

Overview of the FY 27 Executive Budget



February 27, 2026



Louisiana Legislative Fiscal Office

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Members of the Louisiana Legislature:

THIS DOCUMENT

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

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

For an electronic version of this document, please visit the LFO website at <https://lfo.louisiana.gov/> and visit the *Publications* link to find *LFO Analysis of HB 1*. The current Official Revenue Estimate adopted by the Revenue Estimating Conference on December 11, 2025, can also be found by visiting the *Revenue and Economic Documents* link on the LFO home page. From there, simply look for the *Official Revenue Estimates* section.

LOOKING AHEAD

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

Sincerely,

Alan M. Boxberger
Legislative Fiscal Officer

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REVENUE OVERVIEW AND OUTLOOK

On 12/11/25, the Revenue Estimating Conference (REC) incorporated a base adjustment to the 5/21/25 forecast for FY 26 and FY 27, incorporating the estimated impacts of any laws in effect on that date, including any statutory changes in effect pursuant to the 2025 RS. The base revenue adjustment, informed by actual FY 25 figures and current economic conditions combined with major fundamental policy changes, forecasts a decline in taxes, licenses, and fees (TLF, or 'gross revenue') of \$17.6 M, or 0.1%, from the projected FY 26 TLF to \$16 B in FY 27.

This annual reduction follows an estimated \$753.4 M, or 4.5%, decrease in TLF in FY 26 when compared to actual FY 25 collections. After dedications, the FY 27 SGF estimate of \$12.6 B is \$109.2 M, or 0.9% higher than the FY 26 estimate, with the FY 27 increase driven primarily by increases in projected severance and personal income tax revenues. The FY 26 projection for SGF net of dedications decreases by \$86.4 M, or 0.7%, from FY 25 actuals.

Below are selected impacts from the major revenue sources with the share of the FY 27 official forecast of TLF (before dedications) in parentheses:

Corporate Taxes (6%)

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

Corporate tax collections continue to be impacted by the elimination of the corporate franchise tax, which began in tax year 2026, as well as legislative adjustments to the corporate income tax (implementation of a 5.5% flat rate offset by the elimination of certain exemptions, exclusions, and credits). These two revenue streams are forecast together and are expected to decrease by \$100 M, or 11.1%, in FY 27 from the FY 26 projection, which itself decreases by \$551.9 M, or 38%, from FY 25 actual collections. No significant changes are projected for FY 27 natural gas franchise, hazardous waste, public utilities, and DHH provider fee collections.

Personal Income Tax (25.1%)

Personal income tax collections are expected to stabilize in FY 27 following the precipitous decline projected for FY 26 due to the 2024 3rd ES income tax reforms, which implemented a 3% flat tax and significantly increased the standard and retirement deductions effective as of the 2025 tax year. FY 27 income tax collections are expected to increase by \$34.1 M, or 0.9%, over FY 26 collections, which are forecast to decline by \$775.7 M, or 16.3%, from FY 25 actuals.

Sales Tax (37.9%)

General Sales and Vehicle Sales

Sales tax collections are expected to increase slightly in FY 27 by \$17.6 M, or 0.3%, from the FY 26 projected figure. This marks a significant stabilization when compared to the FY 26 forecast, which projects an increase of \$583.3 M, or 10.7%, over FY 25 collections. FY 26's increase is driven by the sales tax reforms implemented in the 2024 3rd ES, which raised the state sales tax to 5%, provided for the taxation of digital goods, and eliminated certain exemptions and exclusions.

Gaming Revenue (6.3%)

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

Gaming revenues are expected to decrease in FY 27 by \$7.8 M, or 0.8%, from FY 26 projections, mostly reversing FY 26's increase of \$9.8 M, or 1%, over FY 25 actuals. The FY 27 decrease is due entirely to a reduction in forecasted lottery proceeds.

Mineral Revenue (3.1%)

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

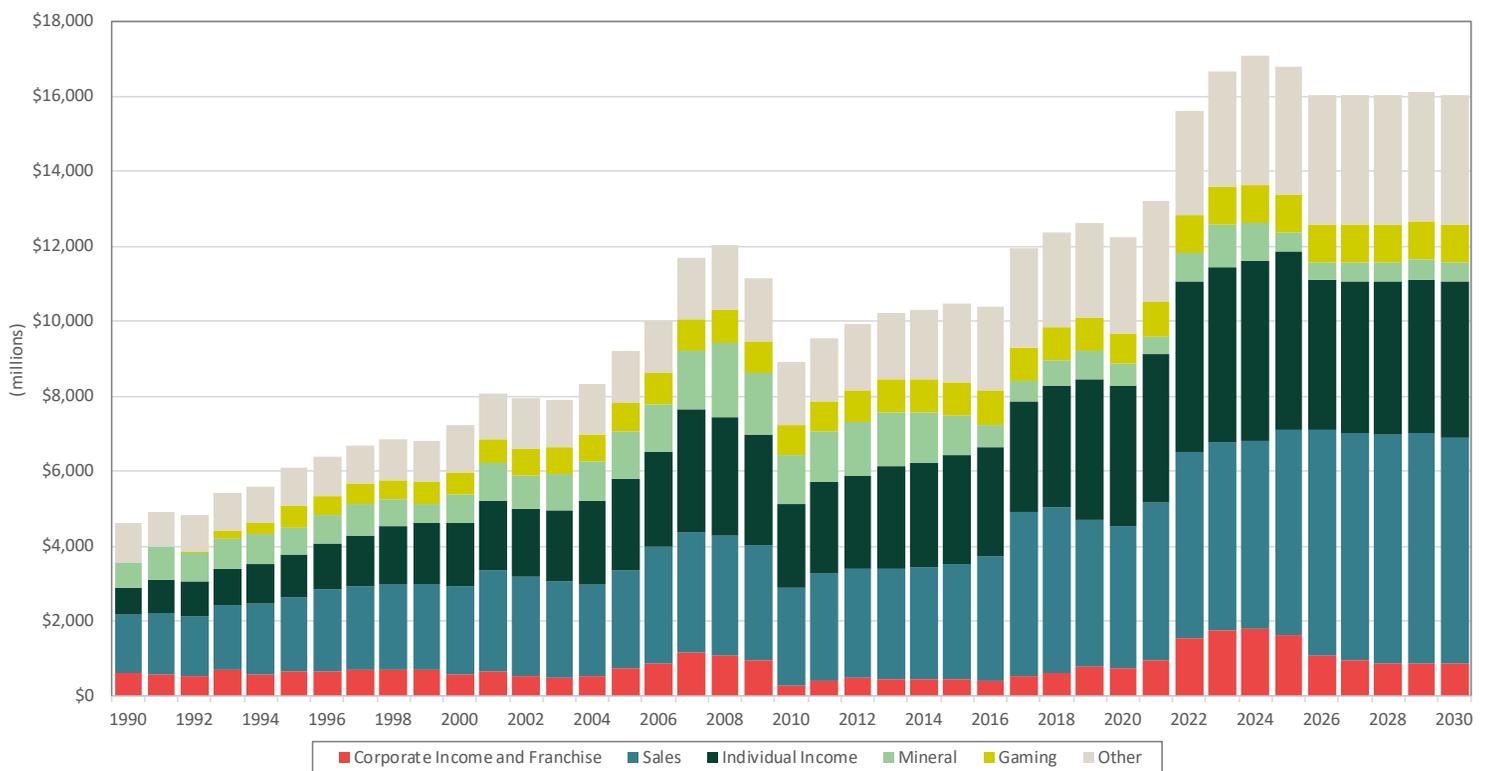
Mineral revenues are projected to rebound significantly in FY 27, increasing by \$45.6 M, or 10.1%, over FY 26, completely offsetting FY 26's projected decrease of \$45.5 M, or 9.1%, from FY 25 actuals. The FY 27 projected increase is driven in large part by higher expected natural gas prices, which affect the annually calculated volumetric tax rate. The REC projects a gas price of \$4.37 per mmBTU, up 17.9% from the FY 26 projected price of \$3.70 per mmBTU. Conversely, oil prices are expected to remain relatively flat, increasing from \$59.76 per barrel in FY 26 to \$59.95 per barrel in FY 27, an increase of 0.3%. Act 284 of the 2025 RS, which places limitations on horizontal gas well exemptions, will have a slight upward effect on severance tax revenues, but this will be offset in part by Act 295 of the 2025 RS, which reduces oil severance tax rates.

Other Revenue (21.5%)

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

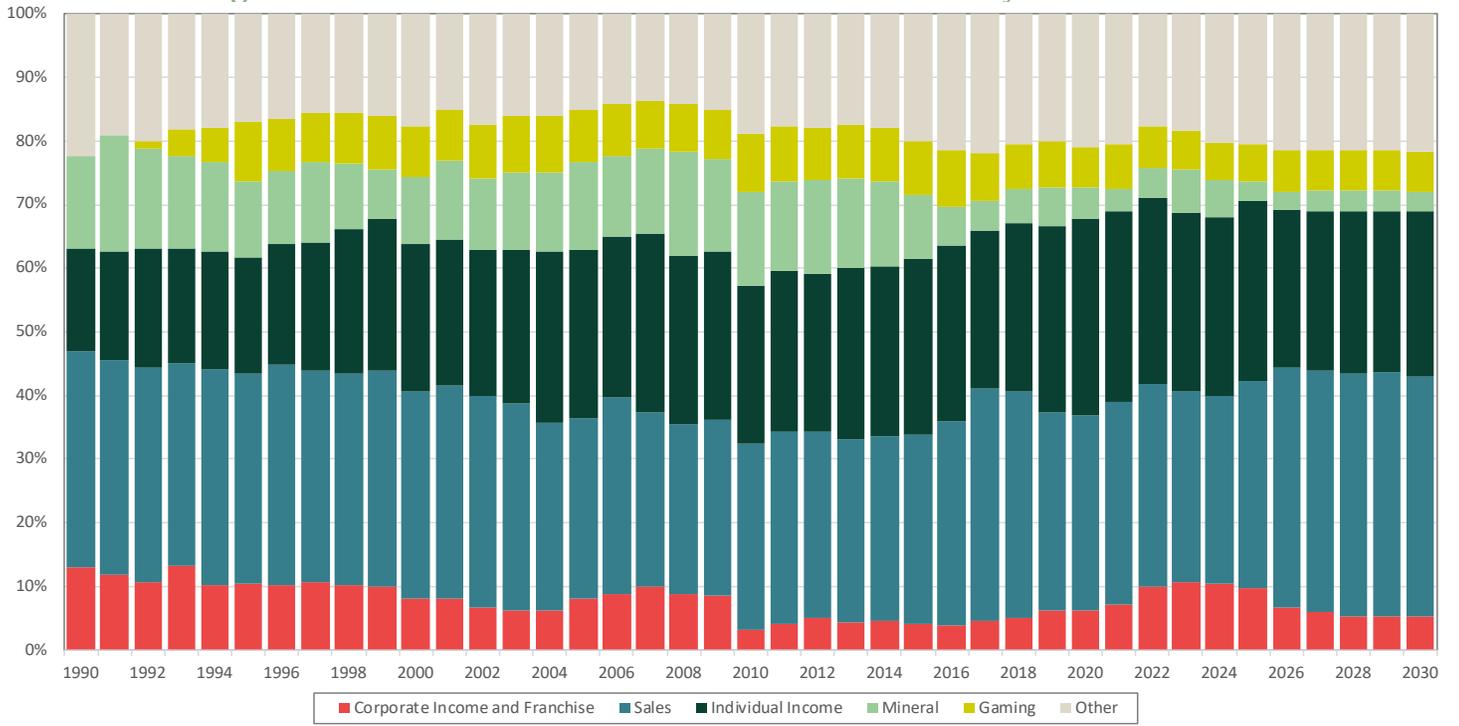
Other revenue sources continue to remain relatively flat. They are expected to decline in FY 27 by \$7.1 M, or 0.2%, from FY 26 projections, while FY 26 collections are expected to increase by \$29.8 M, or 0.9%, from FY 25 actuals. Notable changes projected in FY 27 include a \$50 M decrease in SGF interest collections offset by a \$26.8 M increase in SGR overcollections and a \$19.5 M increase in insurance premium taxes and rating fees.

Figure 1: Collections of Gross State General Fund Revenue by Fiscal Year*



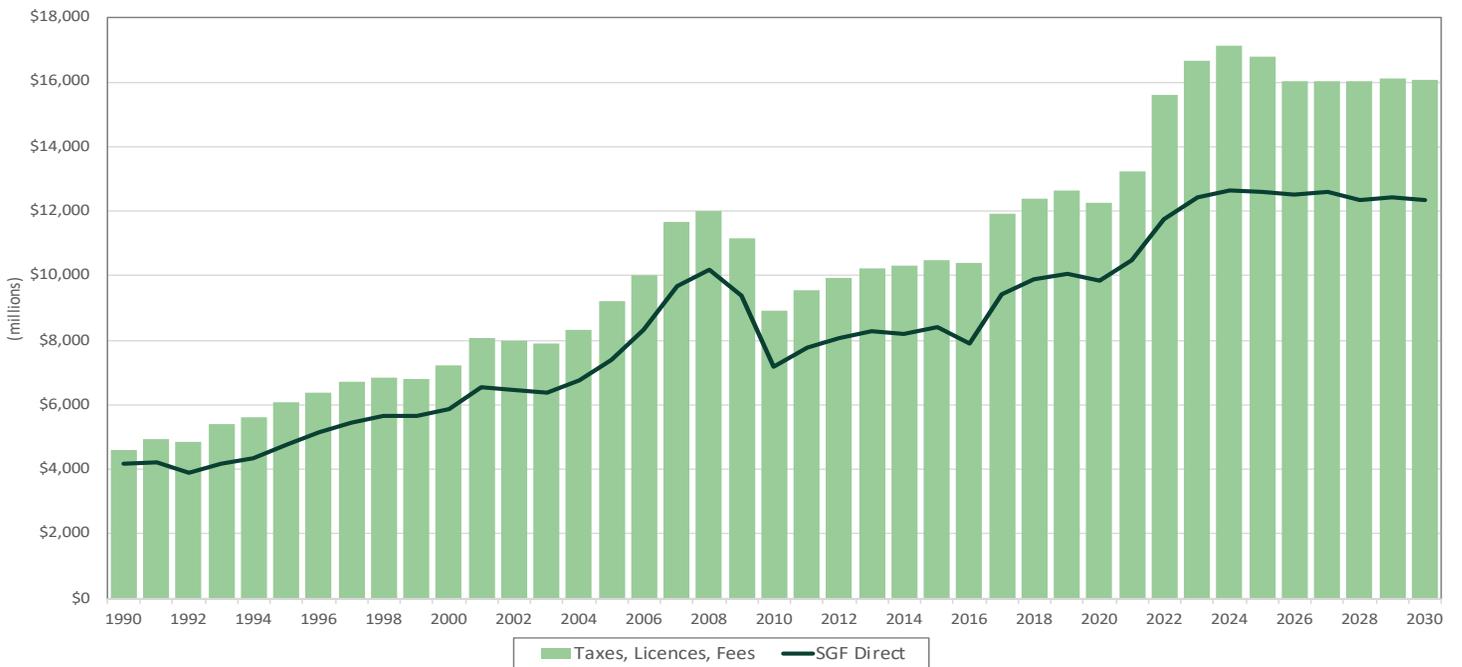
* FY 26 through FY 30 estimates are from the December 11, 2025, Revenue Estimating Conference

Figure 2: Share of Gross State General Fund Revenue by Fiscal Year*



* FY 26 through FY 30 estimates are from the December 11, 2025, Revenue Estimating Conference

Figure 3: Collections of Net State General Fund Revenue by Fiscal Year *



* FY 26 through FY 30 estimates are from the December 11, 2025, Revenue Estimating Conference

OVERVIEW OF THE EXECUTIVE BUDGET

STATEWIDE RECOMMENDATION

The FY 27 executive budget recommendation realizes a 6.7% statewide decrease of \$3.7 B below the FY 26 Existing Operating Budget as of 12/01/25 (EOB Base), bringing the total to \$52 B across all means of finance. This decrease includes a \$62.1 M (0.5%) reduction in SGF, a \$2.6 B (27.7%) reduction in Statutory Dedications, and a \$1.1 B (4.6%) reduction in Federal Funds. These reductions are offset by a \$34.6 M (1.3%) increase in IAT and a \$35.4 M (0.6%) increase in SGR. Table 1 below illustrates the broad changes in financing in the FY 27 budget recommendation compared to the EOB Base statewide, including: General Appropriations, Ancillary Appropriations, and Non-Appropriated Requirements. At the time of publication, the Legislative, Judicial, and Capital Outlay budgets have not yet been filed. As a result, the statewide numbers referenced are subject to change and will be updated in future versions if necessary.

Table 1: Executive Budget (Statewide – All Appropriations)

Means of Finance	FY 26 Existing Operating Budget (12/01/25)	FY 27 Recommended	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$12,666,828,272	\$12,604,753,973	(\$62,074,299)	(0.5%)
STATE GENERAL FUND BY:				
Interagency Transfer	\$2,575,456,961	\$2,610,037,752	\$34,580,791	1.3%
Fees and Self-generated Revenue	\$6,121,132,085	\$6,156,484,103	\$35,352,018	0.6%
Statutory Dedications	\$9,420,896,235	\$6,814,009,837	(\$2,606,886,398)	(27.7%)
FEDERAL FUNDS	\$24,922,079,892	\$23,774,933,452	(\$1,147,146,440)	(4.6%)
TOTAL MEANS OF FINANCING	\$55,706,393,445	\$51,960,219,117	(\$3,746,174,328)	(6.7%)
T.O. POSITIONS	35,043	35,276	233	0.7%

GENERAL APPROPRIATION RECOMMENDATION

The FY 27 executive budget recommendation for the General Appropriations Bill, HB 1, realizes a 6.8% decrease of \$3.3 B below the FY 26 EOB Base to a total of \$45 B. The total decrease includes reductions across all means of finance: \$72.5 M SGF (0.6%), \$6.3 M IAT (0.5%), \$159.2 M SGR (4.0%), \$1.9 B Statutory Dedications (29.3%), and \$1.1 B Federal (4.7%). Table 2 summarizes the executive budget recommendations for HB 1 only.

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

Means of Finance	FY 26 Existing Operating Budget (12/01/25)	FY 27 Recommended	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$11,843,562,565	\$11,771,031,367	(\$72,531,198)	(0.6%)
STATE GENERAL FUND BY:				
Interagency Transfer	\$1,346,738,987	\$1,340,453,257	(\$6,285,730)	(0.5%)
Fees and Self-generated Revenue	\$3,938,835,123	\$3,779,642,367	(\$159,192,756)	(4.0%)
Statutory Dedications	\$6,467,097,961	\$4,574,191,202	(\$1,892,906,759)	(29.3%)
FEDERAL FUNDS	\$24,637,084,268	\$23,488,906,828	(\$1,148,177,440)	(4.7%)
TOTAL MEANS OF FINANCING	\$48,233,318,904	\$44,954,225,021	(\$3,279,093,883)	(6.8%)
T.O. POSITIONS	33,817	34,013	196	0.6%

FY 26 ENACTED VS. FY 27 RECOMMENDED

The FY 26 EOB Base includes an additional \$2.2 B in adjustments made after initial appropriations were enacted on July 1. These adjustments include: funding carried forward from the prior year into the current year (\$2.1 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. The table below reflects the FY 26 enacted budget vs the FY 27 recommended budget. The FY 27 executive budget recommends an appropriation of approximately \$52 B across all means of finance, statewide. Excluding the mid-year adjustments, this represents a decrease of \$1.5 B (2.9%) from the FY 26 enacted budget of \$53.5 B. The only decrease in recommended expenditures is in Statutory Dedications, with a 26.2% reduction (\$2.4 B). All other means of finance reflect modest increases over the FY 26 initial appropriation. SGF increased by 3.2% (\$391.5 M), IAT by 6.4% (\$158 M), SGR by 4.5% (\$262.9 M), and Federal funds by 0.2% (\$54.9 M).

Table 3: FY 26 Enacted vs. FY 27 Recommended

Means of Finance	FY 26 Enacted	FY 27 Recommended	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$12,213,280,392	\$12,604,753,973	\$391,473,581	3.2%
STATE GENERAL FUND BY:				
Interagency Transfer	\$2,452,034,802	\$2,610,037,752	\$158,002,950	6.4%
Fees and Self-generated Revenue	\$5,893,571,302	\$6,156,484,103	\$262,912,801	4.5%
Statutory Dedications	\$9,231,188,929	\$6,814,009,837	(\$2,417,179,092)	(26.2%)
FEDERAL FUNDS	\$23,720,062,796	\$23,774,933,452	\$54,870,656	0.2%
TOTAL MEANS OF FINANCING	\$53,510,138,221	\$51,960,219,117	(\$1,549,919,104)	(2.9%)
T.O. POSITIONS	35,037	35,276	239	0.7%

STATUS OF THE STATE GENERAL FUND

STATEMENT OF FISCAL POSITION

The state has remained in stable fiscal position throughout FY 26, and initial projections show revenue and proposed expenditures will remain steady in FY 27.

- The state ended FY 25 with a certified surplus of \$577.1 M.
- FY 26 fiscal position includes a projected SGF excess of \$292.6 M.

STATE GENERAL FUND STATUS

Table 4 on the following page depicts the FY 27 SGF status as of the executive budget recommendation compared to the FY 26 SGF utilization for all budgetary items containing SGF, including: General Appropriations, Ancillary Appropriations, Judicial Expenses, Legislative Expenses, Capital Outlay Appropriations, Supplemental Appropriations, Non-Appropriated Requirements, and any fund transfers.

The current projected SGF excess in FY 26 is approximately \$292.6 M, resulting from a combination of factors. The largest component is a \$217.1 M increase in the FY 26 REC forecast adopted on 12/11/25, compared to the official forecast as of 5/21/25. In addition to the \$217.1 M increase in the SGF - Direct forecast, \$75.5 M of the SGF that was recognized in the 5/21/25 forecast was dedicated to the Tourism Promotion District (\$32.7 M) and the Local Revenue Fund (\$42.8 M), pursuant to Act 384 of the 2025 RS. The 12/11/25 forecast recognizes an increase in those respective funds and those dollars are no longer contemplated in the SGF forecast. Accounting for this adjustment in the SGF forecast calculations, an additional \$75.5 M of SGF available in FY 26. Lastly, an additional \$89,608 is FY 26 SGF that was not appropriated during the 2025 RS.

The combined total of FY 25 surplus and FY 26 excess results in a projected balance of \$869.7 M. Accounting for the constitutionally required earmarks of the surplus to the Budget Stabilization Fund (25% or \$144.3 M) and the Unfunded Accrued Liability (25% or \$144.3 M), the remaining balance available for appropriation or allocation is \$581.1 M. Commissioner of Administration Taylor Barras and his staff provided a high-level outline of gubernatorial priorities for this balance at the 1/23/26, meeting of JLCB. These are addressed in the "Summary of the Governor's Other SGF Budget Proposals" section on page 21.

Table 4: 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 12/11/25)	\$12,507,400,000	\$12,616,600,000
TOTAL SGF REVENUE AVAILABLE	\$13,538,021,751	\$12,616,600,000

SGF APPROPRIATIONS & REQUIRED USES	FY 2025-26	FY 2026-27
Non-Appropriated Requirements:		
General Obligation Debt Service	\$449,573,001	\$441,761,888
Interim Emergency Board	\$1,322,862	\$1,322,862
Revenue Sharing	\$90,000,000	\$90,000,000
Total Non-Appropriated Requirements	\$540,895,863	\$533,084,750

Appropriations:		
Carryforward BA-7	\$453,547,880	-
General Appropriations	\$11,390,014,685	\$11,771,031,367
Ancillary Appropriations	\$0	\$0
Judicial Appropriations	\$187,855,555	\$206,123,567
Legislative Appropriations	\$94,514,289	\$94,514,289
Capital Outlay Appropriations	\$0	\$0
Total Appropriations	\$12,125,932,409	\$12,071,669,223

Fund Transfers:		
HB 461 of the 2025 RS	\$1,530,000	-
Total Fund Transfers	\$1,530,000	\$0

TOTAL APPROPRIATIONS & USES	\$12,668,358,272	\$12,604,753,973
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DIFFERENCE REVENUE & UTILIZATION	\$869,663,479	\$11,846,027
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Note: FY 27 appropriations and uses are based on the executive budget recommendations. FY 26 remaining balance of \$869.7 M contains the combined available FY 25 Surplus and FY 26 Excess SGF. These funds are likely to be appropriated in the Capital Outlay Bill, Supplemental Appropriations Bill, or transferred via a Funds Bill.

SUMMARY OF THE GOVERNOR’S EXECUTIVE BUDGET RECOMMENDATIONS

The FY 27 recommended budget is approximately \$3.7 B (6.7%) less than the FY 26 EOB Base and includes reductions of \$62.1 M SGF (0.5%), \$2.6 B Statutory Dedications (27.7%), and a \$1.1 B Federal (4.6%). The overall decrease is partially offset by increases of \$34.6 M IAT (1.3%) and \$35.4 M SGR (0.6%).

STATE GENERAL FUND

The State General Fund (SGF) is the primary operating fund of the state. The fund is comprised of revenues derived from various taxes, licenses, fees, and other sources, with the exception of those dedicated as any other means of finance. These funds are recognized by the Revenue Estimating Conference (REC) and deposited into the state treasury. The governor’s FY 27 executive budget recommendation includes a decrease of approximately \$62.1 M SGF statewide compared to the FY 26 EOB Base. Significant adjustments are delineated in Table 5 below.

Table 5: Significant SGF Adjustments for FY 27

Means of Finance	FY 26 Existing Operating Budget (12/01/25)	FY 27 Recommended	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$12,666,828,272	\$12,604,753,973	(\$62,074,299)	(0.5%)

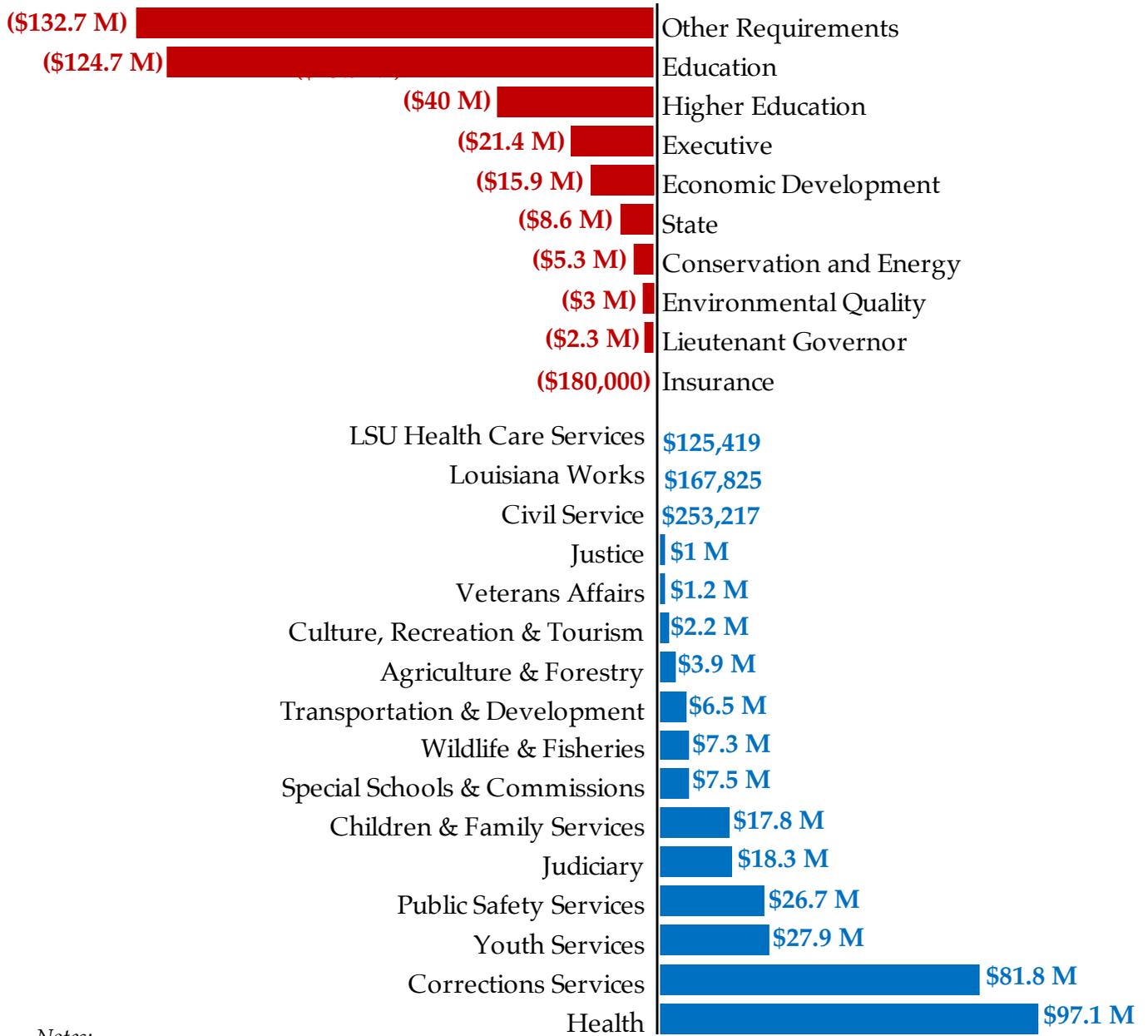
- **Decreases \$258.2 M in statewide adjustments, including:**
 - Decreases \$452.3 M statewide from FY 25 carry forward funding
 - Net increases \$92.7 M for acquisitions and major repairs
 - Increases \$69.2 M for statewide Personal Services
 - Increases \$32.2 M for other statewide services
- Non-recurs \$174.1 M for one-time \$2,000 teacher stipends for certificated employees and \$1,000 stipends for non-certificated employees
- Transfers \$75 M to the High Impact Job Fund to encourage companies to create jobs that pay above the parish average wage and offer a basic health benefit plan
- Increases \$46.8 M for LED project commitments to partially offset decreases in funding out of the Louisiana Economic Development Fund and the Rapid Response Fund
- Increases \$44.2 M for the LA GATOR Program
- Means of financing substitution replacing \$43.4 M Federal as a result of changes in the Federal Financial Participation of the Supplemental Nutrition Assistance Program (SNAP) administration services
- Means of financing substitution replacing \$30.9 M Statutory Dedications out of the Riverboat Gaming Enforcement Fund to fund personal services
- Increases \$28.8 M for the Managed Care Organization Program for physical and specialized behavioral health, offset by decreases in Statutory Dedications and Federal funds
- Means of financing substitution replacing \$19.3 M from various Statutory Dedications and Office of State Police SGR, based on the most recent REC forecast
- Increases \$17.5 M for 150 additional Correctional Officers and operating expenses due to increased capacity at the Louisiana State Penitentiary
- Increases \$15.2 M to OJJ for 122 T.O. positions and operating expenses to fund additional beds and a medical contract to operate an additional Secure Care Facility in Vernon Parish
- Transfers \$14.5 M to the M.J. Foster Promise Program Fund for scholarships
- Increases \$14.3 M to cover increased offender medical expenditures
- Increases \$12.3 M for increased foster care board rates, adoption subsidies, and guardianship subsidies
- Increases \$12.1 M for the Child Welfare System Modernization Project

Information about remaining adjustments can be found within FY 27 Budget Overviews and Issues beginning on page 25 or within the Significant Budget Adjustments section by agency beginning on page 92.

Departmental Changes

A breakdown of SGF reductions and enhancements by department is illustrated in Figure 4 and Figure 5. Figure 4 shows the SGF change from the FY 26 EOB Base to the governor's FY 27 recommendation.

Figure 4: SGF Change by Department
(FY 27 Recommended Compared to FY 26 EOB Base as of 12/01/25)

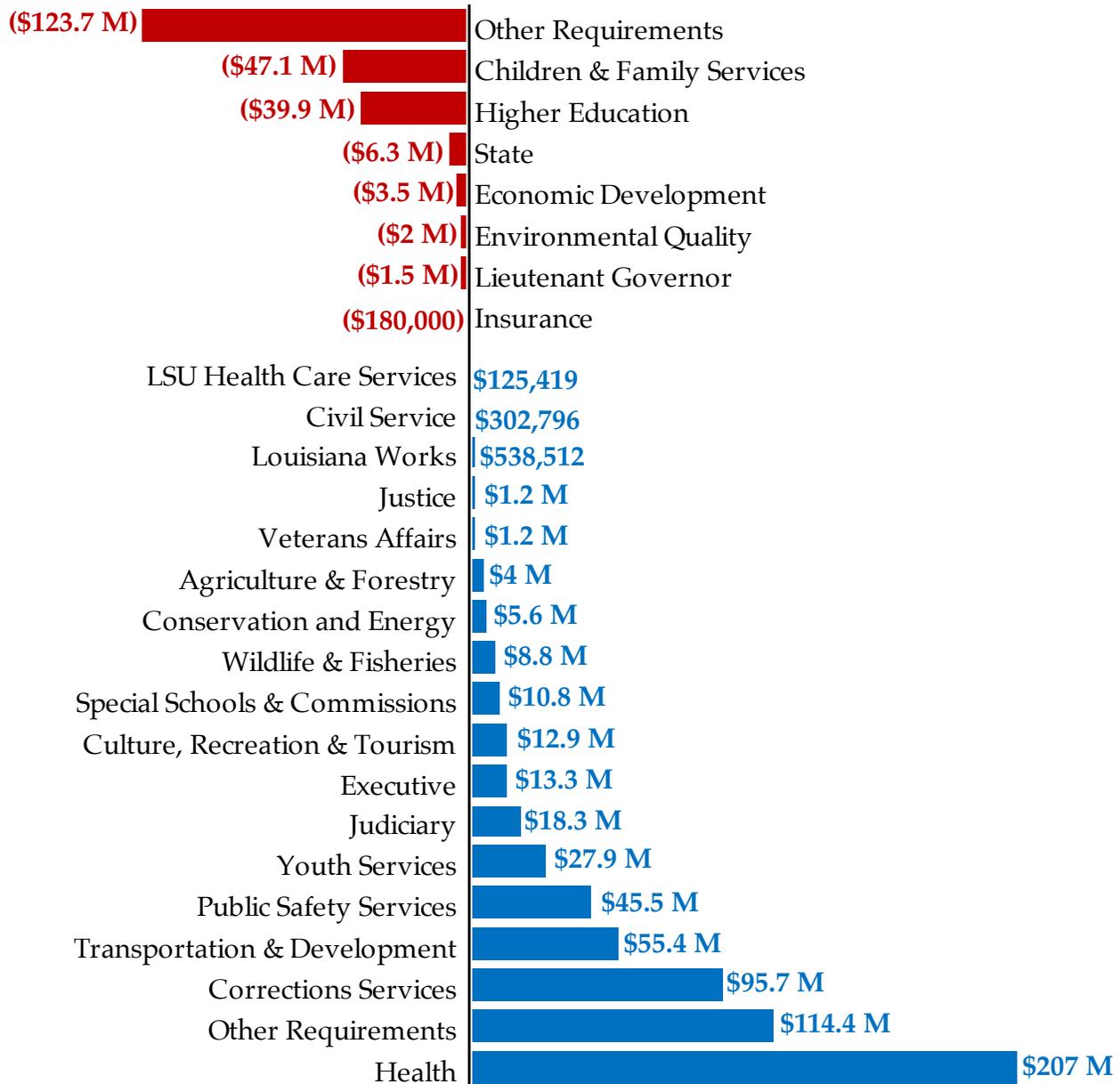


Notes:

- The Public Service Commission, Department of Revenue, Retirement Systems, Ancillary, and Capital Outlay budgets did not receive SGF appropriations in the FY 26 EOB Base or the FY 27 recommended budget.
- The Treasury and Legislative budgets have no change in SGF from FY 26 EOB Base and FY 27 recommended budget.
- At the time of publication, the Legislative, Judicial, and Capital Outlay budgets have not yet been filed and are subject to change.

The FY 25 EOB Base includes approximately \$452.3 M SGF that was carried forward from FY 25 and added to the FY 26 budget in August. This funding is non-recurred in FY 27. Excluding the carry forward funding, the FY 27 budget recommendation represents a total increase of approximately \$391.4 M when compared to the FY 26 enacted appropriation. The governor’s allocation of SGF by department between the FY 26 enacted appropriation and the FY 27 executive budget recommendation is illustrated in Figure 5.

**Figure 5: SGF Change by Department (excluding Carryforwards)
(FY 27 Recommended Compared to FY 26 Enacted Appropriation as of 7/01/25)**



Notes:

- The Public Service Commission, Department of Revenue, Retirement Systems, Ancillary, and Capital Outlay budgets did not receive SGF appropriations in the FY 26 enacted budget or the FY 27 recommended budget.
- The Treasury and Legislative budgets have no change in SGF appropriations from the FY 26 enacted budget and the FY 27 recommended budget.
- At the time of publication, the Legislative, Judicial, and Capital Outlay budgets have not yet been filed and are subject to change.

SGF Initiatives and Recommendations for FY 27

For FY 27, the governor recommended utilizing available SGF for specific initiatives across several state agencies. Table 6 includes some of the significant SGF initiatives highlighted by the commissioner of administration at the JLCB meeting held on 01/23/26. Information on these specific adjustments is provided below the table. Information about remaining adjustments can be found within FY 27 Budget Overviews and Issues beginning on page 23 or within the Significant Budget Adjustments section by agency beginning on page 92.

Table 6: FY 27 Governor’s Significant SGF Initiatives and Recommendations

05 - LED	
Funding for High Impact Jobs Program	\$75,000,000
08B - DPS&C - Corrections	
Increased capacity at Louisiana State Penitentiary	\$17,543,947
10 - DCFS	
Funding for Child Welfare Modernization System	\$12,099,503
19A - Higher Education	
Additional funding for M.J. Foster Scholarship Program	\$14,500,000
Funding for START system upgrade	\$4,000,000
19D - LDOE	
Additional funding for LA GATOR	\$44,154,724
20 - 451 Local Housing of State Adult Offenders	
Increase per diem paid to Sheriff's by \$3	\$17,311,950
TOTAL	\$184,610,124

05 – LED

\$75 M – High Impact Jobs

The governor’s budget recommendation includes a transfer of \$75 M SGF into the High Impact Job Fund for the High Impact Jobs Program, which was established by Act 372 of the 2025 RS. The program is designed to reimburse companies for a portion of the wages paid to (1) create jobs that pay above the parish average wage or (2) retain workers with advanced degrees. See: “ISSUE: HIGH IMPACT JOBS PROGRAM” on page 32 for more information.

08A – DPS&C – Corrections

\$17.5 M – Increased capacity at Louisiana State Penitentiary

The governor’s budget recommendation includes \$17.5 M SGF, \$425,717 SGR, and 150 authorized T.O. positions for the opening of the West Main Prison at the Louisiana State Penitentiary. The opening will increase capacity at the facility by 688 offenders. Included in the \$18 M total budget increase is funding for salaries and related benefits for the 150 new T.O. positions (\$12.4 M); funding for utilities, maintenance, lab fees, printing, and equipment costs (\$1.9 M); funding for pharmaceuticals, food and beverages, clothing, and medical supplies (\$2.8 M); one-time funding for plumbing repairs and replacement of water heaters (\$393,491); and funding for the canteen (\$425,717). For a detailed breakdown of the positions and associated funding, see the Significant Budget Adjustments section by agency, beginning on “significant budget adjustments by agency” on page 92.

10 - DCFS

\$12.1 M – Child Welfare Modernization System

The executive budget recommendation includes \$12.1 M SGF for the Child Welfare System Modernization Project. The current child welfare IT environment relies on multiple disparate systems and legacy databases, which are inefficient and error-prone. A new centralized platform will allow the department to manage child welfare cases with improved data quality and reporting, strengthen compliance with federal and state requirements, and enhance staff efficiency by reducing redundancies and manual processes.

19A – Higher Education

\$14.5 M - M.J. Foster Scholarship Program

The executive budget recommends an increased deposit of \$14.5 M SGF into the M.J. Foster Promise Program Fund, expended as Statutory Dedications for the M.J. Foster Scholarship Program via the Board of Regents. The program provides financial assistance to eligible students enrolled in qualified programs at two-year public postsecondary education institutions or accredited proprietary schools with payments issued on a first-come, first-served basis. This increase is based on the program's anticipated utilization rate. After accounting for this increase, the total FY 27 recommended funding for the program is \$25 M. See "ISSUE: M.J. FOSTER PROMISE PROGRAM" on page 51 for more information.

\$4 M – START System Upgrade

The executive budget recommends an appropriation of \$4 M SGF to the Board of Regents to implement a new management software platform for the Student Tuition Assistance and Revenue Trust (START) program, which helps families set aside funds for education and disability-related expenses in a tax-advantaged account. The new platform will provide enhanced security and a better user experience.

19B - LDOE

\$44.2 M – LA GATOR

The executive budget recommends an increase of \$44.2 M SGF for the LA GATOR Program, comprised of \$43.5 M for student awards and \$668,283 for administrative costs. This results in a total recommended appropriation of \$90.3 M SGF for the program (\$87 M for scholarship awards and \$3.3 M for administrative costs). If the program is funded as recommended in the executive budget, LDOE estimates awards could be provided to 11,800 students in the 2026-27 academic year. See "ISSUE: LOUISIANA GIVING ALL TRUE OPPORTUNITY TO RISE (LA GATOR) PROGRAM" on page 55 for more information.

20 – 451 Local Housing of State Adult Offenders

\$17.3 M – Increase per diem paid to Sheriff's by \$3

The executive budget recommendation includes \$17.3 M SGF for the Local Housing of State Adult Offenders Program for a three dollar increase in the per diem rate. Act 1 of the 2025 RS included one-time funding (\$17.4 M SGF) to increase the per diem rate from \$26.39 to \$29.39 for FY 26. This recommendation would retain that funding for FY 27. The \$17.3 M would cover the 15,810 inmates currently housed in parish jails and other local facilities (15,810 inmates x \$3 increase x 365 days = \$17,311,950).

OTHER SIGNIFICANT MOF CHANGES FOR FY 27

Outside of the SGF, the only other means of finance that realized a change greater than $\pm 5\%$ between EOB Base and Recommended is Statutory Dedications (\$2.6 B, or -27.7%). The summary of significant changes within Statutory Dedications can be found in Table 7 below.

Table 7: Significant Statutory Dedications Adjustments for FY 27

Means of Finance	FY 26 Existing Operating Budget (12/01/24)	FY 27 Recommended	Dollar Change	Percent Change
STATE GENERAL FUND BY:				
Statutory Dedications	\$9,420,896,235	\$6,814,009,837	(\$2,606,886,398)	(27.7%)
<ul style="list-style-type: none"> • Non-recurs \$1.2 B out of the Revenue Stabilization Fund. The original transfer was authorized by Act 365 of the 2025 RS. Act 1 of the 2025 RS directs the commissioner of administration to transfer the funds as follows: <ul style="list-style-type: none"> - \$709 M to the Louisiana Transportation Infrastructure Fund - \$272.7 M to the Louisiana Economic Development Initiatives Fund - \$23 M to the Criminal Justice and First Responder Fund - \$43.2 M to the Higher Education Campus Revitalization Fund - \$67.2 M to the Modernization and Security Fund - \$10 M to the Voting Technology Fund - \$70 M to the Phase II Subfund of the Water Sector Fund - \$5 M to the Emergency Subfund of the Water Sector Fund • Non-recurs \$214.5 M out of the Water Sector Fund for the Water Sector Program • Non-recurs \$182.2 M out of various funds from FY 25 carry forward funding • Decreases \$114.3 M out of the Rapid Response Fund used for numerous LED projects, a significant portion of which was the acquisition cost of the Riverplex Megapark in Ascension Parish associated with the new Hyundai steel mill • Increases \$75 M out of the High Impact Job Fund for the High Impact Jobs Program 				

EXPENDITURE LIMIT

The expenditure limit for FY 26, is \$19,190,259,557. Current appropriations counting toward the limit, as of the publication of this document, total \$17.4 B, leaving a delta of \$1.79 B remaining before the limit is exceeded. Pursuant to R.S. 39:33.1, certain appropriations made via pending legislative instruments in the 2026 RS, including appropriations of the FY 25 SGF surplus and any remaining FY 26 excess SGF, will bring this total closer to the limit's threshold.

The FY 27 expenditure limit has been calculated at \$20,144,161,350, based on a growth factor of 4.97% compared to the FY 26 limit. The calculation was presented to the JLCB at its 1/23/26 meeting.

SUMMARY OF THE GOVERNOR’S OTHER SGF BUDGET PROPOSALS

GOVERNOR’S SGF PROPOSALS - SURPLUS AND EXCESS

At the JLCB meeting on 1/23/26, Commissioner of Administration Taylor Barras provided a broad outline of the governor’s proposed uses of SGF surplus and excess funds available for appropriation in the 2026 RS. Unlike HB 1, which must conform to the executive budget when the original version is filed, the initiatives outlined may be funded in one or more Supplemental Appropriations bills, the Funds bill, or the Capital Outlay bill.

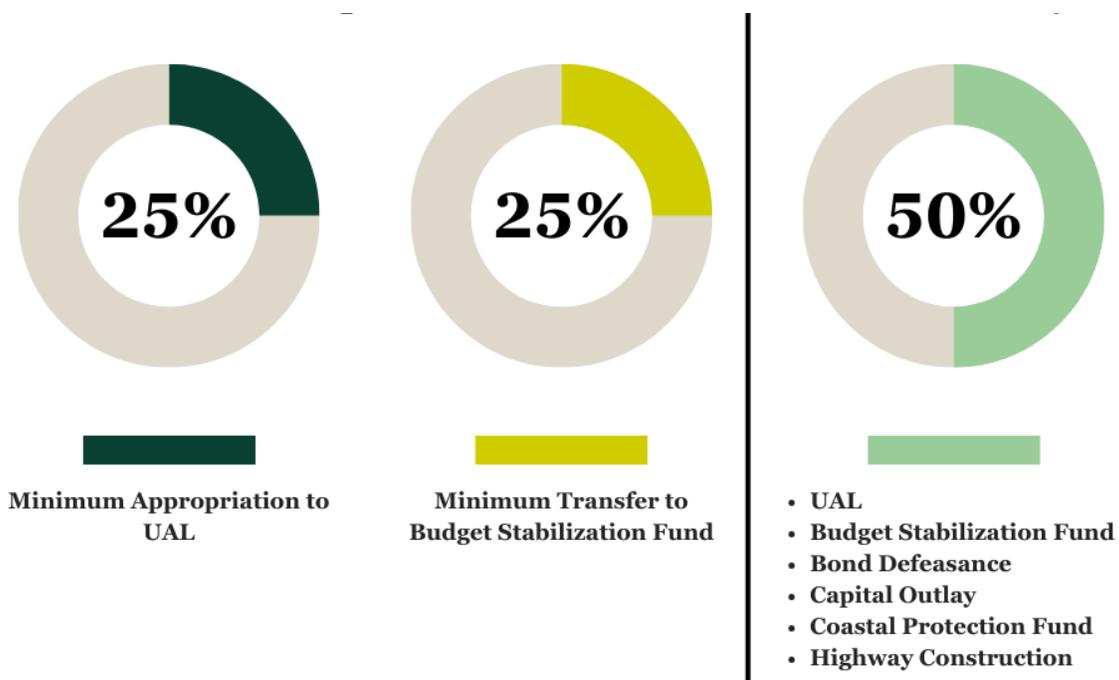
This section summarizes the governor’s recommendations by estimated total SGF and provides additional details about each proposal to the degree such information is available. As these monies are subject to legislative appropriation, this information should be considered tentative in nature.

FY 25 SURPLUS

The term “surplus” refers to the amount for any fiscal year of the actual SGF monies received, including any monies or balances carried forward, over the actual SGF expenditures paid at the close of the fiscal year. The amount is calculated and reported by the Office of Statewide Reporting 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 provisions in La. Const. Art. VII, § 10.(D)(2), once these monies are recognized by the REC as non-recurring revenues, the balance will be available for appropriation to one of six authorized purposes. Two of the authorized purposes, appropriation to the Unfunded Accrued Liability (UAL) and transfer to the Budget Stabilization Fund, require minimum allocations of 25% each as seen in Figure 6 below. The balance can be appropriated or allocated only to the six allowable uses in the constitution.

Figure 6: Eligible Uses of Non-recurring Monies



The governor’s proposed allocation of the FY 25 surplus provides for items that are traditionally categorized as one-time expenditures. For example, appropriations to capital projects are considered non-recurring. After fulfilling the required 25% deposit into the Budget Stabilization Fund (\$144.3 M) and 25% appropriation for the UAL (\$144.3 M), the proposal allocates the remaining \$288.5 M for highway projects, Coastal Protection and Restoration projects, and Deferred Maintenance in Capital Outlay. However, the specific distribution to these purposes was not enumerated by the commissioner when the executive budget was presented.

Table 8: Proposed Utilization of FY 25 Surplus

Constitutional Requirements	
25% Deposit into Budget Stabilization (Rainy Day) Fund	\$144,268,468
25% Payment to Unfunded Accrued Liability	\$144,268,468
SUBTOTAL	\$288,536,936
Governor's Proposed Surplus Utilization	
Coastal Protection and Restoration Authority (CPRA) projects	
Capital Outlay - Facility Planning and Control deferred maintenance	\$288,536,935
Capital Outlay - DOTD highway projects	
SUBTOTAL	\$288,536,935
TOTAL	\$577,073,871

FY 26 PROJECTED EXCESS

On 12/11/25, the REC adopted an updated SGF forecast for FY 26, reflecting an increase of \$217.1 M over the base forecast in place since 5/21/25. This growth, together with \$75.5 M in unappropriated FY 26 SGF, comprises the \$292.6 M in excess revenue referenced in the executive budget. Due to Act 384 of the 2025 RS, this analysis assumes that only the \$217.1 M in increased revenue collections attributable to the REC’s revised forecast and \$89,608 of unappropriated FY 26 SGF will be available for legislative appropriation in FY 27.

Note: Additional SGF resources may become available, including the \$1.3 M balance currently designated to the Interim Emergency Board for which no applications have been received, any as-yet-undetermined savings resulting from changes in agency spending, and potential future revisions to the REC forecast that may increase projected revenues.

During the executive budget presentation to the JLCB, the commissioner of administration identified priority areas to appropriate the projected excess – covering agency shortfalls and putting money into dedicated funds. Although no specific amounts were recommended, a list of agencies and funds can be found in Table 9. Ultimately, appropriation of the remaining excess funds will be made by the legislature via the Capital Outlay, Supplemental Appropriations, and Funds bills in the 2026 RS.

Table 9: Utilization of FY 26 Excess

Governor's Recommendations
Agency Shortfalls
01-111 - Executive Department - GOHSEP
08A - Corrections Services
08B - Public Safety Services, State Police
08C - Youth Services
Fund Transfers
College & University Deferred Maintenance and Capital Improvement Fund
LED Fund - State Commitments
IT Modernization Projects
Criminal Justice and First Responder Fund
Water Sector Fund
Transportation Trust Fund

FY 27 BUDGET OVERVIEWS AND ISSUES

This section provides overviews of departments realizing significant budget adjustments in the FY 27 executive budget recommendation, and highlights specific issues that may be of interest to you as you evaluate and prioritize appropriations of the state’s fiscal resources. Because this section focuses on *significant* adjustments and issues, not all budget schedules will appear.

This document includes budget comparisons by all means of finance, at the Schedule and Agency levels, beginning on page 59. Additionally, in accordance with R.S. 24:604.2(A), the LFO provides a list of all major enhancements and increases, reductions, and means of financing substitutions compared to the previous year’s budget beginning on page 92. For purposes of major enhancements, reductions, and means of finance substitutions, the LFO generally views adjustments in excess of \$1 M as *major* or *significant*, as well as any adjustment that changes a department’s or agency’s authorized Table of Organization (T.O.) positions. In some agencies with smaller total budgets, the LFO may consider adjustments less than \$1 M as *major* if it represents a significant percentage of the budget unit’s total appropriation. On the other hand, in a few select agencies with very large budgets (e.g., LDH and LDOE), the LFO may only consider adjustments in increments significantly greater than \$1 M as *major* (i.e., more than \$5 M, more than \$10 M, etc.). Finally, some smaller adjustments are included because the LFO is aware of legislative interest through prior inquiries or public debate.

If you require additional information, or are curious about any department, agency, or activity within state government, its funding status for FY 27, or a specific budget adjustment, please do not hesitate to contact our office and we will be happy to provide you with additional details.

Table 10: Statewide Overviews and Highlights

Means of Finance	FY 26 Existing Operating Budget (12/01/25)	FY 27 Recommended	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$12,666,828,272	\$12,604,753,973	(\$62,074,299)	(0.5%)
STATE GENERAL FUND BY:				
Interagency Transfer	\$2,575,456,961	\$2,610,037,752	\$34,580,791	1.3%
Fees and Self-generated Revenue	\$6,121,132,085	\$6,156,484,103	\$35,352,018	0.6%
Statutory Dedications	\$9,420,896,235	\$6,814,009,837	(\$2,606,886,398)	(27.7%)
FEDERAL FUNDS	\$24,922,079,892	\$23,774,933,452	(\$1,147,146,440)	(4.6%)
TOTAL MEANS OF FINANCING	\$55,706,393,445	\$51,960,219,117	(\$3,746,174,328)	(6.7%)
T.O. POSITIONS	35,043	35,276	233	0.7%

- **The FY 27 recommended budget contains \$1.8 B in “statewide” reductions across all means of financing. Some significant adjustments include:**
 - **Non-recurs \$2.1 in FY 25 carryforward funding, including \$452.3 M SGF**
 - **Decreases \$99.4 M for non-recurring acquisitions and major repairs, including \$13.8 M SGF.**
 - **Decreases 68 authorized T.O. positions with associated funding (\$6.3 M). These positions were selected for the following reasons: (1) they have been vacant for 12 months or longer; (2) they were consolidated and shifted to a different T.O. position; or (3) they were designated for termination by the agency.**
 - **Decreases an additional 34 authorized T.O. positions as part of the annualization of Personal Services reductions made by the Commissioner of Administration in FY 26.**
 - **Note: Associated funding tied to these positions totals \$4 M. Only a portion of that, \$2.5 M SGF, was originally reduced in FY 26 in response to Preamble Section 19 of HB 1 of the 2025 RS. The remaining \$1.5 M are Federal dollars tied to T.O. positions in the Department of Military Affairs and the Louisiana Department of Health (LDH).**

EXECUTIVE ORDER 24-11: SAVINGS AND EFFICIENCIES

The Preamble Section 19 of Act 1 of the 2025 RS authorized and directed the commissioner of administration to implement reductions to FY 26 SGF appropriations for Personal Services by \$10 M. The FY 27 executive budget recommends annualization of \$2.5 M of these reductions. Table 11 below provides FY 26 reductions made by the commissioner, as well as the FY 27 recommended annualizations, by department.

Table 11: FY 26 Enacted SGF Personal Services Reductions and FY 27 Recommended Annualizations

Department	FY 26 Reductions	FY 27 Annualized Reductions
Executive	(\$836,410)	(\$750,665)
Veterans Affairs	(\$29,058)	-
State	(\$7,876)	-
Justice	(\$23,049)	-
Lieutenant Governor	-	-
Treasury	-	-
Public Service Commission	-	-
Agriculture & Forestry	(\$58,239)	-
Insurance	-	-
Economic Development	(\$77,302)	-
Culture, Recreation & Tourism	(\$137,080)	(\$85,880)
Transportation & Development	-	-
DPSC Corrections Services	(\$2,887,035)	-
DPSC Public Safety Services	(\$575,972)	-
DPSC Youth Services	(\$523,897)	-
Health	(\$1,058,779)	(\$1,203,539)
Children & Family Services	(\$532,874)	-
Energy & Natural Resources	(\$31,723)	-
Revenue	-	-
Environmental Quality	(\$15,821)	-
Workforce Commission	-	-
Wildlife & Fisheries	(\$270,149)	(\$270,149)
Civil Service	(\$18,540)	-
Retirement Systems	-	-
Higher Education	(\$2,495,164)	-
Special Schools & Comm.	(\$312,533)	(\$210,191)
Education	(\$104,705)	-
LSU Health Care Services Division	(\$3,794)	-
Other Requirements	-	-
Total:	(\$10,000,000)	(\$2,520,424)

01 – EXECUTIVE DEPARTMENT

Means of Finance	FY 26 Existing Operating Budget (12/01/25)	FY 27 Recommended	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$308,820,273	\$287,459,161	(\$21,361,112)	(6.9%)
STATE GENERAL FUND BY:				
Interagency Transfer	\$105,276,064	\$100,663,559	(\$4,612,505)	(4.4%)
Fees and Self-generated Revenue	\$198,890,462	\$192,804,568	(\$6,085,894)	(3.1%)
Statutory Dedications	\$876,194,318	\$596,268,252	(\$279,926,066)	(31.9%)
FEDERAL FUNDS	\$3,850,221,415	\$3,826,761,215	(\$23,460,200)	(0.6%)
TOTAL MEANS OF FINANCING	\$5,339,402,532	\$5,003,956,755	(\$335,445,777)	(6.3%)
T.O. POSITIONS	2,246	2,223	(23)	(1.0%)

- **Decreases \$214.5 M Statutory Dedications out of the Water Sector Fund to align the Water Sector Program’s budget with anticipated expenditures**
- **Non-recurs \$50.2 M (\$34.7 M SGF, \$3.6 M IAT, \$5.3 M SGR, \$689,367 Statutory Dedications, and \$5.9 M Federal) for obligations carried forward from FY 25**
- **Decreases \$58 M (\$4 M IAT, \$36.6 M Statutory Dedications out of the Coastal Protection and Restoration Fund, \$7.4 M Statutory Dedications out of the Natural Resource Restoration Fund, and \$10 M Federal) to align the CPRA budget with anticipated expenditures for projects in the Louisiana Comprehensive Master Plan for a Sustainable Coast**
- **Non-recurs \$10 M Statutory Dedications out of the Louisiana Transportation Infrastructure Fund for maintenance of the Bayou Lafourche Fresh Water District Pump Station Project**
- **Non-recurs \$10 M Statutory Dedications out of the Modernization and Security Fund for equipment for the Office of Technology Services**
- **Increases \$4.7 M SGF for the Louisiana Wireless Information Network (LWIN) for a contract to provide radio services for the daily operation of tower sites**
- **Increases \$3 M SGF for the development of an Intelligence Coordination Center (ICC) Program in Military Affairs**
- **Increases \$3 M SGF in the Office of the Inspector General for consulting contracts to work with departments to identify additional cost savings, operational efficiencies, and optimization opportunities**
- **Decreases \$1.7 M SGR and four (4) authorized T.O. positions in the Louisiana State Racing Commission due to Historical Horse Racing in Louisiana being declared unconstitutional in Fremin vs. Boyd Racing, LLC**
- **Decreases \$1.7 M (\$750,665 SGF and \$932,598 Federal) and 16 authorized T.O. positions across various agencies to annualize the Preamble Section 19 reductions in Personal Services contained in Act 1 of the 2025 RS**
- **Decreases \$750,000 SGF and five (5) authorized T.O. positions in the Division of Administration due to efficiencies within the agency**
- **Decreases \$86,235 SGF and one (1) authorized T.O. position in Military Affairs due to the position being vacant for over 12 months**

ISSUE: CONSOLIDATION OF GOHSEP AND MILITARY AFFAIRS

Act 262 of the 2025 RS transfers the Governor’s Office of Homeland Security and Emergency Preparedness (GOHSEP) to the Department of Military Affairs. The governor’s executive budget for FY 27 implements the consolidation, creating a single-agency structure. In GOHSEP, a reduction of \$2.96 B (\$78.2 M SGF, \$578,135 IAT, \$1.3 M SGR, \$419.6 M Statutory Dedications, and \$2.46 B Federal) and 120 positions take place after non-recurring FY 25 carryforwards but before all other budget adjustments. The Department of Military Affairs has an increase of \$2.96 B, with additional adjustments related to the Louisiana Wireless Information Network (LWIN) System, the Louisiana Center for Safe Schools, and the Water Sector Program, which were transferred from GOHSEP.

04A – DEPARTMENT OF STATE

Means of Finance	FY 26 Existing Operating Budget (12/01/25)	FY 27 Recommended	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$97,741,543	\$89,184,361	(\$8,557,182)	(8.8%)
STATE GENERAL FUND BY:				
Interagency Transfer	\$1,067,400	\$845,300	(\$222,100)	(20.8%)
Fees and Self-generated Revenue	\$37,837,776	\$38,080,344	\$242,568	0.6%
Statutory Dedications	\$113,078	\$113,078	\$0	0.0%
FEDERAL FUNDS	\$457,489	\$457,489	\$0	0.0%
TOTAL MEANS OF FINANCING	\$137,217,286	\$128,680,572	(\$8,536,714)	(6.2%)
T.O. POSITIONS	367	367	0	0.0%

- **Non-recurs \$16.3 M SGF for electronic poll books and public outreach related to the closed-party primary**
- **Increases \$6.3 M SGF to align the budget with projected election expenses**
- **Increases \$4.7 M SGF for increased costs related to the rental of climate-controlled warehouses for voting machines**
- **Non-recurs \$1.5 M SGF for litigation and legal fees related to redistricting cases**

04A-139 SECRETARY OF STATE

ISSUE: NEW STATEWIDE VOTING SYSTEM

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

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

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

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

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

The traditional source of funding for the Voting Technology Fund is from producing and selling maps of precincts and election jurisdictions and fees collected for the private use of voting machines or voting technology. In addition to the traditional sources, the legislature has deposited excess SGF into the fund in FYs 21, 23, and 24, as illustrated in Table 12 on the following page. For FY 26, the legislature transferred \$10 M out of the Revenue Stabilization Fund to be deposited into the Voting Technology Fund. Funds from the Voting Technology Fund will be used to purchase the new voting system and act as state match as required by the Help America Vote Act of 2002 (HAVA).

Table 12: Excess SGF Deposits and Transfers into the Voting Technology Fund

Fiscal Year	Beginning Balance	SGF Transfers (1)	Revenue (2)	Interest (3)	Transfers Out (4)	Ending Balance
2021	\$8,345,626	\$5,000,000	\$3,500	\$2,003	(\$6,897,630)	\$6,453,499
2022	\$6,453,499	-	\$9,300	\$5,737	-	\$6,468,536
2023	\$6,468,536	\$30,000,000	\$900	\$24,746	-	\$36,494,182
2024	\$36,494,182	\$10,000,000	-	\$83,674	-	\$46,577,856
2025	\$46,577,856	-	-	\$886,168	-	\$47,464,024
2026	\$47,464,024	\$10,000,000	-	\$602,621	-	\$58,066,645

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

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

(3) FY 26 interest as of 2/18/26.

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

Through HAVA, the state receives federal funds to improve the administration of Federal elections, including enhancing election technology and making election security improvements. The state is required to provide state funds as a match for the HAVA federal grant funds. All HAVA funds received by the state are deposited into the statutorily dedicated Help Louisiana Vote Fund, Election Administration Account, which was created by Act 142 of the 2003 RS. As of 2/18/26, the Help LA Vote Fund had a balance of \$16.6 M and the Voting Technology Fund had a balance of \$58.1 M. The executive budget recommendation does not include an appropriation to the department in FY 27 to purchase new voting machines. The SOS will be required to present a contract to JLCB for approval before any funds will be appropriated.

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

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

Act 1 of the 2024 1st ES eliminated open primaries and created closed-party member-only primary elections for the U.S. Congress, the Louisiana Board of Elementary and Secondary Education, the Louisiana Public Service Commission, and the Louisiana Supreme Court starting in 2026. Under the previous system, candidates participated in nonpartisan open primaries where any registered voter, regardless of party affiliation, could cast a ballot for any candidate. If one candidate received more than 50% of the vote, then that candidate was declared the winner and no general election was held for that position. If no candidate received more than 50% of the vote, then the top two finishers, regardless of party, advanced to the general election. Under the new law, Republicans and Democrats will run in partisan primaries where members of each party can decide which candidate moves on to the general election. Voters not affiliated with any party can choose which primary to participate in. Candidates not affiliated with either party can participate in the general election by qualifying through a nominating petition. Act 640 of the 2024 RS restructured the election schedule to include party primary elections, including adjusting the qualifying period, prohibited election dates, and reporting dates.

The costs of elections, starting in FY 26, increased significantly due to the inclusion of the party primary. Both spring elections in 2026 and 2027, which were previously scheduled as local only options, are being converted to statewide elections for the first- and second-party primary. The executive budget recommends an increase of approximately \$6.3 M SGF for the elections program, primarily due to the introduction of the closed-party primaries.

04C – OFFICE OF THE LIEUTENANT GOVERNOR

Means of Finance	FY 26 Existing Operating Budget (12/01/25)	FY 27 Recommended	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$3,696,182	\$1,355,616	(\$2,340,566)	(63.3%)
STATE GENERAL FUND BY:				
Interagency Transfer	\$1,095,750	\$1,095,750	\$0	0.0%
Fees and Self-generated Revenue	\$0	\$0	\$0	-
Statutory Dedications	\$0	\$0	\$0	-
FEDERAL FUNDS	\$8,145,094	\$6,402,365	(\$1,742,729)	(21.4%)
TOTAL MEANS OF FINANCING	\$12,937,026	\$8,853,731	(\$4,083,295)	(31.6%)
T.O. POSITIONS	7	7	0	0.0%

- Decreases \$1.7 M Federal to align budget authority with anticipated grant award amounts
- Non-recurs \$1.5 M SGF from the Administrative Program for maintenance and repairs for the Historic New Orleans Collection, the Political Hall of Fame, and various State Park projects
- Non-recurs \$821,160 SGF for obligations carried forward from FY 25

04D – DEPARTMENT OF TREASURY

Means of Finance	FY 26 Existing Operating Budget (12/01/25)	FY 27 Recommended	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$205,260	\$205,260	\$0	0.0%
STATE GENERAL FUND BY:				
Interagency Transfer	\$1,720,658	\$1,741,209	\$20,551	1.2%
Fees and Self-generated Revenue	\$11,415,803	\$12,204,147	\$788,344	6.9%
Statutory Dedications	\$886,455	\$886,455	\$0	0.0%
FEDERAL FUNDS	\$0	\$0	\$0	-
TOTAL MEANS OF FINANCING	\$14,228,176	\$15,037,071	\$808,895	5.7%
T.O. POSITIONS	74	74	0	0.0%

- Increases \$725,831 (\$705,280 SGR and \$20,551 IAT) for various statewide adjustments, including an increase of \$661,676 for statewide Personal Services and \$83,064 for an Automated Clearing House (ACH) payment method for unclaimed property

04G – DEPARTMENT OF INSURANCE

Means of Finance	FY 26 Existing Operating Budget (12/01/25)	FY 27 Recommended	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$180,000	\$0	(\$180,000)	(100.0%)
STATE GENERAL FUND BY:				
Interagency Transfer	\$0	\$0	\$0	-
Fees and Self-generated Revenue	\$41,069,124	\$42,739,941	\$1,670,817	4.1%
Statutory Dedications	\$25,000,000	\$30,000,000	\$5,000,000	20.0%
FEDERAL FUNDS	\$800,000	\$800,000	\$0	0.0%
TOTAL MEANS OF FINANCING	\$67,049,124	\$73,539,941	\$6,490,817	9.7%
T.O. POSITIONS	232	231	(1)	(0.4%)

- **Increases \$5 M Statutory Dedications out of the Louisiana Fortify Homes Program Fund in accordance with Acts 79 and 501 of the of the 2025 RS, which dedicated certain SGR fees and premium tax revenue to the fund. These acts transferred \$20 M from certain 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**
- **Increases \$773,182 SGR in the Insurance Fraud Investigation Fund Account to align with anticipated collections, as required by 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**
- **Non-recurs \$180,000 SGF for the coverage of perinatal behavioral health treatment for policies issued through qualified health plans through the health insurance exchange, as provided for by Act 410 of the 2025 RS**

04G-165 COMMISSIONER OF INSURANCE

ISSUE: LA FORTIFY HOMES PROGRAM (LFHP)

Dedicated Funding Source for the LFHP in FY 27: Act 501 of the 2025 RS increased SGR revenues associated with certain fees paid to the LDI. Act 501 allocated \$5.3 M in FY 26 and \$19.2 M in subsequent fiscal years from increased SGR fees (see below) to the LFHP Fund. In addition, Act 79 of the 2025 RS dedicated \$10 M (first \$5 M collected on surplus lines and \$5 M from Fire, Casualty and Miscellaneous taxes). Together, these acts provide a permanent revenue source of approximately \$29 M. See below for additional information on increased fees.

Act 79 Premium Tax Dedications:

\$5 M Surplus Lines Tax
\$5 M Fire Casualty, and Miscellaneous Tax
\$10 M Total premium taxes

Act 501 SGR Fee Increases:

\$ 1.4 M Annual Financial Regulation Fee
 \$16.7 M Producer License Fee
\$ 1.1 M Claims Adjuster License Fee
\$19.2 M Total SGR fee dedications

UPDATE: INSURE LA INCENTIVE PROGRAM

FY 23 Appropriation: The Insure LA Incentive Program was re-created by Act 754 of the 2022 RS. In FY 23, the program was funded with \$45 M from FY 23 SGF excess that was transferred into the Insure LA Incentive Fund in accordance with Act 1 of the 2023 1st ES.

Incentive Awards – First Invitation Round: The purpose of the Insure LA Incentive Program was to award matching capital fund grants ranging from \$2 M to \$10 M to qualified property insurance companies. The first invitation round awarded \$41.88 M to eight insurance companies.

FY 24 Beginning Fund Balance: After the first round of incentive awards, the Insure LA Incentive Fund had a \$3.15 M fund balance remaining (\$45 M FY 23 Appropriation - \$41.88 M Incentive Awards). Act 410 of the 2023 RS transferred \$7.5 M SGF into the fund for FY 23 and \$2.5 M SGR into the fund for FY 24. The SGR originates from various fees and licenses imposed on insurance companies and agents by LDI. At the beginning of FY 24, the balance of the Insure LA Incentive Fund was \$13.15 M (\$10 M Act 410 transfers + \$3.5 M balance).

Incentive Awards – Second Invitation Round: The department requested and was granted approval from JLCB on 8/11/23 to utilize the \$13.15 M balance in the Insure LA Incentive Fund to issue a second round of incentive awards. The second invitation round awarded \$11.67 M to eight insurance companies, resulting in a balance of \$1.48 M in the Insure LA Incentive Fund (\$13.15 M Appropriation - \$11.67 M Incentive Awards) at the end of FY 24.

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

FY 26 Fund Balance: At the beginning of FY 26, the fund balance of the Insure LA Incentive Fund was \$5.98 M (excluding investment income). In accordance with Act 754, the fund balance may be used to issue a third and final invitation round of incentive awards. If there is no third round, all unexpended and unencumbered monies remaining in the fund shall revert to the SGF including awarded grant funds that are not earned by the sunset date of 12/31/28.

Table 13: Insure LA Incentive Program – Incentive Fund Balance

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

Note: Balance excludes interest earnings credited to the fund.

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

05 – DEPARTMENT OF ECONOMIC DEVELOPMENT

Means of Finance	FY 26 Existing Operating Budget (12/01/25)	FY 27 Recommended	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$61,807,681	\$45,882,801	(\$15,924,880)	(25.8%)
STATE GENERAL FUND BY:				
Interagency Transfer	\$922,500	\$175,000	(\$747,500)	(81.0%)
Fees and Self-generated Revenue	\$12,260,875	\$7,808,029	(\$4,452,846)	(36.3%)
Statutory Dedications	\$8,934,099	\$2,000,000	(\$6,934,099)	(77.6%)
FEDERAL FUNDS	\$51,166,081	\$3,542,020	(\$47,624,061)	(93.1%)
TOTAL MEANS OF FINANCING	\$135,091,236	\$59,407,850	(\$75,683,386)	(56.0%)
T.O. POSITIONS	213	214	1	0.5%

- Non-recurs \$65 M (\$12.4 M SGF, \$275,000 IAT, \$2.2 M SGR, \$1.9 Statutory Dedications, and \$48.2 M Federal) for obligations carried forward from FY 25
- Non-recurs \$4.6 M SGF in one-time funding for IT equipment, system enhancements, a dedicated “Certified Sites” portal, and the eight (8) Regional Economic Development organizations across the state
- Non-recurs \$5 M Statutory Dedications out of the Marketing Fund for one-time funding for the Louisiana Talent Opportunity Campaign
- Decreases \$2.3 M SGR in entertainment development workforce training and educational program project awards
- Increases \$216,144 SGF and one (1) T.O position for a Special Projects Officer transferred from the Department of Conservation and Energy

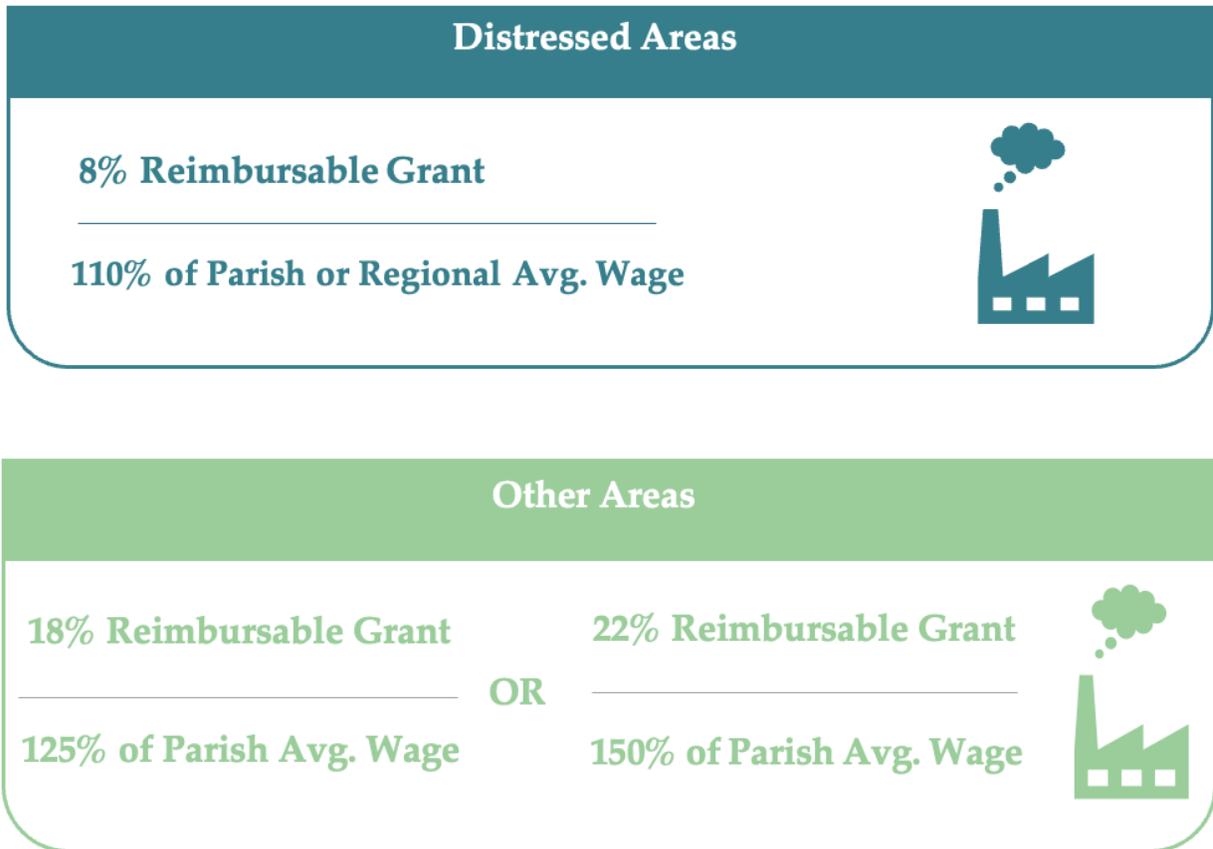
05 – 250 OFFICE OF ECONOMIC DEVELOPMENT

ISSUE: HIGH IMPACT JOBS PROGRAM

The governor’s FY 27 executive budget presentation to JLCB on 1/21/26 reported an intent to provide Louisiana Economic Development (LED) with \$75 M Statutory Dedications out of the High Impact Job Fund to issue reimbursable grants to certain businesses for wages paid for newly created jobs or the retention of highly skilled labor. In 20-XXX of HB 1, an appropriation of \$75 M SGF into the High Impact Job Fund is intended to support these expenditures.

The High Impact Jobs Program was established by Act 372 of the 2025 RS. This 10-year program within LED reimburses 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. The wage reimbursement grants range from 8% to 22% of qualifying wages, which are limited to \$200,000 per year per job. Figure 7 on page 33 provides additional information on grant reimbursement rates for newly created jobs, which 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 in statute or rules, and such grants require the secretary’s invitation and approval.

Figure 7: Grant Rates Based on Location and Wages Paid



LED may issue the first grants on or after 7/01/26, but no statutory cap exists for the number of grants awarded to businesses. The initial term of contracts under the program is for three years, with an option for a two-year extension. The governor’s recommended \$75 M appropriation represents the initial funding for the program. Although funding is subject to annual appropriation, the multi-year nature of contracts (three to five years) creates potential future budgetary obligations and expectations of continued reimbursement by participating employers.

Program eligibility is outlined in statute (R.S. 47:2771(C)(2)) and further defined in rules promulgated by LED in December 2025. Certain industries are prioritized (namely those identified in LED’s strategic plan), while others are explicitly excluded from participation. However, significant discretion over award decisions resides with the secretary of LED. Grant recipients may not receive any other incentive administered by LED for any job supported under the High Impact Jobs Program.

Note: The governor’s recommended \$75 M appropriation appears in 20-931 LED Debt Service and State Commitments. This issue is discussed under 05-250 Office of Economic Development because the program is administered by LED.

07 – DEPARTMENT OF TRANSPORTATION AND DEVELOPMENT

Means of Finance	FY 26 Existing Operating Budget (12/01/25)	FY 27 Recommended	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$60,571,292	\$67,103,808	\$6,532,516	10.8%
STATE GENERAL FUND BY:				
Interagency Transfer	\$44,580,651	\$44,473,651	(\$107,000)	(0.2%)
Fees and Self-generated Revenue	\$44,323,964	\$31,919,875	(\$12,404,089)	(28.0%)
Statutory Dedications	\$719,249,651	\$648,033,105	(\$71,216,546)	(9.9%)
FEDERAL FUNDS	\$33,358,001	\$31,478,163	(\$1,879,838)	(5.6%)
TOTAL MEANS OF FINANCING	\$902,083,559	\$823,008,602	(\$79,074,957)	(8.8%)
T.O. POSITIONS	4,319	4,315	(4)	(0.1%)

- **Non-recurs \$98.2 M (\$48.9 M SGF, \$14.4 M SGR, \$32 M Statutory Dedications out of various funds, and \$2.9 M Federal) for obligations carried forward from FY 25**
- **Non-recurs \$67 M Statutory Dedications out of the Louisiana Transportation Infrastructure Fund to provide funding to districts for additional roadway repairs and maintenance, and mowing and litter cycles along state highways**
- **Increases \$55 M SGF for major repairs and acquisitions**
- **Decreases \$438,765 Statutory Dedications out of the Transportation Trust Fund – Regular and four (4) authorized T.O. positions due to the positions being vacant for over 12 months**

07 - DEPARTMENT OF TRANSPORTATION AND DEVELOPMENT

ISSUE: ACTS 375 AND 389 OF THE 2025 RS; ORGANIZATIONAL CHANGES TO THE DOTD; THE OFFICE OF PROJECT DELIVERY; AND THE OFFICE OF LOUISIANA HIGHWAY CONSTRUCTION

Acts 375 and 389 of the 2025 RS made widespread changes to the Department of Transportation and Development's organizational structure. Act 375 creates the Office of Project Delivery and transfers the responsibilities of the Office of Engineering and the Office of Planning to it. The governor's executive budget implements a transfer of \$71.9 M (\$1.1 M IAT, \$1.9 M SGR, \$41.7 M Statutory Dedications, and \$27 M Federal) to consolidate the Office of Planning into the newly created Office of Project Delivery, which replaced the Office of Engineering. The total FY 27 budget for the Office of Project Delivery is \$195.9 M (\$40.2 M IAT, \$5.5 M SGR, \$121.1 M Statutory Dedications, and \$29.1 M Federal). Note: There is no change in the agency-level budget for Engineering and Operations, as all changes occur at the program level.

Act 389 creates the Office of Louisiana Highway Construction within the Division of Administration and provides that the office shall be responsible for any non-federal aid highway that is part of the state highway system. The FY 26 budget appropriated \$915,000 and six (6) authorized T.O. positions for the Office of Louisiana Highway Construction, with no change in the governor's recommended budget for FY 27. No corresponding reduction was made in DOTD's budget for FY 26 or FY 27.

08A – DPS&C – CORRECTIONS SERVICES

Means of Finance	FY 26 Existing Operating Budget (12/01/25)	FY 27 Recommended	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$716,460,060	\$798,231,291	\$81,771,231	11.4%
STATE GENERAL FUND BY:				
Interagency Transfer	\$16,595,329	\$59,031,014	\$42,435,685	255.7%
Fees and Self-generated Revenue	\$38,818,801	\$39,523,750	\$704,949	1.8%
Statutory Dedications	\$3,960,000	\$935,197	(\$3,024,803)	(76.4%)
FEDERAL FUNDS	\$4,612,646	\$4,612,646	\$0	0.0%
TOTAL MEANS OF FINANCING	\$780,446,836	\$902,333,898	\$121,887,062	15.6%
T.O. POSITIONS	4,890	5,040	150	3.1%

- **Increases \$46.2 M IAT from the Governor’s Office of Homeland Security and Emergency Preparedness for management and maintenance of the Camp J facility at the Louisiana State Penitentiary for Louisiana Lockup**
- **Increases \$31.6 M SGF for various statewide adjustments, including an increase of \$28.5 M in statewide personal services, an increase of \$3.1 M in other statewide services, a net increase of \$13.9 M for acquisitions and major repairs, and a decrease of \$13.9 M in non-recurring carryforwards.**
- **Increases \$18 M (\$17.5 M SGF and \$425,717 SGR) and 150 T.O. positions to increase capacity by opening the West Main Prison at the Louisiana State Penitentiary**
- **Increases \$18.1 M SGF for operating services, overtime, and supplies to align budget authority with historical average expenditures**
- **Increases \$14.3 M SGF for the statewide offender medical budget**
- **Non-recurs \$3 M Statutory Dedications out of the Criminal Justice and First Responder Fund for the acquisition of LeoTech Verus software to transcribe inmate phone calls**

08A-402 LOUISIANA STATE PENITENTIARY

ISSUE: LOUISIANA LOCKUP

On July 4, 2025, the One Big Beautiful Bill Act increased funding to the United States Department of Homeland Security, Immigrations and Customs Enforcement to expand the immigration detention system. In September 2025, the United States Department of Homeland Security, GOHSEP, and the DPS&C – Corrections Services entered into a collaborative effort, coined Louisiana Lockup, to expand space for those detained by Immigration and Customs Enforcement (ICE). The new detention facility, called Camp 57, is located inside the Louisiana State Penitentiary at the former Camp J. The capacity available at Camp 57 to house ICE detainees is 416, with 208 beds currently available. There is no defined end date for the Louisiana Lockup partnership.

In July 2025, Governor Jeff Landry issued Executive Order JML 25-084 which declared a state of emergency to fast-track repairs at Camp J at the Louisiana State Penitentiary. Executive Order JML 25-094 extended the repair timeframe through September 2025. Camp J, comprised of four maximum-security buildings, was closed in 2017 due to deteriorating conditions and security challenges, including malfunctions with the cell locks. To increase capacity at the Louisiana State Penitentiary, the executive order allowed the Governor’s Office of Homeland Security and Emergency Preparedness (GOHSEP) and the Department of Public Safety and Corrections (DPS&C) – Corrections Services to suspend the state procurement code and public bid law for major repairs at Camp J.

In December 2025, through an in-house mid-year budget adjustment, GOHSEP provided \$34 M from ICE to DPS&C – Corrections Services to mobilize and manage the new ICE detention facility. For FY 27, the governor’s executive 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 \$46.2 M IAT. The associated expenditures from that FY 26 in-house mid-year budget adjustment, as well as the annualization in FY 27 which brings the total budget to \$46.2 M IAT are as follows:

	FY 26 BA-7 Adjustment	FY 27 Annualized
Mobilization Fee	\$10,000,000	
Offender Housing (208)	\$17,398,333	\$42,756,000
Offender Housing (Optional)	\$ 5,101,667	
Offender Transportation	\$ 779,317	\$ 1,881,564
Guards Transportation	\$ 653,585	\$ 2,400,000
Sack Lunches	<u>\$ 67,098</u>	<u>\$ 240,000</u>
Total	\$34,000,000	\$46,277,564

08C – DPS&C – YOUTH SERVICES

Means of Finance	FY 26 Existing Operating Budget (12/01/25)	FY 27 Recommended	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$176,701,933	\$204,622,492	\$27,920,559	15.8%
STATE GENERAL FUND BY:				
Interagency Transfer	\$19,134,621	\$19,134,621	\$0	0.0%
Fees and Self-generated Revenue	\$1,924,509	\$1,924,509	\$0	0.0%
Statutory Dedications	\$0	\$0	\$0	-
FEDERAL FUNDS	\$891,796	\$891,796	\$0	0.0%
TOTAL MEANS OF FINANCING	\$198,652,859	\$226,573,418	\$27,920,559	14.1%
T.O. POSITIONS	1,070	1,223	153	14.3%

- **Increases \$15.1 M SGF and 122 T.O. positions to operate an additional secure care facility with the Vernon Parish Sheriff’s Office**
- **Increases \$11.9 M SGF for various statewide adjustments, including an increase of \$14.3 M in statewide personal services, a net increase of \$456,548 for acquisitions and major repairs, offset by a \$2.9 M decrease in other statewide services**
- **Increases \$1.9 M SGF and 31 T.O. positions for full operational coverage at the Jetson Center for Youth**

08C – 403 OFFICE OF JUVENILE JUSTICE

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

The Department of Public Safety & Corrections – Youth Services (Office of Juvenile Justice) is responsible for providing secure and non-secure care and placement for the youth population within juvenile detention. At the end of 2025, approximately 351 youth adjudicated delinquent were within secure care with the Office of Juvenile Justice.

The number of juveniles currently in the state’s secure care custody is 8% higher than 2025. To address the rising number of juveniles detained within secure care facilities, at the request of the governor, the reopening of the Jetson Center for Youth was approved. The Jetson Center for Youth is a juvenile detention facility that has been closed since 2014.

The Jetson Center for Youth will reopen May 1, 2026. The FY 27 budget increases funding by \$1.9 M SGF and 31 T.O. positions. This funding is for operating costs of utilizing the existing facility only, which is to serve 36 juveniles. The total funding for the Jetson Center for Youth for FY 27 is \$15.8 M, which consists of \$13.9 M in base funding from FY 26 and a \$1.9 M increase recommended for FY 27.

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

The use of the existing Jetson facility will be temporary until a new 72-bed facility is constructed, the cost of which is estimated to be \$68 M. OJJ indicates that plans to construct a new 72-bed facility are in the final design phase, but that any projections on operating costs for a facility are unknown. The construction of the new facility is partially funded through Capital Outlay (the remaining \$17.5 M from Act 5 of the 2024 RS) and \$16 M from the Criminal Justice Priority Fund (Act 587 of the 2024 RS), which was approved at the March 30, 2025, meeting of the JLCB. Because the construction of the new Jetson facility will span multiple fiscal years, OJJ will seek additional funding of approximately \$34.5 M in future fiscal years for any remaining costs related to the construction of the Jetson facility.

09 – DEPARTMENT OF HEALTH

Means of Finance	FY 26 Existing Operating Budget (12/01/25)	FY 27 Recommended	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$3,285,087,565	\$3,382,210,028	\$97,122,463	3.0%
STATE GENERAL FUND BY:				
Interagency Transfer	\$826,617,995	\$778,030,461	(\$48,587,534)	(5.9%)
Fees and Self-generated Revenue	\$961,026,797	\$778,435,248	(\$182,591,549)	(19.0%)
Statutory Dedications	\$1,918,039,456	\$1,842,444,997	(\$75,594,459)	(3.9%)
FEDERAL FUNDS	\$17,726,570,779	\$16,698,750,825	(\$1,027,819,954)	(5.8%)
TOTAL MEANS OF FINANCING	\$24,717,342,592	\$23,479,871,559	(\$1,237,471,033)	(5.0%)
T.O. POSITIONS	7,918	7,913	(5)	(0.1%)

- Decreases \$1.4 B (\$42.4 M SGF, \$35.7 M IAT, \$183.9 M SGR, \$49.4 M Statutory Dedications, and \$1.1 B Federal) to non-recur a Carryforward BA-7 for Medical Vendor Payments (MVP) approved in August 2025, in accordance with RS 39:82(C) to re-budget federal funds and associated state match from the prior fiscal year (FY 25) into the new fiscal year (FY 26). The source of funding from SGR and IAT are revenues from Intergovernmental Transfers (IGTs). The source of statutory dedications are revenues from the Louisiana Medical Assistance Trust Fund (MATF). The source of federal funding is Title XIX federal financial participation
- 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
- Increases \$175 M Federal in the Office of the Secretary for the Rural Health Transformation Grant from the Centers for Medicare and Medicaid Services (CMS), authorized by HR 1, the One Big Beautiful Bill Act (OBBA). The Rural Health Transformation Program (RHTP) is a 100% federally funded grant. LDH is currently awaiting approval from CMS, which is anticipated to occur in March 2026
- Increases \$88.7 M (\$39.5 M SGF and \$49.2 M Federal) for annualization of the transfer of the Supplemental Nutrition Assistance Program (SNAP) from the Department of Children and Family Services (DCFS) to Medical Vendor Administration (MVA) as required by Act 478 of the 2025 RS for the implementation of a “One Door” service delivery system
- Means of financing substitution exchanging \$42.3 M Federal with an equal amount of SGF pursuant to the OBBA 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)
- Increases \$26 M (\$8.3 M SGF and \$17.7 M Federal for an inflationary adjustment for Nursing Home rates (\$13,426,849) and hospice room and board rates (\$12,620,611) for recipients who are in nursing homes
- Increases \$21 M (\$6.7 M Statutory Dedications out of the Community Options Waiver Fund and \$14.3 M Federal from Title XIX) to annualize 750 Community Choices Waiver slots phased-in during FY 26. In FY 26, \$9 M was funded for the phase-in as a line-item appropriation from Act 1 of the 2025 RS
- Increases \$17.4 M (\$649,709 SGF, \$632,985, IAT, and \$16.1 M Federal) for annualization of the Disability Determination Services (DDS) and SNAP transfer from DCFS to the OS as required by Act 478 of the 2025 RS for the implementation of a “One Door” service delivery system

09 – 306 MEDICAL VENDOR PAYMENTS

Funding for Medicaid decreased by approximately \$1.54 B (7%) for FY 27, from the EOB of \$22.06 B as of 12/01/25 to a total appropriation of \$20.51 B. The net decrease in funding is largely the result of a decrease of \$1.6 B in the managed care program. The Medicaid budget also includes other significant funding increases associated with provider rate increases, programmatic funding increases, and annualizations of prior year funding initiatives.

Medical Vendor Payments Significant Adjustments

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

- Increases \$26 M for an inflationary adjustment for nursing homes and hospice room/board rates
- Increases \$21 M to annualize funding for 750 Community Choices Waivers slots phased-in during FY 26
- Increases \$8.5 M for an inflationary rate adjustment for Intermediate Care Facilities
- Increases \$7.4 M for the managed care dental benefit program
- Increases \$6.4 M for a projected increase in Long Term-Personal Care Services (LT-PCS) enrollment
- Increases \$4.3 M 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)
- Increases \$2.6 M for the annualization of 60 individuals enrolled in the Program of All-Inclusive Care for the Elderly (PACE) Program during FY 26 and an enrollment of an additional 42 individuals in FY 27
- Increases \$2.4 M for payments to Rural Health Clinics (RHC) and Federally Qualified Health Centers (FQHC)
- Non-recurs \$1.41 B to non-recur for obligations carried forward from FY 25
- Decreases \$208.7 M in payments to the MCO program
- Non-recurs \$2 M for a special legislative project for uncompensated care costs (UCC) payments to inpatient psychiatric hospitals with an academic training mission.
- Decreases \$1.3 M for projected Title XIX payments to public providers and UCC payments for various agencies

ISSUE: MEDICAID OUTLOOK

Federal Medical Assistance Percentage (FMAP)

For FY 27, the federal government's financial participation (share) on the majority of state Medicaid spending (Federal Medical Assistance Percentage, or FMAP) increased slightly from FY 26. A blended rate is utilized in Medicaid for the state fiscal year. For FY 27, the blended rate will be approximately 68.06% (31.94% state match), which represents a slight increase from 67.89% (32.11% state match) utilized for FY 26.

Directed Payment Models in the FY 27 Executive Budget

The FY 27 Medicaid budget includes funding for several different approved Directed Payment Models. These models are paid through the Managed Care Organizations (MCO)/Dental programs. Each Directed Payment model is required to be approved by the Centers for Medicare and Medicaid Services (CMS) annually.

The following Directed Payment models are included in the FY 27 Executive Budget:

- Hospital Directed Payments
- Long-Term Acute Care, Psychiatric Services, and Rehabilitation Services Providers (LPR) Directed Payments
- Physician Directed Payments
- Non-Emergency Medical Transport (NEMT) Providers Directed Payments
- Home and Community Based Services (HCBS) Directed Payments
- Dental Incentive Payment Program (DIPP)

See Table 14 below for a breakout of funding for each approved directed payment model.

Table 14: CMS Approved Directed Payments by Model

Directed Payment Model	FY 26 EOB Base	FY 27 Recommended	Difference
Hospital Directed Payments	\$4,147,146,327	\$4,147,146,327	\$0
LPR Directed Payments	\$61,455,431	\$61,455,431	\$0
Physician Directed Payments	\$1,181,727,644	\$1,181,727,644	\$0
NEMT Directed Payments	\$0	\$2,800,584	\$2,800,584
HCBS Directed Payments	\$0	\$3,307,280	\$3,307,280
DIPP Payments	\$12,200,000	\$12,200,000	\$0
Total Directed Payments	\$5,402,529,402	\$5,408,637,266	\$6,107,864

Notes:

- 1) The Directed Payment models that remain unchanged from the FY 26 EOB Base are still using the CMS approved model from FY 26.
- 2) Premium Tax Payments are excluded from the information provided above.

Hospital Tax/Assessment: The FY 27 Medicaid budget includes both hospital tax revenues and expenditure authority associated with hospital directed payments. Approximately \$660 M in hospital tax revenue is built into the Medicaid budget, and will be utilized to partially fund hospital directed payments. The FY 27 budget increases hospital tax revenue by \$11.8 M to a total of \$659 M for FY 27, up from \$648.2 M in FY 26.

Tax revenues are approved annually by the legislature through a hospital tax resolution measure by concurrent resolution. These revenues reflect a portion of revenues utilized by LDH as a state match source to draw down federal financial participation for directed payments.

H.R. 1 (One Big Beautiful Bill Act, or OBBA)

The FY 27 MCO/Dental adjustments in the executive budget recommendation include several provisions that impact the enrollment assumptions in the MCO and Dental programs:

- Immigrant Eligibility Requirements: 1,417 closed on 10/25/26 with an additional 30 disenrollments projected per month from November through May 2027. No churn was assumed.
- Work Requirements for Adults (Expansion): 572 disenrollments per month at application and 2,339 at renewal from January through May 2027 with an estimated 29.9% churn over six months.
- Retroactive Enrollment: \$3.7 M in savings associated with changing retroactive enrollment provisions from three months to one month for expansion enrollees and two months for traditional enrollees.
- OBBA provisions related to provider taxes, state directed payment limits, six-month redeterminations, and cost sharing for adults are not applicable to the FY 27 MCO adjustment and were excluded.

10 – DEPARTMENT OF CHILDREN AND FAMILY SERVICES

Means of Finance	FY 26 Existing Operating Budget (12/01/25)	FY 27 Recommended	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$252,551,560	\$270,311,356	\$17,759,796	7.0%
STATE GENERAL FUND BY:				
Interagency Transfer	\$17,581,946	\$22,988,431	\$5,406,485	30.8%
Fees and Self-generated Revenue	\$16,634,991	\$15,172,518	(\$1,462,473)	(8.8%)
Statutory Dedications	\$0	\$0	\$0	-
FEDERAL FUNDS	\$501,069,239	\$483,884,502	(\$17,184,737)	(3.4%)
TOTAL MEANS OF FINANCING	\$787,837,736	\$792,356,807	\$4,519,071	0.6%
T.O. POSITIONS	2,186	2,184	(2)	(0.1%)

- Annualizes a mid-year reduction made in FY 26 of \$16.7 M (\$6.3 SGF and \$10.4 M Federal) tied to the transfers of Supplemental Nutrition Assistance Program (SNAP), Disability Determinations Services (DDS), and family and support workforce development program to LDH, as mandated by Act 478 of the 2025 RS
- Increases \$18.3 M (\$12.1 M SGF and \$6.2 M Federal) for the Child Welfare System Modernization Project
- Increases \$9.7 M (\$6.4 M SGF and \$3.3 M Federal) for the SABRE Project
- Increases \$16.9 M (\$12.3 M SGF and \$4.6 M Federal) for foster care board payments
- Increases \$5.4 M IAT from LDOE for daycare services for foster care children
- Increases fifty-three (53) non-T.O. FTE positions to provide after-hours, weekend, and holiday coverage for Child Protective Services

10 – 360 OFFICE OF MANAGEMENT AND FINANCE

UPDATE: DCFS REORGANIZATION & TRANSFER OF ECONOMIC STABILITY

DCFS Reorganization

Act 477 of the 2025 RS restructured and reorganized DCFS into a more child-centered department, establishing new program offices, including the Office of Child Support and the Office of Child Welfare; thereby refocusing the agency's core functions.

Transfer of Economic Stability

Act 478 of the 2025 RS transferred certain family, workforce, and economic support programs out of DCFS and into a reorganized Louisiana Workforce Commission (renamed Louisiana Works/LA Works) and LDH for the implementation of a "One Door" delivery system effective 10/01/2025. The "One Door" delivery system is a coordinated approach between DCFS, LDH, and LA Works to streamline social services and economic support programs under a single point of access. Its goal is to make it easier for families to receive assistance by integrating workforce, economic support, and family services into one unified system.

Specifically, the Act transferred responsibility for administration of the Supplemental Nutrition Assistance Program (SNAP), Disaster Supplemental Nutrition Assistance Program (DSNAP), the Fraud Detection Fund, and related economic stability programs from DCFS to LDH, and transferred workforce development programs, including SNAP Employment and Training (SNAP E&T), Child Support Enforcement (CSE E&T), and Strategies to Empower People (STEP), to LA Works.

In compliance with Act 478, an in-house BA-7 approved by the Division of Administration on 9/29/25 reduced 1,541 authorized T.O. positions and 11 non-T.O. FTE positions, along with associated funding totaling \$240.6 M (\$64.2 M SGF, \$724,294 Statutory Dedications, and \$176.8 M Federal), from DCFS. Funding and positions were subsequently transferred through separate in-house BA-7s to LDH and LA Works to support administration of SNAP and workforce development programs, respectively. Administration of TANF and its related programs is scheduled to transfer effective 10/01/27 (FY 28).

<u>Transfers of Economic Stability</u>	<u>Transferred</u>	<u>Effective Date/Fiscal Year</u>
LDH		
SNAP	Yes	10/01/2025 (FY 26)
DDS	Yes	10/01/2025 (FY 26)
Fraud Detection Fund	Yes	10/01/2025 (FY 26)
LA Works		
Workforce Development Programs (SNAP, CSE, & STEP)	Yes	10/01/2025 (FY 26)
TANF	Pending	10/01/2027 (FY 28)

ISSUE: TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF)

While total TANF funding remains level compared to the prior fiscal year, the FY 27 budget reflects significant reallocations among programmatic line items. TANF, which is 100% federally funded, is allocated between three areas: Core Welfare, Child Welfare, and TANF Initiatives. Significant adjustments reflected in Table 15 below include: a \$900,000 increase in Program Administration, a \$839,545 increase in Emergency Assistance, a \$800,668 increase in Substance Abuse, a \$634,583 increase in Nurse Family Partnership, a \$2.2 M decrease in Child Protection Investigation, and a \$1.6 M decrease in LA 4.

Table 15: TANF FY 27 Recommended Budget Allocation

	FY 26	FY 27	Difference
CORE WELFARE			
FITAP/KCSP ¹	\$35,211,574	\$35,161,574	(\$50,000)
Strategies to Empower People (STEP)	\$16,338,909	\$16,338,909	\$0
Call Center/Document Imaging Administration	\$2,619,302	\$2,619,302	\$0
U.S. Repatriation Program	\$18,000,000	\$18,900,000	\$900,000
	\$0	\$50,000	\$50,000
SUBTOTAL	\$72,169,785	\$73,069,785	\$900,000
CHILD WELFARE			
Child Protection Investigation/Family Services (CPI/FS)	\$8,551,418	\$6,315,226	(\$2,236,192)
Emergency Assistance	\$7,811,590	\$8,651,135	\$839,545
Kinship Navigator	\$3,445,000	\$3,000,000	(\$445,000)
My Community Cares (MCC)	\$1,750,000	\$2,000,000	\$250,000
SUBTOTAL	\$21,558,008	\$19,966,361	(\$1,591,647)
TANF INITIATIVES			
LA 4	\$11,625,040	\$10,000,000	(\$1,625,040)
Court Appointed Special Advocate (CASA)	\$3,992,850	\$3,992,850	\$0
Substance Abuse	\$679,932	\$1,480,600	\$800,668
Nurse Family Partnership	\$877,075	\$1,511,658	\$634,583
Jobs for America's Graduates (JAG)	\$1,700,000	\$1,700,000	\$0
Drug Courts	\$5,000,000	\$5,000,000	\$0
Homeless	\$1,350,000	\$1,956,436	\$606,436
Family Violence	\$4,950,100	\$5,140,100	\$190,000
Fatherhood	\$925,000	\$1,010,000	\$85,000
Pregnancy and Baby Care	\$2,260,000	\$2,260,000	\$0
STAR Academy	\$20,000,000	\$20,000,000	\$0
SUBTOTAL	\$53,359,997	\$54,051,644	\$691,647
SUMMARY			
Core Welfare	\$72,169,785	\$73,069,785	\$900,000
Child Welfare	\$21,558,008	\$19,966,361	(\$1,591,647)
Child Welfare SSBG ² Transfer (10%)	\$16,343,087	\$16,343,087	\$0
TANF Initiatives	\$53,359,997	\$54,051,644	\$691,647
TOTAL	\$163,430,877	\$163,430,877	\$0

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

2) Social Services Block Grant Program

11 – DEPARTMENT OF CONSERVATION AND ENERGY

Means of Finance	FY 26 Existing Operating Budget (12/01/25)	FY 27 Recommended	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$29,021,034	\$23,753,661	(\$5,267,373)	(18.2%)
STATE GENERAL FUND BY:				
Interagency Transfer	\$7,247,855	\$3,408,144	(\$3,839,711)	(53.0%)
Fees and Self-generated Revenue	\$20,462,314	\$20,308,864	(\$153,450)	(0.7%)
Statutory Dedications	\$54,697,129	\$49,675,763	(\$5,021,366)	(9.2%)
FEDERAL FUNDS	\$115,701,149	\$104,139,220	(\$11,561,929)	(10.0%)
TOTAL MEANS OF FINANCING	\$227,129,481	\$201,285,652	(\$25,843,829)	(11.4%)
T.O. POSITIONS	378	376	(2)	(0.5%)

- Decreases \$25 M Federal from the Environmental Protection Agency (EPA) due to the repeal of the Solar for All grant program
- Decreases \$10 M Statutory Dedications out of the Oilfield Site Restoration Fund to align the budget with anticipated expenditures for the Oilfield Site Restoration Program
- Increases \$16.4 M (\$2.2 M SGF and \$14.2 M Federal) for 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
- 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.
- Decreases \$2.8 M (\$7.2 M SGF, \$135,043 SGR, and \$9,400 Federal, partially offset by an increase of \$4.5 M Statutory Dedications) for various statewide adjustments, including a decrease of \$10.9 M in non-recurring carryforwards, an increase of \$4.9 M for other statewide services, a net increase of \$3.6 M for statewide personal services, and a net decrease of \$361,524 for acquisitions and major repairs.

11 – CONSERVATION AND ENERGY

ISSUE: OILFIELD SITE RESTORATION

The Oilfield Site Restoration (OSR) Program was created in 1993 to address the problem of orphaned well sites across the state. This program receives its funding from fees on oil and gas production in Louisiana, which vary based on the price per barrel. Funds collected are dedicated to the Oilfield Site Restoration (OSR) Fund. The department collects an average of \$12.5 M per year in fees for the Oilfield Site Restoration Program. As of 2/04/2026, the Department of Conservation and Energy (DCE) SONRIS Data Portal shows that Louisiana has 6,062 orphaned wells. Over the last six years, a total of 1,478 wells have been plugged, 575 of which were funded by the OSR Fund. In 2026, DCE anticipates an additional 112 wells being plugged using the OSR Fund.

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

Federal Funds

In recent years, the federal government has increased funding for orphaned well remediation through the Infrastructure Investment and Jobs Act (IIJA), which allocated \$4.7 B to the U.S. Department of the Interior (DOI) for state well site restoration programs. Louisiana is expected to receive approximately \$175 M over several years. DCE has been awarded three federally funded orphan well grants under the IIJA. The Initial Grant (\$25 M) and the U.S. Fish and Wildlife Service (USFWS) grant (\$12.5 M) were awarded in 2022. To implement funds from these two grants, DCE designed, bid, and awarded two contracts, with work beginning in January 2023. The Initial Grant required all work to be completed within a year, leading to an accelerated effort to plug abandoned wells by September 2023. In total, 665 additional wells were plugged statewide under the Initial and USFWS grants in 2023.

In June 2024, DCE received the first round of formula grant funding (\$25 M) and extended one of the initial contracts to begin work. DOI requirements, including an Endangered Species Review and a State Historical Preservation Act Review, which delayed plugging activities in previous years have been repealed as of 10/24/2025. In 2026, DCE anticipates 150 wells being plugged using federal grants.

Table 16 below lists the number of orphaned oilfield wells plugged and anticipated to be plugged by fund type, including: state funds, federal funds from IIJA, Louisiana Oil Field Restoration Association (LORA) funds, and other funding sources.

Table 16: Oilfield Site Plugging by Fund Type

Calendar Year	State Funds (OSR)	IIJA Federal Funding	LORA*	Other**
2020	145	-	-	3
2021	110	-	-	8
2022	144	-	57	26
2023	25	665	55	14
2024	54	2	9	53
2025	97	10	6	10
Total (Actuals)	575	677	112	114
2026 (Projected)	112	150	-	10
Total (+Projections)	687	827	112	124

*The cooperative endeavor agreement with Louisiana Oilfield Restoration Authority (LORA) was replaced by the Natural Resources Trust Authority (NRTA) pursuant to Act 458 of the 2025 Regular Session. While NRTA provides financial security, it does not directly assist in or fund well plugging activities as LORA previously did.

**This column represents multiple other cooperative endeavor agreements with various entities that fund well plugging activities.

ISSUE: FEDERAL ENERGY GRANTS

In FY 26, DCE expected to receive four federal grants that were originally anticipated in FY 24 but were delayed due to administrative and processing delays at the U.S. Department of Energy (DOE). These delays led to excess federal budget authority in prior years when the grants were not received as expected. Partial funding for these grants began in FY 25, with the remaining spending authority reflected in subsequent fiscal years as DOE finalized award amounts and implementation schedules. These grants included: Home Efficiency Rebates (HER) (\$106 M over five FYs), Home Electrification and Appliance Rebates (HEAR) (\$105 M over five FYs), the Hub for Energy Resilience Operations (HERO) (\$249.3 M over eight FYs), and the Solar for All program (\$156 M over six FYs).

Since the prior estimate, updated federal award notices have revised both the total allocations and timelines for these programs. The HER and HEAR programs were reduced to approximately \$68.1 M each and are expected to be expended over a shorter period than originally projected, while the HERO grant increased to approximately \$256.1 M and extends to an additional fiscal year. The Solar for All program was repealed in August 2025 and is no longer reflected in the FY 27 budget or beyond. The goal of each of these grants is to support DCE’s mission to promote environmental sustainability and resilience across the state. Each grant is structured to address specific needs and includes detailed guidance for implementation.

In Table 17 below contains a list of existing grants from FY 23, as well as new, anticipated grants for FY 27 through FY 32.

Table 17: Energy and Natural Resources – Federal Grants (in Millions)

Grant	FY 23	FY 24	FY 25	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	Total
Hubs for Energy Resilient Operations (HERO) ¹	-	-	-	\$27.0	\$35.1	\$50.0	\$45.0	\$46.0	\$42.0	\$11.0	\$256.1
Home Efficiency Rebates (HER) Program	-	-	\$10.0	\$10.0	\$10.1	\$19.0	\$19.0	-	-	-	\$68.1
Home Electrification & Appliance Rebate (HEAR) Program	-	-	\$10.0	\$10.0	\$10.1	\$19.0	\$19.0	-	-	-	\$68.1
Solar for All	-	-	\$25.1	\$25.0	-	-	-	-	-	-	\$50.1
State Energy Program IIIA Formula	\$2.8	\$3.0	\$3.0	\$3.0	\$3.1	\$4.0	-	-	-	-	\$18.9
State Energy Program Annual ²	-	-	\$1.0	\$1.0	\$1.1	\$1.4	\$1.3	\$1.3	\$1.3	\$1.3	\$9.7
Grid Resilience Formula Grant ³	-	\$8.0	\$9.0	\$9.0	\$14.2	\$14.2	-	-	-	-	\$54.4
Energy Efficiency & Conservation Block Grant	-	\$1.0	\$1.0	\$1.0	\$1.0	\$2.0	-	-	-	-	\$6.0
Energy Efficiency Revolving Loan Fund	-	-	\$3.0	\$3.0	\$3.0	\$1.0	\$1.0	-	-	-	\$11.0
Training for Residential Energy Contractors (TREC)	-	-	-	\$1.0	\$1.0	\$1.0	-	-	-	-	\$3.0
LA HEAT - Energy Auditors Training Grant	-	-	-	\$1.0	\$1.0	\$1.0	-	-	-	-	\$3.0
Total	\$2.8	\$12.0	\$62.1	\$91.0	\$79.7	###	\$85.3	\$47.3	\$43.3	\$12.3	\$548.4

Source: Department of Energy and Natural Resources

FY 26 through FY 32 are estimates of what will be received.

¹HERO grant requires a 1:1 match of the federal award. Subrecipients fund a portion of the match, with DCE funding the remainder, historically averaging approximately 14.5% of the total award, with \$5.1 M appropriated for FY 27.

²State Energy Program Annual Grant requires a 20% match for FY 27 and beyond, with \$200,000 appropriated for FY 27.

³Grid Resiliency Formula Grant requires a 15% match, with \$2.1 M appropriated for FY 27.

12 – DEPARTMENT OF REVENUE

Means of Finance	FY 26 Existing Operating Budget (12/01/25)	FY 27 Recommended	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$0	\$0	\$0	-
STATE GENERAL FUND BY:				
Interagency Transfer	\$515,000	\$515,000	\$0	0.0%
Fees and Self-generated Revenue	\$142,410,408	\$132,003,663	(\$10,406,745)	(7.3%)
Statutory Dedications	\$557,914	\$557,914	\$0	0.0%
FEDERAL FUNDS	\$0	\$0	\$0	-
TOTAL MEANS OF FINANCING	\$143,483,322	\$133,076,577	(\$10,406,745)	(7.3%)
T.O. POSITIONS	723	723	0	0.0%

- Decreases \$10.5 M SGR for various statewide adjustments, including a decrease of \$8.7 M in non-recurring carryforwards, a net decrease of \$4.5 M in other statewide services, a net increase of \$3.7 M in statewide personal services, and a net decrease of \$1 M in net acquisitions and major repairs.

16 – DEPARTMENT OF WILDLIFE AND FISHERIES

Means of Finance	FY 26 Existing Operating Budget (12/01/25)	FY 27 Recommended	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$41,304,956	\$48,648,486	\$7,343,530	17.8%
STATE GENERAL FUND BY:				
Interagency Transfer	\$26,569,969	\$19,974,252	(\$6,595,717)	(24.8%)
Fees and Self-generated Revenue	\$10,270,251	\$10,459,910	\$189,659	1.8%
Statutory Dedications	\$105,789,753	\$75,420,403	(\$30,369,350)	(28.7%)
FEDERAL FUNDS	\$67,051,207	\$50,912,227	(\$16,138,980)	(24.1%)
TOTAL MEANS OF FINANCING	\$250,986,136	\$205,415,278	(\$45,570,858)	(18.2%)
T.O. POSITIONS	786	777	(9)	(1.1%)

- **Non-recurs \$38.6 M (\$1.5 M SGF, \$5.2 M IAT, \$461,779 SGR, \$15.7 M Statutory Dedications, and \$15.8 M Federal) for obligations carried forward from FY 25**
- **Non-recurs \$9.6 M Statutory Dedications out of the Modernization and Security Fund for IT modernization projects**
- **Means of Financing swap substituting \$8.5 M Statutory Dedications out of the Conservation Fund with SGF to fund Personal Services Non-recurs \$1.6 M IAT from CPRA to complete the Oyster Strategic Planning and Support Project**

16 – WILDLIFE AND FISHERIES

ISSUE: CONSERVATION FUND REVENUE SHORTFALL

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

Since FY 17, the Conservation Fund has faced a revenue shortfall due to declining oil and gas revenues. Over the last 10 years, the Conservation Fund has experienced a decrease in revenues of 77.7% for royalties on land and 51.8% of overall revenue, while increasing expenditures by 8% over that time. Additionally, according to the U.S. Bureau of Labor Statistics, inflation increased 32% over that period. Prior to the shortfall, the department had accrued a significant cash balance in the fund. LDWF relied on these accumulated monies from the Conservation Fund to make up for the shortfall. Over the last three years, the department's revenue has averaged \$52.1 M and is anticipated to be \$45.7 M in FY 27, according to the Revenue Estimating Conference. Over that same period, the department's expenditures out of the Conservation Fund have averaged \$68.3 M.

In FY 25, the revenue shortfall exceeded the remaining balance left in the Conservation Fund. The department was appropriated \$16.6 M SGF, of which \$6.4 M was a means of financing substitution executed in the Supplemental Appropriations Bill (Act 461 of the 2025 RS). SGF appropriations increased in FY 26 to \$39.8 M, an increase of 239.9%, which included a \$33.6 M means of financing substitution by exchanging Conservation Fund with an equal amount of SGF.

The governor's executive budget recommends \$47.1 M out of the Conservation Fund to fund normal operations for the department. Additionally, the executive budget recommends \$48.5 M SGF for Personal Services for the department. This is an increase of \$7.3 M SGF, or 22.1%, over FY 26, primarily driven by a means of financing substitution of \$8.5 M.

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

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

- LDWF leased state lands for carbon sequestration projects, generating \$4.5 M in FY 25 and a projected \$4.5 M in FY 26. The department anticipates this trend will continue in subsequent fiscal years.
- Act 356 of the 2021 RS caps the Lifetime License Endowment Fund at \$20 M and the Aquatic Plant Control Fund at \$5 M. Any amount over \$20 M and \$5 M, respectively, will go into the Conservation Fund. There was no transfer of funds in FY 25 as these funds did not hit their caps. Currently, both funds are near the statutory threshold and are anticipated to generate deposits into the Conservation Fund in FY 26.
- Act 241 of the 2021 RS reclassified violations of licensing by removing criminal penalties and allowing civil suits for the recovery of fines through adjudicatory hearings. This has led to an increase in civil penalty revenue within the Conservation Fund. The three-year average collection of civil penalties before enactment (FY 19 through FY 21) was approximately \$366,844. Since enactment (FY 23 through FY 25), the three-year average collection has increased to approximately \$1,271,983, an estimated annual increase of \$905,139.
- LDWF hired a consultant to review existing leases and activity in the Haynesville Shale area with the intent to increase royalty revenues.

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

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

19A – HIGHER EDUCATION

Means of Finance	FY 26 Existing Operating Budget (12/01/25)	FY 27 Recommended	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$1,321,988,254	\$1,281,959,366	(\$40,028,888)	(3.0%)
STATE GENERAL FUND BY:				
Interagency Transfer	\$27,478,007	\$27,478,007	\$0	0.0%
Fees and Self-generated Revenue	\$1,837,179,448	\$1,890,629,802	\$53,450,354	2.9%
Statutory Dedications	\$238,605,038	\$227,689,161	(\$10,915,877)	(4.6%)
FEDERAL FUNDS	\$51,904,633	\$51,904,633	\$0	0.0%
TOTAL MEANS OF FINANCING	\$3,477,155,380	\$3,479,660,969	\$2,505,589	0.1%
T.O. POSITIONS	0	0	0	-

- Decreases \$70 M (\$49.4 M SGF and \$20.6 Statutory Dedications) from one-time funding received outside the funding formula
- Increases \$14.5 M Statutory Dedications from the M.J. Foster Promise Program Fund for the M.J. Foster Promise Program
- Increases \$53.5 M SGR due to enrollment changes, fee adjustments, and revenue increases
- Increases \$4.5 M SGF for a program management software platform for the Student Tuition Assistance and Revenue Trust (START) program
- Means of financing substitution replacing \$4.4 M in Statutory Dedications out of the TOPS Fund with an equal amount of SGF based on the most recent REC forecast
- Fully funds TOPS Scholarship Program

19A – HIGHER EDUCATION

ISSUE: TAYLOR OPPORTUNITY PROGRAM FOR STUDENTS STATUS

The FY 27 executive budget recommends fully funding the Taylor Opportunity Program for Students (TOPS) Scholarship at \$286 M. This reflects no change from the prior year. Recent student participation projections for FY 27 have remained unchanged compared to FY 26. The participation and associated funding required to fully fund TOPS has fluctuated in recent years due to a number of factors being monitored by the Louisiana Office of Student Financial Assistance (LOSFA), including shifts in demographics and student behaviors such as:

- The number of outgoing TOPS students who have exhausted their scholarship resources has been greater than the incoming cohort of new TOPS students. This dynamic manifested beginning in the 2020-21 academic year and persisted over the last four years. Projections show the ratio balancing again in the 2024-25 year.
- Payments for Opportunity, Performance, and Honors (OPH) recipients make up the vast majority of TOPS costs at nearly 98% of the total. Isolating analysis specifically at this population shows the following trends:
 - 3.3% average annual decrease in high school graduates eligible for TOPS OPH over the last five years from 2018-19 to 2022-23; however, some optimism is evident with the number of eligible students in 2022-23 at 17,597, an increase of 365 over the 2021-22 amount of 17,232.
 - 2.3% decline in acceptance rates of TOPS OPH eligible students from the 2021-22 rate of 82.2% to the 2022-23 rate of 79.9%. This continues the trend of slight declines in the acceptance rates, which on average have annually dropped by 1% over the last five years.

Table 18 on page 50 shows the historical changes in total TOPS payment amounts based on institutional billings on behalf of recipients by award level: Opportunity, Performance, Honors, TOPS Tech, National Guard Stipend, and TOPS Tech-Early Start.

Table 18: TOPS Payments

TOPS Payments by Award Level (millions):	FY 23	FY 24	FY 25	Projected FY 26	Projected FY 27
Opportunity	\$110.4	\$116.2	\$119.3	\$123.9	\$123.9
Performance	\$85.0	\$79.3	\$79.0	\$79.0	\$79.0
Honors	\$84.6	\$76.5	\$73.3	\$76.8	\$76.8
Tech	\$6.1	\$6.3	\$8.0	\$5.2	\$5.2
National Guard Stipends	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
Tech Early Start	\$0.5	\$0.7	\$0.4	\$0.8	\$0.8
Total Amount of Payments	\$286.7	\$279.1	\$280.1	\$285.8	\$285.8

Source: LA Office of Student Financial Assistance - TOPS Payment Summary 2/25/25; Projections as of 1/16/26

Correspondingly, Table 19 below shows the historical changes in the number of awards to individual, unique recipients by different award levels.

Table 19: TOPS Award Counts

TOPS Awards by Award Level:	FY 23	FY 24	FY 25	Projected FY 26	Projected FY 27
Opportunity	21,038	21,998	22,522	22,713	22,713
Performance	14,009	13,112	13,079	12,785	12,785
Honors	12,371	11,228	10,843	11,695	11,695
Tech	2,429	2,524	3,364	1,941	1,941
Tech Early Start	1,783	2,604	1,739	3,424	3,424
Total Awards	51,630	51,466	51,547	52,558	52,558

Source: LA Office of Student Financial Assistance - TOPS Payment Summary 2/25/25; Projections as of 1/16/26

ISSUE: GO GRANT FUNDING & AWARD AMOUNTS

The FY 27 executive budget recommends consistent funding for GO Grants at \$70.5 M SGE, no change from the FY 26 appropriation. If this recommendation is maintained during the budget process, this will represent the third year without an increase in funding for the program after four years of consecutive annual increases. GO Grants provide need-based aid to support non-traditional and low-to-moderate income students. GO Grants are available at both two and four-year institutions and can be used at both public and private colleges and universities in the state. Under program rules, each institution sets its own award range, from a minimum of \$300 to a maximum of \$3,000 per student. In academic year 2024-25, the program served 36,101 students statewide. To be eligible, an undergraduate student must receive a federal Pell Grant and have a remaining need after deducting their expected family contribution and any other aid. Table 20 below shows the changes in GO Grant appropriations, number of students awarded, and the average award.

Table 20: GO Grant Statistics

	FY 23	FY 24	FY 25	YTD FY 26	Projected FY 27
Total Appropriated (\$ in millions)	\$55.5	\$70.5	\$70.5	\$70.5	\$70.5
Total Amount of Awards (\$ in millions)	\$55.4	\$70.5	\$70.5	<i>N/A</i>	<i>N/A</i>
Actual Number of Students (Unduplicated)	33,489	35,876	36,101	<i>N/A</i>	<i>N/A</i>
Average Award Amount	\$1,653	\$1,964	\$1,952	<i>N/A</i>	<i>N/A</i>

Source: LA Office of Student Financial Assistance - GO Grant Payment Summary 9/18/25

ISSUE: M.J. FOSTER PROMISE PROGRAM

The FY 27 executive budget recommends appropriating \$20 M in Statutory Dedications out of the M.J. Foster Promise Program Fund for the Foster Promise Program, an increase of \$14.5 M from FY 26. Of this amount, \$1.25 M (5%) is allocated for the administration of the program by LOSFA. Monies in the M.J. Foster Promise Program Fund have always originated from SGF transfers appropriated in Schedule 20 - Other Requirements. The FY 27 recommendations conforms with the limitation contained in R.S. 17:3047.4 (C)(2) on the annual appropriation for the awards not exceeding \$40 M.

Legislation passed in the 2023 RS altered and expanded the scope of the M.J. Foster Promise Program. At its outset, the program was funded with separate allocations of award dollars: \$500,000 for proprietary institutions and \$10 M for public institutions. Act 101 of the 2023 RS changed the existing funding pool by merging the allocations for public and proprietary institutions into one. Act 287 of the 2023 RS expanded the eligible uses of the award to include mandatory books and instructional materials, changed the initial award payment to allow it to be applied to a student's balance before other aid, and removed the required 20 hours of annual community service.

Table 21 provides an overview of the program activity in FY 25 as of July 2025.

Table 21: M.J. Foster Promise Program Awards

	Amount Paid	No. Payment Requests	Average Amount
Public Institutions	\$8,686,566	4,173	\$2,082
Proprietary Institutions	\$8,651,248	2,106	\$4,108
Total	\$17,337,814	6,279	\$2,761

Source: LA Office of Student Financial Assistance, M.J. Foster Promise Report 7/7/25

ISSUE: FACULTY PAY

There are an estimated 10,165 instructional faculty members employed throughout public higher education campuses in Louisiana. According to the latest available data published by the Southern Regional Education Board (SREB), Louisiana average salaries for all instructional staff stand at 83% and 86% of the SREB average at four- and two-year institutions, respectively (Table 22). Louisiana ranks 16th out of the 16 states in the southern region for the average salaries of instructional faculty at four-year institutions, and 14th out of the 16 states for two-year institutions. The FY 27 budget does not include a specific allocation of funds for Higher Education faculty pay increases.

Pay raises provided in the FYs 22, 23, and 24 budgets are not yet reflected in the data below, but will begin to impact the statistics in 2026.

Table 22: SREB Average Salaries of Full-time Faculty 2020-21

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

Source: Southern Regional Education Board (SREB)

ISSUE: HIGHER EDUCATION ENROLLMENT

In FY 25, actual SGR collections from tuition and fees comprised \$1.6 B of the operating funds across public institutions. These revenues vary from institution to institution but are universally dependent on trends in enrollment. For informational purposes, Table 23 below provides a look at the historical Fall enrollment over the last five years at Louisiana public institutions of higher education. Overall, enrollment in 2025 increased by 2.4% compared to 2024 to reach a five year high of 229,870 students. Over the five-year timeframe, the overall increase is 10.13%, or 21,143.

Table 23: Higher Education Enrollment by Institution

Student Headcount Enrollment							
<i>Based on Fall Semester/Quarter Student Headcount</i>							
Campus	2021	2022	2023	2024	2025	# Change 24 to 25	% Change 24 to 25
Baton Rouge CC	7,494	9,284	10,859	11,182	10,900	(282)	(2.5%)
Bossier Parish CC	5,727	6,311	5,654	5,561	5,838	277	5.0%
Central LA Technical CC	2,085	1,223	1,194	1,332	1,337	5	0.4%
Delgado CC	12,139	12,377	12,130	12,712	13,165	453	3.6%
L. E. Fletcher Technical CC	1,762	2,050	2,428	2,663	2,669	6	0.2%
LA Delta CC	3,956	4,109	3,775	3,463	3,452	(11)	(0.3%)
Northshore Technical CC	4,612	5,074	5,716	5,975	6,406	431	7.2%
Northwest LA Technical CC	957	970	1,044	1,065	1,001	(64)	(6.0%)
Nunez CC	2,086	2,365	2,950	2,819	2,909	90	3.2%
River Parishes CC	2,401	2,338	2,406	2,597	2,728	131	5.0%
South LA CC	5,995	5,677	5,888	5,462	5,385	(77)	(1.4%)
Sowela Technical CC	3,068	3,267	3,316	3,446	4,067	621	18.0%
LCTCS System Total	52,282	55,045	57,360	58,277	59,857	1,580	2.7%
LSU - Alexandria	3,696	4,221	5,217	6,941	7,107	166	2.4%
LSU - A&M College	37,129	38,731	42,031	43,441	44,742	1,301	3.0%
LSU - Eunice	3,064	3,088	3,687	3,672	3,672	0	0.0%
LSU - Shreveport	8,881	8,721	9,736	10,851	11,359	508	4.7%
LSU HSC - New Orleans	2,835	2,740	2,685	2,750	2,898	148	5.4%
LSU HSC - Shreveport	1,020	1,016	1,045	1,103	1,122	19	1.7%
LSU System Total	56,625	58,517	64,401	68,758	70,900	2,142	3.1%
SU - A&M College	8,317	8,226	8,249	8,279	8,908	629	7.6%
SU - New Orleans	2,106	1,950	2,059	2,468	2,554	86	3.5%
SU - Shreveport	2,745	3,154	3,156	2,951	3,183	232	7.9%
SU System Total	13,168	13,330	13,464	13,698	14,645	947	6.9%
Grambling	5,291	5,098	5,125	5,147	5,014	(133)	(2.6%)
LA Tech	11,082	10,933	11,555	12,059	12,160	101	0.8%
McNeese	6,451	6,252	6,078	6,252	6,554	302	4.8%
Nicholls	6,285	5,918	6,258	6,104	5,923	(181)	(3.0%)
Northwestern	10,950	9,505	8,902	8,612	8,458	(154)	(1.8%)
Southeastern	13,497	13,504	13,904	14,453	15,579	1,126	7.8%
UL Lafayette	16,406	15,423	15,478	15,773	16,223	450	2.9%
UL Monroe	8,726	8,437	8,478	8,764	8,883	119	1.4%
UNO	7,964	7,167	6,615	6,501	5,674	(827)	(12.7%)
UL System Total	86,652	82,237	82,393	83,665	84,468	803	1.0%
Statewide Total	208,727	209,129	217,618	224,398	229,870	5,472	2.4%

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

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

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

3. LSU-Eunice enrollment data was not available for 2025, so it is being reported as unchanged from the previous year. This number will be updated once the data is available.

The residency of students enrolled can also have a significant impact on tuition and fee revenue generation. Enrollment of in-state Louisiana residents in 2025 increased by 2.7% compared to 2024 to reach a five year high of 186,962 students. Additionally, enrollment of non-resident students, both out-of-state and international, has seen steady increases. Non-resident (out-of-state and international combined) student enrollment climbed 9,457 from 2021 to 2025 and now makes up 18.7% of total enrollment in 2025 compared to 16% in 2021. The annual non-resident fee varies by institution and can range from \$9,000 to \$11,000 at 4-year institutions and \$4,000 to \$10,000 at 2-year institutions. This trend is not unique to Louisiana. *Stateline* reported in February 2024 that public research universities in 47 states saw an increase in the percentage of out-of-state student enrollment from 2002 to 2022. Table 24 shows the statewide changes in Fall enrollment by student residency over the last five years.

Table 24: Higher Education Enrollment by Residency

Residency	2021	2022	2023	2024	2025	# Change 24 to 25	% Change 24 to 25
Louisiana	175,276	174,489	178,802	182,046	186,962	4,916	2.7%
Out of State	27,957	28,829	32,738	35,288	35,760	472	1.3%
International	5,494	5,811	6,078	7,064	7,148	84	1.2%
Statewide Total	208,727	209,129	217,618	224,398	229,870	5,472	2.4%

Residency Ratio	2021	2022	2023	2024	2025	5-yr Change
Percent LA Resident	83.97%	83.44%	82.16%	81.13%	81.33%	-3.14%
Percent Non-resident	16.03%	16.56%	17.84%	18.87%	18.67%	16.47%

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

19B - SPECIAL SCHOOLS AND COMMISSIONS

Means of Finance	FY 26 Existing Operating Budget (12/01/25)	FY 27 Recommended	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$62,693,631	\$70,182,081	\$7,488,450	11.9%
STATE GENERAL FUND BY:				
Interagency Transfer	\$19,371,474	\$19,266,869	(\$104,605)	(0.5%)
Fees and Self-generated Revenue	\$3,402,805	\$3,156,390	(\$246,415)	(7.2%)
Statutory Dedications	\$23,371,937	\$22,738,663	(\$633,274)	(2.7%)
FEDERAL FUNDS	\$0	\$0	\$0	-
TOTAL MEANS OF FINANCING	\$108,839,847	\$115,344,003	\$6,504,156	6.0%
T.O. POSITIONS	647	641	(6)	(0.9%)

- **Increases \$9.1 M SGF for Acquisitions and Major Repairs:**
 - \$5 M - Louisiana Educational Television Authority (LETA)
 - \$2.9 M - Special School District (SSD)
 - \$843,174 - Louisiana School for Math, Science and the Arts (LSMSA)
 - \$370,000 - New Orleans Center for Creative Arts (NOCCA)
- **Increases \$541,310 SGF and five (5) authorized T.O. positions at Ecole Pointe-au-Chien to provide for the addition of a fourth grade classroom**
- **Decreases \$761,845 SGF and ten (10) authorized T.O. positions in the Special School District**
- **Decreases \$688,010 in Statutory Dedications out of the Imagination Library of Louisiana Fund based on the most recent REC forecast**
- **Decreases \$175,000 SGR for École Pointe-au-Chien, which originated as SGF, provided to the École Pointe-au-Chien Foundation to support the school prior to its creation as a state agency**
- **Decreases \$100,280 SGF and one (1) authorized T.O. position at LETA**
- **Decreases \$75,000 SGF and (1) authorized T.O. position at NOCCA**
- **Converts one (1) Child Welfare and Attendance Director position from a non-T.O. FTE to an authorized T.O. position at Thrive Academy**

19D – LOUISIANA DEPARTMENT OF EDUCATION

Means of Finance	FY 26 Existing Operating Budget (12/01/25)	FY 27 Recommended	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$4,250,545,658	\$4,125,837,768	(\$124,707,890)	(2.9%)
STATE GENERAL FUND BY:				
Interagency Transfer	\$35,111,483	\$33,263,794	(\$1,847,689)	(5.3%)
Fees and Self-generated Revenue	\$19,815,446	\$21,753,589	\$1,938,143	9.8%
Statutory Dedications	\$369,083,544	\$338,765,617	(\$30,317,927)	(8.2%)
FEDERAL FUNDS	\$1,842,389,769	\$1,846,413,320	\$4,023,551	0.2%
TOTAL MEANS OF FINANCING	\$6,516,945,900	\$6,366,034,088	(\$150,911,812)	(2.3%)
T.O. POSITIONS	511	511	0	0.0%

- **Non-recurs \$199.5 M (\$174.1 M SGF and \$25.3 M Statutory Dedications out of the Overcollections Fund) for one-time allocations to the MFP in FY 26 for stipends for certificated teachers and non-certificated support staff**
- **Increases \$44.2 M SGF for the LA GATOR Program as follows: \$43.5 M for scholarship awards and \$668,623 for administrative costs**
- **Non-recurs \$4.5 M Statutory Dedications from a series of funds, including the Education Excellence Fund (\$2.5 M), Reading Enrichment and Academic Deliverables Fund (\$1 M), and the Dyslexia Fund (\$1 M)**
- **Decreases \$1.6 M IAT due to a reduction in TANF funding received from DCFS for early childhood seats in the LA 4 Early Childhood Program**
- **Increases \$1.3 M SGR to align budget authority with expected receipts from licensing fees and revenues associated with the administration of American College Testing (ACT) and the annual Teacher Leader Summit**
- **Fully funds the current MFP formula**

19D – 681 SUBGRANTEE ASSISTANCE

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

The FY 27 executive budget recommends a total appropriation of \$90.3 M SGF for the Louisiana Giving All True Opportunity to Rise (LA GATOR) Scholarship Program, an increase of \$44.2 M from the FY 26 EOB of \$46.1 M. LA GATOR, created by Act 1 of the 2024 RS, is a universal education scholarship account (ESA) program for students in grades K-12. Annual implementation of LA GATOR is contingent on legislative appropriation of funding for both annual account deposits and administrative costs of the program. The FY 27 recommended appropriation totals \$87 M for scholarship awards and \$3.3 M for administrative costs. Note: Appropriations for administrative costs of LA GATOR are included within the State Activities agency.

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

A full report on the LA GATOR Program is not expected to be available, based on statutory requirements, until April 2026. However, preliminary information provided by LDOE shows that as of 1/27/26, LA GATOR has provided awards to 5,729 students for the 2025-2026 academic year. Of those, 5,132 were previously enrolled in SSEEP. The average award amount is \$7,379, slightly higher than the \$7,127 estimated during the FY 26 budget development process. If the program is funded as recommended by the executive budget, LDOE estimates awards could be provided to a total of 11,800 students in the 2026-2027 academic year, an increase of 6,071 over FY 26.

In the initial year of the program over 39,000 applications were received. Of those, 35,000 applicants were deemed eligible for an LA GATOR award. Annually, the number of students actually enrolled will be dependent on the total funding provided by the legislature and the specific award amounts granted to participants based on rules promulgated by the Board of Secondary and Elementary Education (BESE). As a result, despite the increase in participation expected as a result of the additional funding recommended for FY 27, eligible applications for the program are expected to exceed the number of funded spots available. Additionally, while LDOE reports that over 42,000 seats are available statewide for LA GATOR award recipients, it is unknown how the distribution of those seats corresponds to eligible students by geographic location or grade level.

As required in Act 1, the Board of Elementary and Secondary Education promulgated rules governing the LA GATOR Program in the December 2024 edition of the Louisiana Register. As shown in Table 25 below, the rules provide for account deposits as follows: (1) students with disabilities will receive an award up to \$15,253, as calculated according to a tiered methodology, which will be established by LDOE; (2) students without disabilities whose families report a total income that does not exceed 250% of the federal poverty guidelines will receive an award equal to \$7,626; and (3) all other students will receive an award equal to \$5,243. These awards are based on a percentage of the 2024-2025 average MFP state and local per pupil funding amount. Should the MFP average increase in subsequent years, the award amounts will also be adjusted.

Table 25: LA GATOR Award Amounts

Student Type	Scholarship Amount
Former SSEEP Participants	equal to SSEEP award (average is \$7,127)
Students with Disabilities	up to \$15,253
Students with a Family Income Below 250% of Federal Poverty Guidelines	equal to \$7,626
All Other Students	equal to \$5,243

19D – 695 MINIMUM FOUNDATION PROGRAM

ISSUE: MINIMUM FOUNDATION PROGRAM

The Minimum Foundation Program (MFP), provides block grants for 640,787 students attending 69 city and parish schools, charter schools, and other public schools, representing the primary source of state funding for K-12 education. The FY 27 executive budget recommends a \$199.5 M decrease from the FY 25 EOB Base, for a total appropriation of \$4.1 B. This decrease is due to non-recurring one-time money included in the FY 26 budget outside of the MFP formula (\$174.2 M SGF and \$25.3 M from the Overcollections Fund) for a one-time stipend for certificated and non-certificated employees.

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

ISSUE: TEACHER AND SUPPORT WORKER PAY

The executive budget recommendation non-recurrs \$199.4 M (\$174.1 M SGF and \$25.3 M Statutory Dedications out of the Overcollections Fund) that continued a stipend and related employer retirement contributions for school personnel initially appropriated in FY 24. In an effort to make this increase permanent, during the 2025 RS, the legislature passed Act 222, a constitutional amendment that if approved by the electorate at an election scheduled to be held on 5/16/26, eliminates three education funds (The Louisiana Education Quality Trust Fund, the Louisiana Quality Education Support Fund, and the Education Excellence Fund) and appropriates the balance of these funds to pay off a portion of the Teacher's Retirement System of Louisiana (TRSL) unfunded accrued liability (UAL). Act 366 of the 2025 RS then directs local school districts to use any savings realized as a result of this paydown to provide permanent pay raises for certificated and non-certificated employees, contingent upon approval of the constitutional amendment.

According to the most recent data provided by the Southern Regional Education Board (SREB), in 2022-23, Louisiana’s average teacher salary was \$54,248, which was \$4,897 below the regional average of \$59,145. In 2023-24, the average salary increased by \$1,663 to \$55,911. Over the same period, the regional average teacher salary increased by \$2,702 to \$61,847, resulting in a widening of the gap between Louisiana’s average teacher salary and the regional average, from 91.7% to 90.47%. The most recent SREB salary comparisons are shown in Table 26.

Table 26: SREB Average Teacher Salaries

State	2022-2023	2023-2024
Alabama	\$60,441	\$61,912
Arkansas	\$54,309	\$58,337
Delaware	\$68,787	\$71,186
Florida	\$53,098	\$54,875
Georgia	\$64,461	\$67,641
Kentucky	\$56,296	\$58,325
Louisiana	\$54,248	\$55,911
Maryland	\$79,420	\$84,338
Mississippi	\$53,354	\$53,704
North Carolina	\$56,559	\$58,292
Oklahoma	\$55,505	\$61,330
South Carolina	\$57,778	\$60,763
Tennessee	\$55,369	\$58,630
Texas	\$60,716	\$62,463
Virginia	\$63,103	\$66,327
West Virginia	\$52,870	\$55,516
Regional Average	\$59,145	\$61,847
LA Difference	(\$4,897)	(\$5,936)
LA as % of SREB Average	91.7%	90.4%

Source: Southern Regional Education Board, Teacher Compensation Dashboard.

20 – OTHER REQUIREMENTS

Means of Finance	FY 26 Existing Operating Budget (12/01/25)	FY 27 Recommended	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$852,869,783	\$720,192,705	(\$132,677,078)	(15.6%)
STATE GENERAL FUND BY:				
Interagency Transfer	\$52,649,119	\$53,138,517	\$489,398	0.9%
Fees and Self-generated Revenue	\$14,800,199	\$14,800,199	\$0	0.0%
Statutory Dedications	\$1,752,268,162	\$402,700,807	(\$1,349,567,355)	(77.0%)
FEDERAL FUNDS	\$20,284,670	\$20,284,670	\$0	0.0%
TOTAL MEANS OF FINANCING	\$2,692,871,933	\$1,211,116,898	(\$1,481,755,035)	(55.0%)
T.O. POSITIONS	0	0	0	0.0%

- Non-recurs \$1.2 B Statutory Dedications out of the Revenue Stabilization Fund
- Non-recurs \$322.6 M (\$245.8 M SGF and \$75.7 M Statutory Dedications) for obligations carried forward from FY 25
- Non-recurs \$17.7 M SGF for 25 member projects included in State Aid to Local Government Entities
- Non-recurs \$4.2 M SGF one-time deposit into the Overcollections Fund
- Non-recurs \$3 M SGF for the Louisiana Food Policy Action Council that expanded access to fresh and locally grown food
- Non-recurs \$16.4 M Statutory Dedications out of the Major Events Incentive Fund for qualifying events held in FY 26
- Non-recurs \$75.1 M Statutory Dedications out of the Louisiana Economic Development Initiatives Fund and Rapid Response fund for one-time project commitments
- Increases \$90.5 M SGF for transfers made to select funds (see Table 27 in "ISSUE: SGF TRANSFERS EXECUTED IN HB 1" below)
- Increases \$75 M Statutory Dedications out of the High Impact Job Fund for the LED High Impact Jobs Program
- Decreases \$6.3 M (net of \$46.8 M SGF increase offset by a net decrease of \$53.1 M Statutory Dedications out of the Louisiana Mega-project Development Fund, LED Fund, and the Rapid Response Fund) for project commitments

20 – XXX FUNDS TRANSFERS

ISSUE: SGF TRANSFERS EXECUTED IN HB 1

Each year the general appropriations bill directs the State Treasurer to transfer SGF into a number of special funds for appropriation in that fiscal year. The FY 27 executive budget recommends the following transfers compared to those made in Act 1 of 2025 RS (the FY 26 enacted general appropriations bill).

Table 27: SGF Transfers to Select Funds FY 26 Compared to FY 27

Fund Name	FY 26 Transfer	FY 27 Recommended Transfer	Difference
High Impact Job Fund	\$0	\$75,000,000	\$75,000,000
Louisiana Public Defender Fund	\$47,109,668	\$47,109,668	\$0
Self-Insurance Fund	\$14,939,752	\$14,939,752	\$0
M.J. Foster Promise Fund	\$10,500,000	\$25,000,000	\$14,500,000
Higher Education Initiatives Fund	\$5,000,000	\$5,000,000	\$0
Innocence Compensation Fund	\$1,480,000	\$1,480,000	\$0
State Emergency Response Fund	\$1,100,000	\$1,100,000	\$0
Louisiana Cybersecurity Talent Initiative Fund	\$1,000,000	\$1,000,000	\$0
Louisiana Outdoors Forever Fund	\$0	\$1,000,000	\$1,000,000
Medicaid Trust Fund for the Elderly	\$19,640	\$19,640	\$0
Total	\$81,149,060	\$171,649,060	\$90,500,000

STATEWIDE BUDGET

Department Budget Summary

	FY 25 Actuals	FY 26 EOB 12/1/2024	FY 27 HB 1 Original	FY 27 - FY 26 Change	Percent Change
GRAND TOTAL - Statewide Budget					
State General Fund	\$12,513,616,873	\$12,666,828,272	\$12,604,753,973	(\$62,074,299)	-0.5%
Interagency Transfers	\$2,083,422,708	\$2,575,456,961	\$2,610,037,752	\$34,580,791	1.3%
Fees & Self-gen Revenues	\$5,131,354,530	\$6,121,132,085	\$6,156,484,103	\$35,352,018	0.6%
Statutory Dedications	\$7,313,907,461	\$9,420,896,235	\$6,814,009,837	(\$2,606,886,398)	-27.7%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$19,347,581,548	\$24,922,079,892	\$23,774,933,452	(\$1,147,146,440)	-4.6%
	<u>\$46,389,883,120</u>	<u>\$55,706,393,445</u>	<u>\$51,960,219,117</u>	<u>(\$3,746,174,328)</u>	<u>-6.7%</u>
T.O.	34,825	35,043	35,276	233	0.7%
Other Charges Positions	1,706	1,652	1,638	(14)	-0.8%
STATE FUNDS (excludes Federal)	\$27,042,301,572	\$30,784,313,553	\$28,185,285,665	(\$2,599,027,888)	-8.4%
General Appropriation Bill					
State General Fund	\$11,396,221,423	\$11,843,562,565	\$11,771,031,367	(\$72,531,198)	-0.6%
Interagency Transfers	\$991,432,161	\$1,346,738,987	\$1,340,453,257	(\$6,285,730)	-0.5%
Fees & Self-gen Revenues	\$3,066,442,443	\$3,938,835,123	\$3,779,642,367	(\$159,192,756)	-4.0%
Statutory Dedications	\$4,667,052,914	\$6,467,097,961	\$4,574,191,202	(\$1,892,906,759)	-29.3%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$18,775,361,735	\$24,637,084,268	\$23,488,906,828	(\$1,148,177,440)	-4.7%
	<u>\$38,896,510,675</u>	<u>\$48,233,318,904</u>	<u>\$44,954,225,021</u>	<u>(\$3,279,093,883)</u>	<u>-6.8%</u>
T.O.	33,609	33,817	34,013	196	0.6%
Other Charges Positions	1,697	1,643	1,638	(5)	-0.3%
01 Executive					
State General Fund	\$334,840,882	\$308,820,273	\$287,459,161	(\$21,361,112)	-6.9%
Interagency Transfers	\$53,262,230	\$105,276,064	\$100,663,559	(\$4,612,505)	-4.4%
Fees & Self-gen Revenues	\$198,726,026	\$198,890,462	\$192,804,568	(\$6,085,894)	-3.1%
Statutory Dedications	\$443,997,746	\$876,194,318	\$596,268,252	(\$279,926,066)	-31.9%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$2,367,097,189	\$3,850,221,415	\$3,826,761,215	(\$23,460,200)	-0.6%
	<u>\$3,397,924,072</u>	<u>\$5,339,402,532</u>	<u>\$5,003,956,755</u>	<u>(\$335,445,777)</u>	<u>-6.3%</u>
T.O.	2,226	2,246	2,223	(23)	-1.0%
Other Charges Positions	268	262	262	0	0.0%
01 Executive					
100 Executive Office					
State General Fund	\$13,564,948	\$16,083,128	\$16,190,232	\$107,104	0.7%
Interagency Transfers	\$2,247,392	\$2,241,344	\$2,770,379	\$529,035	23.6%
Fees & Self-gen Revenues	\$816,543	\$1,696,727	\$1,742,749	\$46,022	2.7%
Statutory Dedications	\$132,605	\$160,348	\$161,257	\$909	0.6%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$2,578,325	\$3,699,392	\$4,353,019	\$653,627	17.7%
	<u>\$19,339,813</u>	<u>\$23,880,939</u>	<u>\$25,217,636</u>	<u>\$1,336,697</u>	<u>5.6%</u>
T.O.	93	93	92	(1)	-1.1%
Other Charges Positions	0	0	0	0	-
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	-
	<u>\$16,000</u>	<u>\$18,000</u>	<u>\$18,000</u>	<u>\$0</u>	<u>0.0%</u>
T.O.	1	1	1	0	0.0%
Other Charges Positions	0	0	0	0	-
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%
	<u>\$2,234,028</u>	<u>\$2,382,138</u>	<u>\$5,505,535</u>	<u>\$3,123,397</u>	<u>131.1%</u>
T.O.	15	15	15	0	0.0%
Other Charges Positions	0	0	0	0	-

	FY 25 Actuals	FY 26 EOB 12/1/2024	FY 27 HB 1 Original	FY 27 - FY 26 Change	Percent Change
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	\$957,055	\$285,000	42.4%
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	\$8,593,519	\$1,476,045	20.7%
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	\$3,249,190	\$1,129,978	53.3%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$3,128,480	\$3,387,438	\$2,324,293	(\$1,063,145)	-31.4%
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	\$65,554,873	(\$14,544,738)	-18.2%
Interagency Transfers	\$38,119,167	\$78,115,457	\$80,460,526	\$2,345,069	3.0%
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	\$208,388,905	(\$3,342,523)	-1.6%
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	\$1,585,491,677	(\$21,506,292)	-1.3%
T.O.	536	551	547	(4)	-0.7%
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	\$0	(\$1,219,700)	-100.0%
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	\$147,280,659	(\$69,673,991)	-32.1%
T.O.	186	186	186	0	0.0%
Other Charges Positions	6	6	6	0	0.0%
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	210	0	0.0%
01 Executive					
112 Department of Military Affairs					
State General Fund	\$63,829,364	\$55,639,568	\$140,339,821	\$84,700,253	152.2%
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	\$201,550,000	\$201,500,000	?
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$57,160,671	\$71,459,457	\$2,523,641,213	\$2,452,181,756	3,431.6%
	\$132,411,717	\$142,681,305	\$2,876,457,347	\$2,733,776,042	1916.0%
T.O.	850	849	955	106	12.5%
Other Charges Positions	4	4	4	0	0.0%

	FY 25 Actuals	FY 26 EOB 12/1/2024	FY 27 HB 1 Original	FY 27 - FY 26 Change	Percent Change
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	\$47,212,027	(\$4,119,298)	-8.0%
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	\$48,955,601	(\$5,080,108)	-9.4%
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	\$5,839,224	(\$1,171,902)	-16.7%
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	\$13,806,839	\$155,250	1.1%
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	\$65,366,400	(\$1,049,601)	-1.6%
T.O.	43	43	43	0	0.0%
Other Charges Positions	0	0	0	0	-
01 Executive					
133 Elderly Affairs					
State General Fund	\$36,523,360	\$41,960,656	\$43,160,152	\$1,199,496	2.9%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$12,500	\$12,500	\$15,000	\$2,500	20.0%
Statutory Dedications	\$0	\$0	\$0	\$0	-
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	\$72,710,298	(\$1,957,697)	-2.6%
T.O.	87	87	87	0	0.0%
Other Charges Positions	0	0	0	0	-
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	\$6,150,121	(\$1,198,797)	-16.3%
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	\$18,239,408	(\$1,198,797)	-6.2%
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	-

	FY 25 Actuals	FY 26 EOB 12/1/2024	FY 27 HB 1 Original	FY 27 - FY 26 Change	Percent Change
03 Veterans Affairs					
State General Fund	\$16,678,010	\$16,901,392	\$18,091,600	\$1,190,208	7.0%
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	\$68,999,195	\$1,611,649	2.4%
	\$94,054,883	\$102,085,987	\$105,155,476	\$3,069,489	3.0%
T.O.	851	851	845	(6)	-0.7%
Other Charges Positions	0	0	0	0	-
03 Veterans Affairs					
130 Department of Veterans Affairs					
State General Fund	\$14,168,592	\$14,679,285	\$15,796,898	\$1,117,613	7.6%
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	\$21,021,006	\$1,343,856	6.8%
T.O.	126	126	127	1	0.8%
Other Charges Positions	0	0	0	0	-
03 Veterans Affairs					
131 LA Veterans Home					
State General Fund	\$2,341,711	\$2,018,424	\$2,294,702	\$276,278	13.7%
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	\$10,150,163	(\$249,333)	-2.4%
	\$13,495,557	\$14,939,941	\$15,127,157	\$187,216	1.3%
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	-
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	-

	FY 25 Actuals	FY 26 EOB 12/1/2024	FY 27 HB 1 Original	FY 27 - FY 26 Change	Percent Change
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	\$89,184,361	(\$8,557,182)	-8.8%
Interagency Transfers	\$420,962	\$1,067,400	\$845,300	(\$222,100)	-20.8%
Fees & Self-gen Revenues	\$35,000,588	\$37,837,776	\$38,080,344	\$242,568	0.6%
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	\$128,680,572	(\$8,536,714)	-6.2%
T.O.	365	367	367	0	0.0%
Other Charges Positions	0	0	0	0	-
04A State					
139 Secretary of State					
State General Fund	\$72,448,625	\$97,741,543	\$89,184,361	(\$8,557,182)	-8.8%
Interagency Transfers	\$420,962	\$1,067,400	\$845,300	(\$222,100)	-20.8%
Fees & Self-gen Revenues	\$35,000,588	\$37,837,776	\$38,080,344	\$242,568	0.6%
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	\$128,680,572	(\$8,536,714)	-6.2%
T.O.	365	367	367	0	0.0%
Other Charges Positions	0	0	0	0	-
04B Justice					
State General Fund	\$21,167,524	\$23,022,015	\$24,058,115	\$1,036,100	4.5%
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	\$43,249,887	\$1,576,419	3.8%
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	\$117,771,151	\$312,297	0.3%
T.O.	534	539	536	(3)	-0.6%
Other Charges Positions	1	1	1	0	0.0%
04B Justice					
141 Attorney General					
State General Fund	\$21,167,524	\$23,022,015	\$24,058,115	\$1,036,100	4.5%
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	\$43,249,887	\$1,576,419	3.8%
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	\$117,771,151	\$312,297	0.3%
T.O.	534	539	536	(3)	-0.6%
Other Charges Positions	1	1	1	0	0.0%
04C Lieutenant Governor					
State General Fund	\$1,452,302	\$3,696,182	\$1,355,616	(\$2,340,566)	-63.3%
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	\$0	\$0	-
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	\$8,853,731	(\$4,083,295)	-31.6%
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	\$1,355,616	(\$2,340,566)	-63.3%
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	\$0	\$0	-
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	\$8,853,731	(\$4,083,295)	-31.6%
T.O.	7	7	7	0	0.0%
Other Charges Positions	8	8	8	0	0.0%

	FY 25 Actuals	FY 26 EOB 12/1/2024	FY 27 HB 1 Original	FY 27 - FY 26 Change	Percent Change
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	-
04F Agriculture & Forestry					
State General Fund	\$47,409,570	\$26,524,102	\$30,413,862	\$3,889,760	14.7%
Interagency Transfers	\$5,785,319	\$539,035	\$492,535	(\$46,500)	-8.6%
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	\$91,384,006	(\$3,604,533)	-3.8%
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	\$30,413,862	\$3,889,760	14.7%
Interagency Transfers	\$5,785,319	\$539,035	\$492,535	(\$46,500)	-8.6%
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	\$91,384,006	(\$3,604,533)	-3.8%
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	-

	FY 25 Actuals	FY 26 EOB 12/1/2024	FY 27 HB 1 Original	FY 27 - FY 26 Change	Percent Change
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	\$45,882,801	(\$15,924,880)	-25.8%
Interagency Transfers	\$193,364	\$922,500	\$175,000	(\$747,500)	-81.0%
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	\$2,000,000	(\$6,934,099)	-77.6%
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	\$59,407,850	(\$75,683,386)	-56.0%
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	\$45,882,801	(\$15,924,880)	-25.8%
Interagency Transfers	\$193,364	\$922,500	\$175,000	(\$747,500)	-81.0%
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	\$2,000,000	(\$6,934,099)	-77.6%
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	\$59,407,850	(\$75,683,386)	-56.0%
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	\$61,673,829	\$2,248,054	3.8%
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	\$61,186,731	\$4,022,428	7.0%
Statutory Dedications	\$767,313	\$903,818	\$880,609	(\$23,209)	-2.6%
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	\$143,362,907	\$6,059,843	4.4%
T.O.	594	591	589	(2)	-0.3%
Other Charges Positions	14	14	14	0	0.0%
06 Culture, Recreation & Tourism					
261 Office of the Secretary					
State General Fund	\$10,149,391	\$20,168,626	\$11,939,396	(\$8,229,230)	-40.8%
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	\$880,609	(\$23,209)	-2.6%
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	58	0	0.0%
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	-

	FY 25 Actuals	FY 26 EOB 12/1/2024	FY 27 HB 1 Original	FY 27 - FY 26 Change	Percent Change
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	\$802,230	\$0	0.0%
Statutory Dedications	\$0	\$0	\$0	\$0	-
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	\$9,416,823	(\$731,204)	-7.2%
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%
07 Transportation & Development					
State General Fund	\$46,973,113	\$60,571,292	\$67,103,808	\$6,532,516	10.8%
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	\$648,033,105	(\$71,216,546)	-9.9%
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	\$823,008,602	(\$79,074,957)	-8.8%
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	-

	FY 25 Actuals	FY 26 EOB 12/1/2024	FY 27 HB 1 Original	FY 27 - FY 26 Change	Percent Change
07 Transportation & Development					
276 Engineering & Operations					
State General Fund	\$46,973,113	\$60,571,292	\$67,103,808	\$6,532,516	10.8%
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	\$585,429,937	(\$72,997,267)	-11.1%
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	\$760,281,953	(\$80,855,678)	-9.6%
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	\$798,231,291	\$81,771,231	11.4%
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	\$39,523,750	\$704,949	1.8%
Statutory Dedications	\$960,000	\$3,960,000	\$935,197	(\$3,024,803)	-76.4%
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	\$902,333,898	\$121,887,062	15.6%
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	\$125,396,830	\$12,606,495	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	\$186,495,963	\$52,042,180	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	\$206,040,819	\$35,684,659	20.9%
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	\$218,008,815	\$36,162,435	19.9%
T.O.	1,254	1,254	1,392	138	11.0%
Other Charges Positions	0	0	0	0	-
08A DPSC Corrections Services					
405 Raymond Laborde Correctional Center					
State General Fund	\$43,045,043	\$42,910,688	\$48,177,215	\$5,266,527	12.3%
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	\$50,939,695	\$5,605,710	12.4%
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	\$36,278,221	\$3,380,710	10.3%
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	\$37,968,317	\$3,392,423	9.8%
T.O.	265	265	265	0	0.0%
Other Charges Positions	0	0	0	0	-

	FY 25 Actuals	FY 26 EOB 12/1/2024	FY 27 HB 1 Original	FY 27 - FY 26 Change	Percent Change
08A DPSC Corrections Services					
407 Winn Correctional Center					
State General Fund	\$36,904	\$288,970	\$107,415	(\$181,555)	-62.8%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$301,298	\$219,930	\$186,211	(\$33,719)	-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	\$36,714,492	\$2,376,521	6.9%
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	\$38,620,490	\$2,382,553	6.6%
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	\$66,274,762	\$2,646,593	4.2%
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	\$70,427,453	\$2,671,113	3.9%
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	\$95,441,133	\$10,872,169	12.9%
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	\$97,894,823	\$10,842,226	12.5%
T.O.	637	637	629	(8)	-1.3%
Other Charges Positions	0	0	0	0	-
08A DPSC Corrections Services					
414 David Wade Correctional Center					
State General Fund	\$43,385,716	\$40,284,183	\$42,546,503	\$2,262,320	5.6%
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	\$44,573,010	\$2,281,574	5.4%
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	\$100,907,851	\$3,741,133	3.9%
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	\$935,197	(\$24,803)	-2.6%
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	-

	FY 25 Actuals	FY 26 EOB 12/1/2024	FY 27 HB 1 Original	FY 27 - FY 26 Change	Percent Change
08A DPSC Corrections Services					
416 B. B. "Sixty" Rayburn Correctional Center					
State General Fund	\$55,459,214	\$37,230,391	\$40,346,050	\$3,115,659	8.4%
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	\$42,347,991	\$3,130,792	8.0%
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	\$155,549,147	\$26,654,136	20.7%
Interagency Transfers	\$22,622,823	\$43,693,352	\$45,840,141	\$2,146,789	4.9%
Fees & Self-gen Revenues	\$233,973,567	\$273,521,305	\$271,256,023	(\$2,265,282)	-0.8%
Statutory Dedications	\$136,501,017	\$157,044,123	\$124,625,717	(\$32,418,406)	-20.6%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$26,313,028	\$48,421,720	\$48,668,722	\$247,002	0.5%
	\$618,255,337	\$651,575,511	\$645,939,750	(\$5,635,761)	-0.9%
T.O.	2,717	2,715	2,700	(15)	-0.6%
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	\$155,549,147	\$26,779,136	20.8%
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	\$163,331,414	(\$7,014,120)	-4.1%
Statutory Dedications	\$102,098,584	\$91,859,113	\$84,542,994	(\$7,316,119)	-8.0%
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	\$459,706,027	\$14,568,895	3.3%
T.O.	1,809	1,808	1,813	5	0.3%
Other Charges Positions	0	0	0	0	-
08B DPSC Public Safety Services					
420 Motor Vehicles					
State General Fund	\$25,650,546	\$125,000	\$0	(\$125,000)	-100.0%
Interagency Transfers	\$71,207	\$472,500	\$472,500	\$0	0.0%
Fees & Self-gen Revenues	\$68,347,527	\$78,131,624	\$79,008,740	\$877,116	1.1%
Statutory Dedications	\$0	\$24,100,000	\$0	(\$24,100,000)	-100.0%
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	\$86,745,042	(\$23,347,884)	-21.2%
T.O.	566	566	546	(20)	-3.5%
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	\$6,638,572	\$157,500	2.4%
Statutory Dedications	\$25,701,917	\$32,206,578	\$31,214,607	(\$991,971)	-3.1%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$455,577	\$1,270,041	\$1,165,510	(\$104,531)	-8.2%
	\$34,684,377	\$42,072,343	\$41,133,341	(\$939,002)	-2.2%
T.O.	207	206	202	(4)	-1.9%
Other Charges Positions	0	0	0	0	-

	FY 25 Actuals	FY 26 EOB 12/1/2024	FY 27 HB 1 Original	FY 27 - FY 26 Change	Percent Change
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	\$1,787,467	(\$11,288)	-0.6%
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	\$1,787,467	(\$11,288)	-0.6%
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%
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	\$3,382,210,028	\$97,122,463	3.0%
Interagency Transfers	\$593,189,829	\$826,617,995	\$778,030,461	(\$48,587,534)	-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	\$1,842,444,997	(\$75,594,459)	-3.9%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$13,170,772,268	\$17,726,570,779	\$16,698,750,825	(\$1,027,819,954)	-5.8%
	\$18,430,765,222	\$24,717,342,592	\$23,479,871,559	(\$1,237,471,033)	-5.0%
T.O.	6,476	7,918	7,913	(5)	-0.1%
Other Charges Positions	1,347	1,295	1,290	(5)	-0.4%

	FY 25 Actuals	FY 26 EOB 12/1/2024	FY 27 HB 1 Original	FY 27 - FY 26 Change	Percent Change
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%
09 Health					
303 Developmental Disabilities Council					
State General Fund	\$1,007,517	\$1,007,517	\$757,517	(\$250,000)	-24.8%
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	\$1,589,788	\$1,834,480	\$1,856,062	\$21,582	1.2%
	\$2,597,305	\$2,841,997	\$2,613,579	(\$228,418)	-8.0%
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	\$285,025,491	\$86,555,837	43.6%
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	\$620,282,391	\$15,123,567	2.5%
	\$432,776,964	\$856,625,843	\$952,402,201	\$95,776,358	11.2%
T.O.	996	2,158	2,149	(9)	-0.4%
Other Charges Positions	0	0	0	0	-

	FY 25 Actuals	FY 26 EOB 12/1/2024	FY 27 HB 1 Original	FY 27 - FY 26 Change	Percent Change
09 Health					
306 Medical Vendor Payments					
State General Fund	\$2,178,584,751	\$2,494,809,223	\$2,471,767,867	(\$23,041,356)	-0.9%
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	\$1,786,608,250	(\$68,046,530)	-3.7%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$12,425,269,024	\$16,607,196,594	\$15,375,454,368	(\$1,231,742,226)	-7.4%
	\$16,566,506,697	\$22,057,235,724	\$20,512,160,621	(\$1,545,075,103)	-7.0%
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	\$76,248,190	\$11,620,049	18.0%
Interagency Transfers	\$5,923,472	\$13,980,184	\$15,583,105	\$1,602,921	11.5%
Fees & Self-gen Revenues	\$1,546,335	\$2,869,401	\$2,869,401	\$0	0.0%
Statutory Dedications	\$1,979,097	\$24,154,814	\$24,880,008	\$725,194	3.0%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$16,066,071	\$51,025,625	\$246,752,508	\$195,726,883	383.6%
	\$81,030,171	\$156,658,165	\$366,333,212	\$209,675,047	133.8%
T.O.	442	748	757	9	1.2%
Other Charges Positions	0	0	0	0	-
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%
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	\$25,732,346	\$1,493,158	6.2%
Interagency Transfers	\$41,347,340	\$52,433,221	\$58,999,307	\$6,566,086	12.5%
Fees & Self-gen Revenues	\$523,322	\$782,680	\$782,680	\$0	0.0%
Statutory Dedications	\$2,450,290	\$3,508,434	\$3,508,434	\$0	0.0%
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	-

	FY 25 Actuals	FY 26 EOB 12/1/2024	FY 27 HB 1 Original	FY 27 - FY 26 Change	Percent Change
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	\$758,272	(\$1,033,173)	-57.7%
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	\$758,272	(\$4,061,890)	-84.3%
T.O.	7	7	3	(4)	-57.1%
Other Charges Positions	0	0	0	0	-
09 Health					
330 Behavioral Health					
State General Fund	\$150,886,661	\$239,813,635	\$254,722,000	\$14,908,365	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	\$9,246,051	\$400,250	4.5%
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	\$490,114,774	(\$7,621,742)	-1.5%
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	\$41,697,831	\$976,736	2.4%
Interagency Transfers	\$162,369,523	\$171,421,533	\$175,878,801	\$4,457,268	2.6%
Fees & Self-gen Revenues	\$2,952,336	\$4,140,613	\$4,155,944	\$15,331	0.4%
Statutory Dedications	\$348,590	\$1,743,513	\$1,646,820	(\$96,693)	-5.5%
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	\$231,195,943	\$5,352,642	2.4%
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	\$1,002,880	(\$50,949)	-4.8%
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	\$1,256,288	(\$50,949)	-3.9%
T.O.	6	6	6	0	0.0%
Other Charges Positions	0	0	0	0	-

	FY 25 Actuals	FY 26 EOB 12/1/2024	FY 27 HB 1 Original	FY 27 - FY 26 Change	Percent Change
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%
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	\$0	\$0	-
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	\$792,356,807	\$4,519,071	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	\$0	\$0	-
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	\$792,356,807	\$4,519,071	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	\$20,308,864	(\$153,450)	-0.7%
Statutory Dedications	\$31,463,717	\$54,697,129	\$49,675,763	(\$5,021,366)	-9.2%
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	\$201,285,652	(\$25,843,829)	-11.4%
T.O.	361	378	376	(2)	-0.5%
Other Charges Positions	0	0	0	0	-

	FY 25 Actuals	FY 26 EOB 12/1/2024	FY 27 HB 1 Original	FY 27 - FY 26 Change	Percent Change
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	\$20,308,864	(\$153,450)	-0.7%
Statutory Dedications	\$31,463,717	\$54,697,129	\$49,675,763	(\$5,021,366)	-9.2%
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	\$201,285,652	(\$25,843,829)	-11.4%
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	\$515,000	\$0	0.0%
Fees & Self-gen Revenues	\$106,237,920	\$142,410,408	\$132,003,663	(\$10,406,745)	-7.3%
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	\$133,076,577	(\$10,406,745)	-7.3%
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	\$515,000	\$0	0.0%
Fees & Self-gen Revenues	\$106,237,920	\$142,410,408	\$132,003,663	(\$10,406,745)	-7.3%
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	\$133,076,577	(\$10,406,745)	-7.3%
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	\$11,884,913	(\$2,989,493)	-20.1%
Interagency Transfers	\$685,211	\$165,169	\$10,000	(\$155,169)	-93.9%
Fees & Self-gen Revenues	\$87,679,535	\$113,305,271	\$114,300,637	\$995,366	0.9%
Statutory Dedications	\$8,405,038	\$11,342,403	\$10,660,783	(\$681,620)	-6.0%
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	\$157,382,289	(\$3,671,503)	-2.3%
T.O.	712	712	721	9	1.3%
Other Charges Positions	0	0	0	0	-
13 Environmental Quality					
856 Environmental Quality					
State General Fund	\$14,228,684	\$14,874,406	\$11,884,913	(\$2,989,493)	-20.1%
Interagency Transfers	\$685,211	\$165,169	\$10,000	(\$155,169)	-93.9%
Fees & Self-gen Revenues	\$87,679,535	\$113,305,271	\$114,300,637	\$995,366	0.9%
Statutory Dedications	\$8,405,038	\$11,342,403	\$10,660,783	(\$681,620)	-6.0%
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	\$157,382,289	(\$3,671,503)	-2.3%
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	\$20,848,560	\$167,825	0.8%
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	\$117,283,619	\$76,353	0.1%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$159,519,844	\$179,551,894	\$178,051,803	(\$1,500,091)	-0.8%
	\$283,431,649	\$347,041,247	\$352,734,568	\$5,693,321	1.6%
T.O.	873	975	939	(36)	-3.7%
Other Charges Positions	0	0	0	0	-
14 Louisiana Works					
474 Workforce Support & Training					
State General Fund	\$22,921,508	\$20,680,735	\$20,848,560	\$167,825	0.8%
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	\$117,283,619	\$76,353	0.1%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$159,519,844	\$179,551,894	\$178,051,803	(\$1,500,091)	-0.8%
	\$283,431,649	\$347,041,247	\$352,734,568	\$5,693,321	1.6%
T.O.	873	975	939	(36)	-3.7%
Other Charges Positions	0	0	0	0	-

	FY 25 Actuals	FY 26 EOB 12/1/2024	FY 27 HB 1 Original	FY 27 - FY 26 Change	Percent Change
16 Wildlife & Fisheries					
State General Fund	\$15,098,155	\$41,304,956	\$48,648,486	\$7,343,530	17.8%
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	\$10,459,910	\$189,659	1.8%
Statutory Dedications	\$83,599,963	\$105,789,753	\$75,420,403	(\$30,369,350)	-28.7%
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	\$205,415,278	(\$45,570,858)	-18.2%
T.O.	786	786	777	(9)	-1.1%
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	\$13,245,152	(\$16,894,580)	-56.1%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$174,317	\$229,315	\$229,315	\$0	0.0%
	\$20,477,332	\$39,983,995	\$24,476,935	(\$15,507,060)	-38.8%
T.O.	45	45	45	0	0.0%
Other Charges Positions	0	0	0	0	-
16 Wildlife & Fisheries					
512 Office of Secretary					
State General Fund	\$4,667,780	\$30,309,243	\$33,954,014	\$3,644,771	12.0%
Interagency Transfers	\$265,405	\$486,670	\$329,304	(\$157,366)	-32.3%
Fees & Self-gen Revenues	\$349,225	\$344,975	\$300,193	(\$44,782)	-13.0%
Statutory Dedications	\$37,849,902	\$16,017,433	\$13,045,758	(\$2,971,675)	-18.6%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$3,425,710	\$3,719,597	\$3,531,008	(\$188,589)	-5.1%
	\$46,558,022	\$50,877,918	\$51,160,277	\$282,359	0.6%
T.O.	282	282	280	(2)	-0.7%
Other Charges Positions	0	0	0	0	-
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	\$4,797,909	\$274,425	6.1%
Statutory Dedications	\$15,179,194	\$28,963,120	\$25,050,714	(\$3,912,406)	-13.5%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$23,295,274	\$34,422,534	\$30,032,723	(\$4,389,811)	-12.8%
	\$47,319,413	\$73,458,280	\$65,785,650	(\$7,672,630)	-10.4%
T.O.	226	226	224	(2)	-0.9%
Other Charges Positions	3	3	3	0	0.0%
16 Wildlife & Fisheries					
514 Office of Fisheries					
State General Fund	\$6,434,662	\$0	\$2,013,047	\$2,013,047	-
Interagency Transfers	\$7,481,395	\$21,925,372	\$15,430,051	(\$6,495,321)	-29.6%
Fees & Self-gen Revenues	\$3,873,045	\$5,391,342	\$5,351,358	(\$39,984)	-0.7%
Statutory Dedications	\$13,152,013	\$30,669,468	\$24,078,779	(\$6,590,689)	-21.5%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$43,365,458	\$28,679,761	\$17,119,181	(\$11,560,580)	-40.3%
	\$74,306,573	\$86,665,943	\$63,992,416	(\$22,673,527)	-26.2%
T.O.	233	233	228	(5)	-2.1%
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	-

	FY 25 Actuals	FY 26 EOB 12/1/2024	FY 27 HB 1 Original	FY 27 - FY 26 Change	Percent Change
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	-
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	-

	FY 25 Actuals	FY 26 EOB 12/1/2024	FY 27 HB 1 Original	FY 27 - FY 26 Change	Percent Change
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	-
19A Higher Education					
State General Fund	\$1,336,622,035	\$1,321,988,254	\$1,281,959,366	(\$40,028,888)	-3.0%
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	\$1,890,629,802	\$53,450,354	2.9%
Statutory Dedications	\$241,397,386	\$238,605,038	\$227,689,161	(\$10,915,877)	-4.6%
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	\$3,479,660,969	\$2,505,589	0.1%
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	\$0	(\$490,797,861)	-100.0%
Interagency Transfers	\$36,540,753	\$8,485,184	\$8,485,184	\$0	0.0%
Fees & Self-gen Revenues	\$744,453,965	\$839,034,535	\$875,340,751	\$36,306,216	4.3%
Statutory Dedications	\$22,947,816	\$34,974,626	\$24,078,184	(\$10,896,442)	-31.2%
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	\$921,922,394	(\$465,388,087)	-33.5%
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	\$0	(\$66,924,019)	-100.0%
Interagency Transfers	\$4,347,563	\$4,476,791	\$4,476,791	\$0	0.0%
Fees & Self-gen Revenues	\$110,913,648	\$112,289,046	\$115,289,046	\$3,000,000	2.7%
Statutory Dedications	\$12,635,622	\$4,611,400	\$4,555,783	(\$55,617)	-1.2%
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	\$127,975,829	(\$63,979,636)	-33.3%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-

	FY 25 Actuals	FY 26 EOB 12/1/2024	FY 27 HB 1 Original	FY 27 - FY 26 Change	Percent Change
19A Higher Education					
620 UL System					
State General Fund	\$322,092,725	\$314,419,052	\$0	(\$314,419,052)	-100.0%
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	\$17,181,815	(\$6,593,125)	-27.7%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$961,021,942	\$1,032,447,376	\$722,669,337	(\$309,778,039)	-30.0%
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	\$0	(\$153,481,419)	-100.0%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$164,154,742	\$175,812,107	\$178,722,107	\$2,910,000	1.7%
Statutory Dedications	\$15,868,507	\$18,052,315	\$15,876,813	(\$2,175,502)	-12.1%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$335,579,861	\$347,345,841	\$194,598,920	(\$152,746,921)	-44.0%
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	\$1,281,959,366	\$985,593,463	332.6%
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	\$165,996,566	\$8,804,809	5.6%
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	\$1,512,494,489	\$994,398,272	191.9%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
19B Special Schools & Comm.					
State General Fund	\$61,651,082	\$62,693,631	\$70,182,081	\$7,488,450	11.9%
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	\$22,738,663	(\$633,274)	-2.7%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$101,742,909	\$108,839,847	\$115,344,003	\$6,504,156	6.0%
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	\$28,879,924	\$1,781,727	6.6%
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	\$152,919	(\$1,941)	-1.3%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$35,408,139	\$37,310,082	\$38,936,185	\$1,626,103	4.4%
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	\$8,867,059	\$1,197,941	15.6%
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	\$81,191	(\$332)	-0.4%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$11,176,145	\$11,661,723	\$12,859,332	\$1,197,609	10.3%
T.O.	91	91	91	0	0.0%
Other Charges Positions	28	28	28	0	0.0%

	FY 25 Actuals	FY 26 EOB 12/1/2024	FY 27 HB 1 Original	FY 27 - FY 26 Change	Percent Change
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	\$79,046	\$534	0.7%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$10,579,063	\$11,388,556	\$11,426,324	\$37,768	0.3%
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	\$12,053,984	\$3,270,029	37.2%
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	\$788,438	(\$688,010)	-46.6%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$13,071,390	\$12,920,521	\$15,400,125	\$2,479,604	19.2%
T.O.	65	64	63	(1)	-1.6%
Other Charges Positions	0	0	0	0	-
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	\$21,556,895	\$56,895	0.3%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$20,600,682	\$22,742,780	\$22,912,856	\$170,076	0.7%
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	\$80,174	(\$420)	-0.5%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$9,816,069	\$10,899,975	\$11,190,419	\$290,444	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	\$4,125,837,768	(\$124,707,890)	-2.9%
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	\$338,765,617	(\$30,317,927)	-8.2%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$2,165,010,541	\$1,842,389,769	\$1,846,413,320	\$4,023,551	0.2%
	\$6,812,233,912	\$6,516,945,900	\$6,366,034,088	(\$150,911,812)	-2.3%
T.O.	503	511	511	0	0.0%
Other Charges Positions	0	0	0	0	-

	FY 25 Actuals	FY 26 EOB 12/1/2024	FY 27 HB 1 Original	FY 27 - FY 26 Change	Percent Change
19D Education					
678 State Activities					
State General Fund	\$55,480,183	\$63,285,997	\$66,182,519	\$2,896,522	4.6%
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	\$62,510	(\$2,000,000)	-97.0%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$140,968,312	\$114,364,795	\$118,388,346	\$4,023,551	3.5%
	\$210,843,879	\$199,383,002	\$205,611,218	\$6,228,216	3.1%
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	\$263,489,601	\$44,962,799	20.6%
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	\$47,594,293	(\$1,684,557)	-3.4%
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	\$2,061,911,802	\$42,205,641	2.1%
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	-
19D Education					
695 Minimum Foundation Program (MFP)					
State General Fund	\$3,915,728,529	\$3,947,946,759	\$3,775,474,334	(\$172,472,425)	-4.4%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$334,406,352	\$317,742,184	\$291,108,814	(\$26,633,370)	-8.4%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$4,250,134,881	\$4,265,688,943	\$4,066,583,148	(\$199,105,795)	-4.7%
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	\$17,377,895	\$371,941	2.2%
Fees & Self-gen Revenues	\$28,662,640	\$26,071,001	\$26,585,154	\$514,153	2.0%
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	-

	FY 25 Actuals	FY 26 EOB 12/1/2024	FY 27 HB 1 Original	FY 27 - FY 26 Change	Percent Change
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	\$17,377,895	\$371,941	2.2%
Fees & Self-gen Revenues	\$28,662,640	\$26,071,001	\$26,585,154	\$514,153	2.0%
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	\$720,192,705	(\$132,677,078)	-15.6%
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	\$402,700,807	(\$1,349,567,355)	-77.0%
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	\$1,211,116,898	(\$1,481,755,035)	-55.0%
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	-
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	\$58,227,072	(\$16,403,960)	-22.0%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$59,242,676	\$74,631,032	\$58,227,072	(\$16,403,960)	-22.0%
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	-

	FY 25 Actuals	FY 26 EOB 12/1/2024	FY 27 HB 1 Original	FY 27 - FY 26 Change	Percent Change
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	-
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	\$50,663,278	(\$3,078,382)	-5.7%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$53,575,000	\$53,741,660	\$50,663,278	(\$3,078,382)	-5.7%
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	\$12,165,750	\$5,165,750	73.8%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$7,397,974	\$7,000,000	\$12,165,750	\$5,165,750	73.8%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-

	FY 25 Actuals	FY 26 EOB 12/1/2024	FY 27 HB 1 Original	FY 27 - FY 26 Change	Percent Change
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	\$50,361,562	\$7,561,562	17.7%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$0	\$42,800,000	\$50,361,562	\$7,561,562	17.7%
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	\$112,563,839	(\$124,026,977)	-52.4%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$3,440,681	\$0	\$0	\$0	-
	\$94,455,028	\$260,030,938	\$168,981,779	(\$91,049,159)	-35.0%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
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	-

	FY 25 Actuals	FY 26 EOB 12/1/2024	FY 27 HB 1 Original	FY 27 - FY 26 Change	Percent Change
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	\$2,679,789	(\$3,000,102)	-52.8%
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	\$28,955,334	(\$3,557,524)	-10.9%
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	\$7,050,741	(\$245,386,546)	-97.2%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$29,427,819	\$33,181,681	\$17,349,352	(\$15,832,329)	-47.7%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$123,370,885	\$285,618,968	\$24,400,093	(\$261,218,875)	-91.5%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
20 Other Requirements					
950 Special Acts/Judgments					
State General Fund	\$4,193,174	\$4,224,499	\$0	(\$4,224,499)	-100.0%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$4,193,174	\$4,224,499	\$0	(\$4,224,499)	-100.0%
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	\$147,050,775	(\$24)	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	\$147,050,775	(\$24)	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	-

	FY 25 Actuals	FY 26 EOB 12/1/2024	FY 27 HB 1 Original	FY 27 - FY 26 Change	Percent Change
20 Other Requirements					
XXX Funds					
State General Fund	\$80,844,820	\$85,309,165	\$171,649,060	\$86,339,895	101.2%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$717,000,000	\$1,200,000,000	\$0	(\$1,200,000,000)	-100.0%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$797,844,820	\$1,285,309,165	\$171,649,060	(\$1,113,660,105)	-86.6%
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	\$300,637,856	\$18,268,012	6.5%
Interagency Transfers	\$1,091,990,548	\$1,228,717,974	\$1,269,584,495	\$40,866,521	3.3%
Fees & Self-gen Revenues	\$2,064,912,087	\$2,182,296,962	\$2,376,841,736	\$194,544,774	8.9%
Statutory Dedications	\$2,584,069,661	\$2,902,188,274	\$2,193,077,274	(\$709,111,000)	-24.4%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$572,219,813	\$284,995,624	\$286,026,624	\$1,031,000	0.4%
	\$6,891,980,125	\$6,880,568,678	\$6,426,167,985	(\$454,400,693)	-6.6%
T.O.	1,216	1,226	1,263	37	3.0%
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	\$1,038,444,478	\$40,866,521	4.1%
Fees & Self-gen Revenues	\$1,799,752,606	\$2,043,929,010	\$2,238,473,784	\$194,544,774	9.5%
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	\$3,472,144,464	\$235,411,295	7.3%
T.O.	1,216	1,226	1,263	37	3.0%
Other Charges Positions	9	9	0	(9)	-100.0%
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	\$2,169,575,678	\$191,549,692	9.7%
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	\$2,170,674,411	\$191,549,692	9.7%
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	43	0	0.0%
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	-

	FY 25 Actuals	FY 26 EOB 12/1/2024	FY 27 HB 1 Original	FY 27 - FY 26 Change	Percent Change
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	\$27,332,778	(\$131,882)	-0.5%
Fees & Self-gen Revenues	\$8,272,622	\$9,677,846	\$9,659,499	(\$18,347)	-0.2%
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	\$36,992,277	(\$150,229)	-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%
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	\$3,060,568	(\$574,376)	-15.8%
Fees & Self-gen Revenues	\$0	\$179,215	\$179,215	\$0	0.0%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$2,257,346	\$3,814,159	\$3,239,783	(\$574,376)	-15.1%
T.O.	4	4	4	0	0.0%
Other Charges Positions	0	0	0	0	-

	FY 25 Actuals	FY 26 EOB 12/1/2024	FY 27 HB 1 Original	FY 27 - FY 26 Change	Percent Change
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	\$206,123,567	\$18,268,012	9.7%
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	\$11,842,924	(\$6,000,000)	-33.6%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$208,551,329	\$215,091,329	\$227,359,341	\$12,268,012	5.7%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
23 Judiciary					
949 Judiciary					
State General Fund	\$187,315,555	\$187,855,555	\$206,123,567	\$18,268,012	9.7%
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	\$11,842,924	(\$6,000,000)	-33.6%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$208,551,329	\$215,091,329	\$227,359,341	\$12,268,012	5.7%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
24 Legislature					
State General Fund	\$93,036,312	\$94,514,289	\$94,514,289	\$0	0.0%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$25,479,481	\$25,297,952	\$25,297,952	\$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	-
	\$134,590,793	\$129,812,241	\$129,812,241	\$0	0.0%
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	-

	FY 25 Actuals	FY 26 EOB 12/1/2024	FY 27 HB 1 Original	FY 27 - FY 26 Change	Percent Change
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	\$25,297,952	\$0	0.0%
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	\$40,592,952	\$0	0.0%
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	-
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	\$1,198,901	\$0	0.0%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$1,198,901	\$1,198,901	\$1,198,901	\$0	0.0%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
26 Capital Outlay Cash					
State General Fund	\$298,436,149	\$0	\$0	\$0	-
Interagency Transfers	\$111,335,115	\$221,747,167	\$221,747,167	\$0	0.0%
Fees & Self-gen Revenues	\$239,680,000	\$113,070,000	\$113,070,000	\$0	0.0%
Statutory Dedications	\$2,433,014,350	\$2,680,288,148	\$1,978,208,148	(\$702,080,000)	-26.2%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$571,635,539	\$283,826,624	\$283,826,624	\$0	0.0%
	\$3,654,101,153	\$3,298,931,939	\$2,596,851,939	(\$702,080,000)	-21.3%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-

	FY 25 Actuals	FY 26 EOB 12/1/2024	FY 27 HB 1 Original	FY 27 - FY 26 Change	Percent Change
26 Capital Outlay Cash					
115 Facility Planning & Control					
State General Fund	\$296,061,149	\$0	\$0	\$0	-
Interagency Transfers	\$86,335,115	\$196,747,167	\$196,747,167	\$0	0.0%
Fees & Self-gen Revenues	\$209,680,000	\$68,070,000	\$68,070,000	\$0	0.0%
Statutory Dedications	\$307,415,786	\$577,232,626	\$507,152,626	(\$70,080,000)	-12.1%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$569,135,539	\$281,326,624	\$281,326,624	\$0	0.0%
	\$1,468,627,589	\$1,123,376,417	\$1,053,296,417	(\$70,080,000)	-6.2%
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	\$0	\$0	-
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	\$1,471,055,522	(\$632,000,000)	-30.1%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$2,500,000	\$2,500,000	\$2,500,000	\$0	0.0%
	\$2,185,473,564	\$2,175,555,522	\$1,543,555,522	(\$632,000,000)	-29.1%
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	\$533,084,750	(\$7,811,113)	-1.4%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$62,784,886	\$51,610,000	\$46,741,361	(\$4,868,639)	-9.4%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$601,392,320	\$592,505,863	\$579,826,111	(\$12,679,752)	-2.1%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
22 Non-Appropriated Requirements					
State General Fund	\$538,607,434	\$540,895,863	\$533,084,750	(\$7,811,113)	-1.4%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$62,784,886	\$51,610,000	\$46,741,361	(\$4,868,639)	-9.4%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$601,392,320	\$592,505,863	\$579,826,111	(\$12,679,752)	-2.1%
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	\$46,741,361	(\$4,868,639)	-9.4%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$62,784,886	\$51,610,000	\$46,741,361	(\$4,868,639)	-9.4%
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	-

	FY 25 Actuals	FY 26 EOB 12/1/2024	FY 27 HB 1 Original	FY 27 - FY 26 Change	Percent Change
22 Non-Appropriated Requirements					
922 State G. O. Debt Service					
State General Fund	\$448,607,434	\$449,573,001	\$441,761,888	(\$7,811,113)	-1.7%
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	\$441,761,888	(\$7,811,113)	-1.7%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
01 - Executive						
100 - Executive Office						
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 \$285,000 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	\$285,000	0
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.	\$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

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
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 \$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
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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	SGE	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
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)

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.	\$0	(\$58,048,726)	0																																																						
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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.	\$0	(\$10,000,000)	0																																																						
<p>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.</p>																																																												

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
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 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
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	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	Non-recurs \$4.2 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 reduction removes funding associated with manpower requirements needed in response to time limitations and adjustments imposed on shell petitions and evidentiary hearings for post-conviction relief matters, as follows: Mwalimu Center for Justice (\$3,795,105) Expert Witness Fund (\$ 365,000) Total Decrease (\$4,160,105)	\$0	(\$4,160,105)	0
Of the \$4.2 M allocated, \$1.6 M is encumbered as of 2/11/26. The agency is unsure of how much of the remainder will be expended before the end of the fiscal year and will seek to have any remaining funds carried forward into FY 27 by BA-7 once authorized by the JLCB.						
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.
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	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	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 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

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.																
254 - LA State Racing Commission																						
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)																
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Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
03 - Veterans Affairs						
130 - Department of Veterans Affairs						
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	SGE	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.	\$6,276,000	\$6,276,000	0
			Projected Elections Expenses FY 27 \$28,656,000 FY 26 \$22,380,000 Adjustment \$ 6,276,000			

Sch. #	Dept.	Agency	Explanation	SGE	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																																																		
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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																																																		

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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	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																														
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)																									
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Assistant AG Section Chief (2)	\$122,834	\$245,668	\$49,895	\$99,790	\$345,458																									
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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.																											
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																								
			<table border="0"> <tbody> <tr> <td>FY 26 EOB</td> <td>\$1,400,000</td> </tr> <tr> <td>FY 27 Recommended</td> <td>\$3,658,490</td> </tr> <tr> <td>Adjustment</td> <td>\$2,258,490</td> </tr> </tbody> </table>	FY 26 EOB	\$1,400,000	FY 27 Recommended	\$3,658,490	Adjustment	\$2,258,490																					
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Sch. #	Dept.	Agency	Explanation	SGE	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	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	SGE	Total	T. O.																																								
04F - Agriculture & Forestry																																														
160 - Agriculture & Forestry																																														
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)																																								
			<table border="1"> <thead> <tr> <th>Position Title</th> <th>Vacant Since</th> <th>Salary</th> <th>Related Benefits</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>LDAF Regional Administrator</td> <td>2/15/22</td> <td>\$98,197</td> <td>\$44,269</td> <td>\$142,466</td> </tr> <tr> <td>Specialist Distribution Supervisor</td> <td>7/16/24</td> <td>\$74,912</td> <td>\$36,212</td> <td>\$111,124</td> </tr> <tr> <td>Attorney 1</td> <td>5/18/24</td> <td>\$72,863</td> <td>\$35,503</td> <td>\$108,366</td> </tr> <tr> <td>Forestry Program Director</td> <td>4/22/24</td> <td>\$70,013</td> <td>\$34,517</td> <td>\$104,530</td> </tr> <tr> <td>Agriculture Specialist 3</td> <td>9/30/24</td> <td>\$65,437</td> <td>\$32,934</td> <td>\$98,371</td> </tr> <tr> <td>Administrator Assistant 3</td> <td>6/24/23</td> <td>\$38,855</td> <td>\$23,736</td> <td>\$62,591</td> </tr> <tr> <td>Total</td> <td></td> <td>\$420,277</td> <td>\$207,171</td> <td>\$627,448</td> </tr> </tbody> </table>	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			
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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																																								
04F - 160	Agriculture & Forestry	Agriculture & Forestry	<p>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.</p> <p>Two (2) Laborers: These positions will conduct aflatoxin testing with respect to grain grading for the Louisiana Agriculture Commodities Commission.</p> <p>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.</p>	\$0	\$0	3																																								

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
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	SGE	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	SGE	Total	T. O.
05 - Economic Development						
250 - Office of Economic Development						
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
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	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	Means of financing substitution exchanging \$23,209 Statutory Dedications out of the Seafood Promotion and Marketing Fund with an equal amount of SGF based on the most recent REC forecast. The Seafood Promotion and Marketing Fund derives its revenue from commercial fishermen's license renewals. These funds are used to promote and market Louisiana's seafood industry to consumers, restaurants, and commercial interests.	\$23,209	\$0	0
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)
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	SGE	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 \$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
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

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
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)

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.																								
08A - DPSC Corrections Services																														
400 - Administration																														
08A - 400	DPSC Corrections Services	Administration	<p>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.</p> <p>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:</p> <table border="1" style="margin-left: 40px;"> <thead> <tr> <th>Expenditures</th> <th>FY 26 BA-7 Adjustment</th> <th>FY 27 Annualized</th> </tr> </thead> <tbody> <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> </tbody> </table>	Expenditures	FY 26 BA-7 Adjustment	FY 27 Annualized	Mobilization Fee	\$10,000,000	\$ 0	Offender Housing (208)	\$17,398,333	\$41,756,000	Offender Housing (Optional)	\$ 5,101,667	\$ 0	Offender Transportation	\$ 779,317	\$ 1,881,564	Guards Transportation	\$ 653,585	\$ 2,400,000	Sack Lunches	\$ 67,098	\$ 240,000	Total	\$34,000,000	\$46,277,564	\$0	\$46,277,564	0
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08A - 400	DPSC Corrections Services	Administration	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.	\$14,310,117	\$14,310,117	0																								
08A - 400	DPSC Corrections Services	Administration	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.	\$0	(\$3,000,000)	0																								

Sch. #	Dept.	Agency	Explanation	SGE	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	SGE	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.			
402 - LA State Penitentiary									
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				
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:	\$6,110,789	\$6,110,789				
			Operating Services		\$1,232,891				
			Overtime		\$3,415,607				
			Supplies		\$1,462,291				
			Total		\$6,110,789				

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.																																																								
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)																																																								
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			405 - Raymond Laborde Correctional Center																																																											
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:	\$647,960	\$647,960																																																									
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			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:	\$1,752,453	\$1,752,453																																																									
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Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
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:	\$1,414,447	\$1,414,447	
			Overtime	\$1,037,653		
			Supplies	\$ 376,794		
			Total	\$1,414,447		
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						
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:	\$1,427,237	\$1,427,237	
			Operating Services	\$ 73,742		
			Overtime	\$1,037,653		
			Supplies	\$ 315,842		
			Total	\$1,427,237		
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:	\$3,296,889	\$3,296,889	
			Operating Services	\$ 374,023		
			Overtime	\$1,426,773		
			Supplies	\$1,496,093		
			Total	\$3,296,889		

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.																																								
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)																																								
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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:	\$1,846,802	\$1,846,802																																									
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415 - Adult Probation & Parole																																														
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																																								
08A - 415	DPSC Corrections Services	Adult Probation & Parole	Means of financing substitution exchanging \$24,803 in Statutory Dedications out of the Adult Probation and Parole Officer Retirement Fund with an equal amount of SGF to align with the most recent forecast adopted by the Revenue Estimating Conference on 12/11/2025. After this adjustment, the recommended appropriation out of the fund is \$935,197 for FY 27.	\$24,803	\$0	0																																								

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
416 - B. B. "Sixty" Rayburn Correctional Center						
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:	\$1,316,894	\$1,316,894	
			Overtime	\$ 951,182		
			Supplies	\$ 365,712		
			Total	\$1,316,894		

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.																																								
08B - DPSC Public Safety Services																																														
418 - Management & Finance																																														
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																																								
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419 - State Police																																														
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																																								

<u>Sch. #</u>	<u>Dept.</u>	<u>Agency</u>	<u>Explanation</u>	<u>SGF</u>	<u>Total</u>	<u>T. O.</u>
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
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

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)																				
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			422 - State Fire Marshal																							
08B - 422	DPSC Public Safety Services	State Fire Marshal	Decreases \$1 M Statutory Dedications out of the Louisiana Fire Marshal Fund (RS 22:1077 and RS 40:1653) for urban search and rescue equipment. Revenue is generated by a 1.25% tax on gross annual fire insurance premiums, supporting the operations, investigations, and services of the Office of State Fire marshal (OSFM). These funds are used to inspect, license, and regulate fire safety across the state.	\$0	(\$1,000,000)	0																				

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
08C - DPSC Youth Services						
403 - Juvenile Justice						
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		
			<i>Subtotal Personal Services</i>	\$11,007,617		
			Operating Services			
			Travel	\$ 5,131		
			Supplies	\$ 303,171		
			Operating Services	\$ 182,967		
			<i>Subtotal Operating Services</i>	\$ 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	SGE	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		<u>10,416</u>			
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	SGE	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%)					<u>\$133,250</u>
			Project Total					\$1,021,580

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.																
09 - Health																						
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.	(\$277,454)	(\$277,454)	0																
			<table border="0"> <thead> <tr> <th>Position</th> <th>Salary</th> <th>Related Benefits</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Program Monitor</td> <td>\$102,474</td> <td>\$48,686</td> <td>\$151,160</td> </tr> <tr> <td>Social Worker 4</td> <td>\$84,000</td> <td>\$42,294</td> <td>\$126,294</td> </tr> <tr> <td>Total</td> <td></td> <td></td> <td>\$277,454</td> </tr> </tbody> </table>	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			
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																			
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																

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.						
09 - 305	Health	Medical Vendor Administration	<p>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.</p> <p>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.</p> <p>Modernized Cost Reporting System</p> <table> <tr> <td>\$504,454</td> <td>10% State Match</td> </tr> <tr> <td><u>\$4,540,081</u></td> <td>90% FFP</td> </tr> <tr> <td>\$5,044,535</td> <td>FY 27 Total Projected Cost</td> </tr> </table>	\$504,454	10% State Match	<u>\$4,540,081</u>	90% FFP	\$5,044,535	FY 27 Total Projected Cost	\$0	\$4,540,081	0
\$504,454	10% State Match											
<u>\$4,540,081</u>	90% FFP											
\$5,044,535	FY 27 Total Projected Cost											
09 - 305	Health	Medical Vendor Administration	<p>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.</p>	\$0	(\$4,495,546)	0						
09 - 305	Health	Medical Vendor Administration	<p>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.</p> <p>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.</p> <p>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.</p> <table> <tr> <td>\$2,791,800</td> <td>FY 26 EOB Base (six months: July – December)</td> </tr> <tr> <td><u>\$2,791,800</u></td> <td>Annualization (six months: January - June)</td> </tr> <tr> <td>\$5,583,600</td> <td>FY 27 Recommended</td> </tr> </table>	\$2,791,800	FY 26 EOB Base (six months: July – December)	<u>\$2,791,800</u>	Annualization (six months: January - June)	\$5,583,600	FY 27 Recommended	\$0	\$2,791,800	0
\$2,791,800	FY 26 EOB Base (six months: July – December)											
<u>\$2,791,800</u>	Annualization (six months: January - June)											
\$5,583,600	FY 27 Recommended											

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.								
09 - 305	Health	Medical Vendor Administration	<p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p>	\$0	\$1,946,475	0								
09 - 305	Health	Medical Vendor Administration	<p>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.</p> <table border="1"> <thead> <tr> <th>Position</th> <th>Salary</th> <th>Related Benefits</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Social Services Analyst (9)</td> <td>\$639,448</td> <td>\$426,300</td> <td>\$1,065,748</td> </tr> </tbody> </table>	Position	Salary	Related Benefits	Total	Social Services Analyst (9)	\$639,448	\$426,300	\$1,065,748	(\$532,874)	(\$1,065,748)	(9)
Position	Salary	Related Benefits	Total											
Social Services Analyst (9)	\$639,448	\$426,300	\$1,065,748											

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.														
09 - 305	Health	Medical Vendor Administration	<p>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:</p> <p>HR 1 FFP Adjustment Calculation:</p> <table border="0"> <tr> <td>\$225,658,000</td> <td>FY 24 Total Administrative Costs</td> </tr> <tr> <td>\$169,243,500</td> <td>75% FFP</td> </tr> <tr> <td><u>\$112,829,000</u></td> <td>50% FFP</td> </tr> <tr> <td>\$ 56,414,500</td> <td>Annual reduction to FFP as a result of H.R. 1</td> </tr> </table> <p>Adjustment for 9 months in FY 27:</p> <p>\$56,414,500 / 12 = \$4,701,208 (Monthly FFP Reduction)</p> <table border="0"> <tr> <td>\$56,414,500</td> <td>Annual Reduction to FFP from 75% to 50%</td> </tr> <tr> <td><u>\$14,103,624</u></td> <td>FY 26 EOB Base (\$4,701,208 X 3 Months)</td> </tr> <tr> <td>\$42,310,872</td> <td>FY 27 Adjustment (\$4,701,208 X 9 Months)</td> </tr> </table>	\$225,658,000	FY 24 Total Administrative Costs	\$169,243,500	75% FFP	<u>\$112,829,000</u>	50% FFP	\$ 56,414,500	Annual reduction to FFP as a result of H.R. 1	\$56,414,500	Annual Reduction to FFP from 75% to 50%	<u>\$14,103,624</u>	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
\$225,658,000	FY 24 Total Administrative Costs																			
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<u>\$14,103,624</u>	FY 26 EOB Base (\$4,701,208 X 3 Months)																			
\$42,310,872	FY 27 Adjustment (\$4,701,208 X 9 Months)																			
09 - 305	Health	Medical Vendor Administration	<p>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.</p> <p>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.</p>	\$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.
09 - 306	Health	Medical Vendor Payments	<p align="center">306 - Medical Vendor Payments</p> <p>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.</p>	\$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	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: 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	\$8,319,558	\$26,047,460	0
09 - 306	Health	Medical Vendor Payments	Increases \$21 M (\$6.7 M Statutory Dedications out of the Community Options Waiver Fund and \$14.3 M Federal) to annualize 750 Community Choices Waiver slots phased-in during FY 26. 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. 750 Community Choices Waiver Slots: \$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%	\$0	\$20,977,150	0

Sch. #	Dept.	Agency	Explanation	SGE	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.	\$1,699,305	\$7,357,978	0
Budget Adjustment Calculation:						
			\$10,437,687 Utilization/Trend Adjustment ¹			
			(\$3,079,709) Enrollment Changes ²			
			\$7,357,978 FY 27 Adjustment			
<u>Notes:</u>						
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.						
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.	\$2,031,118	\$6,359,167	0
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%			

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	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	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

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.																											
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: <table border="0" style="margin-left: 40px;"> <tr> <td>FY 26 EOB Base</td> <td></td> <td>\$8,449,160</td> </tr> <tr> <td>FY 26 EOB Re-alignment</td> <td></td> <td>\$3,000,000</td> </tr> <tr> <td>FY 26 Updated Spread</td> <td></td> <td>\$11,449,160</td> </tr> <tr> <td>Growth Factor</td> <td></td> <td>14%</td> </tr> <tr> <td>RHC Adjustment</td> <td></td> <td>\$1,602,883</td> </tr> <tr> <td>SGF</td> <td>\$511,961</td> <td>31.94%</td> </tr> <tr> <td>Federal</td> <td>\$1,090,922</td> <td>68.06%</td> </tr> </table> RHC Budget Summary: <table border="0" style="margin-left: 40px;"> <tr> <td>FY 26 Updated Spread</td> <td>\$11,449,160</td> </tr> <tr> <td>FY 27 Growth Factor</td> <td>\$1,602,883</td> </tr> <tr> <td>FY 27 Projected Expenditures</td> <td>\$13,052,043</td> </tr> </table>	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%	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
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FY 27 Projected Expenditures	\$13,052,043																																
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																											

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: <table border="0" style="margin-left: 40px;"> <tr> <td>FY 26 EOB Base</td> <td>\$3,626,700</td> </tr> <tr> <td>FY 26 EOB Re-alignment</td> <td>\$2,343,668</td> </tr> <tr> <td>FY 26 Updated Spread</td> <td>\$5,970,368</td> </tr> <tr> <td>Growth Factor</td> <td>14%</td> </tr> <tr> <td>FQHC Adjustment</td> <td>\$835,853</td> </tr> </table> <table border="0" style="margin-left: 40px;"> <tr> <td>SGF</td> <td>\$266,971</td> <td>31.94%</td> </tr> <tr> <td>Federal</td> <td>\$568,882</td> <td>68.06%</td> </tr> </table> FQHC Budget Summary: <table border="0" style="margin-left: 40px;"> <tr> <td>FY 26 Updated Spread</td> <td>\$5,970,368</td> </tr> <tr> <td>FY 27 Growth Factor</td> <td>\$835,853</td> </tr> <tr> <td>FY 27 Projected Expenditures</td> <td>\$6,806,221</td> </tr> </table> Note: Totals do not compute due to rounding.	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%	FY 26 Updated Spread	\$5,970,368	FY 27 Growth Factor	\$835,853	FY 27 Projected Expenditures	\$6,806,221	\$266,971	\$835,853	0
FY 26 EOB Base	\$3,626,700																											
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FY 27 Projected Expenditures	\$6,806,221																											
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 premiums are now directly collected by LDH.	\$0	\$0	0																						
09 - 306	Health	Medical Vendor Payments	Means of financing substitution exchanging \$1.4 M Statutory Dedications out of the Health Excellence Fund with an equal amount of SGF based on the most recent Revenue Estimating Conference (REC).	\$1,374,636	\$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 \$435,335 SGF with an equal amount of Statutory Dedications out of the Louisiana Fund based on the most recent Revenue Estimating Conference (REC). The total recommended appropriation out of the Louisiana Fund is \$21,122,066 in FY 27.	(\$435,335)	\$0	0

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

307 - Office of Secretary

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.	\$649,709	\$17,426,350	0
			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			

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 <u>\$63,107</u> 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	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

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.																		
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.	(\$123,051)	(\$123,051)	(1)																		
			<table border="1"> <thead> <tr> <th>Position</th> <th>Salary</th> <th>Related Benefits</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Program Monitor</td> <td>\$73,831</td> <td>\$49,220</td> <td>\$123,051</td> </tr> </tbody> </table>	Position	Salary	Related Benefits	Total	Program Monitor	\$73,831	\$49,220	\$123,051													
Position	Salary	Related Benefits	Total																					
Program Monitor	\$73,831	\$49,220	\$123,051																					
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:	(\$969,936)	\$0	0																		
			<p>Federal Reporting Unit:</p> <table border="1"> <tbody> <tr> <td>\$723,763</td> <td>FY 26 IAT Agreement</td> </tr> <tr> <td>\$375,317</td> <td>FY 27 Adjustment</td> </tr> <tr> <td>\$1,099,080</td> <td>FY 27 IAT Agreement</td> </tr> </tbody> </table> <p>Legal and Audit Services:</p> <table border="1"> <tbody> <tr> <td>\$925,000</td> <td>FY 26 IAT Agreement</td> </tr> <tr> <td>\$375,000</td> <td>FY 27 Adjustment</td> </tr> <tr> <td>\$1,300,000</td> <td>FY 27 IAT Agreement</td> </tr> </tbody> </table> <p>Health Standards Section:</p> <table border="1"> <tbody> <tr> <td>\$2,880,382</td> <td>FY 26 IAT Agreement</td> </tr> <tr> <td>\$219,615</td> <td>FY 27 Adjustment</td> </tr> <tr> <td>\$3,099,997</td> <td>FY 27 IAT Agreement</td> </tr> </tbody> </table> <p>Note: Totals do not compute due to rounding.</p>	\$723,763	FY 26 IAT Agreement	\$375,317	FY 27 Adjustment	\$1,099,080	FY 27 IAT Agreement	\$925,000	FY 26 IAT Agreement	\$375,000	FY 27 Adjustment	\$1,300,000	FY 27 IAT Agreement	\$2,880,382	FY 26 IAT Agreement	\$219,615	FY 27 Adjustment	\$3,099,997	FY 27 IAT Agreement			
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\$3,099,997	FY 27 IAT Agreement																							
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																		
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																		

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
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.	\$0	\$0	0
<p>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.</p>						

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.																								
310 - Northeast Delta Human Services Authority																														
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																								
			<table border="1"> <thead> <tr> <th>Position</th> <th>Salary</th> <th>Related Benefits</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Intake Specialist</td> <td>\$61,298</td> <td>\$32,488</td> <td>\$ 93,785</td> </tr> <tr> <td>Registered Nurse</td> <td>\$80,350</td> <td>\$42,586</td> <td>\$122,936</td> </tr> <tr> <td>Licensed Practical Nurse</td> <td>\$53,518</td> <td>\$28,365</td> <td>\$ 81,883</td> </tr> <tr> <td>Shift Differential*</td> <td>\$ 7,996</td> <td>\$ 0</td> <td>\$ 7,996</td> </tr> <tr> <td>Total</td> <td></td> <td></td> <td>\$306,600</td> </tr> </tbody> </table> <p>Note: Figures may not sum to totals due to rounding.</p> <p>*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.</p>	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			
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Shift Differential*	\$ 7,996	\$ 0	\$ 7,996																											
Total			\$306,600																											
320 - Aging & Adult Services																														
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																								
			<table border="1"> <tbody> <tr> <td>\$ 6,519,000</td> <td>FY 26 EOB</td> </tr> <tr> <td>\$ 6,000,000</td> <td>Adjustment</td> </tr> <tr> <td>\$12,519,000</td> <td>FY 27 Recommended</td> </tr> </tbody> </table>	\$ 6,519,000	FY 26 EOB	\$ 6,000,000	Adjustment	\$12,519,000	FY 27 Recommended																					
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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																								
			<table border="1"> <tbody> <tr> <td>\$4,549,131</td> <td>FY 26 EOB</td> </tr> <tr> <td>(\$ 762,238)</td> <td>Adjustment</td> </tr> <tr> <td>\$3,786,893</td> <td>FY 27 Recommended</td> </tr> </tbody> </table>	\$4,549,131	FY 26 EOB	(\$ 762,238)	Adjustment	\$3,786,893	FY 27 Recommended																					
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<u>Sch. #</u>	<u>Dept.</u>	<u>Agency</u>	<u>Explanation</u>	<u>SGF</u>	<u>Total</u>	<u>T. O.</u>																						
09 - 320	Health	Aging & Adult Services	<p>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.</p> <p>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.</p> <p>\$387,181 FY 26 EOB Amount \$600,000 FY 27 Adjustment \$987,181 FY 27 Projected Budget Amount</p>	\$150,000	\$600,000	0																						
09 - 320	Health	Aging & Adult Services	<p>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).</p> <table border="0"> <thead> <tr> <th><u>Expenditures</u></th> <th><u>Amount</u></th> </tr> </thead> <tbody> <tr> <td>Transition Coordinator (4)</td> <td>\$80,516</td> </tr> <tr> <td>Housing & Resource Coordinator (2)</td> <td>\$40,259</td> </tr> <tr> <td>Transition Program Manager (1)</td> <td>\$24,661</td> </tr> <tr> <td>Quality Assurance Coordinator (1)</td> <td>\$36,008</td> </tr> <tr> <td>Supplies</td> <td>\$3,200</td> </tr> <tr> <td>Contracts</td> <td>\$19,200</td> </tr> <tr> <td>Travel</td> <td>\$6,400</td> </tr> <tr> <td>Rent</td> <td>\$800</td> </tr> <tr> <td>Technology</td> <td>\$4,000</td> </tr> <tr> <td>Total</td> <td>\$215,044</td> </tr> </tbody> </table>	<u>Expenditures</u>	<u>Amount</u>	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
<u>Expenditures</u>	<u>Amount</u>																											
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Total	\$215,044																											

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.								
09 - 320	Health	Aging & Adult Services	<p>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.</p> <table border="1"> <thead> <tr> <th>Position Title</th> <th>Salary</th> <th>Related Benefits</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Program Monitors (2)</td> <td>\$155,958</td> <td>\$83,832</td> <td>\$239,790</td> </tr> </tbody> </table>	Position Title	Salary	Related Benefits	Total	Program Monitors (2)	\$155,958	\$83,832	\$239,790	\$0	\$0	2
Position Title	Salary	Related Benefits	Total											
Program Monitors (2)	\$155,958	\$83,832	\$239,790											
325 - Acadiana Area Human Services District														
09 - 325	Health	Acadiana Area Human Services District	<p>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.</p> <p>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.</p> <p>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.</p> <table border="1"> <thead> <tr> <th>Position</th> <th>Salary</th> <th>Related Benefits</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Medical Certification Specialist</td> <td>\$65,728</td> <td>\$35,972</td> <td>\$101,700</td> </tr> </tbody> </table>	Position	Salary	Related Benefits	Total	Medical Certification Specialist	\$65,728	\$35,972	\$101,700	\$101,700	\$101,700	0
Position	Salary	Related Benefits	Total											
Medical Certification Specialist	\$65,728	\$35,972	\$101,700											
326 - Public Health														
09 - 326	Health	Public Health	<p>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.</p>	(\$8,000,000)	(\$8,000,000)	0								

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
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	<p>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.</p> <p>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.</p> <p>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.</p> <p>Medicaid will continue to provide the necessary Federal match to support the project.</p> <p>\$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</p>	\$3,789,290	\$6,485,090	0
09 - 330	Health	Behavioral Health	<p>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.</p> <p>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.</p> <p>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.</p>	\$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	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	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
340 - OCDD						
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

Sch. #	Dept.	Agency	Explanation	SGE	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
			<u>Expenditures</u>	<u>Amount</u>		
			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	<p>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.</p> <p>The current child welfare IT environment relies on multiple disparate systems and legacy databases (i.e., ACCESS, 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.</p>	\$12,099,503	\$18,309,000	0																		
10 - 360	Children & Family Services	Children & Family Services	<p>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.</p> <table border="0" style="margin-left: 20px;"> <tr> <td>Foster Care Board Rate/Cost Increase</td> <td>Average Rate</td> </tr> <tr> <td>FY 26 Average Board Payment</td> <td>\$20.00</td> </tr> <tr> <td>FY 27 Projected Board Payment</td> <td>\$30.50</td> </tr> <tr> <td>Difference</td> <td>\$10.50</td> </tr> </table> <table border="0" style="margin-left: 20px;"> <tr> <td></td> <td>Cost Variables</td> </tr> <tr> <td>Average No. of Children</td> <td>4,400</td> </tr> <tr> <td>Days</td> <td>365</td> </tr> <tr> <td>Daily Rate Increase</td> <td>\$10.50</td> </tr> <tr> <td>Total</td> <td>\$16,863,000</td> </tr> </table>	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	\$12,266,989	\$16,863,000	0
Foster Care Board Rate/Cost Increase	Average Rate																							
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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.

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.																																	
10 - 360	Children & Family Services	Children & Family Services	<p>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.</p> <p>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.</p> <p>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.</p> <table border="1"> <thead> <tr> <th>Phase</th> <th>DCFS Field Office(s)</th> <th>Amount</th> </tr> </thead> <tbody> <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></td> <td>FY 27 Recommended</td> <td>\$10,871,200</td> </tr> <tr> <td></td> <td>FY 26 EOB</td> <td>\$ 1,143,000</td> </tr> <tr> <td></td> <td>Adjustment</td> <td>\$ 9,728,200</td> </tr> </tbody> </table>	Phase	DCFS Field Office(s)	Amount	1	St. Tammany	\$ 342,900	2	Assumption, West Jefferson	\$ 685,800	3	Rapides, Lafayette, St. Landry	\$ 571,500	4	Terrebone, Caddo, Tangipahoa, St. Mary,	\$ 1,600,200	5	Calcasieu, Avoyelles, Ouachita, St. Tammany, Iberia, St. Martin	\$ 1,371,600	6	Allen, Catahoula, Vernon, Ascension, Franklin, Madison, Webster, Washington, Livingston, Vermilion, Acadia, Evangeline, Iberville, East Feliciana	\$ 1,600,200	7	Jefferson, Beauregard, Concordia, Winn, St. John, Morehouse, Lincoln, Sabine, DeSoto, Orleans	\$ 4,699,000		FY 27 Recommended	\$10,871,200		FY 26 EOB	\$ 1,143,000		Adjustment	\$ 9,728,200	\$6,428,881	\$9,728,200	0
Phase	DCFS Field Office(s)	Amount																																					
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	Adjustment	\$ 9,728,200																																					
10 - 360	Children & Family Services	Children & Family Services	<p>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).</p>	\$0	\$5,406,485	0																																	

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).	\$1,692,436	\$2,256,581	0
			Average Cost	\$363.73		
			Additional Service Days	6,204		
			Total	\$2,256,581		
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).	\$472,366	\$715,706	0
			Guardianship Service Day Increase			
			Average Cost	\$224.50		
			Add. Service Days	3,188		
			Total	\$715,706		

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.																								
10 - 360	Children & Family Services	Children & Family Services	<p>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.</p> <p>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:</p> <ol style="list-style-type: none"> 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. <p>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.</p> <p>DA Compliance Review Project Cost</p> <table border="1"> <thead> <tr> <th>Service</th> <th>Hours</th> <th>Rate</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Mainframe & Web Development</td> <td>1,200</td> <td>\$210</td> <td>\$252,000</td> </tr> <tr> <td>Compliance Review Module</td> <td>2,200</td> <td>\$195</td> <td>\$429,000</td> </tr> <tr> <td>Total</td> <td></td> <td></td> <td>\$681,000</td> </tr> <tr> <td>Remaining (est.)</td> <td>95</td> <td>\$200</td> <td>\$19,000</td> </tr> <tr> <td>Adjustment</td> <td></td> <td></td> <td>\$700,000</td> </tr> </tbody> </table>	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	\$0	\$700,000	0
Service	Hours	Rate	Total																											
Mainframe & Web Development	1,200	\$210	\$252,000																											
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Remaining (est.)	95	\$200	\$19,000																											
Adjustment			\$700,000																											
10 - 360	Children & Family Services	Children & Family Services	<p>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.</p>	\$0	\$0	0																								

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.																				
11 - Conservation and Energy																										
431 - Office of Secretary																										
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																				
			<table border="1"> <thead> <tr> <th>Grant</th> <th>Match Rate</th> <th>SGF</th> <th>Federal</th> </tr> </thead> <tbody> <tr> <td>HERO</td> <td>*14.5%</td> <td>\$1,229,070</td> <td>\$ 7,931,571</td> </tr> <tr> <td>40101(d)</td> <td>15%</td> <td>\$ 781,098</td> <td>\$ 5,207,323</td> </tr> <tr> <td>SEP</td> <td>20%</td> <td><u>\$ 209,758</u></td> <td><u>\$ 1,048,791</u></td> </tr> <tr> <td>TOTAL</td> <td></td> <td>\$2,219,927</td> <td>\$14,187,685</td> </tr> </tbody> </table>	Grant	Match Rate	SGF	Federal	HERO	*14.5%	\$1,229,070	\$ 7,931,571	40101(d)	15%	\$ 781,098	\$ 5,207,323	SEP	20%	<u>\$ 209,758</u>	<u>\$ 1,048,791</u>	TOTAL		\$2,219,927	\$14,187,685			
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			*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.																							
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	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																				

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
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	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	SGE	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.	\$0	(\$1,869,422)	0
<p>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.</p>						

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.																														
13 - 856	Environmental Quality	Environmental Quality	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:	\$0	\$803,226	8																														
			<table border="1"> <thead> <tr> <th>Position Title</th> <th>Number</th> <th>Salaries</th> <th>Related Benefits</th> <th>Total</th> </tr> </thead> <tbody> <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> </tbody> </table>	Position Title	Number	Salaries	Related Benefits	Total	Environmental Scientists	3	\$196,311	\$89,793	\$286,104	Environmental Chemical Specialist	2	\$160,326	\$73,334	\$233,660	Environmental Project Specialists	2	\$114,336	\$52,298	\$166,634	Environmental Scientist Supervisor	1	\$80,163	\$36,665	\$116,828	Total		\$551,136	\$252,090	\$803,226			
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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																														

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
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.
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14 - Louisiana Works

474 - Workforce Support & Training

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
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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	SGE	Total	T. O.												
14 - 474	Louisiana Works	Workforce Support & Training	<p>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).</p> <p>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.</p>	\$0	(\$3,617,932)	(36)												
14 - 474	Louisiana Works	Workforce Support & Training	<p>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.</p> <p>Annual Unemployment Base Grant Reductions</p> <table border="1"> <thead> <tr> <th></th> <th>Grant Amount</th> <th>Decrease</th> </tr> </thead> <tbody> <tr> <td>FY 25 Actuals</td> <td>\$25,963,563</td> <td></td> </tr> <tr> <td>FY 26 EOB</td> <td>\$24,646,340</td> <td>(\$1,317,223)</td> </tr> <tr> <td>FY 27 Recommended</td> <td>\$22,160,265</td> <td>(\$2,486,075)</td> </tr> </tbody> </table>		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
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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	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	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)
16 - 512	Wildlife & Fisheries	Office of Secretary	Decreases \$72,934 Statutory Dedications out of the Conservation Fund and one (1) authorized T.O. position in the Administrative Program within the Office of the Secretary. The position eliminated is an Auditor 3, which has been vacant since 8/26/21. The position has a salary of \$47,034 and related benefits of \$25,900.	\$0	(\$72,934)	(1)
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
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

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.																																			
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)																																			
			<table border="1"> <thead> <tr> <th>Position Title</th> <th>Vacant Since</th> <th>Salaries</th> <th>Related Benefits</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Biologist 3</td> <td>1/8/24</td> <td>\$56,145</td> <td>\$27,822</td> <td>\$83,967</td> </tr> <tr> <td>Mobile Equipment Operator</td> <td>5/10/24</td> <td>\$56,276</td> <td>\$27,867</td> <td>\$84,143</td> </tr> <tr> <td>Total:</td> <td></td> <td>\$112,421</td> <td>\$55,689</td> <td>\$168,110</td> </tr> </tbody> </table>	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																		
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Total:		\$112,421	\$55,689	\$168,110																																					
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	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)																																			
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Total:		\$217,750	\$113,460	\$331,210																																					
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	SGE	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																								
			<table border="0"> <thead> <tr> <th>Institution</th> <th>FY 26 EOB</th> <th>FY 27 Rec</th> <th>Change</th> </tr> </thead> <tbody> <tr> <td>LSU-BR</td> <td>\$631.3 M</td> <td>\$651.0 M</td> <td>\$19.7 M</td> </tr> <tr> <td>LSU-A</td> <td>\$35.9 M</td> <td>\$44.6 M</td> <td>\$8.7 M</td> </tr> <tr> <td>LSU-Eunice</td> <td>\$10.6 M</td> <td>\$12.5 M</td> <td>\$1.9 M</td> </tr> <tr> <td>HSCNO</td> <td>\$70.5 M</td> <td>\$76.5 M</td> <td>\$6.0 M</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$36.3 M</td> </tr> </tbody> </table>	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			
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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																								
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	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	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																								

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.								
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								
615 - SU System														
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	Increases \$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	\$3,000,000	0								
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Institution	FY 26 EOB	FY 27 Rec	Change											
SUBR	\$73.5 M	\$76.5 M	\$3 M											
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								

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.								
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								
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Institution	FY 26 EOB	FY 27 Rec	Change											
LaTech	\$103.4 M	\$112.1 M	\$8.7 M											
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								
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	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 \$2.9 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	\$2,910,000	0																								
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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 \$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.	\$0	\$14,500,000	0																								
			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.																											
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																								

Sch. #	Dept.	Agency	Explanation	SGE	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:	\$0	(\$1,306,929)	0
			Campus			
			Fletcher			
			La Tech			
			LSUA			
			McNeese			
			NSU			
			Nunez			
			ULL			
			TOTAL			

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)

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.																																													
19B - Special Schools & Comm.																																																			
656 - Special School District																																																			
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)																																													
			<table border="1"> <thead> <tr> <th>Position Title</th> <th>Vacancy Date</th> <th>Salary</th> <th>Related Benefits</th> <th>Total Personal Services Costs</th> </tr> </thead> <tbody> <tr> <td>Residential Advisor 3</td> <td>7/27/24</td> <td>\$35,672</td> <td>\$27,751</td> <td>\$63,423</td> </tr> <tr> <td>Residential Advisor 3</td> <td>9/28/24</td> <td>\$35,672</td> <td>\$27,751</td> <td>\$63,423</td> </tr> <tr> <td>Paraeducator</td> <td>8/01/23</td> <td>\$55,219</td> <td>\$29,742</td> <td>\$84,961</td> </tr> <tr> <td>Instructor</td> <td>7/30/24</td> <td>\$55,219</td> <td>\$29,742</td> <td>\$84,961</td> </tr> <tr> <td>Instructor</td> <td>7/03/24</td> <td>\$55,219</td> <td>\$29,742</td> <td>\$84,961</td> </tr> <tr> <td>Instructor</td> <td>8/07/23</td> <td>\$55,219</td> <td>\$29,742</td> <td>\$84,961</td> </tr> <tr> <td>Instructor</td> <td>10/15/22</td> <td>\$55,219</td> <td>\$29,742</td> <td>\$84,961</td> </tr> <tr> <td>Total</td> <td></td> <td>\$347,439</td> <td>\$204,212</td> <td>\$551,654</td> </tr> </tbody> </table>	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			
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			Note: Figures may not sum to totals due to rounding																																																
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)																																													
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	SGE	Total	T. O.						
19B - 657	Special Schools & Comm.	LA School for Math, Science & the Arts	<p>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.</p> <p>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).</p> <p>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.</p> <p>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.</p> <table border="0"> <tr> <td>Current Estimated Annual Cost</td> <td>\$730,000</td> </tr> <tr> <td>Proposed Increase</td> <td><u>\$180,200</u></td> </tr> <tr> <td>Estimated Annual Cost After Rebid</td> <td>\$910,200</td> </tr> </table>	Current Estimated Annual Cost	\$730,000	Proposed Increase	<u>\$180,200</u>	Estimated Annual Cost After Rebid	\$910,200	\$180,200	\$180,200	0
Current Estimated Annual Cost	\$730,000											
Proposed Increase	<u>\$180,200</u>											
Estimated Annual Cost After Rebid	\$910,200											
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

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
662 - LA Educational Television Authority						
19B - 662	Special Schools & Comm.	LA Educational Television Authority	Decreases \$688,010 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 \$713,438. Based on current enrollment, LETA estimates this funding will allow for the program to continue through the first half of FY 27. Once all funding is expended, the program will be suspended unless alternative funding sources become available.	\$0	(\$688,010)	0
			FY 26 EOB			
				\$1,401,448		
			Decrease		(\$ 688,010)	
			FY 27 Recommended		\$ 713,438	
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)
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	Non-recurs \$1 M Statutory Dedications out of the Dyslexia Fund. These funds are used to implement the Dyslexia Core Assessment Program. The program offers eligible parents and guardians up to \$500 per student, per year toward the cost of a dyslexia core assessment when a child is identified as at risk for dyslexia through school screening. Funding and continuation of the program is contingent on appropriations made by the legislature. The balance of the fund (\$1 M) was appropriated to the program in FY 26. LDOE reports the program did not begin until January 2026 and therefore is unable to estimate if the total appropriation will be expended prior to the end of the current fiscal year. The FY 27 executive budget does not include an appropriation out of this fund or from any other means of finance for this program.	\$0	(\$1,000,000)	0
19D - 678	Education	State Activities	Non-recurs \$1 M Statutory Dedications out of the Reading Enrichment and Academic Deliverables (R.E.A.D.) Fund. 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. The FY 27 executive budget does not include an appropriation for out of this fund or from any other means of finance for this program.	\$0	(\$1,000,000)	0
19D - 678	Education	State Activities	Increases funding for administrative costs of the LA GATOR Program. Administrative costs include maintenance of the program platform as well as per account for licensing fees, vendor fees, and transaction fees. This increase is based on the executive budget recommendation doubling funding for LA GATOR awards in the 2026-27 academic year and the increased number of participants anticipated as a result. LA GATOR Administrative Funding FY 26 EOB \$2,583,564 Increase \$668,623 FY 27 Recommended \$3,252,187	\$668,623	\$668,623	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

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.												
681 - Subgrantee Assistance																		
19D - 681	Education	Subgrantee Assistance	Increases funding for LA GATOR Scholarship awards. The increase in funding will allow for expanded participation in the program. LDOE provided that as of 1/27/26, an estimated 5,730 students have received awards in the 2025-26 academic year, with an average award amount of \$7,379. If the program is funded as proposed in the executive budget, LDOE estimates that total participation in the program may increase to 11,800 students the 2026-27 academic year at an average award amount of \$7,372.	\$43,486,101	\$43,486,101	0												
			<table border="0"> <tr> <td></td> <td style="text-align: center;">Amount</td> <td style="text-align: center;">Estimated # of Awards</td> </tr> <tr> <td></td> <td style="text-align: center;">FY 26 EOB</td> <td style="text-align: center;">5,730</td> </tr> <tr> <td></td> <td style="text-align: center;">Increase</td> <td style="text-align: center;"><u>6,070</u></td> </tr> <tr> <td></td> <td style="text-align: center;">FY 27 Recommended</td> <td style="text-align: center;">11,800</td> </tr> </table>		Amount	Estimated # of Awards		FY 26 EOB	5,730		Increase	<u>6,070</u>		FY 27 Recommended	11,800			
	Amount	Estimated # of Awards																
	FY 26 EOB	5,730																
	Increase	<u>6,070</u>																
	FY 27 Recommended	11,800																
19D - 681	Education	Subgrantee Assistance	Decreases \$2.5 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 \$16,654,348.	\$0	(\$2,457,761)	0												
19D - 681	Education	Subgrantee Assistance	Means of financing substitution exchanging \$1.6 M IAT from the Department of Children and Family Assistance 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.	\$1,627,601	\$0	0												
			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 <u>\$ 9.9 M</u>															
			Total \$95.5 M															

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
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)	Means of financing substitution exchanging \$508,000 SGF with an equal amount of Statutory Dedications out of the Lottery Proceeds Fund available due to a change in the REC forecast. The recommended FY 27 allocation out of the Lottery Proceeds Fund is \$186.3 M.	(\$508,000)	\$0	0
19D - 695	Education	Minimum Foundation Program (MFP)	Means of financing substitution exchanging \$1.8 M Statutory Dedications out of the Support Education in Louisiana First (SELF) Fund with an equal amount of SGF based on the most recent REC forecast. The recommended FY 27 allocation of the SELF Fund in this agency is \$104.8 M.	\$1,817,848	\$0	0

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
20 - Other Requirements						
901 - State Sales Tax Dedications						
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).	\$0	(\$2,900,000)	0
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)						
20 - 901	Other Requirements	State Sales Tax Dedications	Non-recurs \$1 M Statutory Dedications out of the following funds:	\$0	(\$1,047,538)	0
(\$ 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)						

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.	\$0	(\$1,009,500)	0
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)			
927 - Local Revenue Fund						
20 - 927	Other Requirements	Local Revenue Fund	Increases \$7.6 M Statutory Dedications out of the Local Revenue Fund based on the most recent Revenue Estimating Conference (REC) forecast.	\$0	\$7,561,562	0
			The Local Revenue Fund was established by Act 384 of the 2025 RS and receives revenues from the 5% tax on telecommunications services.			
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.	\$0	\$75,000,000	0
			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.			

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

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
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.	\$46,821,916	(\$6,280,247)	0
			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.			
			941 - Agriculture & Forestry - Pass Through Funds			
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:	(\$3,000,000)	(\$3,000,000)	0
			\$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			
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			
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

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.																
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																
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	\$0	(\$2,208,006)	0																
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.																						
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:	(\$302,088)	(\$302,088)	0																
			<table border="1"> <thead> <tr> <th></th> <th>TIFIA</th> <th>LPFA</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>FY 27</td> <td>\$8,553,938</td> <td>\$20,691,527</td> <td>\$29,245,465</td> </tr> <tr> <td>FY 26</td> <td>\$8,574,368</td> <td>\$20,973,185</td> <td>\$29,547,553</td> </tr> <tr> <td>Adjustment</td> <td>(\$20,430)</td> <td>(\$281,658)</td> <td>(\$302,088)</td> </tr> </tbody> </table>		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)			
	TIFIA	LPFA	Total																			
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FY 26	\$8,574,368	\$20,973,185	\$29,547,553																			
Adjustment	(\$20,430)	(\$281,658)	(\$302,088)																			

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
21 - Ancillary						
800 - Group Benefits						
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 (\$ millions)	Total Adjustment
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	<u>4.4</u>	<u>11.7</u>	<u>16.1</u>
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.
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.	\$0	(\$900,000)	0
			FY 27 Projected			\$30,300,000
			FY 26 EOB			\$31,200,000
			Adjustment			(\$900,000)

Sch. #	Dept.	Agency	Explanation	SGE	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		
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	SGE	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	SGE	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) Attorney 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																																																
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Title</th> <th>Positions</th> <th>Salaries</th> <th>Related Benefits</th> <th>Operating Expenses</th> <th>Other Charges</th> <th>Acquisitions</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Law Judge</td> <td>5</td> <td>\$477,670</td> <td>\$240,200</td> <td>\$30,295</td> <td>\$1,470</td> <td>\$13,145</td> <td>\$762,780</td> </tr> <tr> <td>Coordinator</td> <td>1</td> <td>\$44,491</td> <td>\$30,354</td> <td>\$2,497</td> <td>\$0</td> <td>\$572</td> <td>\$77,914</td> </tr> <tr> <td>Atty. Supervisor</td> <td>1</td> <td>\$102,211</td> <td>\$50,354</td> <td>\$6,059</td> <td>\$294</td> <td>\$2,927</td> <td>\$161,845</td> </tr> <tr> <td>Program Spec.</td> <td>1</td> <td>\$55,578</td> <td>\$34,196</td> <td>\$2,497</td> <td>\$0</td> <td>\$572</td> <td>\$92,843</td> </tr> <tr> <td>Total</td> <td></td> <td>\$679,950</td> <td>\$355,104</td> <td>\$41,348</td> <td>\$1,764</td> <td>\$17,216</td> <td>\$1,095,382</td> </tr> </tbody> </table>							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
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																																															
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																																																

ACT 424 OF 2013 REPORT

Pursuant to Section 1 of Act 424 of the 2013 Regular Legislative Session, the Legislative Fiscal Office (LFO) is required to review the proposed executive budget for the ensuing fiscal year and report to the Joint Legislative Committee on the Budget (JLCB), the state legislature, and the governor whether the executive budget recommends appropriations out of the state general fund and dedicated funds for health care (09-LDH) and for higher education (19A-Higher Education and 19E-HCSD) in amounts less than the appropriations for either purpose as contained in the same schedules in the FY 26 existing operating budget as of the day the executive budget is submitted to the JLCB (January 23, 2026). For purposes of this analysis, the LFO includes in the FY 26 existing operating budget all mid-year budget adjustments processed and approved up to and including instruments approved by the JLCB on January 23, 2026.

The FY 27 recommended appropriations out of the state general fund and dedications contained in the Governor’s FY 27 Executive Budget reflect a reduction in appropriations from those means of financing sources for LDH and Higher Education. The provisions of R.S. 39:51 stipulate that a decreased appropriation for either purpose as contained in the same schedules compared to the existing year shall require that the governor introduce a General Appropriation Bill as provided in Article VII, Section 11(B) of the Constitution of Louisiana, which shall provide separate recommendations for discretionary and nondiscretionary expenditures and the means of financing for such expenditures which are subject to appropriation (see details on page 2). *The LFO determines the condition requiring separate recommendations for discretionary and nondiscretionary expenditures in the General Appropriation Bill is present, thus the General Appropriation Bill must be filed with this separation.*

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

Article VII, Section 10 (J)

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

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

As presented in Table 1, the LFO reports that the recommended appropriations out of the state general fund and dedications contained in the executive budget submitted by the governor are less than the appropriations for Schedule 09, Department of Health in the existing operating budget for the current year as of January 23, 2026, by approximately \$161 M.

Health Care

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

As presented in Table 2C, the LFO reports that the recommended appropriations out of the state general fund and dedications contained in the executive budget submitted by the governor are in an amount less than the combined appropriations for Schedule 19 - Higher Education and Schedule 19 - LSU Health Sciences Center Health Care Services Division in the existing operating budget for the current year as of January 23, 2025, by approximately \$50.8 M.

HIED

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

HCSD

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

HIED and HCSD

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

The FY 26 current Existing Operating Budget as of January 23, 2026, is reported from the LFO database. The FY 27 Executive Budget recommendation is reported from the Governor's FY 27 Executive Budget document.

COMMON ABBREVIATIONS

ACF	U.S. Administration of Children and Families
APS	Adult Protective Services
AAHSD	Acadiana Area Human Services District
ARPA	American Rescue Plan Act of 2021
BCP	Bureau of Community Preparedness
BESE	Board of Elementary and Secondary Education
CAHSD	Capital Area Human Services District
CCDBG	Child Care Development Block Grant
CCDF	Child Care and Development Fund
CDC	Centers for Disease Control and Prevention
CDBG	Community Development Block Grant
CDLPI	Commercial Driver’s License Program Implementation
CEA	Cooperative Endeavor Agreement
CEP	Community Eligible Provision
CLHSD	Central Louisiana Human Services District
CLSSC	Central Louisiana Supports and Services Center
CMS	U.S. Centers for Medicare & Medicaid Services
CPI	Child Protective Investigations
CPS	Child Protective Services
CPRA	Louisiana Coastal Protection & Restoration Authority
CRRSA	Coronavirus Response and Relief Supplemental Appropriations
CRT	Louisiana Department of Culture, Recreation & Tourism
CSE	Child Support Enforcement
CSE E&T	Child Support Enforcement Employment and Training Program
DA	District Attorney
DCFS	Louisiana Department of Children & Family Services
DDS	Disability Determinations
DENR	Louisiana Department of Energy & Natural Resources
DEQ	Louisiana Department of Environmental Quality
DHHS	U.S. Department of Health & Human Services
DME	Durable Medical Equipment
DOA	Louisiana Division of Administration
DOTD	Louisiana Department of Transportation & Development
DPSC	Louisiana Department of Public Safety & Corrections
DPSC-CS	Department of Public Safety & Corrections – Corrections Services
DPSC-PS	Department of Public Safety & Corrections – Public Safety Services
DPSC-YS	Department of Public Safety & Corrections – Youth Services
DSH	Disproportionate Share Hospital payments
EASE	Electronic Absentee System for Elections
ECSS	Early Childhood Supports and Services
EBT	Electronic Benefit
EDAP	Economic Development Awards Program
ELMHS	Eastern Louisiana Mental Health System
EPA	Environmental Protection Agency
ePar	Electronic Personnel Approval Request
EOB	Existing Operating Budget (current fiscal year)
EOB Base	Existing Operating Budget on 12/1/24
ERP	Enterprise Resource Planning
ESA	Education Scholarship Account
FHF	Families Helping Families
FDI	Foreign Direct Investment
FITAP	Family Independence Temporary Assistance Program
FMAP	Federal Medical Assistance Percentage
FMCSA	Federal Motor Carrier Safety Administration
FPHSA	Florida Parishes Human Services Authority
FQHC	Federally Qualified Health Centers
FSTRA	Forensic Supervised Transitional Residential Aftercare
FTE	Full-Time Equivalent (aggregation of full-time and part-time employees into 40-hour per week units, i.e., two 20 hour / week employees = 1 FTE)
FY	Fiscal Year (Louisiana July 1 through June 30)

GAB	General Appropriations Bill
GOEA	Governor’s Office of Elderly Affairs
GOHSEP	Governor’s Office of Homeland Security & Emergency Preparedness
HB	House Bill
HCBS	Home and Community Based Services
HiRE	Helping Individuals Reach Employment
HSDRRS	Hurricane Storm Damage and Risk Reduction System
HSS	Health Standards Services
HTF	Highway Trust Fund
IAT	Interagency Transfers
IBHS	Institute for Business and Home Safety
IDEP	Infectious Disease Epidemiology Section
I/DD	Intellectual/Developmental Disabilities
ICF/DD	Intermediate Care Facility for the Developmentally Disabled
ICHSA	Imperial Calcasieu Human Services Authority
ITN	Invitation to Negotiate
IUAL	Initial Unfunded Accrued Liability
JLCB	Joint Legislative Committee on the Budget
JPHSA	Jefferson Parish Human Services Authority
LaCHIP	Louisiana Children’s Health Insurance Program
LARU	Louisiana Resource Unit
LA R.S.	Louisiana Revised Statute, also “R.S.”
LASERS	Louisiana State Employees’ Retirement System
LCTCS	Louisiana Community and Technical Colleges System
LCADV	Louisiana Coalition Against Domestic Violence
LCSS	Louisiana Center for Safe Schools
LDAF	Louisiana Department of Agriculture & Forestry
LDH	Louisiana Department of Health
LDI	Louisiana Department of Insurance
LDOE	Louisiana Department of Education
LDWF	Louisiana Department of Wildlife & Fisheries
LEA	Local Education Agency
LEAN	Louisiana Education and Addiction Network
LED	Louisiana Department of Economic Development
LFHP	LA Fortify Homes Program
LFO	Legislative Fiscal Office
LITE	Louisiana Integrated Technology for Eligibility
LLA	Louisiana Legislative Auditor
LORA	Louisiana Oilfield Restoration Association
LSED	Louisiana Stadium and Exposition District
LSERS	Louisiana School Employees’ Retirement System
LSPRS	Louisiana State Police Retirement System
LSU HSC-NO	LSU Health Science Center – New Orleans
LSU HSC-S	LSU Health Science Center – Shreveport
LTIF	Louisiana Transportation Infrastructure Fund
LT-PCS	Long-Term Personal Care Services
LWC	Louisiana Workforce Commission
LWIN	Louisiana Wireless Information Network
MATF	Medical Assistance Trust Fund
MCIP	Managed Care Incentive Payment
MCO	Managed Care Organization
MEI	Medicare Economic Index
MFP	Minimum Foundation Program
MHSD	Metropolitan Human Services District
MIECHV	Maternal, Infant, and Early Childhood Home Visiting
MOF	Means of Financing
MVA	Medical Vendor Administration
MVP	Medical Vendor Payments
NDHSA	Northeast Delta Human Services Authority
NFP	Nurse-Family Partnership
NGO	Non-Governmental Organization
NOCCA	New Orleans Center for Creative Arts

NOW	New Opportunities Waiver
NSLP/SBP	National School Lunch Program or School Breakfast Program
NWLHSD	Northwest Louisiana Human Services District
OAAS	Office of Aging and Adult Services
OBH	Office of Behavioral Health
OCD	Office of Community Development
OCDD	Office for Citizens with Developmental Disabilities
OJJ	Office of Youth Services, Office of Juvenile Justice
OMV	Office of Motor Vehicles
OPH	Office of Public Health
OSFM	Office of State Fire Marshal
OSP	Office of State Police
OTS	Office of Technology Services
OWHCH	Office of Women’s Health and Community Health
PACAP	Public Assistance Cost Allocation Plan
PACE	Program of All-Inclusive Care for the Elderly
PBCI	Pregnancy and Baby Care Initiative
PBRC	Pennington Biomedical Research Center
PCOA	Parish Councils on Aging
PHA	Public Health Emergency
PMPM	Per member per month
PPM	Policy and Procedure Memorandum
PSH	Permanent Supportive Housing
PSSC	Pinecrest Supports and Services Center
REC	Revenue Estimating Conference
REDO	Regional Economic Development Organizations
RFP	Request for Proposals
RFSR	Request for Services Registry
RHC	Rural Health Clinics
RISE	Reaching Independence through Support and Education
ROW	Residential Options Waiver
RS	Regular Session of the Legislature
SB	Senate Bill
SCC	Senior Citizens Centers
SEA	State Education Agency
SGF	State General Fund
SGR	Fees & Self-generated Revenues
SNAP	Supplemental Nutrition Assistance Program
SNAP E&T	Supplemental Nutrition Assistance Program Employment and Training Program
SREB	Southern Regional Education Board
TANF	Temporary Assistance for Needy Families
TRSL	Teachers’ Retirement System of Louisiana
T.O.	Table of Organization [position] – Authorized agency job positions
TOPS	Taylor Opportunity Program for Students
UAL	Unfunded Accrued Liability
WAE	When Actually Employed (paid for hours worked, not-full time)
RS	Regular Session of the Legislature
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