

# Overview of the FY 27 Engrossed Budget



April 15, 2026



## Louisiana Legislative Fiscal Office

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



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April 15, 2026

Members of the Louisiana Legislature:

## THIS DOCUMENT

For your consideration, the Louisiana Legislative Fiscal Office (LFO) prepares this booklet as a reference for use as you review the appropriation bills up for debate on the House Floor on Thursday, April 16. Historically referred to as “The Green Book,” this document provides existing-to-recommended budget comparisons for each budget unit as well as an inventory of significant enhancements, reductions and means of finance substitutions. Because of the continuing large magnitude of one-time revenue sources currently available for expenditure consideration, we also provide expanded information detailing the spending proposals for items appropriated out of the FY 25 SGF Surplus and FY 26 SGF Projected Excess Collections. We have also attached the LFO analysis required by House Rule 7.19 to detail recurring expenditures funded with one-time revenue.

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

For an electronic version of this document, please visit the LFO website and follow the Publications link to find LFO Analysis of HB 1. The document’s name is “FY 27 Engrossed Budget.” For additional detailed information, you may also refer to, or cross reference, information contained within the Green Book published by the LFO for the FY 27 Executive Budget also available on our website as noted above under the file name “FY 27 Executive Budget.” The current Official Revenue Estimate adopted by the Revenue Estimating Conference on December 11, 2025, can also be found by visiting the Revenue and Economic Documents link on the LFO home page to find Official Revenue Estimates.

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,

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# OVERVIEW OF THE ENGROSSED BUDGET

## STATEWIDE RECOMMENDATION

The FY 27 Engrossed budget realizes a 7.6% statewide decrease of \$4.24 B below the FY 26 Existing Operating Budget as of 12/01/25 (EOB Base) to \$51.47 B across all means of finance. This decrease includes a \$52.7 M (0.4%) reduction in SGF, a \$95.5 M (3.7%) reduction in IAT, a \$2.90 B (30.8%) reduction in Statutory Dedications, and a \$1.26 B (5%) reduction in Federal Funds. These reductions are offset by a \$65.2 M (1.1%) increase in SGR. Table 1 illustrates the broad changes in financing in the FY 27 Engrossed budget compared to the EOB Base statewide, including: General Appropriations (HB 1), Ancillary Appropriations, Judicial Expenses, Legislative Expenses, Capital Outlay Appropriations, and Non-Appropriated Requirements.

**Table 1: Engrossed Compared to EOB Base (All Appropriations)**

Means of Finance	FY 26 Existing Operating Budget (12/01/25)	FY 27 Engrossed	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$12,666,828,272	\$12,614,127,376	(\$52,700,896)	(0.4%)
STATE GENERAL FUND BY:				
Interagency Transfer	\$2,575,456,961	\$2,479,957,576	(\$95,499,385)	(3.7%)
Fees and Self-generated Revenue	\$6,121,132,085	\$6,186,372,332	\$65,240,247	1.1%
Statutory Dedications	\$9,420,896,235	\$6,519,536,631	(\$2,901,359,604)	(30.8%)
FEDERAL FUNDS	\$24,922,079,892	\$23,666,171,802	(\$1,255,908,090)	(5.0%)
<b>TOTAL MEANS OF FINANCING</b>	<b>\$55,706,393,445</b>	<b>\$51,466,165,717</b>	<b>(\$4,240,227,728)</b>	<b>(7.6%)</b>
T.O. POSITIONS	35,043	35,343	300	0.8%

The expenditure information in this section primarily focuses on action taken by the House Appropriations Committee (HAC) at its meeting on Monday, May 13. The LFO provides summary information regarding state budget schedules that realize significant adjustments by HAC amendments, as well as detailing information regarding expenditures from specific sources: FY 25 surplus and FY 26 excess. For more detailed information regarding adjustments that were made in the Executive Budget document (HB 1 Original), please refer to the LFO's analysis of the executive budget on our website at [lfo.louisiana.gov](http://lfo.louisiana.gov).

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

**Table 2: Engrossed Compared to Original - HAC Amendments (All Appropriations)**

Means of Finance	FY 27 Original	FY 27 Engrossed	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$12,604,781,349	\$12,614,127,376	\$9,346,027	0.1%
STATE GENERAL FUND BY:				
Interagency Transfer	\$2,479,143,462	\$2,479,957,576	\$814,114	0.0%
Fees and Self-generated Revenue	\$6,129,920,339	\$6,186,372,332	\$56,451,993	0.9%
Statutory Dedications	\$6,488,347,104	\$6,519,536,631	\$31,189,527	0.5%
FEDERAL FUNDS	\$23,632,106,828	\$23,666,171,802	\$34,064,974	0.1%
<b>TOTAL MEANS OF FINANCING</b>	<b>\$51,334,299,082</b>	<b>\$51,466,165,717</b>	<b>\$131,866,635</b>	<b>0.3%</b>
T.O. POSITIONS	35,276	35,343	67	0.2%

## FY 26 ENACTED VS. FY 27 RECOMMENDED

The FY 26 EOB Base includes an additional \$2.20 B in adjustments made after initial appropriations were enacted on July 1, 2025. These adjustments include: funding carried forward from the prior year into the current year (\$2.11 B); BA-7 adjustments approved by JLCB (\$13.7 M) and in-house BA-7 adjustments (\$76.4 M) approved by the commissioner of administration. Table 3 on the following page reflects the FY 26 enacted budget vs the FY 27 Engrossed budget. The FY 27 Engrossed budget recommends an appropriation of approximately \$51.45 B across all means of finance statewide. This represents a decrease of \$2.04 B (3.8%) from the FY 26 enacted budget of \$53.51 B. The most significant decrease in recommended expenditures is in Statutory Dedications, with an 29.4% reduction (\$2.71 B). Federal funding is also reduced by 0.2%, or \$53.9 M. All other sources of funding reflect increases over the FY 26 initial appropriation: SGF by 3.3% (\$400.8 M), IAT by 1.1% (\$27.9 M), and SGR by 5% (\$292.8 M).

Table 3: FY 26 Enacted vs. FY 27 Recommended

Means of Finance	FY 26 Enacted	FY 27 Engrossed	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$12,213,280,392	\$12,614,127,376	\$400,846,984	3.3%
STATE GENERAL FUND BY:				
Interagency Transfer	\$2,452,034,802	\$2,479,957,576	\$27,922,774	1.1%
Fees and Self-generated Revenue	\$5,893,571,302	\$6,186,372,332	\$292,801,030	5.0%
Statutory Dedications	\$9,231,188,929	\$6,519,536,631	(\$2,711,652,298)	(29.4%)
FEDERAL FUNDS	\$23,720,062,796	\$23,666,171,802	(\$53,890,994)	(0.2%)
<b>TOTAL MEANS OF FINANCING</b>	<b>\$53,510,138,221</b>	<b>\$51,466,165,717</b>	<b>(\$2,043,972,504)</b>	<b>(3.8%)</b>
T.O. POSITIONS	35,037	35,343	306	0.9%

## GENERAL APPROPRIATION RECOMMENDATION

The FY 27 Engrossed budget for the General Appropriations Bill, HB 1, realizes a 6.6% decrease of \$3.19 B below the FY 26 EOB Base to \$45 B in total means of finance. The total decrease includes reductions to all means of finance: \$70.4 M SGF (0.6%), \$5.5 M IAT (0.4%), \$126.7 M SGR (3.2%), and \$1.87 B Statutory Dedications (28.9%), and \$1.11 B Federal Funds (4.5%). Table 4 summarizes the budget recommendations for HB 1 Engrossed only.

Table 4: HB 1 Engrossed Compared to EOB Base

Means of Finance	FY 26 Existing Operating Budget (12/01/25)	FY 27 Engrossed	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$11,843,562,565	\$11,773,127,394	(\$70,435,171)	(0.6%)
STATE GENERAL FUND BY:				
Interagency Transfer	\$1,346,738,987	\$1,341,267,371	(\$5,471,616)	(0.4%)
Fees and Self-generated Revenue	\$3,938,835,123	\$3,812,094,360	(\$126,740,763)	(3.2%)
Statutory Dedications	\$6,467,097,961	\$4,597,445,729	(\$1,869,652,232)	(28.9%)
FEDERAL FUNDS	\$24,637,084,268	\$23,522,971,802	(\$1,114,112,466)	(4.5%)
<b>TOTAL MEANS OF FINANCING</b>	<b>\$48,233,318,904</b>	<b>\$45,046,906,656</b>	<b>(\$3,186,412,248)</b>	<b>(6.6%)</b>
T.O. POSITIONS	33,817	34,080	263	0.8%

The HAC adopted amendments total an increase of \$92.7 M to HB 1 Original. The adjustments to HB 1 Original by means of finance are depicted in Table 5 below.

Table 5: HB 1 Engrossed Compared to HB 1 Original - HAC Amendments

Means of Finance	FY 27 Original	FY 27 Engrossed	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$11,771,031,367	\$11,773,127,394	\$2,096,027	0.0%
STATE GENERAL FUND BY:				
Interagency Transfer	\$1,340,453,257	\$1,341,267,371	\$814,114	0.1%
Fees and Self-generated Revenue	\$3,779,642,367	\$3,812,094,360	\$32,451,993	0.9%
Statutory Dedications	\$4,574,191,202	\$4,597,445,729	\$23,254,527	0.5%
FEDERAL FUNDS	\$23,488,906,828	\$23,522,971,802	\$34,064,974	0.1%
<b>TOTAL MEANS OF FINANCING</b>	<b>\$44,954,225,021</b>	<b>\$45,046,906,656</b>	<b>\$92,681,635</b>	<b>0.2%</b>
T.O. POSITIONS	34,013	34,080	67	0.2%

## BUDGET CHANGES

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

Table 6: All Appropriation Bills Original

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

## Table 7: HAC Amendments

DEPARTMENT	State General Fund	Interagency Transfers	Fees & Self-Generated Revenues	Statutory Dedications	Federal Funds	Total	Total State Effort (SGF, SD, SGR)
Preamble	(\$30,000,000)	\$0	\$0	\$0	\$0	(\$30,000,000)	(\$30,000,000)
Executive Department	\$25,510,855	\$0	\$1,063,145	\$4,873,213	\$5,500,000	\$36,947,213	\$31,447,213
Veterans Affairs	\$3,317,411	\$0	\$0	\$0	(\$31,611)	\$3,285,800	\$3,317,411
Secretary of State	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office of the Attorney General	\$907,070	\$0	\$0	\$5,138,888	\$0	\$6,045,958	\$6,045,958
Lieutenant Governor	\$1,600,000	\$0	\$0	\$0	\$0	\$1,600,000	\$1,600,000
State Treasurer	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Service Commission	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Agriculture and Forestry	\$6,421,650	\$0	\$0	\$0	\$0	\$6,421,650	\$6,421,650
Commissioner of Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Economic Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Culture Recreation & Tourism	\$0	\$0	\$500,000	\$0	\$0	\$500,000	\$500,000
Transportation & Development	\$3,000,000	\$0	\$0	\$0	\$0	\$3,000,000	\$3,000,000
Corrections Services	(\$140)	\$0	\$140	\$0	\$0	\$0	\$0
Public Safety Services	(\$5,240,068)	\$0	\$7,240,068	\$1,000,000	\$0	\$3,000,000	\$3,000,000
Youth Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Health	(\$19,966,988)	(\$185,886)	\$0	(\$11,604,814)	\$9,216,585	(\$22,541,103)	(\$31,571,802)
Children & Family Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Natural Resources	\$0	\$0	\$7,600,000	\$1,000,000	\$0	\$8,600,000	\$8,600,000
Revenue	\$0	\$1,000,000	\$193,390	\$0	\$0	\$1,193,390	\$193,390
Environmental Quality	\$0	\$0	\$500,000	\$0	\$0	\$500,000	\$500,000
LA Workforce Commission	\$2,000,000	\$0	\$0	\$0	\$7,380,000	\$9,380,000	\$2,000,000
Wildlife & Fisheries	\$1,087,348	\$0	\$0	\$500,000	\$0	\$1,587,348	\$1,587,348
Civil Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Retirement Systems	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Higher Education	\$19,500,000	\$0	\$15,355,250	\$0	\$0	\$34,855,250	\$34,855,250
Special Schools	\$0	\$0	\$0	\$900,000	\$0	\$900,000	\$900,000
Dept. of Education	(\$10,341,111)	\$0	\$0	\$1,900,000	\$12,000,000	\$3,558,889	(\$8,441,111)
LSU-Health Care Services Division	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Requirements	\$4,300,000	\$0	\$0	\$19,547,240	\$0	\$23,847,240	\$23,847,240
<b>General Appropriations Bill Total</b>	<b>\$2,096,027</b>	<b>\$814,114</b>	<b>\$32,451,993</b>	<b>\$23,254,527</b>	<b>\$34,064,974</b>	<b>\$92,681,635</b>	<b>\$57,802,547</b>
Ancillary	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-Appropriated	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Judicial	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Legislative	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$7,250,000	\$0	\$24,000,000	\$7,935,000	\$0	\$39,185,000	\$39,185,000
<b>OTHER BILL TOTAL</b>	<b>\$7,250,000</b>	<b>\$0</b>	<b>\$24,000,000</b>	<b>\$7,935,000</b>	<b>\$0</b>	<b>\$39,185,000</b>	<b>\$39,185,000</b>
<b>STATE BUDGET GRAND TOTAL</b>	<b>\$9,346,027</b>	<b>\$814,114</b>	<b>\$56,451,993</b>	<b>\$31,189,527</b>	<b>\$34,064,974</b>	<b>\$131,866,635</b>	<b>\$96,987,547</b>

Table 8: All Appropriation Bills Engrossed

DEPARTMENT	State General Fund	Interagency Transfers	Fees & Self-Generated Revenues	Statutory Dedications	Federal Funds	Total	Total State Effort (SGF, SD, SGR)
Preamble	(\$30,000,000)	\$0	\$0	\$0	\$0	(\$30,000,000)	(\$30,000,000)
Executive Department	\$312,970,016	\$100,663,559	\$193,867,713	\$601,141,465	\$3,832,261,215	\$5,040,903,968	\$1,107,979,194
Veterans Affairs	\$21,409,011	\$2,636,505	\$15,212,648	\$215,528	\$68,967,584	\$108,441,276	\$36,837,187
Secretary of State	\$89,184,361	\$845,300	\$38,080,344	\$113,078	\$457,489	\$128,680,572	\$127,377,783
Office of the Attorney General	\$24,965,185	\$27,322,733	\$13,361,766	\$48,388,775	\$9,778,650	\$123,817,109	\$86,715,726
Lieutenant Governor	\$2,955,616	\$1,095,750	\$0	\$0	\$6,402,365	\$10,453,731	\$2,955,616
State Treasurer	\$205,260	\$1,741,209	\$12,204,147	\$886,455	\$0	\$15,037,071	\$13,295,862
Public Service Commission	\$0	\$0	\$11,475,339	\$0	\$0	\$11,475,339	\$11,475,339
Agriculture and Forestry	\$36,835,512	\$492,535	\$8,238,340	\$39,045,647	\$13,193,622	\$97,805,656	\$84,119,499
Commissioner of Insurance	\$0	\$0	\$42,739,941	\$30,000,000	\$800,000	\$73,539,941	\$72,739,941
Economic Development	\$45,882,801	\$175,000	\$7,808,029	\$2,000,000	\$3,542,020	\$59,407,850	\$55,690,830
Culture Recreation & Tourism	\$61,673,829	\$6,719,967	\$61,686,731	\$880,609	\$12,901,771	\$143,862,907	\$124,241,169
Transportation & Development	\$70,103,808	\$44,473,651	\$31,919,875	\$648,033,105	\$31,478,163	\$826,008,602	\$750,056,788
Corrections Services	\$798,231,151	\$59,031,014	\$39,523,890	\$935,197	\$4,612,646	\$902,333,898	\$838,690,238
Public Safety Services	\$150,309,079	\$45,840,141	\$278,496,091	\$125,625,717	\$48,668,722	\$648,939,750	\$554,430,887
Youth Services	\$204,622,492	\$19,134,621	\$1,924,509	\$0	\$891,796	\$226,573,418	\$206,547,001
Health	\$3,362,243,040	\$777,844,575	\$778,435,248	\$1,830,840,183	\$16,707,967,410	\$23,457,330,456	\$5,971,518,471
Children & Family Services	\$270,311,356	\$22,988,431	\$15,172,518	\$0	\$483,884,502	\$792,356,807	\$285,483,874
Natural Resources	\$23,753,661	\$3,408,144	\$27,908,864	\$50,675,763	\$104,139,220	\$209,885,652	\$102,338,288
Revenue	\$0	\$1,515,000	\$132,197,053	\$557,914	\$0	\$134,269,967	\$132,754,967
Environmental Quality	\$11,884,913	\$10,000	\$114,800,637	\$10,660,783	\$20,525,956	\$157,882,289	\$137,346,333
LA Workforce Commission	\$22,848,560	\$36,478,367	\$72,219	\$117,283,619	\$185,431,803	\$362,114,568	\$140,204,398
Wildlife & Fisheries	\$49,735,834	\$19,974,252	\$10,459,910	\$75,920,403	\$50,912,227	\$207,002,626	\$136,116,147
Civil Service	\$6,178,824	\$18,351,535	\$4,228,164	\$0	\$0	\$28,758,523	\$10,406,988
Retirement Systems	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Higher Education	\$1,301,459,366	\$27,478,007	\$1,905,985,052	\$227,689,161	\$51,904,633	\$3,514,516,219	\$3,435,133,579
Special Schools	\$70,182,081	\$19,266,869	\$3,156,390	\$23,638,663	\$0	\$116,244,003	\$96,977,134
Dept. of Education	\$4,115,496,657	\$33,263,794	\$21,753,589	\$340,665,617	\$1,858,413,320	\$6,369,592,977	\$4,477,915,863
LSU-Health Care Services Division	\$25,192,276	\$17,377,895	\$26,585,154	\$0	\$5,552,018	\$74,707,343	\$51,777,430
Other Requirements	\$724,492,705	\$53,138,517	\$14,800,199	\$422,248,047	\$20,284,670	\$1,234,964,138	\$1,161,540,951
<b>General Appropriations Bill Total</b>	<b>\$11,773,127,394</b>	<b>\$1,341,267,371</b>	<b>\$3,812,094,360</b>	<b>\$4,597,445,729</b>	<b>\$23,522,971,802</b>	<b>\$45,046,906,656</b>	<b>\$20,182,667,483</b>
Ancillary	\$0	\$1,038,444,478	\$2,238,473,784	\$193,026,202	\$2,200,000	\$3,472,144,464	\$2,431,499,986
Non-Appropriated	\$533,084,750	\$0	\$0	\$46,741,361	\$0	\$579,826,111	\$579,826,111
Judicial	\$206,123,567	\$9,392,850	\$0	\$11,842,924	\$0	\$227,359,341	\$217,966,491
Legislative	\$94,541,665	\$0	\$25,104,188	\$10,000,000	\$0	\$129,645,853	\$129,645,853
Capital Outlay	\$7,250,000	\$90,852,877	\$110,700,000	\$1,660,480,415	\$141,000,000	\$2,010,283,292	\$1,778,430,415
<b>OTHER BILL TOTAL</b>	<b>\$840,999,982</b>	<b>\$1,138,690,205</b>	<b>\$2,374,277,972</b>	<b>\$1,922,090,902</b>	<b>\$143,200,000</b>	<b>\$6,419,259,061</b>	<b>\$5,137,368,856</b>
<b>STATE BUDGET GRAND TOTAL</b>	<b>\$12,614,127,376</b>	<b>\$2,479,957,576</b>	<b>\$6,186,372,332</b>	<b>\$6,519,536,631</b>	<b>\$23,666,171,802</b>	<b>\$51,466,165,717</b>	<b>\$25,320,036,339</b>

Table 9: Engrossed Changes from EOB

DEPARTMENT	State General Fund	Interagency Transfers	Fees & Self-Generated Revenues	Statutory Dedications	Federal Funds	Total	Total State Effort (SGF, SD, SGR)
Preamble	(\$30,000,000)	\$0	\$0	\$0	\$0	(\$30,000,000)	(\$30,000,000)
Executive Department	\$4,149,743	(\$4,612,505)	(\$5,022,749)	(\$275,052,853)	(\$17,960,200)	(\$298,498,564)	(\$275,925,859)
Veterans Affairs	\$4,507,619	\$123,267	\$144,365	\$0	\$1,580,038	\$6,355,289	\$4,651,984
Secretary of State	(\$8,557,182)	(\$222,100)	\$242,568	\$0	\$0	(\$8,536,714)	(\$8,314,614)
Office of the Attorney General	\$1,943,170	\$1,333,489	(\$3,886,427)	\$6,715,307	\$252,716	\$6,358,255	\$4,772,050
Lieutenant Governor	(\$740,566)	\$0	\$0	\$0	(\$1,742,729)	(\$2,483,295)	(\$740,566)
State Treasurer	\$0	\$20,551	\$788,344	\$0	\$0	\$808,895	\$788,344
Public Service Commission	\$0	\$0	\$522,503	\$0	\$0	\$522,503	\$522,503
Agriculture and Forestry	\$10,311,410	(\$46,500)	(\$14,403)	(\$2,915,174)	(\$4,518,216)	\$2,817,117	\$7,381,833
Commissioner of Insurance	(\$180,000)	\$0	\$1,670,817	\$5,000,000	\$0	\$6,490,817	\$6,490,817
Economic Development	(\$15,924,880)	(\$747,500)	(\$4,452,846)	(\$6,934,099)	(\$47,624,061)	(\$75,683,386)	(\$27,311,825)
Culture Recreation & Tourism	\$2,248,054	(\$37,000)	\$4,522,428	(\$23,209)	(\$150,430)	\$6,559,843	\$6,747,273
Transportation & Development	\$9,532,516	(\$107,000)	(\$12,404,089)	(\$71,216,546)	(\$1,879,838)	(\$76,074,957)	(\$74,088,119)
Corrections Services	\$81,771,091	\$42,435,685	\$705,089	(\$3,024,803)	\$0	\$121,887,062	\$79,451,377
Public Safety Services	\$21,414,068	\$2,146,789	\$4,974,786	(\$31,418,406)	\$247,002	(\$2,635,761)	(\$5,029,552)
Youth Services	\$27,920,559	\$0	\$0	\$0	\$0	\$27,920,559	\$27,920,559
Health	\$77,155,475	(\$48,773,420)	(\$182,591,549)	(\$87,199,273)	(\$1,018,603,369)	(\$1,260,012,136)	(\$192,635,347)
Children & Family Services	\$17,759,796	\$5,406,485	(\$1,462,473)	\$0	(\$17,184,737)	\$4,519,071	\$16,297,323
Natural Resources	(\$5,267,373)	(\$3,839,711)	\$7,446,550	(\$4,021,366)	(\$11,561,929)	(\$17,243,829)	(\$1,842,189)
Revenue	\$0	\$1,000,000	(\$10,213,355)	\$0	\$0	(\$9,213,355)	(\$10,213,355)
Environmental Quality	(\$2,989,493)	(\$155,169)	\$1,495,366	(\$681,620)	(\$840,587)	(\$3,171,503)	(\$2,175,747)
LA Workforce Commission	\$2,167,825	\$6,949,234	\$0	\$76,353	\$5,879,909	\$15,073,321	\$2,244,178
Wildlife & Fisheries	\$8,430,878	(\$6,595,717)	\$189,659	(\$29,869,350)	(\$16,138,980)	(\$43,983,510)	(\$21,248,813)
Civil Service	\$253,217	\$1,340,461	(\$406,832)	\$0	\$0	\$1,186,846	(\$153,615)
Retirement Systems	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Higher Education	(\$20,528,888)	\$0	\$68,805,604	(\$10,915,877)	\$0	\$37,360,839	\$37,360,839
Special Schools	\$7,488,450	(\$104,605)	(\$246,415)	\$266,726	\$0	\$7,404,156	\$7,508,761
Dept. of Education	(\$135,049,001)	(\$1,847,689)	\$1,938,143	(\$28,417,927)	\$16,023,551	(\$147,352,923)	(\$161,528,785)
LSU-Health Care Services Division	\$125,419	\$371,941	\$514,153	\$0	\$109,394	\$1,120,907	\$639,572
Other Requirements	(\$128,377,078)	\$489,398	\$0	(\$1,330,020,115)	\$0	(\$1,457,907,795)	(\$1,458,397,193)
<b>General Appropriations Bill Total</b>	<b>(\$70,435,171)</b>	<b>(\$5,471,616)</b>	<b>(\$126,740,763)</b>	<b>(\$1,869,652,232)</b>	<b>(\$1,114,112,466)</b>	<b>(\$3,186,412,248)</b>	<b>(\$2,066,828,166)</b>
Ancillary	\$0	\$40,866,521	\$194,544,774	(\$1,031,000)	\$1,031,000	\$235,411,295	\$193,513,774
Non-Appropriated	(\$7,811,113)	\$0	\$0	(\$4,868,639)	\$0	(\$12,679,752)	(\$12,679,752)
Judicial	\$18,268,012	\$0	\$0	(\$6,000,000)	\$0	\$12,268,012	\$12,268,012
Legislative	\$27,376	\$0	(\$193,764)	\$0	\$0	(\$166,388)	(\$166,388)
Capital Outlay	\$7,250,000	(\$130,894,290)	(\$2,370,000)	(\$1,019,807,733)	(\$142,826,624)	(\$1,288,648,647)	(\$1,014,927,733)
<b>OTHER BILL TOTAL</b>	<b>\$17,734,275</b>	<b>(\$90,027,769)</b>	<b>\$191,981,010</b>	<b>(\$1,031,707,372)</b>	<b>(\$141,795,624)</b>	<b>(\$1,053,815,480)</b>	<b>(\$821,992,087)</b>
<b>STATE BUDGET GRAND TOTAL</b>	<b>(\$52,700,896)</b>	<b>(\$95,499,385)</b>	<b>\$65,240,247</b>	<b>(\$2,901,359,604)</b>	<b>(\$1,255,908,090)</b>	<b>(\$4,240,227,728)</b>	<b>(\$2,888,820,253)</b>

# 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 \$293.9 M.

## STATE GENERAL FUND STATUS

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

The current projected FY 26 SGF excess totals approximately \$293.9 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 is available in FY 26. A further \$1.3 M is a result of funding appropriated for the Interim Emergency Board for which no claims were received and \$89,608 is FY 26 SGF that was not appropriated during the 2025 RS.

The combined total of the FY 25 surplus and FY 26 excess results in a projected balance of \$871 M. After the constitutionally required allocations 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 \$582.5 M. Of this amount, \$279.1 M is allocated to capital outlay projects in HB 2 of the 2026 RS, a net of \$225.1 M is appropriated in HB 312 of the 2026 RS, and \$68.8 M is allocated in HB 313 of the 2026 RS. After House committee action, a combined balance of \$9.5 M from the FY 25 surplus and FY 26 excess remains available for appropriation.

Table 10: State General Fund Status

SGF REVENUE SOURCES	FY 2025-26	FY 2026-27
FY 25 Surplus (Non-recurring)	\$577,073,871	-
FY 25 Revenue Carried Forward into FY 26	\$453,547,880	-
SGF Revenue Direct (REC 12/11/25)	\$12,507,400,000	\$12,616,600,000
<b>TOTAL SGF REVENUE AVAILABLE</b>	<b>\$13,538,021,751</b>	<b>\$12,616,600,000</b>

SGF APPROPRIATIONS & REQUIRED USES	FY 2025-26	FY 2026-27
<b>Non-Appropriated Requirements:</b>		
General Obligation Debt Service	\$449,573,001	\$441,761,888
Interim Emergency Board	\$0	\$1,322,862
Revenue Sharing	\$90,000,000	\$90,000,000
<b>Total Non-Appropriated Requirements</b>	<b>\$539,573,001</b>	<b>\$533,084,750</b>
<b>Supplemental Appropriations:</b>		
HB 312 of the 2026 RS	\$225,079,323	-
<b>Total Supplemental Appropriations</b>	<b>\$225,079,323</b>	
<b>Appropriations:</b>		
Carryforward BA-7	\$453,547,880	-
General Appropriations	\$11,390,014,685	\$11,773,127,394
Ancillary Appropriations	\$0	\$0
Judicial Appropriations	\$187,855,555	\$206,123,567
Legislative Appropriations	\$94,514,289	\$94,541,665
Capital Outlay Appropriations	\$279,072,662	\$7,250,000
<b>Total Appropriations</b>	<b>\$12,405,005,071</b>	<b>\$12,081,042,626</b>
<b>Fund Transfers:</b>		
Act 365 of the 2025 RS	\$1,530,000	-
HB 312 of the 2026 RS	\$144,268,468	-
HB 313 of the 2026 RS	\$213,028,468	\$2,400,000
<b>Total Fund Transfers</b>	<b>\$358,826,936</b>	<b>\$2,400,000</b>
<b>TOTAL APPROPRIATIONS &amp; USES</b>	<b>\$13,528,484,331</b>	<b>\$12,616,527,376</b>
<b>DIFFERENCE REVENUE &amp; UTILIZATION</b>	<b>\$9,537,420</b>	<b>\$72,624</b>

Note: FY 27 appropriations and uses are based on the Engrossed Appropriation Bills. FY 26 remaining balance of \$9.5 M contains the combined available FY 25 Surplus of \$9,464,273 and FY 26 Excess SGF of \$73,147. This balance can be appropriated in the Capital Outlay Bill, Supplemental Appropriations Bill, or transferred via a Funds Bill.

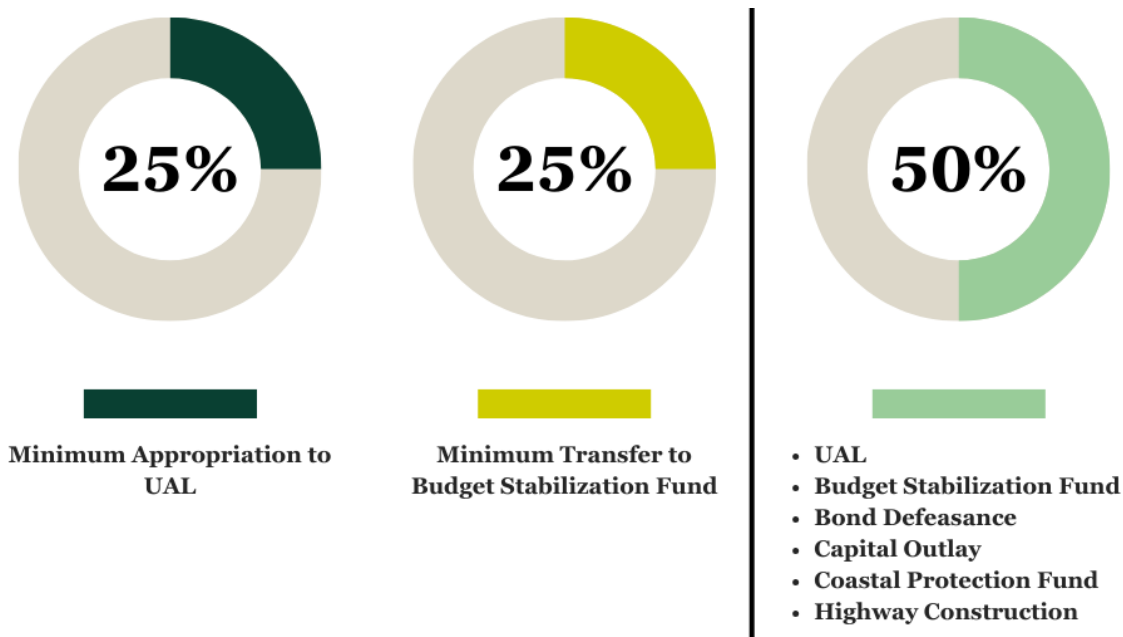
# SUMMARY OF OTHER SGF BUDGET PROPOSALS

## FY 25 SURPLUS

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

On 1/23/26, the JLCB certified the combined net of expenditures and revenues at the end of FY 25, resulting in a surplus totaling \$577.1 M. In accordance with La. Const. Art. VII, § 10.(D)(2), once these monies are recognized by the REC as non-recurring revenues, the balance will be available for appropriation to one of six authorized purposes. Two of these purposes, appropriation to the Unfunded Accrued Liability (UAL) and deposit into the Budget Stabilization Fund, require minimum allocations of 25% each, as shown in Figure 1 below. The remaining balance may be appropriated only for the six allowable uses set forth in the constitution.

**Figure 1: Eligible Uses of Non-recurring Monies**



The appropriations bills currently utilize the FY 25 surplus for items traditionally categorized as one-time expenditures. For example, appropriations to capital projects are considered non-recurring. After meeting the required 25% allocation to the Budget Stabilization Fund (\$144.3 M) and 25% appropriation to the UAL (\$144.3 M), the proposal allocates \$279.1 M to highway projects, Coastal Protection and Restoration projects, and deferred maintenance in Capital Outlay. Table 11 on the following page details FY 25 surplus expenditures after House committee action.

**Table 11: Proposed Utilization of FY 25 Surplus**

<b>Constitutional Requirements</b>	
HB 312 Engrossed - 25% Payment to Unfunded Accrued Liability (LASERS)	\$144,268,468
HB 313 Engrossed - 25% Deposit to Budget Stabilization (Rainy Day) Fund	\$144,268,468
<b>SUBTOTAL</b>	<b>\$288,536,936</b>
<b>Appropriations Bills - Surplus Utilization</b>	
<b>HB 2 Engrossed - Capital Outlay</b>	
Division of Administration	\$15,463,000
Coastal Protection and Restoration Authority	\$20,000,000
Department of Military Affairs	\$18,635,000
Louisiana Economic Development	\$22,650,000
Culture, Recreation and Tourism	\$5,854,662
Department of Transportation and Development	\$122,415,000
Department of Corrections	\$1,650,000
Department of Health	\$200,000
Department of Wildlife and Fisheries	\$2,000,000
Higher Education	\$30,130,000
Levee Districts and Port Projects	\$3,800,000
Miscellaneous Non-State	\$36,275,000
<b>SUBTOTAL</b>	<b>\$279,072,662</b>
<b>TOTAL</b>	<b>\$567,609,598</b>

## **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. On 1/23/26, the JLCB recognized a total FY 26 excess of \$292.6 M, which includes \$75.5 M in FY 26 revenues that remained unappropriated. This amount, combined with \$1.3 M previously designated to the Interim Emergency Board for which no applications were received, as well as amounts associated with changes in agency spending and means of finance substitutions executed in the Supplemental Appropriations Bill (HB 312 Engrossed), comprises the total excess available. Future revisions to the REC forecast may further increase projected revenues. The breakdown of FY 26 excess appropriations included in HB 312 Engrossed and transfers made via the Funds Bill (HB 313 Engrossed) can be found in Table 12 beginning on the following page.

**Table 12: SGF Reductions and Utilization of FY 26 Excess**

<b>HB 312 - Supplemental Appropriations Bill</b>	
<b>01-107 Division of Administration</b>	
Modernization of Permit Systems	\$5,000,000
CDBG Program - Housing, Neighborhood Stabilization, and Crime Prevention Efforts in New Orleans	\$150,000
Louisiana Community Development Block Grant Program - the Blue Tarp Program	\$135,000
<b>01-112 Department of Military Affairs</b>	
GOHSEP for Louisiana Wireless Information Network Acquisitions	\$175,000
Acquisitions and Equipment	\$167,524
Master Planning for Lake Charles and Baton Rouge Armed Forces Reserve Centers	\$84,000
Military Affairs Program for January 2026 Winter Storm State Cost Share	\$62,500
<b>01-129 Louisiana Commission on Law Enforcement and the Administration of Criminal Justice</b>	
State Program for Perpetual Licenses and Implementation Costs for the LA Center for Safe Schools	\$15,000,000
<b>03-130 Department of Veterans Affairs</b>	
Louisiana National Guard Disability Benefit Claims	\$3,000,000
Personal Services	\$646,043
OTS Expenses	\$14,234
<b>04-139 Secretary of State</b>	
Elections Program	(\$12,760,000)
<b>04-146 Lieutenant Governor</b>	
America 250 Commission	\$200,000
Administrative Program for Local Events and Festivals	\$250,000
<b>04-160 Agriculture and Forestry</b>	
Equipment and Acquisitions	\$10,680,000
<b>05-250 Office of Economic Development</b>	
Louisiana Talent Opportunity Initiative	\$5,000,000
<b>06-263 Office of State Museum</b>	
Repairs at the Wedell-Williams Memorial Aviation Museum and the Cypress Sawmill Museum	\$1,000,000
Repairs at the Cabildo and Presbytere Museums	\$1,500,000
<b>06-264 Office of State Parks</b>	
Acquisitions and Major Repairs	\$3,008,751
Sam Houston Jones State Park Trail Maintenance	\$100,000
<b>06-267 Office of Tourism</b>	
Economic Impact Growth in New Orleans	\$250,000
<b>07-276 Engineering and Operations</b>	
Various Road Projects	\$36,460,000
Ferry Fuel Efficiency Study	\$1,800,000
Equipment for Ice Storms	\$800,000
<b>08-400 Corrections - Administration</b>	
Adult Services Program - Offender Medical Expenditures	\$9,380,419
Office of Management and Finance Program - CIPRIS Offender Management System	\$5,871,200
Board of Pardons and Parole Program - Personal Services	\$273,965
Office of the Secretary	(\$335,095)
<b>08-402 Louisiana State Penitentiary</b>	
Incarceration Program - Personal Services and Supplies	\$12,325,118
Administration Program - Other Compensation, Operating Services, OTS	\$607,630
<b>08-405 Raymond Laborde Correctional Center</b>	
Incarceration Program - Supplies and Professional Services	\$586,350
Administration Program	(\$277,313)
<b>08-406 Louisiana Correctional Institute for Women</b>	
Administration Program - Operating Services and OTS	\$646,062
Incarceration Program - Personal Services, Other Compensation, Training, etc.	\$639,037
<b>08-407 Winn Correctional Center</b>	
Purchase of Correctional Services Program	(\$218,521)
<b>08-408 Allen Correctional Center</b>	
Incarceration Program - Personal Services	\$651,660
Administration Program	(\$651,660)
<b>08-409 Dixon Correctional Institute</b>	
Incarceration Program - Personal Services, Other Compensation, Travel, and Supplies	\$1,289,549
Administration Program - Personal Services, Other Compensation, Operating Services, and OTS	\$363,403
<b>08-413 Elayn Hunt Correctional Center</b>	
Incarceration Program - Personal Services	\$3,324,648
Administration Program - Operating Services	\$189,728
<b>08-414 David Wade Correctional Center</b>	
Incarceration Program - Personal Services, Other Compensation, and Supplies	\$1,438,997
Administration Program - Operating Services	\$322,189
<b>08-415 Adult Probation and Parole</b>	
Support Program - Personal Services	\$78,324
Field Services Program	(\$4,809,517)
<b>08-416 B.B. "Sixty" Rayburn Correction Center</b>	
Incarceration Program - Personal Services, Other Compensation, Supplies, Professional Services	\$1,505,665
Administration Program	(\$14,822)

<b>08-418 Public Safety Services - Office of Management and Finance</b>	
Repairs at the Department of Public Safety Campus	\$2,611,574
Information Technology Modernization	\$539,173
Data Security Compliance and GAAP Analysis	\$47,600
<b>08-419 Office of State Police</b>	
Operational Support Program - Moving Costs for New State Police Crime Lab	\$9,601,698
Traffic Enforcement Program for Winter Weather Expenses	\$1,438,734
North Louisiana Criminalistics Laboratory	\$1,000,000
Fusion Center - Mitigation of Potential Attacks on Louisiana	\$600,000
Troopers and Employees Assistance Program for Mental Health Services	\$100,000
Operational Support Program	(\$4,352,196)
<b>08-420 Office of Motor Vehicles</b>	
Licensing Program for OTS Fees	\$1,805,650
<b>08-422 Office of State Fire Marshall</b>	
Improvements to Fire Prevention Program Training Facility	\$5,000,000
<b>08-403 Youth Services</b>	
Security Acquisitions	\$1,753,266
Youth Services After School and Summertime Programming	\$70,000
<b>09-306 Medical Vendor Payments</b>	
Payments to Private Providers Program	\$3,871,249
Medicare Buy-Ins and Supplements Program	(\$8,072,454)
<b>09-330 Office of Behavioral Health</b>	
Kooth USA LLC for Digital Preventative Youth Mental Health Services	\$500,000
<b>10-360 Office of Children and Family Services</b>	
Division of Child Welfare Program - Guardianship Services, Evaluations, and Foster Care	\$3,243,079
Division of Management and Finance - Operating Expenses	\$1,984,187
<b>11-431 Office of the Secretary</b>	
Natural Resources Management Program - Acquisitions and Professional Services	\$1,000,000
Natural Resource Management Program	(\$7,000,000)
<b>14-474 Workforce Support and Training</b>	
Major Repairs	\$201,003
<b>16-511 Office of Management and Finance</b>	
System Upgrades	\$4,400,000
<b>19-600 LSU Board of Supervisors</b>	
College Police Department - LSU A&M	\$500,000
Operating Expenses - LSU A&M	\$500,000
Science Lab Renovations - LSU Shreveport	\$295,000
Campus Security Upgrades - LSU A&M	\$250,000
Nursing Program - LSU Alexandria	\$50,000
Parking Garage Design - LSU Alexandria	\$25,000
School of Dentistry - LSU Health Sciences Center New Orleans	\$15,000
St. Mary Parish 4-H Extension Program - LSU A&M	\$10,000
<b>19-615 SU Board of Supervisors</b>	
Construction of the Southern University Global Innovation Building - SU A&M	\$200,000
School of Nursing JAG Program - SU A&M	\$100,000
Continuing Education and Student Services - SU A&M	\$100,000
Success Initiatives and Workforce Training - SU Shreveport	\$100,000
<b>19-620 UL Board of Supervisors</b>	
Athletic Equipment - Nicholls	\$520,000
Partnerships - Grambling	\$350,000
Cajun Advanced Picosatellite Experiment Program (C.A.P.E.) - ULL	\$250,000
LNG Center of Excellence - McNeese	\$100,000
Trees and Landscaping - SELU	\$25,000
<b>19-649 LCTCS</b>	
Training Site Equipment - River Parishes Community College	\$7,700,000
Allied Health Expansion - South Louisiana Community College T.H. Harris Campus	\$250,000
Patient Navigator Programming - Northshore Technical College	\$50,000
<b>19-656 Special School District</b>	
River Oaks Hospital and Brentwood Hospital	\$250,000
<b>19-657 Jimmy D. Long LSMSA</b>	
Operating Expenses	\$137,226
<b>19-658 Thrive Academy</b>	
Major Repairs	\$2,500,000
New Security System	\$290,104
<b>19-662 LETA</b>	
WYES Broadcasting Program	\$100,000
<b>19-678 LDOE State Activities</b>	
Center for Literacy and Learning Pilot Program to Support Low Performing and Rural Schools	\$1,250,000
Science of Reading Training Initiative for Early Childhood Educators	\$750,000
eDynamic Learning	\$720,000
<b>19-695 Minimum Foundation Program</b>	
Minimum Foundation Program	(\$50,000,000)

<b>20-451 Local Housing of Adult Offenders</b>	
Increases in Population of Local Housing Facilities	\$2,783,665
Local Reentry Services Program	(\$1,113,415)
Criminal Justice Reinvestment Initiative Program	(\$1,670,250)
<b>20-931 LED Debt Service</b>	
LED Debt Service and State Commitments Program	\$50,000,000
<b>20-941 Agriculture and Forestry Pass Through Funds</b>	
Louisiana Agricultural Finance Authority - Purchase of Additional Grain Bins for Rice Rail Facility	\$1,750,000
Pass Through Funds for and Increase to the Soil and Water Conservation Districts	\$209,109
<b>20-945 State Aid to Local Government Entities</b>	
Miscellaneous Projects	\$77,465,253
<b>20-966 Supplemental Payments to Law Enforcement Personnel</b>	
Firefighters' Supplemental Pay	\$850,000
Municipal Police Supplemental Pay	(\$850,000)
<b>21-829 Office of Aircraft Services</b>	
Equipment for the Flight Maintenance Program	\$2,000,000
<b>24-960 - Legislative Budgetary Control Council</b>	
Operating Expenses for Youth Advisory Council	\$15,000
<b>TOTAL</b>	<b>\$225,079,323</b>

<b>HB 313 Engrossed Funds Bill Transfers</b>	
Transfer to State Emergency Response Fund	\$50,000,000
Transfer to Voting Technology Fund	\$12,760,000
Transfer to Oil and Gas Regulatory Dedicated Fund Account	\$5,000,000
Transfer to Carbon Dioxide Geologic Storage Trust Fund	\$1,000,000
<b>TOTAL</b>	<b>\$68,760,000</b>

# STATEWIDE BUDGET

## Department Budget Summary

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 Engrossed	FY 27 - FY 26 Change	Percent Change
<b>GRAND TOTAL - Statewide Budget</b>					
State General Fund	\$12,513,616,873	\$12,666,828,272	\$12,614,127,376	(\$52,700,896)	-0.4%
Interagency Transfers	\$2,083,422,708	\$2,575,456,961	\$2,479,957,576	(\$95,499,385)	-3.7%
Fees & Self-gen Revenues	\$5,131,354,530	\$6,121,132,085	\$6,186,372,332	\$65,240,247	1.1%
Statutory Dedications	\$7,313,907,461	\$9,420,896,235	\$6,519,536,631	(\$2,901,359,604)	-30.8%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$19,347,581,548	\$24,922,079,892	\$23,666,171,802	(\$1,255,908,090)	-5.0%
	<b>\$46,389,883,120</b>	<b>\$55,706,393,445</b>	<b>\$51,466,165,717</b>	<b>(\$4,240,227,728)</b>	<b>-7.6%</b>
T.O.	34,825	35,043	35,343	300	0.9%
Other Charges Positions	1,706	1,652	1,653	1	0.1%
<b>STATE FUNDS (excludes Federal)</b>	<b>\$27,042,301,572</b>	<b>\$30,784,313,553</b>	<b>\$27,799,993,915</b>	<b>(\$2,984,319,638)</b>	<b>-9.7%</b>
<b>General Appropriation Bill</b>					
State General Fund	\$11,396,221,423	\$11,843,562,565	\$11,773,127,394	(\$70,435,171)	-0.6%
Interagency Transfers	\$991,432,161	\$1,346,738,987	\$1,341,267,371	(\$5,471,616)	-0.4%
Fees & Self-gen Revenues	\$3,066,442,443	\$3,938,835,123	\$3,812,094,360	(\$126,740,763)	-3.2%
Statutory Dedications	\$4,667,052,914	\$6,467,097,961	\$4,597,445,729	(\$1,869,652,232)	-28.9%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$18,775,361,735	\$24,637,084,268	\$23,522,971,802	(\$1,114,112,466)	-4.5%
	<b>\$38,896,510,675</b>	<b>\$48,233,318,904</b>	<b>\$45,046,906,656</b>	<b>(\$3,186,412,248)</b>	<b>-6.6%</b>
T.O.	33,609	33,817	34,080	263	0.8%
Other Charges Positions	1,697	1,643	1,653	10	0.6%
<b>00 Preamble</b>					
State General Fund	\$0	\$0	(\$30,000,000)	(\$30,000,000)	-
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	<b>\$0</b>	<b>\$0</b>	<b>(\$30,000,000)</b>	<b>(\$30,000,000)</b>	<b>-</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
<b>00 Preamble</b>					
<b>00 Statewide</b>					
State General Fund	\$0	\$0	(\$30,000,000)	(\$30,000,000)	-
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	<b>\$0</b>	<b>\$0</b>	<b>(\$30,000,000)</b>	<b>(\$30,000,000)</b>	<b>-</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
<b>01 Executive</b>					
State General Fund	\$334,840,882	\$308,820,273	\$312,970,016	\$4,149,743	1.3%
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	\$193,867,713	(\$5,022,749)	-2.5%
Statutory Dedications	\$443,997,746	\$876,194,318	\$601,141,465	(\$275,052,853)	-31.4%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$2,367,097,189	\$3,850,221,415	\$3,832,261,215	(\$17,960,200)	-0.5%
	<b>\$3,397,924,072</b>	<b>\$5,339,402,532</b>	<b>\$5,040,903,968</b>	<b>(\$298,498,564)</b>	<b>-5.6%</b>
T.O.	2,226	2,246	2,235	(11)	-0.5%
Other Charges Positions	268	262	262	0	0.0%
<b>01 Executive</b>					
<b>100 Executive Office</b>					
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	\$9,853,019	\$6,153,627	166.3%
	<b>\$19,339,813</b>	<b>\$23,880,939</b>	<b>\$30,717,636</b>	<b>\$6,836,697</b>	<b>28.6%</b>
T.O.	93	93	92	(1)	-1.1%
Other Charges Positions	0	0	0	0	-

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 Engrossed	FY 27 - FY 26 Change	Percent Change
<b>01 Executive</b>					
<b>101 Indian Affairs</b>					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$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	-
	<b>\$16,000</b>	<b>\$18,000</b>	<b>\$18,000</b>	<b>\$0</b>	<b>0.0%</b>
T.O.	1	1	1	0	0.0%
Other Charges Positions	0	0	0	0	-
<b>01 Executive</b>					
<b>102 State Inspector General</b>					
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%
	<b>\$2,234,028</b>	<b>\$2,382,138</b>	<b>\$5,505,535</b>	<b>\$3,123,397</b>	<b>131.1%</b>
T.O.	15	15	15	0	0.0%
Other Charges Positions	0	0	0	0	-
<b>01 Executive</b>					
<b>103 Mental Health Advocacy Service</b>					
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	-
	<b>\$6,365,509</b>	<b>\$7,117,474</b>	<b>\$8,593,519</b>	<b>\$1,476,045</b>	<b>20.7%</b>
T.O.	47	53	53	0	0.0%
Other Charges Positions	6	0	0	0	-
<b>01 Executive</b>					
<b>106 LA Tax Commission</b>					
State General Fund	\$2,058,414	\$2,119,212	\$2,186,045	\$66,833	3.2%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$3,128,480	\$3,387,438	\$3,387,438	\$0	0.0%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	<b>\$5,186,894</b>	<b>\$5,506,650</b>	<b>\$5,573,483</b>	<b>\$66,833</b>	<b>1.2%</b>
T.O.	36	36	36	0	0.0%
Other Charges Positions	0	0	0	0	-
<b>01 Executive</b>					
<b>107 Division of Administration</b>					
State General Fund	\$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%
	<b>\$1,179,817,889</b>	<b>\$1,606,997,969</b>	<b>\$1,585,491,677</b>	<b>(\$21,506,292)</b>	<b>-1.3%</b>
T.O.	536	551	547	(4)	-0.7%
Other Charges Positions	42	42	42	0	0.0%
<b>01 Executive</b>					
<b>109 Coastal Protection &amp; Restoration Authority</b>					
State General Fund	\$3,019,987	\$1,219,700	\$1,000,000	(\$219,700)	-18.0%
Interagency Transfers	\$903,992	\$10,114,970	\$6,078,580	(\$4,036,390)	-39.9%
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$51,063,981	\$146,402,667	\$92,002,437	(\$54,400,230)	-37.2%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$19,112,345	\$59,217,313	\$49,199,642	(\$10,017,671)	-16.9%
	<b>\$74,100,306</b>	<b>\$216,954,650</b>	<b>\$148,280,659</b>	<b>(\$68,673,991)</b>	<b>-31.7%</b>
T.O.	186	186	186	0	0.0%
Other Charges Positions	6	6	6	0	0.0%

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 Engrossed	FY 27 - FY 26 Change	Percent Change
<b>01 Executive</b>					
<b>111 Homeland Security &amp; Emergency Prep</b>					
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%
	<b>\$1,611,487,728</b>	<b>\$2,977,419,452</b>	<b>\$0</b>	<b>(\$2,977,419,452)</b>	<b>-100.0%</b>
T.O.	120	120	0	(120)	-100.0%
Other Charges Positions	210	210	0	(210)	-100.0%
<b>01 Executive</b>					
<b>112 Department of Military Affairs</b>					
State General Fund	\$63,829,364	\$55,639,568	\$154,343,008	\$98,703,440	177.4%
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%
	<b>\$132,411,717</b>	<b>\$142,681,305</b>	<b>\$2,890,460,534</b>	<b>\$2,747,779,229</b>	<b>1,925.8%</b>
T.O.	850	849	955	106	12.5%
Other Charges Positions	4	4	214	210	5250.0%
<b>01 Executive</b>					
<b>116 Office of the State Public Defender</b>					
State General Fund	\$750,000	\$1,000,000	\$0	(\$1,000,000)	-100.0%
Interagency Transfers	\$618,519	\$1,574,999	\$1,574,999	\$0	0.0%
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$46,699,028	\$51,331,325	\$49,620,132	(\$1,711,193)	-3.3%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$22,260	\$129,385	\$168,575	\$39,190	30.3%
	<b>\$48,089,807</b>	<b>\$54,035,709</b>	<b>\$51,363,706</b>	<b>(\$2,672,003)</b>	<b>-4.9%</b>
T.O.	17	17	17	0	0.0%
Other Charges Positions	0	0	0	0	-
<b>01 Executive</b>					
<b>124 LA Stadium &amp; Exposition District</b>					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$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	-
	<b>\$172,764,181</b>	<b>\$126,358,035</b>	<b>\$128,642,565</b>	<b>\$2,284,530</b>	<b>1.8%</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
<b>01 Executive</b>					
<b>129 LA Commission on Law Enforcement</b>					
State General Fund	\$5,544,689	\$7,011,126	\$16,586,037	\$9,574,911	136.6%
Interagency Transfers	\$4,286,600	\$4,608,561	\$4,608,561	\$0	0.0%
Fees & Self-gen Revenues	\$321,873	\$363,863	\$363,863	\$0	0.0%
Statutory Dedications	\$6,749,093	\$13,651,589	\$16,271,947	\$2,620,358	19.2%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$32,434,861	\$40,780,862	\$40,747,913	(\$32,949)	-0.1%
	<b>\$49,337,116</b>	<b>\$66,416,001</b>	<b>\$78,578,321</b>	<b>\$12,162,320</b>	<b>18.3%</b>
T.O.	43	43	55	12	27.9%
Other Charges Positions	0	0	0	0	-
<b>01 Executive</b>					
<b>133 Elderly Affairs</b>					
State General Fund	\$36,523,360	\$41,960,656	\$43,984,152	\$2,023,496	4.8%
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%
	<b>\$65,440,468</b>	<b>\$74,667,995</b>	<b>\$73,534,298</b>	<b>(\$1,133,697)</b>	<b>-1.5%</b>
T.O.	87	87	87	0	0.0%
Other Charges Positions	0	0	0	0	-

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 Engrossed	FY 27 - FY 26 Change	Percent Change
<b>01 Executive</b>					
<b>254 LA State Racing Commission</b>					
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	-
	<b>\$18,142,732</b>	<b>\$19,438,205</b>	<b>\$18,239,408</b>	<b>(\$1,198,797)</b>	<b>-6.2%</b>
T.O.	89	89	85	(4)	-4.5%
Other Charges Positions	0	0	0	0	-
<b>01 Executive</b>					
<b>255 Financial Institutions</b>					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$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	-
	<b>\$13,189,884</b>	<b>\$15,528,010</b>	<b>\$15,904,627</b>	<b>\$376,617</b>	<b>2.4%</b>
T.O.	106	106	106	0	0.0%
Other Charges Positions	0	0	0	0	-
<b>03 Veterans Affairs</b>					
State General Fund	\$16,678,010	\$16,901,392	\$21,409,011	\$4,507,619	26.7%
Interagency Transfers	\$2,409,308	\$2,513,238	\$2,636,505	\$123,267	4.9%
Fees & Self-gen Revenues	\$14,031,724	\$15,068,283	\$15,212,648	\$144,365	1.0%
Statutory Dedications	\$62,083	\$215,528	\$215,528	\$0	0.0%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$60,873,758	\$67,387,546	\$68,967,584	\$1,580,038	2.3%
	<b>\$94,054,883</b>	<b>\$102,085,987</b>	<b>\$108,441,276</b>	<b>\$6,355,289</b>	<b>6.2%</b>
T.O.	851	851	846	(5)	-0.6%
Other Charges Positions	0	0	0	0	-
<b>03 Veterans Affairs</b>					
<b>130 Department of Veterans Affairs</b>					
State General Fund	\$14,168,592	\$14,679,285	\$19,232,698	\$4,553,413	31.0%
Interagency Transfers	\$1,731,268	\$1,794,664	\$1,917,931	\$123,267	6.9%
Fees & Self-gen Revenues	\$1,320,126	\$1,510,094	\$1,494,188	(\$15,906)	-1.1%
Statutory Dedications	\$62,083	\$215,528	\$215,528	\$0	0.0%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$1,080,710	\$1,477,579	\$1,596,461	\$118,882	8.0%
	<b>\$18,362,779</b>	<b>\$19,677,150</b>	<b>\$24,456,806</b>	<b>\$4,779,656</b>	<b>24.3%</b>
T.O.	126	126	128	2	1.6%
Other Charges Positions	0	0	0	0	-
<b>03 Veterans Affairs</b>					
<b>131 LA Veterans Home</b>					
State General Fund	\$2,341,711	\$2,018,424	\$2,176,313	\$157,889	7.8%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$1,667,289	\$2,522,021	\$2,682,292	\$160,271	6.4%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$9,486,557	\$10,399,496	\$10,118,552	(\$280,944)	-2.7%
	<b>\$13,495,557</b>	<b>\$14,939,941</b>	<b>\$14,977,157</b>	<b>\$37,216</b>	<b>0.2%</b>
T.O.	122	122	120	(2)	-1.6%
Other Charges Positions	0	0	0	0	-
<b>03 Veterans Affairs</b>					
<b>132 Northeast LA Veterans Home</b>					
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%
	<b>\$14,775,040</b>	<b>\$16,494,960</b>	<b>\$16,814,184</b>	<b>\$319,224</b>	<b>1.9%</b>
T.O.	149	149	148	(1)	-0.7%
Other Charges Positions	0	0	0	0	-

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 Engrossed	FY 27 - FY 26 Change	Percent Change
<b>03 Veterans Affairs</b>					
<b>134 Southwest LA Veterans Home</b>					
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%
	<b>\$16,330,015</b>	<b>\$17,458,238</b>	<b>\$18,201,772</b>	<b>\$743,534</b>	<b>4.3%</b>
T.O.	153	153	153	0	0.0%
Other Charges Positions	0	0	0	0	-
<b>03 Veterans Affairs</b>					
<b>135 Northwest LA Veterans Home</b>					
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%
	<b>\$15,701,930</b>	<b>\$16,214,561</b>	<b>\$16,728,121</b>	<b>\$513,560</b>	<b>3.2%</b>
T.O.	150	150	148	(2)	-1.3%
Other Charges Positions	0	0	0	0	-
<b>03 Veterans Affairs</b>					
<b>136 Southeast LA Veterans Home</b>					
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%
	<b>\$15,389,562</b>	<b>\$17,301,137</b>	<b>\$17,263,236</b>	<b>(\$37,901)</b>	<b>-0.2%</b>
T.O.	151	151	149	(2)	-1.3%
Other Charges Positions	0	0	0	0	-
<b>04A State</b>					
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%
	<b>\$111,151,186</b>	<b>\$137,217,286</b>	<b>\$128,680,572</b>	<b>(\$8,536,714)</b>	<b>-6.2%</b>
T.O.	365	367	367	0	0.0%
Other Charges Positions	0	0	0	0	-
<b>04A State</b>					
<b>139 Secretary of State</b>					
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%
	<b>\$111,151,186</b>	<b>\$137,217,286</b>	<b>\$128,680,572</b>	<b>(\$8,536,714)</b>	<b>-6.2%</b>
T.O.	365	367	367	0	0.0%
Other Charges Positions	0	0	0	0	-
<b>04B Justice</b>					
State General Fund	\$21,167,524	\$23,022,015	\$24,965,185	\$1,943,170	8.4%
Interagency Transfers	\$22,771,466	\$25,989,244	\$27,322,733	\$1,333,489	5.1%
Fees & Self-gen Revenues	\$10,077,610	\$17,248,193	\$13,361,766	(\$3,886,427)	-22.5%
Statutory Dedications	\$16,919,647	\$41,673,468	\$48,388,775	\$6,715,307	16.1%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$7,262,054	\$9,525,934	\$9,778,650	\$252,716	2.7%
	<b>\$78,198,302</b>	<b>\$117,458,854</b>	<b>\$123,817,109</b>	<b>\$6,358,255</b>	<b>5.4%</b>
T.O.	534	539	587	48	8.9%
Other Charges Positions	1	1	1	0	0.0%

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 Engrossed	FY 27 - FY 26 Change	Percent Change
<b>04B Justice</b>					
<b>141 Attorney General</b>					
State General Fund	\$21,167,524	\$23,022,015	\$24,965,185	\$1,943,170	8.4%
Interagency Transfers	\$22,771,466	\$25,989,244	\$27,322,733	\$1,333,489	5.1%
Fees & Self-gen Revenues	\$10,077,610	\$17,248,193	\$13,361,766	(\$3,886,427)	-22.5%
Statutory Dedications	\$16,919,647	\$41,673,468	\$48,388,775	\$6,715,307	16.1%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$7,262,054	\$9,525,934	\$9,778,650	\$252,716	2.7%
	<b>\$78,198,302</b>	<b>\$117,458,854</b>	<b>\$123,817,109</b>	<b>\$6,358,255</b>	<b>5.4%</b>
<b>T.O.</b>	<b>534</b>	<b>539</b>	<b>587</b>	<b>48</b>	<b>8.9%</b>
<b>Other Charges Positions</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0.0%</b>
<b>04C Lieutenant Governor</b>					
State General Fund	\$1,452,302	\$3,696,182	\$2,955,616	(\$740,566)	-20.0%
Interagency Transfers	\$1,083,447	\$1,095,750	\$1,095,750	\$0	0.0%
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$0	\$0	\$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%
	<b>\$7,762,616</b>	<b>\$12,937,026</b>	<b>\$10,453,731</b>	<b>(\$2,483,295)</b>	<b>-19.2%</b>
<b>T.O.</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>0</b>	<b>0.0%</b>
<b>Other Charges Positions</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>0</b>	<b>0.0%</b>
<b>04C Lieutenant Governor</b>					
<b>146 Lt. Governor</b>					
State General Fund	\$1,452,302	\$3,696,182	\$2,955,616	(\$740,566)	-20.0%
Interagency Transfers	\$1,083,447	\$1,095,750	\$1,095,750	\$0	0.0%
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$0	\$0	\$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%
	<b>\$7,762,616</b>	<b>\$12,937,026</b>	<b>\$10,453,731</b>	<b>(\$2,483,295)</b>	<b>-19.2%</b>
<b>T.O.</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>0</b>	<b>0.0%</b>
<b>Other Charges Positions</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>0</b>	<b>0.0%</b>
<b>04D Treasury</b>					
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	-
	<b>\$12,429,099</b>	<b>\$14,228,176</b>	<b>\$15,037,071</b>	<b>\$808,895</b>	<b>5.7%</b>
<b>T.O.</b>	<b>74</b>	<b>74</b>	<b>74</b>	<b>0</b>	<b>0.0%</b>
<b>Other Charges Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
<b>04D Treasury</b>					
<b>147 State Treasurer</b>					
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	-
	<b>\$12,429,099</b>	<b>\$14,228,176</b>	<b>\$15,037,071</b>	<b>\$808,895</b>	<b>5.7%</b>
<b>T.O.</b>	<b>74</b>	<b>74</b>	<b>74</b>	<b>0</b>	<b>0.0%</b>
<b>Other Charges Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
<b>04E Public Service Commission</b>					
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	-
	<b>\$8,991,159</b>	<b>\$10,952,836</b>	<b>\$11,475,339</b>	<b>\$522,503</b>	<b>4.8%</b>
<b>T.O.</b>	<b>95</b>	<b>95</b>	<b>95</b>	<b>0</b>	<b>0.0%</b>
<b>Other Charges Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
<b>04E Public Service Commission</b>					
<b>158 Public Service Commission</b>					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$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	-
	<b>\$8,991,159</b>	<b>\$10,952,836</b>	<b>\$11,475,339</b>	<b>\$522,503</b>	<b>4.8%</b>
<b>T.O.</b>	<b>95</b>	<b>95</b>	<b>95</b>	<b>0</b>	<b>0.0%</b>
<b>Other Charges Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 Engrossed	FY 27 - FY 26 Change	Percent Change
<b>04F Agriculture &amp; Forestry</b>					
State General Fund	\$47,409,570	\$26,524,102	\$36,835,512	\$10,311,410	38.9%
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%
	<b>\$114,690,193</b>	<b>\$94,988,539</b>	<b>\$97,805,656</b>	<b>\$2,817,117</b>	<b>3.0%</b>
T.O.	590	588	585	(3)	-0.5%
Other Charges Positions	2	2	2	0	0.0%
<b>04F Agriculture &amp; Forestry</b>					
<b>160 Agriculture &amp; Forestry</b>					
State General Fund	\$47,409,570	\$26,524,102	\$36,835,512	\$10,311,410	38.9%
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%
	<b>\$114,690,193</b>	<b>\$94,988,539</b>	<b>\$97,805,656</b>	<b>\$2,817,117</b>	<b>3.0%</b>
T.O.	590	588	585	(3)	-0.5%
Other Charges Positions	2	2	2	0	0.0%
<b>04G Insurance</b>					
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%
	<b>\$57,904,517</b>	<b>\$67,049,124</b>	<b>\$73,539,941</b>	<b>\$6,490,817</b>	<b>9.7%</b>
T.O.	230	232	231	(1)	-0.4%
Other Charges Positions	0	0	0	0	-
<b>04G Insurance</b>					
<b>165 Commissioner of Insurance</b>					
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%
	<b>\$57,904,517</b>	<b>\$67,049,124</b>	<b>\$73,539,941</b>	<b>\$6,490,817</b>	<b>9.7%</b>
T.O.	230	232	231	(1)	-0.4%
Other Charges Positions	0	0	0	0	-
<b>05 Economic Development</b>					
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%
	<b>\$54,325,713</b>	<b>\$135,091,236</b>	<b>\$59,407,850</b>	<b>(\$75,683,386)</b>	<b>-56.0%</b>
T.O.	104	213	214	1	0.5%
Other Charges Positions	2	6	6	0	0.0%
<b>05 Economic Development</b>					
<b>250 Office of Economic Development</b>					
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%
	<b>\$54,325,713</b>	<b>\$135,091,236</b>	<b>\$59,407,850</b>	<b>(\$75,683,386)</b>	<b>-56.0%</b>
T.O.	104	213	214	1	0.5%
Other Charges Positions	2	6	6	0	0.0%
<b>06 Culture, Recreation &amp; Tourism</b>					
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	\$61,686,731	\$4,522,428	7.9%
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%
	<b>\$117,765,922</b>	<b>\$137,303,064</b>	<b>\$143,862,907</b>	<b>\$6,559,843</b>	<b>4.8%</b>
T.O.	594	591	591	0	0.0%
Other Charges Positions	14	14	14	0	0.0%

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 Engrossed	FY 27 - FY 26 Change	Percent Change
<b>06 Culture, Recreation &amp; Tourism</b>					
<b>261 Office of the Secretary</b>					
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	-
	<b>\$11,590,525</b>	<b>\$22,748,573</b>	<b>\$14,459,134</b>	<b>(\$8,289,439)</b>	<b>-36.4%</b>
T.O.	58	58	60	2	3.4%
Other Charges Positions	0	0	0	0	-
<b>06 Culture, Recreation &amp; Tourism</b>					
<b>262 State Library</b>					
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%
	<b>\$8,646,888</b>	<b>\$9,964,883</b>	<b>\$9,865,333</b>	<b>(\$99,550)</b>	<b>-1.0%</b>
T.O.	48	48	47	(1)	-2.1%
Other Charges Positions	0	0	0	0	-
<b>06 Culture, Recreation &amp; Tourism</b>					
<b>263 State Museum</b>					
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%
	<b>\$10,255,358</b>	<b>\$10,435,870</b>	<b>\$10,471,068</b>	<b>\$35,198</b>	<b>0.3%</b>
T.O.	68	68	68	0	0.0%
Other Charges Positions	0	0	0	0	-
<b>06 Culture, Recreation &amp; Tourism</b>					
<b>264 State Parks</b>					
State General Fund	\$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%
	<b>\$42,787,592</b>	<b>\$44,819,297</b>	<b>\$58,569,486</b>	<b>\$13,750,189</b>	<b>30.7%</b>
T.O.	311	308	307	(1)	-0.3%
Other Charges Positions	6	6	6	0	0.0%
<b>06 Culture, Recreation &amp; Tourism</b>					
<b>265 Cultural Development</b>					
State General Fund	\$2,511,518	\$3,612,542	\$3,025,887	(\$586,655)	-16.2%
Interagency Transfers	\$2,293,178	\$2,551,590	\$2,551,590	\$0	0.0%
Fees & Self-gen Revenues	\$952,224	\$802,230	\$1,302,230	\$500,000	62.3%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$3,040,047	\$3,181,665	\$3,037,116	(\$144,549)	-4.5%
	<b>\$8,796,968</b>	<b>\$10,148,027</b>	<b>\$9,916,823</b>	<b>(\$231,204)</b>	<b>-2.3%</b>
T.O.	33	33	33	0	0.0%
Other Charges Positions	7	7	7	0	0.0%
<b>06 Culture, Recreation &amp; Tourism</b>					
<b>267 Tourism</b>					
State General Fund	\$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	-
	<b>\$35,688,591</b>	<b>\$39,186,414</b>	<b>\$40,581,063</b>	<b>\$1,394,649</b>	<b>3.6%</b>
T.O.	76	76	76	0	0.0%
Other Charges Positions	1	1	1	0	0.0%

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 Engrossed	FY 27 - FY 26 Change	Percent Change
<b>07 Transportation &amp; Development</b>					
State General Fund	\$46,973,113	\$60,571,292	\$70,103,808	\$9,532,516	15.7%
Interagency Transfers	\$28,707,247	\$44,580,651	\$44,473,651	(\$107,000)	-0.2%
Fees & Self-gen Revenues	\$25,127,583	\$44,323,964	\$31,919,875	(\$12,404,089)	-28.0%
Statutory Dedications	\$701,596,200	\$719,249,651	\$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%
	<b>\$823,549,811</b>	<b>\$902,083,559</b>	<b>\$826,008,602</b>	<b>(\$76,074,957)</b>	<b>-8.4%</b>
T.O.	4,319	4,319	4,315	(4)	-0.1%
Other Charges Positions	0	0	0	0	-
<b>07 Transportation &amp; Development</b>					
<b>273 Administration</b>					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$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	-
	<b>\$50,251,837</b>	<b>\$60,945,928</b>	<b>\$62,726,649</b>	<b>\$1,780,721</b>	<b>2.9%</b>
T.O.	201	199	196	(3)	-1.5%
Other Charges Positions	0	0	0	0	-
<b>07 Transportation &amp; Development</b>					
<b>276 Engineering &amp; Operations</b>					
State General Fund	\$46,973,113	\$60,571,292	\$70,103,808	\$9,532,516	15.7%
Interagency Transfers	\$28,707,247	\$44,558,675	\$44,451,675	(\$107,000)	-0.2%
Fees & Self-gen Revenues	\$25,078,294	\$44,222,459	\$31,818,370	(\$12,404,089)	-28.0%
Statutory Dedications	\$651,393,652	\$658,427,204	\$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%
	<b>\$773,297,974</b>	<b>\$841,137,631</b>	<b>\$763,281,953</b>	<b>(\$77,855,678)</b>	<b>-9.3%</b>
T.O.	4,118	4,120	4,119	(1)	0.0%
Other Charges Positions	0	0	0	0	-
<b>08A DPSC Corrections Services</b>					
State General Fund	\$765,071,595	\$716,460,060	\$798,231,151	\$81,771,091	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	\$39,523,890	\$705,089	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%
	<b>\$811,888,808</b>	<b>\$780,446,836</b>	<b>\$902,333,898</b>	<b>\$121,887,062</b>	<b>15.6%</b>
T.O.	4,890	4,890	5,040	150	3.1%
Other Charges Positions	0	0	0	0	-
<b>08A DPSC Corrections Services</b>					
<b>400 Administration</b>					
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%
	<b>\$135,562,930</b>	<b>\$134,453,783</b>	<b>\$186,495,963</b>	<b>\$52,042,180</b>	<b>38.7%</b>
T.O.	239	239	265	26	10.9%
Other Charges Positions	0	0	0	0	-
<b>08A DPSC Corrections Services</b>					
<b>402 LA State Penitentiary</b>					
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	-
	<b>\$177,108,445</b>	<b>\$181,846,380</b>	<b>\$218,008,815</b>	<b>\$36,162,435</b>	<b>19.9%</b>
T.O.	1,254	1,254	1,392	138	11.0%
Other Charges Positions	0	0	0	0	-

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 Engrossed	FY 27 - FY 26 Change	Percent Change
<b>08A DPSC Corrections Services</b>					
<b>405 Raymond Laborde Correctional Center</b>					
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	-
	<b>\$45,544,592</b>	<b>\$45,333,985</b>	<b>\$50,939,695</b>	<b>\$5,605,710</b>	<b>12.4%</b>
T.O.	355	355	355	0	0.0%
Other Charges Positions	0	0	0	0	-
<b>08A DPSC Corrections Services</b>					
<b>406 LA Correctional Institute for Women</b>					
State General Fund	\$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	-
	<b>\$38,007,512</b>	<b>\$34,575,894</b>	<b>\$37,968,317</b>	<b>\$3,392,423</b>	<b>9.8%</b>
T.O.	265	265	265	0	0.0%
Other Charges Positions	0	0	0	0	-
<b>08A DPSC Corrections Services</b>					
<b>407 Winn Correctional Center</b>					
State General Fund	\$36,904	\$288,970	\$107,275	(\$181,695)	-62.9%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$301,298	\$219,930	\$186,351	(\$33,579)	-15.3%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	<b>\$338,202</b>	<b>\$508,900</b>	<b>\$293,626</b>	<b>(\$215,274)</b>	<b>-42.3%</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
<b>08A DPSC Corrections Services</b>					
<b>408 Allen Correctional Center</b>					
State General Fund	\$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	-
	<b>\$35,967,582</b>	<b>\$36,237,937</b>	<b>\$38,620,490</b>	<b>\$2,382,553</b>	<b>6.6%</b>
T.O.	301	301	295	(6)	-2.0%
Other Charges Positions	0	0	0	0	-
<b>08A DPSC Corrections Services</b>					
<b>409 Dixon Correctional Institute</b>					
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	-
	<b>\$68,857,295</b>	<b>\$67,756,340</b>	<b>\$70,427,453</b>	<b>\$2,671,113</b>	<b>3.9%</b>
T.O.	463	463	463	0	0.0%
Other Charges Positions	0	0	0	0	-
<b>08A DPSC Corrections Services</b>					
<b>413 Elayn Hunt Correctional Center</b>					
State General Fund	\$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	-
	<b>\$107,101,668</b>	<b>\$87,052,597</b>	<b>\$97,894,823</b>	<b>\$10,842,226</b>	<b>12.5%</b>
T.O.	637	637	629	(8)	-1.3%
Other Charges Positions	0	0	0	0	-

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 Engrossed	FY 27 - FY 26 Change	Percent Change
<b>08A DPSC Corrections Services</b>					
<b>414 David Wade Correctional Center</b>					
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	-
	<b>\$45,197,119</b>	<b>\$42,291,436</b>	<b>\$44,573,010</b>	<b>\$2,281,574</b>	<b>5.4%</b>
T.O.	326	326	326	0	0.0%
Other Charges Positions	0	0	0	0	-
<b>08A DPSC Corrections Services</b>					
<b>415 Adult Probation &amp; Parole</b>					
State General Fund	\$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	-
	<b>\$101,075,636</b>	<b>\$111,172,385</b>	<b>\$114,763,715</b>	<b>\$3,591,330</b>	<b>3.2%</b>
T.O.	753	753	753	0	0.0%
Other Charges Positions	0	0	0	0	-
<b>08A DPSC Corrections Services</b>					
<b>416 B. B. "Sixty" Rayburn Correctional Center</b>					
State General Fund	\$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	-
	<b>\$57,127,827</b>	<b>\$39,217,199</b>	<b>\$42,347,991</b>	<b>\$3,130,792</b>	<b>8.0%</b>
T.O.	297	297	297	0	0.0%
Other Charges Positions	0	0	0	0	-
<b>08B DPSC Public Safety Services</b>					
<b>State General Fund</b>					
State General Fund	\$198,844,902	\$128,895,011	\$150,309,079	\$21,414,068	16.6%
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	\$278,496,091	\$4,974,786	1.8%
Statutory Dedications	\$136,501,017	\$157,044,123	\$125,625,717	(\$31,418,406)	-20.0%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$26,313,028	\$48,421,720	\$48,668,722	\$247,002	0.5%
	<b>\$618,255,337</b>	<b>\$651,575,511</b>	<b>\$648,939,750</b>	<b>(\$2,635,761)</b>	<b>-0.4%</b>
T.O.	2,717	2,715	2,700	(15)	-0.6%
Other Charges Positions	0	0	0	0	-
<b>08B DPSC Public Safety Services</b>					
<b>418 Management &amp; Finance</b>					
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	-
	<b>\$27,680,385</b>	<b>\$27,392,634</b>	<b>\$30,773,993</b>	<b>\$3,381,359</b>	<b>12.3%</b>
T.O.	104	104	107	3	2.9%
Other Charges Positions	0	0	0	0	-
<b>08B DPSC Public Safety Services</b>					
<b>419 State Police</b>					
State General Fund	\$171,885,109	\$128,770,011	\$150,309,079	\$21,539,068	16.7%
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	\$170,571,482	\$225,948	0.1%
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%
	<b>\$443,358,004</b>	<b>\$445,137,132</b>	<b>\$461,706,027</b>	<b>\$16,568,895</b>	<b>3.7%</b>
T.O.	1,809	1,808	1,813	5	0.3%
Other Charges Positions	0	0	0	0	-

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 Engrossed	FY 27 - FY 26 Change	Percent Change
<b>08B DPSC Public Safety Services</b>					
<b>420 Motor Vehicles</b>					
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%
	<b>\$95,697,193</b>	<b>\$110,092,926</b>	<b>\$86,745,042</b>	<b>(\$23,347,884)</b>	<b>-21.2%</b>
T.O.	566	566	546	(20)	-3.5%
Other Charges Positions	0	0	0	0	-
<b>08B DPSC Public Safety Services</b>					
<b>422 State Fire Marshal</b>					
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	\$32,214,607	\$8,029	0.0%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$455,577	\$1,270,041	\$1,165,510	(\$104,531)	-8.2%
	<b>\$34,684,377</b>	<b>\$42,072,343</b>	<b>\$42,133,341</b>	<b>\$60,998</b>	<b>0.1%</b>
T.O.	207	206	202	(4)	-1.9%
Other Charges Positions	0	0	0	0	-
<b>08B DPSC Public Safety Services</b>					
<b>423 LA Gaming Control Board</b>					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$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	-
	<b>\$962,212</b>	<b>\$1,113,706</b>	<b>\$1,295,541</b>	<b>\$181,835</b>	<b>16.3%</b>
T.O.	4	4	5	1	25.0%
Other Charges Positions	0	0	0	0	-
<b>08B DPSC Public Safety Services</b>					
<b>424 Liquefied Petroleum Gas Commission</b>					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$1,385,149	\$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	-
	<b>\$1,385,149</b>	<b>\$1,798,755</b>	<b>\$1,787,467</b>	<b>(\$11,288)</b>	<b>-0.6%</b>
T.O.	12	12	12	0	0.0%
Other Charges Positions	0	0	0	0	-
<b>08B DPSC Public Safety Services</b>					
<b>425 LA Highway Safety Commission</b>					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$0	\$412,350	\$412,350	\$0	0.0%
Fees & Self-gen Revenues	\$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%
	<b>\$14,488,018</b>	<b>\$23,968,015</b>	<b>\$24,498,339</b>	<b>\$530,324</b>	<b>2.2%</b>
T.O.	15	15	15	0	0.0%
Other Charges Positions	0	0	0	0	-
<b>08C DPSC Youth Services</b>					
State General Fund	\$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%
	<b>\$195,445,865</b>	<b>\$198,652,859</b>	<b>\$226,573,418</b>	<b>\$27,920,559</b>	<b>14.1%</b>
T.O.	977	1,070	1,223	153	14.3%
Other Charges Positions	6	6	6	0	0.0%

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 Engrossed	FY 27 - FY 26 Change	Percent Change
<b>08C DPSC Youth Services</b>					
<b>403 Juvenile Justice</b>					
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%
	<b>\$195,445,865</b>	<b>\$198,652,859</b>	<b>\$226,573,418</b>	<b>\$27,920,559</b>	<b>14.1%</b>
<b>T.O.</b>	<b>977</b>	<b>1,070</b>	<b>1,223</b>	<b>153</b>	<b>14.3%</b>
<b>Other Charges Positions</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>0</b>	<b>0.0%</b>
<b>09 Health</b>					
State General Fund	\$2,790,341,848	\$3,285,087,565	\$3,362,243,040	\$77,155,475	2.3%
Interagency Transfers	\$593,189,829	\$826,617,995	\$777,844,575	(\$48,773,420)	-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	\$1,830,840,183	(\$87,199,273)	-4.5%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$13,170,772,268	\$17,726,570,779	\$16,707,967,410	(\$1,018,603,369)	-5.7%
	<b>\$18,430,765,222</b>	<b>\$24,717,342,592</b>	<b>\$23,457,330,456</b>	<b>(\$1,260,012,136)</b>	<b>-5.1%</b>
<b>T.O.</b>	<b>6,476</b>	<b>7,918</b>	<b>7,913</b>	<b>(5)</b>	<b>-0.1%</b>
<b>Other Charges Positions</b>	<b>1,347</b>	<b>1,295</b>	<b>1,305</b>	<b>10</b>	<b>0.8%</b>
<b>09 Health</b>					
<b>09 Preamble</b>					
State General Fund	\$0	\$0	(\$21,415,684)	(\$21,415,684)	-
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	<b>\$0</b>	<b>\$0</b>	<b>(\$21,415,684)</b>	<b>(\$21,415,684)</b>	<b>-</b>
<b>T.O.</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
<b>Other Charges Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
<b>09 Health</b>					
<b>300 Jefferson Parish Human Services Authority</b>					
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	-
	<b>\$15,560,341</b>	<b>\$20,329,054</b>	<b>\$21,214,657</b>	<b>\$885,603</b>	<b>4.4%</b>
<b>T.O.</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
<b>Other Charges Positions</b>	<b>176</b>	<b>145</b>	<b>141</b>	<b>(4)</b>	<b>-2.8%</b>
<b>09 Health</b>					
<b>301 Florida Parishes Human Services Authority</b>					
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%
	<b>\$26,833,944</b>	<b>\$28,158,396</b>	<b>\$29,319,987</b>	<b>\$1,161,591</b>	<b>4.1%</b>
<b>T.O.</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
<b>Other Charges Positions</b>	<b>181</b>	<b>181</b>	<b>181</b>	<b>0</b>	<b>0.0%</b>
<b>09 Health</b>					
<b>302 Capital Area Human Services District</b>					
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	-
	<b>\$30,081,679</b>	<b>\$31,898,782</b>	<b>\$32,123,933</b>	<b>\$225,151</b>	<b>0.7%</b>
<b>T.O.</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
<b>Other Charges Positions</b>	<b>218</b>	<b>218</b>	<b>216</b>	<b>(2)</b>	<b>-0.9%</b>

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 Engrossed	FY 27 - FY 26 Change	Percent Change
<b>09 Health</b>					
<b>303 Developmental Disabilities Council</b>					
State General Fund	\$1,007,517	\$1,007,517	\$1,007,517	\$0	0.0%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$1,589,788	\$1,834,480	\$1,856,062	\$21,582	1.2%
	<b>\$2,597,305</b>	<b>\$2,841,997</b>	<b>\$2,863,579</b>	<b>\$21,582</b>	<b>0.8%</b>
T.O.	8	8	8	0	0.0%
Other Charges Positions	0	0	0	0	-
<b>09 Health</b>					
<b>304 Metropolitan Human Services District</b>					
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%
	<b>\$18,087,469</b>	<b>\$31,215,462</b>	<b>\$31,180,656</b>	<b>(\$34,806)</b>	<b>-0.1%</b>
T.O.	0	0	0	0	-
Other Charges Positions	140	121	121	0	0.0%
<b>09 Health</b>					
<b>305 Medical Vendor Administration</b>					
State General Fund	\$140,303,683	\$198,469,654	\$285,211,377	\$86,741,723	43.7%
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%
	<b>\$432,776,964</b>	<b>\$856,625,843</b>	<b>\$952,588,087</b>	<b>\$95,962,244</b>	<b>11.2%</b>
T.O.	996	2,158	2,153	(5)	-0.2%
Other Charges Positions	0	0	0	0	-
<b>09 Health</b>					
<b>306 Medical Vendor Payments</b>					
State General Fund	\$2,178,584,751	\$2,494,809,223	\$2,472,767,867	(\$22,041,356)	-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	\$1,789,908,250	(\$64,746,530)	-3.5%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$12,425,269,024	\$16,607,196,594	\$15,384,670,953	(\$1,222,525,641)	-7.4%
	<b>\$16,566,506,697</b>	<b>\$22,057,235,724</b>	<b>\$20,525,677,206</b>	<b>(\$1,531,558,518)</b>	<b>-6.9%</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
<b>09 Health</b>					
<b>307 Office of Secretary</b>					
State General Fund	\$55,515,196	\$64,628,141	\$75,971,149	\$11,343,008	17.6%
Interagency Transfers	\$5,923,472	\$13,980,184	\$15,397,219	\$1,417,035	10.1%
Fees & Self-gen Revenues	\$1,546,335	\$2,869,401	\$2,869,401	\$0	0.0%
Statutory Dedications	\$1,979,097	\$24,154,814	\$9,975,194	(\$14,179,620)	-58.7%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$16,066,071	\$51,025,625	\$246,752,508	\$195,726,883	383.6%
	<b>\$81,030,171</b>	<b>\$156,658,165</b>	<b>\$350,965,471</b>	<b>\$194,307,306</b>	<b>124.0%</b>
T.O.	442	748	753	5	0.7%
Other Charges Positions	0	0	15	15	-
<b>09 Health</b>					
<b>309 South Central LA Human Services Authority</b>					
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%
	<b>\$25,333,049</b>	<b>\$29,588,235</b>	<b>\$29,407,027</b>	<b>(\$181,208)</b>	<b>-0.6%</b>
T.O.	0	0	0	0	-
Other Charges Positions	146	144	147	3	2.1%

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 Engrossed	FY 27 - FY 26 Change	Percent Change
<b>09 Health</b>					
<b>310 Northeast Delta Human Services Authority</b>					
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	-
	<b>\$14,831,611</b>	<b>\$18,210,481</b>	<b>\$18,371,826</b>	<b>\$161,345</b>	<b>0.9%</b>
T.O.	0	0	0	0	-
Other Charges Positions	101	97	99	2	2.1%
<b>09 Health</b>					
<b>320 Aging &amp; Adult Services</b>					
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%
	<b>\$64,406,212</b>	<b>\$81,145,256</b>	<b>\$89,204,500</b>	<b>\$8,059,244</b>	<b>9.9%</b>
T.O.	426	434	435	1	0.2%
Other Charges Positions	0	0	0	0	-
<b>09 Health</b>					
<b>324 LA Emergency Response Network</b>					
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	-
	<b>\$2,149,419</b>	<b>\$2,284,730</b>	<b>\$2,364,343</b>	<b>\$79,613</b>	<b>3.5%</b>
T.O.	10	10	10	0	0.0%
Other Charges Positions	0	0	0	0	-
<b>09 Health</b>					
<b>325 Acadiana Area Human Services District</b>					
State General Fund	\$14,089,982	\$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%
	<b>\$18,723,754</b>	<b>\$22,734,926</b>	<b>\$23,575,638</b>	<b>\$840,712</b>	<b>3.7%</b>
T.O.	0	0	0	0	-
Other Charges Positions	119	119	118	(1)	-0.8%
<b>09 Health</b>					
<b>326 Public Health</b>					
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%
	<b>\$510,662,932</b>	<b>\$599,181,709</b>	<b>\$595,011,361</b>	<b>(\$4,170,348)</b>	<b>-0.7%</b>
T.O.	1,229	1,234	1,230	(4)	-0.3%
Other Charges Positions	0	0	0	0	-
<b>09 Health</b>					
<b>327 Office of the Surgeon General</b>					
State General Fund	\$1,360,249	\$1,791,445	\$938,138	(\$853,307)	-47.6%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$2,387,625	\$3,028,717	\$0	(\$3,028,717)	-100.0%
	<b>\$3,747,874</b>	<b>\$4,820,162</b>	<b>\$938,138</b>	<b>(\$3,882,024)</b>	<b>-80.5%</b>
T.O.	7	7	3	(4)	-57.1%
Other Charges Positions	0	0	0	0	-

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 Engrossed	FY 27 - FY 26 Change	Percent Change
<b>09 Health</b>					
<b>330 Behavioral Health</b>					
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%
	<b>\$362,519,871</b>	<b>\$497,736,516</b>	<b>\$490,114,774</b>	<b>(\$7,621,742)</b>	<b>-1.5%</b>
T.O.	1,673	1,634	1,633	(1)	-0.1%
Other Charges Positions	6	6	6	0	0.0%
<b>09 Health</b>					
<b>340 OCDD</b>					
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%
	<b>\$210,554,025</b>	<b>\$225,843,301</b>	<b>\$231,195,943</b>	<b>\$5,352,642</b>	<b>2.4%</b>
T.O.	1,679	1,679	1,682	3	0.2%
Other Charges Positions	0	0	0	0	-
<b>09 Health</b>					
<b>350 Office on Women's Health and Community Health</b>					
State General Fund	\$766,898	\$1,053,829	\$1,112,865	\$59,036	5.6%
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	-
	<b>\$766,898</b>	<b>\$1,307,237</b>	<b>\$1,366,273</b>	<b>\$59,036</b>	<b>4.5%</b>
T.O.	6	6	6	0	0.0%
Other Charges Positions	0	0	0	0	-
<b>09 Health</b>					
<b>375 Imperial Calcasieu Human Services Authority</b>					
State General Fund	\$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%
	<b>\$13,893,111</b>	<b>\$14,303,964</b>	<b>\$15,180,629</b>	<b>\$876,665</b>	<b>6.1%</b>
T.O.	0	0	0	0	-
Other Charges Positions	80	84	82	(2)	-2.4%
<b>09 Health</b>					
<b>376 Central LA Human Services District</b>					
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	-
	<b>\$15,525,111</b>	<b>\$18,626,671</b>	<b>\$19,060,416</b>	<b>\$433,745</b>	<b>2.3%</b>
T.O.	0	0	0	0	-
Other Charges Positions	89	89	88	(1)	-1.1%
<b>09 Health</b>					
<b>377 Northwest LA Human Services District</b>					
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	-
	<b>\$14,176,786</b>	<b>\$16,595,981</b>	<b>\$17,021,696</b>	<b>\$425,715</b>	<b>2.6%</b>
T.O.	0	0	0	0	-
Other Charges Positions	91	91	91	0	0.0%

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 Engrossed	FY 27 - FY 26 Change	Percent Change
<b>10 Children &amp; Family Services</b>					
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%
	<b>\$944,922,453</b>	<b>\$787,837,736</b>	<b>\$792,356,807</b>	<b>\$4,519,071</b>	<b>0.6%</b>
T.O.	3,760	2,186	2,184	(2)	-0.1%
Other Charges Positions	0	0	0	0	-
<b>10 Children &amp; Family Services</b>					
<b>360 Children &amp; Family Services</b>					
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%
	<b>\$944,922,453</b>	<b>\$787,837,736</b>	<b>\$792,356,807</b>	<b>\$4,519,071</b>	<b>0.6%</b>
T.O.	3,760	2,186	2,184	(2)	-0.1%
Other Charges Positions	0	0	0	0	-
<b>11 Conservation and Energy</b>					
State General Fund	\$19,213,745	\$29,021,034	\$23,753,661	(\$5,267,373)	-18.2%
Interagency Transfers	\$4,403,313	\$7,247,855	\$3,408,144	(\$3,839,711)	-53.0%
Fees & Self-gen Revenues	\$14,982,563	\$20,462,314	\$27,908,864	\$7,446,550	36.4%
Statutory Dedications	\$31,463,717	\$54,697,129	\$50,675,763	(\$4,021,366)	-7.4%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$13,068,752	\$115,701,149	\$104,139,220	(\$11,561,929)	-10.0%
	<b>\$83,132,090</b>	<b>\$227,129,481</b>	<b>\$209,885,652</b>	<b>(\$17,243,829)</b>	<b>-7.6%</b>
T.O.	361	378	376	(2)	-0.5%
Other Charges Positions	0	0	0	0	-
<b>11 Conservation and Energy</b>					
<b>431 Office of Secretary</b>					
State General Fund	\$19,213,745	\$29,021,034	\$23,753,661	(\$5,267,373)	-18.2%
Interagency Transfers	\$4,403,313	\$7,247,855	\$3,408,144	(\$3,839,711)	-53.0%
Fees & Self-gen Revenues	\$14,982,563	\$20,462,314	\$27,908,864	\$7,446,550	36.4%
Statutory Dedications	\$31,463,717	\$54,697,129	\$50,675,763	(\$4,021,366)	-7.4%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$13,068,752	\$115,701,149	\$104,139,220	(\$11,561,929)	-10.0%
	<b>\$83,132,090</b>	<b>\$227,129,481</b>	<b>\$209,885,652</b>	<b>(\$17,243,829)</b>	<b>-7.6%</b>
T.O.	361	378	376	(2)	-0.5%
Other Charges Positions	0	0	0	0	-
<b>12 Revenue</b>					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$515,000	\$515,000	\$1,515,000	\$1,000,000	194.2%
Fees & Self-gen Revenues	\$106,237,920	\$142,410,408	\$132,197,053	(\$10,213,355)	-7.2%
Statutory Dedications	\$557,914	\$557,914	\$557,914	\$0	0.0%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	<b>\$107,310,834</b>	<b>\$143,483,322</b>	<b>\$134,269,967</b>	<b>(\$9,213,355)</b>	<b>-6.4%</b>
T.O.	724	723	723	0	0.0%
Other Charges Positions	15	15	15	0	0.0%
<b>12 Revenue</b>					
<b>440 Office of Revenue</b>					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$515,000	\$515,000	\$1,515,000	\$1,000,000	194.2%
Fees & Self-gen Revenues	\$106,237,920	\$142,410,408	\$132,197,053	(\$10,213,355)	-7.2%
Statutory Dedications	\$557,914	\$557,914	\$557,914	\$0	0.0%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	<b>\$107,310,834</b>	<b>\$143,483,322</b>	<b>\$134,269,967</b>	<b>(\$9,213,355)</b>	<b>-6.4%</b>
T.O.	724	723	723	0	0.0%
Other Charges Positions	15	15	15	0	0.0%
<b>13 Environmental Quality</b>					
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	\$114,800,637	\$1,495,366	1.3%
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%
	<b>\$128,441,671</b>	<b>\$161,053,792</b>	<b>\$157,882,289</b>	<b>(\$3,171,503)</b>	<b>-2.0%</b>
T.O.	712	712	721	9	1.3%
Other Charges Positions	0	0	0	0	-

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 Engrossed	FY 27 - FY 26 Change	Percent Change
<b>13 Environmental Quality</b>					
<b>856 Environmental Quality</b>					
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	\$114,800,637	\$1,495,366	1.3%
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%
	<b>\$128,441,671</b>	<b>\$161,053,792</b>	<b>\$157,882,289</b>	<b>(\$3,171,503)</b>	<b>-2.0%</b>
T.O.	712	712	721	9	1.3%
Other Charges Positions	0	0	0	0	-
<b>14 Louisiana Works</b>					
State General Fund	\$22,921,508	\$20,680,735	\$22,848,560	\$2,167,825	10.5%
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	\$185,431,803	\$5,879,909	3.3%
	<b>\$283,431,649</b>	<b>\$347,041,247</b>	<b>\$362,114,568</b>	<b>\$15,073,321</b>	<b>4.3%</b>
T.O.	873	975	939	(36)	-3.7%
Other Charges Positions	0	0	0	0	-
<b>14 Louisiana Works</b>					
<b>474 Workforce Support &amp; Training</b>					
State General Fund	\$22,921,508	\$20,680,735	\$22,848,560	\$2,167,825	10.5%
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	\$185,431,803	\$5,879,909	3.3%
	<b>\$283,431,649</b>	<b>\$347,041,247</b>	<b>\$362,114,568</b>	<b>\$15,073,321</b>	<b>4.3%</b>
T.O.	873	975	939	(36)	-3.7%
Other Charges Positions	0	0	0	0	-
<b>16 Wildlife &amp; Fisheries</b>					
State General Fund	\$15,098,155	\$41,304,956	\$49,735,834	\$8,430,878	20.4%
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	\$75,920,403	(\$29,869,350)	-28.2%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$70,260,759	\$67,051,207	\$50,912,227	(\$16,138,980)	-24.1%
	<b>\$188,661,340</b>	<b>\$250,986,136</b>	<b>\$207,002,626</b>	<b>(\$43,983,510)</b>	<b>-17.5%</b>
T.O.	786	786	778	(8)	-1.0%
Other Charges Positions	3	3	3	0	0.0%
<b>16 Wildlife &amp; Fisheries</b>					
<b>511 Management &amp; Finance</b>					
State General Fund	\$2,873,711	\$9,604,498	\$10,992,018	\$1,387,520	14.4%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$10,450	\$10,450	\$10,450	\$0	0.0%
Statutory Dedications	\$17,418,854	\$30,139,732	\$15,086,451	(\$15,053,281)	-49.9%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$174,317	\$229,315	\$229,315	\$0	0.0%
	<b>\$20,477,332</b>	<b>\$39,983,995</b>	<b>\$26,318,234</b>	<b>(\$13,665,761)</b>	<b>-34.2%</b>
T.O.	45	45	54	9	20.0%
Other Charges Positions	0	0	0	0	-
<b>16 Wildlife &amp; Fisheries</b>					
<b>512 Office of Secretary</b>					
State General Fund	\$4,667,780	\$30,309,243	\$35,041,362	\$4,732,119	15.6%
Interagency Transfers	\$265,405	\$486,670	\$385,970	(\$100,700)	-20.7%
Fees & Self-gen Revenues	\$349,225	\$344,975	\$860,367	\$515,392	149.4%
Statutory Dedications	\$37,849,902	\$16,017,433	\$14,718,652	(\$1,298,781)	-8.1%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$3,425,710	\$3,719,597	\$11,898,494	\$8,178,897	219.9%
	<b>\$46,558,022</b>	<b>\$50,877,918</b>	<b>\$62,904,845</b>	<b>\$12,026,927</b>	<b>23.6%</b>
T.O.	282	282	324	42	14.9%
Other Charges Positions	0	0	0	0	-

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 Engrossed	FY 27 - FY 26 Change	Percent Change
<b>16 Wildlife &amp; Fisheries</b>					
<b>513 Office of Wildlife</b>					
State General Fund	\$1,122,002	\$1,391,215	\$1,689,407	\$298,192	21.4%
Interagency Transfers	\$4,453,912	\$4,157,927	\$4,214,897	\$56,970	1.4%
Fees & Self-gen Revenues	\$3,269,031	\$4,523,484	\$4,517,735	(\$5,749)	-0.1%
Statutory Dedications	\$15,179,194	\$28,963,120	\$22,817,834	(\$6,145,286)	-21.2%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$23,295,274	\$34,422,534	\$22,813,382	(\$11,609,152)	-33.7%
	<b>\$47,319,413</b>	<b>\$73,458,280</b>	<b>\$56,053,255</b>	<b>(\$17,405,025)</b>	<b>-23.7%</b>
T.O.	226	226	188	(38)	-16.8%
Other Charges Positions	3	3	3	0	0.0%
<b>16 Wildlife &amp; Fisheries</b>					
<b>514 Office of Fisheries</b>					
State General Fund	\$6,434,662	\$0	\$2,013,047	\$2,013,047	-
Interagency Transfers	\$7,481,395	\$21,925,372	\$15,373,385	(\$6,551,987)	-29.9%
Fees & Self-gen Revenues	\$3,873,045	\$5,391,342	\$5,071,358	(\$319,984)	-5.9%
Statutory Dedications	\$13,152,013	\$30,669,468	\$23,297,466	(\$7,372,002)	-24.0%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$43,365,458	\$28,679,761	\$15,971,036	(\$12,708,725)	-44.3%
	<b>\$74,306,573</b>	<b>\$86,665,943</b>	<b>\$61,726,292</b>	<b>(\$24,939,651)</b>	<b>-28.8%</b>
T.O.	233	233	212	(21)	-9.0%
Other Charges Positions	0	0	0	0	-
<b>17 Civil Service</b>					
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	-
	<b>\$26,039,289</b>	<b>\$27,571,677</b>	<b>\$28,758,523</b>	<b>\$1,186,846</b>	<b>4.3%</b>
T.O.	182	184	184	0	0.0%
Other Charges Positions	0	0	0	0	-
<b>17 Civil Service</b>					
<b>560 State Civil Service</b>					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$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	-
	<b>\$14,729,696</b>	<b>\$15,468,885</b>	<b>\$16,774,526</b>	<b>\$1,305,641</b>	<b>8.4%</b>
T.O.	105	105	105	0	0.0%
Other Charges Positions	0	0	0	0	-
<b>17 Civil Service</b>					
<b>561 Municipal Fire &amp; Police C.S.</b>					
State General Fund	\$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	-
	<b>\$3,813,940</b>	<b>\$3,638,128</b>	<b>\$3,202,467</b>	<b>(\$435,661)</b>	<b>-12.0%</b>
T.O.	21	21	21	0	0.0%
Other Charges Positions	0	0	0	0	-
<b>17 Civil Service</b>					
<b>562 Ethics Administration</b>					
State General Fund	\$4,741,029	\$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	-
	<b>\$4,900,066</b>	<b>\$5,259,949</b>	<b>\$5,499,141</b>	<b>\$239,192</b>	<b>4.5%</b>
T.O.	41	41	41	0	0.0%
Other Charges Positions	0	0	0	0	-

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 Engrossed	FY 27 - FY 26 Change	Percent Change
<b>17 Civil Service</b>					
<b>563 State Police Commission</b>					
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	-
	<b>\$839,482</b>	<b>\$906,495</b>	<b>\$910,181</b>	<b>\$3,686</b>	<b>0.4%</b>
T.O.	4	4	4	0	0.0%
Other Charges Positions	0	0	0	0	-
<b>17 Civil Service</b>					
<b>565 Board of Tax Appeals</b>					
State General Fund	\$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	-
	<b>\$1,756,104</b>	<b>\$2,298,220</b>	<b>\$2,372,208</b>	<b>\$73,988</b>	<b>3.2%</b>
T.O.	11	13	13	0	0.0%
Other Charges Positions	0	0	0	0	-
<b>18 Retirement Systems</b>					
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	-
	<b>\$148,787,184</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
<b>18 Retirement Systems</b>					
<b>575 State Police Retirement System</b>					
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	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	<b>\$148,771,996</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>
T.O.	0	0	0	0	-
Other Charges Positions		0	0	0	-
<b>18 Retirement Systems</b>					
<b>585 State Employee Retirement System (LASERS)</b>					
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	-
	<b>\$7,594</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
<b>18 Retirement Systems</b>					
<b>586 LA Teachers Retirement System</b>					
State General Fund	\$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	-
	<b>\$7,594</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 Engrossed	FY 27 - FY 26 Change	Percent Change
<b>19A Higher Education</b>					
State General Fund	\$1,336,622,035	\$1,321,988,254	\$1,301,459,366	(\$20,528,888)	-1.6%
Interagency Transfers	\$45,347,535	\$27,478,007	\$27,478,007	\$0	0.0%
Fees & Self-gen Revenues	\$1,648,582,497	\$1,837,179,448	\$1,905,985,052	\$68,805,604	3.7%
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%
	<b>\$3,299,467,529</b>	<b>\$3,477,155,380</b>	<b>\$3,514,516,219</b>	<b>\$37,360,839</b>	<b>1.1%</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
<b>19A Higher Education</b>					
<b>600 LSU System</b>					
State General Fund	\$502,602,041	\$490,797,861	\$493,993,265	\$3,195,404	0.7%
Interagency Transfers	\$36,540,753	\$8,485,184	\$8,485,184	\$0	0.0%
Fees & Self-gen Revenues	\$744,453,965	\$839,034,535	\$890,696,001	\$51,661,466	6.2%
Statutory Dedications	\$22,947,816	\$34,974,626	\$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%
	<b>\$1,319,229,102</b>	<b>\$1,387,310,481</b>	<b>\$1,431,270,909</b>	<b>\$43,960,428</b>	<b>3.2%</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
<b>19A Higher Education</b>					
<b>615 SU System</b>					
State General Fund	\$76,077,475	\$66,924,019	\$54,732,042	(\$12,191,977)	-18.2%
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%
	<b>\$208,670,350</b>	<b>\$191,955,465</b>	<b>\$182,707,871</b>	<b>(\$9,247,594)</b>	<b>-4.8%</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
<b>19A Higher Education</b>					
<b>620 UL System</b>					
State General Fund	\$322,092,725	\$314,419,052	\$286,729,123	(\$27,689,929)	-8.8%
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	-
	<b>\$961,021,942</b>	<b>\$1,032,447,376</b>	<b>\$1,009,398,460</b>	<b>(\$23,048,916)</b>	<b>-2.2%</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
<b>19A Higher Education</b>					
<b>649 LCTCS System</b>					
State General Fund	\$155,556,612	\$153,481,419	\$159,172,814	\$5,691,395	3.7%
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	-
	<b>\$335,579,861</b>	<b>\$347,345,841</b>	<b>\$353,771,734</b>	<b>\$6,425,893</b>	<b>1.8%</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
<b>19A Higher Education</b>					
<b>671 Board of Regents</b>					
State General Fund	\$280,293,182	\$296,365,903	\$306,832,122	\$10,466,219	3.5%
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%
	<b>\$474,966,273</b>	<b>\$518,096,217</b>	<b>\$537,367,245</b>	<b>\$19,271,028</b>	<b>3.7%</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 Engrossed	FY 27 - FY 26 Change	Percent Change
<b>19B Special Schools &amp; Comm.</b>					
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	\$23,638,663	\$266,726	1.1%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	<b>\$101,742,909</b>	<b>\$108,839,847</b>	<b>\$116,244,003</b>	<b>\$7,404,156</b>	<b>6.8%</b>
T.O.	659	647	641	(6)	-0.9%
Other Charges Positions	31	31	31	0	0.0%
<b>19B Special Schools &amp; Comm.</b>					
<b>656 Special School District</b>					
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	-
	<b>\$35,408,139</b>	<b>\$37,310,082</b>	<b>\$38,936,185</b>	<b>\$1,626,103</b>	<b>4.4%</b>
T.O.	356	337	327	(10)	-3.0%
Other Charges Positions	3	3	3	0	0.0%
<b>19B Special Schools &amp; Comm.</b>					
<b>657 LA School for Math, Science &amp; the Arts</b>					
State General Fund	\$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	-
	<b>\$11,176,145</b>	<b>\$11,661,723</b>	<b>\$12,859,332</b>	<b>\$1,197,609</b>	<b>10.3%</b>
T.O.	91	91	91	0	0.0%
Other Charges Positions	28	28	28	0	0.0%
<b>19B Special Schools &amp; Comm.</b>					
<b>658 Thrive Academy</b>					
State General Fund	\$7,914,659	\$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	-
	<b>\$10,579,063</b>	<b>\$11,388,556</b>	<b>\$11,426,324</b>	<b>\$37,768</b>	<b>0.3%</b>
T.O.	44	49	50	1	2.0%
Other Charges Positions	0	0	0	0	-
<b>19B Special Schools &amp; Comm.</b>					
<b>659 Ecole Pointe-au-Chien</b>					
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	-
	<b>\$1,091,421</b>	<b>\$1,916,210</b>	<b>\$2,618,762</b>	<b>\$702,552</b>	<b>36.7%</b>
T.O.	13	16	21	5	31.3%
Other Charges Positions	0	0	0	0	-
<b>19B Special Schools &amp; Comm.</b>					
<b>662 LA Educational Television Authority</b>					
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	\$1,688,438	\$211,990	14.4%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	<b>\$13,071,390</b>	<b>\$12,920,521</b>	<b>\$16,300,125</b>	<b>\$3,379,604</b>	<b>26.2%</b>
T.O.	65	64	63	(1)	-1.6%
Other Charges Positions	0	0	0	0	-

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 Engrossed	FY 27 - FY 26 Change	Percent Change
<b>19B Special Schools &amp; Comm.</b>					
<b>666 Board of Elementary &amp; Secondary Education</b>					
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	-
	<b>\$20,600,682</b>	<b>\$22,742,780</b>	<b>\$22,912,856</b>	<b>\$170,076</b>	<b>0.7%</b>
T.O.	11	11	11	0	0.0%
Other Charges Positions	0	0	0	0	-
<b>19B Special Schools &amp; Comm.</b>					
<b>673 N. O. Center for Creative Arts</b>					
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	-
	<b>\$9,816,069</b>	<b>\$10,899,975</b>	<b>\$11,190,419</b>	<b>\$290,444</b>	<b>2.7%</b>
T.O.	79	79	78	(1)	-1.3%
Other Charges Positions	0	0	0	0	-
<b>19D Education</b>					
State General Fund	\$4,203,619,345	\$4,250,545,658	\$4,115,496,657	(\$135,049,001)	-3.2%
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	\$340,665,617	(\$28,417,927)	-7.7%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$2,165,010,541	\$1,842,389,769	\$1,858,413,320	\$16,023,551	0.9%
	<b>\$6,812,233,912</b>	<b>\$6,516,945,900</b>	<b>\$6,369,592,977</b>	<b>(\$147,352,923)</b>	<b>-2.3%</b>
T.O.	503	511	511	0	0.0%
Other Charges Positions	0	0	0	0	-
<b>19D Education</b>					
<b>678 State Activities</b>					
State General Fund	\$55,480,183	\$63,285,997	\$68,182,519	\$4,896,522	7.7%
Interagency Transfers	\$8,066,306	\$12,682,203	\$12,682,203	\$0	0.0%
Fees & Self-gen Revenues	\$4,692,581	\$6,987,497	\$8,295,640	\$1,308,143	18.7%
Statutory Dedications	\$1,636,498	\$2,062,510	\$1,962,510	(\$100,000)	-4.8%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$140,968,312	\$114,364,795	\$130,388,346	\$16,023,551	14.0%
	<b>\$210,843,879</b>	<b>\$199,383,002</b>	<b>\$221,511,218</b>	<b>\$22,128,216</b>	<b>11.1%</b>
T.O.	503	511	511	0	0.0%
Other Charges Positions	0	0	0	0	-
<b>19D Education</b>					
<b>681 Subgrantee Assistance</b>					
State General Fund	\$212,287,009	\$218,526,802	\$264,049,601	\$45,522,799	20.8%
Interagency Transfers	\$22,413,604	\$14,497,746	\$12,795,145	(\$1,702,601)	-11.7%
Fees & Self-gen Revenues	\$9,334,769	\$9,377,789	\$10,007,789	\$630,000	6.7%
Statutory Dedications	\$39,807,089	\$49,278,850	\$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%
	<b>\$2,307,884,701</b>	<b>\$2,019,706,161</b>	<b>\$2,062,471,802</b>	<b>\$42,765,641</b>	<b>2.1%</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
<b>19D Education</b>					
<b>682 Recovery School District (RSD)</b>					
State General Fund	\$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	-
	<b>\$23,351,217</b>	<b>\$11,473,015</b>	<b>\$11,333,141</b>	<b>(\$139,874)</b>	<b>-1.2%</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 Engrossed	FY 27 - FY 26 Change	Percent Change
<b>19D Education</b>					
<b>695 Minimum Foundation Program (MFP)</b>					
State General Fund	\$3,915,728,529	\$3,947,946,759	\$3,762,573,223	(\$185,373,536)	-4.7%
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	-
	<b>\$4,250,134,881</b>	<b>\$4,265,688,943</b>	<b>\$4,053,682,037</b>	<b>(\$212,006,906)</b>	<b>-5.0%</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
<b>19D Education</b>					
<b>697 Non-public Education Assistance</b>					
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	-
	<b>\$20,019,233</b>	<b>\$20,694,779</b>	<b>\$20,594,779</b>	<b>(\$100,000)</b>	<b>-0.5%</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
<b>19E LSU Health Care Services Division</b>					
State General Fund	\$25,004,833	\$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%
	<b>\$70,866,319</b>	<b>\$73,586,436</b>	<b>\$74,707,343</b>	<b>\$1,120,907</b>	<b>1.5%</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
<b>19E LSU Health Care Services Division</b>					
<b>610 LSU HSC-HCSD</b>					
State General Fund	\$25,004,833	\$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%
	<b>\$70,866,319</b>	<b>\$73,586,436</b>	<b>\$74,707,343</b>	<b>\$1,120,907</b>	<b>1.5%</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
<b>20 Other Requirements</b>					
State General Fund	\$663,266,359	\$852,869,783	\$724,492,705	(\$128,377,078)	-15.1%
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	\$422,248,047	(\$1,330,020,115)	-75.9%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$24,488,031	\$20,284,670	\$20,284,670	\$0	0.0%
	<b>\$1,766,370,792</b>	<b>\$2,692,871,933</b>	<b>\$1,234,964,138</b>	<b>(\$1,457,907,795)</b>	<b>-54.1%</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
<b>20 Other Requirements</b>					
<b>451 Local Housing of State Adult Offenders</b>					
State General Fund	\$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	-
	<b>\$184,387,366</b>	<b>\$205,188,829</b>	<b>\$205,950,285</b>	<b>\$761,456</b>	<b>0.4%</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 Engrossed	FY 27 - FY 26 Change	Percent Change
<b>20 Other Requirements</b>					
<b>452 Local Housing of State Juvenile Offenders</b>					
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	-
	<b>\$7,214,516</b>	<b>\$8,069,565</b>	<b>\$8,069,401</b>	<b>(\$164)</b>	<b>0.0%</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
<b>20 Other Requirements</b>					
<b>901 State Sales Tax Dedications</b>					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$59,242,676	\$74,631,032	\$58,704,893	(\$15,926,139)	-21.3%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	<b>\$59,242,676</b>	<b>\$74,631,032</b>	<b>\$58,704,893</b>	<b>(\$15,926,139)</b>	<b>-21.3%</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
<b>20 Other Requirements</b>					
<b>903 Parish Transportation</b>					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$46,400,000	\$46,400,000	\$46,400,000	\$0	0.0%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	<b>\$46,400,000</b>	<b>\$46,400,000</b>	<b>\$46,400,000</b>	<b>\$0</b>	<b>0.0%</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
<b>20 Other Requirements</b>					
<b>905 Interim Emergency Board</b>					
State General Fund	\$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	-
	<b>\$0</b>	<b>\$36,808</b>	<b>\$36,808</b>	<b>\$0</b>	<b>0.0%</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
<b>20 Other Requirements</b>					
<b>906 District Attorneys &amp; Assistant DA</b>					
State General Fund	\$34,478,168	\$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	-
	<b>\$39,928,168</b>	<b>\$40,802,521</b>	<b>\$40,821,973</b>	<b>\$19,452</b>	<b>0.0%</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
<b>20 Other Requirements</b>					
<b>923 Corrections Debt Service</b>					
State General Fund	\$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	-
	<b>\$7,495,893</b>	<b>\$7,595,661</b>	<b>\$7,734,150</b>	<b>\$138,489</b>	<b>1.8%</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 Engrossed	FY 27 - FY 26 Change	Percent Change
<b>20 Other Requirements</b>					
<b>924 Video Draw Poker - Local Gov't Aid</b>					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$53,575,000	\$53,741,660	\$50,663,278	(\$3,078,382)	-5.7%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	<b>\$53,575,000</b>	<b>\$53,741,660</b>	<b>\$50,663,278</b>	<b>(\$3,078,382)</b>	<b>-5.7%</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
<b>20 Other Requirements</b>					
<b>925 Unclaimed Property Leverage Fund Debt Service</b>					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$13,447,817	\$15,000,000	\$15,000,000	\$0	0.0%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	<b>\$13,447,817</b>	<b>\$15,000,000</b>	<b>\$15,000,000</b>	<b>\$0</b>	<b>0.0%</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
<b>20 Other Requirements</b>					
<b>926 Sports Wagering Local Allocation Fund</b>					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$7,397,974	\$7,000,000	\$9,650,000	\$2,650,000	37.9%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	<b>\$7,397,974</b>	<b>\$7,000,000</b>	<b>\$9,650,000</b>	<b>\$2,650,000</b>	<b>37.9%</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
<b>20 Other Requirements</b>					
<b>927 Local Revenue Fund</b>					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$0	\$42,800,000	\$50,361,562	\$7,561,562	17.7%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	<b>\$0</b>	<b>\$42,800,000</b>	<b>\$50,361,562</b>	<b>\$7,561,562</b>	<b>17.7%</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
<b>20 Other Requirements</b>					
<b>930 Higher Education Debt Service &amp; Maintenance</b>					
State General Fund	\$43,909,956	\$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	-
	<b>\$43,909,956</b>	<b>\$43,859,167</b>	<b>\$43,858,402</b>	<b>(\$765)</b>	<b>0.0%</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
<b>20 Other Requirements</b>					
<b>931 LED Debt Service &amp; State Commitments</b>					
State General Fund	\$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	\$134,149,008	(\$102,441,808)	-43.3%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$3,440,681	\$0	\$0	\$0	-
	<b>\$94,455,028</b>	<b>\$260,030,938</b>	<b>\$190,566,948</b>	<b>(\$69,463,990)</b>	<b>-26.7%</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 Engrossed	FY 27 - FY 26 Change	Percent Change
<b>20 Other Requirements</b>					
<b>932 2% Fire Insurance Fund</b>					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$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	-
	<b>\$31,261,580</b>	<b>\$31,753,450</b>	<b>\$29,847,251</b>	<b>(\$1,906,199)</b>	<b>-6.0%</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
<b>20 Other Requirements</b>					
<b>933 Governor's Conference &amp; Interstate Compacts</b>					
State General Fund	\$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	-
	<b>\$559,541</b>	<b>\$594,063</b>	<b>\$594,063</b>	<b>\$0</b>	<b>0.0%</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
<b>20 Other Requirements</b>					
<b>939 Prepaid Wireless 911 Srvcs</b>					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$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	-
	<b>\$5,906,439</b>	<b>\$14,000,000</b>	<b>\$14,000,000</b>	<b>\$0</b>	<b>0.0%</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
<b>20 Other Requirements</b>					
<b>940 Emergency Medical Services - Locals</b>					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$150,000	\$150,000	\$150,000	\$0	0.0%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$0</b>	<b>0.0%</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
<b>20 Other Requirements</b>					
<b>941 Agriculture &amp; Forestry - Pass Through Funds</b>					
State General Fund	\$3,179,891	\$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%
	<b>\$28,509,298</b>	<b>\$32,512,858</b>	<b>\$28,955,334</b>	<b>(\$3,557,524)</b>	<b>-10.9%</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
<b>20 Other Requirements</b>					
<b>945 State Aid to Local Govt. Entities</b>					
State General Fund	\$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	-
	<b>\$123,370,885</b>	<b>\$285,618,968</b>	<b>\$24,400,093</b>	<b>(\$261,218,875)</b>	<b>-91.5%</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 Engrossed	FY 27 - FY 26 Change	Percent Change
<b>20 Other Requirements</b>					
<b>950 Special Acts/Judgments</b>					
State General Fund	\$4,193,174	\$4,224,499	\$4,300,000	\$75,501	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	-
	<b>\$4,193,174</b>	<b>\$4,224,499</b>	<b>\$4,300,000</b>	<b>\$75,501</b>	<b>1.8%</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
<b>20 Other Requirements</b>					
<b>966 Supplemental Pay to Law Enforcement</b>					
State General Fund	\$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	-
	<b>\$141,346,512</b>	<b>\$147,050,799</b>	<b>\$147,050,775</b>	<b>(\$24)</b>	<b>0.0%</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
<b>20 Other Requirements</b>					
<b>977 DOA Debt Service &amp; Maintenance</b>					
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	-
	<b>\$75,774,150</b>	<b>\$86,501,950</b>	<b>\$86,199,862</b>	<b>(\$302,088)</b>	<b>-0.3%</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
<b>20 Other Requirements</b>					
<b>XXX Funds</b>					
State General Fund	\$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	-
	<b>\$797,844,820</b>	<b>\$1,285,309,165</b>	<b>\$171,649,060</b>	<b>(\$1,113,660,105)</b>	<b>-86.6%</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
<b>Other Appropriation Bills</b>					
State General Fund	\$578,788,016	\$282,369,844	\$307,915,232	\$25,545,388	9.0%
Interagency Transfers	\$1,091,990,548	\$1,228,717,974	\$1,138,690,205	(\$90,027,769)	-7.3%
Fees & Self-gen Revenues	\$2,064,912,087	\$2,182,296,962	\$2,374,277,972	\$191,981,010	8.8%
Statutory Dedications	\$2,584,069,661	\$2,902,188,274	\$1,875,349,541	(\$1,026,838,733)	-35.4%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$572,219,813	\$284,995,624	\$143,200,000	(\$141,795,624)	-49.8%
	<b>\$6,891,980,125</b>	<b>\$6,880,568,678</b>	<b>\$5,839,432,950</b>	<b>(\$1,041,135,728)</b>	<b>-15.1%</b>
T.O.	1,216	1,226	1,263	37	3.0%
Other Charges Positions	9	9	0	(9)	-100.0%
<b>21 Ancillary</b>					
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%
	<b>\$2,894,736,850</b>	<b>\$3,236,733,169</b>	<b>\$3,472,144,464</b>	<b>\$235,411,295</b>	<b>7.3%</b>
T.O.	1,216	1,226	1,263	37	3.0%
Other Charges Positions	9	9	0	(9)	-100.0%

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 Engrossed	FY 27 - FY 26 Change	Percent Change
<b>21 Ancillary</b>					
<b>800 Group Benefits</b>					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$1,098,733	\$1,098,733	\$1,098,733	\$0	0.0%
Fees & Self-gen Revenues	\$1,746,501,310	\$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	-
	<b>\$1,747,600,043</b>	<b>\$1,979,124,719</b>	<b>\$2,170,674,411</b>	<b>\$191,549,692</b>	<b>9.7%</b>
T.O.	56	56	56	0	0.0%
Other Charges Positions	0	0	0	0	-
<b>21 Ancillary</b>					
<b>804 Risk Management</b>					
State General Fund	\$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	-
	<b>\$287,033,338</b>	<b>\$305,700,399</b>	<b>\$305,409,497</b>	<b>(\$290,902)</b>	<b>-0.1%</b>
T.O.	42	43	43	0	0.0%
Other Charges Positions	0	0	0	0	-
<b>21 Ancillary</b>					
<b>806 LA Property Assistance Agency</b>					
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	-
	<b>\$14,950,098</b>	<b>\$20,476,316</b>	<b>\$20,310,725</b>	<b>(\$165,591)</b>	<b>-0.8%</b>
T.O.	37	37	37	0	0.0%
Other Charges Positions	0	0	0	0	-
<b>21 Ancillary</b>					
<b>807 LA Federal Property Assistance</b>					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$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	-
	<b>\$1,746,490</b>	<b>\$3,509,325</b>	<b>\$3,298,837</b>	<b>(\$210,488)</b>	<b>-6.0%</b>
T.O.	9	9	9	0	0.0%
Other Charges Positions	0	0	0	0	-
<b>21 Ancillary</b>					
<b>811 Prison Enterprises</b>					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$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	-
	<b>\$36,163,081</b>	<b>\$37,142,506</b>	<b>\$36,992,277</b>	<b>(\$150,229)</b>	<b>-0.4%</b>
T.O.	72	72	72	0	0.0%
Other Charges Positions	0	0	0	0	-
<b>21 Ancillary</b>					
<b>815 Technology Services</b>					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$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	-
	<b>\$661,154,641</b>	<b>\$670,850,471</b>	<b>\$713,627,872</b>	<b>\$42,777,401</b>	<b>6.4%</b>
T.O.	838	847	884	37	4.4%
Other Charges Positions	9	9	0	(9)	-100.0%

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 Engrossed	FY 27 - FY 26 Change	Percent Change
<b>21 Ancillary</b>					
<b>816 Division of Administrative Law</b>					
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	-
	<b>\$9,578,383</b>	<b>\$9,634,438</b>	<b>\$11,965,367</b>	<b>\$2,330,929</b>	<b>24.2%</b>
T.O.	59	59	59	0	0.0%
Other Charges Positions	0	0	0	0	-
<b>21 Ancillary</b>					
<b>820 Office of State Procurement</b>					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$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	-
	<b>\$11,141,024</b>	<b>\$13,254,634</b>	<b>\$13,399,493</b>	<b>\$144,859</b>	<b>1.1%</b>
T.O.	99	99	99	0	0.0%
Other Charges Positions	0	0	0	0	-
<b>21 Ancillary</b>					
<b>829 Aircraft Services</b>					
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	-
	<b>\$2,257,346</b>	<b>\$3,814,159</b>	<b>\$3,239,783</b>	<b>(\$574,376)</b>	<b>-15.1%</b>
T.O.	4	4	4	0	0.0%
Other Charges Positions	0	0	0	0	-
<b>21 Ancillary</b>					
<b>860 Environmental State Revolving Fund</b>					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$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%
	<b>\$82,887,295</b>	<b>\$126,519,000</b>	<b>\$126,519,000</b>	<b>\$0</b>	<b>0.0%</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
<b>21 Ancillary</b>					
<b>861 Safe Drinking Water Revolving Loan Fund</b>					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$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	-
	<b>\$40,225,112</b>	<b>\$66,707,202</b>	<b>\$66,707,202</b>	<b>\$0</b>	<b>0.0%</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
<b>23 Judiciary</b>					
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	-
	<b>\$208,551,329</b>	<b>\$215,091,329</b>	<b>\$227,359,341</b>	<b>\$12,268,012</b>	<b>5.7%</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 Engrossed	FY 27 - FY 26 Change	Percent Change
<b>23 Judiciary</b>					
<b>949 Judiciary</b>					
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	-
	<b>\$208,551,329</b>	<b>\$215,091,329</b>	<b>\$227,359,341</b>	<b>\$12,268,012</b>	<b>5.7%</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
<b>24 Legislature</b>					
State General Fund	\$93,036,312	\$94,514,289	\$94,541,665	\$27,376	0.0%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$25,479,481	\$25,297,952	\$25,104,188	(\$193,764)	-0.8%
Statutory Dedications	\$16,075,000	\$10,000,000	\$10,000,000	\$0	0.0%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	<b>\$134,590,793</b>	<b>\$129,812,241</b>	<b>\$129,645,853</b>	<b>(\$166,388)</b>	<b>-0.1%</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
<b>24 Legislature</b>					
<b>951 House of Representatives</b>					
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	-
	<b>\$32,998,300</b>	<b>\$32,998,300</b>	<b>\$32,998,300</b>	<b>\$0</b>	<b>0.0%</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
<b>24 Legislature</b>					
<b>952 Senate</b>					
State General Fund	\$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	-
	<b>\$28,117,511</b>	<b>\$28,117,511</b>	<b>\$28,117,511</b>	<b>\$0</b>	<b>0.0%</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
<b>24 Legislature</b>					
<b>954 Legislative Auditor</b>					
State General Fund	\$15,295,000	\$15,295,000	\$15,295,000	\$0	0.0%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$25,479,481	\$25,297,952	\$25,104,188	(\$193,764)	-0.8%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	<b>\$40,774,481</b>	<b>\$40,592,952</b>	<b>\$40,399,188</b>	<b>(\$193,764)</b>	<b>-0.5%</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
<b>24 Legislature</b>					
<b>955 Legislative Fiscal Office</b>					
State General Fund	\$3,441,600	\$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	-
	<b>\$3,441,600</b>	<b>\$3,791,600</b>	<b>\$3,791,600</b>	<b>\$0</b>	<b>0.0%</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 Engrossed	FY 27 - FY 26 Change	Percent Change
<b>24 Legislature</b>					
<b>960 Legislative Budgetary Control Council</b>					
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	-
	<b>\$28,060,000</b>	<b>\$23,112,977</b>	<b>\$23,112,977</b>	<b>\$0</b>	<b>0.0%</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
<b>24 Legislature</b>					
<b>962 LA Law Institute</b>					
State General Fund	\$1,198,901	\$1,198,901	\$1,226,277	\$27,376	2.3%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	<b>\$1,198,901</b>	<b>\$1,198,901</b>	<b>\$1,226,277</b>	<b>\$27,376</b>	<b>2.3%</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
<b>26 Capital Outlay Cash</b>					
State General Fund	\$298,436,149	\$0	\$7,250,000	\$7,250,000	-
Interagency Transfers	\$111,335,115	\$221,747,167	\$90,852,877	(\$130,894,290)	-59.0%
Fees & Self-gen Revenues	\$239,680,000	\$113,070,000	\$110,700,000	(\$2,370,000)	-2.1%
Statutory Dedications	\$2,433,014,350	\$2,680,288,148	\$1,660,480,415	(\$1,019,807,733)	-38.0%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$571,635,539	\$283,826,624	\$141,000,000	(\$142,826,624)	-50.3%
	<b>\$3,654,101,153</b>	<b>\$3,298,931,939</b>	<b>\$2,010,283,292</b>	<b>(\$1,288,648,647)</b>	<b>-39.1%</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
<b>26 Capital Outlay Cash</b>					
<b>115 Facility Planning &amp; Control</b>					
State General Fund	\$296,061,149	\$0	\$6,950,000	\$6,950,000	-
Interagency Transfers	\$86,335,115	\$196,747,167	\$65,852,877	(\$130,894,290)	-66.5%
Fees & Self-gen Revenues	\$209,680,000	\$68,070,000	\$65,700,000	(\$2,370,000)	-3.5%
Statutory Dedications	\$307,415,786	\$577,232,626	\$7,935,000	(\$569,297,626)	-98.6%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$569,135,539	\$281,326,624	\$63,500,000	(\$217,826,624)	-77.4%
	<b>\$1,468,627,589</b>	<b>\$1,123,376,417</b>	<b>\$209,937,877</b>	<b>(\$913,438,540)</b>	<b>-81.3%</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
<b>26 Capital Outlay Cash</b>					
<b>279 DOTD-Capital Outlay/Non-State</b>					
State General Fund	\$2,375,000	\$0	\$300,000	\$300,000	-
Interagency Transfers	\$25,000,000	\$25,000,000	\$25,000,000	\$0	0.0%
Fees & Self-gen Revenues	\$30,000,000	\$45,000,000	\$45,000,000	\$0	0.0%
Statutory Dedications	\$2,125,598,564	\$2,103,055,522	\$1,652,545,415	(\$450,510,107)	-21.4%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$2,500,000	\$2,500,000	\$77,500,000	\$75,000,000	3000.0%
	<b>\$2,185,473,564</b>	<b>\$2,175,555,522</b>	<b>\$1,800,345,415</b>	<b>(\$375,210,107)</b>	<b>-17.2%</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
<b>Non-Appropriated Requirements</b>					
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	-
	<b>\$601,392,320</b>	<b>\$592,505,863</b>	<b>\$579,826,111</b>	<b>(\$12,679,752)</b>	<b>-2.1%</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-

	FY 25 Actuals	FY 26 EOB 12/1/2025	FY 27 HB 1 Engrossed	FY 27 - FY 26 Change	Percent Change
<b>22 Non-Appropriated Requirements</b>					
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	-
	<b>\$601,392,320</b>	<b>\$592,505,863</b>	<b>\$579,826,111</b>	<b>(\$12,679,752)</b>	<b>-2.1%</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
<b>22 Non-Appropriated Requirements</b>					
<b>917918 Severance, Parish Royalty &amp; Hwy #2</b>					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$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	-
	<b>\$62,784,886</b>	<b>\$51,610,000</b>	<b>\$46,741,361</b>	<b>(\$4,868,639)</b>	<b>-9.4%</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
<b>22 Non-Appropriated Requirements</b>					
<b>921920 Revenue Sharing &amp; Interim Emergency Board</b>					
State General Fund	\$90,000,000	\$91,322,862	\$91,322,862	\$0	0.0%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	<b>\$90,000,000</b>	<b>\$91,322,862</b>	<b>\$91,322,862</b>	<b>\$0</b>	<b>0.0%</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
<b>22 Non-Appropriated Requirements</b>					
<b>922 State G. O. Debt Service</b>					
State General Fund	\$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	-
	<b>\$448,607,434</b>	<b>\$449,573,001</b>	<b>\$441,761,888</b>	<b>(\$7,811,113)</b>	<b>-1.7%</b>
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-

<b>Sch. #</b>	<b>Dept.</b>	<b>Agency</b>	<b>Explanation</b>	<b>SGE</b>	<b>Total</b>	<b>T. O.</b>
			<b>00 - Preamble</b>			
			<b>00 - Statewide</b>			
00 - 00	Preamble	Statewide	Decreases funding statewide for related benefits. The LFO assumes this reduction is related to the savings generated from the payoff of the LASERS' Unfunded Accrued Liability, contained in HB 312 of the 2026 RS.	(\$30,000,000)	(\$30,000,000)	0

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
<b>01 - Executive</b>						
<b>100 - Executive Office</b>						
01 - 100	Executive	Executive Office	Increases \$6.2 M Federal from the U.S. Department of Transportation and Federal Highway Administration to support critical infrastructure projects and development, economic growth, and public transportation improvements in rural Louisiana.	\$0	\$6,150,000	0
01 - 100	Executive	Executive Office	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)
<b>102 - Inspector General</b>						
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
<b>103 - Mental Health Advocacy Services</b>						
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
<b>106 - LA Tax Commission</b>						
01 - 106	Executive	LA Tax Commission	Means of financing substitution exchanging \$1.1 M SGR out of the Tax Commission Expense Dedicated Fund Account with an equal amount of SGF due to the expiration of the Louisiana Tax Commission's authority to levy and collect fees effective June 30, 2026, in accordance with R.S. 47:1838. The expiring fees are:  1) A 0.04 percent fee on the assessed value of public service properties. 2) A 0.03 percent fee on the assessed value of insurance companies. 3) A 0.03 percent fee on the assessed value of financial institutions.  The expiration date of June 30, 2026, was set by Act 62 of the 2021 RS, which extended the fee authority from the previous expiration date of June 30, 2022.  This means of financing substitution will not occur if HB 287 of the 2026 RS, which extends the Tax Commission's authority to levy and collect fees until June 30, 2030, becomes law.	\$1,063,145	\$0	0

<u>Sch. #</u>	<u>Dept.</u>	<u>Agency</u>	<u>Explanation</u>	<u>SGE</u>	<u>Total</u>	<u>T. O.</u>
<b>107 - Division of Administration</b>						
01 - 107	Executive	Division of Administration	Non-recurs \$10 M Statutory Dedications out of the Modernization and Security Fund for equipment for the Office of Technology Services. Act 365 of the 2025 RS transferred \$67.2 M out of the Revenue Stabilization Fund into the Modernization and Security Fund, which was divided across multiple budget units for various IT projects.	\$0	(\$10,000,000)	0
01 - 107	Executive	Division of Administration	Increases \$7.5 M Statutory Dedications out of the Political Subdivision Federal Grant Assistance Fund to the Louisiana Infrastructure Technical Assistance Corporation's (LITACorp) Technical Assistance Program (TAP) for distribution of funds to use as matching dollars for federal grant awards by local governments. Act 497 of the 2022 RS established the Political Subdivision Federal Grant Assistance Fund to assist political subdivisions with competitive grant opportunities. LITACorp passes the matching funds for federal grants awarded out of the fund to eligible political subdivisions.  Act 497 directed the state treasurer to transfer \$25 M from the Capital Outlay Savings Fund into the Political Subdivision Federal Grant Assistance Fund. At the beginning of FY 26, the fund had a balance of approximately \$22 M and an appropriation of \$1.9 M. The estimated starting balance of the fund for FY 27 is \$20.4 M. After accounting for this adjustment, the estimated balance at the end of FY 27 will be \$12.8 M.	\$0	\$7,540,125	0

Sch. #	Dept.	Agency	Explanation	SGE	Total	T.O.																				
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																				
			<table border="1"> <thead> <tr> <th>Title</th> <th>Salaries</th> <th>Related Benefits</th> <th>Total Personal Services</th> </tr> </thead> <tbody> <tr> <td>Facility Maintenance Manager</td> <td>\$74,235</td> <td>\$38,953</td> <td>\$113,188</td> </tr> <tr> <td>Master Maintenance Manager</td> <td>\$64,834</td> <td>\$35,695</td> <td>\$100,529</td> </tr> <tr> <td>Maintenance Repairer Master</td> <td>\$50,648</td> <td>\$30,779</td> <td>\$81,427</td> </tr> <tr> <td><b>Total</b></td> <td><b>\$189,717</b></td> <td><b>\$105,427</b></td> <td><b>\$295,144</b></td> </tr> </tbody> </table>	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	<b>Total</b>	<b>\$189,717</b>	<b>\$105,427</b>	<b>\$295,144</b>			
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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	SGE	Total	T. O.																																				
<b>109 - Coastal Protection &amp; Restoration Authority</b>																																										
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																																				
<table border="0" style="width: 100%;"> <tr> <td style="width: 30%;"><b>Statutory Dedications</b></td> <td><b>Source</b></td> </tr> <tr> <td>(\$36,563,807)</td> <td>Coastal Protection and Restoration Fund</td> </tr> <tr> <td><u>(\$ 7,430,858)</u></td> <td>Natural Resource Restoration Fund</td> </tr> <tr> <td><b>(\$43,994,665)</b></td> <td><b>Total Statutory Dedications</b></td> </tr> <tr> <td colspan="2"> </td> </tr> <tr> <td><b>IAT</b></td> <td><b>Source</b></td> </tr> <tr> <td>(\$ 200,000)</td> <td>Community Development Block Grant</td> </tr> <tr> <td>(\$ 68,690)</td> <td>Dept. of Conservation and Energy - LOSCO</td> </tr> <tr> <td>(\$3,742,700)</td> <td>Office of Risk Management - GOHSEP</td> </tr> <tr> <td><u>(\$ 25,000)</u></td> <td>Dept. of Environmental Quality</td> </tr> <tr> <td><b>(\$4,036,390)</b></td> <td><b>Total IAT</b></td> </tr> <tr> <td colspan="2"> </td> </tr> <tr> <td><b>Federal</b></td> <td><b>Source</b></td> </tr> <tr> <td>(\$ 9,641,005)</td> <td>Coastal Wetlands Planning, Protection and Restoration Act (CWPPRA)</td> </tr> <tr> <td>(\$ 1,000,000)</td> <td>Environmental Protection Agency Grant</td> </tr> <tr> <td>(\$ 881,457)</td> <td>Resources and Ecosystems Sustainability, Tourist Opportunities, and Revised Economies (RESTORE)</td> </tr> <tr> <td><u>\$ 1,504,791</u></td> <td>Title VII Water Resource Development Act (WRDA)</td> </tr> <tr> <td><b>(\$10,017,671)</b></td> <td><b>Total Federal</b></td> </tr> </table>							<b>Statutory Dedications</b>	<b>Source</b>	(\$36,563,807)	Coastal Protection and Restoration Fund	<u>(\$ 7,430,858)</u>	Natural Resource Restoration Fund	<b>(\$43,994,665)</b>	<b>Total Statutory Dedications</b>	 		<b>IAT</b>	<b>Source</b>	(\$ 200,000)	Community Development Block Grant	(\$ 68,690)	Dept. of Conservation and Energy - LOSCO	(\$3,742,700)	Office of Risk Management - GOHSEP	<u>(\$ 25,000)</u>	Dept. of Environmental Quality	<b>(\$4,036,390)</b>	<b>Total IAT</b>	 		<b>Federal</b>	<b>Source</b>	(\$ 9,641,005)	Coastal Wetlands Planning, Protection and Restoration Act (CWPPRA)	(\$ 1,000,000)	Environmental Protection Agency Grant	(\$ 881,457)	Resources and Ecosystems Sustainability, Tourist Opportunities, and Revised Economies (RESTORE)	<u>\$ 1,504,791</u>	Title VII Water Resource Development Act (WRDA)	<b>(\$10,017,671)</b>	<b>Total Federal</b>
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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>																																										

<b>Sch. #</b>	<b>Dept.</b>	<b>Agency</b>	<b>Explanation</b>	<b>SGF</b>	<b>Total</b>	<b>T. O.</b>
01 - 109	Executive	Coastal Protection & Restoration Authority	Increases \$1 M SGF to provide funding for the Amite River Basin Drainage and Water Conservation District for operating expenditures.	\$1,000,000	\$1,000,000	0
<b>112 - Department of Military Affairs</b>						
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 Governor's Office of Homeland Security and Emergency Preparedness Program for Hurricane Katrina debt payments to the Federal Emergency Management Agency.	\$23,000,000	\$23,000,000	0
01 - 112	Executive	Department of Military Affairs	Decreases funding from the Governor's Office of Homeland Security and Emergency Preparedness Program, contingent on the enactment of HB 821. HB 821 transfers the Louisiana Center for Safe Schools (LCSS) from GOHSEP to the Louisiana Commission on Law Enforcement and Administration of Criminal Justice. LCSS provides training and technical assistance to schools on school safety issues such as emergency operations planning, emergency drills, behavioral threats assessment, facility security, information technology, digital privacy, vulnerability assessment, and hazard mitigation. LCSS is currently budgeted at approximately \$9 M SGF in FY 27, comprising \$1.2 M in salaries and related benefits for 12 positions, \$1 M in professional services for the anonymous reporting application, and \$6.8 M in other charges for the Safety and Security Grant Program and software costs.	(\$8,996,813)	(\$8,996,813)	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

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
01 - 112	Executive	Department of Military Affairs	Increases funding to develop an Intelligence Coordination Center (ICC) Program to integrate and coordinate intelligence efforts across the entire U.S. intelligence community. The ICC will ensure effective and efficient integration of intelligence collection and analysis, serve as a central knowledge bank on known threats and groups, coordinate counter-threat efforts with the federal government, and develop strategies and provide strategic guidance to the intelligence community. These funds will be used to develop the ICC Program, including but not limited to, a consulting contract for development; software and analytical platforms for data gathering, integration, and intelligence analysis; cloud hosting and storage for large volumes of data; operational deployments, field investigations, and liaison missions; equipment; and supplies.	\$3,025,000	\$3,025,000	0
01 - 112	Executive	Department of Military Affairs	Non-recurs \$2.5 M SGF for the Louisiana Center for Safe Schools (LCSS) for Year 2 of the outreach collaboration and communication software. LCSS provides training and technical assistance to schools on school safety issues such as emergency operations planning, emergency drills, behavioral threat assessment, facility security, information technology, digital privacy, vulnerability assessments, and hazard mitigation.	(\$2,500,000)	(\$2,500,000)	0
01 - 112	Executive	Department of Military Affairs	Decreases \$1.2 M (\$310,866 SGF and \$932,598 Federal) and 13 authorized T.O. positions, annualizing Personal Services reductions originally made in FY 26 in accordance with Preamble Section 19 of Act 1 of the 2025 RS. The department will determine how to implement this reduction and which position will be eliminated in FY 27.	(\$310,866)	(\$1,243,464)	(13)
01 - 112	Executive	Department of Military Affairs	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)
<b>116 - Office of the State Public Defender</b>						
01 - 116	Executive	Office of the State Public Defender	Decreases \$1.7 M Statutory Dedications out of the Overcollections Fund for contract costs associated with post-conviction relief. In accordance with Act 393 of the 2025 Regular Legislative Session, this funding is associated with manpower requirements needed in response to time limitations and adjustments imposed on shell petitions and evidentiary hearings for post-conviction relief matters. For FY 27, the recommended appropriation for the Office of the State Public Defender is \$2.4 M.	\$0	(\$1,752,000)	0
		Mwalimu Center for Justice	\$3,795,105			
		Expert Witness Fund	\$ 365,000			
		FY 26 Appropriation	\$4,160,105			
		Adjustment	(\$1,752,000)			
		FY 27 Recommended	\$2,408,105			

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
<b>124 - LA Stadium &amp; Exposition District</b>						
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	SGE	Total	T. O.
<b>129 - LA Commission on Law Enforcement</b>						
01 - 129	Executive	LA Commission on Law Enforcement	Increases \$2.5 M Statutory Dedications out of the Criminal Justice and First Responder Fund for technical upgrades to the TrackCrime System. The TrackCrime System is a tracking system used by the agency to track crime. The technical upgrades and associated expenditures are as follows:	\$0	\$2,465,108	0
			<b>Tech Upgrade</b>		<b>Amount</b>	
			Expand Law Enforcement Record Management System (CAD) Module		\$ 138,822	
			Expand Law Enforcement Record Management System (Jail Management Module)		\$ 320,612	
			Louisiana Incident Based Reporting System (LIBRS) Modernization Project		\$ 677,000	
			Development of Citations, Warrants, and Reporting Modules to Track Crime RMS		\$ 400,056	
			POST Plus System Enhancements		\$ 142,000	
			Upgrade LCLE Telecommunications Systems		\$ 10,222	
			Juvenile Data Reporting		\$ 326,396	
			Upgrade LCLE Computer Systems (hardware, software)		\$ 450,000	
			<b>Total</b>		<b>\$ 2,465,108</b>	
01 - 129	Executive	LA Commission on Law Enforcement	Increases funding to the Crime Victims Reparations Program for grants to 11 sexual assault centers. The sexual assault centers and the associated amounts of the grants awarded are as follows:	\$1,500,000	\$1,500,000	0
			<b>Facility</b>		<b>Amount of Grant</b>	
			ADAPT Inc.		\$ 136,363	
			Hearts of Hope - Sexual Assault Response		\$ 136,364	
			Metro Centers for Community Advocacy		\$ 136,364	
			New Orleans Family Justice Alliance, Inc.		\$ 136,363	
			Oasis: A Safe Haven for Survivors		\$ 136,364	
			Pine Hills Advocacy Center		\$ 136,364	
			Project Celebration Inc.		\$ 136,364	
			Sexual Trauma Awareness & Response		\$ 136,363	
			St. Landry-Evangeline Sexual Assault Center		\$ 136,364	
			The Haven, Inc.		\$ 136,364	
			The Wellspring Alliance for Families, Inc.		\$ 136,363	
			<b>Total</b>		<b>\$ 1,500,000</b>	

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
<b>133 - Elderly Affairs</b>						
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 <b>\$ 3,684,405 Adjustment</b> \$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 <b>(\$ 3,167,160) Adjustment</b> \$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	Increases funding to provide resources to build dementia-capable Aging and Disability Resource Centers (ADRC) across Louisiana to ensure people living with dementia and their caregivers receive appropriate information, assistance, and community support. This funding will provide dementia care readiness training to staff and provide ongoing dementia related education and support within the ADRCs service area.	\$824,000	\$824,000	
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. b	(\$412,000)	(\$412,000)	0

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

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

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

<b>Sch. #</b>	<b>Dept.</b>	<b>Agency</b>	<b>Explanation</b>	<b>SGE</b>	<b>Total</b>	<b>T. O.</b>
<b>03 - Veterans Affairs</b>						
<b>130 - Department of Veterans Affairs</b>						
03 - 130	Veterans Affairs	Department of Veterans Affairs	Increases funding for Louisiana National Guard disability claims.	\$3,000,000	\$3,000,000	0
03 - 130	Veterans Affairs	Department of Veterans Affairs	Increases funding for "The Boot" 501(c)(3) veterans service organization for recruitment, retention, and return of military service members to Louisiana.	\$250,000	\$250,000	0
03 - 130	Veterans Affairs	Department of Veterans Affairs	Increases funding and one (1) authorized T.O. Assistant Secretary position for the Office of Military Affairs.	\$185,800	\$185,800	1
03 - 130	Veterans Affairs	Department of Veterans Affairs	Increases \$124,300 Federal and one (1) authorized T.O. position (Education Consultant) at a cost of \$80,000 in salary and \$44,300 in benefits. This position will be responsible for certifying non-degree schools, colleges, and universities receiving GI Bill funding and conducting compliance visits.	\$0	\$124,300	1
<b>131 - LA Veterans Home</b>						
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)
<b>132 - Northeast LA Veterans Home</b>						
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)
<b>135 - Northwest LA Veterans Home</b>						
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)
<b>136 - Southeast LA Veterans Home</b>						
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.
<b>04A - State</b>						
<b>139 - Secretary of State</b>						
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 <u>\$22,380,000</u> <b>Adjustment    \$ 6,276,000</b>			

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																																																		
			<table border="1"> <thead> <tr> <th>Parish</th> <th>Increase</th> </tr> </thead> <tbody> <tr><td>Acadia</td><td>\$122,329</td></tr> <tr><td>Ascension</td><td>\$109,333</td></tr> <tr><td>Bienville</td><td>\$48,529</td></tr> <tr><td>Bossier</td><td>\$49,016</td></tr> <tr><td>Caddo</td><td>\$311,833</td></tr> <tr><td>Calcasieu</td><td>\$285,024</td></tr> <tr><td>East Baton Rouge</td><td>\$471,645</td></tr> <tr><td>East Feliciana</td><td>\$60,091</td></tr> <tr><td>Jefferson</td><td>\$555,406</td></tr> <tr><td>Lafourche</td><td>\$117,030</td></tr> <tr><td>Livingston</td><td>\$129,764</td></tr> <tr><td>Orleans</td><td>\$684,266</td></tr> <tr><td>Rapides</td><td>\$308,306</td></tr> <tr><td>St. Charles</td><td>\$102,363</td></tr> <tr><td>St. James</td><td>\$42,556</td></tr> <tr><td>St. John</td><td>\$108,304</td></tr> <tr><td>St. Landry</td><td>\$206,817</td></tr> <tr><td>St. Mary</td><td>\$91,621</td></tr> <tr><td>St. Tammany</td><td>\$268,557</td></tr> <tr><td>Tangipahoa</td><td>\$211,232</td></tr> <tr><td>Terrebonne</td><td>\$168,817</td></tr> <tr><td>Vermilion</td><td>\$124,828</td></tr> <tr><td>West Feliciana</td><td>\$37,643</td></tr> <tr><td><b>Total</b></td><td><b>\$4,615,310</b></td></tr> </tbody> </table>	Parish	Increase	Acadia	\$122,329	Ascension	\$109,333	Bienville	\$48,529	Bossier	\$49,016	Caddo	\$311,833	Calcasieu	\$285,024	East Baton Rouge	\$471,645	East Feliciana	\$60,091	Jefferson	\$555,406	Lafourche	\$117,030	Livingston	\$129,764	Orleans	\$684,266	Rapides	\$308,306	St. Charles	\$102,363	St. James	\$42,556	St. John	\$108,304	St. Landry	\$206,817	St. Mary	\$91,621	St. Tammany	\$268,557	Tangipahoa	\$211,232	Terrebonne	\$168,817	Vermilion	\$124,828	West Feliciana	\$37,643	<b>Total</b>	<b>\$4,615,310</b>			
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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																																																		

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

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<b>04B - Justice</b>																														
<b>141 - Attorney General</b>																														
04B - 141	Justice	Attorney General	Increases \$5 M Statutory Dedications out of the Department of Justice Legal Support Fund for technology support, specialized employee training and education, public outreach, and other necessary operating expenses.	\$0	\$5,000,000	0																								
04B - 141	Justice	Attorney General	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)																									
<table border="0" style="width: 100%;"> <thead> <tr> <th style="text-align: left;">Position</th> <th style="text-align: right;">Salary</th> <th style="text-align: right;">Total Salaries</th> <th style="text-align: right;">Benefits</th> <th style="text-align: right;">Total Benefits</th> <th style="text-align: right;">Total</th> </tr> </thead> <tbody> <tr> <td>Assistant AG Section Chief (2)</td> <td style="text-align: right;">\$122,834</td> <td style="text-align: right;">\$245,668</td> <td style="text-align: right;">\$49,895</td> <td style="text-align: right;">\$99,790</td> <td style="text-align: right;">\$345,458</td> </tr> <tr> <td>Assistant AG 6 (1)</td> <td style="text-align: right;">\$110,542</td> <td style="text-align: right;"><u>\$110,542</u></td> <td style="text-align: right;">\$45,642</td> <td style="text-align: right;"><u>\$45,642</u></td> <td style="text-align: right;"><u>\$156,184</u></td> </tr> <tr> <td><b>Total</b></td> <td></td> <td style="text-align: right;"><b>\$356,210</b></td> <td></td> <td style="text-align: right;"><b>\$145,432</b></td> <td style="text-align: right;"><b>\$501,642</b></td> </tr> </tbody> </table> <p>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.</p>							Position	Salary	Total Salaries	Benefits	Total Benefits	Total	Assistant AG Section Chief (2)	\$122,834	\$245,668	\$49,895	\$99,790	\$345,458	Assistant AG 6 (1)	\$110,542	<u>\$110,542</u>	\$45,642	<u>\$45,642</u>	<u>\$156,184</u>	<b>Total</b>		<b>\$356,210</b>		<b>\$145,432</b>	<b>\$501,642</b>
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<b>Total</b>		<b>\$356,210</b>		<b>\$145,432</b>	<b>\$501,642</b>																									
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																								
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<b>04C - Lieutenant Governor</b>						
<b>146 - Lt. Governor</b>						
04C - 146	Lieutenant Governor	Lt. Governor	Decreases \$1.7 M Federal to align budget authority with anticipated award amounts. The Office of the Lieutenant Governor previously had additional Federal authority from the American Rescue Plan Act (ARPA) that is no longer available. All awarded ARPA funds have been fully expended.	\$0	(\$1,742,729)	0
04C - 146	Lieutenant Governor	Lt. Governor	Increases funding for the Administrative Program. After accounting for this adjustment, the Administrative Program will have a total appropriation of \$10.5 M in FY 27.	\$1,600,000	\$1,600,000	0
04C - 146	Lieutenant Governor	Lt. Governor	Non-recurs one-time funding in the Administrative Program, which includes \$800,000 for the Historic New Orleans Collection, \$200,000 for the Political Hall of Fame, and \$500,000 for State Parks. These funds were used for maintenance and repairs at these facilities and were appropriated in FY 26 as a line-item appropriation from Act 1 of the 2025 RS.	(\$1,500,000)	(\$1,500,000)	0

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

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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
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.
<b>04G - Insurance</b>						
<b>165 - Commissioner of Insurance</b>						
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 <del>\$25,000,000</del> FY 26 EOB <b>\$ 5,000,000 Total Increase</b>	\$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 <del>\$2,884,833</del> FY 26 EOB <b>\$ 773,182 Total Increase</b>	\$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.
<b>05 - Economic Development</b>						
<b>250 - Office of Economic Development</b>						
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.
<b>06 - Culture, Recreation &amp; Tourism</b>						
<b>261 - Office of the Secretary</b>						
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
06 - 261	Culture, Recreation & Tourism	Office of the Secretary	Increases two (2) T.O. positions in the Office of the Secretary for the Keep Louisiana Beautiful initiatives. These positions will be a marketing position who will conduct outreach and promotion and a Litter Ranger position who will enforce litter regulations. The funding source for these positions will be an existing SGF appropriation.	\$0	\$0	2
<b>262 - State Library</b>						
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)
<b>263 - State Museum</b>						
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
<b>264 - State Parks</b>						
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)

<b>Sch. #</b>	<b>Dept.</b>	<b>Agency</b>	<b>Explanation</b>	<b>SGE</b>	<b>Total</b>	<b>T. O.</b>
<b>265 - Cultural Development</b>						
06 - 265	Culture, Recreation & Tourism	Cultural Development	Increases \$500,000 SGR for the Cultural Development Program for staffing, technology, upgrades, economic and historic studies, and equipment. These funds are generated by the Commercial Rehabilitation Tax Credit application fee. The Commercial Rehabilitation Tax Credit program was created to encourage the redevelopment of historic buildings. These tax credits are filed year round for rehab projects on these buildings and are based on the size and total cost of each project.	\$0	\$500,000	0
<b>267 - Tourism</b>						
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.
<b>07 - Transportation &amp; Development</b>						
<b>273 - Administration</b>						
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)
<b>276 - Engineering &amp; Operations</b>						
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 funding for the Cameron Ferry operations and maintenance contract.	\$3,000,000	\$3,000,000	0
07 - 276	Transportation & Development	Engineering & Operations	Increases \$2.1 M Statutory Dedications out of the Transportation Trust Fund – Federal to fund professional services contracts with reimbursable Federal Highway Administration funds through the Highway Safety Improvement Program. These funds will be used to continue developing a statewide safety program. The contracts are 100% reimbursable and include administration of the Strategic Highway Safety Plan, data collection, quality review and analysis, project prioritization, and project implementation.	\$0	\$2,116,076	0
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 <b>\$1,570,000 – Total</b>	(\$1,570,000)	(\$1,570,000)	0

<b>Sch. #</b>	<b>Dept.</b>	<b>Agency</b>	<b>Explanation</b>	<b>SGE</b>	<b>Total</b>	<b>T. O.</b>
07 - 276	Transportation & Development	Engineering & Operations	Increases \$990,000 Federal from the U.S. Environmental Protection Agency to launch a Louisiana Port System Master Electrification Strategy Plan Initiative, which aims to build a foundation for Louisiana ports to transition to zero emission operations and reduce mobile source pollution in near-port communities. The department anticipates projects will continue through 12/31/27, with total funding of approximately \$3 M.	\$0	\$990,000	0
07 - 276	Transportation & Development	Engineering & Operations	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	SGE	Total	T. O.																											
<b>08A - DPSC Corrections Services</b>																																	
<b>400 - Administration</b>																																	
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></th> <th>FY 26 BA-7 Adjustment</th> <th>FY 27 Annualized</th> </tr> </thead> <tbody> <tr> <td><b>Expenditures</b></td> <td></td> <td></td> </tr> <tr> <td>Mobilization Fee</td> <td>\$10,000,000</td> <td>\$ 0</td> </tr> <tr> <td>Offender Housing (208)</td> <td>\$17,398,333</td> <td>\$41,756,000</td> </tr> <tr> <td>Offender Housing (Optional)</td> <td>\$ 5,101,667</td> <td>\$ 0</td> </tr> <tr> <td>Offender Transportation</td> <td>\$ 779,317</td> <td>\$ 1,881,564</td> </tr> <tr> <td>Guards Transportation</td> <td>\$ 653,585</td> <td>\$ 2,400,000</td> </tr> <tr> <td>Sack Lunches</td> <td>\$ 67,098</td> <td>\$ 240,000</td> </tr> <tr> <td><b>Total</b></td> <td><b>\$34,000,000</b></td> <td><b>\$46,277,564</b></td> </tr> </tbody> </table>		FY 26 BA-7 Adjustment	FY 27 Annualized	<b>Expenditures</b>			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	<b>Total</b>	<b>\$34,000,000</b>	<b>\$46,277,564</b>	\$0	\$46,277,564	0
	FY 26 BA-7 Adjustment	FY 27 Annualized																															
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<b>Total</b>	<b>\$34,000,000</b>	<b>\$46,277,564</b>																															
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																											

<b>Sch. #</b>	<b>Dept.</b>	<b>Agency</b>	<b>Explanation</b>	<b>SGE</b>	<b>Total</b>	<b>T. O.</b>
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
			<b>Correctional Facility</b>			
			<b># Vehicles Needed</b>			
			<b>Cost</b>			
			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	
			<b>Total</b>	<b>19</b>	<b>\$2,895,200</b>	

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
<b>Total</b>	<b>\$1,803,321</b>	<b>\$823,015</b>	<b>\$2,626,336</b>

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	SGE	Total	T. O.
<b>402 - LA State Penitentiary</b>						
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
<b>Total</b>	<b>150</b>		<b>\$7,940,400</b>		<b>\$4,486,326</b>	<b>\$12,426,726</b>

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

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		
			<b>Total</b>	<b>\$6,110,789</b>		

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)

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

**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	
			Overtime	\$276,707		
			Supplies	<u>\$371,253</u>		
			<b>Total</b>	<b>\$647,960</b>		

**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	
			Operating Services	\$ 415,581		
			Overtime	\$1,037,653		
			Supplies	<u>\$ 299,219</u>		
			<b>Total</b>	<b>\$1,752,453</b>		

Sch. #	Dept.	Agency	Explanation	SGE	Total	T.O.
<b>408 - Allen Correctional Center</b>						
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	<u>\$ 376,794</u>		
			<b>Total</b>	<b>\$1,414,447</b>		
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)
			<b>Position</b>	<b>Salary</b>	<b>Related Benefits</b>	<b>Total</b>
			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	<u>\$61,287</u>	<u>\$29,906</u>	<u>\$ 91,193</u>
			<b>Total</b>	<b>\$400,400</b>	<b>\$199,885</b>	<b>\$600,285</b>
<b>409 - Dixon Correctional Institute</b>						
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	<u>\$ 315,842</u>		
			<b>Total</b>	<b>\$1,427,237</b>		
<b>413 - Elayn Hunt Correctional Center</b>						
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	<u>\$1,496,093</u>		
			<b>Total</b>	<b>\$3,296,889</b>		

Sch. #	Dept.	Agency	Explanation	SGE	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)																																								
			<table border="1"> <thead> <tr> <th>Position</th> <th>Salary</th> <th>Related Benefits</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Administrative Coordinator 3</td> <td>\$44,242</td> <td>\$ 22,143</td> <td>\$ 66,385</td> </tr> <tr> <td>Administrative Coordinator 3</td> <td>\$44,242</td> <td>\$ 22,143</td> <td>\$ 66,385</td> </tr> <tr> <td>Carpenter Foreman</td> <td>\$70,169</td> <td>\$ 32,978</td> <td>\$103,147</td> </tr> <tr> <td>HVAC/Refrigerator Mechanic Foreman</td> <td>\$75,088</td> <td>\$ 34,681</td> <td>\$109,769</td> </tr> <tr> <td>Maintenance Foreman</td> <td>\$70,169</td> <td>\$ 32,978</td> <td>\$103,147</td> </tr> <tr> <td>Procurement Analyst 1</td> <td>\$51,938</td> <td>\$ 26,670</td> <td>\$ 78,608</td> </tr> <tr> <td>Social Worker 2</td> <td>\$57,273</td> <td>\$ 28,516</td> <td>\$ 85,789</td> </tr> <tr> <td>Social Worker 3</td> <td>\$61,287</td> <td>\$ 29,906</td> <td>\$ 91,193</td> </tr> <tr> <td><b>Total</b></td> <td><b>\$474,408</b></td> <td><b>\$230,015</b></td> <td><b>\$704,423</b></td> </tr> </tbody> </table>	Position	Salary	Related Benefits	Total	Administrative Coordinator 3	\$44,242	\$ 22,143	\$ 66,385	Administrative Coordinator 3	\$44,242	\$ 22,143	\$ 66,385	Carpenter Foreman	\$70,169	\$ 32,978	\$103,147	HVAC/Refrigerator Mechanic Foreman	\$75,088	\$ 34,681	\$109,769	Maintenance Foreman	\$70,169	\$ 32,978	\$103,147	Procurement Analyst 1	\$51,938	\$ 26,670	\$ 78,608	Social Worker 2	\$57,273	\$ 28,516	\$ 85,789	Social Worker 3	\$61,287	\$ 29,906	\$ 91,193	<b>Total</b>	<b>\$474,408</b>	<b>\$230,015</b>	<b>\$704,423</b>			
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<b>414 - David Wade Correctional Center</b>																																														
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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<b>415 - Adult Probation &amp; Parole</b>																																														
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																																								

<b>Sch. #</b>	<b>Dept.</b>	<b>Agency</b>	<b>Explanation</b>	<b>SGE</b>	<b>Total</b>	<b>T.O.</b>
			<b>416 - B. B. "Sixty" Rayburn Correctional Center</b>			
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	<u>\$ 365,712</u>		
			<b>Total</b>	<b>\$1,316,894</b>		

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.																																								
<b>08B - DPSC Public Safety Services</b>																																														
<b>418 - Management &amp; Finance</b>																																														
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																																								
			<table border="0"> <thead> <tr> <th>Position</th> <th>Salary</th> <th>Related Benefits</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>2 Accounting Technicians</td> <td>\$103,876</td> <td>\$ 62,453</td> <td>\$166,329</td> </tr> <tr> <td>3 Administrative Program Specialist A/B</td> <td><u>\$178,401</u></td> <td><u>\$101,506</u></td> <td><u>\$279,907</u></td> </tr> <tr> <td></td> <td><b>\$282,277</b></td> <td><b>\$163,959</b></td> <td><b>\$446,236</b></td> </tr> <tr> <td>\$446,236</td> <td colspan="3">Personal Services - Salaries and Related Benefits</td> </tr> <tr> <td>\$ 1,500</td> <td colspan="3">Operating Services - Maintenance at \$300 per person</td> </tr> <tr> <td>\$ 1,500</td> <td colspan="3">Supplies - Office supplies at \$300 per person</td> </tr> <tr> <td>\$ 5,190</td> <td colspan="3">Interagency Transfers - OTS- Telephone and IT equipment at \$140.50/month</td> </tr> <tr> <td><u>\$ 2,000</u></td> <td colspan="3">Acquisitions - five chairs at \$400</td> </tr> <tr> <td><b>\$456,426</b></td> <td colspan="3"><b>Total</b></td> </tr> </tbody> </table>	Position	Salary	Related Benefits	Total	2 Accounting Technicians	\$103,876	\$ 62,453	\$166,329	3 Administrative Program Specialist A/B	<u>\$178,401</u>	<u>\$101,506</u>	<u>\$279,907</u>		<b>\$282,277</b>	<b>\$163,959</b>	<b>\$446,236</b>	\$446,236	Personal Services - Salaries and Related Benefits			\$ 1,500	Operating Services - Maintenance at \$300 per person			\$ 1,500	Supplies - Office supplies at \$300 per person			\$ 5,190	Interagency Transfers - OTS- Telephone and IT equipment at \$140.50/month			<u>\$ 2,000</u>	Acquisitions - five chairs at \$400			<b>\$456,426</b>	<b>Total</b>					
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<b>419 - State Police</b>																																														
08B - 419	DPSC Public Safety Services	State Police	Decreases funding in the Air Support Unit as a result of Louisiana (LSP) not moving forward with purchasing two replacement helicopters. Funding for the acquisition of the two helicopters was appropriated in FY 26. The entire appropriated amount of \$4.3 M has been reduced for FY 27 with no loss of deposits.	(\$4,352,196)	(\$4,352,196)	0																																								
08B - 419	DPSC Public Safety Services	State Police	Increases funding for operational equipment of sworn personnel, including JP-15 rifles (\$182,250), handguns (\$123,030), rifle optics (\$162,000), new uniforms for LSP and DPS commissioned personnel (\$2,442,720), and weapon-mounted lighting systems (\$90,000).	\$3,000,000	\$3,000,000	0																																								
08B - 419	DPSC Public Safety Services	State Police	Increases \$2.5 M IAT from the Governor's Office of Homeland Security and Emergency Preparedness for increased costs to maintain the Louisiana Wireless Information Network (LWIN) system. The Louisiana State Police Technology and Business Support Section (TBS) was created to research and implement new technology in the department and assess and streamline the department's technical support processes. Within the section, the Mobility and Communications Services Unit was created to provide maintenance and repairs for 151 state-owned radio tower sites for the statewide 700 MHz LWIN system. These towers ensure interoperable communication exists between multiple agencies. Currently, there are over 120,000 local and state first responders using the system.	\$0	\$2,457,000	0																																								
08B - 419	DPSC Public Safety Services	State Police	Increases \$1 M SGF to provide funding to the Acadiana Criminalistics Laboratory.	\$1,000,000	\$1,000,000	0																																								

<b>Sch. #</b>	<b>Dept.</b>	<b>Agency</b>	<b>Explanation</b>	<b>SGF</b>	<b>Total</b>	<b>T. O.</b>
08B - 419	DPSC Public Safety Services	State Police	Increases \$1 M SGF to provide funding to the North Louisiana Criminalistics Laboratory.	\$1,000,000	\$1,000,000	0
08B - 419	DPSC Public Safety Services	State Police	Means of financing substitution exchanging \$11.7 M SGR with an equal amount of SGF in accordance with the most recent Revenue Estimating Conference (REC) forecast. Act 629 of the 2024 RS was the instrument that brought about the majority of the decrease in the reinstatement fees collected by the Office of Motor Vehicle (OMV). Act 629 modified OMV delinquent debt procedures, requiring written notice before debt referral to the Office of Debt Recovery. Act 629 also allowed the OMV to settle or compromise debts to avoid further litigation. Reinstatement fees for license suspension depend on the violation, with insurance lapses costing between \$125 and \$525, plus a \$25 admin fee. Alcohol-related suspensions are generally \$50-\$300. Under collections have reduced SGR available for general operating expenses.	\$11,657,628	\$0	0
08B - 419	DPSC Public Safety Services	State Police	Means of financing substitution exchanging \$30 M Statutory Dedications out of the Riverboat Gaming Enforcement Fund (R.S.27:92) with an equal amount of SGF in order to fund personal services, based on the most recent Revenue Estimating Conference (REC) forecast. The Riverboat Gaming Enforcement Fund is used to support the regulatory and enforcement activities, such as oversight, regulation, and investigation, of the Louisiana Gaming Control Board and the Louisiana State Police Gaming Enforcement Division. Louisiana has 15 operating riverboats, 4 racetracks, and the New Orleans land-based casino, as well as approximately 2,100 video establishments with 14,000 video poker devices. The fund is primarily funded through licensing fees, fines, and penalties on riverboat gaming activities. The Gaming Enforcement Division has 216 authorized T.O. positions. These positions are responsible for enforcement activities and the maintenance and operation of the automated fingerprint identification system.	\$30,889,031	\$0	0
08B - 419	DPSC Public Safety Services	State Police	Means of financing substitution exchanging \$7.2 M SGF with an equal amount of SGR out of the Office of Motor Vehicles Driver's License Escrow Dedicated Fund Account to the Traffic Enforcement Program for personal services, pursuant to Act 765 of the 2014 R.S.	(\$7,240,068)	\$0	0
<b>420 - Motor Vehicles</b>						
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	SGE	Total	T.O.
08B - 420	DPSC Public Safety Services	Motor Vehicles	Decreases \$1.2 M SGR and 15 authorized T.O positions as a result of recent upgrades to the mainframe operating system within the Office of Motor Vehicles (OMV). These systems upgrades will allow for a reduction in the number of T.O. required to operate the agency. T.O. reductions identified by the agency will be 13 Motor Vehicle Analyst and two (2) Motor Vehicle Administrator positions. Act 629 of the 2024 RS created the Reinstatement Relief Program, which lowered fees for drivers based on income and financial hardship. Act 629 was the instrument that brought about the majority of the decrease in the reinstatement fees collected by the OMV. Act 629 modified OMV delinquent debt procedures, requiring written notice before debt referral to the Office of Debt Recovery. The Act also allowed the OMV to settle or compromise debts to avoid further litigation. Reinstatement fees for license suspension depend on the violation, with insurance lapses costing between \$125 and \$525, plus a \$25 admin fee. Alcohol-related suspensions are generally \$50-\$300. Under collections have reduced the self-generated revenue available for expenses. Reinstatement fees vary by violation, ranging from \$60 for general suspensions to over \$500 for insurance lapses.	\$0	(\$1,190,937)	(15)

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

Sch. #	Dept.	Agency	Explanation	SGE	Total	T.O.
<b>08C - DPSC Youth Services</b>						
<b>403 - Juvenile Justice</b>						
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	<u>\$ 4,117,737</u>		
			Subtotal Personal Services	\$11,007,617		
			Operating Services			
			Travel	\$ 5,131		
			Supplies	\$ 303,171		
			Operating Services	<u>\$ 182,967</u>		
			Subtotal Operating Services	\$ 491,269		
			Professional Services	\$ 32,935		
			Other Charges	\$ 1,364,398		
			Interagency Transfers	\$ 622,841		
			Acquisitions and Major Repairs	<u>\$ 1,632,760</u>		
			<b>Total Expenditures</b>	<b>\$15,151,820</b>		

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	\$ 10,416				
<b>Total</b>		<b>\$1,902,780</b>			

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
<b>Total Project Team</b>					<b>\$621,000</b>

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
<b>Total Travel</b>			<b>\$267,330</b>

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

Administrative Fee (15%) \$133,250

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

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.																
<b>09 - Health</b>																						
<b>09 - Preamble</b>																						
09 - 09	Health	Preamble	Decreases funding within the Louisiana Department of Health (LDH) through a reduction applied to the department's aggregate appropriation in the preamble of Schedule 09 within HB 1 of the 2026 R.S. The reduction is not allocated to a specific agency or program within LDH. At this time, the manner in which LDH will implement this reduction across its agencies remains unclear. The LFO has requested additional information from LDH regarding the anticipated distribution and impact of this reduction; however, a response has not yet been received.	(\$21,415,684)	(\$21,415,684)																	
<b>302 - Capital Area Human Services District</b>																						
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><u>\$126,294</u></td> </tr> <tr> <td><b>Total</b></td> <td></td> <td></td> <td><b>\$277,454</b></td> </tr> </tbody> </table>	Position	Salary	Related Benefits	Total	Program Monitor	\$102,474	\$48,686	\$151,160	Social Worker 4	\$84,000	\$42,294	<u>\$126,294</u>	<b>Total</b>			<b>\$277,454</b>			
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<b>Total</b>			<b>\$277,454</b>																			
<b>304 - Metropolitan Human Services District</b>																						
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																
<b>305 - Medical Vendor Administration</b>																						
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 border="0"> <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><b>\$5,044,535</b></td> <td><b>FY 27 Total Projected Cost</b></td> </tr> </table>	\$504,454	10% State Match	<u>\$4,540,081</u>	90% FFP	<b>\$5,044,535</b>	<b>FY 27 Total Projected Cost</b>	\$0	\$4,540,081	0
\$504,454	10% State Match											
<u>\$4,540,081</u>	90% FFP											
<b>\$5,044,535</b>	<b>FY 27 Total Projected Cost</b>											
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 border="0"> <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><b>\$5,583,600</b></td> <td><b>FY 27 Recommended</b></td> </tr> </table>	\$2,791,800	FY 26 EOB Base (six months: July – December)	<u>\$2,791,800</u>	Annualization (six months: January - June)	<b>\$5,583,600</b>	<b>FY 27 Recommended</b>	\$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)											
<b>\$5,583,600</b>	<b>FY 27 Recommended</b>											

<b>Sch. #</b>	<b>Dept.</b>	<b>Agency</b>	<b>Explanation</b>	<b>SGF</b>	<b>Total</b>	<b>T.O.</b>								
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" data-bbox="693 954 1685 1018"> <thead> <tr> <th><b>Position</b></th> <th><b>Salary</b></th> <th><b>Related Benefits</b></th> <th><b>Total</b></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>	<b>Position</b>	<b>Salary</b>	<b>Related Benefits</b>	<b>Total</b>	Social Services Analyst (9)	\$639,448	\$426,300	\$1,065,748	(\$532,874)	(\$1,065,748)	(9)
<b>Position</b>	<b>Salary</b>	<b>Related Benefits</b>	<b>Total</b>											
Social Services Analyst (9)	\$639,448	\$426,300	\$1,065,748											

Sch. #	Dept.	Agency	Explanation	SGE	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><b>\$ 56,414,500</b></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><b>\$42,310,872</b></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	<b>\$ 56,414,500</b>	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)	<b>\$42,310,872</b>	FY 27 Adjustment (\$4,701,208 X 9 Months)	\$42,310,875	\$0	0
\$225,658,000	FY 24 Total Administrative Costs																			
\$169,243,500	75% FFP																			
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<b>\$42,310,872</b>	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	<p>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.</p>	\$0	\$0	1														

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

Budget Adjustment Calculation:

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

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	SGE	Total	T.O.
09 - 306	Health	Medical Vendor Payments	Increases \$31.3 M (\$10 M Statutory Dedications out of the Community Options Waiver Fund and \$21.3 M Federal) to annualize 750 Community Choices Waiver slots phased-in during FY 26 and the phase-in of an additional 750 waiver slots in FY 27. Act 1 of the 2025 RS funded \$9 M for the phase-in in FY 26. The source of federal funds is Title 19 federal financial participation.	\$0	\$31,309,022	0
			Annualization of 750 Waiver Slots Phased-in During FY 26:			
			\$9,037,850 FY 26 Phase-in			
			<b>\$20,977,150 FY 27 Adjustment</b>			
			\$30,015,000 FY 27 Projected Expenditures			
			Statutory Dedications \$6,700,102 31.94%			
			Federal \$14,277,048 68.06%			
			Phase-in of 750 Additional Waiver Slots in FY 27:			
			<b>\$10,331,872 FY 27 Phase-in Adjustment</b>			
			Statutory Dedications \$3,300,000 31.94%			
			Federal \$7,031,872 68.06%			
			<b>\$31,309,022 Total FY 27 Adjustment</b>			

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
09 - 306	Health	Medical Vendor Payments	Increases \$26 M (\$8.3 M SGF and \$17.7 M Federal) for an inflationary adjustment for Nursing Home (NH) rates (\$13,426,849) and Hospice Room and Board rates (\$12,620,611) for recipients who are in nursing homes. Administrative rule and Medicaid State Plan allow for a rebase every other year and inflationary adjustments on non-rebase years. FY 27 is an inflationary year. The source of federal funding is Title 19 federal financial participation. The increase is based on the following:	\$8,319,558	\$26,047,460	0
			Nursing Homes:			
			\$1,519,618,201 FY 26 EOB Nursing Home payments			
			<del>\$13,426,849</del> Adjustment for Nursing Homes			
			<b>\$1,533,045,050 FY 27 Projected Nursing Home Payments</b>			
			Hospice (Long-term care):			
			\$126,206,108 FY 26 EOB			
			<del>\$12,620,611</del> Adjustment for Hospice			
			<b>\$138,826,719 FY 27 Projected Expenditures</b>			
			\$13,426,849 Nursing Home Adjustment			
			<del>\$12,620,611</del> Hospice Adjustment			
			<b>\$26,047,460 FY 27 Total Adjustment</b>			

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
<b>Total Adjustment</b>		<b>1,221,988</b>	<b>\$8,561,416</b>

Note: Totals do not compute due to rounding.

Sch. #	Dept.	Agency	Explanation	SGE	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 <sup>1</sup>
<del>(\$3,079,709)</del>	Enrollment Changes <sup>2</sup>
<b>\$7,357,978</b>	FY 27 Adjustment

Notes:

1) Utilization/Trend Adjustment - Reflects overall changes due to service utilization and unit cost trends for services covered under the dental benefit plan. Comparing the 7/01/26 projected rates used in the FY 27 Budget Request to the 7/01/25 draft rates used in the FY 26 appropriation, there is an increase of 4.0% in Non-Expansion and 3.9% in Expansion.

2) Enrollment/Kick Changes - Reflects projected enrollment changes in Non-Expansion and Expansion groups, along with HR 1 ("One Big Beautiful Bill Act") policy changes impacting FY 27.

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
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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
<del>\$198,104,885</del>	FY 26 EOB Base
<b>\$6,359,167</b>	FY 27 Adjustment

SGF	\$2,031,118	31.94%
Federal	\$4,328,049	68.06%

Sch. #	Dept.	Agency	Explanation	SGE	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 <del>\$4,335,021</del> Adjustment for Nursing Home UPL <b>\$9,735,021 FY 27 Projected Nursing Home UPL payments</b>	\$1,384,606	\$4,335,021	0
09 - 306	Health	Medical Vendor Payments	Increases \$3.1 M (\$1 M SGF and \$2.2 M Federal) for a statewide newborn and postpartum home health program.	\$1,000,000	\$3,184,713	
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 <del>\$1,026,129</del> FY 27 cost of 42 individuals enrolled in PACE beginning July 1, 2026 (11-month phase-in) \$2,633,319  <b>FY 27 Recommendation</b> SGF \$841,082 31.94% FED <del>\$1,792,237</del> 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 style="text-align: right;">\$8,449,160</td> </tr> <tr> <td>FY 26 EOB Re-alignment</td> <td style="text-align: right;"><u>\$3,000,000</u></td> </tr> <tr> <td>FY 26 Updated Spread</td> <td style="text-align: right;">\$11,449,160</td> </tr> <tr> <td>Growth Factor</td> <td style="text-align: right;">14%</td> </tr> <tr> <td>RHC Adjustment</td> <td style="text-align: right;"><b>\$1,602,883</b></td> </tr> </table> <table border="0" style="margin-left: 40px; margin-top: 10px;"> <tr> <td>SGF</td> <td style="text-align: right;">\$511,961</td> <td style="text-align: right;">31.94%</td> </tr> <tr> <td>Federal</td> <td style="text-align: right;">\$1,090,922</td> <td style="text-align: right;">68.06%</td> </tr> </table> RHC Budget Summary:  <table border="0" style="margin-left: 40px;"> <tr> <td>FY 26 Updated Spread</td> <td style="text-align: right;">\$11,449,160</td> </tr> <tr> <td><b>FY 27 Growth Factor</b></td> <td style="text-align: right;"><b><u>\$1,602,883</u></b></td> </tr> <tr> <td>FY 27 Projected Expenditures</td> <td style="text-align: right;">\$13,052,043</td> </tr> </table>	FY 26 EOB Base	\$8,449,160	FY 26 EOB Re-alignment	<u>\$3,000,000</u>	FY 26 Updated Spread	\$11,449,160	Growth Factor	14%	RHC Adjustment	<b>\$1,602,883</b>	SGF	\$511,961	31.94%	Federal	\$1,090,922	68.06%	FY 26 Updated Spread	\$11,449,160	<b>FY 27 Growth Factor</b>	<b><u>\$1,602,883</u></b>	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	SGE	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 style="text-align: right;">\$3,626,700</td> </tr> <tr> <td>FY 26 EOB Re-alignment</td> <td style="text-align: right;"><del>\$2,343,668</del></td> </tr> <tr> <td>FY 26 Updated Spread</td> <td style="text-align: right;">\$5,970,368</td> </tr> <tr> <td>Growth Factor</td> <td style="text-align: right;">14%</td> </tr> <tr> <td>FQHC Adjustment</td> <td style="text-align: right;"><b>\$835,853</b></td> </tr> </table> <table border="0" style="margin-left: 40px;"> <tr> <td>SGF</td> <td style="text-align: right;">\$266,971</td> <td style="text-align: right;">31.94%</td> </tr> <tr> <td>Federal</td> <td style="text-align: right;">\$568,882</td> <td style="text-align: right;">68.06%</td> </tr> </table> FQHC Budget Summary:  <table border="0" style="margin-left: 40px;"> <tr> <td>FY 26 Updated Spread</td> <td style="text-align: right;">\$5,970,368</td> </tr> <tr> <td><b>FY 27 Growth Factor</b></td> <td style="text-align: right;"><b>\$835,853</b></td> </tr> <tr> <td>FY 27 Projected Expenditures</td> <td style="text-align: right;">\$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	<del>\$2,343,668</del>	FY 26 Updated Spread	\$5,970,368	Growth Factor	14%	FQHC Adjustment	<b>\$835,853</b>	SGF	\$266,971	31.94%	Federal	\$568,882	68.06%	FY 26 Updated Spread	\$5,970,368	<b>FY 27 Growth Factor</b>	<b>\$835,853</b>	FY 27 Projected Expenditures	\$6,806,221	\$266,971	\$835,853	0
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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																						

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

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

Revenue Source:

**\$175,000,000** 100% Federal

Expenditures:

\$ 178,000	Salaries
\$ 80,100	Related Benefits
\$ 14,909	Travel
\$ 64,507	Operating Services
\$ 17,880	Supplies
\$169,144,604	Other Charges
<u>\$ 5,500,000</u>	IAT
<b>\$175,000,000</b>	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	SGE	Total	T. O.																				
09 - 307	Health	Office of Secretary	<p>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.</p> <p>SNAP Admin Annualization:</p> <table border="0"> <tr> <td>\$649,709</td> <td>SGF</td> </tr> <tr> <td><del>\$632,985</del></td> <td>IAT from MVA</td> </tr> <tr> <td>\$1,282,694</td> <td>FY 27 Adjustment</td> </tr> </table> <p>DDS Annualization:</p> <table border="0"> <tr> <td><b>\$16,143,656</b></td> <td>Federal</td> </tr> <tr> <td>\$1,282,694</td> <td>SNAP Admin. Annualization</td> </tr> <tr> <td><del>\$16,143,656</del></td> <td>DDS Annualization</td> </tr> <tr> <td>\$17,426,350</td> <td>FY 27 Adjustment</td> </tr> </table> <p>SNAP/DDS Budget Summary:</p> <table border="0"> <tr> <td>\$36,610,008</td> <td>FY 26 EOB Base</td> </tr> <tr> <td><del>\$17,426,350</del></td> <td>FY 27 Adjustment</td> </tr> <tr> <td><b>\$54,036,358</b></td> <td><b>FY 27 Recommended</b></td> </tr> </table>	\$649,709	SGF	<del>\$632,985</del>	IAT from MVA	\$1,282,694	FY 27 Adjustment	<b>\$16,143,656</b>	Federal	\$1,282,694	SNAP Admin. Annualization	<del>\$16,143,656</del>	DDS Annualization	\$17,426,350	FY 27 Adjustment	\$36,610,008	FY 26 EOB Base	<del>\$17,426,350</del>	FY 27 Adjustment	<b>\$54,036,358</b>	<b>FY 27 Recommended</b>	\$649,709	\$17,426,350	0
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<del>\$17,426,350</del>	FY 27 Adjustment																									
<b>\$54,036,358</b>	<b>FY 27 Recommended</b>																									
09 - 307	Health	Office of Secretary	Non-recurs funding out of the Statutorily Dedicated Health Care Employment Reinvestment Opportunity (HERO) fund to align with the projected fund balance of zero for FY 27.		(\$14,904,814)																					

Sch. #	Dept.	Agency	Explanation	SGE	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.	\$1,442,230	\$8,010,939	4
			Expenditures by Category:			
			\$713,500 Salaries			
			\$18,000 Other Compensation			
			\$388,080 Related Benefits			
			\$10,500 Travel			
			\$26,500 Operating Services			
			\$7,100 Supplies			
			\$1,778,615 Professional Services			
			\$5,005,537 Other Charges			
			\$63,107 IAT			
			<b>\$8,010,939 Total Expenditures</b>			
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><b>\$1,099,080</b></td> <td><b>FY 27 IAT Agreement</b></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><b>\$1,300,000</b></td> <td><b>FY 27 IAT Agreement</b></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><b>\$3,099,997</b></td> <td><b>FY 27 IAT Agreement</b></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	<b>\$1,099,080</b>	<b>FY 27 IAT Agreement</b>	\$925,000	FY 26 IAT Agreement	\$375,000	FY 27 Adjustment	<b>\$1,300,000</b>	<b>FY 27 IAT Agreement</b>	\$2,880,382	FY 26 IAT Agreement	\$219,615	FY 27 Adjustment	<b>\$3,099,997</b>	<b>FY 27 IAT Agreement</b>			
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<b>\$3,099,997</b>	<b>FY 27 IAT Agreement</b>																							
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																		

<b>Sch. #</b>	<b>Dept.</b>	<b>Agency</b>	<b>Explanation</b>	<b>SGE</b>	<b>Total</b>	<b>T. O.</b>
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
<b>309 - South Central LA Human Services Authority</b>						
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.																								
<b>310 - Northeast Delta Human Services Authority</b>																														
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="0"> <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><b>\$306,600</b></td> </tr> </tbody> </table>	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			<b>\$306,600</b>			
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			Note: Figures may not sum to totals due to rounding.																											
			*Shift Differential is extra pay added to an employee's wages to account for unusual working hours. The total cost of the differential is \$8,903, but \$907 will not be funded by this adjustment and will otherwise be absorbed within the agency's existing budget authority.																											
<b>320 - Aging &amp; Adult Services</b>																														
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="0"> <tbody> <tr> <td>\$ 6,519,000</td> <td>FY 26 EOB</td> </tr> <tr> <td><u>\$ 6,000,000</u></td> <td>Adjustment</td> </tr> <tr> <td><b>\$12,519,000</b></td> <td><b>FY 27 Recommended</b></td> </tr> </tbody> </table>	\$ 6,519,000	FY 26 EOB	<u>\$ 6,000,000</u>	Adjustment	<b>\$12,519,000</b>	<b>FY 27 Recommended</b>																					
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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="0"> <tbody> <tr> <td>\$4,549,131</td> <td>FY 26 EOB</td> </tr> <tr> <td><u>(\$ 762,238)</u></td> <td>Adjustment</td> </tr> <tr> <td><b>\$3,786,893</b></td> <td><b>FY 27 Recommended</b></td> </tr> </tbody> </table>	\$4,549,131	FY 26 EOB	<u>(\$ 762,238)</u>	Adjustment	<b>\$3,786,893</b>	<b>FY 27 Recommended</b>																					
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Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.																						
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  <b>\$600,000 FY 27 Adjustment</b>            \$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 &amp; 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><b>Total</b></td> <td><b>\$215,044</b></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	<b>Total</b>	<b>\$215,044</b>	\$215,044	\$0	0
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Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.								
09 - 320	Health	Aging & Adult Services	Converts two (2) job appointments to authorized T.O. positions. The positions are Program Monitors. Each position is currently funded with 50% SGF and 50% Federal match rate. The positions perform tasks for the My Choice Louisiana Program as mandated by US Department of Justice (DOJ) Settlement agreement between LDH and the DOJ. The agreement requires LDH to form transition teams with the relevant number of positions to meet the criteria for the DOJ target populations. Program Monitors must engage with all clients designated as members of this target population within 3 days of admission to a nursing facility. There is no funding adjustment associated with this conversion.	\$0	\$0	2								
			<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			
Position Title	Salary	Related Benefits	Total											
Program Monitors (2)	\$155,958	\$83,832	\$239,790											
<b>325 - Acadiana Area Human Services District</b>														
09 - 325	Health	Acadiana Area Human Services District	Increases funding to provide for one (1) authorized Other Charges position, a Medical Certification Specialist (MCS), to address sustained growth in caseloads. The MCS reviews initial and annual plans for their caseload, critical incidents, revisions, waiver exception requests, and participates in Annual Support Coordination monitoring.  Since FY 19, the Medicaid waiver population the district serves has increased from 2,191 to 2,778 participants, while the number of MCS assigned full caseloads has remained constant at ten (10) positions. As a result, average caseloads per MCS have increased from approximately 219 cases in FY 19 to 277 cases in FY 26. Over the past six fiscal years, the agency has enrolled 1,646 initial waiver participants, averaging approximately 274 new cases per year.  Additionally, during FY 22, Act 421 Children's Medicaid Option (421-CMO) was added to the MCS duties. While clinical reviews are conducted by a Registered Nurse, MCS are responsible for eligibility certification, Pre-Admission Screening and Resident Review (PASSR) and Intermediate Care Facilities (ICF) determinations, authorization processing, and compliance documentation for both initial and annual reviews. These responsibilities represent an ongoing workload increase and did not replace existing MCS duties.	\$101,700	\$101,700	0								
			<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			
Position	Salary	Related Benefits	Total											
Medical Certification Specialist	\$65,728	\$35,972	\$101,700											
<b>326 - Public Health</b>														
09 - 326	Health	Public Health	Non-recurs funding for Phenomune Pilot taste testing kits, which are at-home taste tests designed to assess an individual's immune response to upper respiratory infections.	(\$8,000,000)	(\$8,000,000)	0								

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 <b>11 Total Positions</b>	\$0	\$0	11
<b>330 - Behavioral Health</b>						
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

<b>Sch. #</b>	<b>Dept.</b>	<b>Agency</b>	<b>Explanation</b>	<b>SGE</b>	<b>Total</b>	<b>T. O.</b>
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  <b>\$6,485,090</b> 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

<b>Sch. #</b>	<b>Dept.</b>	<b>Agency</b>	<b>Explanation</b>	<b>SGF</b>	<b>Total</b>	<b>T. O.</b>
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
<b>340 - OCDD</b>						
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

<b>Sch. #</b>	<b>Dept.</b>	<b>Agency</b>	<b>Explanation</b>	<b>SGE</b>	<b>Total</b>	<b>T. O.</b>
<b>350 - Office on Women's Health and Community Health</b>						
09 - 350	Health	Office on Women's Health and Community Health	Increases funding to establish the Lupus Commission within the Office of Women's Health and Community Health, contingent on the passage of HB 237 of the 2026 R.S.	\$109,985	\$109,985	
<b>375 - Imperial Calcasieu Human Services Authority</b>						
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
			<b>Expenditures</b>	<b>Amount</b>		
			Elevator maintenance	\$30,352		
			Utilities	\$87,024		
			Water	\$32,976		
			HVAC maintenance	\$30,600		
			Janitorial service	\$40,048		
			<b>Total</b>	<b>\$221,000</b>		

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
<b>10 - Children &amp; Family Services</b>						
<b>360 - Children &amp; Family Services</b>						
10 - 360	Children & Family Services	Children & Family Services	Increases \$18.3 M (\$12.1 M SGF and \$6.2 M Federal) to the Office of Management and Finance for the Child Welfare System Modernization Project, which aims to improve Louisiana's child welfare system by consolidating legacy applications into a modern, centralized platform. The original source of federal funding is Title IV-E.  The current child welfare IT environment relies on multiple disparate systems and legacy databases (i.e., 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.	\$12,099,503	\$18,309,000	0
10 - 360	Children & Family Services	Children & Family Services	Increases \$16.9 M (\$12.3 M SGF and \$4.6 M Federal) to the Office of Child Welfare to provide for an increase in foster care board payments by \$10.50 per day for an average of 4,400 children to ensure adequate resources for caregivers to meet the child's basic needs, including food, clothing, and shelter. The original source of federal funding is Title IV-E. Approximately 45% of foster care children and youth are Title IV-E eligible.  <b>Foster Care Board Rate/Cost Increase      Average Rate</b> FY 26 Average Board Payment                      \$20.00 FY 27 Projected Board Payment <u>\$30.50</u> Difference    \$10.50  <b>Cost Variables</b> Average No. of Children                              4,400 Days    365 Daily Rate Increase <u>\$10.50</u> Total <b>\$16,863,000</b>	\$12,266,989	\$16,863,000	0

Sch. #	Dept.	Agency	Explanation	SGE	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
<b>Adjustment</b>		<b>\$16,679,270</b>

\*Total does not compute due to rounding.

Sch. #	Dept.	Agency	Explanation	SGE	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><b>Adjustment</b></td> <td><b>\$ 9,728,200</b></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		<b>Adjustment</b>	<b>\$ 9,728,200</b>	\$6,428,881	\$9,728,200	0
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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								
			<table border="0"> <tr> <td>Average Cost</td> <td>\$363.73</td> </tr> <tr> <td>Additional Service Days</td> <td>6,204</td> </tr> <tr> <td><b>Total</b></td> <td><b>\$2,256,581</b></td> </tr> </table>	Average Cost	\$363.73	Additional Service Days	6,204	<b>Total</b>	<b>\$2,256,581</b>					
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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								
			<table border="0"> <tr> <td colspan="2"><b>Guardianship Service Day Increase</b></td> </tr> <tr> <td>Average Cost</td> <td>\$224.50</td> </tr> <tr> <td>Add. Service Days</td> <td>3,188</td> </tr> <tr> <td><b>Total</b></td> <td><b>\$715,706</b></td> </tr> </table>	<b>Guardianship Service Day Increase</b>		Average Cost	\$224.50	Add. Service Days	3,188	<b>Total</b>	<b>\$715,706</b>			
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Sch. #	Dept.	Agency	Explanation	SGE	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"> <li>1) automate creation of the review universe from system data for assigned and referred cases;</li> <li>2) standardize workflows for DA staff to document findings, track responses, and report outcomes;</li> <li>3) provide dashboards and reporting to identify error trends, guide training, and improve statewide compliance; and</li> <li>4) reduce manual labor.</li> </ol> <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 &amp; 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><b>Adjustment</b></td> <td></td> <td></td> <td><b>\$700,000</b></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	<b>Adjustment</b>			<b>\$700,000</b>	\$0	\$700,000	0
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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.																				
<b>11 - Conservation and Energy</b>																										
<b>431 - Office of Secretary</b>																										
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><b>TOTAL</b></td> <td></td> <td><b>\$2,219,927</b></td> <td><b>\$14,187,685</b></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>	<b>TOTAL</b>		<b>\$2,219,927</b>	<b>\$14,187,685</b>			
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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	Increases \$5 M SGR out of the Oil and Gas Regulatory Dedicated Fund Account to the Natural Resource Management Program for mitigation efforts of sulfur mine salt dome collapse occurrences. Contingent upon enactment of HB 313 of the 2026 RS.	\$0	\$5,000,000	0																				
11 - 431	Conservation and Energy	Office of Secretary	Increases \$2.6 M SGR out of the Coastal Resources Trust Dedicated Fund Account to the Natural Resource Management Program for funding to the Coastal Protection and Restoration Authority (CPRA) for the Northwest Little Lake Marsh Creation Increment II project.	\$0	\$2,600,000	0																				

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

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

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

Sch. #	Dept.	Agency	Explanation	SGE	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><b>Total</b></td> <td></td> <td><b>\$551,136</b></td> <td><b>\$252,090</b></td> <td><b>\$803,226</b></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	<b>Total</b>		<b>\$551,136</b>	<b>\$252,090</b>	<b>\$803,226</b>			
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13 - 856	Environmental Quality	Environmental Quality	Increases \$500,000 SGR to provide a new statewide permitting dashboard. This is an initial phase in conjunction with the Department of Conservation and Energy to simplify the permitting process. The statewide permitting dashboard will allow for a centralized process to provide permits.	\$0	\$500,000	0																														
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																														

<b>Sch. #</b>	<b>Dept.</b>	<b>Agency</b>	<b>Explanation</b>	<b>SGF</b>	<b>Total</b>	<b>T. O.</b>
13 - 856	Environmental Quality	Environmental Quality	Means of financing substitution exchanging \$1.8 M SGF with an equal amount of SGR out of the Environmental Trust Dedicated Fund Account. These funds will be used for IT services through OTS and Access Sciences contracts. Access Sciences provides project management support and maintains the departments record management process.	(\$1,833,088)	\$0	0
13 - 856	Environmental Quality	Environmental Quality	Means of financing substitution exchanging \$144,361 IAT from DOA with an equal amount of SGR out of the Environmental Trust Dedicated Fund Account. These funds were awarded to DEQ through a Community Development Block Grant from the U.S. Department of Housing and Urban Development to establish the Louisiana Watershed Initiative. This adjustment non-recurs the final transfer as the department is no longer receiving funding for the Louisiana Watershed Initiative. This funding was used to fund the salary and related benefits of the positions that were previously working on the Louisiana Watershed Initiative. The positions have been transferred to the Water Permits Division.	\$0	\$0	0
13 - 856	Environmental Quality	Environmental Quality	Means of financing substitution exchanging \$100,000 SGR out of the Environmental Trust Dedicated Fund Account with an equal amount of Federal funds from the EPA administered Solid Waste Infrastructure for Recycling Grant for professional services related to solid waste infrastructure for recycling. These funds will be used as follows: (1) hire a consultant to support outreach events and assist with developing the statewide Solid Waste Management Plan; and (2) to upgrade the DEQ recycling website to improve functionality, statewide education, and data access.	\$0	\$0	0

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

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

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

The total funding for the programs as follows:

	SGF	IAT
FY 26 EOB	\$275,894	\$26,992,284
FY 27 Adjustment	<b>\$101,540</b>	<b>\$ 6,956,815</b>
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	<b>\$7,058,355*</b>

\*Total does not compute due to rounding.

Sch. #	Dept.	Agency	Explanation	SGE	Total	T.O.
14 - 474	Louisiana Works	Workforce Support & Training	Decreases \$3.6 M (\$394,214 IAT, \$852,222 Statutory Dedications, and \$2,371,496 Federal) to eliminate 36 vacant authorized T.O. positions and associated funding through natural attrition in accordance with Act 478 of the 2025 Regular Legislative Session: Office of the Secretary (2), Office of Workers' Compensation Administration (7), Office of Unemployment Insurance Administration (7), Office of Workforce Development (17), and Office of Management and Finance (3).  The original source of IAT funding is Federal from the Department of Children and Family Services' (DCFS) Temporary Assistance and Needy Families (TANF) allocation. The original source of Statutory Dedications is the Office of Worker's Compensation Administration Fund. The original source of Federal is the Workforce Innovation and Opportunity Act (WIOA) and the Unemployment Base Grant.	\$0	(\$3,617,932)	(36)
14 - 474	Louisiana Works	Workforce Support & Training	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.	\$0	(\$2,486,075)	0

Annual Unemployment Base Grant Reductions

	Grant Amount	Decrease
FY 25 Actuals	\$25,963,563	
FY 26 EOB	\$24,646,340	(\$1,317,223)
FY 27 Recommended	\$22,160,265	(\$2,486,075)

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
<b>16 - Wildlife &amp; Fisheries</b>						
<b>511 - Management &amp; Finance</b>						
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
<b>512 - Office of Secretary</b>						
16 - 512	Wildlife & Fisheries	Office of Secretary	Increases funding to finance patrol vehicles, boats, motors, and trailer packages. A portion of this funding, \$473,414, will be used to finance 48 patrol vehicles for LDWF, consisting of \$450,870 principle and \$22,544 interest. The remaining \$441,000 will be used to finance eight boats, motors, and trailer packages, consisting of \$420,000 principle and \$21,000 interest. This will allow LDWF to fully replace their boat fleet every ten years.	\$914,414	\$914,414	0
16 - 512	Wildlife & Fisheries	Office of Secretary	Decreases funding and one (1) authorized T.O. position, annualizing Personal Services reductions originally made in FY 26 in accordance with Preamble Section 19 of Act 1 of the 2025 RS. As of this publication, the department has not determined which position will be eliminated or how the reduction will be implemented.	(\$270,149)	(\$270,149)	(1)
16 - 512	Wildlife & Fisheries	Office of Secretary	Means of financing substitution exchanging \$3.4 M Statutory Dedications out of the Conservation Fund with an equal amount of SGF for personal services and operations. Due to the limited availability of funds in the Conservation Fund, SGF is provided to fund salaries and related benefits for the Enforcement Program.	\$3,410,824	\$0	0
16 - 512	Wildlife & Fisheries	Office of Secretary	Means of financing substitution exchanging \$100,000 Statutory Dedications out of the Conservation Fund with an equal amount of SGF for personal services and operations. Due to the limited availability of funds in the Conservation Fund, SGF is provided to fund salaries and related benefits for the Office of Secretary.	\$100,000	\$0	0

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.																				
<b>513 - Office of Wildlife</b>																										
16 - 513	Wildlife & Fisheries	Office of Wildlife	Non-recurs one-time \$500,000 Statutory Dedications out of the White Lake Property Fund for maintenance at the White Lake Conservation Area. These funds were used to conduct major repairs to the Units 1-5 Levee System through a CEA with Ducks Unlimited. The department does not have an anticipated completion date for this project, but anticipates disbursing the remaining funds to Ducks Unlimited by the end of FY 26. This one-time funding was in addition to an appropriation of approximately \$1.4 M for the normal operation of the conservation area. The FY 27 recommended appropriation out of the White Lake Property Fund is \$1.5 M, which will be used to fund normal operations.	\$0	(\$500,000)	0																				
16 - 513	Wildlife & Fisheries	Office of Wildlife	Increases \$500,000 Statutory Dedications out of the Conservation Fund for the Conservation Incentive Program, which assists private landowners in enhancing wildlife habitats and managing native species on private lands. Specifically, these funds will be granted by LDWF to private landowners for wildlife habitat projects or managing native species on private land.	\$0	\$500,000	0																				
16 - 513	Wildlife & Fisheries	Office of Wildlife	Decreases \$168,110 Statutory Dedications out of the Conservation Fund and two (2) authorized T.O. positions in the Office of Wildlife that are vacant. The positions being eliminated, with associated funding, are as follows:	\$0	(\$168,110)	(2)																				
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<b>Total:</b>		<b>\$112,421</b>	<b>\$55,689</b>	<b>\$168,110</b>																						
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																				
<b>514 - Office of Fisheries</b>																										
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																				

Sch. #	Dept.	Agency	Explanation	SGF	Total	T.O.																																			
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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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.																								
<b>19A - Higher Education</b>																														
<b>600 - LSU System</b>																														
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																								
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HSCNO	\$70.5 M	\$76.5 M	\$6.0 M																											
			<b>\$36.3 M</b>																											
19A - 600	Higher Education	LSU System	Increases \$15.4 M SGR to the Louisiana State University Board of Supervisors due to changes in enrollment and increases in associated fees and tuition receipts.		\$15,355,250	0																								
19A - 600	Higher Education	LSU System	Non-recurs \$9 M Statutory Dedications out of the Higher Education Campus Revitalization Fund from the Louisiana State University Board of Supervisors for Louisiana State University - A&M College for Graduate Assistantships. The funds were used to provide graduate assistantship packages that included an annual stipend, associated fringe benefits, and tuition exemptions to approximately 317 students.	\$0	(\$9,000,000)	0																								
19A - 600	Higher Education	LSU System	Non-recurs funding from LSU A&M College to purchase Copper Crowne, a horse training facility in Opelousas. This purchase will be complete by the end of FY 26. The facility will be used by faculty and students in veterinary programs.	(\$3,500,000)	(\$3,500,000)	0																								
19A - 600	Higher Education	LSU System	Increases funding to the Louisiana State University Board of Supervisors for Louisiana State University-A&M College for graduate assistantships.	\$3,000,000	\$3,000,000	0																								
19A - 600	Higher Education	LSU System	Increases funding to the Louisiana State University Board of Supervisors for the LSU Energy Institute.	\$2,700,000	\$2,700,000	0																								
19A - 600	Higher Education	LSU System	Non-recurs funding from LSU Health Sciences Center Shreveport for research activities at the St. Vincent campus. Funds were used to purchase major research instrumentation and supporting laboratory infrastructure such as a confocal benchtop microscope, a fluorescence-activated cell sorting (FACS) system, an Agilent analytical platform, real-time PCR instrumentation, a VEVO small-animal ultrasound imaging system, a telemetry monitoring system, animal care equipment, and other research-related technologies to support ongoing and planned research activities.	(\$2,500,000)	(\$2,500,000)	0																								

<b>Sch. #</b>	<b>Dept.</b>	<b>Agency</b>	<b>Explanation</b>	<b>SGE</b>	<b>Total</b>	<b>T. O.</b>
19A - 600	Higher Education	LSU System	Non-recurs funding from LSU Agricultural Center for support and extension related programs.	(\$2,500,000)	(\$2,500,000)	0
19A - 600	Higher Education	LSU System	Increases funding to the Louisiana State University Board of Supervisors for the Louisiana State University Health Sciences Center - New Orleans and the Louisiana State University Health Sciences Center - Shreveport.	\$2,500,000	\$2,500,000	0
19A - 600	Higher Education	LSU System	Non-recurs \$2 M Statutory Dedications out of the Criminal Justice and First Responder Fund from the Louisiana State University Board of Supervisors for Louisiana State University - Shreveport for campus safety and security improvements. The funds were used to purchase and install additional security cameras in buildings, parking lots and common outdoor areas, additional outside lighting, upgrade the fire/security monitoring & reporting system in the Noel Memorial Library, and design and construct a walking path around the campus grounds.	\$0	(\$2,000,000)	0
19A - 600	Higher Education	LSU System	Increases funding to the Louisiana State University Board of Supervisors for research support at the Louisiana State University Agricultural Center.	\$2,000,000	\$2,000,000	0
19A - 600	Higher Education	LSU System	Non-recurs funding from LSU Health Sciences Center New Orleans for operating expenses.	(\$1,500,000)	(\$1,500,000)	0
19A - 600	Higher Education	LSU System	Non-recurs funding from LSU Health Sciences Center Shreveport for operating expenses.	(\$1,500,000)	(\$1,500,000)	0
19A - 600	Higher Education	LSU System	Non-recurs funding from Louisiana State University - Eunice for operating expenses.	(\$1,000,000)	(\$1,000,000)	0
19A - 600	Higher Education	LSU System	Non-recurs funding from Pennington Biomedical Research Center that offset federal funding reductions.	(\$1,000,000)	(\$1,000,000)	0
19A - 600	Higher Education	LSU System	Increases funding to the Louisiana State University Board of Supervisors for core facility upgrades at Pennington Biomedical Research Center.	\$1,000,000	\$1,000,000	0
<b>615 - SU System</b>						
19A - 615	Higher Education	SU System	Non-recurs funding from Southern University New Orleans for operating expenses.	(\$3,000,000)	(\$3,000,000)	0

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.								
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								
<b>620 - UL System</b>														
19A - 620	Higher Education	UL System	Non-recurs \$15.5 M (\$13.5 M SGF and \$2 M Statutory Dedications out of the Higher Education Campus Revitalization Fund) to the University of New Orleans for the payment of debt.	(\$13,463,240)	(\$15,463,240)	0								
19A - 620	Higher Education	UL System	Increases \$8.7 M SGR due to institutions enrollment changes, fee adjustments, and revenue increases associated with the Differential Tuition model under Act 790 of 2024 RS.	\$0	\$8,734,138	0								
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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 funding to the University of Louisiana Board of Supervisors for accreditation of the College of Pharmacy at University of Louisiana at Monroe.	\$3,000,000	\$3,000,000	0								
19A - 620	Higher Education	UL System	Increases \$2.5 M SGR for the University of Louisiana System Board of Supervisors to reflect increased institutional assessments for systemwide operational costs associated with the Canvas Learning Management System contract.	\$0	\$2,500,000	0								

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.																								
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																								
<b>649 - LCTCS System</b>																														
19A - 649	Higher Education	LCTCS System	Increases funding to the Louisiana Community and Technical Colleges Board of Supervisors for operating expenses at the River Parish Community College Hyundai Steel Training Center.	\$3,300,000	\$3,300,000	0																								
19A - 649	Higher Education	LCTCS System	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																								

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<b>671 - Board of Regents</b>																								
19A - 671	Higher Education	Board of Regents	Increases \$14.5 M Statutory Dedications out of the M.J. Foster Promise Program Fund for the M.J. Foster Promise Program. The M.J. Foster Promise Program provides financial assistance to eligible students who enroll in a qualified program at a two-year public college or university, or an accredited proprietary school licensed by the Board of Regents to pursue an associate degree or a shorter-term postsecondary education credential required for certain high-demand, high-wage occupations aligned with Louisiana's workforce priorities. The average award amount is \$2,242 per student and with a lifetime cap of \$6,400 over three years. The total budget for this program in FY 27 is \$25 M.  Note: Deposits into the M.J. Foster Promise Program Fund are from any source, including private business, industry, foundations, and other groups, as well as any available federal or other governmental funding. State appropriations for the program shall not exceed \$40 million per year for students enrolled in public postsecondary education institutions and proprietary schools. There is a corresponding adjustment in 20-XXX to deposit \$14.5 M SGF into the fund to effectuate this increase in Higher Education.	\$0	\$14,500,000	0																		
19A - 671	Higher Education	Board of Regents	Increases funding for a program management software platform to support the Student Tuition Assistance and Revenue Trust (START) program.	\$4,000,000	\$4,000,000	0																		
19A - 671	Higher Education	Board of Regents	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:  <table border="0" style="margin-left: 20px;"> <thead> <tr> <th>Campus</th> <th>Adjustment</th> </tr> </thead> <tbody> <tr> <td>Fletcher</td> <td>(\$117,580)</td> </tr> <tr> <td>La Tech</td> <td>(\$124,052)</td> </tr> <tr> <td>LSUA</td> <td>(\$249,820)</td> </tr> <tr> <td>McNeese</td> <td>(\$244,136)</td> </tr> <tr> <td>NSU</td> <td>(\$246,800)</td> </tr> <tr> <td>Nunez</td> <td>(\$87,291)</td> </tr> <tr> <td>ULL</td> <td>(\$237,250)</td> </tr> <tr> <td><b>TOTAL</b></td> <td><b>(\$1,306,929)</b></td> </tr> </tbody> </table>	Campus	Adjustment	Fletcher	(\$117,580)	La Tech	(\$124,052)	LSUA	(\$249,820)	McNeese	(\$244,136)	NSU	(\$246,800)	Nunez	(\$87,291)	ULL	(\$237,250)	<b>TOTAL</b>	<b>(\$1,306,929)</b>	\$0	(\$1,306,929)	0
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<b>TOTAL</b>	<b>(\$1,306,929)</b>																							
19A - 671	Higher Education	Board of Regents	Increases funding for the Louisiana Hunger-Free Campus designation program.	\$1,000,000	\$1,000,000	0																		
19A - 671	Higher Education	Board of Regents	Increases funding for institution accreditation.	\$1,000,000	\$1,000,000	0																		

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.																																													
<b>19B - Special Schools &amp; Comm.</b>																																																			
<b>656 - Special School District</b>																																																			
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><b>Total</b></td> <td></td> <td><b>\$347,439</b></td> <td><b>\$204,212</b></td> <td><b>\$551,654</b></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	<b>Total</b>		<b>\$347,439</b>	<b>\$204,212</b>	<b>\$551,654</b>			
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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)																																													
<b>657 - LA School for Math, Science &amp; the Arts</b>																																																			
19B - 657	Special Schools & Comm.	LA School for Math, Science & the Arts	Increases funding for contracts for increased student safety services and enhanced computer programs. The funding is anticipated to be expended as follows:  <b>\$226,000</b> 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.  <b>\$117,000</b> 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.  <b>\$23,500</b> 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																																													

<b>Sch. #</b>	<b>Dept.</b>	<b>Agency</b>	<b>Explanation</b>	<b>SGE</b>	<b>Total</b>	<b>T. O.</b>						
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>\$180,200</td> </tr> <tr> <td>Estimated Annual Cost After Rebid</td> <td>\$910,200</td> </tr> </table>	Current Estimated Annual Cost	\$730,000	Proposed Increase	\$180,200	Estimated Annual Cost After Rebid	\$910,200	\$180,200	\$180,200	0
Current Estimated Annual Cost	\$730,000											
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Estimated Annual Cost After Rebid	\$910,200											
<b>658 - Thrive Academy</b>												
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	SGE	Total	T. O.
<b>659 - Ecole Pointe-au-Chien</b>						
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 <b>Total \$541,310</b>	\$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.
<b>662 - LA Educational Television Authority</b>						
19B - 662	Special Schools & Comm.	LA Educational Television Authority	Increases \$331,990 Statutory Dedications out of the Imagination Library of Louisiana Fund based on the most recent REC forecast. Monies from the fund are used for the Imagination Library of Louisiana Program, which provides one book a month to children aged 0-5 statewide. LETA reports an estimated 38,000 children are currently enrolled in the program. The total FY 27 appropriation out of the fund is \$1.7 M.	\$0	\$331,990	0
			FY 26 EOB			
			Increase			
			FY 27 Recommended			
				\$1,401,448		
				\$ 331,990		
				\$1,713,438		
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)
<b>673 - N. O. Center for Creative Arts</b>						
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	SGE	Total	T. O.
<b>19D - Education</b>						
<b>678 - State Activities</b>						
19D - 678	Education	State Activities	Increases \$12 M Federal to align budget authority with Title I funding under the Every Student Succeeds Act for Direct Student Services. Eligible uses include tutoring, access to advanced or online courses (e.g., AP or dual enrollment), and limited student transportation supports.	\$0	\$12,000,000	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.	\$668,623	\$668,623	0
			LA GATOR Administrative Funding			
			FY 26 EOB	\$2,583,564		
			Increase	\$668,623		
			FY 27 Recommended	\$3,252,187		
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
<b>681 - Subgrantee Assistance</b>						
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
			Amount	Estimated # of Awards		
			FY 26 EOB	\$43,513,899	5,730	
			Increase	\$43,486,101	6,070	
			FY 27 Recommended	\$87,000,000	11,800	

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
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	Increases funding for the School Choice Program for Certain Students with Exceptionalities. The program provides tuition assistance to eligible students with disabilities, enabling them to attend approved private schools. Eligible families receive about 50% of state per-pupil funding (approximately \$2,500) for tuition costs. This increase brings the total FY 27 appropriation for the program to \$2,087,135.	\$560,000	\$560,000	0
19D - 681	Education	Subgrantee Assistance	Means of financing substitution exchanging \$1.6 M IAT from the Department of Children and Family 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.  Note: FY 27 recommended funding for the LA 4 Early Childhood Program remains the same as the FY 26 EOB at \$95.5 M.  LA 4 Program MOF is as follows:  SGF \$85.6 M IAT \$ 9.9 M Total \$95.5 M	\$1,627,601	\$0	0
<b>695 - Minimum Foundation Program (MFP)</b>						
19D - 695	Education	Minimum Foundation Program (MFP)	Non-recurs \$199.5 M (\$174.1 M SGF and \$25.3 M Statutory Dedications out of the Overcollections Fund) appropriated in FY 26 to fund one-time \$2,000 stipends for certificated employees and \$1,000 stipends for non-certificated employees. This allocation was outside of the 2025-26 MFP funding formula.	(\$174,144,013)	(\$199,467,535)	0
19D - 695	Education	Minimum Foundation Program (MFP)	Decreases funding based on an estimated reduction in FY 27 student counts. The FY 27 MFP formula as approved by BESE and currently under consideration by the legislature as HCR 21 of the 2026 RS, estimates total MFP membership will decrease by 12,183 students.	(\$12,901,111)	(\$12,901,111)	0
19D - 695	Education	Minimum Foundation Program (MFP)	Means of financing substitution exchanging \$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

<b>Sch. #</b>	<b>Dept.</b>	<b>Agency</b>	<b>Explanation</b>	<b>SGE</b>	<b>Total</b>	<b>T. O.</b>
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.
<b>20 - Other Requirements</b>						
<b>901 - State Sales Tax Dedications</b>						
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
<b>Lafayette Parish Visitor Enterprise Fund</b>						
(\$1,200,000) Cajundome for capital improvements						
(\$1,200,000) Lafayette Central Park for capital improvements						
<b>(\$2,400,000)</b>						
<b>St. Mary Parish Visitor Enterprise Fund</b>						
(\$ 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						
<b>(\$500,000)</b>						
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						
<b>(\$1,047,538)</b>						

<b>Sch. #</b>	<b>Dept.</b>	<b>Agency</b>	<b>Explanation</b>	<b>SGE</b>	<b>Total</b>	<b>T. O.</b>
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
			<b>Shreveport Riverfront and Convention Center and Independence Stadium Fund</b>			
			(\$ 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			
			<del>(\$ 200,000) State Fair of Louisiana-Shreveport</del>			
			<b>(\$1,009,500)</b>			
			<b>926 - Sports Wagering Local Allocation Fund</b>			
20 - 926	Other Requirements	Sports Wagering Local Allocation Fund	Decreases \$2.5 M Statutory Dedication for the Sports Wagering Local Allocation Fund Program to align with the most recent REC forecast.	\$0	(\$2,515,750)	0
			<b>927 - Local Revenue Fund</b>			
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.			

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
<b>931 - LED Debt Service &amp; State Commitments</b>						
20 - 931	Other Requirements	LED Debt Service & State Commitments	<p>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.</p> <p>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.</p>	\$0	\$75,000,000	0
20 - 931	Other Requirements	LED Debt Service & State Commitments	<p>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.</p>	\$0	(\$65,724,112)	0

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

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
20 - 931	Other Requirements	LED Debt Service & State Commitments	<p>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.</p> <p>The projects and their associated dollar amounts budgeted in FY 26 and non-recurred through this reduction are respectively:</p> <ul style="list-style-type: none"> <li>\$ 3,300,000 Shintech Inc.</li> <li>\$ 2,241,779 First Solar</li> <li>\$ 1,450,000 Essence Productions</li> <li>\$ 1,000,000 Louisiana Tech University Applied Research Institute</li> <li>\$ 1,000,000 Stephenson Technologies Corporation</li> <li>\$ 200,621 Grambling State University</li> <li>\$ 150,000 Brown &amp; Root</li> <li>\$ 75,000 International Matex Tank Terminals</li> <li><b>\$ 9,417,400 Total</b></li> </ul>	\$0	(\$9,417,400)	0
20 - 931	Other Requirements	LED Debt Service & State Commitments	<p>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.</p> <p><b>New Commitments - \$29.8 M</b></p> <ul style="list-style-type: none"> <li>\$ 20,000,000 Hyundai</li> <li>\$ 5,500,000 Chennault Airport Authority</li> <li>\$ 3,000,000 FG LA LLC (Formosa Plastics)</li> <li>\$ 1,000,000 UBE America, Inc.</li> <li>\$ 250,000 Orion Engineers + Constructors</li> <li><b>\$ 29,750,000 Total</b></li> </ul> <p>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.</p>	\$46,821,916	(\$6,280,247)	0

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
<b>941 - Agriculture &amp; Forestry - Pass Through Funds</b>						
20 - 941	Other Requirements	Agriculture & Forestry - Pass Through Funds	Non-recurs funding for the Louisiana Food Policy Action Council that expanded access to fresh and locally grown food. These funds were appropriated in FY 26 as a line-item appropriation in Act 1 of the 2025 RS. These funds were spent through three entities: Feeding Louisiana, Farm-Ed Inc., and Louisiana Food Policy Action Council. Each of these entities received \$1 M to accomplish the objectives below:  \$2,570,000 - Improve farm infrastructure to increase production on local farms \$200,000 - Provide schools with support to purchase fresh foods \$200,000 - Drive community participation in the local food economy \$30,000 - Perform a report on the impact of Farmers First on agriculture in Louisiana <b>\$3,000,000 - Total</b>	(\$3,000,000)	(\$3,000,000)	0
20 - 941	Other Requirements	Agriculture & Forestry - Pass Through Funds	Decreases \$1 M Statutory Dedications out of the Forestry Productivity Fund to reflect the most recent Revenue Estimating Conference (REC) forecast, due to a decrease in timber severance tax collections. The Forestry Productivity Fund receives 75% of timber severance tax collections. These funds were used to offset personal services for the agency by funding forest firefighter staffing and operating costs. After this adjustment, the agency will have an appropriation of \$2,953,180 out of the fund.	\$0	(\$1,046,820)	0
<b>945 - State Aid to Local Govt. Entities</b>						
20 - 945	Other Requirements	State Aid to Local Govt. Entities	Non-recurs funding for twenty-four line-item appropriations in Act 1 of the 2026 RS.	(\$17,675,000)	(\$17,675,000)	0
20 - 945	Other Requirements	State Aid to Local Govt. Entities	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 <b>\$ 2,573,264 Total</b>	\$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 <b>\$ 2,208,006 Total</b>	\$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.						

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.																
<b>950 - Special Acts/Judgments</b>																						
20 - 950	Other Requirements	Special Acts/Judgments	Increases funding to pay for consent judgments and other final judgments against the state, Board of Tax Appeals judgments and recommendations for payment of claim against the state, and reimbursement of attorney fees. HB 1 of the 2026 RS includes 16 judgments ranging from \$8,500 to \$1.6 M.	\$4,300,000	\$4,300,000	0																
<b>977 - DOA Debt Service &amp; Maintenance</b>																						
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><b>Adjustment</b></td> <td><b>(\$20,430)</b></td> <td><b>(\$281,658)</b></td> <td><b>(\$302,088)</b></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	<b>Adjustment</b>	<b>(\$20,430)</b>	<b>(\$281,658)</b>	<b>(\$302,088)</b>			
	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																			
<b>Adjustment</b>	<b>(\$20,430)</b>	<b>(\$281,658)</b>	<b>(\$302,088)</b>																			

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
<b>21 - Ancillary</b>						
<b>800 - Group Benefits</b>						
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 <sup>1</sup> 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 <sup>2</sup> 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 <sup>3</sup> Contributions	0.2	0.1	0.2
Life Insurance Premiums	(0.2)	-	(0.2)
Medicare Advantage Premiums	3.2	3.2	6.5
Prescription Rebates	4.4	11.7	16.1
<b>Total</b>	<b>\$32.4</b>	<b>\$159.1</b>	<b>\$191.6</b>

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

<sup>1</sup> Employer Group Waiver Plan

<sup>2</sup> Pharmacy Benefit Manager

<sup>3</sup> 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	SGE	Total	T. O.
<b>804 - Risk Management</b>						
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.
<b>815 - Technology Services</b>						
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
			<b>Upgrade</b>	<b>Estimated Cost</b>		
			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		
			<b>Total</b>	<b>\$36,264,000</b>		
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
<b>Total T.O. Positions</b>	<b>37</b>	<b>\$3,724,562</b>	<b>\$1,290,561</b>	<b>\$5,015,123</b>
IT Statewide Engineer (Non-T.O.)	3	\$275,310	\$95,395	\$370,705
<b>Total Positions</b>	<b>40</b>	<b>\$3,999,872</b>	<b>\$1,385,956</b>	<b>\$5,385,828</b>

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

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.																																																
<b>816 - Division of Administrative Law</b>																																																						
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																																																
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<b>860 - Environmental State Revolving Fund</b>																																																						
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																																																



STATE OF LOUISIANA  
Legislative Fiscal Office  
BATON ROUGE

Post Office Box 44097  
Capitol Station  
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Phone: 225.342.7233

Alan M. Boxberger  
Legislative Fiscal Officer

TO: The Honorable Phillip DeVillier, Speaker of the House of Representatives  
Honorable Members of the House of Representatives

FROM: Alan M. Boxberger, Legislative Fiscal Officer *AAB*  
Patrice Thomas, Deputy Fiscal Officer *(PT)*

DATE: April 15, 2026

SUBJECT: House Rule 7.19, HB 1 Engrossed

Pursuant to House Rule 7.19, the Legislative Fiscal Office (LFO) is required to submit a report to the House of Representatives, which indicates whether the appropriation bill appropriates one-time money within House Bill 1 (HB 1). The LFO is providing this information for HB 1 Original.

**HR 7.19 One-Time Money List**

Pursuant to HR 7.19(C)(1)(b), appropriations from one-time money for ordinary recurring expenses may not exceed the projected growth of the state general fund from the fiscal year for which the appropriation is proposed and the subsequent fiscal year according to the most recent official forecast. The threshold calculation is the difference between the official SGF revenue forecast adopted by the Revenue Estimating Conference (REC) on December 11, 2025, for FY 27 of \$12,616.6 M and FY 28 of \$12,355.9, which equates to \$260.7 M of SGF revenue loss. The amount of one-time funds, as defined by HR 7.19, allowed to be appropriated for ordinary recurring expenses in HB 1 for FY 27 expenditure is \$0. **After House committee amendments to HB 1 there is no (\$0) one-time money as defined in House Rule 7.19 in HB 1 Engrossed.**

If you have any questions about any of the information presented in this memo, please contact me by email at [boxberger@legis.la.gov](mailto:boxberger@legis.la.gov), or by phone at 225-342-7233.



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FROM: Alan M. Boxberger, Legislative Fiscal Officer *AMB*  
Patrice Thomas, Deputy Fiscal Officer *PT*

DATE: April 15, 2026

SUBJECT: House Rule 7.19, HB 312 Engrossed

Pursuant to House Rule 7.19, the Legislative Fiscal Office (LFO) is required to submit a report to the House of Representatives, which indicates whether the Supplemental Appropriations bill appropriates one-time money for ordinary recurring expenses. The Legislative Fiscal Office has determined there is no one-time money used for ordinary recurring expenses in HB 312 Engrossed.

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FROM: Alan M. Boxberger, Legislative Fiscal Officer *AAB*  
Patrice Thomas, Deputy Fiscal Officer *ptt*

DATE: April 15, 2026

SUBJECT: House Rule 7.19, HB 314 Engrossed

Pursuant to House Rule 7.19, the Legislative Fiscal Office (LFO) is required to submit a report to the House of Representatives, which indicates whether the Revenue Sharing Distribution Bill appropriates one-time money for ordinary recurring expenses. The Legislative Fiscal Office has determined there is no one-time money in HB 314 Engrossed.

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FROM: Alan M. Boxberger, Legislative Fiscal Officer *AAB*  
Patrice Thomas, Deputy Fiscal Officer *ptt*

DATE: April 15, 2026

SUBJECT: House Rule 7.19, HB 383 Engrossed

Pursuant to House Rule 7.19, the Legislative Fiscal Office (LFO) is required to submit a report to the House of Representatives, which indicates whether the Ancillary Appropriations Bill appropriates one-time money for ordinary recurring expenses. The Legislative Fiscal Office has determined there is no one-time money used for ordinary recurring expenses in HB 383 Engrossed.

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Honorable Members of the House of Representatives

FROM: Alan M. Boxberger, Legislative Fiscal Officer *AAB*  
Patrice Thomas, Deputy Fiscal Officer *ptt*

DATE: April 15, 2026

SUBJECT: House Rule 7.19, HB 983 Engrossed

Pursuant to House Rule 7.19, the Legislative Fiscal Office (LFO) is required to submit a report to the House of Representatives, which indicates whether the Judicial Expense bill appropriates one-time money for ordinary recurring expenses. The Legislative Fiscal Office has determined there is no one-time money used for ordinary recurring expenses in HB 983 Engrossed.

If you have any questions about any of the information presented in this memo, please contact me by email at [boxbergera@legis.la.gov](mailto:boxbergera@legis.la.gov) or by phone at 225-342-7233.



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Honorable Members of the House of Representatives

FROM: Alan M. Boxberger, Legislative Fiscal Officer *AAB*  
Patrice Thomas, Deputy Fiscal Officer *(PT)*

DATE: April 15, 2026

SUBJECT: House Rule 7.19, HB 1126 Engrossed

Pursuant to House Rule 7.19, the Legislative Fiscal Office (LFO) is required to submit a report to the House of Representatives, which indicates whether the Legislative Expense bill appropriates one-time money for ordinary recurring expenses. The Legislative Fiscal Office has determined there is no one-time money used for ordinary recurring expenses in HB 1126 Engrossed.

If you have any questions about any of the information presented in this memo, please contact me by email at [boxbergera@legis.la.gov](mailto:boxbergera@legis.la.gov) or by phone at 225-342-7233.