

OFFICE OF PLANNING & BUDGET

FY 2026-2027



Executive Budget

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Statewide State General Fund Revenues and Expenditures at Recommended

REVENUES:

State General Fund Revenue Forecast - (REC as of 12/11/2025) For Fiscal Year 2026-2027

\$12,616,600,000

TOTAL STATE GENERAL FUND REVENUES

\$12,616,600,000

EXPENDITURES:

General Operating Appropriations	\$11,771,031,367
Ancillary Operating Appropriations	\$0
Non-Appropriated Requirements	\$533,084,750
Judicial Operating Appropriations	\$206,123,567
Legislative Operating Appropriations	\$94,514,289
Capital Outlay Appropriations	\$0

TOTAL STATE GENERAL FUND EXPENDITURES

\$12,604,753,973

Revenues to Expenditures Excess/(Deficiency)

\$11,846,027

COMPARISON: Fiscal Year 2025-2026 Budgeted to Fiscal Year 2026-2027 Recommended
Total Funding and Positions
(Exclusive of Double Counts) (Exclusive of Contingencies)

	As of 12/1/2025 Budgeted <u>2025-2026</u>	Recommended <u>2026-2027</u>	Recommended Over/(Under) <u>Budgeted</u>	Percent Of <u>Change</u>
STATE GENERAL FUND, DIRECT	\$12,666.8	\$12,604.8	(\$62.1)	-0.49%
STATE GENERAL FUND BY:				
FEES AND SELF-GENERATED REVENUES	\$4,059.1	\$3,899.7	(\$159.4)	-3.93%
STATUTORY DEDICATIONS (See Note 1)	\$8,384.8	\$6,657.3	(\$1,727.5)	-20.60%
TOTAL STATE FUNDS	\$25,110.7	\$23,161.8	(\$1,948.9)	-7.76%
FEDERAL FUNDS	\$24,922.1	\$23,774.9	(\$1,147.1)	-4.60%
GRAND TOTAL	\$50,032.8	\$46,936.7	(\$3,096.1)	-6.19%
TOTAL AUTHORIZED POSITIONS	35,043	35,276	233	0.66%
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	1,652	1,638	(14)	-0.85%
TOTAL NON-TO FTE POSITIONS	1,287	1,359	72	5.59%
TOTAL POSITIONS (See Note 2)	37,982	38,273	291	0.77%

Note 1: Figure stated as of 12/1 excludes \$965,757,746 in double counted expenditures appropriated from the Revenue Stabilization Trust Fund in 20-XXX.

Note 2: Positions are authorized, not filled positions

COMPARISON: Fiscal Year 2025-2026 Budgeted to Fiscal Year 2026-2027 Recommended

Total Funding and Positions

(Exclusive of Double Counts) (Exclusive of Contingencies)

Total Double Counts

Ancillary Self-Generated	\$2,043,929,010	\$2,238,473,784	\$194,544,774	9.52%
Legislative Ancillary Enterprise Fund	\$350,000	\$350,000	\$0	0.00%
Legislative Auditor Fees	\$17,742,019	\$17,913,422	\$171,403	0.97%
State Emergency Response Fund (01-107)	\$100,000	\$100,000	\$0	0.00%
State Emergency Response Fund (01-112)	\$1,000,000	\$1,000,000	\$0	0.00%
Louisiana Public Defender Fund (01-116)	\$47,109,668	\$47,109,668	\$0	0.00%
Innocence Compensation Fund (01-129)	\$1,480,000	\$1,480,000	\$0	0.00%
Medicaid Trust Fund for the Elderly (04D)	\$19,640	\$19,640	\$0	0.00%
LA Cybersecurity Talent Initiative Fund (19A)	\$1,000,000	\$1,000,000	\$0	0.00%
M.J. Foster Promise Program Fund (19A)	\$10,500,000	\$25,000,000	\$14,500,000	138.10%
Higher Education Initiatives Fund (19A)	\$5,000,000	\$5,000,000	\$0	0.00%
College and University Deferred Maintenance and Capital Improvement Fund	\$25,000,000	\$0	(\$25,000,000)	-100.00%
Criminal Justice and First Responder Fund	\$22,953,264	\$0	(\$22,953,264)	-100.00%
Higher Education Campus Revitalization Fund	\$18,150,000	\$0	(\$18,150,000)	-100.00%
Louisiana Transportation Infrastructure Fund	\$709,000,000	\$0	(\$709,000,000)	-100.00%
Phase II Subfund of the Water Sector Fund	\$15,000,000	\$0	(\$15,000,000)	-100.00%
Louisiana Economic Development Initiatives Fund	\$112,741,512	\$0	(\$112,741,512)	-100.00%
Modernization and Security Fund	\$62,912,970	\$0	(\$62,912,970)	-100.00%
Overcollections Fund	\$4,160,105	\$0	(\$4,160,105)	-100.00%
Major Events Fund	\$0	\$0	\$0	0.00%
Louisiana Outdoors Forever Fund	\$0	\$1,000,000	\$1,000,000	100.00%
High Impact Job Fund	\$0	\$75,000,000	\$75,000,000	100.00%
Interagency Transfers	\$2,575,456,961	\$2,610,037,752	\$34,580,791	1.34%
Total Double Counts	\$5,673,605,149	\$5,023,484,266	(\$650,120,883)	-11.46%

Comparison of General Fund MOF Budgeted as of 12/1/2025 to Recommended
(Exclusive of Contingencies and Inclusive of Double Counts)

Department Name:	Budgeted 2025-2026	T.O.	Recommended 2026-2027	T.O.	Recommended Over/(Under) Budgeted	T.O.	Percentage Change Financial	T.O.
Executive	308,820,273	2,246	287,459,161	2,223	(21,361,112)	(23)	-6.92%	-1.02%
Veterans Affairs	16,901,392	851	18,091,600	845	1,190,208	(6)	7.04%	-0.71%
Secretary of State	97,741,543	367	89,184,361	367	(8,557,182)	0	-8.75%	0.00%
Attorney General	23,022,015	539	24,058,115	536	1,036,100	(3)	4.50%	-0.56%
Lieutenant Governor	3,696,182	7	1,355,616	7	(2,340,566)	0	-63.32%	0.00%
State Treasurer	205,260	74	205,260	74	0	0	0.00%	0.00%
Public Service Commission	0	95	0	95	0	0	0.00%	0.00%
Agriculture & Forestry	26,524,102	588	30,413,862	585	3,889,760	(3)	14.67%	-0.51%
Commissioner of Insurance	180,000	232	0	231	(180,000)	(1)	-100.00%	-0.43%
Economic Development	61,807,681	213	45,882,801	214	(15,924,880)	1	-25.77%	0.47%
Culture, Recreation & Tourism	59,425,775	591	61,673,829	589	2,248,054	(2)	3.78%	-0.34%
Transportation & Development	60,571,292	4,319	67,103,808	4,315	6,532,516	(4)	10.78%	-0.09%
Corrections Services	716,460,060	4,890	798,231,291	5,040	81,771,231	150	11.41%	3.07%
Public Safety Services	128,895,011	2,715	155,549,147	2,700	26,654,136	(15)	20.68%	-0.55%
Youth Services	176,701,933	1,070	204,622,492	1,223	27,920,559	153	15.80%	14.30%
Dept. of Health	3,285,087,565	7,918	3,382,210,028	7,913	97,122,463	(5)	2.96%	-0.06%
Children & Family Services	252,551,560	2,186	270,311,356	2,184	17,759,796	(2)	7.03%	-0.09%
Conservation and Energy	29,021,034	378	23,753,661	376	(5,267,373)	(2)	-18.15%	-0.53%
Revenue	0	723	0	723	0	0	0.00%	0.00%
Environmental Quality	14,874,406	712	11,884,913	721	(2,989,493)	9	-20.10%	1.26%
Louisiana Works	20,680,735	975	20,848,560	939	167,825	(36)	0.81%	-3.69%
Wildlife & Fisheries	41,304,956	786	48,648,486	777	7,343,530	(9)	17.78%	-1.15%
Civil Service	5,925,607	184	6,178,824	184	253,217	0	4.27%	0.00%
Retirement Systems	0	0	0	0	0	0	0.00%	0.00%
Higher Education	1,321,988,254	0	1,281,959,366	0	(40,028,888)	0	-3.03%	0.00%
Other Education	62,693,631	647	70,182,081	641	7,488,450	(6)	11.94%	-0.93%
Dept. of Education	4,250,545,658	511	4,125,837,768	511	(124,707,890)	0	-2.93%	0.00%
Health Care Services Division	25,066,857	0	25,192,276	0	125,419	0	0.50%	0.00%
Other Requirements	852,869,783	0	720,192,705	0	(132,677,078)	0	-15.56%	0.00%
General App. Bill	\$11,843,562,565	33,817	\$11,771,031,367	34,013	(\$72,531,198)	196	-0.61%	0.58%

Comparison of General Fund MOF Budgeted as of 12/1/2025 to Recommended
(Exclusive of Contingencies and Inclusive of Double Counts)

Department Name:	Budgeted 2025-2026	T.O.	Recommended 2026-2027	T.O.	Recommended Over/(Under) Budgeted	T.O.	Percentage Change Financial	T.O.
Ancillary	0	1,226	0	1,263	0	37	0.00%	3.02%
Non-Appropriated	540,895,863	0	533,084,750	0	(7,811,113)	0	-1.44%	0.00%
Judicial App. Bill	187,855,555	0	206,123,567	0	18,268,012	0	9.72%	0.00%
Leg. App. Bill	94,514,289	0	94,514,289	0	0	0	0.00%	0.00%
Special Acts	0	0	0	0	0	0	0.00%	0.00%
Capital Outlay	0	0	0	0	0	0	0.00%	0.00%
Other App. Bills & Requirements	\$823,265,707	1,226	\$833,722,606	1,263	\$10,456,899	37	1.27%	3.02%
Total State Requirements	\$12,666,828,272	35,043	\$12,604,753,973	35,276	(\$62,074,299)	233	-0.49%	0.66%

Comparison of Total MOF Budgeted as of 12/1/2025 to Recommended
(Exclusive of Contingencies and Inclusive of Double Counts)

Department Name:	Budgeted 2025-2026	T.O.	Recommended 2026-2027	T.O.	Recommended Over/(Under) Budgeted	T.O.	Percentage Change Financial	T.O.
Executive	5,339,402,532	2,246	5,003,956,755	2,223	(335,445,777)	(23)	-6.28%	-1.02%
Veterans Affairs	102,085,987	851	105,155,476	845	3,069,489	(6)	3.01%	-0.71%
Secretary of State	137,217,286	367	128,680,572	367	(8,536,714)	0	-6.22%	0.00%
Attorney General	117,458,854	539	117,771,151	536	312,297	(3)	0.27%	-0.56%
Lieutenant Governor	12,937,026	7	8,853,731	7	(4,083,295)	0	-31.56%	0.00%
State Treasurer	14,228,176	74	15,037,071	74	808,895	0	5.69%	0.00%
Public Service Commission	10,952,836	95	11,475,339	95	522,503	0	4.77%	0.00%
Agriculture & Forestry	94,988,539	588	91,384,006	585	(3,604,533)	(3)	-3.79%	-0.51%
Commissioner of Insurance	67,049,124	232	73,539,941	231	6,490,817	(1)	9.68%	-0.43%
Economic Development	135,091,236	213	59,407,850	214	(75,683,386)	1	-56.02%	0.47%
Culture, Recreation & Tourism	137,303,064	591	143,362,907	589	6,059,843	(2)	4.41%	-0.34%
Transportation & Development	902,083,559	4,319	823,008,602	4,315	(79,074,957)	(4)	-8.77%	-0.09%
Corrections Services	780,446,836	4,890	902,333,898	5,040	121,887,062	150	15.62%	3.07%
Public Safety Services	651,575,511	2,715	645,939,750	2,700	(5,635,761)	(15)	-0.86%	-0.55%
Youth Services	198,652,859	1,070	226,573,418	1,223	27,920,559	153	14.05%	14.30%
Dept. of Health	24,717,342,592	7,918	23,479,871,559	7,913	(1,237,471,033)	(5)	-5.01%	-0.06%
Children & Family Services	787,837,736	2,186	792,356,807	2,184	4,519,071	(2)	0.57%	-0.09%
Conservation and Energy	227,129,481	378	201,285,652	376	(25,843,829)	(2)	-11.38%	-0.53%
Revenue	143,483,322	723	133,076,577	723	(10,406,745)	0	-7.25%	0.00%
Environmental Quality	161,053,792	712	157,382,289	721	(3,671,503)	9	-2.28%	1.26%
Louisiana Works	347,041,247	975	352,734,568	939	5,693,321	(36)	1.64%	-3.69%
Wildlife & Fisheries	250,986,136	786	205,415,278	777	(45,570,858)	(9)	-18.16%	-1.15%
Civil Service	27,571,677	184	28,758,523	184	1,186,846	0	4.30%	0.00%
Retirement Systems	0	0	0	0	0	0	0.00%	0.00%
Higher Education	3,477,155,380	0	3,479,660,969	0	2,505,589	0	0.07%	0.00%
Other Education	108,839,847	647	115,344,003	641	6,504,156	(6)	5.98%	-0.93%
Dept. of Education	6,516,945,900	511	6,366,034,088	511	(150,911,812)	0	-2.32%	0.00%
Health Care Services Division	73,586,436	0	74,707,343	0	1,120,907	0	1.52%	0.00%
Other Requirements	2,692,871,933	0	1,211,116,898	0	(1,481,755,035)	0	-55.03%	0.00%
General App. Bill	\$48,233,318,904	33,817	\$44,954,225,021	34,013	(\$3,279,093,883)	196	-6.80%	0.58%

Comparison of Total MOF Budgeted as of 12/1/2025 to Recommended
(Exclusive of Contingencies and Inclusive of Double Counts)

Department Name:	Budgeted 2025-2026	T.O.	Recommended 2026-2027	T.O.	Recommended Over/(Under) Budgeted	T.O.	Percentage Change Financial	T.O.
Ancillary	3,236,733,169	1,226	3,472,144,464	1,263	235,411,295	37	7.27%	3.02%
Non-Appropriated	592,505,863	0	579,826,111	0	(12,679,752)	0	-2.14%	0.00%
Judicial App. Bill	215,091,329	0	227,359,341	0	12,268,012	0	5.70%	0.00%
Leg. App. Bill	129,812,241	0	129,812,241	0	0	0	0.00%	0.00%
Special Acts	0	0	0	0	0	0	0.00%	0.00%
Capital Outlay	3,298,931,939	0	2,596,851,939	0	(702,080,000)	0	-21.28%	0.00%
Other App. Bills & Requirements	\$7,473,074,541	1,226	\$7,005,994,096	1,263	(\$467,080,445)	37	-6.25%	3.02%
Total State Requirements	\$55,706,393,445	35,043	\$51,960,219,117	35,276	(\$3,746,174,328)	233	-6.72%	0.66%

EXPLANATION OF FUNCTIONAL AREAS

(List of examples)

Business and Infrastructure includes: Louisiana Economic Development; Culture, Recreation and Tourism; Louisiana Tax Commission; Louisiana Stadium and Exposition District; Louisiana State Racing Commission; Office of Financial Institutions; Public Service Commission; Louisiana Works; Commissioner of Insurance; Transportation and Development; Capital Outlay; Sales Tax Dedications; Parish Transportation; Louisiana Economic Development Debt Service and State Commitments; Office of State Procurement, and Environmental State Revolving Loan Funds.

Education includes: Department of Education; Higher Education; Special Schools and Commissions; and Higher Education Debt Service.

Environment and Natural Resources includes: Office of Coastal Protection and Restoration; Environmental Quality; Conservation and Energy; Wildlife and Fisheries; Agriculture and Forestry; and Agriculture and Forestry - Pass Through Funds.

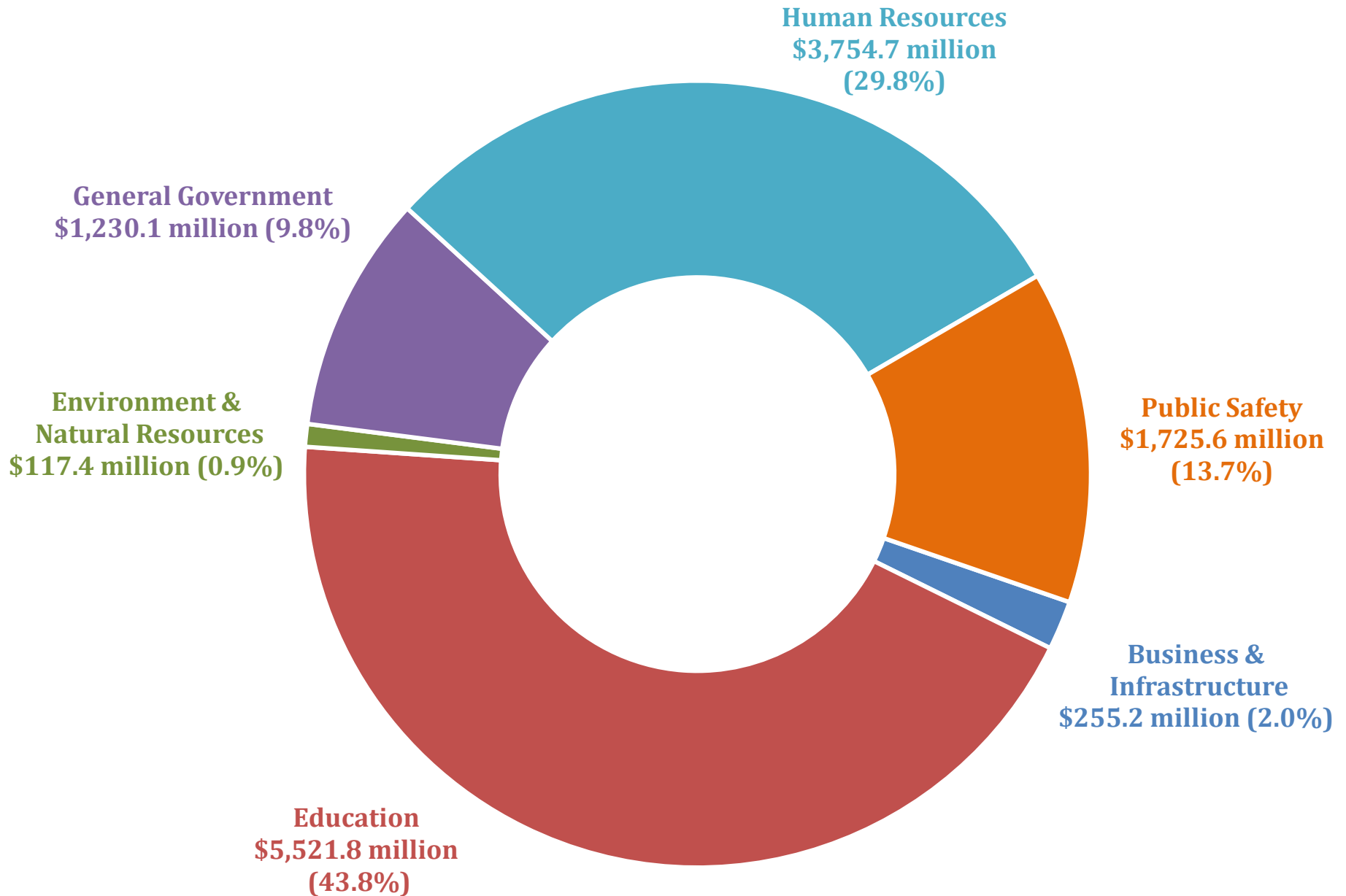
General Government includes: Executive Office; Office of Indian Affairs; Office of the Inspector General; Division of Administration; DOA Debt Service and Maintenance; Ethics Administration; Division of Administrative Law; Office of the State Public Defender; Board of Tax Appeals; Secretary of State; Lieutenant Governor; State Treasurer; Unclaimed Property Leverage Fund Debt Service; Department of Revenue; State Civil Service; Retirement Systems; Interim Emergency Board; Video Draw Poker – Local Government Aid; Sports Wagering Local Allocation Fund; Local Revenue Fund; Office of Group Benefits; Office of Risk Management; Louisiana Property Assistance; Federal Property Assistance; Office of Technology Services, Office of Aircraft Services; Governor’s Conferences and Interstate Compacts; Prepaid Wireless Tele 911 Service; State Aid to Local Government Entities; Non-Appropriated Requirements; Judicial Expense; Legislative Expense; Judgments; and Special Acts.

Human Resources includes: Department of Health (and related Ancillary agencies); Department of Children and Family Services; Louisiana State University Health Science Center Health Care Services Division; Mental Health Advocacy Service; Office of Elderly Affairs; Veterans’ Affairs; and Drinking Water Revolving Loan Fund.

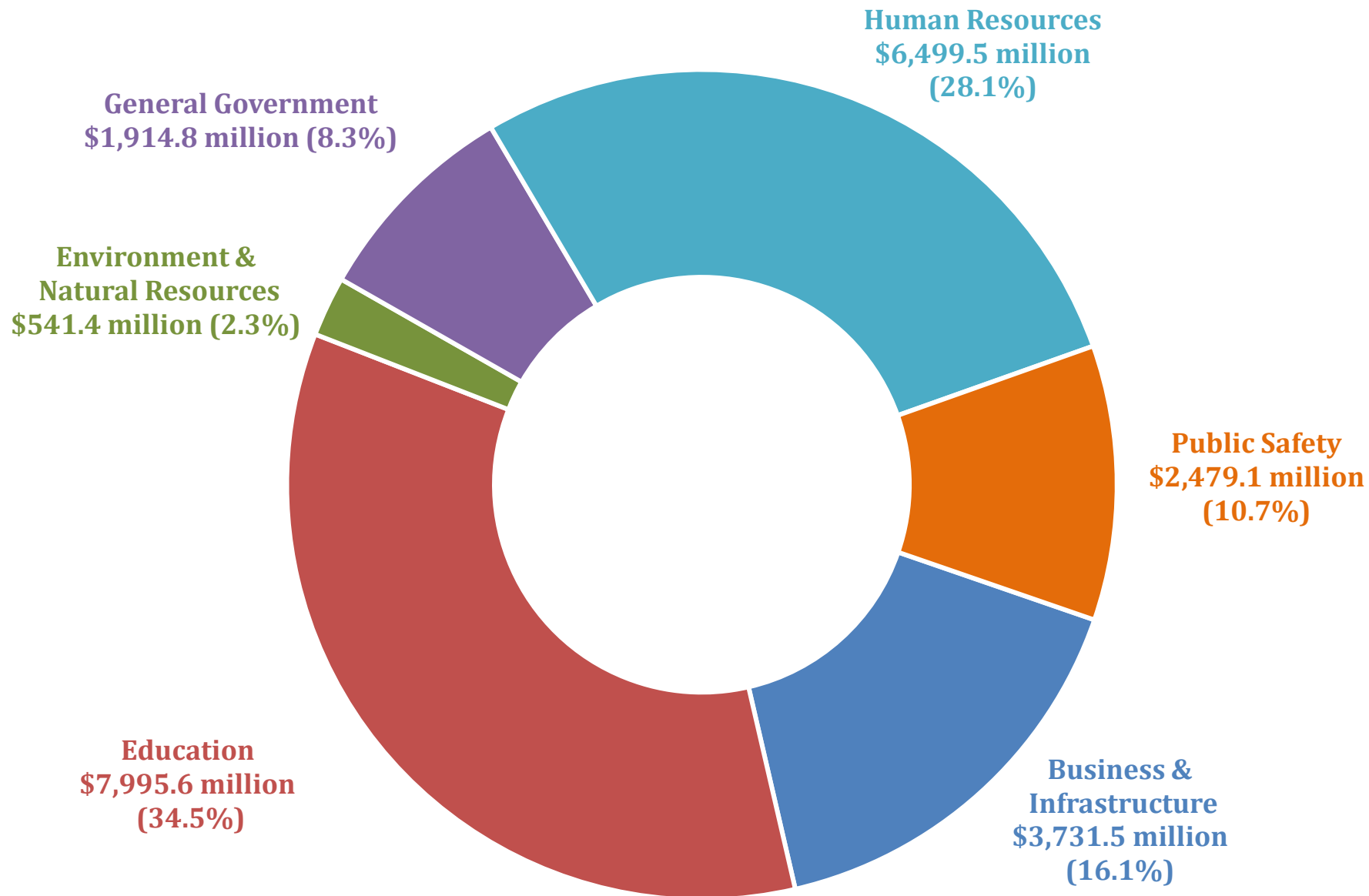
Public Safety includes: Corrections Services; Local Housing of State Adult Offenders; Youth Services; Local Housing of State Juvenile Offenders; Corrections Debt Service; Prison Enterprises; Public Safety Services (and related Ancillary agencies); Governor’s Office of Homeland Security and Emergency Preparedness; Military Affairs; Office of the Attorney General; District Attorneys & Assistant District Attorneys; Supplemental Pay to Law Enforcement Personnel; Louisiana Commission on Law Enforcement; Municipal Fire and Police Civil Service; State Police Commission; Two Percent Fire Insurance Fund; and Emergency Medical Services – Parishes & Municipalities.

Note: Some departments and agencies encompass programs and activities that could be assigned to more than one functional area. Therefore, some of the assignments above do not follow strict budget schedule groupings but instead reflect primary mission or purpose of a department or agency.

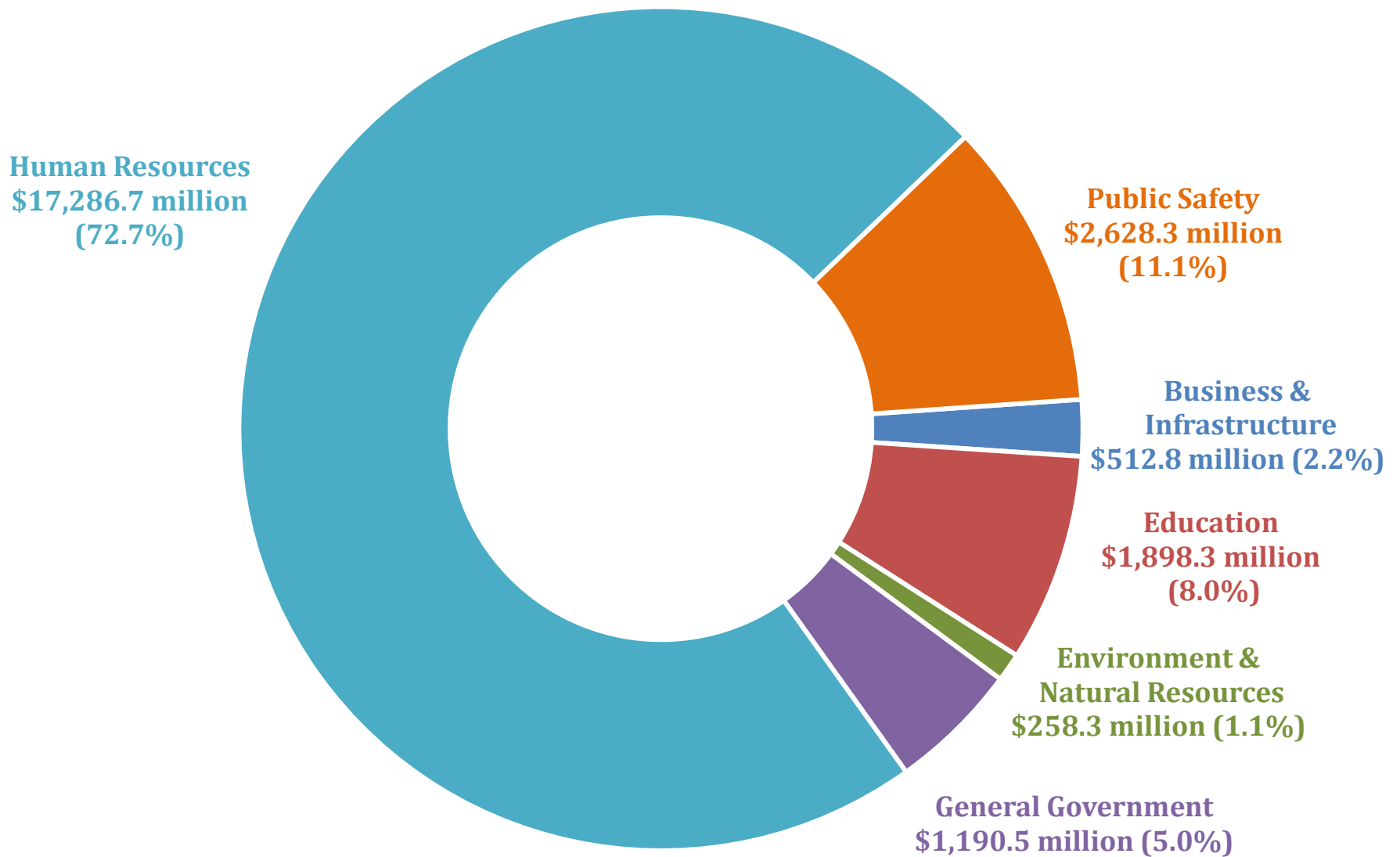
FY 2026 - 2027 Recommended State General Fund Expenditures by Functional Area
State General Fund only
(Totals \$12.6 billion)



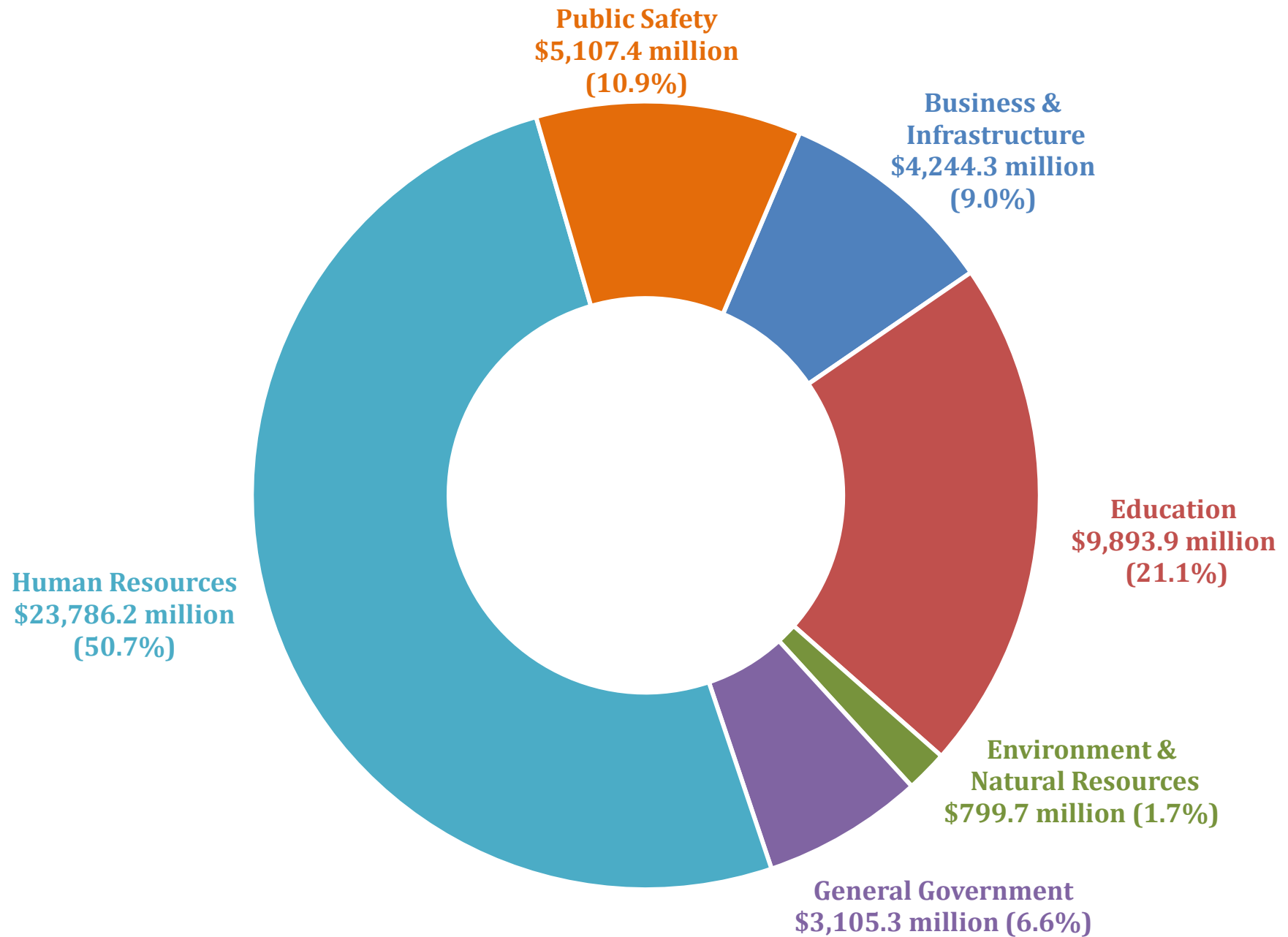
FY 2026 - 2027 Recommended State Funded Expenditures by Functional Area
State General Fund, Fees and Self-Generated Revenues, Statutory Dedications (Excluding Double-Counts)
(Totals \$23.16 billion)



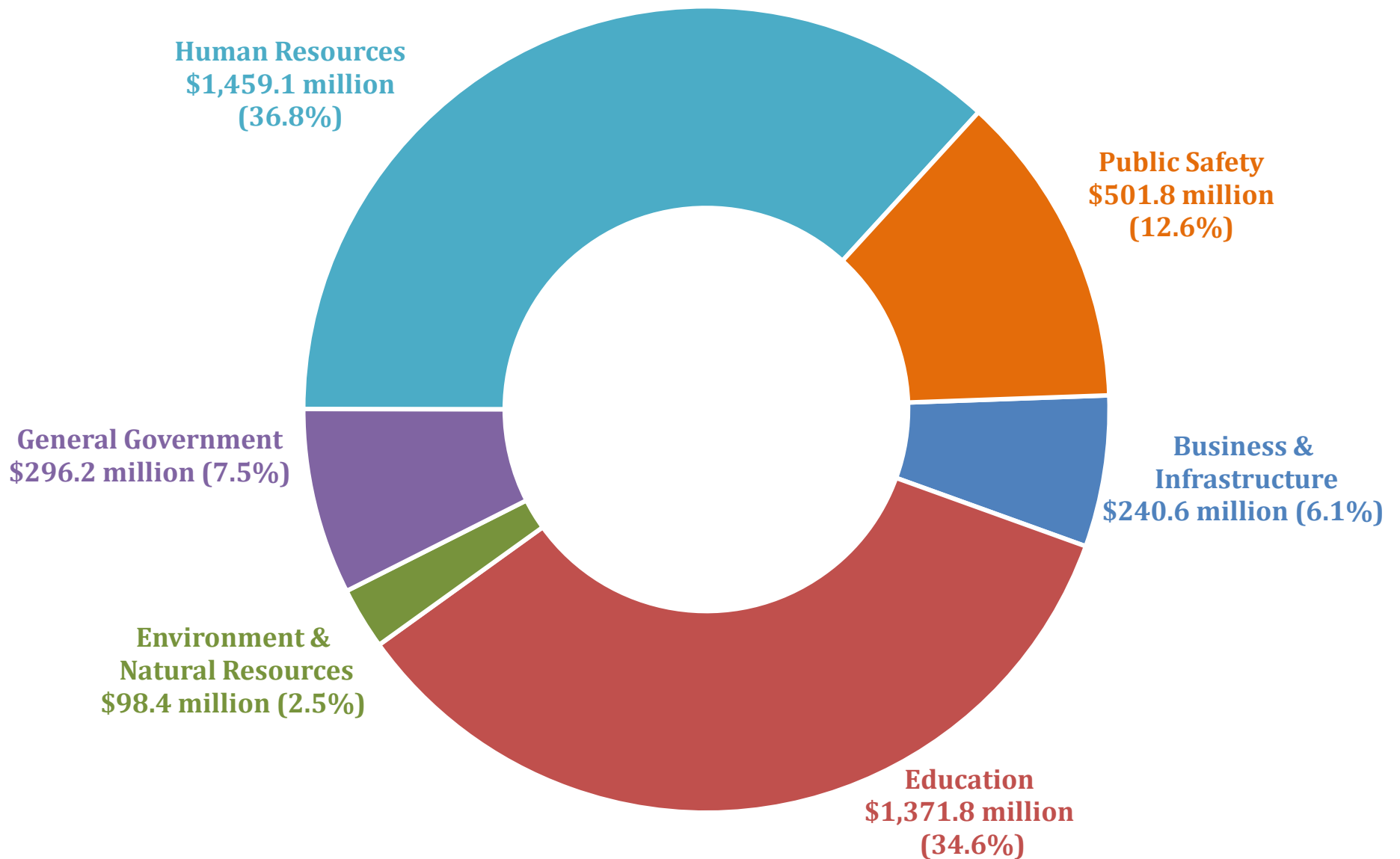
FY 2026 - 2027 Recommended Federal Funded Expenditures by Functional Area
Federal Funds only
(Totals \$23.77 billion)



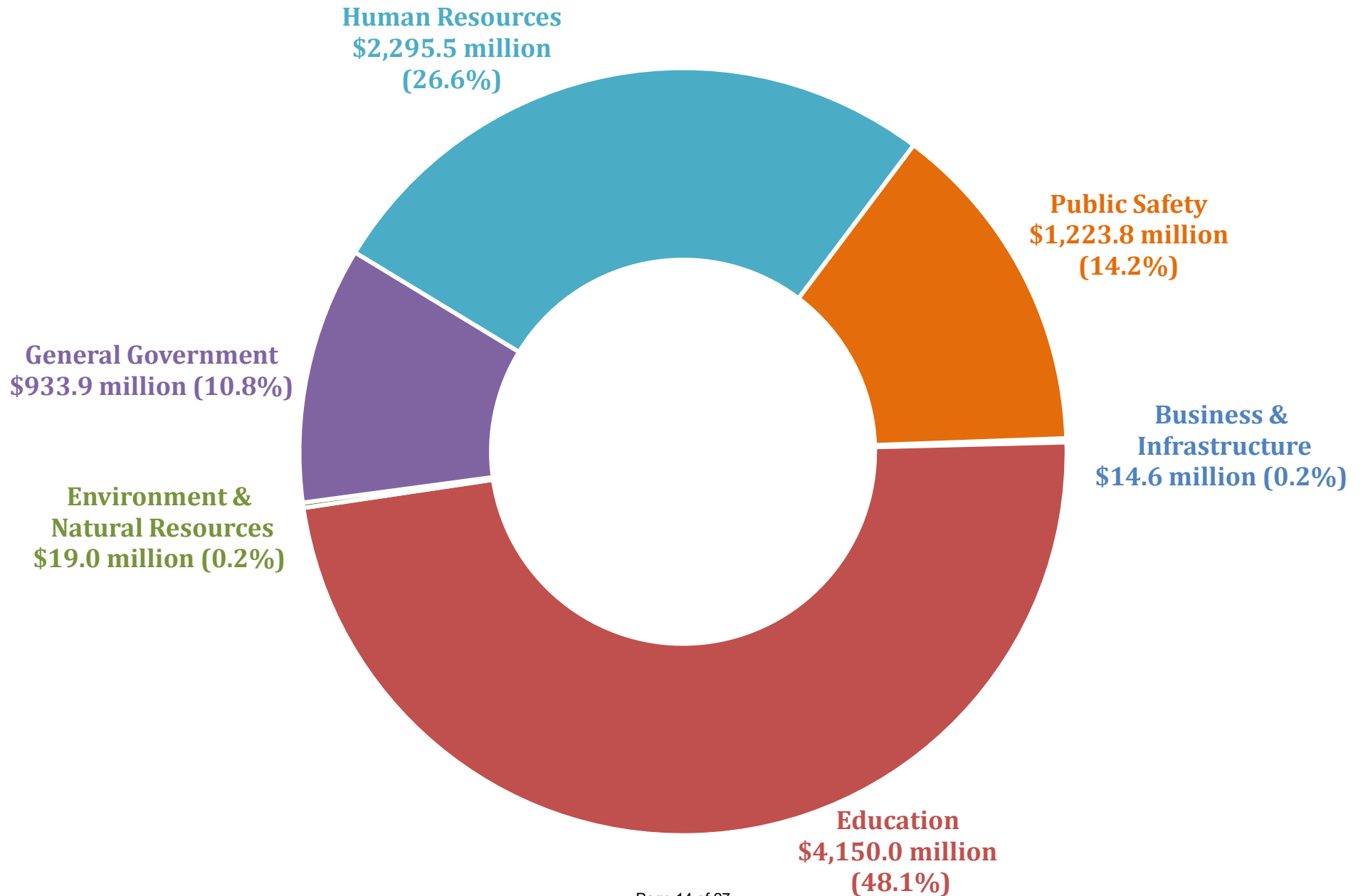
FY 2026 - 2027 Recommended Total Expenditures by Functional Area
All Means of Finance (Excluding Double-Counts)
(Totals \$46.94 billion)



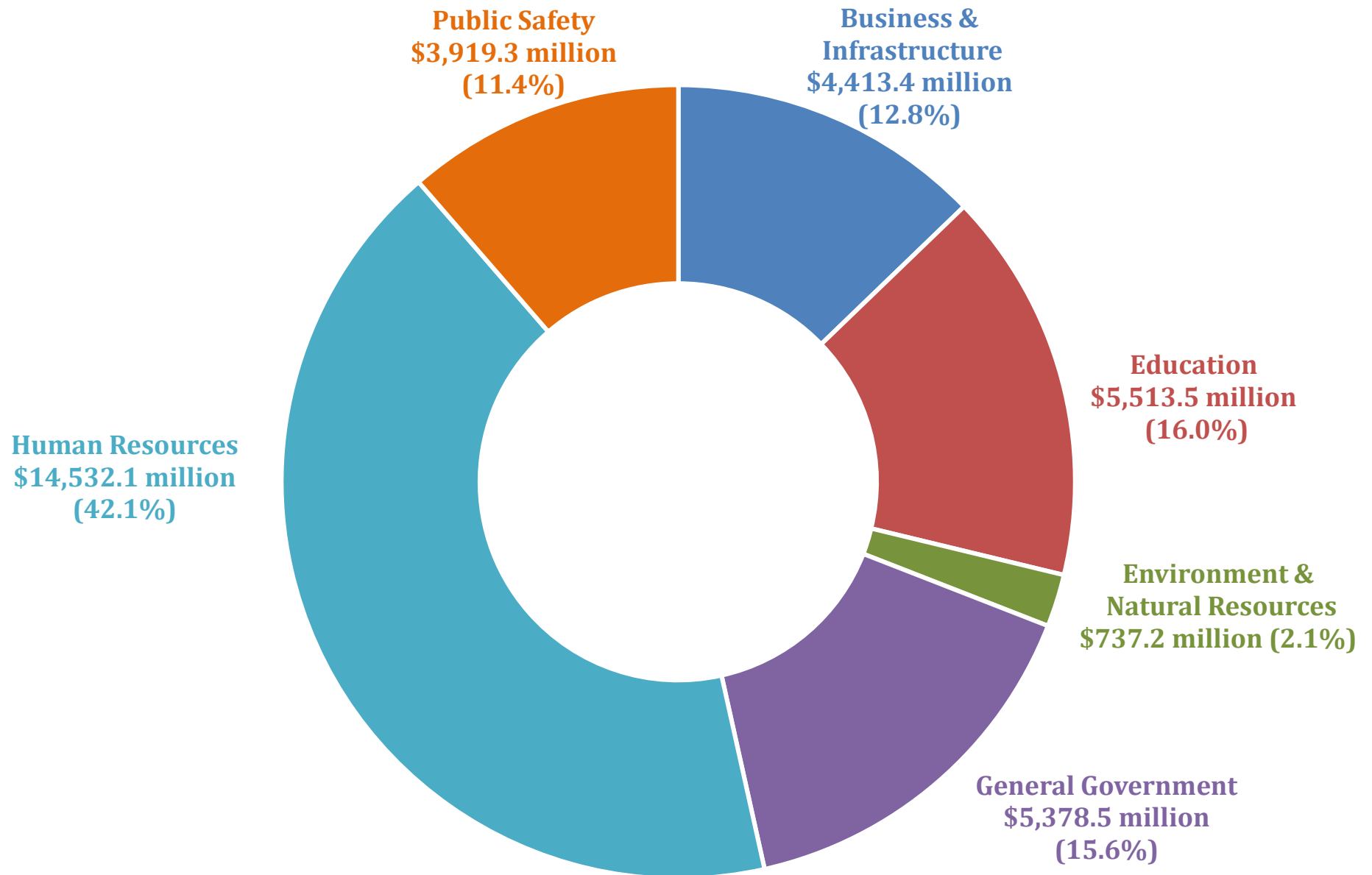
FY 2026 - 2027 Recommended Discretionary State General Fund Expenditures by Functional Area
State General Fund only
(Totals \$3.97 billion)



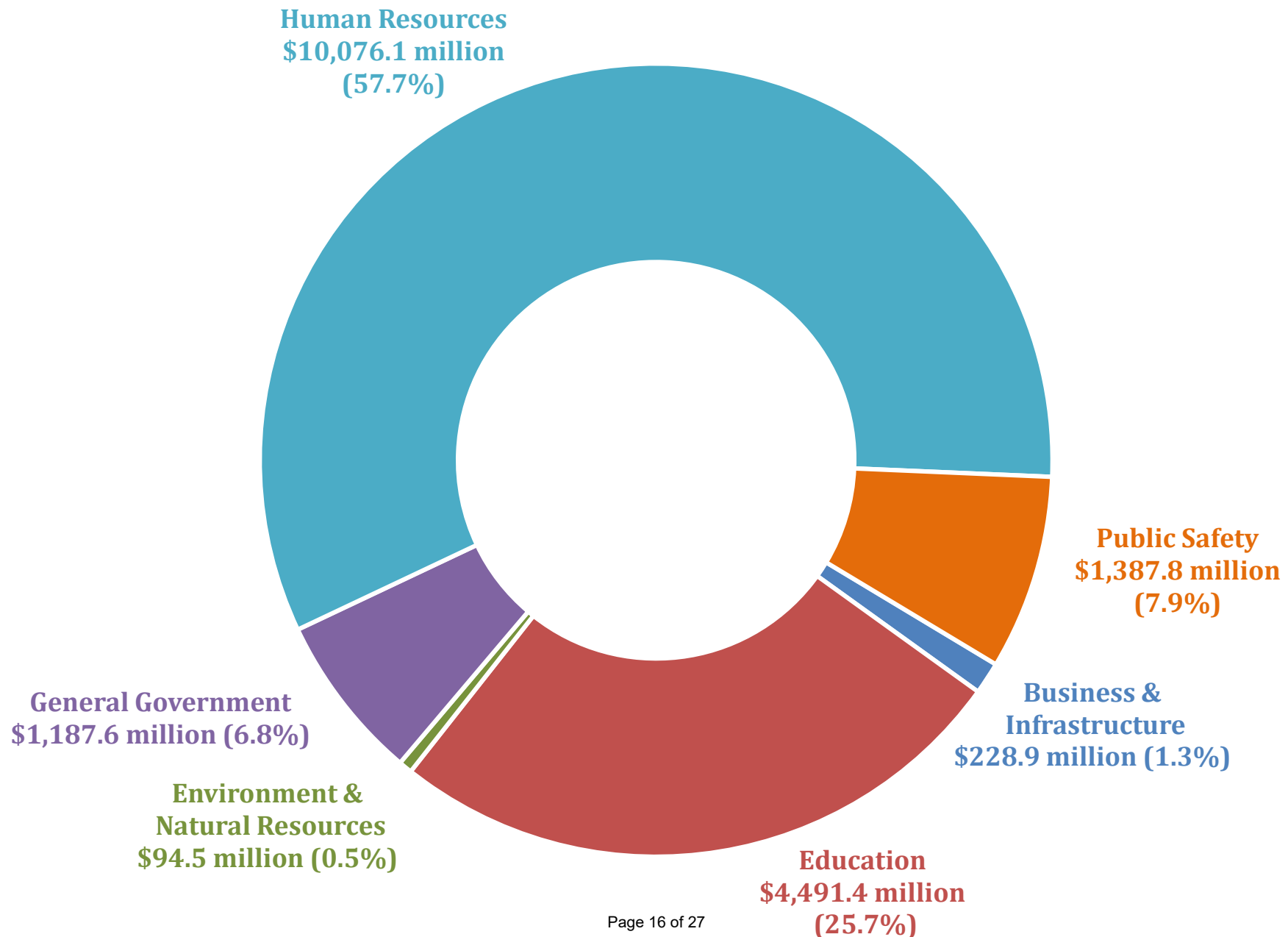
FY 2026 - 2027 Recommended Non-Discretionary State General Fund Expenditures by Functional Area
State General Fund only
(Totals \$8.64 billion)



FY 2026 - 2027 Recommended Discretionary Expenditures by Functional Area
All Means of Finance (Including Double-Counts)
(Totals \$34.49 billion)



FY 2026 - 2027 Recommended Non-Discretionary Expenditures by Functional Area
All Means of Finance (Including Double-Counts)
(Totals \$17.47 billion)



DISCRETIONARY AND NON-DISCRETIONARY EXPENDITURES

Recommended for Fiscal Year 2026 - 2027

(INCLUSIVE OF DOUBLE COUNTED EXPENDITURES)

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$3,967,990,686	\$2,265,505,123	\$5,890,399,341	\$5,252,395,955	\$17,117,734,242	\$34,494,025,346	25,421	TOTAL DISCRETIONARY
\$4,917,951,463	\$69,375,688	\$74,781,461	\$510,610,215	\$100,527,004	\$5,673,245,831	35	Total Funding Level Required by the Constitution
\$27,618,616	\$4,884,770	\$0	\$1,480,000	\$0	\$33,983,386	165	Total Funding Level Due to Court Order
\$585,556,978	\$105,275,725	\$110,797	\$57,129,444	\$988,766,538	\$1,736,839,482	1,354	Total Funding Level in Avoidance of Court Order
\$97,300,419	\$56,344,701	\$37,716,719	\$17,228,089	\$9,519,056	\$218,108,984	0	Total Funding Level Needed to Pay Appropriated Debt Service
\$1,421,507,443	\$14,963,106	\$32,604,205	\$890,583,774	\$5,306,840,645	\$7,666,499,173	443	Total Funding Level Due to Federal Mandate
\$252,611,613	\$26,974,474	\$26,425,791	\$16,374,334	\$28,802,378	\$351,188,590	83	Total Funding Level Needed for Statutory Obligations
\$319,406,711	\$9,392,850	\$24,785,375	\$21,842,924	\$0	\$375,427,860	0	Total Funding Level Subject to Legislative Discretion
\$1,014,810,045	\$57,321,315	\$69,660,414	\$46,365,102	\$222,743,590	\$1,410,900,465	7,775	Total Funding Level Needed for Unavoidable Obligations
\$8,636,763,287	\$344,532,629	\$266,084,762	\$1,561,613,882	\$6,657,199,211	\$17,466,193,771	9,855	TOTAL NON-DISCRETIONARY
\$12,604,753,973	\$2,610,037,752	\$6,156,484,103	\$6,814,009,837	\$23,774,933,452	\$51,960,219,117	35,276	GRAND TOTAL OF DISCRETIONARY/NON-DISCRETIONARY

Discretionary TOTAL by MOF @ FY27 Recommended

DEPT. NAME	General Fund	IAT	Fees & Self-gen.	Statutory Dedication	Federal Funds	Total
Executive	\$255,459,578	\$96,315,047	\$156,602,857	\$583,034,434	\$3,812,426,022	\$4,903,837,938
Veterans	\$15,876,769	\$2,418,745	\$14,219,626	\$215,528	\$62,474,004	\$95,204,672
State	\$37,454,209	\$845,300	\$33,834,952	\$113,078	\$457,489	\$72,705,028
Justice	\$19,753,298	\$22,622,226	\$12,949,571	\$39,077,448	\$8,521,953	\$102,924,496
Lt. Governor	\$877,166	\$951,588	\$0	\$0	\$6,320,494	\$8,149,248
Treasury	\$194,524	\$1,644,336	\$10,389,694	\$807,911	\$0	\$13,036,465
Public Service	\$0	\$0	\$8,905,472	\$0	\$0	\$8,905,472
Agriculture & Forestry	\$21,030,217	\$492,535	\$7,594,141	\$35,000,905	\$12,469,797	\$76,587,595
Insurance	\$0	\$0	\$36,292,359	\$30,000,000	\$643,368	\$66,935,727
Economic Development	\$40,852,040	\$175,000	\$7,594,735	\$2,000,000	\$3,470,311	\$54,092,086
Culture, Rec. & Tourism	\$53,145,552	\$6,408,999	\$58,315,330	\$748,297	\$12,498,070	\$131,116,248
Trans. & Development	\$66,924,481	\$43,475,913	\$31,549,457	\$554,323,312	\$31,316,671	\$727,589,834
Corrections	\$190,609,684	\$58,598,854	\$23,999,983	\$0	\$4,604,209	\$277,812,730
Public Safety	\$147,361,557	\$44,740,521	\$233,657,500	\$115,016,766	\$48,196,934	\$588,973,278
Youth Services	\$0	\$0	\$0	\$0	\$0	\$0
Health	\$1,265,351,319	\$612,701,888	\$747,438,609	\$892,795,743	\$10,337,364,269	\$13,855,651,828
Children and Family Services	\$128,150,062	\$4,229,695	\$1,173,875	\$0	\$256,771,152	\$390,324,784
Conservation and Energy	\$20,877,956	\$2,147,880	\$18,464,104	\$46,710,756	\$102,490,436	\$190,691,132
Revenue	\$0	\$512,478	\$111,753,548	\$503,550	\$0	\$112,769,576
Environmental Quality	\$11,580,926	\$8,216	\$86,388,903	\$9,793,459	\$5,369,182	\$113,140,686
Louisiana Works	\$20,816,160	\$35,080,655	\$72,219	\$112,855,374	\$160,455,484	\$329,279,892
Wildlife & Fisheries	\$42,211,242	\$19,695,810	\$9,979,154	\$64,858,645	\$48,307,887	\$185,052,738
Civil Service	\$5,161,156	\$14,806,385	\$883,762	\$0	\$0	\$20,851,303
Retirement Systems	\$0	\$0	\$0	\$0	\$0	\$0
Higher Education	\$975,609,249	\$27,478,007	\$1,890,629,802	\$227,689,161	\$51,904,633	\$3,173,310,852
Special Schools and Commissions	\$57,998,468	\$14,624,851	\$2,921,185	\$770,333	\$0	\$76,314,837
Dept. of Education	\$338,199,020	\$33,006,556	\$21,478,117	\$30,996,098	\$1,840,173,565	\$2,263,853,356
Health Care Services Div.	\$8,368,154	\$13,935,989	\$25,897,301	\$0	\$5,187,018	\$53,388,462
Other Requirements	\$244,127,899	\$1,069,398	\$248,774	\$335,850,807	\$20,284,670	\$601,581,548
Ancillary	\$0	\$985,771,084	\$2,223,581,734	\$191,026,202	\$2,200,000	\$3,402,579,020
Non-Appropriated	\$0	\$0	\$0	\$0	\$0	\$0
Judicial Expense	\$0	\$0	\$0	\$0	\$0	\$0
Legislative Expense	\$0	\$0	\$512,577	\$0	\$0	\$512,577
Special Acts	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$221,747,167	\$113,070,000	\$1,978,208,148	\$283,826,624	\$2,596,851,939
Total State	\$3,967,990,686	\$2,265,505,123	\$5,890,399,341	\$5,252,395,955	\$17,117,734,242	\$34,494,025,346

Non-Discretionary TOTAL by MOF @ FY27 Recommended

DEPT. NAME	General Fund	IAT	Fees & Self-gen.	Statutory Dedication	Federal Funds	Total
Executive	\$31,999,583	\$4,348,512	\$36,201,711	\$13,233,818	\$14,335,194	\$100,118,817
Veterans	\$2,214,831	\$217,760	\$993,022	\$0	\$6,525,191	\$9,950,804
State	\$51,730,152	\$0	\$4,245,392	\$0	\$0	\$55,975,544
Justice	\$4,304,817	\$4,700,507	\$412,195	\$4,172,439	\$1,256,697	\$14,846,655
Lt. Governor	\$478,450	\$144,162	\$0	\$0	\$81,871	\$704,483
Treasury	\$10,736	\$96,873	\$1,814,453	\$78,544	\$0	\$2,000,606
Public Service	\$0	\$0	\$2,569,867	\$0	\$0	\$2,569,867
Agriculture & Forestry	\$9,383,646	\$0	\$644,199	\$4,044,742	\$723,825	\$14,796,412
Insurance	\$0	\$0	\$6,447,582	\$0	\$156,632	\$6,604,214
Economic Development	\$5,030,761	\$0	\$213,294	\$0	\$71,709	\$5,315,764
Culture, Rec. & Tourism	\$8,528,277	\$310,968	\$2,871,401	\$132,312	\$403,701	\$12,246,659
Trans. & Development	\$179,327	\$997,738	\$370,418	\$93,709,793	\$161,492	\$95,418,768
Corrections	\$607,621,607	\$432,160	\$15,523,767	\$935,197	\$8,437	\$624,521,168
Public Safety	\$8,187,590	\$1,099,620	\$37,598,523	\$9,608,951	\$471,788	\$56,966,472
Youth Services	\$204,622,492	\$19,134,621	\$1,924,509	\$0	\$891,796	\$226,573,418
Health	\$2,116,858,709	\$165,328,573	\$30,996,639	\$949,649,254	\$6,361,386,556	\$9,624,219,731
Children and Family Services	\$142,161,294	\$18,758,736	\$13,998,643	\$0	\$227,113,350	\$402,032,023
Conservation and Energy	\$2,875,705	\$1,260,264	\$1,844,760	\$2,965,007	\$1,648,784	\$10,594,520
Revenue	\$0	\$2,522	\$20,250,115	\$54,364	\$0	\$20,307,001
Environmental Quality	\$303,987	\$1,784	\$27,911,734	\$867,324	\$15,156,774	\$44,241,603
Louisiana Works	\$32,400	\$1,397,712	\$0	\$4,428,245	\$17,596,319	\$23,454,676
Wildlife & Fisheries	\$6,437,244	\$278,442	\$480,756	\$10,561,758	\$2,604,340	\$20,362,540
Civil Service	\$1,017,668	\$3,545,150	\$3,344,402	\$0	\$0	\$7,907,220
Retirement Systems	\$0	\$0	\$0	\$0	\$0	\$0
Higher Education	\$306,350,117	\$0	\$0	\$0	\$0	\$306,350,117
Special Schools and Commissions	\$12,183,613	\$4,642,018	\$235,205	\$21,968,330	\$0	\$39,029,166
Dept. of Education	\$3,787,638,748	\$257,238	\$275,472	\$307,769,519	\$6,239,755	\$4,102,180,732
Health Care Services Div.	\$16,824,122	\$3,441,906	\$687,853	\$0	\$365,000	\$21,318,881
Other Requirements	\$476,064,806	\$52,069,119	\$14,551,425	\$66,850,000	\$0	\$609,535,350
Ancillary	\$0	\$52,673,394	\$14,892,050	\$2,000,000	\$0	\$69,565,444
Non-Appropriated	\$533,084,750	\$0	\$0	\$46,741,361	\$0	\$579,826,111
Judicial Expense	\$206,123,567	\$9,392,850	\$0	\$11,842,924	\$0	\$227,359,341
Legislative Expense	\$94,514,289	\$0	\$24,785,375	\$10,000,000	\$0	\$129,299,664
Special Acts	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Total State	\$8,636,763,287	\$344,532,629	\$266,084,762	\$1,561,613,882	\$6,657,199,211	\$17,466,193,771

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Recommended											
DEPARTMENT NAME	AUTHORIZED POSITIONS IN THE TABLE OF ORGANIZATION (TO)										Non-TO FTE Positions Recommended
	Budgeted as of 12/1/2025	Vacancies Existing 1/05/2026	Total Vacancies Eliminated	Total Filled Eliminated	Total Positions Eliminated	Total Positions Transferred	Total New Positions Added	Authorized Positions Recommended	Recommended Over/(Under) E.O.B.	Authorized O.C. Positions Recommended	
Executive	2,246	273	(26)	0	(26)	0	3	2,223	(23)	262	90
Veterans Affairs	851	82	(7)	0	(7)	0	1	845	(6)	0	4
State	367	19	0	0	0	0	0	367	0	0	0
Justice	539	32	(3)	0	(3)	0	0	536	(3)	1	46
Lt. Governor	7	1	0	0	0	0	0	7	0	8	0
Treasury	74	12	0	0	0	0	0	74	0	0	5
Public Service	95	19	0	0	0	0	0	95	0	0	1
Agriculture & Forestry	588	61	(6)	0	(6)	3	0	585	(3)	2	40
Insurance	232	14	(1)	0	(1)	0	0	231	(1)	0	3
Economic Development	213	38	0	0	0	1	0	214	1	6	0
Culture, Rec. & Tourism	591	57	(2)	0	(2)	0	0	589	(2)	14	105
Transportation & Develop.	4,319	245	(4)	0	(4)	0	0	4,315	(4)	0	0
Corrections	4,890	328	0	0	0	0	150	5,040	150	0	23
Public Safety	2,715	279	(24)	0	(24)	0	9	2,700	(15)	0	48
Youth Development Svcs.	1,070	204	0	0	0	0	153	1,223	153	6	35
Health & Hospitals	7,918	818	(29)	0	(29)	0	24	7,913	(5)	1,290	455
Children & Family Services	2,186	172	(2)	0	(2)	0	0	2,184	(2)	0	144
Conservation and Energy	378	45	(1)	0	(1)	(1)	0	376	(2)	0	3
Revenue	723	93	0	0	0	0	0	723	0	15	6
Environmental Quality	712	43	0	0	0	0	9	721	9	0	0
Workforce Commission	975	159	(36)	0	(36)	0	0	939	(36)	0	142
Louisiana Works	786	77	(9)	0	(9)	0	0	777	(9)	3	116
Civil Service	184	5	0	0	0	0	0	184	0	0	2
Retirement	0	0	0	0	0	0	0	0	0	0	0
Higher Education	0	0	0	0	0	0	0	0	0	0	0
Other Education	647	70	(12)	0	(12)	0	6	641	(6)	31	10
Dept. of Education	511	57	0	0	0	0	0	511	0	0	48
Health Care Services Div.	0	0	0	0	0	0	0	0	0	0	0
Other Requirements	0	0	0	0	0	0	0	0	0	0	0
GENERAL APP. BILL	33,817	3,203	(162)	0	(162)	3	355	34,013	196	1,638	1,326
Ancillary	1,226	117	0	0	0	0	37	1,263	37	0	33
Non-Appropriated	0	0	0	0	0	0	0	0	0	0	0
Judicial App. Bill	0	0	0	0	0	0	0	0	0	0	0
Legislative App. Bill	0	0	0	0	0	0	0	0	0	0	0
Special Acts	0	0	0	0	0	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0	0	0	0	0
TOTAL STATE	35,043	3,320	(162)	0	(162)	3	392	35,276	233	1,638	1,359

Recommended
Distribution of State Appropriation by Fund by Department
TOTAL

	Budgeted FY 2025-2026	Recommended FY 2026-2027	Recommended Over/(Under) EOB	Percentage Over/(Under) EOB
01				
EXECUTIVE DEPARTMENT				
STATE GENERAL FUND (Direct)	\$308,820,273	\$287,459,161	(\$21,361,112)	-6.92%
STATE GENERAL FUND BY:				
Interagency Transfers	105,276,064	100,663,559	(\$4,612,505)	-4.38%
Fees & Self-gen. Revenues	198,890,462	192,804,568	(\$6,085,894)	-3.06%
Statutory Dedications	876,194,318	596,268,252	(\$279,926,066)	-31.95%
FEDERAL FUNDS	3,850,221,415	3,826,761,215	(\$23,460,200)	-0.61%
TOTAL MEANS OF FINANCING	\$5,339,402,532	\$5,003,956,755	(\$335,445,777)	-6.28%
TOTAL POSITIONS	2,598	2,575	(23)	-0.89%
03				
VETERANS AFFAIRS				
STATE GENERAL FUND (Direct)	\$16,901,392	\$18,091,600	\$1,190,208	7.04%
STATE GENERAL FUND BY:				
Interagency Transfers	2,513,238	2,636,505	\$123,267	4.90%
Fees & Self-gen. Revenues	15,068,283	15,212,648	\$144,365	0.96%
Statutory Dedications	215,528	215,528	\$0	0.00%
FEDERAL FUNDS	67,387,546	68,999,195	\$1,611,649	2.39%
TOTAL MEANS OF FINANCING	\$102,085,987	\$105,155,476	\$3,069,489	3.01%
TOTAL POSITIONS	852	849	(3)	-0.35%
04				
DEPARTMENT OF STATE				
STATE GENERAL FUND (Direct)	\$97,741,543	\$89,184,361	(\$8,557,182)	-8.75%
STATE GENERAL FUND BY:				
Interagency Transfers	1,067,400	845,300	(\$222,100)	-20.81%
Fees & Self-gen. Revenues	37,837,776	38,080,344	\$242,568	0.64%
Statutory Dedications	113,078	113,078	\$0	0.00%
FEDERAL FUNDS	457,489	457,489	\$0	0.00%
TOTAL MEANS OF FINANCING	\$137,217,286	\$128,680,572	(\$8,536,714)	-6.22%
TOTAL POSITIONS	367	367	0	0.00%
04				
DEPARTMENT OF JUSTICE				
STATE GENERAL FUND (Direct)	\$23,022,015	\$24,058,115	\$1,036,100	4.50%
STATE GENERAL FUND BY:				
Interagency Transfers	25,989,244	27,322,733	\$1,333,489	5.13%
Fees & Self-gen. Revenues	17,248,193	13,361,766	(\$3,886,427)	-22.53%
Statutory Dedications	41,673,468	43,249,887	\$1,576,419	3.78%
FEDERAL FUNDS	9,525,934	9,778,650	\$252,716	2.65%
TOTAL MEANS OF FINANCING	\$117,458,854	\$117,771,151	\$312,297	0.27%
TOTAL POSITIONS	586	583	(3)	-0.51%
04				
LIEUTENANT GOVERNOR				
STATE GENERAL FUND (Direct)	\$3,696,182	\$1,355,616	(\$2,340,566)	-63.32%
STATE GENERAL FUND BY:				
Interagency Transfers	1,095,750	1,095,750	\$0	0.00%
Fees & Self-gen. Revenues	0	0	\$0	0.00%
Statutory Dedications	0	0	\$0	0.00%
FEDERAL FUNDS	8,145,094	6,402,365	(\$1,742,729)	-21.40%
TOTAL MEANS OF FINANCING	\$12,937,026	\$8,853,731	(\$4,083,295)	-31.56%
TOTAL POSITIONS	15	15	0	0.00%
04				
DEPARTMENT OF THE TREASURY				
STATE GENERAL FUND (Direct)	\$205,260	\$205,260	\$0	0.00%
STATE GENERAL FUND BY:				
Interagency Transfers	1,720,658	1,741,209	\$20,551	1.19%
Fees & Self-gen. Revenues	11,415,803	12,204,147	\$788,344	6.91%
Statutory Dedications	886,455	886,455	\$0	0.00%
FEDERAL FUNDS	0	0	\$0	0.00%
TOTAL MEANS OF FINANCING	\$14,228,176	\$15,037,071	\$808,895	5.69%
TOTAL POSITIONS	79	79	0	0.00%

Recommended
Distribution of State Appropriation by Fund by Department
TOTAL

	Budgeted FY 2025-2026	Recommended FY 2026-2027	Recommended Over/(Under) EOB	Percentage Over/(Under) EOB
04				
DEPARTMENT OF PUBLIC SERVICE				
STATE GENERAL FUND (Direct)	\$0	\$0	\$0	0.00%
STATE GENERAL FUND BY:				
Interagency Transfers	0	0	\$0	0.00%
Fees & Self-gen. Revenues	10,952,836	11,475,339	\$522,503	4.77%
Statutory Dedications	0	0	\$0	0.00%
FEDERAL FUNDS	0	0	\$0	0.00%
TOTAL MEANS OF FINANCING	\$10,952,836	\$11,475,339	\$522,503	4.77%
TOTAL POSITIONS	96	96	0	0.00%
04				
DEPARTMENT OF AGRICULTURE AND FORESTRY				
STATE GENERAL FUND (Direct)	\$26,524,102	\$30,413,862	\$3,889,760	14.67%
STATE GENERAL FUND BY:				
Interagency Transfers	539,035	492,535	(\$46,500)	-8.63%
Fees & Self-gen. Revenues	8,252,743	8,238,340	(\$14,403)	-0.17%
Statutory Dedications	41,960,821	39,045,647	(\$2,915,174)	-6.95%
FEDERAL FUNDS	17,711,838	13,193,622	(\$4,518,216)	-25.51%
TOTAL MEANS OF FINANCING	\$94,988,539	\$91,384,006	(\$3,604,533)	-3.79%
TOTAL POSITIONS	631	627	(4)	-0.63%
04				
DEPARTMENT OF INSURANCE				
STATE GENERAL FUND (Direct)	\$180,000	\$0	(\$180,000)	-100.00%
STATE GENERAL FUND BY:				
Interagency Transfers	0	0	\$0	0.00%
Fees & Self-gen. Revenues	41,069,124	42,739,941	\$1,670,817	4.07%
Statutory Dedications	25,000,000	30,000,000	\$5,000,000	20.00%
FEDERAL FUNDS	800,000	800,000	\$0	0.00%
TOTAL MEANS OF FINANCING	\$67,049,124	\$73,539,941	\$6,490,817	9.68%
TOTAL POSITIONS	235	234	(1)	-0.43%
05				
DEPARTMENT OF ECONOMIC DEVELOPMENT				
STATE GENERAL FUND (Direct)	\$61,807,681	\$45,882,801	(\$15,924,880)	-25.77%
STATE GENERAL FUND BY:				
Interagency Transfers	922,500	175,000	(\$747,500)	-81.03%
Fees & Self-gen. Revenues	12,260,875	7,808,029	(\$4,452,846)	-36.32%
Statutory Dedications	8,934,099	2,000,000	(\$6,934,099)	-77.61%
FEDERAL FUNDS	51,166,081	3,542,020	(\$47,624,061)	-93.08%
TOTAL MEANS OF FINANCING	\$135,091,236	\$59,407,850	(\$75,683,386)	-56.02%
TOTAL POSITIONS	219	220	1	0.46%
06				
DEPARTMENT OF CULTURE, RECREATION AND TOURISM				
STATE GENERAL FUND (Direct)	\$59,425,775	\$61,673,829	\$2,248,054	3.78%
STATE GENERAL FUND BY:				
Interagency Transfers	6,756,967	6,719,967	(\$37,000)	-0.55%
Fees & Self-gen. Revenues	57,164,303	61,186,731	\$4,022,428	7.04%
Statutory Dedications	903,818	880,609	(\$23,209)	-2.57%
FEDERAL FUNDS	13,052,201	12,901,771	(\$150,430)	-1.15%
TOTAL MEANS OF FINANCING	\$137,303,064	\$143,362,907	\$6,059,843	4.41%
TOTAL POSITIONS	710	708	(2)	-0.28%
07				
DEPARTMENT OF TRANSPORTATION AND DEVELOPMENT				
STATE GENERAL FUND (Direct)	\$60,571,292	\$67,103,808	\$6,532,516	10.78%
STATE GENERAL FUND BY:				
Interagency Transfers	44,580,651	44,473,651	(\$107,000)	-0.24%
Fees & Self-gen. Revenues	44,323,964	31,919,875	(\$12,404,089)	-27.99%
Statutory Dedications	719,249,651	648,033,105	(\$71,216,546)	-9.90%
FEDERAL FUNDS	33,358,001	31,478,163	(\$1,879,838)	-5.64%
TOTAL MEANS OF FINANCING	\$902,083,559	\$823,008,602	(\$79,074,957)	-8.77%
TOTAL POSITIONS	4,319	4,315	(4)	-0.09%

Recommended
Distribution of State Appropriation by Fund by Department
TOTAL

	Budgeted FY 2025-2026	Recommended FY 2026-2027	Recommended Over/(Under) EOB	Percentage Over/(Under) EOB
08				
DEPARTMENT OF PUBLIC SAFETY AND CORRECTIONS - - CORRECTION SERVICES				
STATE GENERAL FUND (Direct)	\$716,460,060	\$798,231,291	\$81,771,231	11.41%
STATE GENERAL FUND BY:				
Interagency Transfers	16,595,329	59,031,014	\$42,435,685	255.71%
Fees & Self-gen. Revenues	38,818,801	39,523,750	\$704,949	1.82%
Statutory Dedications	3,960,000	935,197	(\$3,024,803)	-76.38%
FEDERAL FUNDS	4,612,646	4,612,646	\$0	0.00%
TOTAL MEANS OF FINANCING	\$780,446,836	\$902,333,898	\$121,887,062	15.62%
TOTAL POSITIONS	4,913	5,063	150	3.05%
08				
DEPARTMENT OF PUBLIC SAFETY AND CORRECTIONS - - PUBLIC SAFETY SERVICES				
STATE GENERAL FUND (Direct)	\$128,895,011	\$155,549,147	\$26,654,136	20.68%
STATE GENERAL FUND BY:				
Interagency Transfers	43,693,352	45,840,141	\$2,146,789	4.91%
Fees & Self-gen. Revenues	273,521,305	271,256,023	(\$2,265,282)	-0.83%
Statutory Dedications	157,044,123	124,625,717	(\$32,418,406)	-20.64%
FEDERAL FUNDS	48,421,720	48,668,722	\$247,002	0.51%
TOTAL MEANS OF FINANCING	\$651,575,511	\$645,939,750	(\$5,635,761)	-0.86%
TOTAL POSITIONS	2,763	2,748	(15)	-0.54%
08				
DEPARTMENT OF PUBLIC SAFETY AND CORRECTIONS - - YOUTH SERVICES				
STATE GENERAL FUND (Direct)	\$176,701,933	\$204,622,492	\$27,920,559	15.80%
STATE GENERAL FUND BY:				
Interagency Transfers	19,134,621	19,134,621	\$0	0.00%
Fees & Self-gen. Revenues	1,924,509	1,924,509	\$0	0.00%
Statutory Dedications	0	0	\$0	0.00%
FEDERAL FUNDS	891,796	891,796	\$0	0.00%
TOTAL MEANS OF FINANCING	\$198,652,859	\$226,573,418	\$27,920,559	14.05%
TOTAL POSITIONS	1,101	1,264	163	14.80%
09				
LOUISIANA DEPARTMENT OF HEALTH				
STATE GENERAL FUND (Direct)	\$3,285,087,565	\$3,382,210,028	\$97,122,463	2.96%
STATE GENERAL FUND BY:				
Interagency Transfers	826,617,995	778,030,461	(\$48,587,534)	-5.88%
Fees & Self-gen. Revenues	961,026,797	778,435,248	(\$182,591,549)	-19.00%
Statutory Dedications	1,918,039,456	1,842,444,997	(\$75,594,459)	-3.94%
FEDERAL FUNDS	17,726,570,779	16,698,750,825	(\$1,027,819,954)	-5.80%
TOTAL MEANS OF FINANCING	\$24,717,342,592	\$23,479,871,559	(\$1,237,471,033)	-5.01%
TOTAL POSITIONS	9,671	9,658	(13)	-0.13%
10				
DEPARTMENT OF CHILDREN AND FAMILY SERVICES				
STATE GENERAL FUND (Direct)	\$252,551,560	\$270,311,356	\$17,759,796	7.03%
STATE GENERAL FUND BY:				
Interagency Transfers	17,581,946	22,988,431	\$5,406,485	30.75%
Fees & Self-gen. Revenues	16,634,991	15,172,518	(\$1,462,473)	-8.79%
Statutory Dedications	0	0	\$0	0.00%
FEDERAL FUNDS	501,069,239	483,884,502	(\$17,184,737)	-3.43%
TOTAL MEANS OF FINANCING	\$787,837,736	\$792,356,807	\$4,519,071	0.57%
TOTAL POSITIONS	2,277	2,328	51	2.24%
11				
DEPARTMENT OF CONSERVATION AND ENERGY				
STATE GENERAL FUND (Direct)	\$29,021,034	\$23,753,661	(\$5,267,373)	-18.15%
STATE GENERAL FUND BY:				
Interagency Transfers	7,247,855	3,408,144	(\$3,839,711)	-52.98%
Fees & Self-gen. Revenues	20,462,314	20,308,864	(\$153,450)	-0.75%
Statutory Dedications	54,697,129	49,675,763	(\$5,021,366)	-9.18%
FEDERAL FUNDS	115,701,149	104,139,220	(\$11,561,929)	-9.99%
TOTAL MEANS OF FINANCING	\$227,129,481	\$201,285,652	(\$25,843,829)	-11.38%
TOTAL POSITIONS	381	379	(2)	-0.52%

Recommended
Distribution of State Appropriation by Fund by Department
TOTAL

	Budgeted FY 2025-2026	Recommended FY 2026-2027	Recommended Over/(Under) EOB	Percentage Over/(Under) EOB
12				
DEPARTMENT OF REVENUE				
STATE GENERAL FUND (Direct)	\$0	\$0	\$0	0.00%
STATE GENERAL FUND BY:				
Interagency Transfers	515,000	515,000	\$0	0.00%
Fees & Self-gen. Revenues	142,410,408	132,003,663	(\$10,406,745)	-7.31%
Statutory Dedications	557,914	557,914	\$0	0.00%
FEDERAL FUNDS	0	0	\$0	0.00%
TOTAL MEANS OF FINANCING	\$143,483,322	\$133,076,577	(\$10,406,745)	-7.25%
TOTAL POSITIONS	744	744	0	0.00%
13				
DEPARTMENT OF ENVIRONMENTAL QUALITY				
STATE GENERAL FUND (Direct)	\$14,874,406	\$11,884,913	(\$2,989,493)	-20.10%
STATE GENERAL FUND BY:				
Interagency Transfers	165,169	10,000	(\$155,169)	-93.95%
Fees & Self-gen. Revenues	113,305,271	114,300,637	\$995,366	0.88%
Statutory Dedications	11,342,403	10,660,783	(\$681,620)	-6.01%
FEDERAL FUNDS	21,366,543	20,525,956	(\$840,587)	-3.93%
TOTAL MEANS OF FINANCING	\$161,053,792	\$157,382,289	(\$3,671,503)	-2.28%
TOTAL POSITIONS	712	721	9	1.26%
14				
LOUISIANA WORKS				
STATE GENERAL FUND (Direct)	\$20,680,735	\$20,848,560	\$167,825	0.81%
STATE GENERAL FUND BY:				
Interagency Transfers	29,529,133	36,478,367	\$6,949,234	23.53%
Fees & Self-gen. Revenues	72,219	72,219	\$0	0.00%
Statutory Dedications	117,207,266	117,283,619	\$76,353	0.07%
FEDERAL FUNDS	179,551,894	178,051,803	(\$1,500,091)	-0.84%
TOTAL MEANS OF FINANCING	\$347,041,247	\$352,734,568	\$5,693,321	1.64%
TOTAL POSITIONS	1,117	1,081	(36)	-3.22%
16				
DEPARTMENT OF WILDLIFE AND FISHERIES				
STATE GENERAL FUND (Direct)	\$41,304,956	\$48,648,486	\$7,343,530	17.78%
STATE GENERAL FUND BY:				
Interagency Transfers	26,569,969	19,974,252	(\$6,595,717)	-24.82%
Fees & Self-gen. Revenues	10,270,251	10,459,910	\$189,659	1.85%
Statutory Dedications	105,789,753	75,420,403	(\$30,369,350)	-28.71%
FEDERAL FUNDS	67,051,207	50,912,227	(\$16,138,980)	-24.07%
TOTAL MEANS OF FINANCING	\$250,986,136	\$205,415,278	(\$45,570,858)	-18.16%
TOTAL POSITIONS	905	896	(9)	-0.99%
17				
DEPARTMENT OF CIVIL SERVICE				
STATE GENERAL FUND (Direct)	\$5,925,607	\$6,178,824	\$253,217	4.27%
STATE GENERAL FUND BY:				
Interagency Transfers	17,011,074	18,351,535	\$1,340,461	7.88%
Fees & Self-gen. Revenues	4,634,996	4,228,164	(\$406,832)	-8.78%
Statutory Dedications	0	0	\$0	0.00%
FEDERAL FUNDS	0	0	\$0	0.00%
TOTAL MEANS OF FINANCING	\$27,571,677	\$28,758,523	\$1,186,846	4.30%
TOTAL POSITIONS	186	186	0	0.00%
18				
RETIREMENT SYSTEMS				
STATE GENERAL FUND (Direct)	\$0	\$0	\$0	0.00%
STATE GENERAL FUND BY:				
Interagency Transfers	0	0	\$0	0.00%
Fees & Self-gen. Revenues	0	0	\$0	0.00%
Statutory Dedications	0	0	\$0	0.00%
FEDERAL FUNDS	0	0	\$0	0.00%
TOTAL MEANS OF FINANCING	\$0	\$0	\$0	0.00%
TOTAL POSITIONS	0	0	0	0.00%

Recommended
Distribution of State Appropriation by Fund by Department
TOTAL

	Budgeted FY 2025-2026	Recommended FY 2026-2027	Recommended Over/(Under) EOB	Percentage Over/(Under) EOB
19				
HIGHER EDUCATION				
STATE GENERAL FUND (Direct)	\$1,321,988,254	\$1,281,959,366	(\$40,028,888)	-3.03%
STATE GENERAL FUND BY:				
Interagency Transfers	27,478,007	27,478,007	\$0	0.00%
Fees & Self-gen. Revenues	1,837,179,448	1,890,629,802	\$53,450,354	2.91%
Statutory Dedications	238,605,038	227,689,161	(\$10,915,877)	-4.57%
FEDERAL FUNDS	51,904,633	51,904,633	\$0	0.00%
TOTAL MEANS OF FINANCING	\$3,477,155,380	\$3,479,660,969	\$2,505,589	0.07%
TOTAL POSITIONS	0	0	0	0.00%
19				
SPECIAL SCHOOLS & COMMISSIONS				
STATE GENERAL FUND (Direct)	\$62,693,631	\$70,182,081	\$7,488,450	11.94%
STATE GENERAL FUND BY:				
Interagency Transfers	19,371,474	19,266,869	(\$104,605)	-0.54%
Fees & Self-gen. Revenues	3,402,805	3,156,390	(\$246,415)	-7.24%
Statutory Dedications	23,371,937	22,738,663	(\$633,274)	-2.71%
FEDERAL FUNDS	0	0	\$0	0.00%
TOTAL MEANS OF FINANCING	\$108,839,847	\$115,344,003	\$6,504,156	5.98%
TOTAL POSITIONS	689	682	(7)	-1.02%
19				
DEPARTMENT OF EDUCATION				
STATE GENERAL FUND (Direct)	\$4,250,545,658	\$4,125,837,768	(\$124,707,890)	-2.93%
STATE GENERAL FUND BY:				
Interagency Transfers	35,111,483	33,263,794	(\$1,847,689)	-5.26%
Fees & Self-gen. Revenues	19,815,446	21,753,589	\$1,938,143	9.78%
Statutory Dedications	369,083,544	338,765,617	(\$30,317,927)	-8.21%
FEDERAL FUNDS	1,842,389,769	1,846,413,320	\$4,023,551	0.22%
TOTAL MEANS OF FINANCING	\$6,516,945,900	\$6,366,034,088	(\$150,911,812)	-2.32%
TOTAL POSITIONS	559	559	0	0.00%
19				
LSUMC HEALTH CARE SERVICES DIVISION				
STATE GENERAL FUND (Direct)	\$25,066,857	\$25,192,276	\$125,419	0.50%
STATE GENERAL FUND BY:				
Interagency Transfers	17,005,954	17,377,895	\$371,941	2.19%
Fees & Self-gen. Revenues	26,071,001	26,585,154	\$514,153	1.97%
Statutory Dedications	0	0	\$0	0.00%
FEDERAL FUNDS	5,442,624	5,552,018	\$109,394	2.01%
TOTAL MEANS OF FINANCING	\$73,586,436	\$74,707,343	\$1,120,907	1.52%
TOTAL POSITIONS	0	0	0	0.00%
20				
OTHER REQUIREMENTS				
STATE GENERAL FUND (Direct)	\$852,869,783	\$720,192,705	(\$132,677,078)	-15.56%
STATE GENERAL FUND BY:				
Interagency Transfers	52,649,119	53,138,517	\$489,398	0.93%
Fees & Self-gen. Revenues	14,800,199	14,800,199	\$0	0.00%
Statutory Dedications	1,752,268,162	402,700,807	(\$1,349,567,355)	-77.02%
FEDERAL FUNDS	20,284,670	20,284,670	\$0	0.00%
TOTAL MEANS OF FINANCING	\$2,692,871,933	\$1,211,116,898	(\$1,481,755,035)	-55.03%
TOTAL POSITIONS	0	0	0	0.00%
00				
STATE OF LOUISIANA - GENERAL APPROPRIATION BILL				
STATE GENERAL FUND (Direct)	\$11,843,562,565	\$11,771,031,367	(\$72,531,198)	-0.61%
STATE GENERAL FUND BY:				
Interagency Transfers	1,346,738,987	1,340,453,257	(\$6,285,730)	-0.47%
Fees & Self-gen. Revenues	3,938,835,123	3,779,642,367	(\$159,192,756)	-4.04%
Statutory Dedications	6,467,097,961	4,574,191,202	(\$1,892,906,759)	-29.27%
FEDERAL FUNDS	24,637,084,268	23,488,906,828	(\$1,148,177,440)	-4.66%
TOTAL MEANS OF FINANCING	\$48,233,318,904	\$44,954,225,021	(\$3,279,093,883)	-6.80%
TOTAL POSITIONS	36,725	36,977	252	0.69%

Recommended
Distribution of State Appropriation by Fund by Department
TOTAL

	Budgeted FY 2025-2026	Recommended FY 2026-2027	Recommended Over/(Under) EOB	Percentage Over/(Under) EOB
21				
OTHER APPROPRIATIONS - ANCILLARY				
STATE GENERAL FUND (Direct)	\$0	\$0	\$0	0.00%
STATE GENERAL FUND BY:				
Interagency Transfers	997,577,957	1,038,444,478	\$40,866,521	4.10%
Fees & Self-gen. Revenues	2,043,929,010	2,238,473,784	\$194,544,774	9.52%
Statutory Dedications	194,057,202	193,026,202	(\$1,031,000)	-0.53%
FEDERAL FUNDS	1,169,000	2,200,000	\$1,031,000	88.20%
TOTAL MEANS OF FINANCING	\$3,236,733,169	\$3,472,144,464	\$235,411,295	7.27%
TOTAL POSITIONS	1,257	1,296	39	3.10%
22				
NON-APPROPRIATED REQUIREMENTS				
STATE GENERAL FUND (Direct)	\$540,895,863	\$533,084,750	(\$7,811,113)	-1.44%
STATE GENERAL FUND BY:				
Interagency Transfers	0	0	\$0	0.00%
Fees & Self-gen. Revenues	0	0	\$0	0.00%
Statutory Dedications	51,610,000	46,741,361	(\$4,868,639)	-9.43%
FEDERAL FUNDS	0	0	\$0	0.00%
TOTAL MEANS OF FINANCING	\$592,505,863	\$579,826,111	(\$12,679,752)	-2.14%
TOTAL POSITIONS	0	0	0	0.00%
23				
OTHER APPROPRIATIONS - JUDICIAL EXPENSE				
STATE GENERAL FUND (Direct)	\$187,855,555	\$206,123,567	\$18,268,012	9.72%
STATE GENERAL FUND BY:				
Interagency Transfers	9,392,850	9,392,850	\$0	0.00%
Fees & Self-gen. Revenues	0	0	\$0	0.00%
Statutory Dedications	17,842,924	11,842,924	(\$6,000,000)	-33.63%
FEDERAL FUNDS	0	0	\$0	0.00%
TOTAL MEANS OF FINANCING	\$215,091,329	\$227,359,341	\$12,268,012	5.70%
TOTAL POSITIONS	0	0	0	0.00%
24				
OTHER APPROPRIATIONS - LEGISLATIVE EXPENSE				
STATE GENERAL FUND (Direct)	\$94,514,289	\$94,514,289	\$0	0.00%
STATE GENERAL FUND BY:				
Interagency Transfers	0	0	\$0	0.00%
Fees & Self-gen. Revenues	25,297,952	25,297,952	\$0	0.00%
Statutory Dedications	10,000,000	10,000,000	\$0	0.00%
FEDERAL FUNDS	0	0	\$0	0.00%
TOTAL MEANS OF FINANCING	\$129,812,241	\$129,812,241	\$0	0.00%
TOTAL POSITIONS	0	0	0	0.00%
25				
OTHER APPROPRIATIONS - SPECIAL ACTS				
STATE GENERAL FUND (Direct)	\$0	\$0	\$0	0.00%
STATE GENERAL FUND BY:				
Interagency Transfers	0	0	\$0	0.00%
Fees & Self-gen. Revenues	0	0	\$0	0.00%
Statutory Dedications	0	0	\$0	0.00%
FEDERAL FUNDS	0	0	\$0	0.00%
TOTAL MEANS OF FINANCING	\$0	\$0	\$0	0.00%
TOTAL POSITIONS	0	0	0	0.00%
26				
OTHER APPROPRIATIONS - CAPITAL OUTLAY				
STATE GENERAL FUND (Direct)	\$0	\$0	\$0	0.00%
STATE GENERAL FUND BY:				
Interagency Transfers	221,747,167	221,747,167	\$0	0.00%
Fees & Self-gen. Revenues	113,070,000	113,070,000	\$0	0.00%
Statutory Dedications	2,680,288,148	1,978,208,148	(\$702,080,000)	-26.19%
FEDERAL FUNDS	283,826,624	283,826,624	\$0	0.00%
TOTAL MEANS OF FINANCING	\$3,298,931,939	\$2,596,851,939	(\$702,080,000)	-21.28%
TOTAL POSITIONS	0	0	0	0.00%

Recommended
Distribution of State Appropriation by Fund by Department
TOTAL

	Budgeted FY 2025-2026	Recommended FY 2026-2027	Recommended Over/(Under) EOB	Percentage Over/(Under) EOB
00				
STATE OF LOUISIANA				
STATE GENERAL FUND (Direct)	\$12,666,828,272	\$12,604,753,973	(\$62,074,299)	-0.49%
STATE GENERAL FUND BY:				
Interagency Transfers	2,575,456,961	2,610,037,752	\$34,580,791	1.34%
Fees & Self-gen. Revenues	6,121,132,085	6,156,484,103	\$35,352,018	0.58%
Statutory Dedications	9,420,896,235	6,814,009,837	(\$2,606,886,398)	-27.67%
FEDERAL FUNDS	24,922,079,892	23,774,933,452	(\$1,147,146,440)	-4.60%
TOTAL MEANS OF FINANCING	\$55,706,393,445	\$51,960,219,117	(\$3,746,174,328)	-6.72%
TOTAL POSITIONS	37,982	38,273	291	0.77%

1) DOUBLE COUNTED STATE EXPENDITURES ARE AS FOLLOWS:

ANCILLARY:

Fees & Self-gen. Revenues	\$2,043,929,010	\$2,238,473,784	\$194,544,774	9.52%
LEGISLATIVE APPROPRIATIONS:				
Enterprise Fund	350,000	350,000	\$0	0.00%
Legislative Auditor Fees	17,742,019	17,913,422	\$171,403	0.97%
GENERAL APPROPRIATIONS BILL:				
State Emergency Response Fund (01-107)	100,000	100,000	\$0	0.00%
State Emergency Response Fund (01-112)	1,000,000	1,000,000	\$0	0.00%
Louisiana Public Defender Fund (01-116)	47,109,668	47,109,668	\$0	0.00%
DNA Testing Post-Conviction Relief for Indigents Fund (01-116)	0	0	\$0	0.00%
Innocence Compensation Fund (01-129)	1,480,000	1,480,000	\$0	0.00%
Louisiana Military Family Assistance Fund (03A)	0	0	\$0	0.00%
Medicaid Trust Fund for the Elderly (04D)	19,640	19,640	\$0	0.00%
LA Cybersecurity Talent Initiative Fund (19A)	1,000,000	1,000,000	\$0	0.00%
M.J. Foster Promise Program Fund (19A)	10,500,000	25,000,000	\$14,500,000	138.10%
Higher Education Initiatives Fund (19A)	5,000,000	5,000,000	\$0	0.00%
College and University Deferred Maintenance and Capital Improvement Fund	25,000,000	0	(\$25,000,000)	-100.00%
Criminal Justice and First Responder Fund	22,953,264	0	(\$22,953,264)	-100.00%
Higher Education Campus Revitalization Fund	18,150,000	0	(\$18,150,000)	-100.00%
Louisiana Transportation Infrastructure Fund	709,000,000	0	(\$709,000,000)	-100.00%
Phase II Subfund of the Water Sector Fund	15,000,000	0	(\$15,000,000)	-100.00%
Louisiana Economic Development Initiatives Fund	112,741,512	0	(\$112,741,512)	-100.00%
Modernization and Security Fund	62,912,970	0	(\$62,912,970)	-100.00%
Overcollections Fund	4,160,105	0	(\$4,160,105)	-100.00%
Louisiana Outdoors Forever Fund	0	1,000,000	\$1,000,000	100.00%
High Impact Job Fund	0	75,000,000	\$75,000,000	100.00%
INTERAGENCY TRANSFERS	\$2,575,456,961	\$2,610,037,752	\$34,580,791	1.34%
TOTAL DOUBLE COUNTS	\$5,673,605,149	\$5,023,484,266	(\$650,120,883)	-11.46%

THE STATE FUNDS SECTION BELOW REFLECTS TOTAL BUDGETED INCLUDING CONTINGENCIES AND AVOIDS DOUBLE COUNTING OF EXPENDITURES.

STATE FUNDS

STATE GENERAL FUND (Direct)	\$12,666,828,272	\$12,604,753,973	(\$62,074,299)	-0.49%
Fees & Self-gen. Revenues	4,059,111,056	3,899,746,897	(\$159,364,159)	-3.93%
Statutory Dedications	8,384,769,076	6,657,300,529	(\$1,727,468,547)	-20.60%
TOTAL STATE FUNDS	\$25,110,708,404	\$23,161,801,399	(\$1,948,907,005)	-7.76%
FEDERAL FUNDS	\$24,922,079,892	\$23,774,933,452	(\$1,147,146,440)	-4.60%
TOTAL STATE AND FEDERAL	\$50,032,788,296	\$46,936,734,851	(\$3,096,053,445)	-6.19%

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