

# Non-Appropriated Requirements

## Department Description

This section reflects the estimated annual expenses for required non-appropriated state obligations. Included in these non-appropriated funding requirements are as follows:

- Severance Tax Dedications to local governments
- Parish Royalty Fund dedications
- State Highway Fund No. 2 – Motor Vehicle Tax
- Interim Emergency funding
- State Revenue Sharing
- State Debt Service

## Department Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$538,607,434	\$540,895,863	\$540,895,863	\$533,084,750	\$533,084,750	\$(7,811,113)
<b>State General Fund by:</b>						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	0	0	0	0	0	0
Statutory Dedications	62,784,886	51,610,000	51,610,000	46,741,361	46,741,361	(4,868,639)
Federal Funds	0	0	0	0	0	0
<b>Total Means of Financing</b>	<b>601,392,320</b>	<b>592,505,863</b>	<b>592,505,863</b>	<b>579,826,111</b>	<b>579,826,111</b>	<b>(12,679,752)</b>
<b>Expenditures and Request:</b>						
Severance Tax Dedication	40,205,213	31,510,000	31,510,000	30,087,810	30,087,810	(1,422,190)
Parish Royalty Fund Payments	15,782,269	13,280,000	13,280,000	10,046,902	10,046,902	(3,233,098)
Highway Fund Number Two	6,797,405	6,820,000	6,820,000	6,606,649	6,606,649	(213,351)
Motor Vehicle						
Interim Emergency Fund	0	1,322,862	1,322,862	1,322,862	1,322,862	0
Revenue Sharing - State	90,000,000	90,000,000	90,000,000	90,000,000	90,000,000	0
General Obligation Debt Service	448,607,434	449,573,001	449,573,001	441,761,888	441,761,888	(7,811,113)
<b>Total Expenditures</b>	<b>601,392,320</b>	<b>592,505,863</b>	<b>592,505,863</b>	<b>579,826,111</b>	<b>579,826,111</b>	<b>(12,679,752)</b>
<b>Authorized Positions</b>						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges						
Positions	0	0	0	0	0	0



## 22-917-Severance Tax Dedication



### Agency Description

Severance Tax Dedications provide a portion of the severance taxes collected be returned to the parishes from which the tax is collected.

### Agency Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$0	\$0	\$0	\$0	\$0	\$0
<b>State General Fund by:</b>						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	0	0	0	0	0	0
Statutory Dedications	40,205,213	31,510,000	31,510,000	30,087,810	30,087,810	(1,422,190)
Federal Funds	0	0	0	0	0	0
<b>Total Means of Finance</b>	<b>40,205,213</b>	<b>31,510,000</b>	<b>31,510,000</b>	<b>30,087,810</b>	<b>30,087,810</b>	<b>(1,422,190)</b>
<b>Expenditures and Request:</b>						
Severance Tax Dedication	40,205,213	31,510,000	31,510,000	30,087,810	30,087,810	(1,422,190)
<b>Total Expenditures</b>	<b>40,205,213</b>	<b>31,510,000</b>	<b>31,510,000</b>	<b>30,087,810</b>	<b>30,087,810</b>	<b>(1,422,190)</b>
<b>Authorized Positions</b>						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges	0	0	0	0	0	0
Positions						

## 9171-Severance Tax Dedication

### Program Authorization

*Article VII, Section 4(D) of the 1974 Louisiana Constitution*

### Program Description

Severance Tax Dedication provide a portion of the severance taxes collected be returned to the parishes from which the tax is collected. For additional information, see Article VII, Section 4(D) of the Louisiana Constitution of 1974.

### Program Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$0	\$0	\$0	\$0	\$0	\$0
<b>State General Fund by:</b>						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	0	0	0	0	0	0
Statutory Dedications	40,205,213	31,510,000	31,510,000	30,087,810	30,087,810	(1,422,190)
Federal Funds	0	0	0	0	0	0
<b>Total Means of Finance</b>	<b>40,205,213</b>	<b>31,510,000</b>	<b>31,510,000</b>	<b>30,087,810</b>	<b>30,087,810</b>	<b>(1,422,190)</b>
<b>Expenditures and Request:</b>						
Personnel Services	0	0	0	0	0	0
Operating Expenses	0	0	0	0	0	0
Professional Services	0	0	0	0	0	0
Other Charges	40,205,213	31,510,000	31,510,000	30,087,810	30,087,810	(1,422,190)
Acquisitions & Major Repairs	0	0	0	0	0	0
<b>Total Expenditures &amp; Request</b>	<b>40,205,213</b>	<b>31,510,000</b>	<b>31,510,000</b>	<b>30,087,810</b>	<b>30,087,810</b>	<b>(1,422,190)</b>
<b>Authorized Positions</b>						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges	0	0	0	0	0	0
Positions						

### Source of Funding

The source of funding for this program is Statutory Dedication (General Severance Tax - Parish and Timber Severance Tax - Parishes) from a portion of the severance tax collections per Article VII, Section 4(D) of the 1974 Louisiana Constitution. (Per R.S. 39.36B. (8), see table below for a listing of expenditures out of each Statutory Dedicated Fund.)

### Adjustments from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
0	31,510,000	0	Existing Operating Budget as of 12/01/2025
0	0	0	Total Statewide



## Adjustments from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
<b>Non-Statewide Adjustments</b>			
\$0	\$(1,485,768)	0	Decreases Statutory Dedications out of the General Severance Tax Fund based on the most recent Revenue Estimating Conference (REC) forecast.
\$0	\$63,578	0	Increases Statutory Dedications out of the Timber Severance Tax Fund based on the most recent Revenue Estimating Conference (REC) forecast.
<b>0</b>	<b>(1,422,190)</b>	<b>0</b>	<b>Total Non-Statewide</b>
<b>0</b>	<b>30,087,810</b>	<b>0</b>	<b>Total Recommended</b>

## Statutory Dedications

Fund	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
General Severance Tax-Parish	31,003,973	25,400,000	25,400,000	23,914,232	23,914,232	(1,485,768)
Timber Severance Tax - Parish	9,201,240	6,110,000	6,110,000	6,173,578	6,173,578	63,578

## Professional Services

Amount	Description
This program does not have funding recommended for Professional Services	

## Other Charges

Amount	Description
<b>Other Charges:</b>	
\$23,914,232 General Severance Tax Dedications	
\$6,173,578 Timber Severance Tax Dedications	
<b>\$30,087,810 SUB-TOTAL OTHER CHARGES</b>	

### Interagency Transfers

This program does not have funding for Interagency Transfers.

\$0	<b>SUB-TOTAL INTERAGENCY TRANSFERS</b>
\$30,087,810	<b>TOTAL OTHER CHARGES</b>

## Acquisitions and Major Repairs

Amount	Description
This program does not have funding recommended for Acquisitions and Major Repairs.	



## 22-918-Parish Royalty Fund Payments



### Agency Description

The Parish Royalty Fund provides that ten percent (10%) of the royalties collected from mineral leases be returned to the governing authority of the parishes in which severance or production occurs.

### Agency Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$0	\$0	\$0	\$0	\$0	\$0
<b>State General Fund by:</b>						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	0	0	0	0	0	0
Statutory Dedications	15,782,269	13,280,000	13,280,000	10,046,902	10,046,902	(3,233,098)
Federal Funds	0	0	0	0	0	0
<b>Total Means of Finance</b>	<b>15,782,269</b>	<b>13,280,000</b>	<b>13,280,000</b>	<b>10,046,902</b>	<b>10,046,902</b>	<b>(3,233,098)</b>
<b>Expenditures and Request:</b>						
Parish Royalty Fund Payments	15,782,269	13,280,000	13,280,000	10,046,902	10,046,902	(3,233,098)
<b>Total Expenditures</b>	<b>15,782,269</b>	<b>13,280,000</b>	<b>13,280,000</b>	<b>10,046,902</b>	<b>10,046,902</b>	<b>(3,233,098)</b>
<b>Authorized Positions</b>						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges	0	0	0	0	0	0
Positions						



## 9181-Parish Royalty Fund Payments

### Program Authorization

*Article VII, Section 4(E) of the Louisiana Constitution of 1974*

### Program Description

The Parish Royalty Fund provides that ten percent (10%) of the royalties collected from mineral leases be returned to the governing authority of the parishes in which severance or production occurs. For additional information, see Article VII, Section 4(E) of the Louisiana Constitution of 1974.

### Program Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$0	\$0	\$0	\$0	\$0	\$0
<b>State General Fund by:</b>						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	0	0	0	0	0	0
Statutory Dedications	15,782,269	13,280,000	13,280,000	10,046,902	10,046,902	(3,233,098)
Federal Funds	0	0	0	0	0	0
<b>Total Means of Finance</b>	<b>15,782,269</b>	<b>13,280,000</b>	<b>13,280,000</b>	<b>10,046,902</b>	<b>10,046,902</b>	<b>(3,233,098)</b>
<b>Expenditures and Request:</b>						
Personnel Services	0	0	0	0	0	0
Operating Expenses	0	0	0	0	0	0
Professional Services	0	0	0	0	0	0
Other Charges	15,782,269	13,280,000	13,280,000	10,046,902	10,046,902	(3,233,098)
Acquisitions & Major Repairs	0	0	0	0	0	0
<b>Total Expenditures &amp; Request</b>	<b>15,782,269</b>	<b>13,280,000</b>	<b>13,280,000</b>	<b>10,046,902</b>	<b>10,046,902</b>	<b>(3,233,098)</b>
<b>Authorized Positions</b>						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges	0	0	0	0	0	0
Positions						

### Source of Funding

The source of funding for this program is Statutory Dedications (Parish Road Royalty Fund) derived from a portion of the state royalty proceeds per Article VII, Section 4(E) of the 1974 Louisiana Constitution. (Per R.S. 39.36B. (8), see table below for a listing of expenditures out of the Statutory Dedicated Fund.)

### Adjustments from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
0	13,280,000	0	Existing Operating Budget as of 12/01/2025
0	0	0	Total Statewide



## Adjustments from Existing Operating Budget

General Fund	Total Amount	Organization	Description
<b>Non-Statewide Adjustments</b>			
\$0	\$(3,233,098)	0	Decreases Statutory Dedications out of the Parish Road Royalty Fund based on the most recent Revenue Estimating Conference (REC) forecast.
0	(3,233,098)	0	<b>Total Non-Statewide</b>
0	10,046,902	0	<b>Total Recommended</b>

## Statutory Dedications

Fund	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
Parish Road Royalty Fund	15,782,269	13,280,000	13,280,000	10,046,902	10,046,902	(3,233,098)

## Professional Services

Amount	Description
This program does not have funding recommended for Professional Services	

## Other Charges

Amount	Description
<b>Other Charges:</b>	
\$10,046,902	Parish Road Royalty Fund
<b>\$10,046,902</b>	<b>SUB-TOTAL OTHER CHARGES</b>
<b>Interagency Transfers</b>	
This program does not have funding for Interagency Transfers.	
\$0	<b>SUB-TOTAL INTERAGENCY TRANSFERS</b>
\$10,046,902	<b>TOTAL OTHER CHARGES</b>

## Acquisitions and Major Repairs

Amount	Description
This program does not have funding recommended for Acquisitions and Major Repairs.	



## 22-919-State Highway Fund No. 2 - Motor Vehicle Tax



### Agency Description

Highway Fund #2 provides for the collection of vehicular license taxes from six (6) parishes (Orleans, Jefferson, St. Charles, St. John the Baptist, Tangipahoa, and St. Tammany) and use of the taxes for bond issue debt payments of the Mississippi River Bridge Authority and the Greater New Orleans Expressway Commission.

### Agency Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$0	\$0	\$0	\$0	\$0	\$0
<b>State General Fund by:</b>						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	0	0	0	0	0	0
Statutory Dedications	6,797,405	6,820,000	6,820,000	6,606,649	6,606,649	(213,351)
Federal Funds	0	0	0	0	0	0
<b>Total Means of Finance</b>	<b>6,797,405</b>	<b>6,820,000</b>	<b>6,820,000</b>	<b>6,606,649</b>	<b>6,606,649</b>	<b>(213,351)</b>
<b>Expenditures and Request:</b>						
State Highway Fund No. 2 - Motor Vehicle Tax	6,797,405	6,820,000	6,820,000	6,606,649	6,606,649	(213,351)
<b>Total Expenditures</b>	<b>6,797,405</b>	<b>6,820,000</b>	<b>6,820,000</b>	<b>6,606,649</b>	<b>6,606,649</b>	<b>(213,351)</b>
<b>Authorized Positions</b>						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges	0	0	0	0	0	0
Positions						

## 9191-State Highway Fund No. 2 - Motor Vehicle Tax

### Program Authorization

- Article VI, Section 22(G) of the Louisiana Constitution of 1921
- Attorney General's opinion #76-796
- Louisiana R.S. 47:481

### Program Description

Highway Fund #2 provides for the collection of vehicular license taxes from six (6) parishes (Orleans, Jefferson, St. Charles, St. John the Baptist, Tangipahoa, and St. Tammany) and use of the taxes for bond issue debt payments of the Mississippi River Bridge Authority and the Greater New Orleans Expressway Commission.

### Program Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$0	\$0	\$0	\$0	\$0	\$0
<b>State General Fund by:</b>						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	0	0	0	0	0	0
Statutory Dedications	6,797,405	6,820,000	6,820,000	6,606,649	6,606,649	(213,351)
Federal Funds	0	0	0	0	0	0
<b>Total Means of Finance</b>	<b>6,797,405</b>	<b>6,820,000</b>	<b>6,820,000</b>	<b>6,606,649</b>	<b>6,606,649</b>	<b>(213,351)</b>
<b>Expenditures and Request:</b>						
Personnel Services	0	0	0	0	0	0
Operating Expenses	0	0	0	0	0	0
Professional Services	0	0	0	0	0	0
Other Charges	6,797,405	6,820,000	6,820,000	6,606,649	6,606,649	(213,351)
Acquisitions & Major Repairs	0	0	0	0	0	0
<b>Total Expenditures &amp; Request</b>	<b>6,797,405</b>	<b>6,820,000</b>	<b>6,820,000</b>	<b>6,606,649</b>	<b>6,606,649</b>	<b>(213,351)</b>
<b>Authorized Positions</b>						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges	0	0	0	0	0	0
Positions						

### Source of Funding

The source of funding for this program is Statutory Dedications (Highway Fund No. 2, Motor Vehicle License Tax) from the motor vehicle license fees collected in the six-parish region. (Per R.S. 39.36B. (8), see table below for a listing of expenditures out of the Statutory Dedicated Fund.)



## Adjustments from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
0	6,820,000	0	<b>Existing Operating Budget as of 12/01/2025</b>
0	0	0	<b>Total Statewide</b>

### Non-Statewide Adjustments

\$0	\$(213,351)	0	Decreases Statutory Dedications out of the Highway Fund #2 - Motor Vehicle License Tax based on the most recent Revenue Estimating Conference (REC) forecast.
0	(213,351)	0	<b>Total Non-Statewide</b>
0	6,606,649	0	<b>Total Recommended</b>

## Statutory Dedications

Fund	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
Highway Fund #2 - Motor Vehicle License Tax	6,797,405	6,820,000	6,820,000	6,606,649	6,606,649	(213,351)

## Professional Services

Amount	Description
This program does not have funding recommended for Professional Services	

## Other Charges

Amount	Description
<b>Other Charges:</b>	
\$6,606,649	State Highway Fund No. 2 - Motor Vehicle Sales Tax
<b>\$6,606,649</b>	<b>SUB-TOTAL OTHER CHARGES</b>
<b>Interagency Transfers</b>	
This program does not have funding for Interagency Transfers.	
<b>\$0</b>	<b>SUB-TOTAL INTERAGENCY TRANSFERS</b>
<b>\$6,606,649</b>	<b>TOTAL OTHER CHARGES</b>

## Acquisitions and Major Repairs

Amount	Description
This program does not have funding recommended for Acquisitions and Major Repairs.	

## 22-920-Interim Emergency Fund



### Agency Description

The Interim Emergency Fund provides a source of funds for interim emergencies of the state and of local entities.

### Agency Budget Summary

Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>					
State General Fund (Direct)	\$0	\$1,322,862	\$1,322,862	\$1,322,862	\$0
<b>State General Fund by:</b>					
Interagency Transfers	0	0	0	0	0
Fees & Self-generated	0	0	0	0	0
Statutory Dedications	0	0	0	0	0
Federal Funds	0	0	0	0	0
<b>Total Means of Finance</b>	<b>0</b>	<b>1,322,862</b>	<b>1,322,862</b>	<b>1,322,862</b>	<b>0</b>
<b>Expenditures and Request:</b>					
Interim Emergency Fund	0	1,322,862	1,322,862	1,322,862	0
<b>Total Expenditures</b>	<b>0</b>	<b>1,322,862</b>	<b>1,322,862</b>	<b>1,322,862</b>	<b>0</b>
<b>Authorized Positions</b>					
Classified	0	0	0	0	0
Unclassified	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges	0	0	0	0	0
Positions					

## 9201-Interim Emergency Fund

### Program Authorization

*Article VII, Section 7 of the 1974 State Constitution*

### Program Description

The Interim Emergency Fund provides a source of funds for interim emergencies of the state and local entities. Between sessions of the legislature, when the Interim Emergency Board, by majority vote determines that an emergency or impending flood emergency exists, it may appropriate from the state general fund or borrow on the full faith and credit of the state an amount to meet the emergency. The appropriation may be made, or the indebtedness incurred only for a purpose for which the legislature may appropriate funds and then only after the board obtains, as provided by law, the written consent of two-thirds of the elected members of each house of the legislature. The Interim Emergency Board is composed of the governor, lieutenant governor, state treasurer, presiding officer of each house of the legislature, chairman of the Senate Finance Committee, and chairman of the House Appropriations Committee, or their designees.

For more information, see Article VII, Section 7 of the Louisiana Constitution of 1974, and Louisiana R.S. 39:461.1.

### Program Budget Summary

Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>					
State General Fund (Direct)	\$0	\$1,322,862	\$1,322,862	\$1,322,862	\$0
<b>State General Fund by:</b>					
Interagency Transfers	0	0	0	0	0
Fees & Self-generated	0	0	0	0	0
Statutory Dedications	0	0	0	0	0
Federal Funds	0	0	0	0	0
<b>Total Means of Finance</b>	<b>0</b>	<b>1,322,862</b>	<b>1,322,862</b>	<b>1,322,862</b>	<b>0</b>
<b>Expenditures and Request:</b>					
Personnel Services	0	0	0	0	0
Operating Expenses	0	0	0	0	0
Professional Services	0	0	0	0	0
Other Charges	0	1,322,862	1,322,862	1,322,862	0
Acquisitions & Major Repairs	0	0	0	0	0
<b>Total Expenditures &amp; Request</b>	<b>0</b>	<b>1,322,862</b>	<b>1,322,862</b>	<b>1,322,862</b>	<b>0</b>
<b>Authorized Positions</b>					
Classified	0	0	0	0	0
Unclassified	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges Positions	0	0	0	0	0

### Source of Funding

The source of funding for this program is State General Fund (Direct).

## Adjustments from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
1,322,862	1,322,862	0	Existing Operating Budget as of 12/01/2025
0	0	0	Total Statewide
0	0	0	Total Non-Statewide
1,322,862	1,322,862	0	Total Recommended

## Professional Services

Amount	Description
This program does not have funding recommended for Professional Services	

## Other Charges

Amount	Description
<b>Other Charges:</b>	
\$1,322,862	Interim Emergency Funding
<b>\$1,322,862</b>	<b>SUB-TOTAL OTHER CHARGES</b>
<b>Interagency Transfers</b>	
This program does not have funding for Interagency Transfers.	
<b>\$0</b>	<b>SUB-TOTAL INTERAGENCY TRANSFERS</b>
<b>\$1,322,862</b>	<b>TOTAL OTHER CHARGES</b>

## Acquisitions and Major Repairs

Amount	Description
This program does not have funding recommended for Acquisitions and Major Repairs.	

## 22-921-State Revenue Sharing



### Agency Description

The State Revenue Sharing program provides \$90,000,000 in state funding to local governing entities to in part offset current property tax revenue losses as a result of the homestead exemption.

### Agency Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$90,000,000	\$90,000,000	\$90,000,000	\$90,000,000	\$90,000,000	\$0
<b>State General Fund by:</b>						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	0	0	0	0	0	0
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
<b>Total Means of Finance</b>	<b>90,000,000</b>	<b>90,000,000</b>	<b>90,000,000</b>	<b>90,000,000</b>	<b>90,000,000</b>	<b>0</b>
<b>Expenditures and Request:</b>						
State Revenue Sharing	90,000,000	90,000,000	90,000,000	90,000,000	90,000,000	0
<b>Total Expenditures</b>	<b>90,000,000</b>	<b>90,000,000</b>	<b>90,000,000</b>	<b>90,000,000</b>	<b>90,000,000</b>	<b>0</b>
<b>Authorized Positions</b>						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges	0	0	0	0	0	0
Positions						

## 9211-State Revenue Sharing

### Program Authorization

*Article VII, Section 26 of the 1974 State Constitution*

### Program Description

The State Revenue Sharing program provides \$90,000,000 in state funding to local governing entities to in part offset current property tax revenue losses as the result of homestead exemption. For more information, see Article VII, Section 26 of the Louisiana Constitution of 1974.

### Program Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$90,000,000	\$90,000,000	\$90,000,000	\$90,000,000	\$90,000,000	\$0
<b>State General Fund by:</b>						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	0	0	0	0	0	0
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
<b>Total Means of Finance</b>	<b>90,000,000</b>	<b>90,000,000</b>	<b>90,000,000</b>	<b>90,000,000</b>	<b>90,000,000</b>	<b>0</b>
<b>Expenditures and Request:</b>						
Personnel Services	0	0	0	0	0	0
Operating Expenses	0	0	0	0	0	0
Professional Services	0	0	0	0	0	0
Other Charges	90,000,000	90,000,000	90,000,000	90,000,000	90,000,000	0
Acquisitions & Major Repairs	0	0	0	0	0	0
<b>Total Expenditures &amp; Request</b>	<b>90,000,000</b>	<b>90,000,000</b>	<b>90,000,000</b>	<b>90,000,000</b>	<b>90,000,000</b>	<b>0</b>
<b>Authorized Positions</b>						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges	0	0	0	0	0	0
Positions						

### Source of Funding

The source of funding for this program is State General Fund (Direct).

### Adjustments from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
90,000,000	90,000,000	0	Existing Operating Budget as of 12/01/2025
0	0	0	<b>Total Statewide</b>
0	0	0	<b>Total Non-Statewide</b>
90,000,000	90,000,000	0	<b>Total Recommended</b>



## Professional Services

Amount	Description
This program does not have funding recommended for Professional Services	

## Other Charges

Amount	Description
<b>Other Charges:</b>	
\$90,000,000	State Revenue Sharing - General Fund allocation to the Revenue Sharing Fund.
<b>\$90,000,000</b>	<b>SUB-TOTAL OTHER CHARGES</b>
<b>Interagency Transfers</b>	
This program does not have funding for Interagency Transfers.	
<b>\$0</b>	<b>SUB-TOTAL INTERAGENCY TRANSFERS</b>
<b>\$90,000,000</b>	<b>TOTAL OTHER CHARGES</b>

## Acquisitions and Major Repairs

Amount	Description
This program does not have funding recommended for Acquisitions and Major Repairs.	

## 22-922-General Obligation Debt Service



### Agency Description

The State Debt Service program provides the necessary funding to pay debt service on general obligation bonds coming due and payable in the fiscal year.

### Agency Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$448,607,434	\$449,573,001	\$449,573,001	\$441,761,888	\$441,761,888	\$(7,811,113)
<b>State General Fund by:</b>						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	0	0	0	0	0	0
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
<b>Total Means of Finance</b>	<b>448,607,434</b>	<b>449,573,001</b>	<b>449,573,001</b>	<b>441,761,888</b>	<b>441,761,888</b>	<b>(7,811,113)</b>
<b>Expenditures and Request:</b>						
General Obligation Debt Service	448,607,434	449,573,001	449,573,001	441,761,888	441,761,888	(7,811,113)
<b>Total Expenditures</b>	<b>448,607,434</b>	<b>449,573,001</b>	<b>449,573,001</b>	<b>441,761,888</b>	<b>441,761,888</b>	<b>(7,811,113)</b>
<b>Authorized Positions</b>						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges Positions	0	0	0	0	0	0



## 9221-General Obligation Debt Service

### Program Authorization

*Article VII, Section 9(B) of the 1974 Louisiana Constitution*

### Program Description

The State Debt Service program provides the necessary funding to pay debt service on general obligation bonds coming due and payable in the fiscal year. For additional information, see Article VII, Section 9(B) of the Louisiana Constitution of 1974.

### Program Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$448,607,434	\$449,573,001	\$449,573,001	\$441,761,888	\$441,761,888	\$(7,811,113)
<b>State General Fund by:</b>						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	0	0	0	0	0	0
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
<b>Total Means of Finance</b>	<b>448,607,434</b>	<b>449,573,001</b>	<b>449,573,001</b>	<b>441,761,888</b>	<b>441,761,888</b>	<b>(7,811,113)</b>
<b>Expenditures and Request:</b>						
Personnel Services	0	0	0	0	0	0
Operating Expenses	0	0	0	0	0	0
Professional Services	0	0	0	0	0	0
Other Charges	448,607,434	449,573,001	449,573,001	441,761,888	441,761,888	(7,811,113)
Acquisitions & Major Repairs	0	0	0	0	0	0
<b>Total Expenditures &amp; Request</b>	<b>448,607,434</b>	<b>449,573,001</b>	<b>449,573,001</b>	<b>441,761,888</b>	<b>441,761,888</b>	<b>(7,811,113)</b>
<b>Authorized Positions</b>						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges	0	0	0	0	0	0
Positions						

### Source of Funding

The source of funding for this program is State General Fund (Direct).

### Adjustments from Existing Operating Budget

General Fund	Total Amount	Organization	Table of Organization	Description
449,573,001	449,573,001	0	Existing Operating Budget as of 12/01/2025	
0	0	0	Total Statewide	
<b>Non-Statewide Adjustments</b>				
\$7,811,113	\$(7,811,113)	0	Aligns funding for debt service payments with the most recent amortization schedule provided by the Department of Treasury.	
(7,811,113)	(7,811,113)	0	<b>Total Non-Statewide</b>	
441,761,888	441,761,888	0	<b>Total Recommended</b>	



## Professional Services

Amount	Description
This program does not have funding recommended for Professional Services	

## Other Charges

Amount	Description
<b>Other Charges:</b>	
This program does not have funding for Other Charges.	
<b>\$0</b>	<b>SUB-TOTAL OTHER CHARGES</b>
<b>Debt Service:</b>	
\$441,761,888	Debt Service payments
<b>\$441,761,888</b>	<b>SUB-TOTAL DEBT SERVICE</b>
<b>Interagency Transfers:</b>	
This program does not have funding for Interagency Transfers.	
<b>\$0</b>	<b>SUB-TOTAL INTERAGENCY TRANSFERS</b>
<b>\$441,761,888</b>	<b>TOTAL OTHER CHARGES</b>

## Acquisitions and Major Repairs

Amount	Description
This program does not have funding recommended for Acquisitions and Major Repairs.	

