Adjustment ($900,000)	$0	($900,000)	0
21 - 804	Ancillary	Risk Management	Decreases 1 T.O. position in the Office of Risk Management. This position is being transferred from the Office of Risk Management to the Division of Administration.	$0	$0	(1)

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
			815 - Technology Services			
21 - 815	Ancillary	Technology Services	Increases $36.3 M IAT from various agencies for infrastructure, licensing, and equipment upgrades to maintain reliable operations, support customer agencies, and meet performance and security standards. These upgrades include the following:	$0	$36,264,000	0

Upgrade	Estimated Cost
Workstations and printers for end-of-life replacement	$8,000,000
VxRail Consolidated Environment server nodes	8,000,000
Dell Isilon Self-Encrypting Drive (SED) nodes	5,000,000
Claiborne/LaSalle station cable upgrades	3,500,000
VxRail server nodes	3,500,000
vSAN storage hardware	3,000,000
Identity and Access Management (IAM) platform	2,000,000
Capitol Park fiber riser upgrades	1,400,000
Information Technology Service Management (ITSM) platform	500,000
Replacement of Fibre Channel switches	350,000
Backup & Recovery Testing Environment	300,000
StableNet network monitoring system replacement	250,000
Network drop cabling upgrades	220,000
Azure ExpressRoute and related circuits	144,000
Capitol Park fiber connection improvements	50,000
NELSOB fiber riser upgrades	50,000
Total	**$36,264,000**

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
21 - 815	Ancillary	Technology Services	Increases $3.6 M SGR to align budget authority with anticipated collections. This funding will be used for services provided to non-state agency customers, such as colleges, human service districts, and occupational licensing boards, among others. OTS provides its non-state agency customers with printing and mailing services (through its Production Support Services section), enterprise infrastructure services, and network communication services.	$0	$3,607,859	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
21 - 815	Ancillary	Technology Services	Increases 37 T.O. positions and three (3) Non-T.O. positions to establish a New Initiatives Division. The positions will oversee architecture, platform engineering, internal development, design, project portfolio management, application architecture, financial systems, field operations, and information security to increase operational stability and support long-term technology modernization efforts. OTS will fund these new positions through the OTS Lines of Service that these positions will support, or through savings generated by using the new positions to replace existing contracted resources. Therefore, there is no budgetary change associated with this adjustment.	$0	$0	37

Title	Positions	Salaries	Benefits	Total
IT Statewide Sr. Developer 1-3	3	$316,660	$109,723	$426,383
IT Statewide Administrator 1	2	257,462	89,211	346,673
IT Statewide Manager 3	1	120,307	41,686	161,993
IT Statewide Director 2	3	337,335	116,887	454,222
IT Statewide Associate Analyst 1-4	1	74,922	25,960	100,882
IT Statewide Developer 1-4	1	74,922	25,960	100,882
IT Statewide Applications Senior Developer 1-3	3	275,310	95,395	370,705
IT Statewide Engineer 1-3	10	917,700	317,983	1,235,683
IT Statewide InfoSec Officer 1-2	1	98,197	34,025	132,222
IT Statewide Engineer	1	80,163	27,776	107,939
IT Statewide Architect	3	315,246	109,233	424,479
IT Statewide Applications Sr. Architect	2	224,890	77,924	302,814
IT Statewide Applications Architect	2	210,164	72,822	282,986
IT Statewide Sr. Program Manager 1	1	98,197	34,025	132,222
IT Statewide Senior Analyst 1	1	98,197	34,025	132,222
IT Statewide Senior Architect	1	112,445	38,962	151,407
IT Statewide Associate Engineer 4	1	112,445	38,962	151,407
Total T.O. Positions	**37**	**$3,724,562**	**$1,290,561**	**$5,015,123**
IT Statewide Engineer (Non-T.O.)	3	$275,310	$95,395	$370,705
Total Positions	**40**	**$3,999,872**	**$1,385,956**	**$5,385,828**

Note: Figures may not sum to totals due to rounding.

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
			816 - Division of Administrative Law			
21 - 816	Ancillary	Division of Administrative Law	Increases $1.1 M IAT from numerous state agencies and eight (8) Non-T.O. FTE positions due to an increase in caseload for the Division of Administrative Law. In recent years, the Division of Administrative Law has seen a significant increase in docketed cases, increasing from 7,466 in FY 21 to 24,804 in FY 25. To accommodate the increase, the agency has relied on WAE staff, temporary job appointments, and overtime. This approach has become inefficient and costly to the agency. This adjustment for eight (8) positions, five (5) Administrative Law Judges, one (1) Administrative Coordinator, one (1) Attonery Supervisor, and (1) Administrative Program Specialist, and the associated funding will allow the agency to address the increase in caseload more effectively. The positions, with a breakdown of funding, are as follows:	$0	$1,095,382	0

Title	Positions	Salaries	Related Benefits	Operating Expenses	Other Charges	Acquisitions	Total
Law Judge	5	$477,670	$240,200	$30,295	$1,470	$13,145	$762,780
Coordinator	1	$44,491	$30,354	$2,497	$0	$572	$77,914
Atty. Supervisor	1	$102,211	$50,354	$6,059	$294	$2,927	$161,845
Program Spec.	1	$55,578	$34,196	$2,497	$0	$572	$92,843
Total		**$679,950**	**$355,104**	**$41,348**	**$1,764**	**$17,216**	**$1,095,382**

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
			829 - Aircraft Services			
21 - 829	Ancillary	Aircraft Services	Decreases $3.2 M ($3.1 M IAT and $179,215 SGR) and four (4) T.O. positions to transfer Aircraft Services to the Division of Administration.	$0	($3,239,783)	(4)
			860 - Environmental State Revolving Fund			
21 - 860	Ancillary	Environmental State Revolving Fund	Means of financing substitution exchanging $1 M Statutory Dedications out of the Clean Water State Revolving Fund with an equal amount of Federal. The federal funds are from three U.S. Environmental Protection Agency Sewer Overflow and Storm-Water Reuse Municipal Grants. These funds will support local governments in planning, upgrading, and rehabilitating wastewater infrastructure to reduce and manage combined sewer overflows across the state.	$0	$0	0