

STATE OF LOUISIANA
DIVISION OF ADMINISTRATION, OFFICE OF PLANNING AND BUDGET
REQUEST FOR MID-YEAR BUDGET ADJUSTMENT

DEPARTMENT: Department of State			FOR OPB USE ONLY			
AGENCY: Secretary of State			OPB LOG NUMBER		AGENDA NUMBER	
SCHEDULE NUMBER: 04-139			114			
SUBMISSION DATE: October 15, 2025			Approval and Authority: Division of Administration Office of Planning & Budget OCT 27 2025 <i>Colleen Gie</i> APPROVED			
AGENCY BA-7 NUMBER: 2 - America 250 IAT						
HEAD OF BUDGET UNIT: Nancy Landry						
TITLE: Secretary of State						
SIGNATURE (Certifies that the information provided is correct and true to the best of your knowledge): <i>Nancy Landry</i>						
MEANS OF FINANCING		CURRENT FY 2025-2026	ADJUSTMENT (+) or (-)		REVISED FY 2025-2026	
GENERAL FUND BY:						
DIRECT		\$97,741,543	\$0		\$97,741,543	
INTERAGENCY TRANSFERS		\$867,400	\$200,000		\$1,067,400	
FEES & SELF-GENERATED		\$37,837,776	\$0		\$37,837,776	
Regular Fees & Self-generated		\$37,837,776	\$0		\$37,837,776	
Subtotal of Fund Accounts from Page 2		\$0	\$0		\$0	
STATUTORY DEDICATIONS		\$113,078	\$0		\$113,078	
Shreveport Riverfront and Convention Center and Independence Stadium Fund (T09)		\$113,078	\$0		\$113,078	
[Select Statutory Dedication]		\$0	\$0		\$0	
Subtotal of Dedications from Page 2		\$0	\$0		\$0	
FEDERAL		\$457,489	\$0		\$457,489	
TOTAL		\$137,017,286	\$200,000		\$137,217,286	
AUTHORIZED POSITIONS		367	0		367	
AUTHORIZED OTHER CHARGES		0	0		0	
NON-TO FTE POSITIONS		0	0		0	
TOTAL POSITIONS		367	0		367	
PROGRAM EXPENDITURES	DOLLARS	POS	DOLLARS	POS	DOLLARS	POS
PROGRAM NAME:						
ADMINISTRATIVE	\$20,062,472	85	\$0	0	\$20,062,472	85
ELECTIONS	\$94,877,801	151	\$0	0	\$94,877,801	151
ARCHIVES & RECORDS	\$5,746,497	38	\$0	0	\$5,746,497	38
MUSEUM & OTHER OPERATIONS	\$4,872,062	38	\$200,000	0	\$5,072,062	38
COMMERCIAL	\$11,458,454	55	\$0	0	\$11,458,454	55
	\$0	0	\$0	0	\$0	0
	\$0	0	\$0	0	\$0	0
	\$0	0	\$0	0	\$0	0
	\$0	0	\$0	0	\$0	0
	\$0	0	\$0	0	\$0	0
Subtotal of programs from Page 2:	\$0	0	\$0	0	\$0	0
TOTAL	\$137,017,286	367	\$200,000	0	\$137,217,286	367

STATE OF LOUISIANA
DIVISION OF ADMINISTRATION, OFFICE OF PLANNING AND BUDGET
REQUEST FOR MID-YEAR BUDGET ADJUSTMENT

DEPARTMENT: Department of State	FOR OPB USE ONLY	
AGENCY: Secretary of State	OPB LOG NUMBER	AGENDA NUMBER
SCHEDULE NUMBER: 04-139		
SUBMISSION DATE: October 15, 2025	ADDENDUM TO PAGE 1	
AGENCY BA-7 NUMBER: 2 - America 250 IAT		

Use this section for additional Dedicated Fund Accounts or Statutory Dedications, if needed.
The subtotal will automatically be transferred to Page 1.

MEANS OF FINANCING	CURRENT FY 2025-2026	ADJUSTMENT (+) or (-)	REVISED FY 2025-2026
GENERAL FUND BY:			
FEES & SELF-GENERATED			
[Select Fund Account]	\$0	\$0	\$0
[Select Fund Account]	\$0	\$0	\$0
SUBTOTAL (to Page 1)	\$0	\$0	\$0
STATUTORY DEDICATIONS			
[Select Statutory Dedication]	\$0	\$0	\$0
[Select Statutory Dedication]	\$0	\$0	\$0
[Select Statutory Dedication]	\$0	\$0	\$0
[Select Statutory Dedication]	\$0	\$0	\$0
[Select Statutory Dedication]	\$0	\$0	\$0
[Select Statutory Dedication]	\$0	\$0	\$0
[Select Statutory Dedication]	\$0	\$0	\$0
SUBTOTAL (to Page 1)	\$0	\$0	\$0

Use this section for additional Program Names, if needed.
The subtotal will automatically be transferred to Page 1.

PROGRAM EXPENDITURES	DOLLARS	POS	DOLLARS	POS	DOLLARS	POS
PROGRAM NAME:						
	\$0	0	\$0	0	\$0	0
	\$0	0	\$0	0	\$0	0
	\$0	0	\$0	0	\$0	0
	\$0	0	\$0	0	\$0	0
	\$0	0	\$0	0	\$0	0
	\$0	0	\$0	0	\$0	0
	\$0	0	\$0	0	\$0	0
	\$0	0	\$0	0	\$0	0
	\$0	0	\$0	0	\$0	0
	\$0	0	\$0	0	\$0	0
SUBTOTAL (to Page 1)	\$0	0	\$0	0	\$0	0

STATE OF LOUISIANA
DIVISION OF ADMINISTRATION, OFFICE OF PLANNING AND BUDGET
REQUEST FOR MID-YEAR BUDGET ADJUSTMENT

Policy and Procedure Memorandum No. 52, Revised, requires that all Requests for Changes in Appropriation be fully documented. At a minimum, the following questions and statements must be answered. Use Continuation Sheets as needed. **FAILURE TO ANSWER ALL QUESTIONS COMPLETELY WILL BE CAUSE TO RETURN THIS DOCUMENT WITHOUT ACTION.**

1. What is the source of funding (if other than General Fund (Direct))? Specifically identify any grant or public law and the purposes of the funds, if applicable. A copy of any grant application and the notice of approved grant or appropriation must accompany the BA-7. What are the expenditure restrictions of the funds?
- The purpose is to provide Interagency Transfer budget authority to the Department of State to receive funding that was originally appropriated to the Office of the Lieutenant Governor for a series of America 250 events. The original source of funding is State General Fund (Direct) appropriated for America 250 Commission planning and implementation of events and programs. For additional information, see attached "Supporting Information" purpose, source and expenditure restrictions.

2. Enter the financial impact of the requested adjustment for the next four fiscal years.

MEANS OF FINANCING OR EXPENDITURE	FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2028-2029	FY 2029-2030
GENERAL FUND BY:					
DIRECT	\$0	\$0	\$0	\$0	\$0
INTERAGENCY TRANSFERS	\$200,000	\$0	\$0	\$0	\$0
FEES & SELF-GENERATED	\$0	\$0	\$0	\$0	\$0
STATUTORY DEDICATIONS	\$0	\$0	\$0	\$0	\$0
FEDERAL	\$0	\$0	\$0	\$0	\$0
TOTAL	\$200,000	\$0	\$0	\$0	\$0

3. If this action requires additional personnel, provide a detailed explanation below:
- N/A

4. Explain why this request can't be postponed for consideration in the agency's budget request for next fiscal year.
- The America 250 event, as well as the associated expenditures, will occur in FY26.

5. Is this an after the fact BA-7, e.g., have expenditures been made toward the program this BA-7 is for? If yes, explain per PPM No.52.
- N/A

STATE OF LOUISIANA
DIVISION OF ADMINISTRATION, OFFICE OF PLANNING AND BUDGET
REQUEST FOR MID-YEAR BUDGET ADJUSTMENT

PERFORMANCE IMPACT OF MID-YEAR BUDGET ADJUSTMENT

1. Identify and explain the programmatic impacts (positive or negative) that will result from the approval of this BA-7.

- Approval of this BA-7 will ensure the agency can accept the temporary transfer of the Louisiana Purchase Treaty from the National Archives during the American 250 event.

2. Complete the following information for each objective and related performance indicators that will be affected by this request. (Note: Requested adjustments may involve revisions to existing objectives and performance indicators or creation of new objectives and performance indicators. Repeat this portion of the request form as often as necessary.)

OBJECTIVE:

- N/A

LEVEL	PERFORMANCE INDICATOR NAME	PERFORMANCE STANDARD		
		CURRENT FY 2025-2026	ADJUSTMENT (+) OR (-)	REVISED FY 2025-2026

JUSTIFICATION FOR ADJUSTMENT(S): Explain the necessity of the adjustment(s).

- N/A

3. Briefly explain any performance impacts other than or in addition to effects on objectives and performance indicators. (For example: Are there any anticipated direct or indirect effects on program management or service recipients? Will this BA-7 have a positive or negative impact on some other program or agency?)

- Exhibition of the Louisiana Purchase Treaty would have a positive economic impact and benefit service recipients, such as Museum visitors.

4. If there are no performance impacts associated with this BA-7 request, then fully explain this lack of performance impact.

- This BA-7 would not increase performance or enhance the quality of existing services, and there are not any specific performance indicators related to this request.

5. Describe the performance impacts of failure to approve this BA-7. (Be specific. Relate performance impacts to objectives and performance indicators.)

- If this BA-7 is not approved, it would risk accomplishing the purpose outlined in House Concurrent Resolution No. 59 of the 2025 Regular Legislative Session.

STATE OF LOUISIANA
DIVISION OF ADMINISTRATION, OFFICE OF PLANNING AND BUDGET
REQUEST FOR MID-YEAR BUDGET ADJUSTMENT

PROGRAM LEVEL REQUEST FOR MID-YEAR BUDGET ADJUSTMENT

PROGRAM 4 NAME: Museum and Other Operations

MEANS OF FINANCING:	CURRENT	REQUESTED	REVISED	ADJUSTMENT OUTYEAR PROJECTIONS			
	FY 2025-2026	ADJUSTMENT	FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2028-2029	FY 2029-2030
GENERAL FUND BY:							
Direct	\$4,519,222	\$0	\$4,519,222	\$0	\$0	\$0	\$0
Interagency Transfers	\$154,800	\$200,000	\$354,800	\$0	\$0	\$0	\$0
Fees & Self-Generated *	\$84,962	\$0	\$84,962	\$0	\$0	\$0	\$0
Statutory Dedications **	\$113,078	\$0	\$113,078	\$0	\$0	\$0	\$0
FEDERAL FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL MOF	\$4,872,062	\$200,000	\$5,072,062	\$0	\$0	\$0	\$0
EXPENDITURES:							
Salaries	\$2,076,168	\$0	\$2,076,168	\$0	\$0	\$0	\$0
Other Compensation	\$140,244	\$0	\$140,244	\$0	\$0	\$0	\$0
Related Benefits	\$988,598	\$0	\$988,598	\$0	\$0	\$0	\$0
Travel	\$10,000	\$0	\$10,000	\$0	\$0	\$0	\$0
Operating Services	\$1,249,805	\$0	\$1,249,805	\$0	\$0	\$0	\$0
Supplies	\$84,252	\$0	\$84,252	\$0	\$0	\$0	\$0
Professional Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Charges	\$180,934	\$200,000	\$380,934	\$0	\$0	\$0	\$0
Debt Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$41,735	\$0	\$41,735	\$0	\$0	\$0	\$0
Acquisitions	\$100,326	\$0	\$100,326	\$0	\$0	\$0	\$0
Major Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
UNALLOTTED	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$4,872,062	\$200,000	\$5,072,062	\$0	\$0	\$0	\$0
POSITIONS							
Classified	34	0	34	0	0	0	0
Unclassified	4	0	4	0	0	0	0
TOTAL T.O. POSITIONS	38	0	38	0	0	0	0
Other Charges Positions	0	0	0	0	0	0	0
Non-TO FTE Positions	0	0	0	0	0	0	0
TOTAL POSITIONS	38	0	38	0	0	0	0
*Dedicated Fund Accounts:							
Reg. Fees & Self-generated	\$84,962	\$0	\$84,962	\$0	\$0	\$0	\$0
[Select Fund Account]	\$0	\$0	\$0	\$0	\$0	\$0	\$0
[Select Fund Account]	\$0	\$0	\$0	\$0	\$0	\$0	\$0
**Statutory Dedications:							
Shreveport Riverfront and Convention Center and Independence Stadium Fund (T09)	\$113,078	\$0	\$113,078	\$0	\$0	\$0	\$0
[Select Statutory Dedication]	\$0	\$0	\$0	\$0	\$0	\$0	\$0
[Select Statutory Dedication]	\$0	\$0	\$0	\$0	\$0	\$0	\$0
[Select Statutory Dedication]	\$0	\$0	\$0	\$0	\$0	\$0	\$0
[Select Statutory Dedication]	\$0	\$0	\$0	\$0	\$0	\$0	\$0
[Select Statutory Dedication]	\$0	\$0	\$0	\$0	\$0	\$0	\$0
[Select Statutory Dedication]	\$0	\$0	\$0	\$0	\$0	\$0	\$0
[Select Statutory Dedication]	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STATE OF LOUISIANA
DIVISION OF ADMINISTRATION, OFFICE OF PLANNING AND BUDGET
REQUEST FOR MID-YEAR BUDGET ADJUSTMENT

PROGRAM LEVEL REQUEST FOR MID-YEAR BUDGET ADJUSTMENT

PROGRAM 4 NAME: Museum and Other Operations

MEANS OF FINANCING:	State General Fund	Interagency Transfers	Fees & Self-Generated Revenues	Statutory Dedications	Federal Funds	TOTAL
AMOUNT	\$0	\$200,000	\$0	\$0	\$0	\$200,000
EXPENDITURES:						
Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Other Compensation	\$0	\$0	\$0	\$0	\$0	\$0
Related Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Travel	\$0	\$0	\$0	\$0	\$0	\$0
Operating Services	\$0	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0	\$0
Professional Services	\$0	\$0	\$0	\$0	\$0	\$0
Other Charges	\$0	\$200,000	\$0	\$0	\$0	\$200,000
Debt Services	\$0	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$0	\$0	\$0	\$0	\$0	\$0
Acquisitions	\$0	\$0	\$0	\$0	\$0	\$0
Major Repairs	\$0	\$0	\$0	\$0	\$0	\$0
UNALLOTTED	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$200,000	\$0	\$0	\$0	\$200,000
OVER / (UNDER)	\$0	\$0	\$0	\$0	\$0	\$0
POSITIONS						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
TOTAL T.O. POSITIONS	0	0	0	0	0	0
Other Charges Positions	0	0	0	0	0	0
Non-TO FTE Positions	0	0	0	0	0	0
TOTAL POSITIONS	0	0	0	0	0	0

QUESTIONNAIRE ANALYSIS

GENERAL PURPOSE

- This BA-7 is to transfer funding between state agencies.
 - The purpose is to provide Interagency Transfer budget authority to the Department of State to receive funding that was originally appropriated to the Office of the Lieutenant Governor for a series of America 250 events.
 - This will allow the Department of State to host an upcoming America 250 event. This event includes the temporary transfer and exhibition of the Louisiana Purchase Treaty from the National Archives. For this event, the Secretary of State's Museum Program will be responsible for managing the transfer and housing of the document, and thus, associated funding is needed to cover related expenditures.

REVENUES

- The Means of Financing is Interagency Transfers to the Museum Program.
 - The sending agency is Office of the Lieutenant Governor (04-146).
 - The original source of funding is State General Fund (Direct) appropriated for America 250 Commission planning and implementation of events and programs.
 - As support that each agency concurs with the transfer, please see attached BR-19B IAT agreement which has been signed by each party.

EXPENDITURES

- The expenditures are restricted to the Museum & Other Operations Program as follows:

Appropriated Program	Museum / Cost Center	Expenditure Category	G/L Account Description	BA-7 Amount
Museum & Other Operations	Museum Administration	Other Charges	Misc-Operating Services	\$200,000
Total				\$200,000

OTHER

1. Wyatt Vial, Budget Administrator: 225-362-5156 or wyatt.vial@sos.la.gov
2. Melissa Thibodeaux, Accounting Administrator: 225-922-1229 or melissa.thibodeaux@sos.la.gov

INTERAGENCY AGREEMENT

BR-19B

Interagency Agreement Between Department of State / Secretary of State (04-139) and Office of the Lieutenant Governor (04-146)
(Recipient Agency and #) (Sending Agency and #)

For Fiscal Year 2025-2026, Department of State / Secretary of State (04-139) is budgeted to receive the following revenue from
(Agency Name and #)

Office of the Lieutenant Governor (04-146) by Interagency Transfer for the following reason(s):
(Agency Name and #)

The reason for the Interagency Agreement is:

America 250 Exhibition of the Louisiana Purchase Treaty in the amount of \$200,000

	<u>10/15/2025</u>
Recipient Agency Fiscal Officer	Date
	<u>10/15/25</u>
Sending Agency Fiscal Officer	Date

NOTE:

It is the Receiving Agency's responsibility to ensure the execution of this Agreement.

Both Agencies must submit copies of this Agreement with their Budget Request (and any subsequent BA-7s as documentation for IAT revenues and IAT expense)

STATE OF LOUISIANA
DIVISION OF ADMINISTRATION, OFFICE OF PLANNING AND BUDGET
REQUEST FOR MID-YEAR BUDGET ADJUSTMENT

DEPARTMENT: Louisiana Legislative Auditor			FOR OPB USE ONLY			
AGENCY: Legislative Auditor			OPB LOG NUMBER 108		AGENDA NUMBER	
SCHEDULE NUMBER: 24-954			Approval and Authority: Division of Administration Office of Planning & Budget OCT - 8 2025 Colleen Sie APPROVED Act 460 of 25 RS Section 3.E			
SUBMISSION DATE:						
AGENCY BA-7 NUMBER: 1						
HEAD OF BUDGET UNIT: Michael J. Waguespack						
TITLE: Legislative Auditor						
SIGNATURE (Certifies that the information provided is correct and true to the best of your knowledge): MJP						
MEANS OF FINANCING	CURRENT FY 2025-2026	ADJUSTMENT (+) or (-)	REVISED FY 2025-2026			
GENERAL FUND BY:						
DIRECT	\$15,295,000	\$0	\$15,295,000			
INTERAGENCY TRANSFERS	\$0	\$0	\$0			
FEES & SELF-GENERATED	\$24,785,375	\$512,577	\$25,297,952			
Regular Fees & Self-generated	\$24,785,375	\$512,577	\$25,297,952			
Subtotal of Fund Accounts from Page 2	\$0	\$0	\$0			
STATUTORY DEDICATIONS	\$0	\$0	\$0			
[Select Statutory Dedication]	\$0	\$0	\$0			
[Select Statutory Dedication]	\$0	\$0	\$0			
Subtotal of Dedications from Page 2	\$0	\$0	\$0			
FEDERAL	\$0	\$0	\$0			
TOTAL	\$40,080,375	\$512,577	\$40,592,952			
AUTHORIZED POSITIONS	0	0	0			
AUTHORIZED OTHER CHARGES	0	0	0			
NON-TO FTE POSITIONS	0	0	0			
TOTAL POSITIONS	0	0	0			
PROGRAM EXPENDITURES	DOLLARS	POS	DOLLARS	POS	DOLLARS	POS
PROGRAM NAME:						
Legislative Auditor	\$39,730,375	0	\$512,577	0	\$40,242,952	0
Legislative Auditor Ancillary Enterprise Fund	\$350,000	0	\$0	0	\$350,000	0
Program 3	\$0	0	\$0	0	\$0	0
Program 4 JA	\$0	0	\$0	0	\$0	0
Program 5	\$0	0	\$0	0	\$0	0
	\$0	0	\$0	0	\$0	0
	\$0	0	\$0	0	\$0	0
	\$0	0	\$0	0	\$0	0
	\$0	0	\$0	0	\$0	0
	\$0	0	\$0	0	\$0	0
Subtotal of programs from Page 2:	\$0	0	\$0	0	\$0	0
TOTAL	\$40,080,375	0	\$512,577	0	\$40,592,952	0

STATE OF LOUISIANA
DIVISION OF ADMINISTRATION, OFFICE OF PLANNING AND BUDGET
REQUEST FOR MID-YEAR BUDGET ADJUSTMENT

DEPARTMENT: Louisiana Legislative Auditor	FOR OPB USE ONLY	
AGENCY: Legislative Auditor	OPB LOG NUMBER	AGENDA NUMBER
SCHEDULE NUMBER: 24-954		
SUBMISSION DATE:	ADDENDUM TO PAGE 1	
AGENCY BA-7 NUMBER: 1		

Use this section for additional Dedicated Fund Accounts or Statutory Dedications, if needed.
The subtotal will automatically be transferred to Page 1.

MEANS OF FINANCING	CURRENT FY 2025-2026	ADJUSTMENT (+) or (-)	REVISED FY 2025-2026
GENERAL FUND BY:			
FEES & SELF-GENERATED			
[Select Fund Account]	\$0	\$0	\$0
[Select Fund Account]	\$0	\$0	\$0
SUBTOTAL (to Page 1)	\$0	\$0	\$0
STATUTORY DEDICATIONS			
[Select Statutory Dedication]	\$0	\$0	\$0
[Select Statutory Dedication]	\$0	\$0	\$0
[Select Statutory Dedication]	\$0	\$0	\$0
[Select Statutory Dedication]	\$0	\$0	\$0
[Select Statutory Dedication]	\$0	\$0	\$0
[Select Statutory Dedication]	\$0	\$0	\$0
[Select Statutory Dedication]	\$0	\$0	\$0
SUBTOTAL (to Page 1)	\$0	\$0	\$0

Use this section for additional Program Names, if needed.
The subtotal will automatically be transferred to Page 1.

PROGRAM EXPENDITURES	DOLLARS	POS	DOLLARS	POS	DOLLARS	POS
PROGRAM NAME:						
	\$0	0	\$0	0	\$0	0
	\$0	0	\$0	0	\$0	0
	\$0	0	\$0	0	\$0	0
	\$0	0	\$0	0	\$0	0
	\$0	0	\$0	0	\$0	0
	\$0	0	\$0	0	\$0	0
	\$0	0	\$0	0	\$0	0
	\$0	0	\$0	0	\$0	0
	\$0	0	\$0	0	\$0	0
	\$0	0	\$0	0	\$0	0
	\$0	0	\$0	0	\$0	0
SUBTOTAL (to Page 1)	\$0	0	\$0	0	\$0	0

STATE OF LOUISIANA
DIVISION OF ADMINISTRATION, OFFICE OF PLANNING AND BUDGET
REQUEST FOR MID-YEAR BUDGET ADJUSTMENT

Policy and Procedure Memorandum No. 52, Revised, requires that all Requests for Changes in Appropriation be fully documented. At a minimum, the following questions and statements must be answered. Use Continuation Sheets as needed. **FAILURE TO ANSWER ALL QUESTIONS COMPLETELY WILL BE CAUSE TO RETURN THIS DOCUMENT WITHOUT ACTION.**

1. What is the source of funding (if other than General Fund (Direct))? Specifically identify any grant or public law and the purposes of the funds, if applicable. A copy of any grant application and the notice of approved grant or appropriation must accompany the BA-7. What are the expenditure restrictions of the funds?
 This change only reflects an update to the budget amounts in LaGov for what has already been appropriated in Act 460 of the 2025 Regular Session. No additional approvals are needed since this is not an increase to our appropriation. The total additional amount appropriated by Act 460 is equal to the prior year fund balance amount of \$10,019,738; however, this request is only to update the LaGov budget for the portion of that balance included in our prior year cash carryover, \$512,577.

2. Enter the financial impact of the requested adjustment for the next four fiscal years.

MEANS OF FINANCING OR EXPENDITURE	FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2028-2029	FY 2029-2030
GENERAL FUND BY:					
DIRECT	\$0	\$0	\$0	\$0	\$0
INTERAGENCY TRANSFERS	\$0	\$0	\$0	\$0	\$0
FEES & SELF-GENERATED	\$512,577	\$0	\$0	\$0	\$0
STATUTORY DEDICATIONS	\$0	\$0	\$0	\$0	\$0
FEDERAL	\$0	\$0	\$0	\$0	\$0
TOTAL	\$512,577	\$0	\$0	\$0	\$0

3. If this action requires additional personnel, provide a detailed explanation below:

N/A

4. Explain why this request can't be postponed for consideration in the agency's budget request for next fiscal year.

This is a cash carry-over transaction

5. Is this an after the fact BA-7, e.g.; have expenditures been made toward the program this BA-7 is for? If yes, explain per PPM No.52.

This is not an after the fact BA-7

STATE OF LOUISIANA
DIVISION OF ADMINISTRATION, OFFICE OF PLANNING AND BUDGET
REQUEST FOR MID-YEAR BUDGET ADJUSTMENT

PERFORMANCE IMPACT OF MID-YEAR BUDGET ADJUSTMENT

1. Identify and explain the programmatic impacts (positive or negative) that will result from the approval of this BA-7.

N/A

2. Complete the following information for each objective and related performance indicators that will be affected by this request. *(Note: Requested adjustments may involve revisions to existing objectives and performance indicators or creation of new objectives and performance indicators. Repeat this portion of the request form as often as necessary.)*

OBJECTIVE:

LEVEL	PERFORMANCE INDICATOR NAME	PERFORMANCE STANDARD		
		CURRENT FY 2025-2026	ADJUSTMENT (+) OR (-)	REVISED FY 2025-2026

JUSTIFICATION FOR ADJUSTMENT(S): Explain the necessity of the adjustment(s).

3. Briefly explain any performance impacts other than or in addition to effects on objectives and performance indicators. *(For example: Are there any anticipated direct or indirect effects on program management or service recipients? Will this BA-7 have a positive or negative impact on some other program or agency?)*

N/A

4. If there are no performance impacts associated with this BA-7 request, then fully explain this lack of performance impact.

N/A

5. Describe the performance impacts of failure to approve this BA-7. (Be specific. Relate performance impacts to objectives and performance indicators.)

N/A

STATE OF LOUISIANA
DIVISION OF ADMINISTRATION, OFFICE OF PLANNING AND BUDGET
REQUEST FOR MID-YEAR BUDGET ADJUSTMENT

PROGRAM LEVEL REQUEST FOR MID-YEAR BUDGET ADJUSTMENT

PROGRAM 1 NAME: Legislative Auditor SR

MEANS OF FINANCING:	CURRENT FY 2025-2026	REQUESTED ADJUSTMENT	REVISED FY 2025-2026	ADJUSTMENT OUTYEAR PROJECTIONS			
				FY 2026-2027	FY 2027-2028	FY 2028-2029	FY 2029-2030
GENERAL FUND BY:							
Direct	\$14,945,000	\$0	\$14,945,000	\$0	\$0	\$0	\$0
Interagency Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fees & Self-Generated *	\$24,785,375	\$512,577	\$25,297,952	\$0	\$0	\$0	\$0
Statutory Dedications **	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FEDERAL FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL MOF	\$39,730,375	\$512,577	\$40,242,952	\$0	\$0	\$0	\$0
EXPENDITURES:							
Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Compensation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Related Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Travel	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operating Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Professional Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Charges	\$39,730,375	\$512,577	\$40,242,952	\$0	\$0	\$0	\$0
Debt Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acquisitions	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Major Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
UNALLOTTED	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$39,730,375	\$512,577	\$40,242,952	\$0	\$0	\$0	\$0
POSITIONS							
Classified	0	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0	0
TOTAL T.O. POSITIONS	0	0	0	0	0	0	0
Other Charges Positions	0	0	0	0	0	0	0
Non-TO FTE Positions	0	0	0	0	0	0	0
TOTAL POSITIONS	0	0	0	0	0	0	0
*Dedicated Fund Accounts:							
Reg. Fees & Self-generated	\$24,785,375	\$512,577	\$25,297,952	\$0	\$0	\$0	\$0
[Select Fund Account]	\$0	\$0	\$0	\$0	\$0	\$0	\$0
[Select Fund Account]	\$0	\$0	\$0	\$0	\$0	\$0	\$0
**Statutory Dedications:							
[Select Statutory Dedication]	\$0	\$0	\$0	\$0	\$0	\$0	\$0
[Select Statutory Dedication]	\$0	\$0	\$0	\$0	\$0	\$0	\$0
[Select Statutory Dedication]	\$0	\$0	\$0	\$0	\$0	\$0	\$0
[Select Statutory Dedication]	\$0	\$0	\$0	\$0	\$0	\$0	\$0
[Select Statutory Dedication]	\$0	\$0	\$0	\$0	\$0	\$0	\$0
[Select Statutory Dedication]	\$0	\$0	\$0	\$0	\$0	\$0	\$0
[Select Statutory Dedication]	\$0	\$0	\$0	\$0	\$0	\$0	\$0
[Select Statutory Dedication]	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STATE OF LOUISIANA
DIVISION OF ADMINISTRATION, OFFICE OF PLANNING AND BUDGET
REQUEST FOR MID-YEAR BUDGET ADJUSTMENT

PROGRAM LEVEL REQUEST FOR MID-YEAR BUDGET ADJUSTMENT						
PROGRAM 1 NAME: <u>Legislative Auditor</u> <i>LN</i>						
MEANS OF FINANCING:	State General Fund	Interagency Transfers	Fees & Self-Generated Revenues	Statutory Dedications	Federal Funds	TOTAL
AMOUNT	\$0	\$0	\$512,577	\$0	\$0	\$512,577
EXPENDITURES:						
Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Other Compensation	\$0	\$0	\$0	\$0	\$0	\$0
Related Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Travel	\$0	\$0	\$0	\$0	\$0	\$0
Operating Services	\$0	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0	\$0
Professional Services	\$0	\$0	\$0	\$0	\$0	\$0
Other Charges	\$0	\$0	\$512,577	\$0	\$0	\$512,577
Debt Services	\$0	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$0	\$0	\$0	\$0	\$0	\$0
Acquisitions	\$0	\$0	\$0	\$0	\$0	\$0
Major Repairs	\$0	\$0	\$0	\$0	\$0	\$0
UNALLOTTED	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$512,577	\$0	\$0	\$512,577
OVER / (UNDER)	\$0	\$0	\$0	\$0	\$0	\$0
POSITIONS						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
TOTAL T.O. POSITIONS	0	0	0	0	0	0
Other Charges Positions	0	0	0	0	0	0
Non-TO FTE Positions	0	0	0	0	0	0
TOTAL POSITIONS	0	0	0	0	0	0

QUESTIONNAIRE ANALYSIS

(Please reference question numbers, provide detailed information and use continuation sheets as needed.)

GENERAL PURPOSE

The change reflects only an update to the budget amounts in LaGov for what has already been appropriated in Act 460 of the 2025 Regular Session. This is not an increase to our appropriation. Act 460 appropriated the use of any previously appropriated funds to be used. Because the amount of unspent previously appropriated funds is unknown when the budget is loaded, this BA-7 is needed to add it. The total additional amount appropriated by Act 460 is equal to the prior year fund balance amount of \$10,019,738; however, this request is to only update the LaGov budget for the portion of that balance included in our prior year cash carryover (i.e. \$512,577).

REVENUES

This amount represents the prior year cash carry-over

EXPENDITURES

OTHER

Mike Waguespack - Legislative Auditor (225) 339-3800

Rachel Westbrook - CFO (225) 336-5022

**LOUISIANA LEGISLATIVE AUDITOR
STATE OF LOUISIANA**
**Statement of Governmental Fund Revenues, Expenditures,
and Changes in Fund Balance/Statement of Activities
For the Year Ended June 30, 2025**

	GENERAL FUND	ADJUSTMENTS *	STATEMENT OF ACTIVITIES
EXPENDITURES/EXPENSES			
Personnel services and related benefits	\$34,264,545	(\$3,777,321) (1)	\$30,487,224
Travel	378,518		378,518
Operating services	1,553,539		1,553,539
Supplies	148,738	318,439 (2)	467,177
Professional services (note 17)	553,030		553,030
Capital outlay	332,007	(332,007) (2)	
Depreciation		44,124 (2)	44,124
Debt service - principal	147,548	(147,548) (2)	
Total Expenditures/Expenses	<u>37,377,925</u>	<u>(3,894,313)</u>	<u>33,483,612</u>
PROGRAM REVENUES			
Audit fees and allocations	24,491,513	390,586 (3)	24,882,099
Total Program Revenues	<u>24,491,513</u>	<u>390,586</u>	<u>24,882,099</u>
Net Program Expenses			<u>(8,601,513)</u>
GENERAL REVENUES			
State General Fund appropriation	15,295,000		15,295,000
Interest			
Miscellaneous	1,047	3,242 (1)	4,289
Total General Revenues	<u>15,296,047</u>	<u>3,242</u>	<u>15,299,289</u>
EXCESS OF REVENUES OVER EXPENDITURES	2,409,635	(2,409,635)	NONE
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES/EXPENSES	2,409,635	(2,409,635)	NONE
CHANGE IN NET POSITION	NONE	6,697,776	6,697,776
FUND BALANCE/NET POSITION (Deficit)			
Beginning of the year, Restated (note 16)	<u>7,610,103</u>	<u>(89,457,723)</u>	<u>(81,847,620)</u>
End of the year	<u>\$10,019,738</u>	<u>(\$85,169,582)</u>	<u>(\$75,149,844)</u>

***Explanations:**

(1) Expenses and revenues of long-term obligations for compensated absences, pension plans, and other postemployment benefits reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the General Fund.

(2) Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. The amount of capital outlays not meeting the capitalization threshold is reported as an expense (i.e., supplies) and amounts financed are capitalized.

(3) Revenues in the Statement of Activities that do not provide current financial resources are deferred and not reported as revenues in the General Fund. This includes revenues received after the 45-day accrual period which are not available to pay for current-period expenditures. This amount is the net effect of the current and prior year deferrals.

The accompanying notes are an integral part of this statement.

STATE OF LOUISIANA

Report Name: 2611526 Operating Budget, Expenditure, Commitment, and Revenue Report

Report Date & Time: 05/25/2025 08:21:27

As of Posting Date: 05/25/2025

User & System ID: F00274650 FPD:300

Page Number: 1

Bur Area	Fund Ctr	Fund	FY Acct	Fiscal Yr	Post Date	Appr Post	CI Cat	CS-Service	CI/CS-Service Cat Desc	Comm Bgt	Expend Total	Comm Tot	Comm Rptg	Revenue Budget	Revenue Collect	Exp To Collect	Unexp Rptg/Alloc	Uncom Rptg/Alloc
☐ 554	9540000000	9540000000	4830010	2026	200	000	483	99	REVENUE	0.00	0.00	0.00	0.00	15,295,000.00-	15,295,000.00-	0.00	15,295,000.00-	0.00
☐ 554	9540000000	9540000700	4710029	2026	007	000	471	49	OTHER RECEIPTS - MISC REVENUE	0.00	0.00	0.00	0.00	24,785,375.00-	24,785,375.00-	0.00	24,785,375.00-	0.00
☐ 554	9540000000	9540000700	4830016	2026	007	000	483	67	PRIOR YEAR CASH CARRYOVER	0.00	0.00	0.00	0.00	512,576.82-	512,576.82-	0.00	512,576.82-	0.00
☐ *	9540000000									0.00	0.00	0.00	0.00	40,080,375.00-	15,807,576.82-	24,272,798.18-	15,807,576.82-	0.00
☐ 554	9541000000	9540000000	5600000	2026	000	100	560	65	OTHER CHARGES	14,845,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
☐ 554	9541000000	9540000700	4710029	2026	007	100	471	49	OTHER RECEIPTS - MISC REVENUE	0.00	0.00	0.00	0.00	0.00	4,425,096.64-	4,425,096.64-	4,425,096.64-	0.00
☐ 554	9541000000	9540000700	4710038	2026	007	100	471	53	INTERAGENCY RECEIPTS -SERVICES	0.00	0.00	0.00	0.00	0.00	9,750,040.00-	9,750,040.00-	9,750,040.00-	0.00
☐ 554	9541000000	9540000700	5600000	2026	007	100	560	65	OTHER CHARGES	24,785,375.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
☐ *	9541000000									39,730,375.00	0.00	0.00	0.00	0.00	14,175,136.64-	14,175,136.64-	14,175,136.64-	0.00
☐ 554	9540000000	9540000000	6000010	2026	000	N00	600	99	NON-LAGOV EXP PRNTS	0.00	9,649,000.00	9,649,000.00	9,649,000.00-	0.00	0.00	0.00	9,649,000.00	0.00
☐ *	9540000000									350,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
☐ 554	9540000000	9540000000	5600000	2026	000	N00	560	65	OTHER CHARGES	350,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
☐ *	9540000000									350,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
**										40,080,375.00	9,649,000.00	30,431,375.00	40,080,375.00-	29,982,713.46-	10,097,661.54-	20,333,711.46-	20,333,711.46-	0.00

End of Report - Operating Budget, Expenditure, Commitment, and Revenue Report

Total Ancillary
& GF BudgetsTotal
Warrants
DrawnRemaining
Budget -
TotalTotal Revenues
29,982,713.46
-15,295,000.00

Free Cash

14,687,713.46