

STATE OF LOUISIANA
EXECUTIVE BUDGET
FISCAL YEAR 2026-2027

Governor Jeff Landry
Commissioner of Administration Taylor Barras

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GOVERNOR'S MESSAGE

Mr. President, Mr. Speaker and Honorable Members of the Legislature:

Today, I submit to you my 3rd Executive Budget as Governor of Louisiana: The Executive Budget for Fiscal Year 2027, which begins on July 1, 2026.

Working together we have made tremendous progress for the great people of Louisiana:

- The largest tax cut in state history, allowing our citizens to keep more of their hard-earned money.
- Dramatic new private sector investments in the billions and billions of dollars to grow our economy, increase wages, and provide new jobs for our citizens and future generations to come.
- An education ranking which has improved from 49th to 32nd in the country, the best ranking in Louisiana history and the most improved compared to every other state.
- Reductions in violent crime so our communities are a safer place to live and raise a family.
- Insurance reforms so we now have some rates that are coming down, rather than going up.
- Bridges are getting fixed and our infrastructure is improving.



On top of this progress, I recently announced that my ongoing efforts for fiscal accountability and program improvements have resulted in our ability to do more for the people of Louisiana without spikes in spending. We have canceled outdated contracts, focused on ensuring welfare dollars are only spent on those who qualify, and we are making technology improvements across the government to ensure we operate efficiently while providing the highest quality of services to our people.

And despite the fact that our government has faced the same pricing pressures as families across our state as a result of the hangover from massive inflation spikes which occurred in our country just a few years ago, I am proud to once again present a budget **Flat-Funded** compared to the past. And, while there are many moving parts and categories in our state's budget, I want to highlight that in this proposal:

- Total State Funding (including Carryforwards) decreased by \$1.9 Billion.
- Total State Funding (excluding Carryforwards) decreased by \$1.1 Billion.

Simply put, we can operate our government without further burdening the hard-working citizens of Louisiana.

I have said we must strive for a state government as good as our people. This new budget and our continued reforms are allowing us to build upon the goal of improving the lives of all Louisianans.

Working together, let us continue the tremendous progress we are making.

For Louisiana,

Governor Jeff Landry

FOREWORD

As authorized by R.S. 39:36, this publication presents the Governor's Executive Budget in a concise manner. This streamlined format features a statewide summary of revenues, expenditures, and authorized positions, followed by Executive Budget recommendations, by budget schedule and budget unit, with a comparison to Existing Operating Budget (EOB), and a discussion of significant budget items.

For detailed information regarding the budget recommendations and program performance, citizens are encouraged to view the FY 2026-2027 Executive Budget Supporting Document on the Office of Planning and Budget's website at <https://www.doa.la.gov/doa/obp/budget-documents/executive-budgets/>. The Supporting Document contains detailed financial and performance information at department, agency, and program levels.

To compare the Governor's budget recommendations to EOB, it is necessary to identify a particular date in the current fiscal year as the comparison point. For the development of the FY 2026-2027 Executive Budget, FY 2025-2026 EOB was captured as of December 1, 2025.

For information about state government expenditures, visit the Louisiana Checkbook at <https://check-book.la.gov>. This online state spending database is available to provide citizens a tool for tracking government spending.



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Acknowledgments

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A photograph of the Louisiana State Capitol building in Baton Rouge. The image shows the tall, light-colored Art Deco-style tower rising against a blue sky with scattered white clouds. The base of the tower and the surrounding building feature detailed stone carvings and large windows. In the foreground, the lower levels of the building are visible, including a central entrance with a glass door and a set of wide stone steps. A street lamp stands on the right side of the steps.

PART ONE:
STATEWIDE
SUMMARY



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Comparative Statement

FISCAL YEARS 2024-2025 THROUGH 2026-2027
(Exclusive of Double Counts) (Dollars in Millions)

	ACTUAL <u>FY 2024-2025 (1)</u>	EXISTING <u>AS OF 12/01/2025</u> <u>FY 2025-2026 (2)</u>	EXECUTIVE BUDGET <u>FY 2026-2027 (3)</u>
REVENUE			
AVAILABLE GENERAL FUND REVENUE (4)	\$13,664.3	\$12,290.3	\$12,616.6
UNDESIGNATED GENERAL FUND CASH BALANCE	\$595.1	\$0.0	\$0.0
USE OF BUDGET STABILIZATION FUND	\$0.0	\$0.0	\$0.0
STATE GENERAL FUND CARRYFORWARD	\$426.3	\$453.5	\$0.0
SELF-GENERATED REVENUE	\$3,266.0	\$4,059.1	\$3,899.9
STATUTORY DEDICATIONS	\$6,736.5	\$8,771.3	\$6,657.3
FEDERAL FUNDS	\$19,347.6	\$24,922.1	\$23,774.9
TOTAL FUNDS AVAILABLE	\$44,035.7	\$50,496.3	\$46,948.8
EXPENDITURES			
GENERAL APPROPRIATIONS BILL (5)	\$37,734.7	\$46,237.0	\$43,457.1
ANCILLARY APPROPRIATIONS	\$123.7	\$195.2	\$195.2
NON-APPROPRIATED REQUIREMENTS	\$601.4	\$592.5	\$579.8
JUDICIAL EXPENSE	\$199.2	\$205.7	\$218.0
LEGISLATIVE EXPENSE	\$116.5	\$111.7	\$111.7
SPECIAL ACTS	\$0.0	\$0.0	\$0.0
CAPITAL OUTLAY (6)	\$3,088.2	\$3,077.2	\$2,375.1
TOTAL EXPENDITURES	\$41,863.7	\$50,419.3	\$46,936.9
FUNDS LESS EXPENDITURES			
TRANSFERS PER LEGISLATIVE ACTS (7) (8)	\$2,172.1	\$77.0	\$11.8
OTHER TRANSFERS (9)	(\$56.2)	(\$76.9)	\$0.0
USE OF FY24 SURPLUS (10)	(\$81.4)	\$0.0	\$0.0
REVENUE STABILIZATION FUND TRANSFERS (11)	(\$152.0)	\$0.0	\$0.0
GENERAL FUND - DIRECT CARRYFORWARDS TO FY26	(\$851.9)	\$0.0	\$0.0
FUNDS LESS EXPENDITURES AFTER ADJUSTMENTS	\$577.1	\$0.1	\$11.8

- (1) The Actual FY 2024-2025 amounts reflect Legislative Auditor-reviewed revenues and expenditures contained in the fiscal status statement to be certified by the Joint Legislative Committee on the Budget on January 23, 2026, as required by R.S. 39:75(A)(3)(a).
- (2) The Existing Operating Budget (EOB) column for FY 2025-2026 reflects the Official Revenue Forecast from the May 21, 2025 meeting of the Revenue Estimating Conference (REC) for available State General Fund revenue.
- (3) The recommended Executive Budget column for FY 2026-2027 reflects the Official Revenue Forecast from the December 11, 2025 meeting of the Revenue Estimating Conference for available State General Fund revenue.
- (4) For FY 2024-2025, includes \$49,985,966 from reclassification of remote sellers and individual income taxes remitted in FY 2025-2026, a \$9,580,360 transfer from the Telephone Company Property Assessment Relief Fund, a \$2,500,000 transfer from the Mineral and Energy Operation Fund, \$4,382,322 in balances from prior-year surpluses, and \$77,304 in other transfers.
- (5) For FY 2024-2025, includes \$148,771,996 in payments to retirement systems from FY 2023-2024 surplus and \$80,844,820 in transfers out to various funds in 20-XXX.
- (6) For FY 2024-2025, includes use of \$293,436,149 from FY 2023-2024 surplus authorized by Act 2 of the 2025 RLS.
- (7) For FY 2024-2025, transfers are authorized by Act 365 of the 2025 RLS (\$36,864,722), Act 723 of the 2024 RLS (\$12,123,229), Act 461 of the 2025 RLS (\$5,000,000), and Act 378 of the 2025 RLS (\$2,198,716).
- (8) For FY 2025-2026, transfers are authorized by Act 384 of the 2025 RLS (\$75,400,000) and Act 365 of the 2025 RLS (\$1,530,000).
- (9) For FY 2024-2025, includes a \$68,545,662 transfer to the Department of Revenue pursuant to R.S. 47:1608 and a \$12,839,886 transfer of mineral revenues to the Coastal Protection and Restoration Fund pursuant to R.S. 49:214.5.4.
- (10) For FY 2024-2025, the total amount reflects deposits made to the Budget Stabilization Fund (\$148,771,996) and Capital Outlay Savings Fund (\$3,180,990).
- (11) For FY 2024-2025, transfers are authorized by LA Constitution Art. VII, Section 10.15.





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Economic Outlook

Louisiana Production & Income

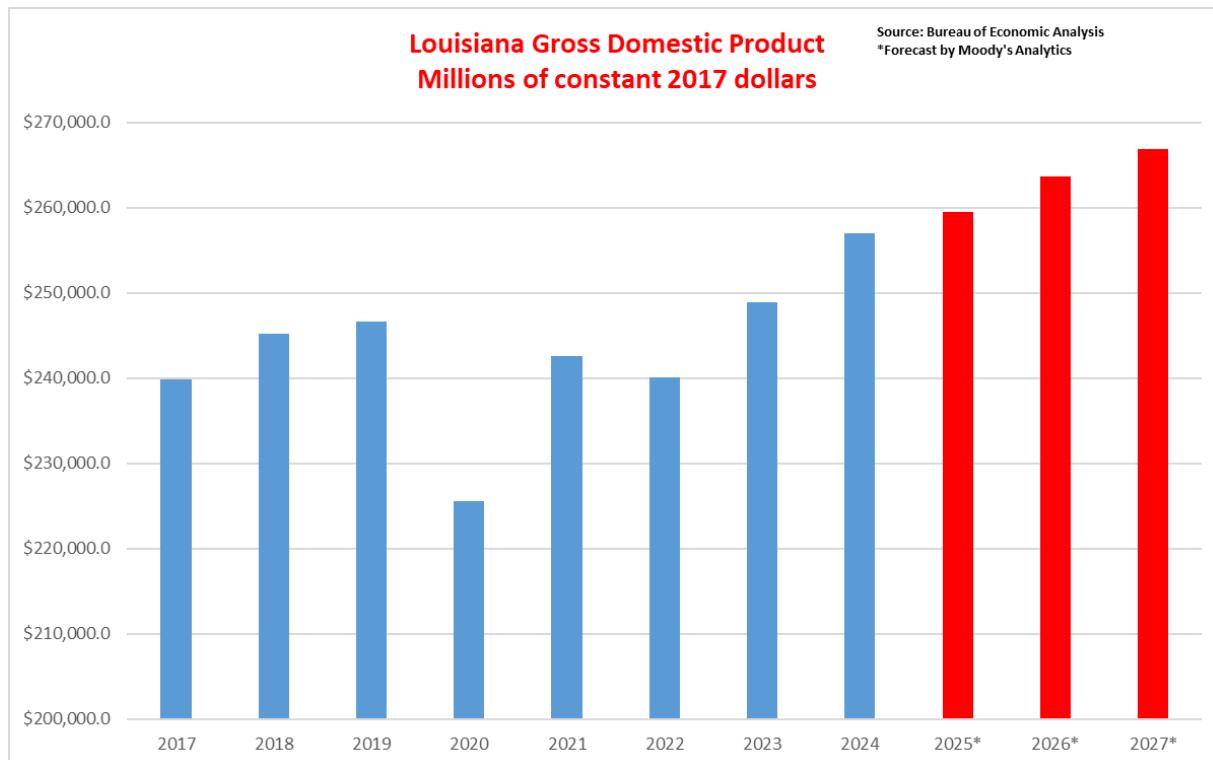
Louisiana Gross Domestic Product

In millions of constant 2017 dollars	2022	2023	2024	Forecast -----	2025*	2026*	2027*
Louisiana Real GDP	\$240,043.0	\$248,949.4	\$257,055.90		\$259,542.59	\$263,677.17	\$266,860.92
Growth rate	-1.0%	3.7%	3.3%		1.0%	1.6%	1.2%

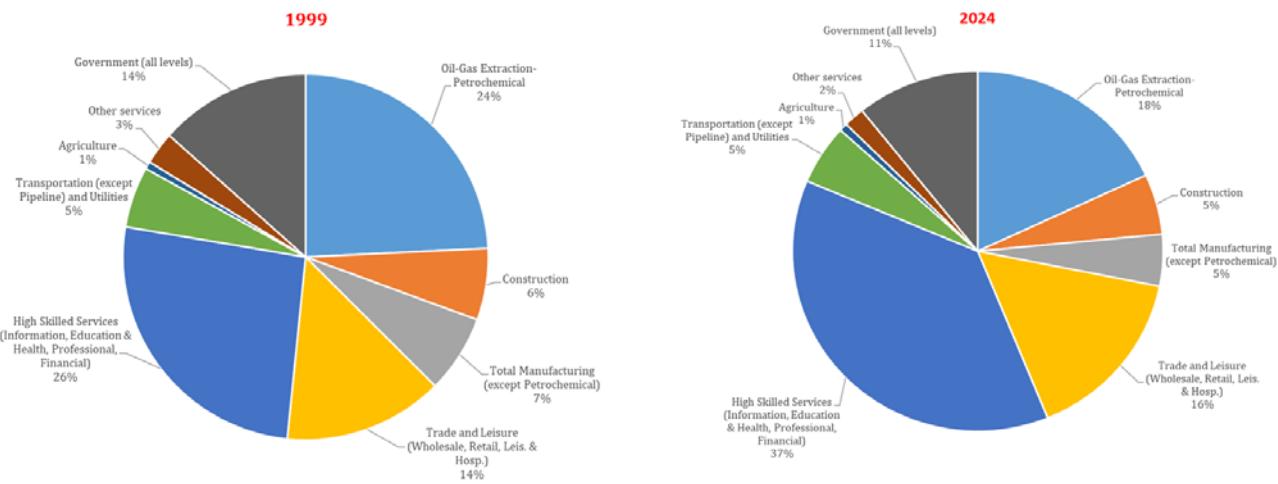
*Forecast by Moody's Analytics

Louisiana Real Gross Domestic Product (GDP) (as measured in constant 2017 dollars) reached \$257.1 billion in 2024, which is a significant increase in real terms from the previous year (3.3%). This increase comes on the heels of a growth rate of 3.7% for the year 2023.

The biggest contributors to the growth rate in 2024 were the Construction, Manufacturing and Retail Trade sectors. After a small slump in 2023, the Construction sector rebounded, with a strong increase of 11.2%. In Manufacturing, the Non-durable Goods subsector (this is the area that produces foods, textiles and petrochemicals) stands out, with a growth rate of 11.9%. The Retail sector showed an expansion of 8.9%.



Louisiana Gross Domestic Product Composition



The above pie charts show the evolution of Louisiana Real Gross Domestic Product (GDP) over the span of about twenty-five years. The detailed data on Louisiana GDP for 2025 are not available at the time of this publication. What stands out is the contraction of the Oil/Gas/Petrochemical sector. In 1999, this sector covered about one-fourth of Louisiana's Gross Domestic Product. In 2024, the last full year of data available, this share represents less than one-fifth. The sector with the most expansion is the "high skilled" sector – encompassing Education & Health, Professional Services, Information, and the Financial sectors. In 1999 the share of this super-sector was about 26% of GDP compared to 37% in 2024. The Trade & Leisure super-sector (Wholesale and Retail Trade, and Leisure & Hospitality sectors) also expanded, from 14% to 16% of overall GDP.

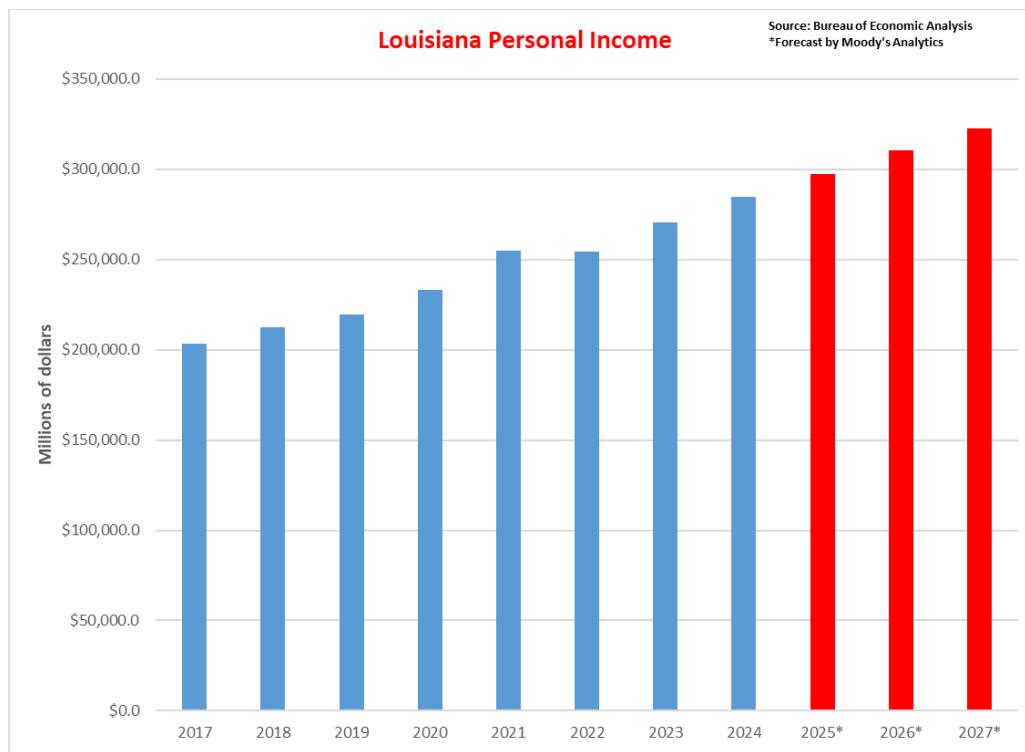
Louisiana Personal Income

In millions of dollars	2022	2023	2024	Forecast	2025*	2026*	2027*
Louisiana Personal Income	\$254,415.5	\$270,677.4	\$284,587.2		\$297,330.6	\$310,297.5	\$322,566.0
Growth rate	-0.3%	6.4%	5.1%		4.5%	4.4%	4.0%

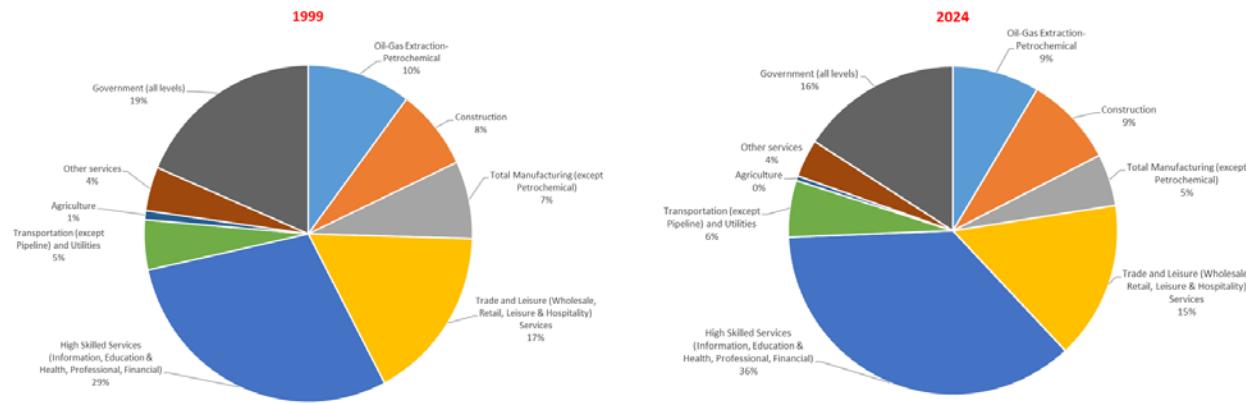
*Forecast by Moody's Analytics

The latest data on Louisiana Personal Income (current dollars) show that it increased by 5.1% over calendar year 2024. (Data for calendar year 2025 are not currently available.) This follows an expansion of 6.4% in the previous year. Moody's Analytics projects a continuation of this performance, with increases of 4.5% in 2025, 4.4% in 2026 and 4% in 2027.





Louisiana Personal Income Composition



In 1999, the Oil/Gas/Petrochemical sector covered a share of about 10% of Personal Income as compared to 9% in 2024. Detailed data for 2025 are not available at the time of this publication. The "high skilled" super-sector (Education & Health, Professional, Information and Financial) expanded from 29% to 36%. The Government sector (at all levels) reduced its share by 3 percentage points, from 19% to 16%.

US Real GDP

In billions of constant 2017 dollars	2022	2023	2024	Forecast	2025*	2026*	2027*
US Real GDP	\$22,075.9	\$22,723.7	\$23,358.4		\$23,809.6	\$24,306.2	\$24,758.9
Growth rate	2.5%	2.9%	2.8%		1.9%	2.1%	1.9%

*Forecast by Moody's Analytics

Over the last three years, US real GDP has been growing at respectable rates, 2.5% in 2022, 2.9% in 2023 and 2.8% in 2024. Moody's Analytics forecasts a slowdown in these growth rates. For the next three years, the projection is that they will waver around 2%.



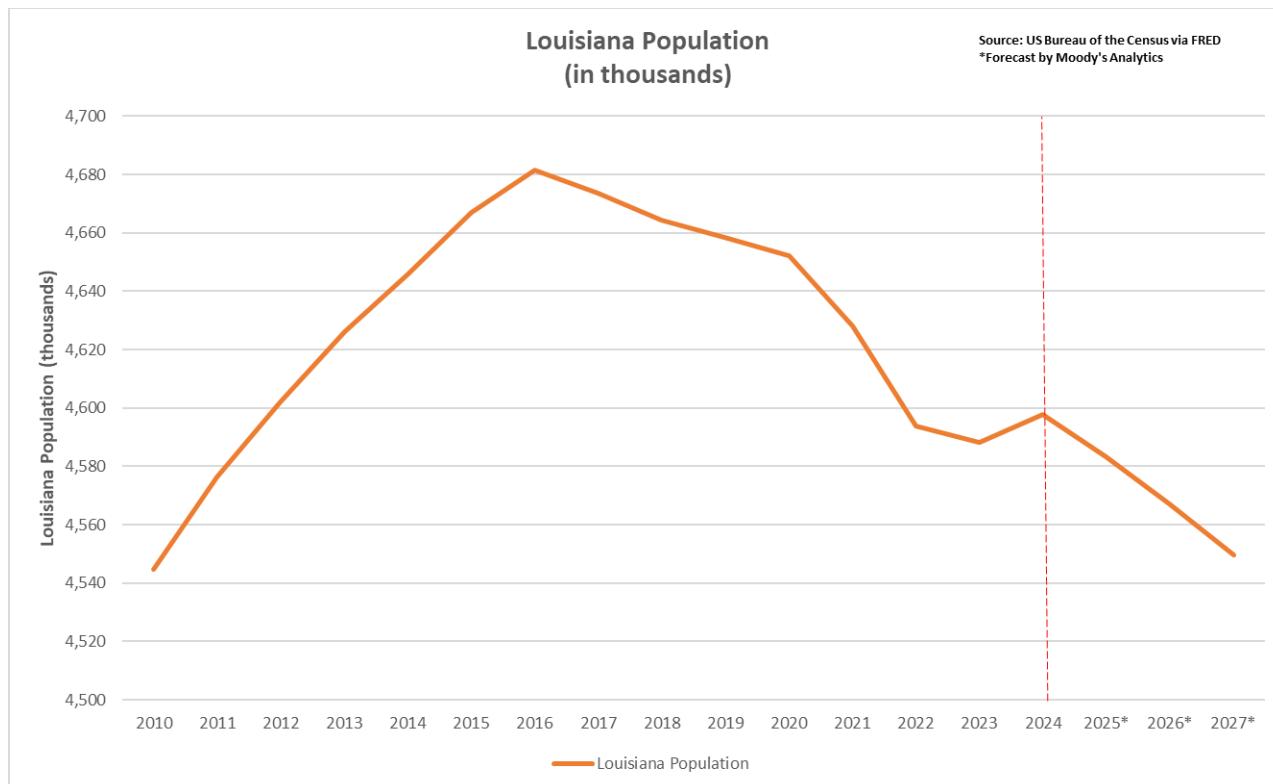
Population, Labor Force and Employment

Louisiana Population

	2022	2023	2024	Forecast -	2025*	2026*	2027*
Louisiana Population	4,593,687	4,588,071	4,597,740		4,583,269	4,567,266	4,549,591
Growth rate	-0.7%	-0.1%	0.2%		-0.3%	-0.3%	-0.4%

*Forecast by Moody's Analytics

Louisiana population had been increasing steadily in the years after Hurricane Katrina, reaching a peak of almost 4.7 million in 2016. In the years after, it started to decrease on average between 0.2% and 0.3% per year. The latest data available from the US Bureau of the Census (as of July 1, 2024) reports the total state population at right under 4.6 million. Moody's Analytics forecasts small population decreases for the following three years.



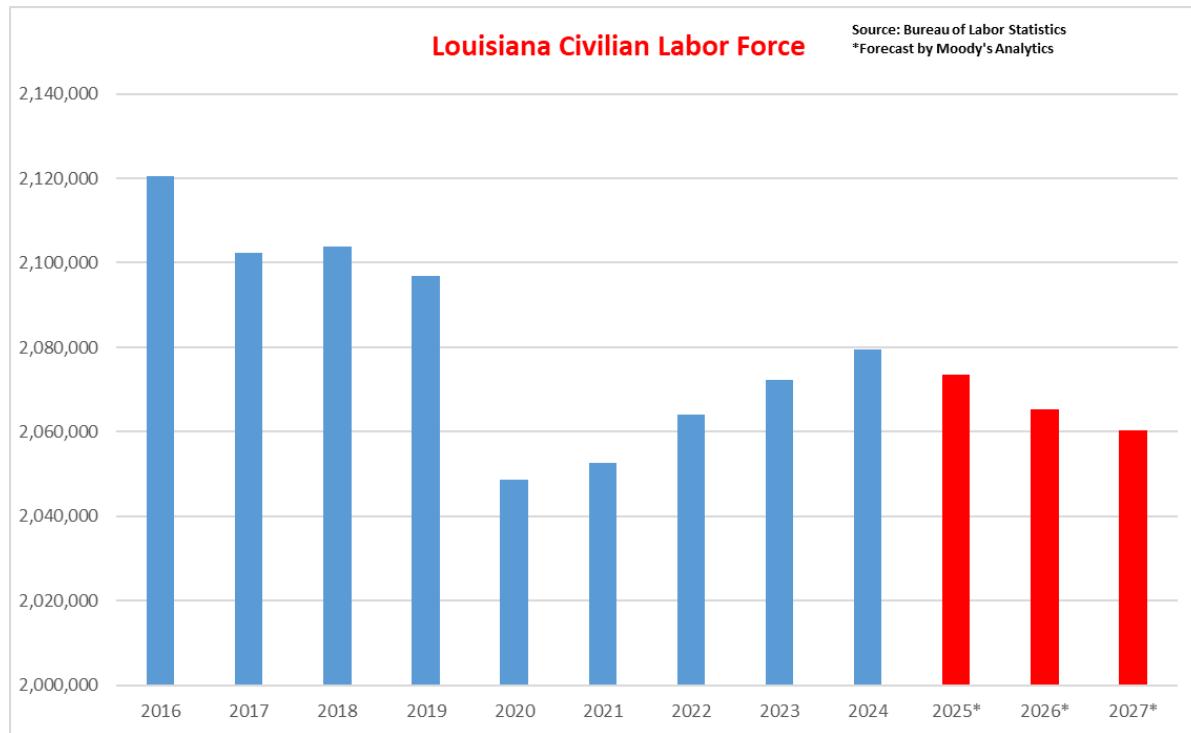
Louisiana Civilian Labor Force

	2022	2023	2024	Forecast -	2025*	2026*	2027*
Louisiana Labor Force	2,064,009	2,072,350	2,079,561		2,073,624	2,065,323	2,060,260
Growth rate	0.5%	0.4%	0.3%		-0.3%	-0.4%	-0.2%

*Forecast by Moody's Analytics

The labor force includes all people aged 16 and older who are classified as either employed or

unemployed. Conceptually, the labor force level is the number of people who are either working or actively looking for work. In the years after Hurricane Katrina, the labor force in Louisiana hovered around 2.1 million people. It reached a peak in 2015, with 2.16 million, and in the years since, it returned to its norm of 2.1 million. The global 2020 pandemic caused the labor force to fall to about 2.06 million. The last year of full data, 2024, the labor force increased to almost 2.08 million. Moody's Analytics forecasts small reductions over the next three years.



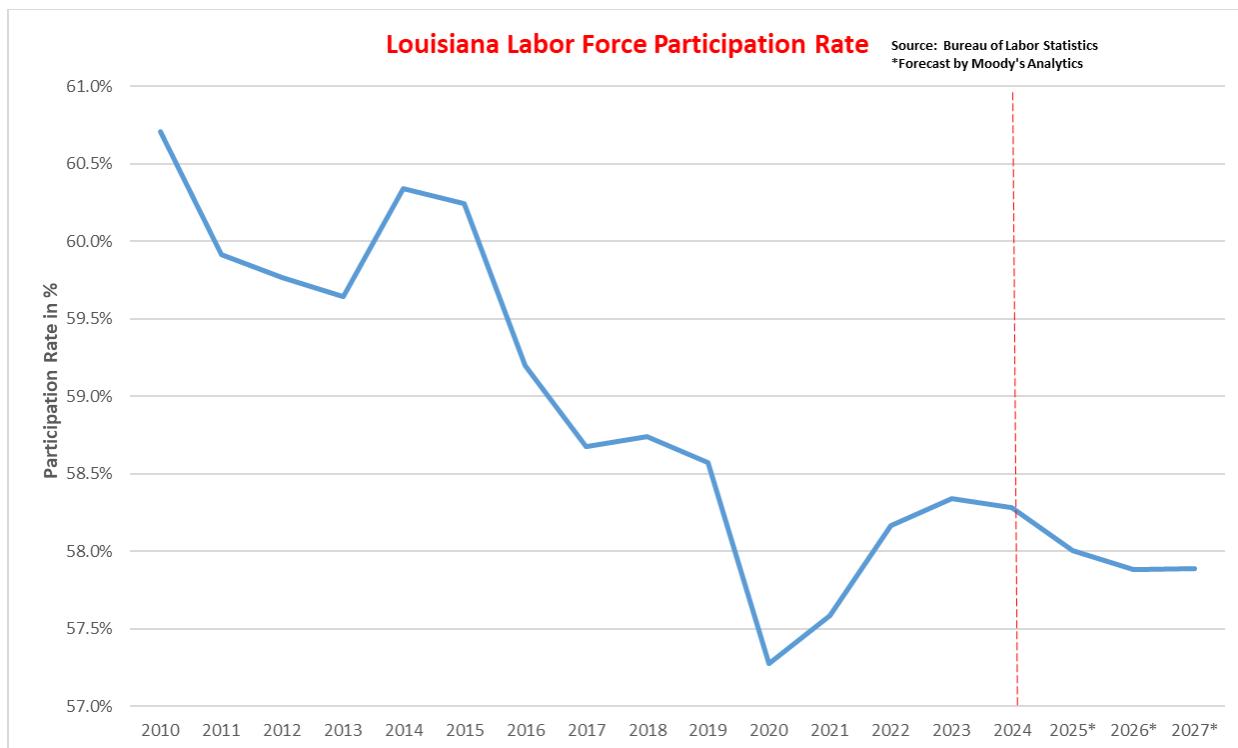
Labor Force Participation Rate

LA Labor Participation Rate	2022	2023	2024	Forecast		
				2025*	2026*	2027*
*Forecast by Moody's Analytics	58.2%	58.3%	58.3%	58.0%	57.9%	57.9%

The labor force participation rate represents the number of people in the labor force as a percentage of the civilian non-institutional population. [The civilian non-institutional population age 16 and older is the base population group considered by the Bureau of Labor Statistics. It excludes people in the Armed Forces, people in jail and in residential care facilities.]

The labor force participation rate in Louisiana has been decreasing gradually in the decade of the 2010s (with a brief exception in the middle of the decade). In the year before the pandemic, 2019, it reached a low of 58.6% and the pandemic caused a further decline. In 2022 and 2023, it recovered to some extent to 58.2% and 58.3% respectively, holding steady at 58.3% in 2024. Moody's Analytics forecasts slight decreases for the next three years.

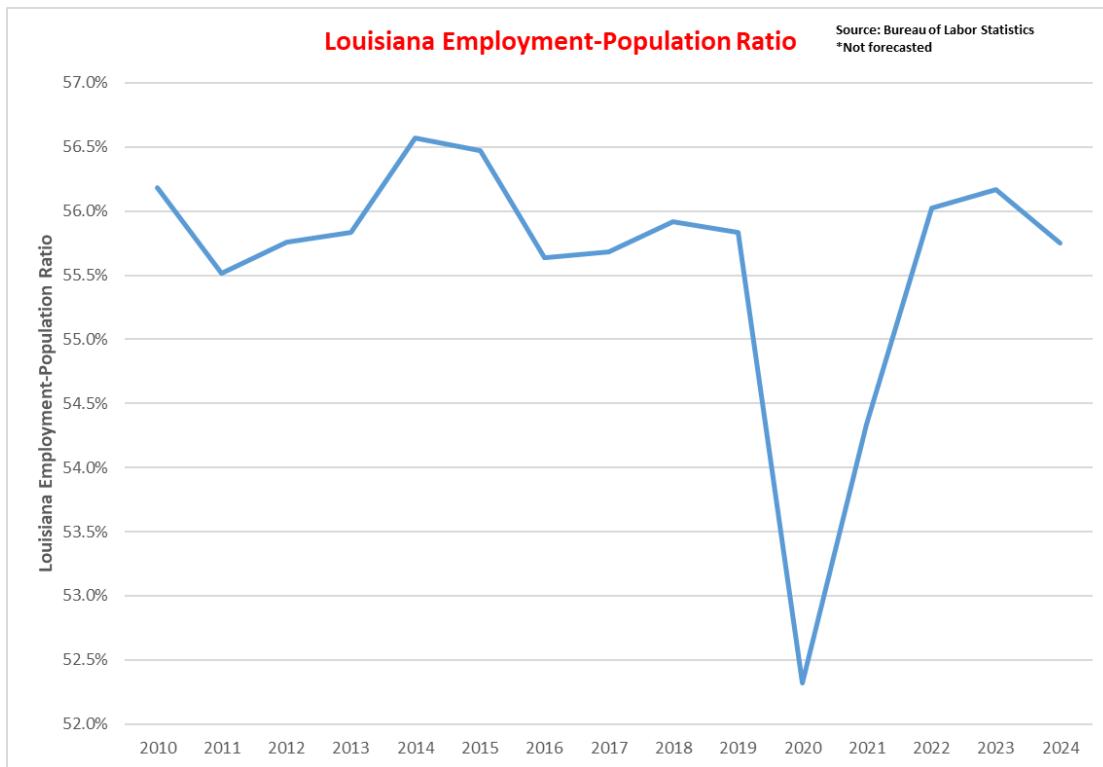




Louisiana Employment-Population Ratio

	Forecast					
	2022	2023	2024	2025*	2026*	2027*
LA Employment Population Ratio	56.0%	56.2%	55.8%	n/a	n/a	n/a

The employment-population ratio represents the number of employed people as a percentage of the civilian non-institutional population. In other words, it is the percentage of the population that is currently working. The employment-population ratio, because it is unaffected by voluntary changes in labor force participation, is a useful indicator of current labor market conditions. For Louisiana, it hovered around 56% for most of the 2010 decade until the global pandemic hit. In 2020, it fell to a low of 52.3%, but recovered, and attained its normal level of 56% by 2022. Moody's Analytics does not forecast this statistic.

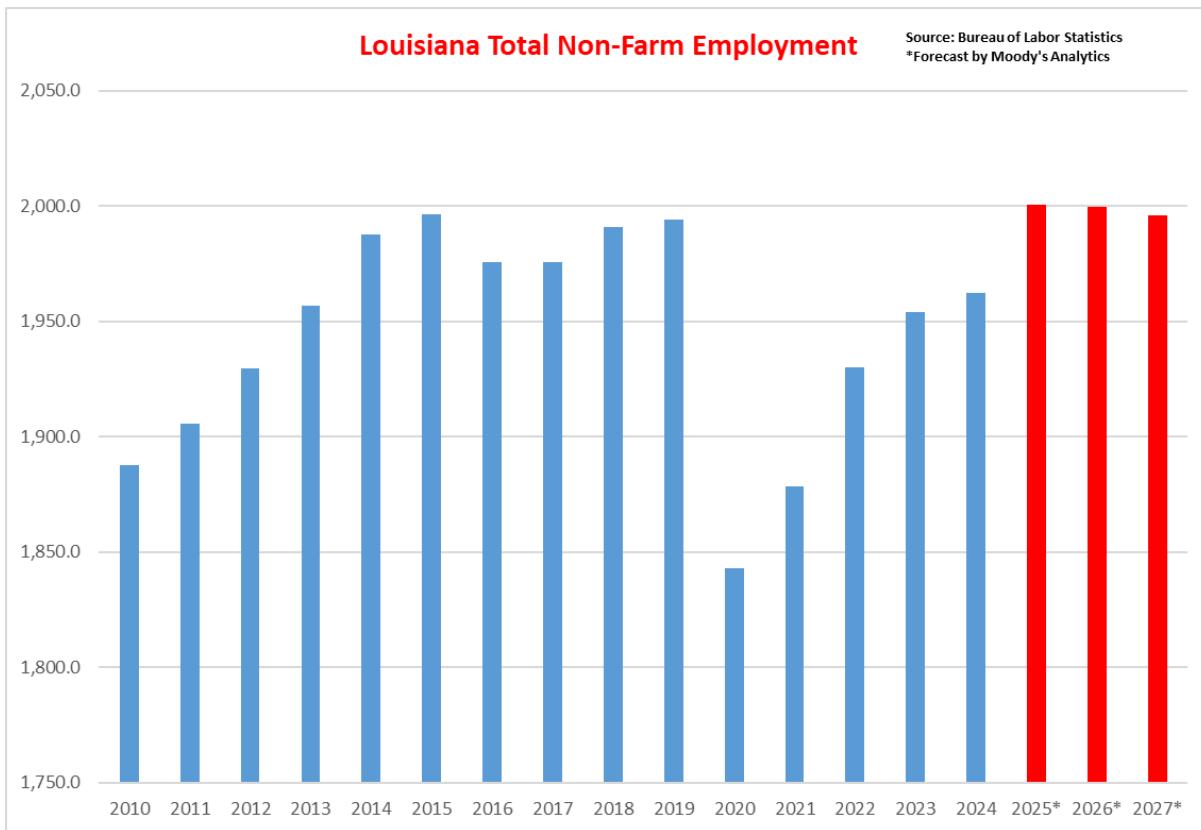


Louisiana Employment

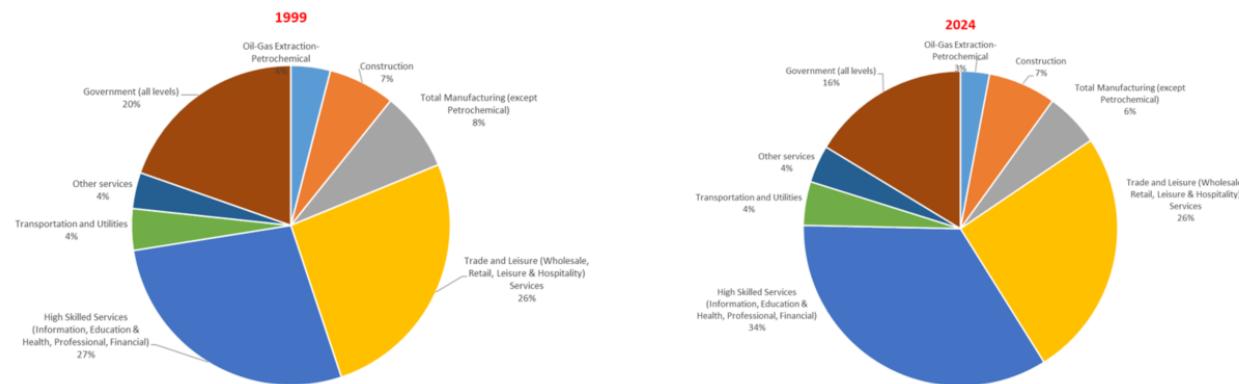
	2022	2023	2024	Forecast	2025*	2026*	2027*
(in thousands)							
Louisiana Employment	1,930	1,954	1,962		2,000	2,000	1,996
Growth rate	2.8%	1.3%	0.4%		1.9%	0.0%	-0.2%

Louisiana total non-farm employment evolved in a positive way over the last three years – slowly but steadily reaching the two million mark in May 2025. The largest contributor to the recovery after the pandemic is the Education & Health Supersector, with 41,000 jobs created since the peak of February 2019. Moody's Analytics projects a small slowdown in job creation – but this is partially conditioned by the fact that job creation is bumping against the size of the labor force in our state.





Louisiana Employment Composition



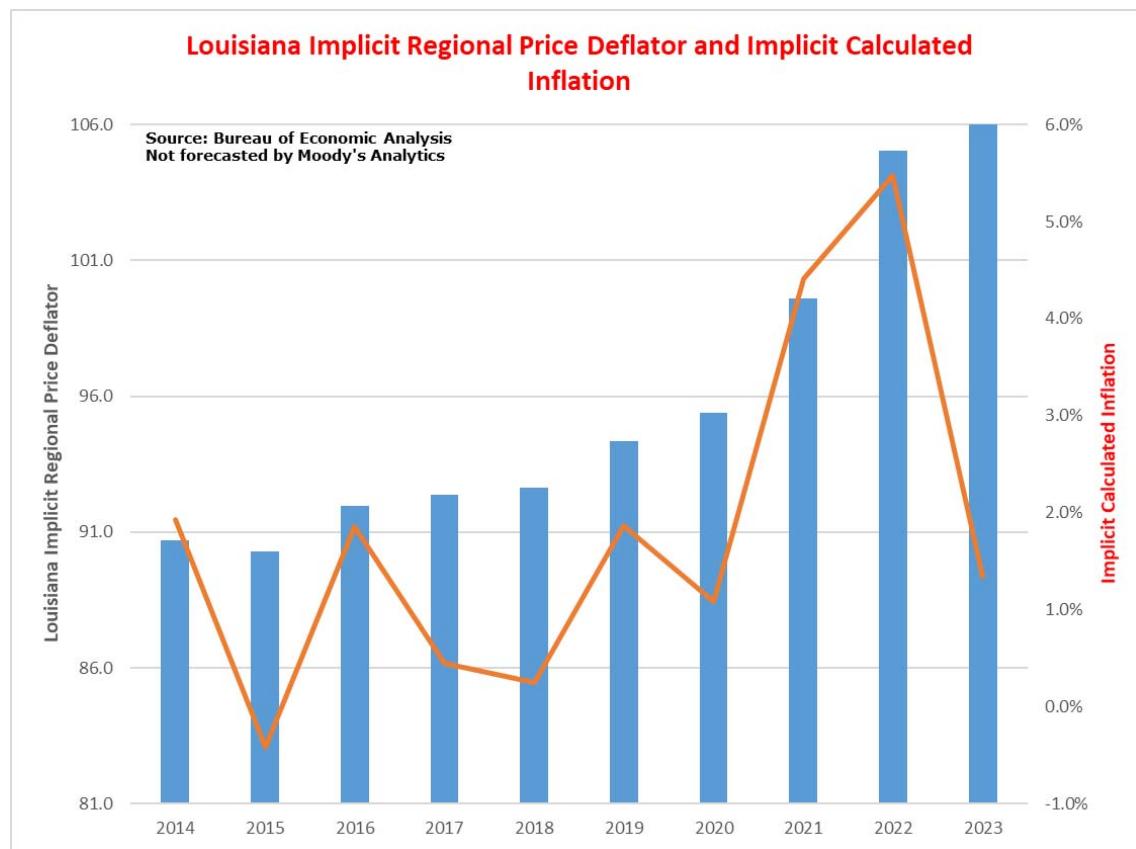
Over the last twenty-plus years Louisiana employment gradually shifted toward a service oriented economy. Trade & Leisure and the High Skilled sectors represented about 53% of employment in 1999. By 2024, these two super sectors represented 60%, with the High Skilled sector expanding its stake. Government employment (at all levels) shrank by 4% (from 20% to 16%) and Total Manufacturing (except Petrochemical) also reduced its share from 8% to 6%.

Prices

Implicit Regional Price Deflator

There are no good price index statistics for states. Most of the price indices provided by the federal government are calculated nationwide only. However, the Bureau of Economic Analysis provides a regional (state) price index. This index, the Implicit Regional Price Deflator, is computed for each state. The growth rate, or year-to-year change in the Implicit Regional Price Deflator, is a measure of regional inflation. The Price Deflator is provided once a year in December. Unfortunately, because of the federal government shutdown during October and early November 2025, the data for calendar year 2024 have not been released.

The chart on the following page shows the Price Deflator level and growth rate for the state of Louisiana. According to this measure, inflation was between 1% and 2% in the previous decade, but in 2022, it increased to 5.5%. This is consistent with the fact that, in that year, the US inflation rate accelerated significantly, as shown below. In 2023 the rate of change in the deflator returned to more normal levels, 1.3%.

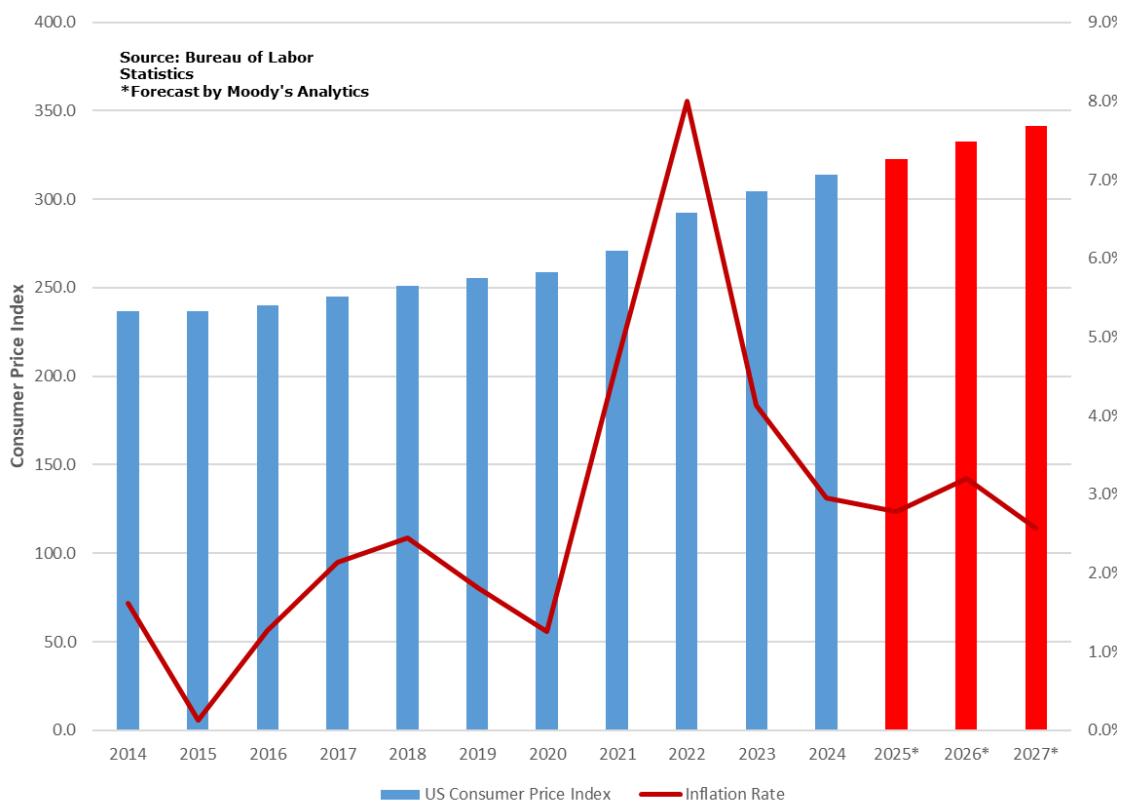


US Consumer Price Index

Base Year: 1982-84=100	2022	2023	2024	Forecast	2025*	2026*	2027*
US Consumer Price Index	292.6	304.7	313.7		322.4	332.8	341.3
Growth rate	8.0%	4.1%	3.0%		2.8%	3.2%	2.6%

*Forecast by Moody's Analytics

One index that is widely followed to measure inflation is the US Consumer Price Index for all urban areas, produced by the Bureau of Labor Statistics. The inflation rate (changes in the index) fluctuated between 1% and 2% throughout the 2010 decade. In 2020, the inflation rate was 1.3%. The following year, 2021, it increased notably to 4.7%, almost doubling to 8% in 2022. The following year, as a consequence of the tightening of monetary policy by the Federal Reserve, inflation moderated a bit to 4.1%. In 2024 inflation fell a bit further to 3.0%. Moody's Analytics estimates inflation will be 2.8%, 3.2% and 2.6% in the following three years.

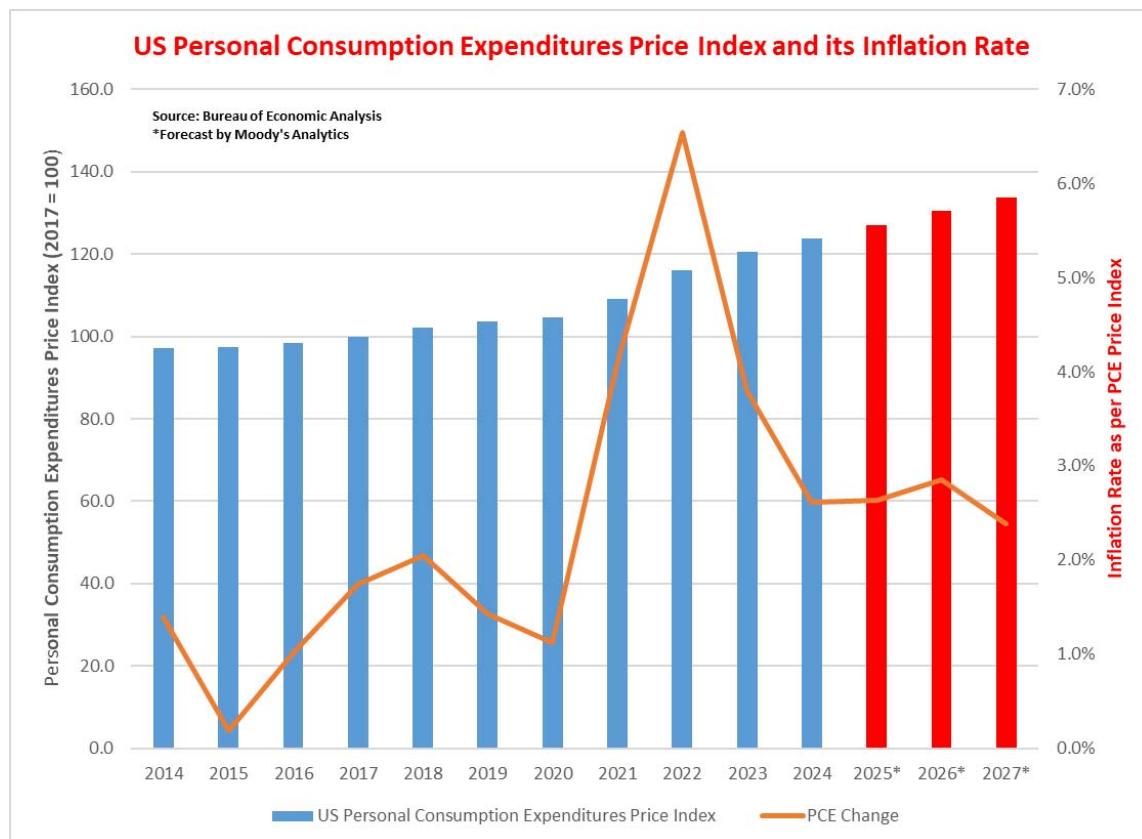


US Personal Consumption Expenditures Price Index

Base year: 2017=100	2022	2023	2024	Forecast	2025*	2026*	2027*
US Personal Consumption Expenditures Price Index	116.1	120.5	123.7		126.9	130.6	133.7
Growth rate	6.5%	3.8%	2.6%		2.6%	2.9%	2.4%
*Forecast by Moody's Analytics							

Another extensively used measure of the inflation rate is the change in the US Personal Consumption Expenditures Price Index (PCE Index), as calculated by the Bureau of Economic Analysis. This is the preferred measure of the Federal Reserve to implement its monetary policy. The PCE Index is a broader measure of inflation since it encompasses many more goods and services than the Consumer Price Index (and it is also calculated differently as the CPI).

Similarly to the Consumer Price Index, the PCE Index rate of change hovered around 1% and 2% for most of the last decade. In 2021, it increased to 4.1% and the following year it increased even further to 6.5%. The last year of available data is 2024, where the PCE Index receded to 2.6%. Moody's Analytics forecasts that the inflation rate based on this index, will be 2.6% in 2025, 2.9% in 2026 and 2.4% in 2027.



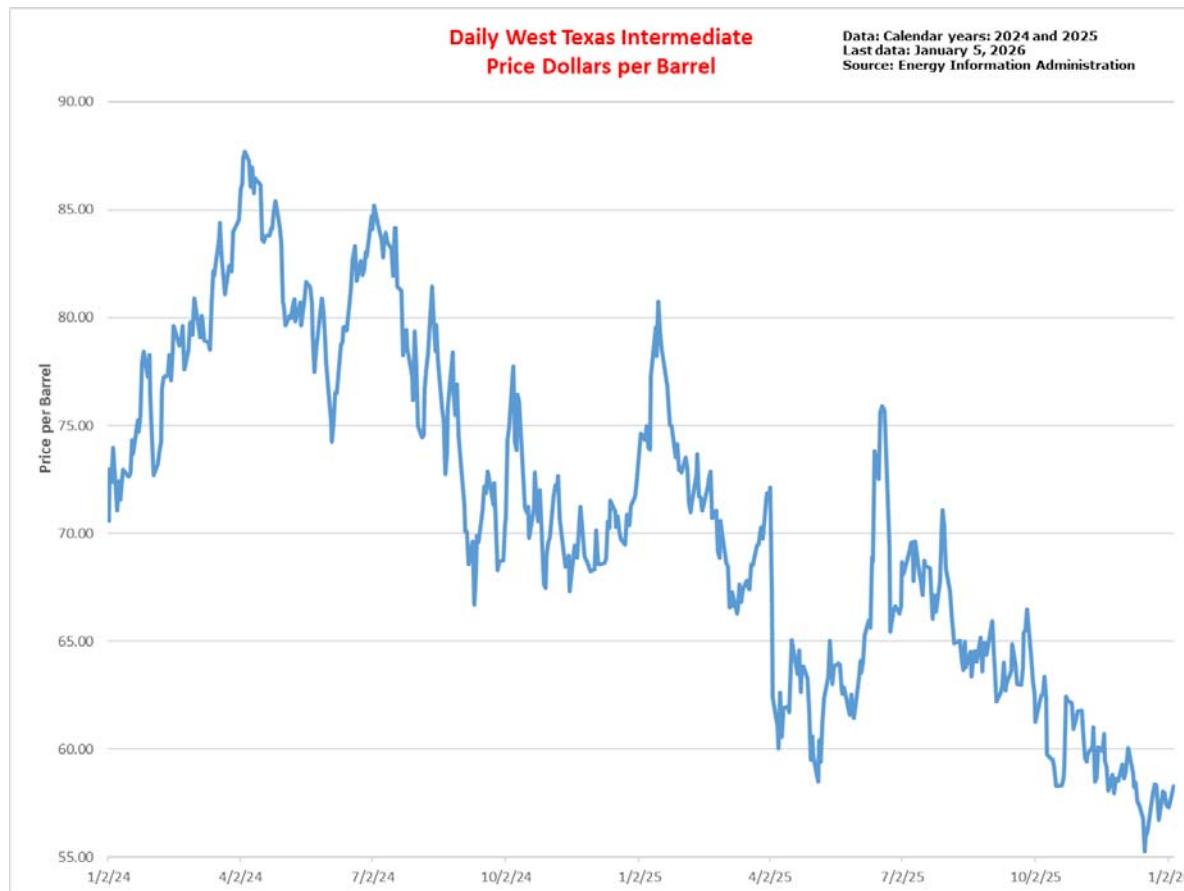
West Texas Intermediate (WTI) Oil Price

	FY2022-2023	FY2023-2024	FY2024-2025	FY2025-2026*	FY2026-2027*
WTI Oil Price Annual Average	\$81.20	\$82.15	\$72.60	\$59.76	\$59.95
*Forecast by REC					

Crude oil prices continue to be an important focal point for policymakers in Louisiana. This is the reason why the Revenue Estimating Conference (REC) adopts a projection of the oil price every time it revises the forecast.

The box above shows the fiscal year annual average of the West Texas Intermediate crude oil type, dollars per barrel. After reaching heights of almost \$90 per barrel in the early months of 2024, the price of crude oil has been steadily falling (with some variance). The daily annual average for FY 2023-2024 reached \$82.15 but fell by \$10 at the time FY 2024-2025 came to a close to \$72.60. Reasons for this decrease include the fact that major suppliers of crude oil increased production and various policy changes are impacting domestic oil extraction.

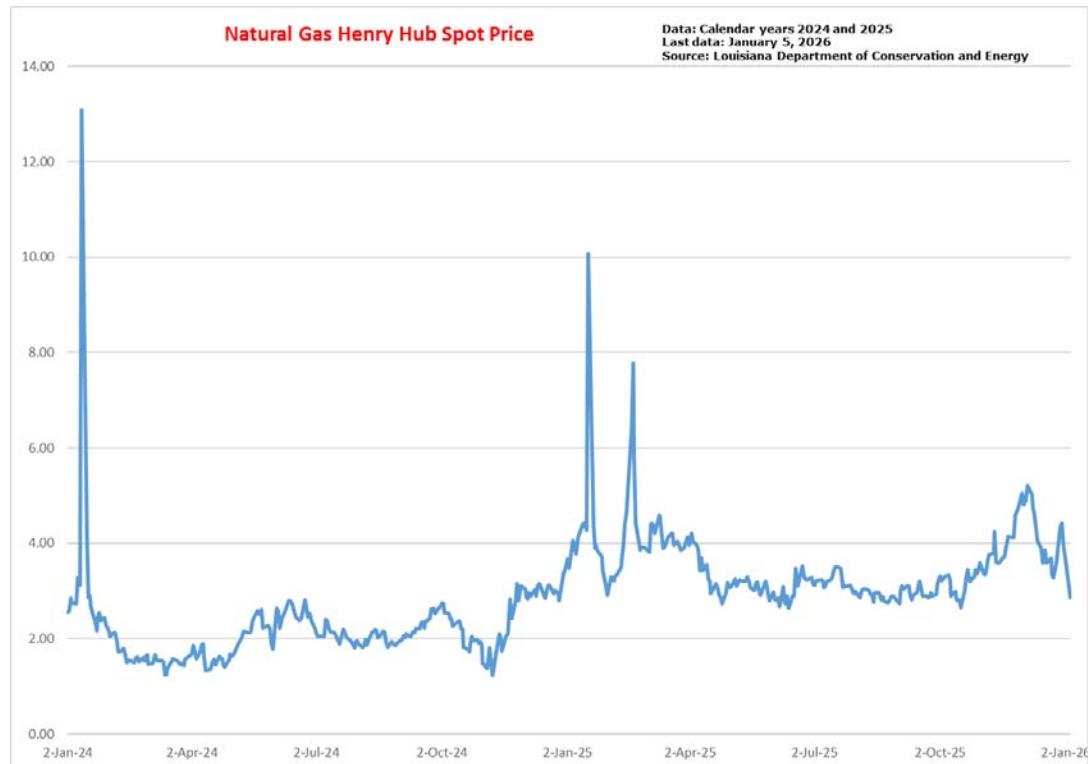
The latest Revenue Estimating Conference of December 11, 2025 adopted a forecast for the crude oil price for the ensuing fiscal year FY 2025-2026 of \$59.76 and for the following fiscal year FY 2026-2027 of \$59.95.



Henry Hub Natural Gas Spot Price

	FY2022-2023	FY2023-2024	FY2024-2025	FY2025-2026*	FY2026-2027*
Henry Hub Natural Gas Price	\$3.25	\$2.19	\$3.13	\$3.70	\$4.37
*Forecast by REC					

Another important price for Louisiana is the natural gas price, usually measured by the Henry Hub Spot price. A forecast for this price is also adopted by the Revenue Estimating Conference, which is why the box above shows annual averages by fiscal year. Throughout the 2010 decade, this price fluctuated around \$2 per million British Thermal Units (mmBTU), but with the war in Ukraine and the threat of Russia to cut off natural gas supplies to Europe, this price increased significantly during 2022. During FY 2023-24, the average price decreased to \$2.19, rising to \$3.13 in the fiscal year that just closed. The REC adopted a forecast of \$3.70 for FY 2025-2026 and \$4.37 for FY 2026-2027.



Revenue

Taxes, Licenses and Fees

In millions of dollars	FY2022-2023	FY2023-2024	FY2024-2025	Forecast -----	
				FY2025-2026*	FY2026-2027*
Taxes, Licenses & Fees (TLF)	\$16,656.9	\$17,105.3	\$16,785.0	\$16,031.7	\$16,013.9
Dedications	\$4,226.3	\$4,462.7	\$4,191.2	\$3,524.3	\$3,397.2
State General Fund (SGF)	\$12,430.6	\$12,642.6	\$12,593.8	\$12,507.4	\$12,616.6

Forecast: Revenue Estimating Conference (REC), December 11, 2025

Revenue Summary

Fiscal Year 2024 – 2025

FY 2024-2025 saw a decrease in revenue collections as measured by Taxes, Licenses & Fees (TLF), compared to FY 2023-2024. This broad measure tracked by the Revenue Estimating Conference (REC) decreased by 1.9%. In addition, Statutory Dedications fell by 6.1% compared to the previous fiscal year. The State General Fund (SGF) collection declined by 0.4%.

Fiscal Year 2025 – 2026

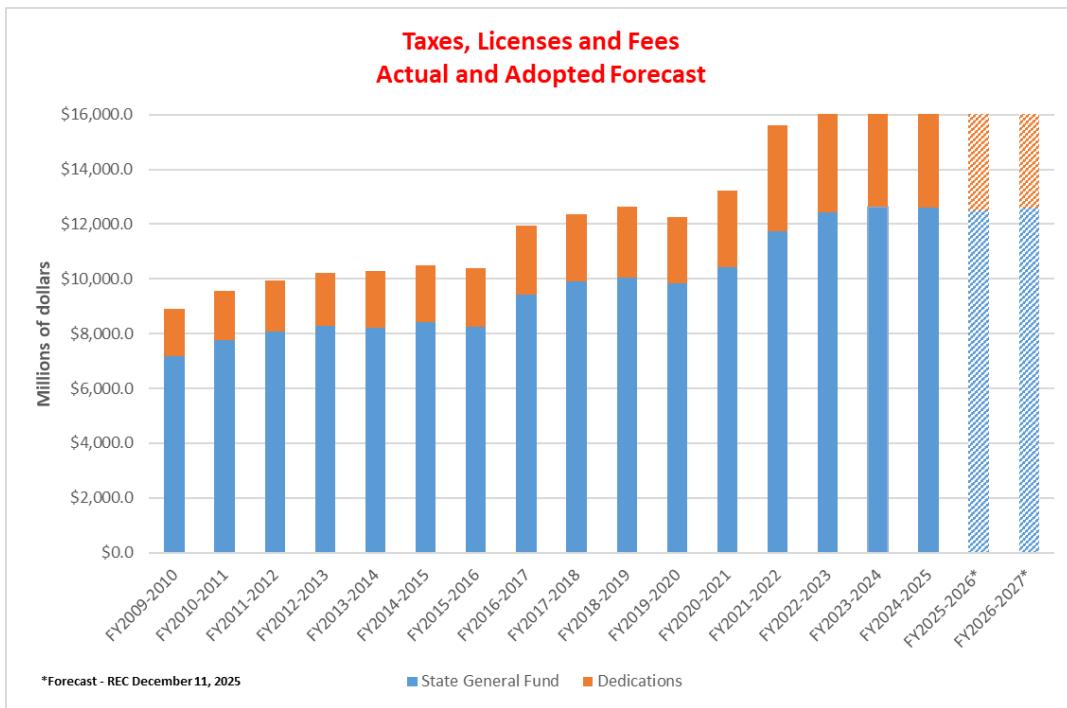
The Revenue Estimating Conference (REC) met December 11, 2025 and adopted a forecast for Taxes, Licenses & Fees for FY 2025-2026 (current fiscal year) that is about \$753 million lower than the actual collections in FY 2024-2025. The State General Fund is forecast to decrease by \$86.4 million, compared to the actual collection in FY 2024-2025. In November 2024 the legislature met to pass an overhaul of the major revenue streams supporting TLF. These tax code changes affected principally the Individual Income Tax, the General Sales Tax (and its companion Motor Vehicle Sales Tax) and the Corporate Income & Franchise Taxes. On the Individual Income Tax side, personal exemptions were increased significantly and the higher income tax rates were reduced to a flat rate of 3%. The Sales Taxes were increased to 5% (for a period of five calendar years) and the tax base was broadened to include some digital services. On the Corporate Collections side, the brackets of corporate income tax rates were eliminated and a flat 5.5% was introduced, and some tax credits and exemptions were eliminated.

After almost one year of these changes, the overhaul is working as intended. Overall, the Individual Income Tax collection has been falling and the General Sales taxes have been increasing, both effects as expected. This will be seen below when some of the revenue streams are discussed.

Fiscal Year 2026 – 2027

The REC on December 11, 2025 also revised the forecast for FY 2026-2027 (the ensuing fiscal year). It projects that, compared to current fiscal year, TLF will see a small reduction of almost \$18 million and the State General Fund an increase of \$109.2 million (this increase in SGF is due to the Statutory Dedications falling by more than TLF).

The following chart shows the evolution of Taxes, Licenses & Fees including the latest REC projections.



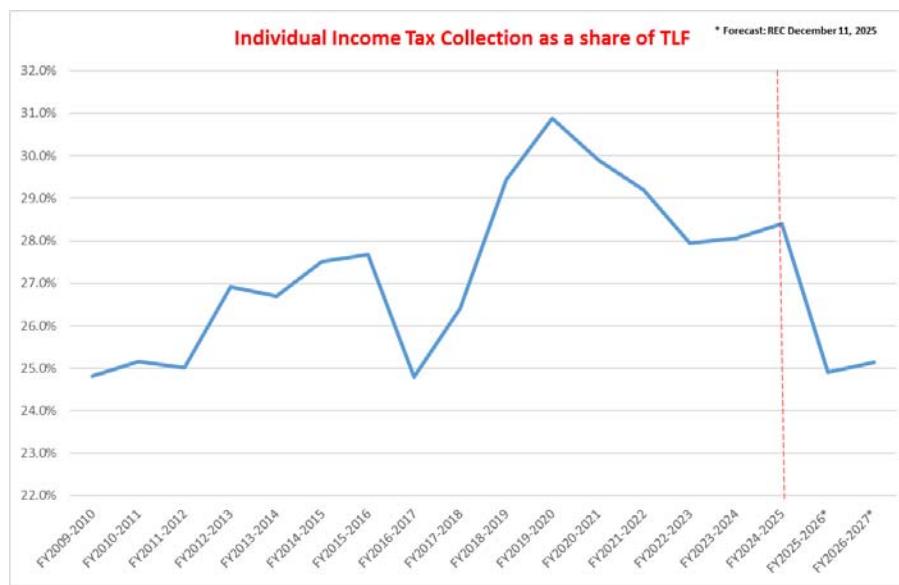
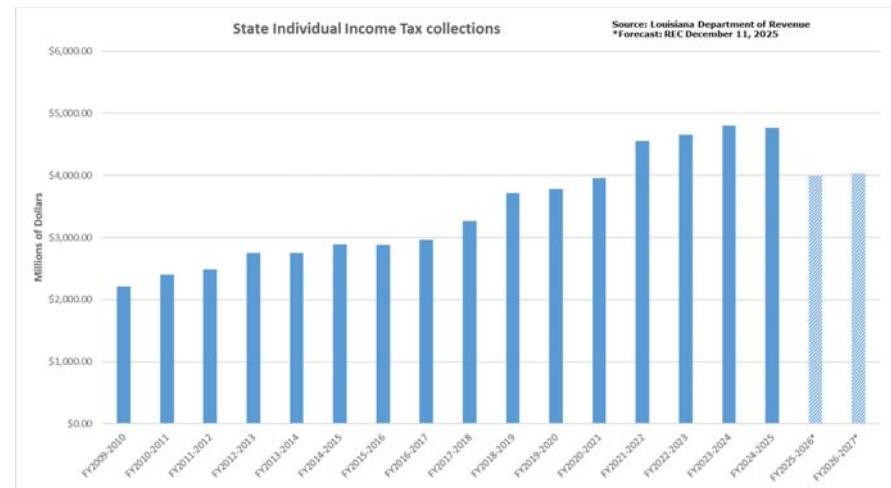
The sections that follow provide greater detail on some of the most important revenue streams that support TLF.

Individual Income Tax

In millions of dollars	Forecast -----				
	FY2022-2023	FY2023-2024	FY2024-2025	FY2025-2026*	FY2026-2027*
Individual Income Tax	\$4,654.6	\$4,797.9	\$4,768.2	\$3,992.5	\$4,026.6

The Individual Income Tax historically represented between 25% and 30% of the total collection of Taxes, Licenses and Fees. However, this percentage may decrease to some extent given the tax reform discussed above. It has no significant dedications, which means it supports the State General Fund in a sizable share as well. The collection of this tax has consistently increased in recent years. Projections for FY 2025-2026 and FY 2026-2027 show a projected decrease in collections. This decline is due to the tax reform discussed in the beginning of the Revenue section.

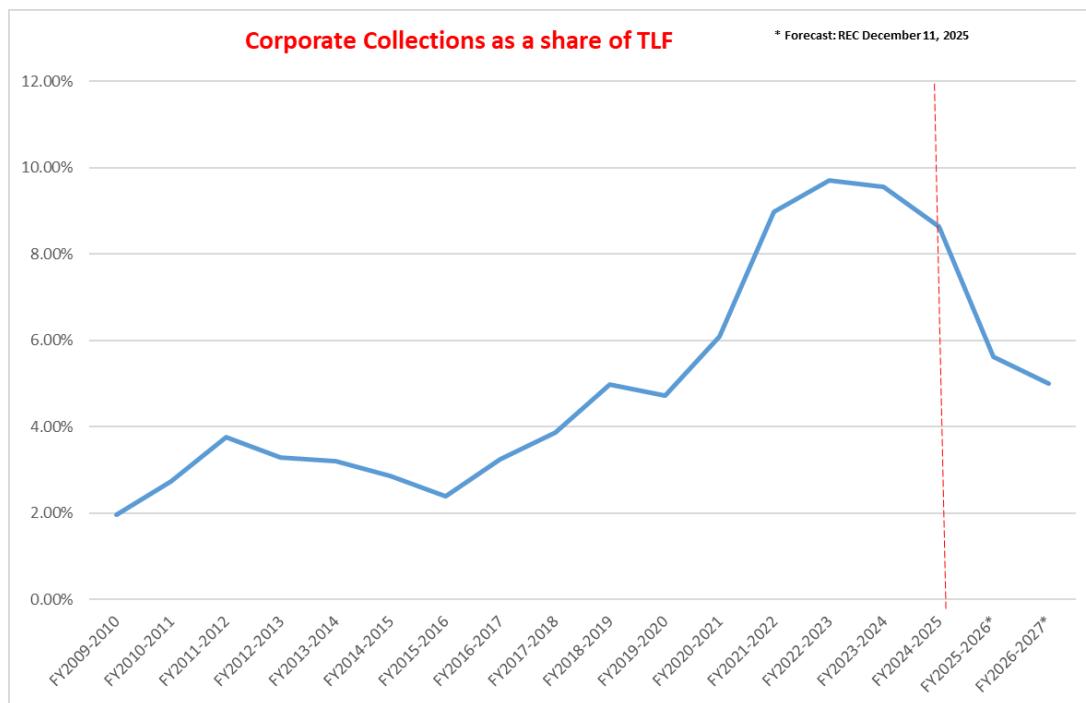
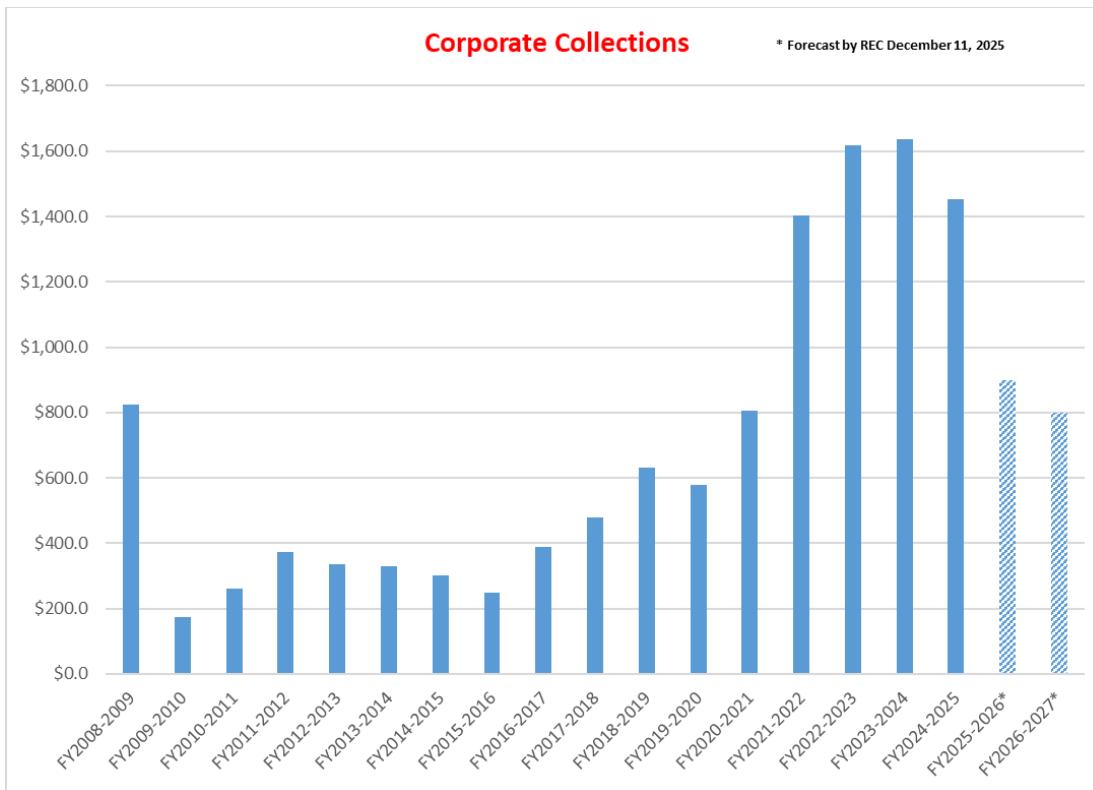




Corporate Collections

In millions of dollars	FY2022-2023	FY2023-2024	FY2024-2025	Forecast
Corporate Collections	\$1,616.8	\$1,636.0	\$1,451.9	FY2025-2026* \$900.0
Forecast: REC December 11, 2025				

Corporate collections have historically been comprised of revenues from the Corporate Income Tax and the Corporate Franchise Tax. Out of the total, around 75% come from the Income Tax and the rest from the Franchise Tax. The tax reform from November 2024 will significantly change the future composition and collection of corporate collections. The reform introduced a flat corporate income tax of 5.5% and changes to exemptions and the treatment of credits and deductions. In addition, the corporate franchise tax is eliminated starting tax year 2026. Corporate collections above \$600 million flow into the Revenue Stabilization Trust Fund (RSTF). The projections of the Revenue Estimating Conference reflect the changes in the tax code.

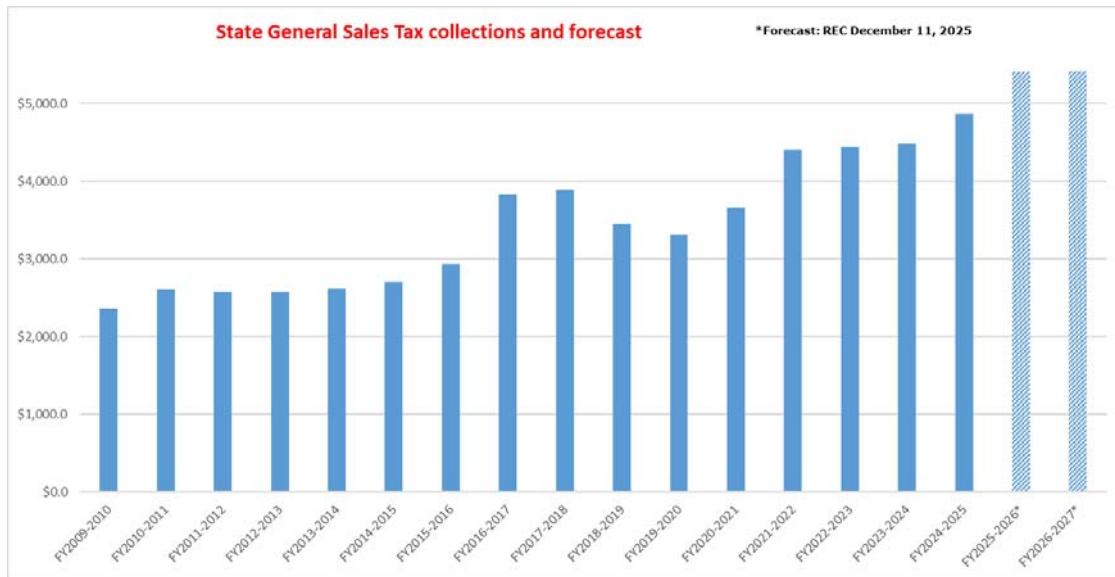


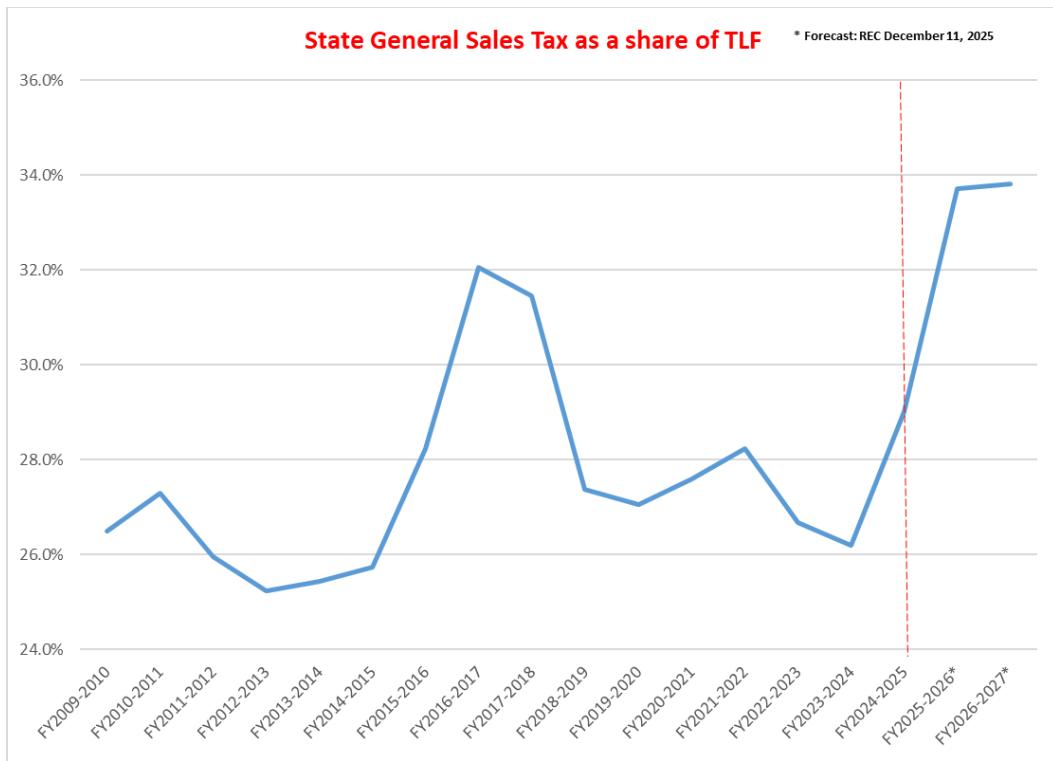
General Sales Tax

Another important revenue stream sustaining TLF is the General Sales Tax. Its share of TLF fluctuated in recent years between 24% and 28%. The collection of this tax has generally been increasing in recent years, but it was affected by rate changes enacted by the Legislature. For example, Act 62 of the 2016 First Extraordinary Session increased the state sales tax rate from 4% to 5% (April 1, 2016 through June 30, 2018). Thus, this rate increase encompassed the last few months of FY 2015-2016 through FY 2017-2018. When the 1% sales tax rate expired, the legislature voted to keep an increase in the rate of 0.45%. This reduction in the rate can be seen in the collections for FY 2018-2019 and FY 2019-2020. The increase in the following fiscal years was mostly driven by support from the federal government during the global pandemic.

The tax reform enacted by the Legislature in November 2024 increased the state sales tax rate from 4.45% to 5%, starting January 1, 2025 – for the period of five calendar years until December 31, 2029. The increase in the rate is reflected in the forecast for current and the ensuing fiscal years.

In millions of dollars	Forecast -----				
	FY2022-2023	FY2023-2024	FY2024-2025	FY2025-2026*	FY2026-2027*
State General Sales Tax	\$4,445.0	\$4,482.4	\$4,869.5	\$5,405.1	\$5,415.7
Forecast: REC December 11, 2025					



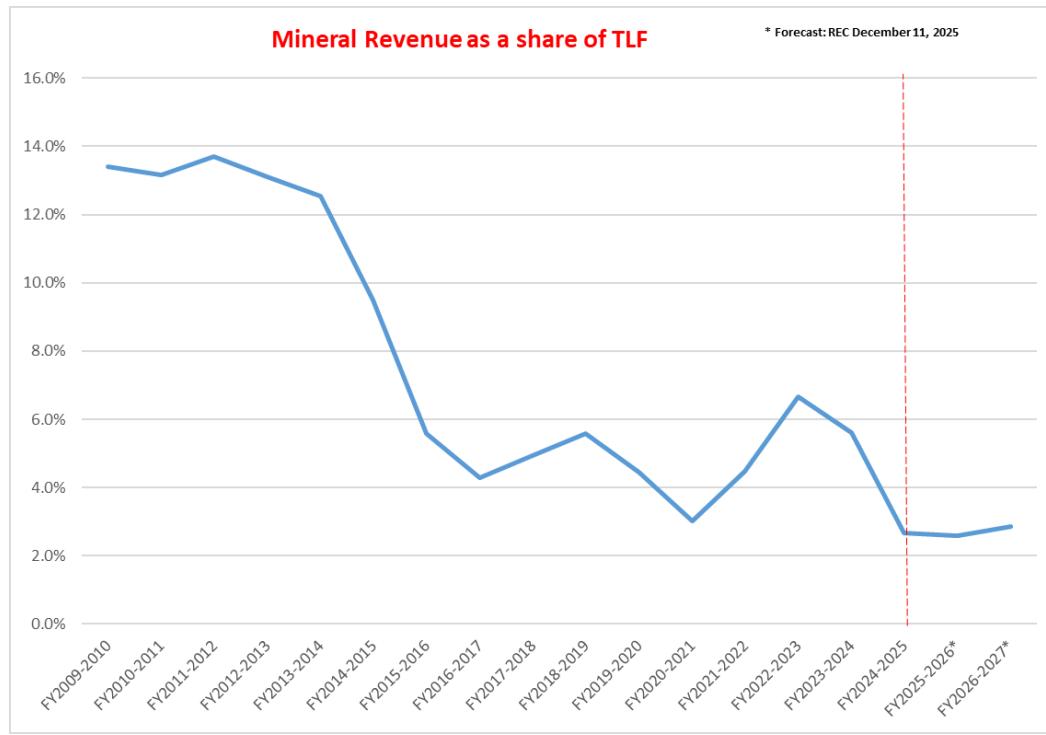
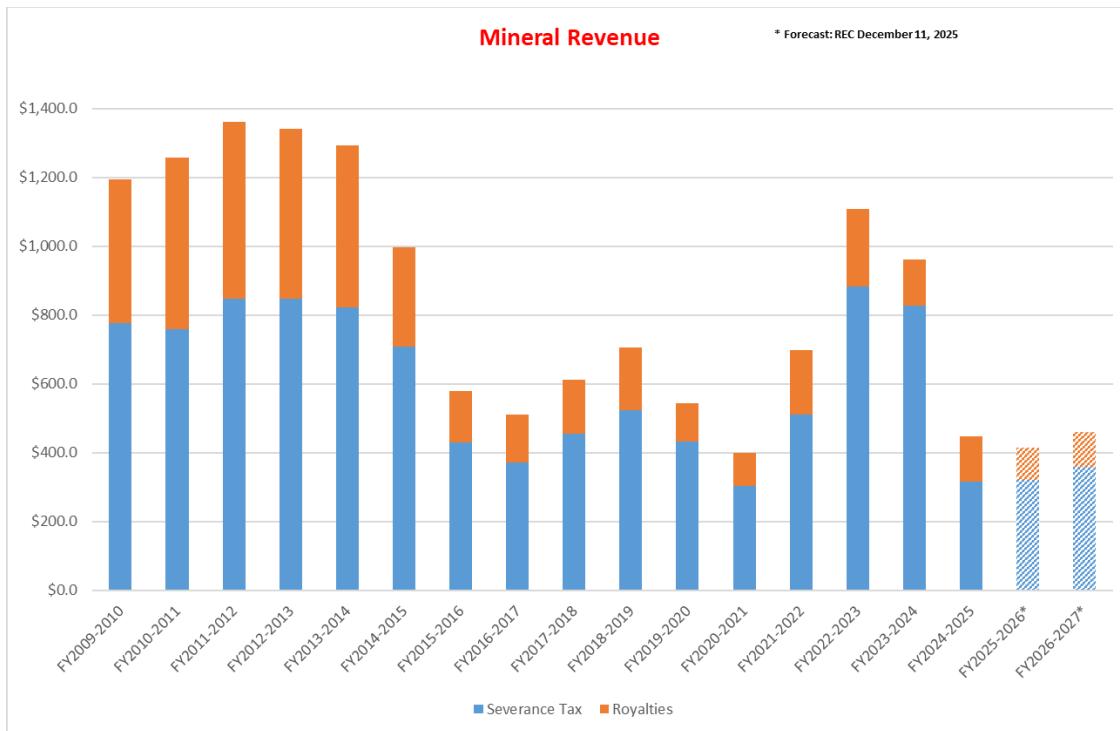


Mineral Revenue

In millions of dollars	Forecast -----				
	FY2022-2023	FY2023-2024	FY2024-2025	FY2025-2026*	FY2026-2027*
Severance Tax	\$883.6	\$828.4	\$316.2	\$320.7	\$359.0
Royalty Collection	\$225.5	\$132.3	\$132.0	\$93.2	\$100.5
Forecast: REC December 11, 2025					

As a crude oil and natural gas producing state, mineral revenue from these two resources has traditionally been a focal point for state policymakers. Forty years ago, Mineral Revenue comprised over 40% of the tax base, but a lot has changed since then. By the late 2000s, the share of Mineral Revenue fell to right over 10%, and a few years later, it decreased further to about 5%. This decline was mostly due to the drop in the price of crude oil in 2015, but a low natural gas price also played a role. In addition, crude oil production in Louisiana fell significantly – in 2010 Louisiana was still producing over 60 million barrels of crude oil, but recently no more than 30 million barrels were extracted. Natural gas production had a big push when the Haynesville Shale was developed starting around 2007. However, much of this natural gas extraction was not subject to tax because of the horizontal drilling exemption. Should the collection of Mineral Revenue reach levels higher than \$660 million (after accounting for a couple of dedications of the Severance Tax and Royalty payments), the amount between \$660 million and \$950 million is dedicated to the Revenue Stabilization Trust Fund and the Unfunded Accrued Liability of some of the state pension systems.







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Revenue Loss Summary

Tax Type (Listed in order of magnitude by FYE 6-23)	FYE 6-21	FYE 6-22	FYE 6-23	FYE 6-24 (Projected)	FYE 6-25 (Projected)
1. Sales Tax ¹	\$2,391,259,339	\$2,865,107,174	\$3,229,035,473	\$3,384,626,000	\$3,452,314,000
2. Income Tax - Individual ²	2,082,508,476	2,076,303,805	1,603,460,055	1,155,715,000	1,109,563,000
3. Income Tax - Corporation ³	1,083,965,960	1,158,232,320	1,486,786,049	1,137,607,000	1,146,943,000
4. Tax Incentive and Exemption Contracts ⁴	458,146,542	477,156,992	417,098,671	569,871,000	508,360,000
5. Petroleum Products Tax	260,865,786	287,094,135	251,654,512	277,093,000	268,903,000
6. Natural Resources - Severance Tax	244,850,056	188,516,159	247,139,419	454,625,000	448,312,000
7. Corporation Franchise Tax ⁵	154,024,120	173,525,448	127,670,499	135,399,000	137,745,000
8. Tobacco Tax	150,504,744	112,329,445	92,807,629	71,169,000	63,457,000
9. Fiduciary Income Tax ²	28,227,373	24,306,939	30,313,817	14,645,000	10,980,000
10. Public Utilities and Carriers Taxes ⁶	3,557,690	3,719,458	9,381,294	9,417,000	9,417,000
11. Liquors - Alcoholic Beverage Tax	7,030,291	6,437,627	4,402,761	3,716,000	3,892,000
12. Telecommunication Tax for the Deaf ⁶	76,257	77,091	74,874	75,000	76,000
13. Oil Spill Contingency Fee ⁶	24,868	29,877	36,099	28,000	28,000
14. Hazardous Waste Disposal Tax ⁶	Negligible	10,958	Negligible	Negligible	Negligible
15. Consumable Hemp Products Tax ⁶	NRR	NRR	NRR	NRR	NRR
Total Tax Revenue Loss	\$6,865,041,502	\$7,372,847,428	\$7,499,861,152	\$7,213,986,000	\$7,159,990,000

Footnotes for Summary of all Taxes

1. Due to the potential of taxpayer reporting errors on Form R-1029, *Louisiana Department of Revenue Sales Tax Return*, there is a risk
2. The estimated revenue loss for FYE 6-24 and 6-25 does not reflect tax reform as provided by Acts 2021, No. 395. The exception to this
3. The estimated revenue loss for credits for FYE 6-24 and 6-25 does not reflect tax reform as provided by Acts 2021, No. 396. The
4. If applicable, the estimated revenue loss for FYE 6-24 and 6-25 does not reflect tax reform as provided by Acts 2021, No. 389, 395 and
5. The estimated revenue loss for FYE 6-24 and 6-25 does not reflect tax reform as provided by Acts 2021, No. 389.
6. The revenue loss is included in the Miscellaneous Tax table.

Source: [https://revenue.louisiana.gov/Publications/TEB\(2023\)\(Combined\)D4.pdf](https://revenue.louisiana.gov/Publications/TEB(2023)(Combined)D4.pdf)





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Incentive Expenditure Programs

INCENTIVE EXPENDITURE FORECAST HISTORICAL AND CURRENT PROJECTIONS AND ACTUALS

Incentive Expenditure	Legal Authority	Adm. Agency	FYE 6-26 (Projected)	FYE 6-26 (YTD Actual)	% of Actuals to Projected
Tax Credit for Rehabilitation of Historic Structures	R.S. 47:6019	CRT/LDR	\$85,000,000	\$18,280,871	22%
Motion Picture Investor Tax Credit (See Note 1)	R.S. 47:6007	LED	\$125,000,000	\$27,610,108	22%
Digital Interactive Media and Software Act	R.S. 47:6022	LED	\$62,000,000	\$15,856,177	26%
Research and Development Tax Credit	R.S. 47:6015	LED	\$12,000,000	\$4,308,029	36%
New Markets Tax Credit (See Note 2)	R.S. 47:6016	LED/LDR	\$11,250,000	\$0	0%
Procurement Processing Company Rebate Program	R.S. 47:6351	LDR	\$83,864,000	\$40,664,879	48%
Tax Credit for Donations to School Tuition Organizations	R.S. 47:6301	DOE	\$26,988,000	\$10,545,096	39%
			\$406,102,000	\$117,265,160	29%
Incentives sunsetted on July 1, 2025					
Louisiana Quality Jobs Program Act	R.S. 51:2451	LED	\$113,501,000	\$19,306,443	17%
Louisiana Enterprise Zone Act	R.S. 51:1781	LED	\$28,000,000	\$5,911,137	21%
Retention and Modernization Act	R.S. 51:2399.1-.6	LED	\$6,000,000	\$0	0%
Industrial Tax Equalization Program	R.S. 47:3201-3205	LED	\$2,367,000	\$1,619,694	68%
Angel Investor Tax Credit Program	R.S. 47:6020	LED	\$1,420,000	\$717,250	51%
Musical and Theatrical Productions	R.S. 47:6034	LED	\$5,616,000	\$1,732,255	31%
Income Tax Credit					
Sound Recording Investor Tax Credit	R.S. 47:6023	LED	\$22,000	\$19,963	91%
Exemptions for Manufacturing Establishments	R.S. 47:4301-4306	LED	Unable to anticipate	\$0	
			\$156,926,000	\$29,306,742	19%
		TOTAL	\$563,028,000	\$146,571,902	26%

Note 1 - Motion Picture Investor Credits sold to the state under the buy back provisions of R.S. 47:6007 are accounted for based on when the check associated with the buy back is issued rather than the date the credit is transferred to the state for buy back. Projections are limited to the \$125,000,000 credit cap set forth in Act 11 (3ES2024). Actuals are also limited to the cap but due to deferrals not claimed in the proper fiscal year, the amount issued may be different.

Note 2 - The New Markets Jobs Act reduces insurance premium taxes. An additional \$75M of investment authority was authorized by Act 17 (1ES2020) and \$150M by Act 433 (RS2023).

Note 3 - Incentives not in effect are omitted from this report.

This report was prepared in accordance with LA R.S. 39:24.1 for use at the Revenue Estimating Conference scheduled for December 11, 2025.



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Statewide State General Fund Revenues and Expenditures

REVENUES:

State General Fund Revenue Forecast - For Fiscal Year 2026-2027	\$12,616,600,000
Revenue Estimating Conference as of December 11, 2025	
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



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State General Fund - Appropriations and Requirements

Department Name	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB	Percent of Change
Executive Department	308,820,273	287,459,161	(21,361,112)	(6.92)%
Department of Veterans Affairs	16,901,392	18,091,600	1,190,208	7.04%
Secretary of State	97,741,543	89,184,361	(8,557,182)	(8.75)%
Office of the Attorney General	23,022,015	24,058,115	1,036,100	4.50%
Lieutenant Governor	3,696,182	1,355,616	(2,340,566)	(63.32)%
State Treasurer	205,260	205,260	0	0.00%
Public Service Commission	0	0	0	0.00%
Agriculture and Forestry	26,524,102	30,413,862	3,889,760	14.67%
Commissioner of Insurance	180,000	0	(180,000)	(100.00)%
Louisiana Economic Development	61,807,681	45,882,801	(15,924,880)	(25.77)%
Department of Culture, Recreation, and Tourism	59,425,775	61,673,829	2,248,054	3.78%
Department of Transportation and Development	60,571,292	67,103,808	6,532,516	10.78%
Corrections Services	716,460,060	798,231,291	81,771,231	11.41%
Public Safety Services	128,895,011	155,549,147	26,654,136	20.68%
Youth Services	176,701,933	204,622,492	27,920,559	15.80%
Louisiana Department of Health	3,285,087,565	3,382,210,028	97,122,463	2.96%
Department of Children and Family Services	252,551,560	270,311,356	17,759,796	7.03%
Department of Conservation and Energy	29,021,034	23,753,661	(5,267,373)	(18.15)%
Department of Revenue	0	0	0	0.00%
Department of Environmental Quality	14,874,406	11,884,913	(2,989,493)	(20.10)%
Louisiana Works	20,680,735	20,848,560	167,825	0.81%
Department of Wildlife and Fisheries	41,304,956	48,648,486	7,343,530	17.78%
Department of Civil Service	5,925,607	6,178,824	253,217	4.27%
Retirement	0	0	0	0.00%
Higher Education	1,321,988,254	1,281,959,366	(40,028,888)	(3.03)%
Special Schools and Commissions	62,693,631	70,182,081	7,488,450	11.94%
Department of Education	4,250,545,658	4,125,837,768	(124,707,890)	(2.93)%
LSU Health Care Services Division	25,066,857	25,192,276	125,419	0.50%
Other Requirements	852,869,783	720,192,705	(132,677,078)	(15.56)%
Total General Operating Appropriations	11,843,562,565	11,771,031,367	(72,531,198)	(0.61)%
Ancillary Appropriations	0	0	0	0.00%
Non-Appropriated Requirements	540,895,863	533,084,750	(7,811,113)	(1.44)%
Judicial Expense	187,855,555	206,123,567	18,268,012	9.72%
Legislative Expense	94,514,289	94,514,289	0	0.00%
Capital Outlay	0	0	0	0.00%
Grand Total	12,666,828,272	12,604,753,973	(62,074,299)	(0.49)%



Total Means of Financing - Appropriations and Requirements

Department Name	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB	Percent of Change
Executive Department	5,339,402,532	5,003,956,755	(335,445,777)	(6.28)%
Department of Veterans Affairs	102,085,987	105,155,476	3,069,489	3.01%
Secretary of State	137,217,286	128,680,572	(8,536,714)	(6.22)%
Office of the Attorney General	117,458,854	117,771,151	312,297	0.27%
Lieutenant Governor	12,937,026	8,853,731	(4,083,295)	(31.56)%
State Treasurer	14,228,176	15,037,071	808,895	5.69%
Public Service Commission	10,952,836	11,475,339	522,503	4.77%
Agriculture and Forestry	94,988,539	91,384,006	(3,604,533)	(3.79)%
Commissioner of Insurance	67,049,124	73,539,941	6,490,817	9.68%
Louisiana Economic Development	135,091,236	59,407,850	(75,683,386)	(56.02)%
Department of Culture, Recreation, and Tourism	137,303,064	143,362,907	6,059,843	4.41%
Department of Transportation and Development	902,083,559	823,008,602	(79,074,957)	(8.77)%
Corrections Services	780,446,836	902,333,898	121,887,062	15.62%
Public Safety Services	651,575,511	645,939,750	(5,635,761)	(0.86)%
Youth Services	198,652,859	226,573,418	27,920,559	14.05%
Louisiana Department of Health	24,717,342,592	23,479,871,559	(1,237,471,033)	(5.01)%
Department of Children and Family Services	787,837,736	792,356,807	4,519,071	0.57%
Department of Conservation and Energy	227,129,481	201,285,652	(25,843,829)	(11.38)%
Department of Revenue	143,483,322	133,076,577	(10,406,745)	(7.25)%
Department of Environmental Quality	161,053,792	157,382,289	(3,671,503)	(2.28)%
Louisiana Works	347,041,247	352,734,568	5,693,321	1.64%
Department of Wildlife and Fisheries	250,986,136	205,415,278	(45,570,858)	(18.16)%
Department of Civil Service	27,571,677	28,758,523	1,186,846	4.30%
Retirement	0	0	0	0.00%
Higher Education	3,477,155,380	3,479,660,969	2,505,589	0.07%
Special Schools and Commissions	108,839,847	115,344,003	6,504,156	5.98%
Department of Education	6,516,945,900	6,366,034,088	(150,911,812)	(2.32)%
LSU Health Care Services Division	73,586,436	74,707,343	1,120,907	1.52%
Other Requirements	2,692,871,933	1,211,116,898	(1,481,755,035)	(55.03)%
Total General Operating Appropriations	48,233,318,904	44,954,225,021	(3,279,093,883)	(6.80)%
Ancillary Appropriations	3,236,733,169	3,472,144,464	235,411,295	7.27%
Non-Appropriated Requirements	592,505,863	579,826,111	(12,679,752)	(2.14)%
Judicial Expense	215,091,329	227,359,341	12,268,012	5.70%
Legislative Expense	129,812,241	129,812,241	0	0.00%
Capital Outlay	3,298,931,939	2,596,851,939	(702,080,000)	(21.28)%
Grand Total	55,706,393,445	51,960,219,117	(3,746,174,328)	(6.72)%



Comparison of Existing Operating Budget to Recommended Budget Summary by MOF

Total Funding and Positions (Exclusive of Double Counts) (Exclusive of Contingencies)				
	As of 12/1/2025 Budgeted 2025-2026	Recommended 2026-2027	Recommended Over/(Under) Budgeted	Percent Of Change
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

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%





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Recommended Budget by Agency and Means of Finance

	Agency Name	General Fund (Direct)	Total Interagency Transfers	Fees and Self-generated Revenue	Statutory Dedications	Federal Funds	Total Funds
100	Executive Office	16,190,232	2,770,379	1,742,749	161,257	4,353,019	25,217,636
101	Office of Indian Affairs	0	0	18,000	0	0	18,000
102	Office of Inspector General	5,489,205	0	0	0	16,330	5,505,535
103	Mental Health Advocacy Service	7,636,464	957,055	0	0	0	8,593,519
106	Louisiana Tax Commission	3,249,190	0	2,324,293	0	0	5,573,483
107	Division of Administration	65,554,873	80,460,526	51,987,996	208,388,905	1,179,099,377	1,585,491,677
109	Coastal Protection and Restoration Authority	0	6,078,580	0	92,002,437	49,199,642	147,280,659
111	Office of Homeland Security & Emergency Preparedness	0	0	0	0	0	0
112	Department of Military Affairs	140,339,821	4,213,459	6,712,854	201,550,000	2,523,641,213	2,876,457,347
116	Office of the State Public Defender	0	1,574,999	0	47,212,027	168,575	48,955,601
124	Louisiana Stadium and Exposition District	0	0	107,585,065	21,057,500	0	128,642,565
129	Louisiana Commission on Law Enforcement	5,839,224	4,608,561	363,863	13,806,839	40,747,913	65,366,400
133	Office of Elderly Affairs	43,160,152	0	15,000	0	29,535,146	72,710,298
254	Louisiana State Racing Commission	0	0	6,150,121	12,089,287	0	18,239,408
255	Office of Financial Institutions	0	0	15,904,627	0	0	15,904,627
Executive Department		287,459,161	100,663,559	192,804,568	596,268,252	3,826,761,215	5,003,956,755
130	Department of Veterans Affairs	15,796,898	1,917,931	1,494,188	215,528	1,596,461	21,021,006
131	Louisiana War Veterans Home	2,294,702	0	2,682,292	0	10,150,163	15,127,157



	Agency Name	General Fund (Direct)	Total Interagency Transfers	Fees and Self- generated Revenue	Statutory Dedications	Federal Funds	Total Funds
132	Northeast Louisiana War Veterans Home	0	0	2,400,000	0	14,414,184	16,814,184
134	Southwest Louisiana War Veterans Home	0	235,068	3,104,779	0	14,861,925	18,201,772
135	Northwest Louisiana War Veterans Home	0	0	2,599,976	0	14,128,145	16,728,121
136	Southeast Louisiana War Veterans Homes	0	483,506	2,931,413	0	13,848,317	17,263,236
Department of Veterans Affairs		18,091,600	2,636,505	15,212,648	215,528	68,999,195	105,155,476
139	Secretary of State	89,184,361	845,300	38,080,344	113,078	457,489	128,680,572
Secretary of State		89,184,361	845,300	38,080,344	113,078	457,489	128,680,572
141	Office of the Attorney General	24,058,115	27,322,733	13,361,766	43,249,887	9,778,650	117,771,151
Office of the Attorney General		24,058,115	27,322,733	13,361,766	43,249,887	9,778,650	117,771,151
146	Lieutenant Governor	1,355,616	1,095,750	0	0	6,402,365	8,853,731
Lieutenant Governor		1,355,616	1,095,750	0	0	6,402,365	8,853,731
147	State Treasurer	205,260	1,741,209	12,204,147	886,455	0	15,037,071
State Treasurer		205,260	1,741,209	12,204,147	886,455	0	15,037,071
158	Public Service Commission	0	0	11,475,339	0	0	11,475,339
Public Service Commission		0	0	11,475,339	0	0	11,475,339
160	Agriculture and Forestry	30,413,862	492,535	8,238,340	39,045,647	13,193,622	91,384,006
Agriculture and Forestry		30,413,862	492,535	8,238,340	39,045,647	13,193,622	91,384,006
165	Commissioner of Insurance	0	0	42,739,941	30,000,000	800,000	73,539,941
Commissioner of Insurance		0	0	42,739,941	30,000,000	800,000	73,539,941
250	Office of Economic Development	45,882,801	175,000	7,808,029	2,000,000	3,542,020	59,407,850
251	Office of the Secretary	0	0	0	0	0	0
252	Office of Business Development	0	0	0	0	0	0
Louisiana Economic Development		45,882,801	175,000	7,808,029	2,000,000	3,542,020	59,407,850
261	Office of the Secretary	11,939,396	1,639,129	0	880,609	0	14,459,134



	Agency Name	General Fund (Direct)	Total Interagency Transfers	Fees and Self- generated Revenue	Statutory Dedications	Federal Funds	Total Funds
262	Office of the State Library of Louisiana	5,453,897	821,436	90,000	0	3,500,000	9,865,333
263	Office of State Museum	6,694,104	1,440,474	1,436,490	0	900,000	10,471,068
264	Office of State Parks	34,559,122	224,122	18,321,587	0	5,464,655	58,569,486
265	Office of Cultural Development	3,025,887	2,551,590	802,230	0	3,037,116	9,416,823
267	Office of Tourism	1,423	43,216	40,536,424	0	0	40,581,063
Department of Culture, Recreation, and Tourism		61,673,829	6,719,967	61,186,731	880,609	12,901,771	143,362,907
273	Administration	0	21,976	101,505	62,603,168	0	62,726,649
276	Engineering and Operations	67,103,808	44,451,675	31,818,370	585,429,937	31,478,163	760,281,953
Department of Transportation and Development		67,103,808	44,473,651	31,919,875	648,033,105	31,478,163	823,008,602
400	Corrections - Administration	125,396,830	56,371,351	115,136	0	4,612,646	186,495,963
402	Louisiana State Penitentiary	206,040,819	172,500	11,795,496	0	0	218,008,815
405	Raymond Laborde Correctional Center	48,177,215	144,859	2,617,621	0	0	50,939,695
406	Louisiana Correctional Institute for Women	36,278,221	72,430	1,617,666	0	0	37,968,317
407	Winn Correctional Center	107,415	0	186,211	0	0	293,626
408	Allen Correctional Center	36,714,492	78,032	1,827,966	0	0	38,620,490
409	Dixon Correctional Institute	66,274,762	1,715,447	2,437,244	0	0	70,427,453
413	Elayn Hunt Correctional Center	95,441,133	243,048	2,210,642	0	0	97,894,823
414	David Wade Correctional Center	42,546,503	77,283	1,949,224	0	0	44,573,010
415	Adult Probation and Parole	100,907,851	0	12,920,667	935,197	0	114,763,715



	Agency Name	General Fund (Direct)	Total Interagency Transfers	Fees and Self- generated Revenue	Statutory Dedications	Federal Funds	Total Funds
416	B.B. Sixty Rayburn Correctional Center	40,346,050	156,064	1,845,877	0	0	42,347,991
	Corrections Services	798,231,291	59,031,014	39,523,750	935,197	4,612,646	902,333,898
418	Office of Management and Finance	0	3,614,719	19,586,699	7,572,575	0	30,773,993
419	Office of State Police	155,549,147	39,225,920	163,331,414	84,542,994	17,056,552	459,706,027
420	Office of Motor Vehicles	0	472,500	79,008,740	0	7,263,802	86,745,042
422	Office of State Fire Marshal	0	2,114,652	6,638,572	31,214,607	1,165,510	41,133,341
423	Louisiana Gaming Control Board	0	0	0	1,295,541	0	1,295,541
424	Liquefied Petroleum Gas Commission	0	0	1,787,467	0	0	1,787,467
425	Louisiana Highway Safety Commission	0	412,350	903,131	0	23,182,858	24,498,339
	Public Safety Services	155,549,147	45,840,141	271,256,023	124,625,717	48,668,722	645,939,750
403	Office of Juvenile Justice	204,622,492	19,134,621	1,924,509	0	891,796	226,573,418
	Youth Services	204,622,492	19,134,621	1,924,509	0	891,796	226,573,418
300	Jefferson Parish Human Services Authority	16,309,491	2,180,166	2,725,000	0	0	21,214,657
301	Florida Parishes Human Services Authority	17,702,355	7,863,344	2,754,288	0	1,000,000	29,319,987
302	Capital Area Human Services District	18,493,267	10,077,558	3,553,108	0	0	32,123,933
303	Developmental Disabilities Council	757,517	0	0	0	1,856,062	2,613,579
304	Metropolitan Human Services District	19,006,575	9,339,786	1,229,243	0	1,605,052	31,180,656
305	Medical Vendor Administration	285,025,491	41,665,571	4,200,000	1,228,748	620,282,391	952,402,201
306	Medical Vendor Payments	2,471,767,867	192,764,983	685,565,153	1,786,608,250	15,375,454,368	20,512,160,621
307	Office of the Secretary	76,248,190	15,583,105	2,869,401	24,880,008	246,752,508	366,333,212
309	South Central Louisiana Human Services Authority	18,863,294	6,780,733	3,263,000	0	500,000	29,407,027



	Agency Name	General Fund (Direct)	Total Interagency Transfers	Fees and Self-generated Revenue	Statutory Dedications	Federal Funds	Total Funds
310	Northeast Delta Human Services Authority	13,114,562	4,483,420	773,844	0	0	18,371,826
320	Office of Aging and Adult Services	25,732,346	58,999,307	782,680	3,508,434	181,733	89,204,500
324	Louisiana Emergency Response Network Board	2,330,843	33,500	0	0	0	2,364,343
325	Acadiana Area Human Services District	15,931,528	5,107,914	1,536,196	0	1,000,000	23,575,638
326	Office of Public Health	71,102,912	85,640,509	60,290,241	15,326,686	362,651,013	595,011,361
327	Office of Surgeon General	758,272	0	0	0	0	758,272
330	Office of Behavioral Health	254,722,000	145,233,422	1,387,150	9,246,051	79,526,151	490,114,774
340	Office for Citizens w/ Developmental Disabilities	41,697,831	175,878,801	4,155,944	1,646,820	7,816,547	231,195,943
350	Office on Women's Health and Community Health	1,002,880	253,408	0	0	0	1,256,288
375	Imperial Calcasieu Human Services Authority	10,520,458	3,185,171	1,350,000	0	125,000	15,180,629
376	Central Louisiana Human Services District	11,347,897	6,712,519	1,000,000	0	0	19,060,416
377	Northwest Louisiana Human Services District	9,774,452	6,247,244	1,000,000	0	0	17,021,696
Louisiana Department of Health		3,382,210,028	778,030,461	778,435,248	1,842,444,997	16,698,750,825	23,479,871,559
360	DCFS - Office for Children and Family Services	270,311,356	22,988,431	15,172,518	0	483,884,502	792,356,807
Department of Children and Family Services		270,311,356	22,988,431	15,172,518	0	483,884,502	792,356,807

Agency Name	General Fund (Direct)	Total Interagency Transfers	Fees and Self- generated Revenue	Statutory Dedications	Federal Funds	Total Funds
431 Conservation and Energy	23,753,661	3,408,144	20,308,864	49,675,763	104,139,220	201,285,652
Department of Conservation and Energy	23,753,661	3,408,144	20,308,864	49,675,763	104,139,220	201,285,652
440 Office of Revenue	0	515,000	132,003,663	557,914	0	133,076,577
Department of Revenue	0	515,000	132,003,663	557,914	0	133,076,577
856 Office of Environmental Quality	11,884,913	10,000	114,300,637	10,660,783	20,525,956	157,382,289
Department of Environmental Quality	11,884,913	10,000	114,300,637	10,660,783	20,525,956	157,382,289
474 Louisiana Works	20,848,560	36,478,367	72,219	117,283,619	178,051,803	352,734,568
Louisiana Works	20,848,560	36,478,367	72,219	117,283,619	178,051,803	352,734,568
511 Wildlife and Fisheries Management and Finance	10,992,018	0	10,450	13,245,152	229,315	24,476,935
512 Office of the Secretary	33,954,014	329,304	300,193	13,045,758	3,531,008	51,160,277
513 Office of Wildlife	1,689,407	4,214,897	4,797,909	25,050,714	30,032,723	65,785,650
514 Office of Fisheries	2,013,047	15,430,051	5,351,358	24,078,779	17,119,181	63,992,416
Department of Wildlife and Fisheries	48,648,486	19,974,252	10,459,910	75,420,403	50,912,227	205,415,278
560 State Civil Service	0	16,285,688	488,838	0	0	16,774,526
561 Municipal Fire and Police Civil Service	0	0	3,202,467	0	0	3,202,467
562 Ethics Administration	5,323,643	0	175,498	0	0	5,499,141
563 State Police Commission	855,181	55,000	0	0	0	910,181
565 Board of Tax Appeals	0	2,010,847	361,361	0	0	2,372,208
Department of Civil Service	6,178,824	18,351,535	4,228,164	0	0	28,758,523
575 State Police Retirement System	0	0	0	0	0	0
585 LA State Employees Retirement System	0	0	0	0	0	0



Agency Name	General Fund (Direct)	Total Interagency Transfers	Fees and Self- generated Revenue	Statutory Dedications	Federal Funds	Total Funds
586 Teachers Retirement System	0	0	0	0	0	0
Retirement	0	0	0	0	0	0
600 LSU System	0	8,485,184	875,340,751	24,078,184	14,018,275	921,922,394
615 Southern University System	0	4,476,791	115,289,046	4,555,783	3,654,209	127,975,829
620 University of Louisiana System	0	259,923	705,227,599	17,181,815	0	722,669,337
649 LA Community & Technical Colleges System	0	0	178,722,107	15,876,813	0	194,598,920
671 Board of Regents	1,281,959,366	14,256,109	16,050,299	165,996,566	34,232,149	1,512,494,489
Higher Education	1,281,959,366	27,478,007	1,890,629,802	227,689,161	51,904,633	3,479,660,969
656 Special School District	28,879,924	9,735,197	168,145	152,919	0	38,936,185
657 Louisiana School for Math, Science, and the Arts	8,867,059	3,260,623	650,459	81,191	0	12,859,332
658 Thrive Academy	8,766,677	2,575,601	5,000	79,046	0	11,426,324
659 Ecole Pointe-Au-Chien	1,876,982	741,780	0	0	0	2,618,762
662 Louisiana Educational TV Authority	12,053,984	315,917	2,241,786	788,438	0	15,400,125
666 Board of Elementary & Secondary Education	1,264,961	0	91,000	21,556,895	0	22,912,856
673 New Orleans Center for the Creative Arts	8,472,494	2,637,751	0	80,174	0	11,190,419
Special Schools and Commissions	70,182,081	19,266,869	3,156,390	22,738,663	0	115,344,003
678 State Activities	66,182,519	12,682,203	8,295,640	62,510	118,388,346	205,611,218
681 Subgrantee Assistance	263,489,601	12,795,145	10,007,789	47,594,293	1,728,024,974	2,061,911,802
682 Recovery School District	96,535	7,786,446	3,450,160	0	0	11,333,141
695 Minimum Foundation Program	3,775,474,334	0	0	291,108,814	0	4,066,583,148



	Agency Name	General Fund (Direct)	Total Interagency Transfers	Fees and Self- generated Revenue	Statutory Dedications	Federal Funds	Total Funds
697	Non-Public Educational Assistance	20,594,779	0	0	0	0	20,594,779
	Department of Education	4,125,837,768	33,263,794	21,753,589	338,765,617	1,846,413,320	6,366,034,088
610	LA Health Care Services Division	25,192,276	17,377,895	26,585,154	0	5,552,018	74,707,343
	LSU Health Care Services Division	25,192,276	17,377,895	26,585,154	0	5,552,018	74,707,343
451	Local Housing of State Adult Offenders	205,950,285	0	0	0	0	205,950,285
452	Local Housing of State Juvenile Offenders	8,069,401	0	0	0	0	8,069,401
901	Sales Tax Dedications	0	0	0	58,227,072	0	58,227,072
903	Parish Transportation	0	0	0	46,400,000	0	46,400,000
905	Interim Emergency Board	36,808	0	0	0	0	36,808
906	District Attorneys & Assistant District Attorney	35,371,973	0	0	5,450,000	0	40,821,973
923	Corrections Debt Service	7,734,150	0	0	0	0	7,734,150
924	Video Draw Poker - Local Government Aid	0	0	0	50,663,278	0	50,663,278
925	Unclaimed Property Leverage Fund	0	0	0	15,000,000	0	15,000,000
926	Sports Wagering Allocation Fund	0	0	0	12,165,750	0	12,165,750
927	Local Revenue Fund	0	0	0	50,361,562	0	50,361,562
930	Higher Education - Debt Service and Maintenance	43,858,402	0	0	0	0	43,858,402
931	LA Economic Dev -Debt Service	56,417,940	0	0	112,563,839	0	168,981,779
932	Two Percent Fire Insurance Fund	0	0	0	29,847,251	0	29,847,251
933	Governor's Conferences and Interstate Compacts	594,063	0	0	0	0	594,063

	Agency Name	General Fund (Direct)	Total Interagency Transfers	Fees and Self- generated Revenue	Statutory Dedications	Federal Funds	Total Funds
939	Dept. Of Revenue - Prepaid Wireless Tele 911 Service	0	0	14,000,000	0	0	14,000,000
940	Emergency Medical Services- Parishes & Municip	0	0	150,000	0	0	150,000
941	Agriculture and Forestry - Pass Through Funds	2,679,789	1,069,398	248,774	4,672,703	20,284,670	28,955,334
945	State Aid to Local Government Entities	7,050,741	0	0	17,349,352	0	24,400,093
950	Special Acts / Judgments	0	0	0	0	0	0
966	Supplemental Pay to Law Enforcement Personnel	147,050,775	0	0	0	0	147,050,775
977	DOA- Debt Service And Maintenance	33,729,318	52,069,119	401,425	0	0	86,199,862
XXX	Administrative Agencies	171,649,060	0	0	0	0	171,649,060
Other Requirements		720,192,705	53,138,517	14,800,199	402,700,807	20,284,670	1,211,116,898
800	Office of Group Benefits	0	1,098,733	2,169,575,678	0	0	2,170,674,411
804	Office of Risk Management	0	281,202,131	22,207,366	2,000,000	0	305,409,497
806	Louisiana Property Assistance	0	1,615,846	18,694,879	0	0	20,310,725
807	Federal Property Assistance	0	1,084,342	2,214,495	0	0	3,298,837
811	Prison Enterprises	0	27,332,778	9,659,499	0	0	36,992,277
815	Office of Technology Services	0	708,501,540	5,126,332	0	0	713,627,872
816	Division of Administrative Law	0	11,936,470	28,897	0	0	11,965,367
820	Office of State Procurement	0	2,612,070	10,787,423	0	0	13,399,493
829	Office of Aircraft Services	0	3,060,568	179,215	0	0	3,239,783
860	DEQ- Environmental State Revolving Loan Funds	0	0	0	124,319,000	2,200,000	126,519,000



Agency Name	General Fund (Direct)	Total Interagency Transfers	Fees and Self- generated Revenue	Statutory Dedications	Federal Funds	Total Funds
861 Drinking Water Revolving Loan Fund	0	0	0	66,707,202	0	66,707,202
Ancillary Appropriations	0	1,038,444,478	2,238,473,784	193,026,202	2,200,000	3,472,144,464
917 Severance Tax Dedication	0	0	0	30,087,810	0	30,087,810
918 Parish Royalty Fund Payments	0	0	0	10,046,902	0	10,046,902
919 Highway Fund Number Two Motor Vehicle	0	0	0	6,606,649	0	6,606,649
920 Interim Emergency Fund	1,322,862	0	0	0	0	1,322,862
921 Revenue Sharing - State	90,000,000	0	0	0	0	90,000,000
922 General Obligation Debt Service	441,761,888	0	0	0	0	441,761,888
Non-Appropriated Requirements	533,084,750	0	0	46,741,361	0	579,826,111
949 Louisiana Judiciary	206,123,567	9,392,850	0	11,842,924	0	227,359,341
Judicial Expense	206,123,567	9,392,850	0	11,842,924	0	227,359,341
951 House of Representatives	32,998,300	0	0	0	0	32,998,300
952 Senate	28,117,511	0	0	0	0	28,117,511
954 Legislative Auditor	15,295,000	0	25,297,952	0	0	40,592,952
955 Legislative Fiscal Office	3,791,600	0	0	0	0	3,791,600
960 Legislative Budgetary Control Council	13,112,977	0	0	10,000,000	0	23,112,977
962 Louisiana State Law Institute	1,198,901	0	0	0	0	1,198,901
Legislative Expense	94,514,289	0	25,297,952	10,000,000	0	129,812,241
115 Facility Planning and Control	0	196,747,167	68,070,000	507,152,626	281,326,624	1,053,296,417
279 DOTD-Capital Outlay/Non-State	0	25,000,000	45,000,000	1,471,055,522	2,500,000	1,543,555,522
Capital Outlay	0	221,747,167	113,070,000	1,978,208,148	283,826,624	2,596,851,939
Grand Total	12,604,753,973	2,610,037,752	6,156,484,103	6,814,009,837	23,774,933,452	51,960,219,117



Position Analysis

DEPARTMENT NAME	Authorized Positions as of EOB 12/1/2025	Total Authorized Positions Eliminated	Total Authorized Positions Transferred	Moved From Other Charges	Total New Authorized Positions Added	Net Authorized Positions Recommended	Recommended Over/(Under) EOB	Authorized Other Positions Recommended	Other Charges Recommended	Non T.O. FTE Positions
Executive	2,246	(26)	0	0	3	2,223	(23)	262	262	90
Veterans Affairs	851	(7)	0	0	1	845	(6)	0	0	4
State	367	0	0	0	0	367	0	0	0	0
Justice	539	(3)	0	0	0	536	(3)	1	1	46
Lt. Governor	7	0	0	0	0	7	0	8	8	0
Treasury	74	0	0	0	0	74	0	0	0	5
Public Service	95	0	0	0	0	95	0	0	0	1
Agriculture & Forestry	588	(6)	3	0	0	585	(3)	2	2	40
Insurance	232	(1)	0	0	0	231	(1)	0	0	3
Economic Development	213	0	1	0	0	214	1	6	6	0
Culture, Rec. & Tourism	591	(2)	0	0	0	589	(2)	14	14	105
Transportation & Develop.	4,319	(4)	0	0	0	4,315	(4)	0	0	0
Corrections	4,890	0	0	0	150	5,040	150	0	0	23
Public Safety	2,715	(24)	0	0	9	2,700	(15)	0	0	48
Youth Development Svcs.	1,070	0	0	0	153	1,223	153	6	6	35
Department of Health	7,918	(29)	0	0	24	7,913	(5)	1,290	1,290	455
Children & Family Services	2,186	(2)	0	0	0	2,184	(2)	0	0	144
Conservation and Energy	378	(1)	(1)	0	0	376	(2)	0	0	3
Revenue	723	0	0	0	0	723	0	15	15	6
Environmental Quality	712	0	0	0	9	721	9	0	0	0
Louisiana Works	975	(36)	0	0	0	939	(36)	0	0	142
Wildlife & Fisheries	786	(9)	0	0	0	777	(9)	3	3	116
Civil Service	184	0	0	0	0	184	0	0	0	2
Retirement	0	0	0	0	0	0	0	0	0	0
Higher Education	0	0	0	0	0	0	0	0	0	0
Other Education	647	(12)	0	0	6	641	(6)	31	31	10
Dept. of Education	511	0	0	0	0	511	0	0	0	48
Health Care Services Div.	0	0	0	0	0	0	0	0	0	0
Other Requirements	0	0	0	0	0	0	0	0	0	0
GENERAL APP. BILL	33,817	(162)	3	0	355	34,013	196	1,638	1,326	
Ancillary	1,226	0	0	0	37	1,263	37	0	0	33
Non-Appropriated	0	0	0	0	0	0	0	0	0	0
Judicial App. Bill	0	0	0	0	0	0	0	0	0	0
Legislative App. Bill	0	0	0	0	0	0	0	0	0	0
Special Acts	0	0	0	0	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0	0	0	0
TOTAL STATE	35,043	(162)	3	0	392	35,276	233	1,638	1,359	





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Comparative Health Care and Higher Education

Pursuant to Act 424 of 2013 [R.S. 39:36(A)(6)]

HEALTH CARE TABLE 1

09-LDH	FY 26 Current	FY 27 Exec Budget	Difference
State General Fund (Direct)	\$3,285,087,565	\$3,382,210,028	\$97,122,463
Fees and Self-generated Revenues	\$961,026,797	\$778,435,248	(\$182,591,549)
Statutory Dedications	\$1,918,039,456	\$1,842,444,997	(\$75,594,459)
Total	\$6,164,153,818	\$6,003,090,273	(\$161,063,545)

HIGHER EDUCATION TABLE 2A

19-HIED	FY 26 Current	FY 27 Exec Budget	Difference
State General Fund (Direct)	\$1,321,988,254	\$1,281,959,366	(\$40,028,888)
Statutory Dedications	\$238,605,038	\$227,689,161	(\$10,915,877)
Total	\$1,560,593,292	\$1,509,648,527	(\$50,944,765)

TABLE 2B

19-HCSD	FY 26 Current	FY 27 Exec Budget	Difference
State General Fund (Direct)	\$25,066,857	\$25,192,276	\$125,419
Statutory Dedications	\$0	\$0	\$0
Total	\$25,066,857	\$25,192,276	\$125,419

TABLE 2C

19-HIED/HCSD TOTAL	FY 26 Current	FY 27 Exec Budget	Difference
State General Fund (Direct)	\$1,347,055,111	\$1,307,151,642	(\$39,903,469)
Statutory Dedications	\$238,605,038	\$227,689,161	(\$10,915,877)
Total	\$1,585,660,149	\$1,534,840,803	(\$50,819,346)

Definition used:

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

Article VII, Section 10 (J)

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

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





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Comparison of Existing Operating Budget to Recommended by Functional Area

Explanation of Functional Area

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.

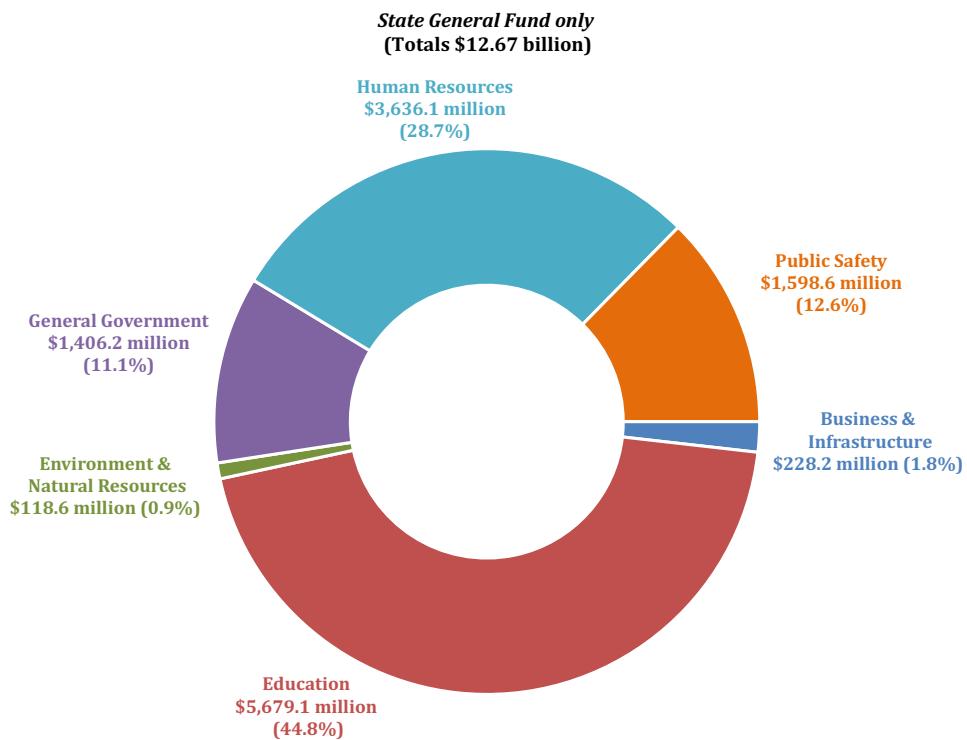
General Government includes: Executive Office; Office of Indian Affairs; Office of the Inspector General; Division of Administration; DOA Debt Service and Maintenance; Ethics Administration; Division of Administrative Law; Office of the State Public Defender; Board of Tax Appeals; Secretary of State; 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 Telephone 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.

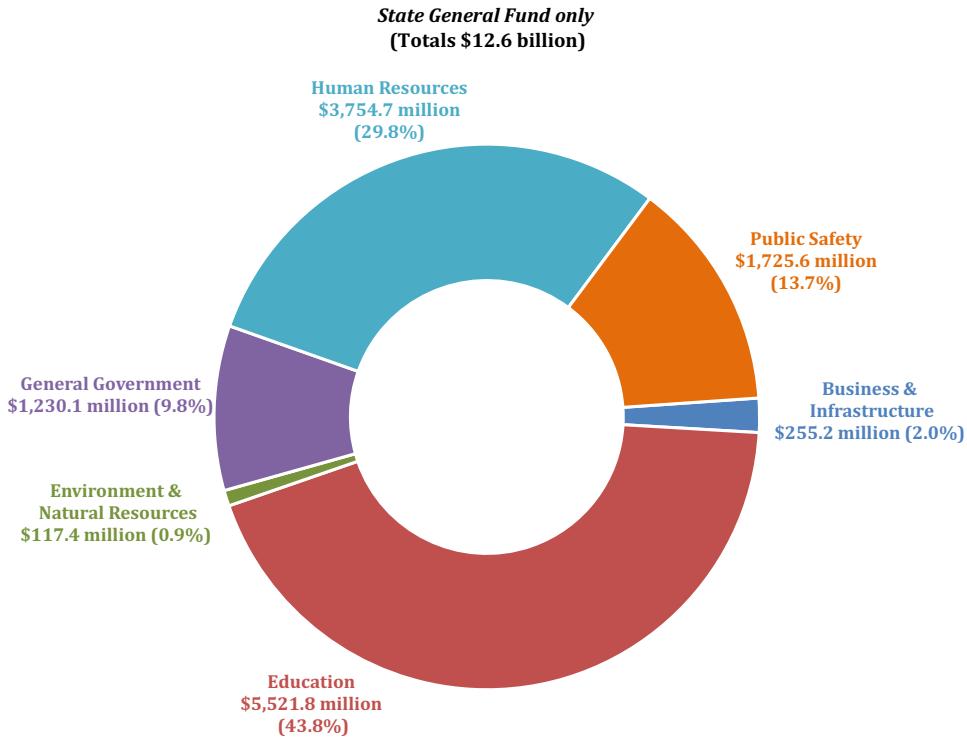
Public Safety includes: Corrections Services; Local Housing of State Adult Offenders; Youth Services; Local Housing of State Juvenile Offenders; Corrections Debt Service; Prison Enterprises; Public Safety Services (and related Ancillary agencies); Governor's Office of Homeland Security and Emergency 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 2025-2026 EOB State General Fund Expenditures by Functional Area

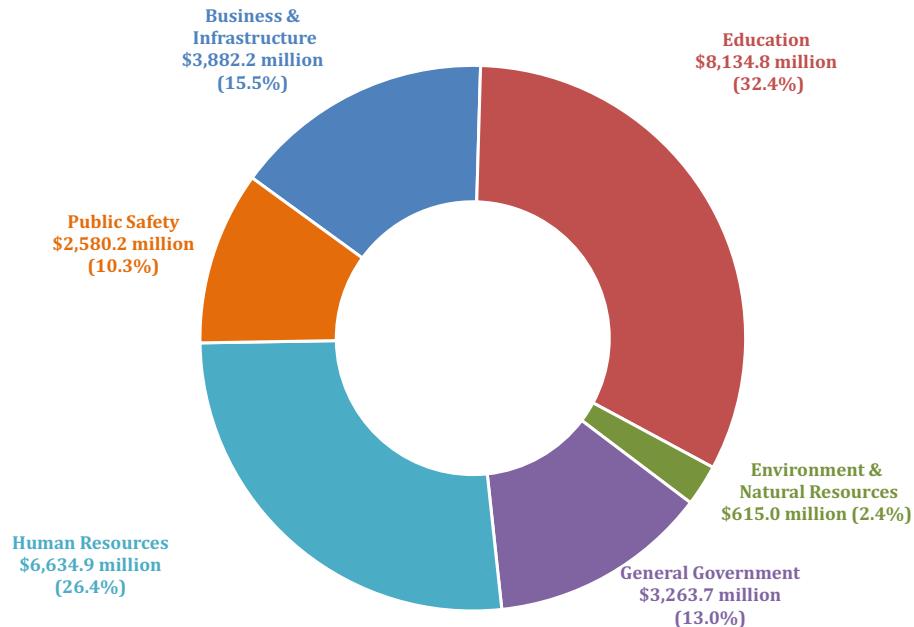


FY 2026-2027 Recommended State General Fund Expenditures by Functional Area



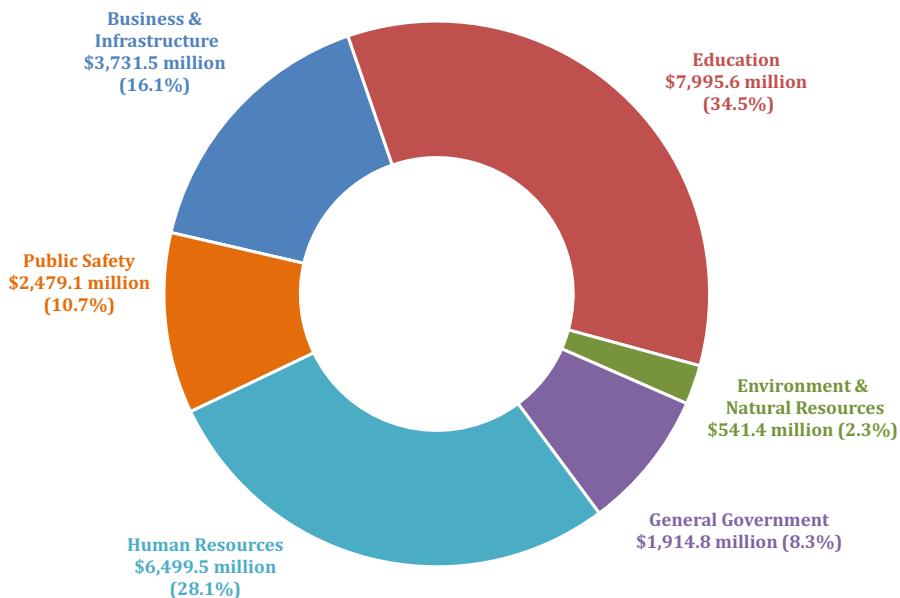
FY 2025-2026 EOB State Funded Expenditures by Functional Area

State General Fund, Fees and Self-Generated Revenues, Statutory Dedications (Excluding Double-Counts)
 (Totals \$25.11 billion)



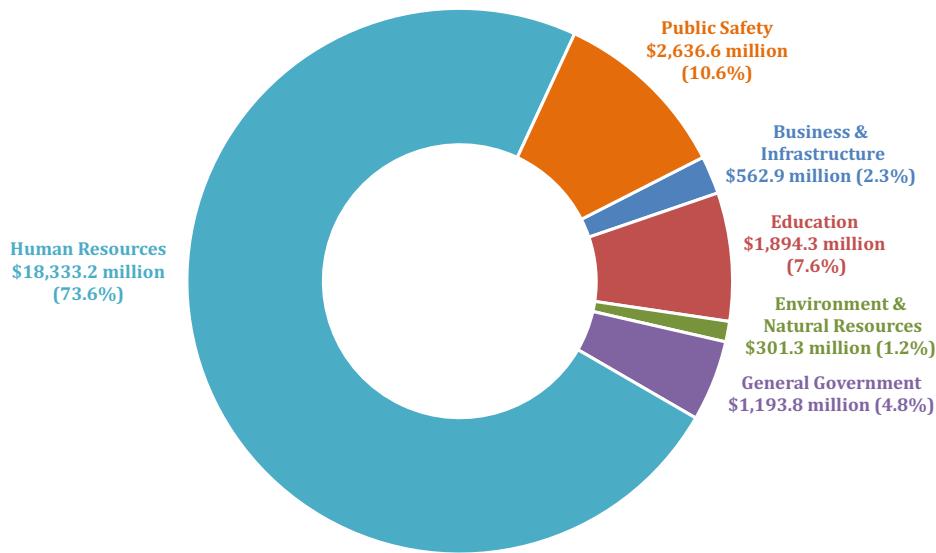
FY 2026-2027 Recommended State Funded Expenditures by Functional Area

State General Fund, Fees and Self-Generated Revenues, Statutory Dedications (Excluding Double-Counts)
 (Totals \$23.16 billion)



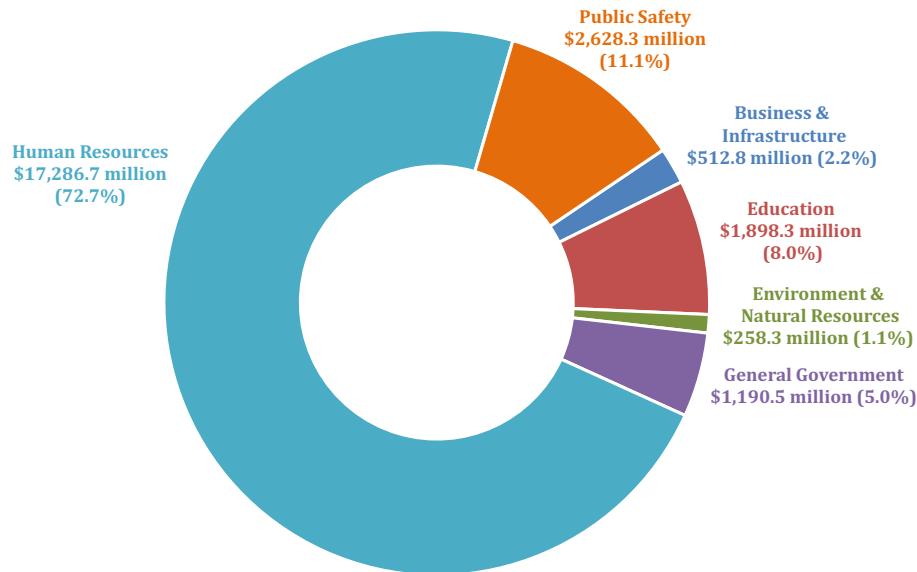
FY 2025-2026 EOB Federal Funded Expenditures by Functional Area

Federal Funds only
(Totals \$24.92 billion)

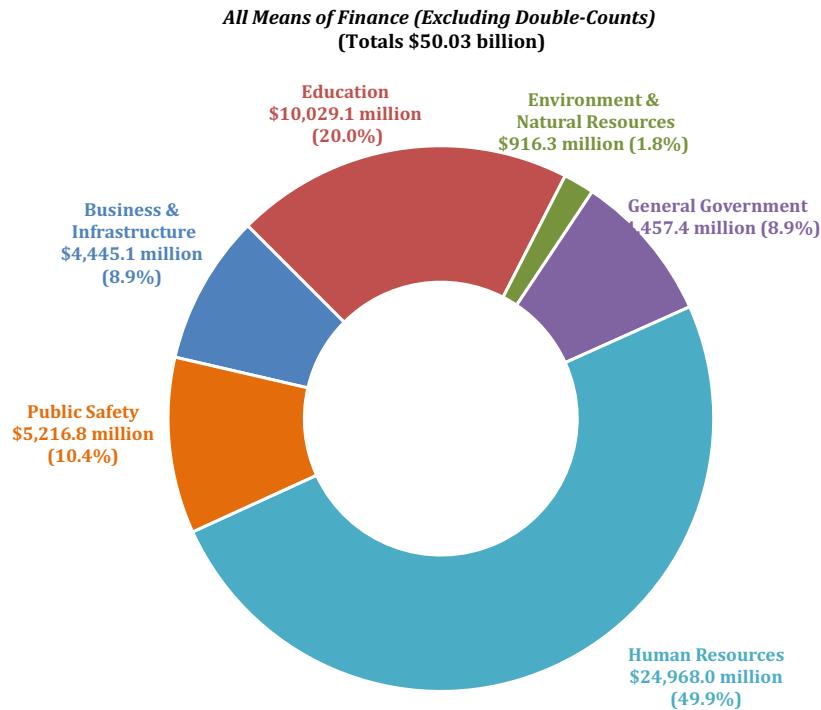


FY 2026-2027 Recommended Federal Funded Expenditures by Functional Area

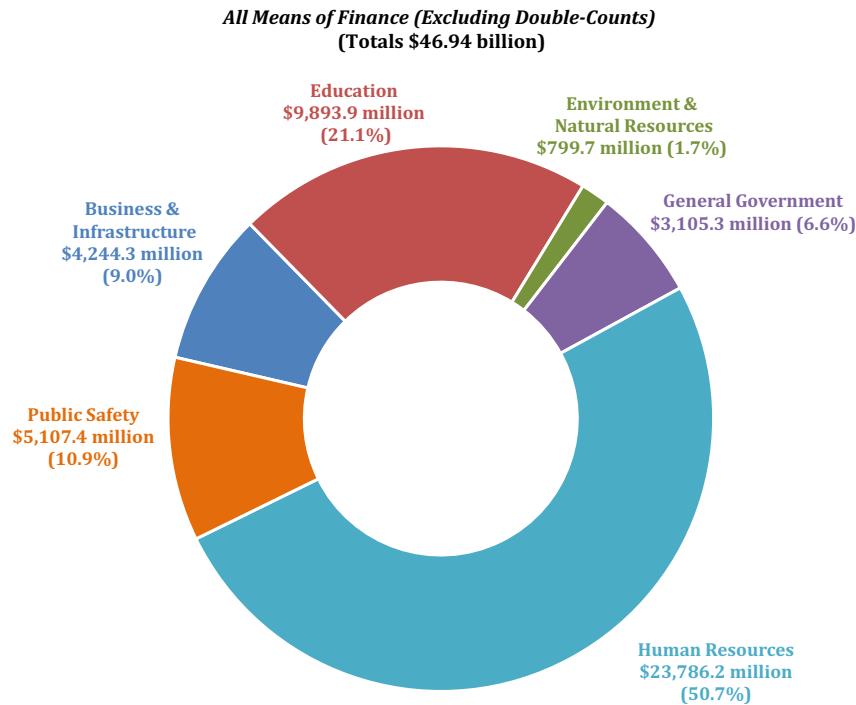
Federal Funds only
(Totals \$23.77 billion)



FY 2025-2026 EOB Total Expenditures by Functional Area



FY 2026-2027 Recommended Total Expenditures by Functional Area





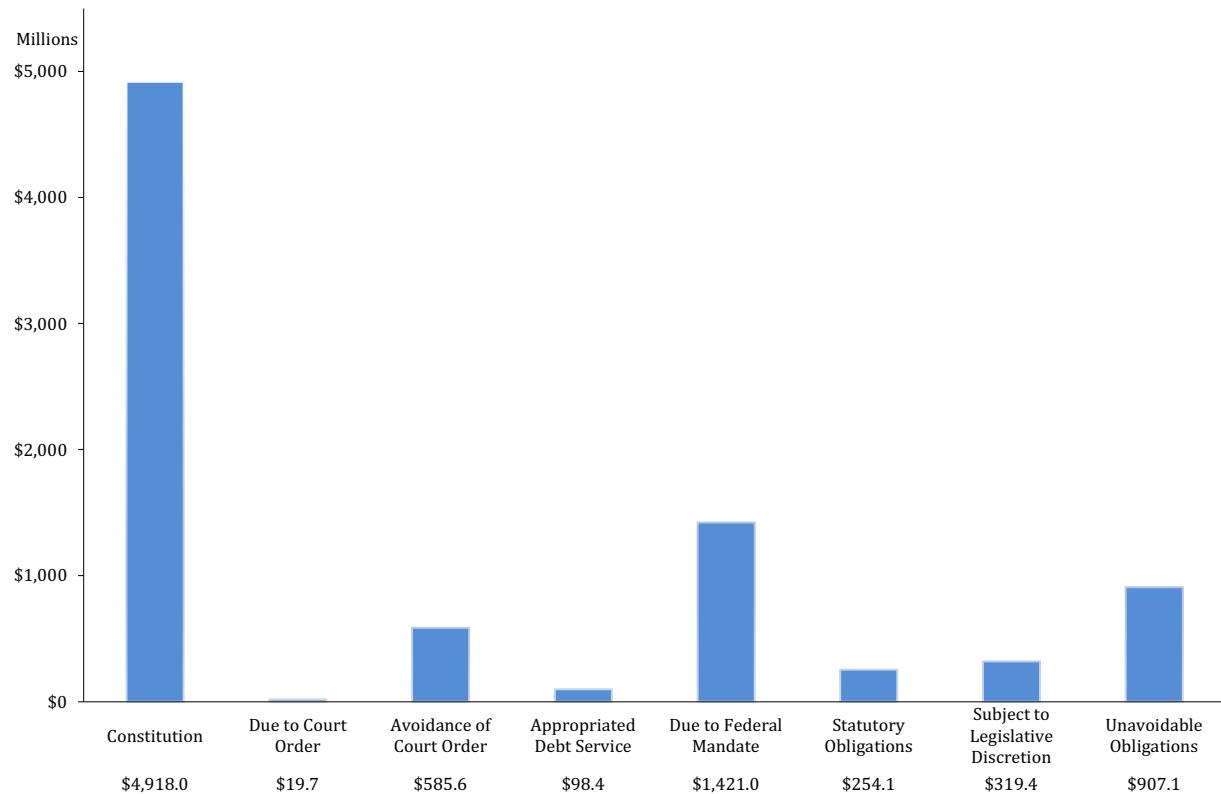
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Statewide Discretionary and Non-Discretionary Expenditures

The majority of Louisiana's State General Fund budget is considered non-discretionary. That is, certain expenditures must be funded because of constitutional or other mandates.

A breakout of non-discretionary expenditures is provided below.

FY 2026 - 2027 Non-Discretionary Expenditures by Category
State General Fund only
(Totals \$8.52 billion)



NON-DISCRETIONARY EXPENDITURES (List of Examples)

Required by the Constitution

- Salary of Statewide Elected Officials
- Cost of elections and ballot printing
- Non-public School Textbooks and Minimum Foundation Program
- Parish Transportation and TIME Project funding
- Interim Emergency Board
- Pardon Board
- Revenue Sharing
- Debt Service - Net State Tax Supported Debt
- Severance tax dedication to parishes
- Parish Royalty Fund dedication to parishes
- Highway Fund # 2 dedications to Mississippi River Bridge Authority and Causeway Commission
- Supplemental Pay (Salaries for full-time local law enforcement and fire protection officers)
- Contributions to the state retirement systems for the unfunded accrued liability existing as of June 30, 1988

Due to Court Order

- Representation for mental health patients
- Medical care of some state prisoners

Avoidance of Court Order

- Various litigations involving community-based waiver options
- Elderly and disabled adult waiver litigation
- Instruction Special School Districts - Instruction - Juvenile Justice Settlement

Needed to Pay Debt Service

- Debt Service of state-owned buildings paid by Office of Facilities Corporation
- Rent in state-owned buildings paid by state agencies to Office of Facilities Corporation
- Corrections Debt Service - Louisiana Correctional Facilities Corporation
- Higher Education Debt Service and Maintenance

Due to Federal Mandate

- Mandatory Medicaid Services
- Federal Safe Drinking Water and Air Acts

Needed for Statutory Obligations

- District Attorney and Assistant District Attorneys' salaries
- Local Housing of State Adult Offenders
- Peace Officer Standards & Training reimbursement to local Law Enforcement agencies
- Parole Board
- Medical care of offenders

Subject to Legislative Discretion

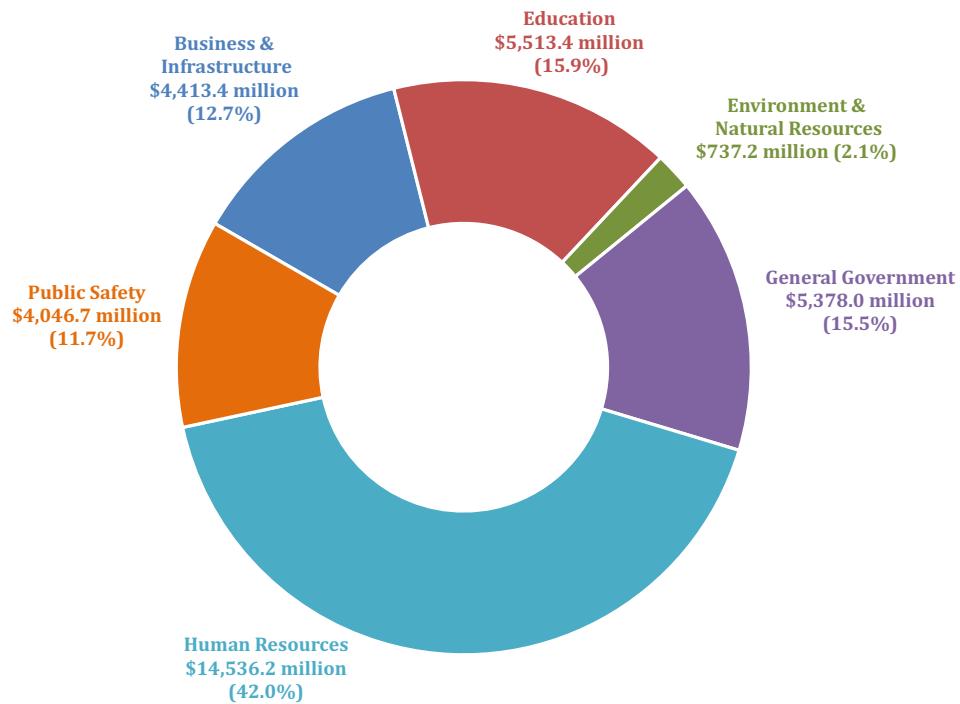
- Legislative Expenses
- Judicial Expenses

Needed for Unavoidable Obligations

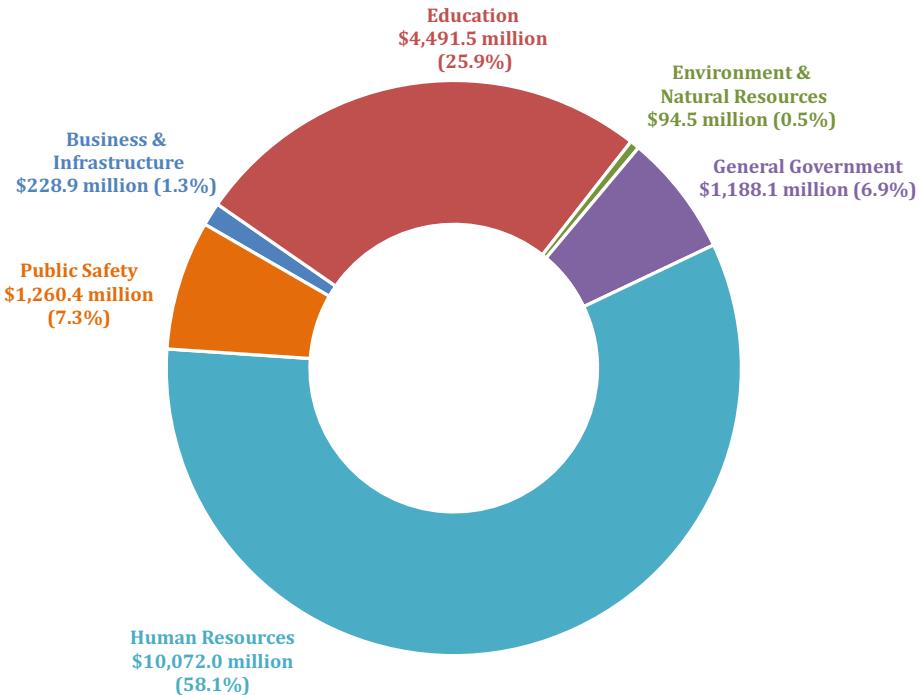
- Group Benefits for Retirees
- Maintenance of State Buildings from state agencies to Division of Administration
- Legislative Auditor Fees
- Adult Probation and Parole - Field Services Program
- Family Preservation and Children Services offered by DCFS
- LDH-Eastern LA Mental Health System - Forensic Facility
- Corrections Services - Incarceration of adult offenders



FY 2026 - 2027 Recommended Discretionary Expenditures by Functional Area
All Means of Finance (Including Double-Counts)
(Totals \$34.62 billion)



FY 2026 - 2027 Recommended Non-Discretionary Expenditures by Functional Area
All Means of Finance (Including Double-Counts)
(Totals \$17.34 billion)



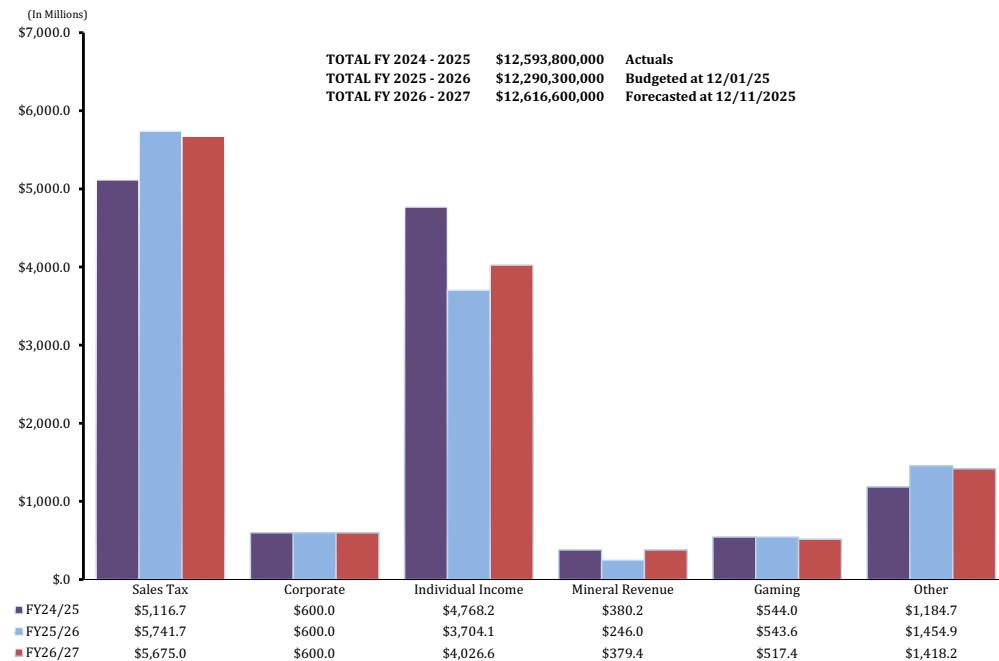
Discretionary and Non-Discretionary Funding by Department

DEPT. NAME	Discretionary	Non-Discretionary	Total
Executive	\$4,903,837,938	\$100,118,817	\$5,003,956,755
Veterans	\$95,204,672	\$9,950,804	\$105,155,476
State	\$72,705,028	\$55,975,544	\$128,680,572
Justice	\$102,924,496	\$14,846,655	\$117,771,151
Lt. Governor	\$8,149,248	\$704,483	\$8,853,731
Treasury	\$13,036,465	\$2,000,606	\$15,037,071
Public Service	\$8,905,472	\$2,569,867	\$11,475,339
Agriculture & Forestry	\$76,587,595	\$14,796,412	\$91,384,006
Insurance	\$66,935,727	\$6,604,214	\$73,539,941
Economic Development	\$54,092,086	\$5,315,764	\$59,407,850
Culture, Rec. & Tourism	\$131,116,248	\$12,246,659	\$143,362,907
Trans. & Development	\$727,589,834	\$95,418,768	\$823,008,602
Corrections	\$202,894,018	\$699,439,880	\$902,333,898
Public Safety	\$589,136,807	\$56,802,943	\$645,939,750
Youth Services	\$202,923,278	\$23,650,140	\$226,573,418
Health & Hospitals	\$13,850,198,159	\$9,629,673,400	\$23,479,871,559
Children and Family Services	\$391,791,625	\$400,565,182	\$792,356,807
Conservation and Energy	\$190,691,132	\$10,594,520	\$201,285,652
Revenue	\$112,769,576	\$20,307,001	\$133,076,577
Environmental Quality	\$113,140,686	\$44,241,603	\$157,382,289
Louisiana Works	\$329,279,892	\$23,454,676	\$352,734,568
Wildlife & Fisheries	\$185,052,738	\$20,362,540	\$205,415,278
Civil Service	\$20,851,303	\$7,907,220	\$28,758,523
Retirement Systems	\$0	\$0	\$0
Higher Education	\$3,173,310,852	\$306,350,117	\$3,479,660,969
Other Education	\$76,257,942	\$39,086,061	\$115,344,003
Dept. of Education	\$2,263,853,356	\$4,102,180,732	\$6,366,034,088
Health Care Services Div.	\$53,388,462	\$21,318,881	\$74,707,343
Other Requirements	\$608,801,443	\$602,315,455	\$1,211,116,898
Ancillary	\$3,402,579,020	\$69,565,444	\$3,472,144,464
Non-Appropriated	\$0	\$579,826,111	\$579,826,111
Judicial App. Bill	\$0	\$227,359,341	\$227,359,341
Leg. App. Bill	\$0	\$129,812,241	\$129,812,241
Special Acts	\$0	\$0	\$0
Capital Outlay	\$2,596,851,939	\$0	\$2,596,851,939
Total State	\$34,624,857,036	\$17,335,362,081	\$51,960,219,117

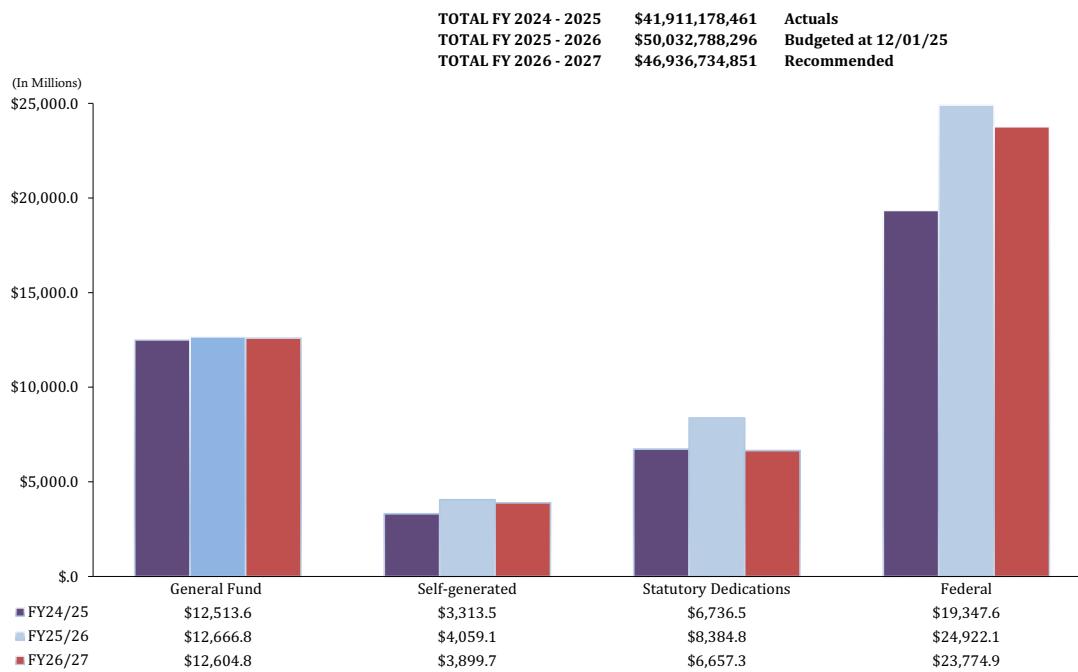


Historical Trends

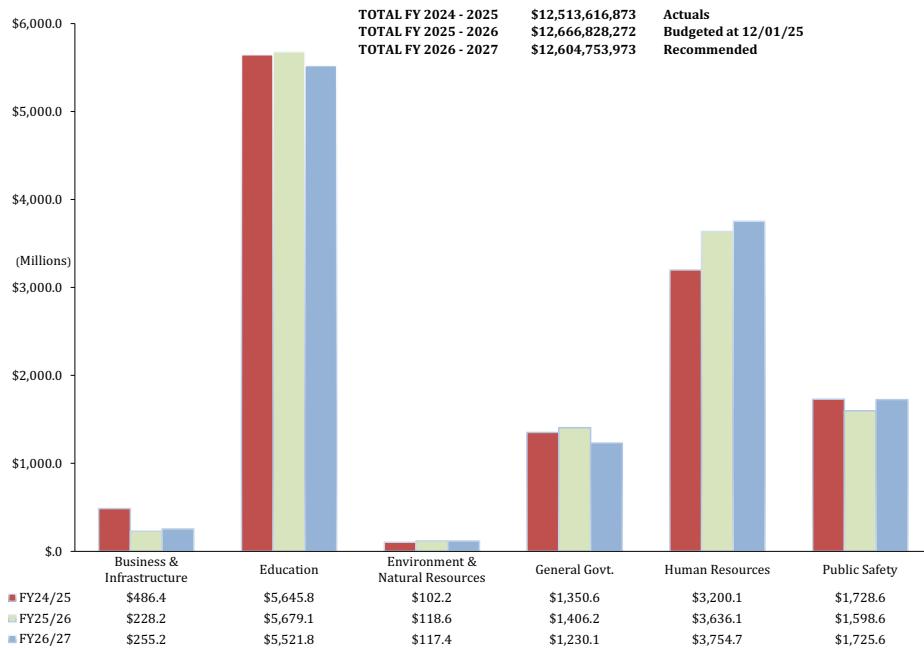
State General Fund Revenue



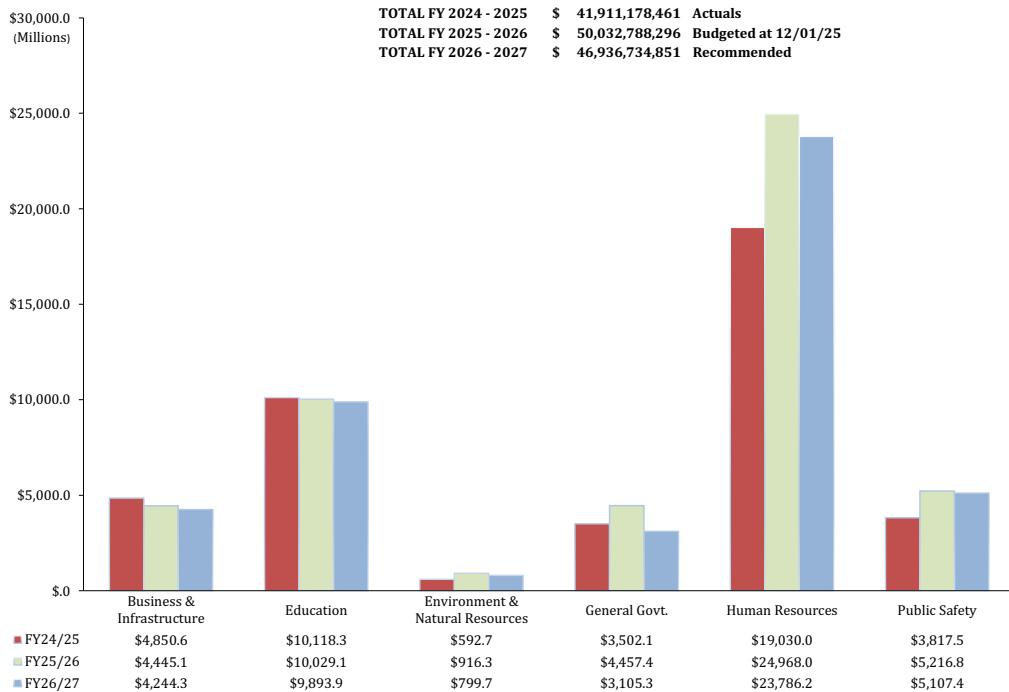
Total Means of Financing (Excluding Double Counts)



State General Fund Expenditures



Total Expenditures
(Excluding Double Counts)



A photograph of the Louisiana State Capitol building in Baton Rouge. The image shows the tall, Art Deco-style tower rising from the main building. The sky is blue with scattered white clouds. The building's facade features classical architectural details and relief sculptures. In the foreground, there are some flower beds and a street lamp.

PART TWO:

BUDGET

RECOMMENDATION

BY SCHEDULE



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Executive Department

Department Description

Schedule 01 - Executive Department includes 15 budget units: Executive Office, Office of Indian Affairs, Office of the State Inspector General, Mental Health Advocacy Service, Louisiana Tax Commission, Division of Administration, Coastal Protection and Restoration Authority, Governor's Office of Homeland Security & Emergency Preparedness, Department of Military Affairs, Office of the State Public Defender, Louisiana Stadium and Exposition District, Louisiana Commission on Law Enforcement, Office of Elderly Affairs, Louisiana State Racing Commission, and Office of Financial Institutions.

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	308,820,273	287,459,161	(21,361,112)
Interagency Transfers	105,276,064	100,663,559	(4,612,505)
Fees & Self-generated	198,890,462	192,804,568	(6,085,894)
Statutory Dedications	876,194,318	596,268,252	(279,926,066)
Federal Funds	3,850,221,415	3,826,761,215	(23,460,200)
Total	5,339,402,532	5,003,956,755	(335,445,777)
Total Authorized Positions	2,246	2,223	(23)
Authorized Other Charges Positions	262	262	0

100-Executive Office

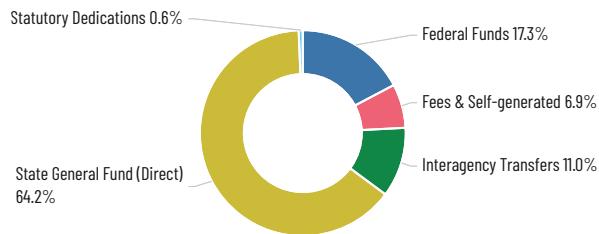
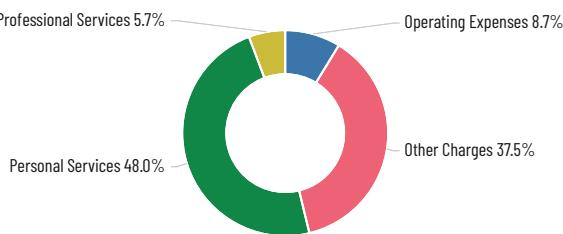
Agency Description

The Executive Office of the Governor manages the governor's action initiatives, oversees implementation of gubernatorial policies, responds to constituent requests, and provides general administration and support services required by the Governor. Activities of the Executive Office of the Governor also include the Louisiana Commission on Human Rights, the Governor's Office of Coastal Activities and the Governor's Office of Community Programs.

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	16,083,128	16,190,232	107,104
Interagency Transfers	2,241,344	2,770,379	529,035
Fees & Self-generated	1,696,727	1,742,749	46,022
Statutory Dedications	160,348	161,257	909
Federal Funds	3,699,392	4,353,019	653,627
Total	23,880,939	25,217,636	1,336,697
Authorized Positions	93	92	(1)
Authorized Other Charges Positions	0	0	0



Means of Finance:**Expenditures:****Budget Highlights**

- \$146,326 in State General Fund (Direct) and one (1) authorized T.O. position is eliminated to annualize the reduction to Personal Services in accordance with Preamble Section 19 in Act 1 of the 2025 Regular Legislative Session.
- \$2.7 million in State General Fund (Direct) is included in the FY 2026-2027 budget for Child Advocacy Centers.
- \$100,000 increase in State General Fund (Direct) for a monument in New Orleans to memorialize the victims of the January 1, 2025 attack.
- \$500,000 increase in Interagency Transfers from the Coastal Protection and Restoration Authority (CPRA) supports coordination of policy among agencies engaged in coastal protection efforts and the development of the Annual Coastal Protection and Restoration Plan.
- \$650,000 increase in Federal Funds for a grant from the U.S. Department of Transportation and the Federal Highway Administration to support critical infrastructure and development projects, promote economic growth, and enhance public transportation in rural Louisiana.

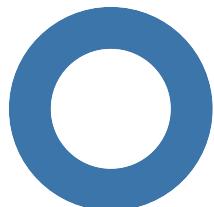
101-Office of Indian Affairs**Agency Description**

The Office of Indian Affairs assists Louisiana American Indians in receiving education, realizing self-determination, improving the quality of life, and developing a mutual relationship between the state and the tribes.

Agency Budget Summary

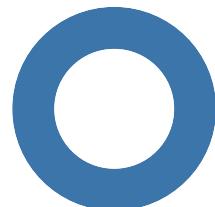
Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	0	0	0
Fees & Self-generated	18,000	18,000	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	18,000	18,000	0
Authorized Positions	1	1	0
Authorized Other Charges Positions	0	0	0

Means of Finance:



Fees & Self-generated 100.0%

Expenditures:



Other Charges 100.0%

102-Office of the State Inspector General

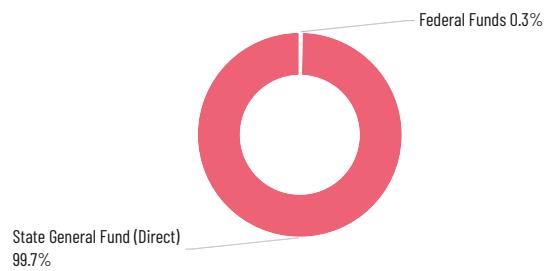
Agency Description

The Office of the State Inspector General is a statutorily empowered law enforcement agency which investigates, detects, and prevents fraud, corruption, waste, inefficiencies, mismanagement, misconduct, and abuse in the executive branch of state government. The office's mission promotes a high level of integrity, efficiency, effectiveness, and economy in the operations of state government, increasing the general public's confidence and trust in state government.

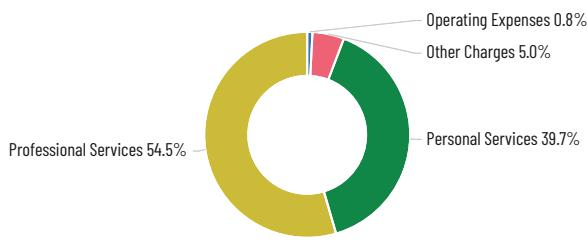
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	2,365,808	5,489,205	3,123,397
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	16,330	16,330	0
Total	2,382,138	5,505,535	3,123,397
Authorized Positions	15	15	0
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Budget Highlights

- \$3 million increase in State General Fund (Direct) for professional service contracts.

103-Mental Health Advocacy Service

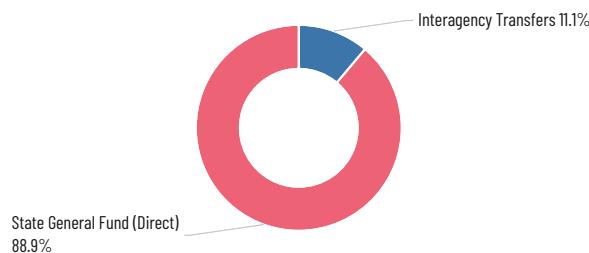
Agency Description

The Mental Health Advocacy Service (MHAS) provides trained representation to every adult and juvenile patient in mental health treatment facilities in Louisiana at all stages of the civil commitment process and ensures that the legal rights of all persons with mental disabilities are protected. MHAS also provides legal representation to children in child protection cases in Louisiana.

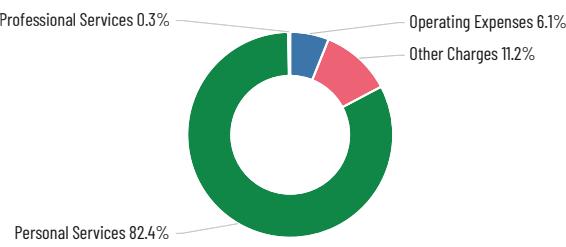
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	6,445,419	7,636,464	1,191,045
Interagency Transfers	672,055	957,055	285,000
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	7,117,474	8,593,519	1,476,045
Authorized Positions	53	53	0
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Budget Highlights

- \$285,000 increase in Interagency Transfers from the Department of Children and Family Services (DCFS) for Title IV-E funding for Children in Need of Care (CINC) cases.

106-Louisiana Tax Commission

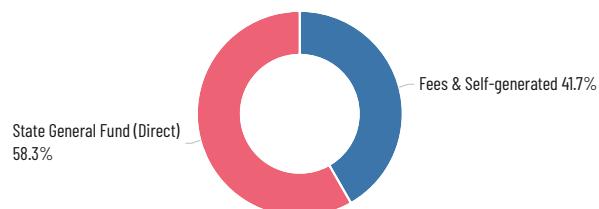
Agency Description

The Louisiana Tax Commission (LTC) reviews and certifies the parish assessment rolls and acts as an appellate body for appeals by assessors, taxpayers, and tax recipient bodies after actions by parish review boards. LTC also provides guidelines for assessment of all classifications of property and performs and reviews appraisals or assessments, and where necessary, modifies (or orders reassessment) to ensure uniformity and fairness. LTC assesses public service property, as well as valuation of banks and insurance companies, and provides assistance to assessors.

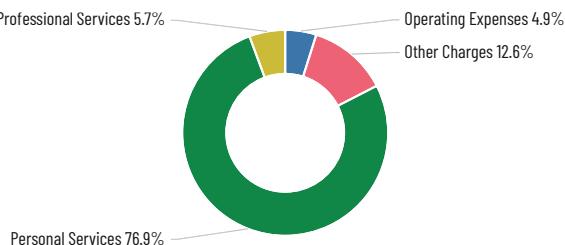
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	2,119,212	3,249,190	1,129,978
Interagency Transfers	0	0	0
Fees & Self-generated	3,387,438	2,324,293	(1,063,145)
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	5,506,650	5,573,483	66,833
Authorized Positions	36	36	0
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Budget Highlights

- \$1.06 million means of finance substitution increasing State General Fund (Direct) and decreasing Fees and Self-generated Revenues out of the Tax Commission Expense Dedicated Fund Account due to the agency's authorization to levy and collect fees expiring on June 30, 2026, per R.S. 47:1838.

107-Division of Administration

Agency Description

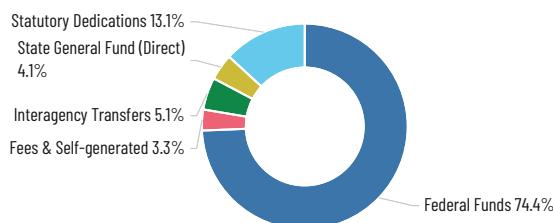
The Division of Administration is comprised of three programs: the Executive Administration program, the Community Development Block Grant (CDBG) program, and the Auxiliary Account. The Executive Administration program provides centralized administrative and support services (including financial, accounting, human resource, fixed asset management, payroll, and training services) to state agencies and the state as a whole by developing, promoting, and implementing executive policies and legislative mandates. The CDBG program awards and administers financial assistance with the mission of promoting safe, livable communities and economic opportunities throughout the state in accordance with federal guidelines and local priorities. The program also implements effective recovery programs for disaster-

impacted individuals, businesses and local governments with a focus on long-term sustainability and mitigation from future disasters. The Auxiliary Account provides services to other agencies and programs which are supported through cost allocations to recipient entities including CDBG Revolving Funds, Louisiana Equipment Acquisitions Fund (LEAF), State Buildings Repairs and Major Maintenance Fund, State Register, and Cash and Travel Management.

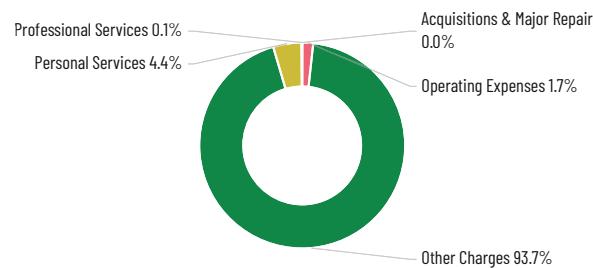
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	80,099,611	65,554,873	(14,544,738)
Interagency Transfers	78,115,457	80,460,526	2,345,069
Fees & Self-generated	55,727,408	51,987,996	(3,739,412)
Statutory Dedications	211,731,428	208,388,905	(3,342,523)
Federal Funds	1,181,324,065	1,179,099,377	(2,224,688)
Total	1,606,997,969	1,585,491,677	(21,506,292)
Authorized Positions	551	547	(4)
Authorized Other Charges Positions	42	42	0

Means of Finance:



Expenditures:



Budget Highlights

- \$750,000 decrease in State General Fund (Direct) and five (5) authorized T.O. positions due to efficiencies within the agency.
- \$293,473 in State General Fund (Direct) and two (2) authorized T.O. positions are eliminated to annualize the reduction to Personal Services in accordance with Preamble Section 19 in Act 1 of the 2025 Regular Legislative Session.
- \$60,000 decrease in Interagency Transfers from multiple state agencies due to the Office of State Uniform Payroll transitioning to paperless distribution.
- \$750,000 decrease in State General Fund (Direct) to non-recur initiatives associated with public private contract protocol requirements, per Act 436 of the 2025 Regular Legislative Session.
- \$10 million decrease in Statutory Dedications out of the Modernization and Security Fund to non-recur funding for equipment for the Office of Technology Services.

- An increase of \$1.11 million and three (3) authorized T.O. positions in the Office of State Buildings to provide for operations and support for the addition of several facilities in the Baton Rouge area and a series of planned renovation projects. This funding includes \$150,182 in State General Fund (Direct), \$654,981 in Interagency Transfers from multiple state agencies, and \$308,076 in Fees and Self-generated Revenue.
- \$7.54 million increase in Statutory Dedications out of the Political Subdivision Federal Grant Assistance Fund to the Louisiana Infrastructure Technical Assistance Corporation's (LITACorp) Technical Assistance Program (TAP) for distribution of grant awards to local governments.
- Increase of \$345,295 in Interagency Transfers from multiple state agencies and \$155,000 in Fees and Self-generated Revenues for replacement vehicles, miscellaneous power tools, and replacement equipment.
- \$250,000 increase in Fees and Self-generated Revenues for legal service contracts in the Office of State Lands.

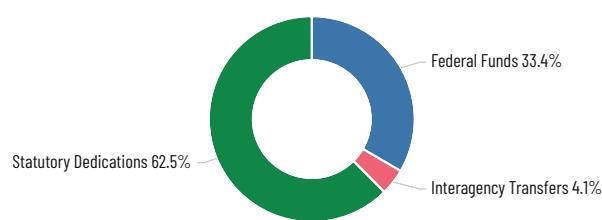
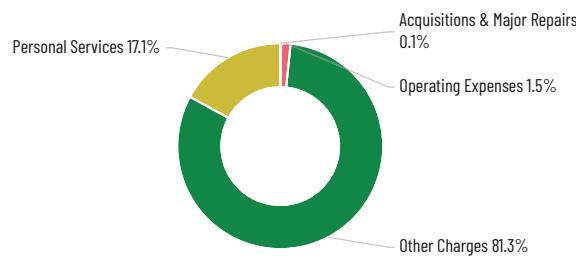
109-Coastal Protection & Restoration Authority

Agency Description

The Coastal Protection and Restoration Authority (CPRA) works with federal, state, and local political subdivisions, including levee districts, to provide a safe and sustainable coast that will protect communities, the nation's critical energy infrastructure, and Louisiana's natural resources. CPRA implements projects approved by the Coastal Protection and Restoration Authority Board and in accordance with Comprehensive Master Plan for a Sustainable Coast and the Annual Plan with goals of protecting, restoring, enhancing, or creating vegetative wetlands through non-structural improvements, and improving levees along the coast to protect the public and property.

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	1,219,700	0	(1,219,700)
Interagency Transfers	10,114,970	6,078,580	(4,036,390)
Fees & Self-generated	0	0	0
Statutory Dedications	146,402,667	92,002,437	(54,400,230)
Federal Funds	59,217,313	49,199,642	(10,017,671)
Total	216,954,650	147,280,659	(69,673,991)
Authorized Positions	186	186	0
Authorized Other Charges Positions	6	6	0

Means of Finance:**Expenditures:****Budget Highlights**

- \$62,252 reduction in Statutory Dedications out of the Coastal Protection and Restoration Fund for efficiencies in travel and supply expenditures.
- \$110,340 reduction in Statutory Dedications out of the Coastal Protection and Restoration Fund for savings associated with the planned relocation of the Thibodaux field office.
- \$58.05 million reduction, including \$36.56 million in Statutory Dedications out of the Coastal Protection and Restoration Fund, \$7.43 million out of the Natural Resource Restoration Fund, \$10.02 million in Federal Funds, and \$4.04 million in Interagency Transfers from multiple state agencies, to align expenditures with projects contained in the Louisiana Comprehensive Master Plan for a Sustainable Coast.
- \$35,300 increase in Statutory Dedications out of the Coastal Protection and Restoration Fund for equipment training.

111-Governor's Office of Homeland Security and Emergency Preparedness**Agency Description**

The Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) leads and coordinates efforts among state and local governments in preparing for, responding to, and recovering from natural and manmade disasters. Additionally, GOHSEP coordinates all aspects of disaster recovery and leads the effective and efficient delivery of Hazard Mitigation Assistance programs for the state. GOHSEP, through the Statewide Interoperability Executive Committee (SIEC), provides an interoperable environment at local, state and federal levels, and strives to provide a center of excellence for the agency and its stakeholders.

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	94,876,045	0	(94,876,045)
Interagency Transfers	578,135	0	(578,135)
Fees & Self-generated	1,303,826	0	(1,303,826)
Statutory Dedications	419,761,674	0	(419,761,674)
Federal Funds	2,460,899,772	0	(2,460,899,772)
Total	2,977,419,452	0	(2,977,419,452)
Authorized Positions	120	0	(120)
Authorized Other Charges Positions	210	0	(210)

Budget Highlights

- All funding and positions are reduced from schedule 01-111 and transferred to a new program named Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) within agency 01-112, the Department of Military Affairs, in accordance with Act 262 of the 2025 Regular Legislative Session.

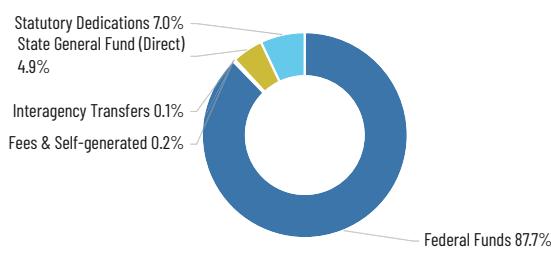
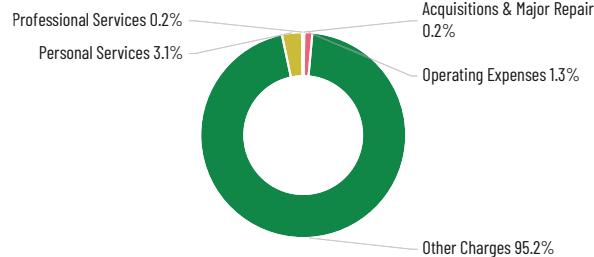
112-Department of Military Affairs

Agency Description

The Department of Military Affairs (DMA), through its Military Affairs Program, Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) Program, Education Program, and Auxiliary Program, protects and serves the citizens of Louisiana by providing a highly trained, qualified, and reliable force to support all-hazard responses and At-Risk Youth education initiatives. Through the GOHSEP Program, DMA leads and coordinates statewide efforts among state, local, and federal partners to prepare for, respond to, and recover from natural and manmade disasters, coordinates all aspects of disaster recovery, delivers Hazard Mitigation Assistance programs, and supports a statewide interoperable communications environment through the Statewide Interoperability Executive Committee (SIEC).

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	55,639,568	140,339,821	84,700,253
Interagency Transfers	7,370,543	4,213,459	(3,157,084)
Fees & Self-generated	8,161,737	6,712,854	(1,448,883)
Statutory Dedications	50,000	201,550,000	201,500,000
Federal Funds	71,459,457	2,523,641,213	2,452,181,756
Total	142,681,305	2,876,457,347	2,733,776,042
Authorized Positions	849	955	106
Authorized Other Charges Positions	4	214	210

Means of Finance:**Expenditures:****Budget Highlights**

- Increase of \$2.96 billion in total funding, 120 authorized T.O. positions, and 210 authorized Other Charges positions establishes the Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) as a new program in 01-112, the Department of Military Affairs (DMA), in accordance with Act 262 of the 2025 Regular Legislative Session. GOHSEP was previously a single program agency under schedule 01-111.
- The means of financing consists of \$78.2 million in State General Fund (Direct), \$578,135 in Interagency Transfers, \$1.3 million in Fees and Self-generated Revenues, \$419.58 million in Statutory Dedications including \$1 million in the State Emergency Response Fund, \$414.54 million in the Louisiana Water Sector Fund, \$500,000 in the Disability-Focused Disaster Preparedness and Response Fund, and \$3.54 million in the Modernization and Security Fund, and \$2.46 billion in Federal Funds.
- \$1.24 million, including \$310,866 in State General Fund (Direct) and \$932,598 in Federal Funds, and 13 authorized T.O. positions are eliminated to annualize the reduction to Personal Services in accordance with Preamble Section 19 in Act 1 of the 2025 Regular Legislative Session.
- \$3.03 million increase in State General Fund (Direct) for the development of an Intelligence Coordination Center (ICC) for coordinating intelligence and analytical activities with federal and state agencies.
- \$4.7 million increase in State General Fund (Direct) for an Louisiana Wireless Information Network (LWIN) contract for radio services.
- \$3.69 million increase in State General Fund (Direct) for acquisitions and maintenance to the LWIN to continue providing emergency communications to all local and state first responders.
- \$800,000 increase in Federal Funds for a database used for assessing and managing installation infrastructure.
- \$214.54 million decrease in Statutory Dedications out of the Water Sector Fund for the Water Sector Program. This provides a total of \$200 million in the Water Sector Fund for FY 2026-2027.

116-Office of the State Public Defender

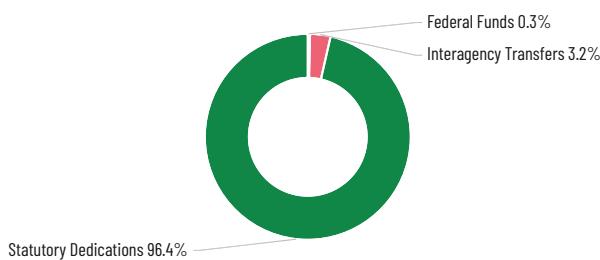
Agency Description

The Office of the State Public Defender (OSPD) regulates the delivery of legal services by public defenders in all 64 parishes of the state for indigent persons accused of crimes. OSPD seeks to ensure services are provided and managed in a fiscally responsible manner and that the delivery systems are flexible and responsible to jurisdictional variances and local community needs, while also ensuring qualified and trained counsel is fair and consistent throughout the state.

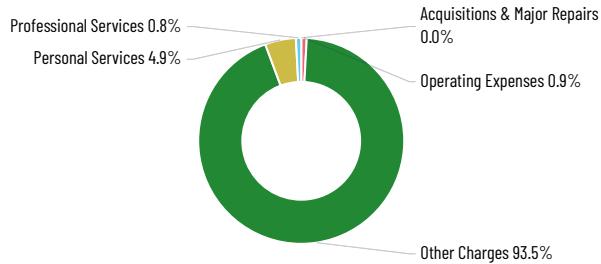
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	1,000,000	0	(1,000,000)
Interagency Transfers	1,574,999	1,574,999	0
Fees & Self-generated	0	0	0
Statutory Dedications	51,331,325	47,212,027	(4,119,298)
Federal Funds	129,385	168,575	39,190
Total	54,035,709	48,955,601	(5,080,108)
Authorized Positions	17	17	0
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Budget Highlights

- \$92,752 increase in Federal Funds from the U.S. Department of Justice, Office of Juvenile Justice Delinquency Prevention for the Enhancing Youth Defense Grant to aid in the quality and availability of youth defense services. Total funding for this grant in FY 2026-2027 is \$168,575.
- \$4.16 million reduction in Statutory Dedications out of the Overcollections Fund to non-recur contract cost associated with post-conviction relief, per Act 393 of the 2025 Regular Legislative Session.
- \$1.06 million reduction including \$1 million in State General Fund (Direct), \$11,552 in Statutory Dedications out of the Louisiana Public Defender Fund and \$53,562 in Federal Funds to non-recur funding for expenses obligated in FY 2024-2025 but not expended prior of the close of the fiscal year.

124-Louisiana Stadium and Exposition District

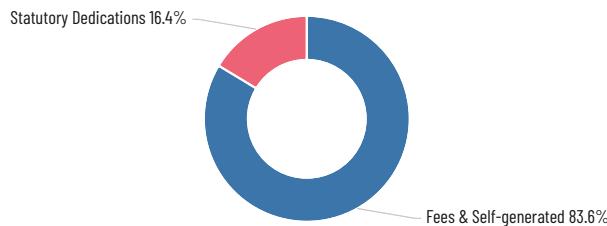
Agency Description

The Louisiana Stadium and Exposition District provides for the operations of the Caesars Superdome and the Smoothie King Center.

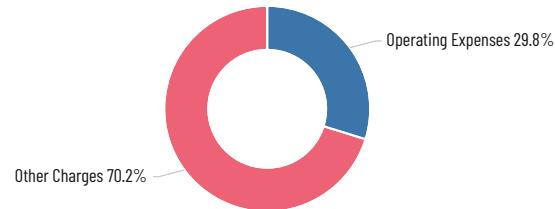
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	0	0	0
Fees & Self-generated	105,342,035	107,585,065	2,243,030
Statutory Dedications	21,016,000	21,057,500	41,500
Federal Funds	0	0	0
Total	126,358,035	128,642,565	2,284,530
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Budget Highlights

- \$3.01 million increase in Fees and Self-generated Revenues aligns expenditures with projected revenue collections for hotel occupancy taxes, event rentals, concessions, merchandise and parking.
- \$340,000 increase in Statutory Dedications, including \$100,000 out of the Sports Facility Assistance Fund and \$240,000 out of the New Orleans Sports Franchise Fund for contractual obligations of the state to the Saints and Pelicans organizations.
- \$298,500 reduction in Statutory Dedications out of the New Orleans Sports Franchise Assistance Fund based on the most recent Revenue Estimated Conference (REC) forecast.

129-Louisiana Commission on Law Enforcement and the Administration of Criminal Justice

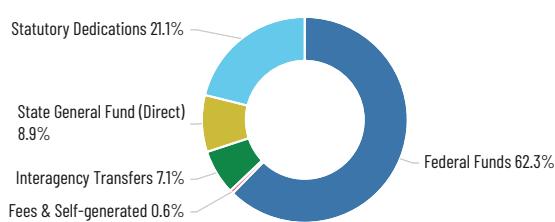
Agency Description

The Louisiana Commission on Law Enforcement (LCLE) is comprised of two programs: the Federal program and the State program. The Federal program administers federal formula and discretionary grant programs as may be authorized by Congress to support the development, coordination, and when appropriate, implementation of broad system-wide programs, and assists in the improvement of the state's criminal justice community by funding innovative, essential, and needed initiatives at the state and local level. The State program administers programs as authorized, to assist in the improvement of the state's criminal justice community by funding innovative, essential, and needed criminal justice initiatives at the state and local levels and provides leadership and coordination of multi-agency efforts in areas directly relating to the overall agency mission.

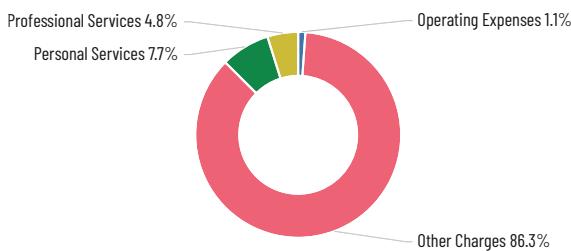
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	7,011,126	5,839,224	(1,171,902)
Interagency Transfers	4,608,561	4,608,561	0
Fees & Self-generated	363,863	363,863	0
Statutory Dedications	13,651,589	13,806,839	155,250
Federal Funds	40,780,862	40,747,913	(32,949)
Total	66,416,001	65,366,400	(1,049,601)
Authorized Positions	43	43	0
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Budget Highlights

- \$155,250 increase in Statutory Dedications out of the Tobacco Tax Health Care Fund based on the most recent Revenue Estimated Conference (REC) forecast.
- Reduction of \$1.14 million in State General Fund (Direct) and \$32,949 in Federal Funds to non-recur funding obligated in FY 2024-2025 but not expended prior to the close of the fiscal year.

133-Office of Elderly Affairs

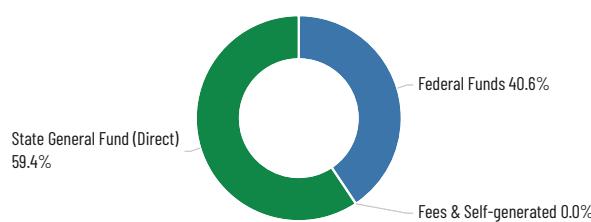
Agency Description

The Governor's Office of Elderly Affairs serves as the focal point for the development, implementation, and administration of public policy that addresses the needs of the state's elderly citizens. The agency is comprised of four programs: the Administrative program, the Title III, V, VII and NSIP program, the Parish Councils on Aging program, and the Senior Centers program. The Administrative program provides administrative functions including training of personnel, advocacy, planning and coordination of services to the elderly population in the state, as well as Elderly Protective Services to respond to reports of abuse, neglect and exploitation of elderly individuals. The Title III, V, VII and NSIP program fosters and assists in the development of cooperative agreements with federal, state, area agencies, organizations and providers of supportive services to provide a wide range of support services for older Louisianans. The Parish Councils on Aging program provides funding to local entities to provide needed supportive services to the elderly population within their jurisdiction. The Senior Centers program provides funding for facilities where older persons in each parish can receive support services and participate in activities that foster their independence, enhance their dignity, and encourage involvement in and with the community.

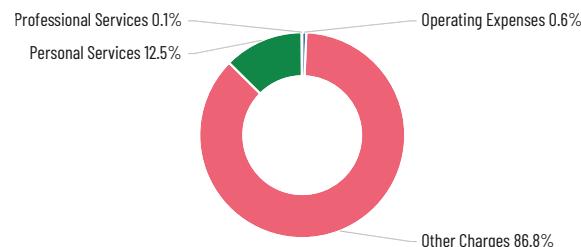
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	41,960,656	43,160,152	1,199,496
Interagency Transfers	0	0	0
Fees & Self-generated	12,500	15,000	2,500
Statutory Dedications	0	0	0
Federal Funds	32,694,839	29,535,146	(3,159,693)
Total	74,667,995	72,710,298	(1,957,697)
Authorized Positions	87	87	0
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Budget Highlights

- Reduction of \$199,904 in State General Fund (Direct) and \$2.97 million in Federal Funds non-recurs funding for covid related grants in the Title III, V, VII and NSIP program. The total funding for

the Title III, V, VII and NSIP program in FY 2026-2027 is \$12.36 million in State General Fund (Direct) and \$28.84 million in Federal Funds to provide services to Louisiana residents 55 or older.

- Funding for the agency includes a total of \$10.63 million in State General Fund (Direct) in the Parish Councils on Aging (PCOA) program. This includes an increase of \$3.68 million in State General Fund (Direct) to adjust the funding formula to align with the 2023 census estimate and to increase the formula allocation to \$4 per parish resident who is 60 years or older and the minimum funding per parish to \$150,000, per Act 348 of the 2025 Regular Legislative Session.
- Funding for the agency includes \$9.23 million in State General Fund (Direct) for the Senior Centers program where older individuals throughout the state can come together at Senior Center facilities to receive a variety of services on a local level. This includes a \$196,358 increase in State General Fund (Direct) for Senior Centers funding formula to align with the 2023 census estimate.

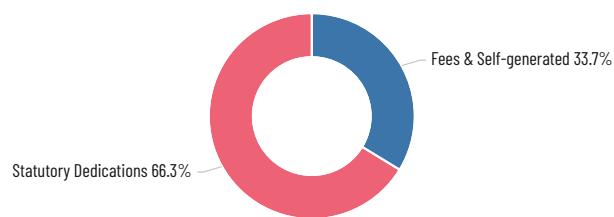
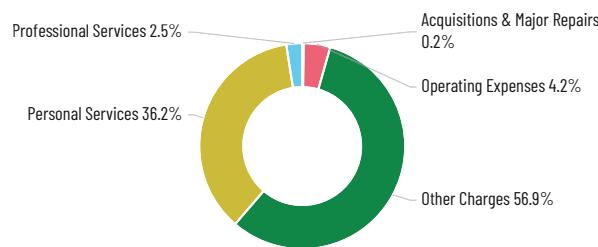
254-Louisiana State Racing Commission

Agency Description

The Louisiana State Racing Commission (LSRC) supervises, regulates, and enforces all statutes concerning horse racing and pari-mutuel wagering for live horse racing on-track, off-track, and by simulcast; collects and records all taxes due to the State of Louisiana associated with the horse racing industry, and safeguards the assets of the agency. LSRC also performs administrative and regulatory requirement activities including the payment of expenses, making decisions, and creating regulations with mandatory compliance.

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	0	0	0
Fees & Self-generated	7,348,918	6,150,121	(1,198,797)
Statutory Dedications	12,089,287	12,089,287	0
Federal Funds	0	0	0
Total	19,438,205	18,239,408	(1,198,797)
Authorized Positions	89	85	(4)
Authorized Other Charges Positions	0	0	0

Means of Finance:**Expenditures:****Budget Highlights**

- \$1.71 million reduction in Fees and Self-generated Revenues and a reduction of four (4) authorized T.O. positions for Historical Horse Racing (HHR) due to Louisiana Supreme Court ruling determining HHR machines unconstitutional.
- \$55,000 increase in Fees and Self-generated Revenues for equipment and supplies.

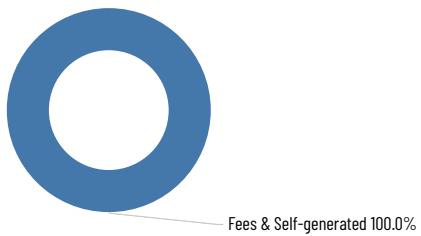
255-Office of Financial Institutions**Agency Description**

The Office of Financial Institutions licenses, charters, supervises and examines state-chartered depository financial institutions and certain financial service providers, including retail sales finance businesses, mortgage lenders, and consumer and mortgage loan brokers. The agency also licenses and oversees securities activities in Louisiana.

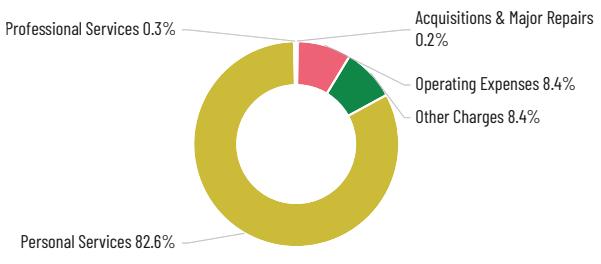
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	0	0	0
Fees & Self-generated	15,528,010	15,904,627	376,617
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	15,528,010	15,904,627	376,617
Authorized Positions	106	106	0
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Budget Highlights

- \$62,679 increase in Fees and Self-generated Revenues for additional office space in the Lafayette District Office.
- \$77,200 increase in Fees and Self-generated Revenues to replace computers, monitors, desks and other office equipment.

Department of Veterans Affairs

Department Description

Schedule 03 - Department of Veterans Affairs includes 6 budget units: Department of Veterans Affairs, Louisiana Veterans Home, Northeast Louisiana Veterans Home, Southwest Louisiana Veterans Home, Northwest Louisiana Veterans Home, and Southeast Louisiana Veterans Home.

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	16,901,392	18,091,600	1,190,208
Interagency Transfers	2,513,238	2,636,505	123,267
Fees & Self-generated	15,068,283	15,212,648	144,365
Statutory Dedications	215,528	215,528	0
Federal Funds	67,387,546	68,999,195	1,611,649
Total	102,085,987	105,155,476	3,069,489
Total Authorized Positions	851	845	(6)
Authorized Other Charges Positions	0	0	0

130-Department of Veterans Affairs

Agency Description

The Louisiana Department of Veterans Affairs (LDVA) provides administrative oversight, support personnel, assistance, and training necessary to efficiently operate all service programs of the department, including management and nursing compliance oversight for the Louisiana Veterans Home, Northeast Louisiana Veterans Home, Southwest Louisiana Veterans Home, Northwest Louisiana Veterans Home, and Southeast Louisiana Veterans Home, as well as the Northwest Louisiana Veterans Cemetery, Central Louisiana Veterans Cemetery, Southeast Louisiana Veterans Cemetery, Northeast Louisiana Veterans Cemetery, Southwest Louisiana Veterans Cemetery, and additional programs including the following: Veterans parish service and claims offices, which help veterans and their dependents statewide access all earned state and federal benefits; State Approval Agency, which approves more than 240 educational and training institutions for federal GI Bill tuition assistance pursuant to Title 38, U.S.C.; LaVetCorps program, staffing 30 college and university campus student veteran centers with LDVA-trained AmeriCorps service members, offering student veterans assistance transitioning home from active duty to higher education; Title 29 state tuition assistance program pursuant to R.S. 29:36.1 and 29:288-290; Louisiana Honor Medals Program, recognizing service of all Louisiana veterans; and Louisiana Military Family Assistance Fund, offering donation-funded need-based grants and Louisiana National Guard deployment assistance pursuant to R.S. 46:121-123.

LDVA assists veterans and/or their dependents in receiving any and all benefits to which they are entitled under federal law.

LDVA informs veterans and/or their dependents of federal and state benefits to which they are entitled, and assists in applying for and securing these benefits, and operates offices throughout the state.

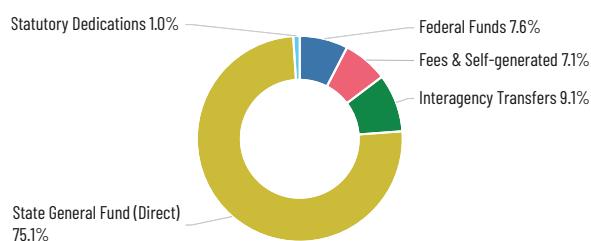
LDVA conducts inspections and provides technical assistance to programs of education pursued by veterans and other eligible persons under statute. The program also works to ensure that programs of education, job training, and flight schools are approved in accordance with Title 38, relative to plan of operation and Veterans Administration contract.

State Veterans Cemetery consists of the Northwest Louisiana Veterans Cemetery in Keithville, Louisiana, the Central Louisiana Veterans Cemetery in Leesville, Louisiana, the Southeast Louisiana Veterans Cemetery in Slidell, Louisiana, the Northeast Louisiana Veterans Cemetery in Rayville, Louisiana, and the Southwest Louisiana Veterans Cemetery in Jennings, Louisiana.

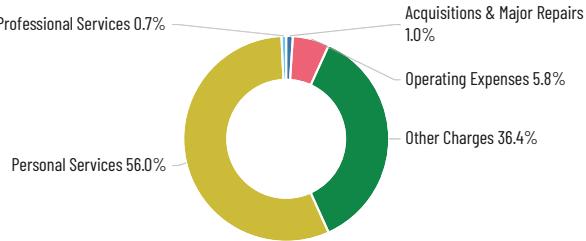
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	14,679,285	15,796,898	1,117,613
Interagency Transfers	1,794,664	1,917,931	123,267
Fees & Self-generated	1,510,094	1,494,188	(15,906)
Statutory Dedications	215,528	215,528	0
Federal Funds	1,477,579	1,596,461	118,882
Total	19,677,150	21,021,006	1,343,856
Authorized Positions	126	127	1
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Budget Highlights

- \$277,091 increase in Interagency Transfers from the Office of the Lieutenant Governor from an AmeriCorps grant for LaVetCorps navigator services at Louisiana colleges and universities.
- \$255,729 increase in State General Fund (Direct) to support processing Louisiana National Guard (LANG) disability benefit claims.
- \$218,250 increase in Federal Funds for groundskeeping and landscaping equipment for cemetery operations.
- \$124,300 increase in Federal Funds for one (1) authorized T.O. position in the State Approval Agency to certify non-college degree schools, colleges, and universities receiving GI Bill funding and to perform compliance visits.

131-Louisiana Veterans Home

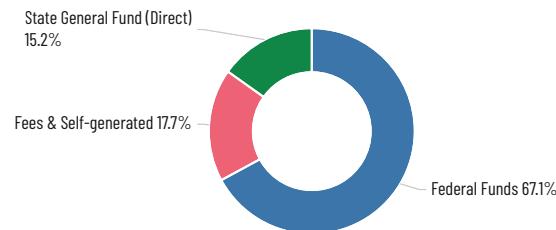
Agency Description

The Louisiana Veterans Home provides medical and nursing care to eligible Louisiana veterans in an effort to return the veteran to the highest physical and mental capacity. The facility, located in Jackson, Louisiana, opened in March 1982 to meet the growing long-term healthcare needs of Louisiana's disabled and homeless veterans.

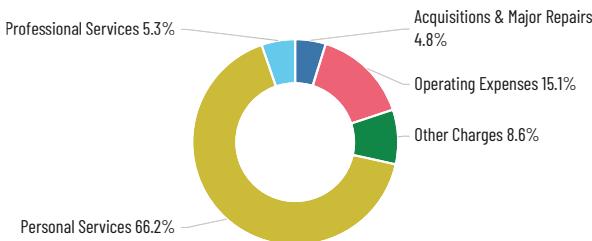
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	2,018,424	2,294,702	276,278
Interagency Transfers	0	0	0
Fees & Self-generated	2,522,021	2,682,292	160,271
Statutory Dedications	0	0	0
Federal Funds	10,399,496	10,150,163	(249,333)
Total	14,939,941	15,127,157	187,216
Authorized Positions	122	120	(2)
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Budget Highlights

- \$110,951 increase in Fees and Self-generated Revenues for additional medical supplies.

132-Northeast Louisiana Veterans Home

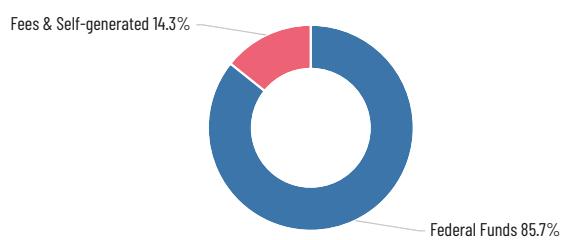
Agency Description

The Northeast Louisiana Veterans Home provides medical and nursing care to eligible Louisiana veterans in an effort to return the veteran to the highest physical and mental capacity. The facility, located in Monroe, Louisiana, opened in December 1996 to meet the growing long-term healthcare needs of Louisiana's disabled and homeless veterans.

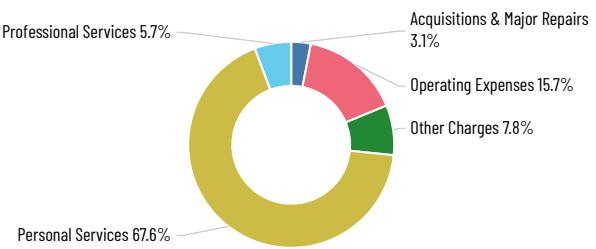
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	0	0	0
Fees & Self-generated	2,400,000	2,400,000	0
Statutory Dedications	0	0	0
Federal Funds	14,094,960	14,414,184	319,224
Total	16,494,960	16,814,184	319,224
Authorized Positions	149	148	(1)
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Budget Highlights

- \$319,224 increase in Federal Funds for statewide adjustments, including funding for acquisitions and major repairs to carry out everyday operations.

134-Southwest Louisiana Veterans Home

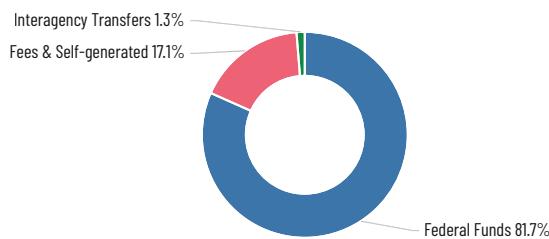
Agency Description

The Southwest Louisiana Veterans Home provides medical and nursing care to eligible Louisiana veterans in an effort to return the veteran to the highest physical and mental capacity. The facility, located in Jennings, Louisiana, opened in April 2004 to meet the growing long-term healthcare needs of Louisiana's disabled and homeless veterans.

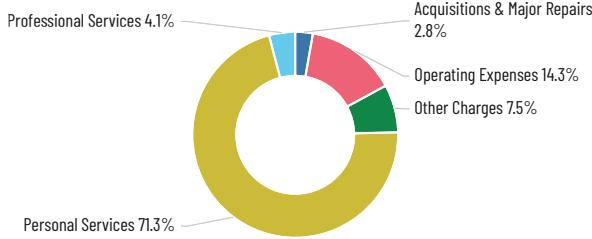
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	235,068	235,068	0
Fees & Self-generated	3,104,779	3,104,779	0
Statutory Dedications	0	0	0
Federal Funds	14,118,391	14,861,925	743,534
Total	17,458,238	18,201,772	743,534
Authorized Positions	153	153	0
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Budget Highlights

- \$743,534 increase in Federal Funds for statewide adjustments, including funding for acquisitions and major repairs to carry out everyday operations.

135-Northwest Louisiana Veterans Home

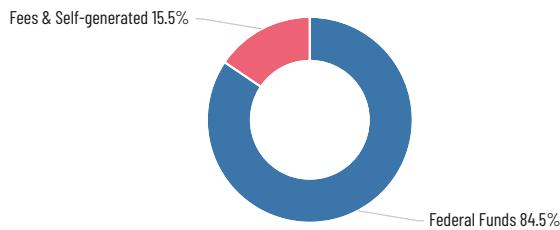
Agency Description

The Northwest Louisiana Veterans Home provides medical and nursing care to eligible Louisiana veterans in an effort to return the veteran to the highest physical and mental capacity. The facility, located in Bossier City, Louisiana, opened in April 2007 to meet the growing long-term healthcare needs of Louisiana's disabled and homeless veterans.

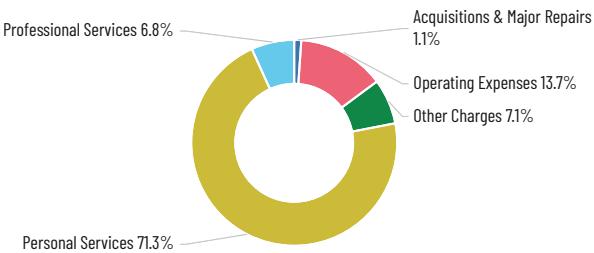
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	203,683	0	(203,683)
Interagency Transfers	0	0	0
Fees & Self-generated	2,599,976	2,599,976	0
Statutory Dedications	0	0	0
Federal Funds	13,410,902	14,128,145	717,243
Total	16,214,561	16,728,121	513,560
Authorized Positions	150	148	(2)
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Budget Highlights

- \$203,683 means of finance substitution increasing Federal Funds from the U.S. Department of Veterans Affairs and reducing State General Fund (Direct) for veterans home per diem to reflect current census.
- \$513,560 increase in Federal Funds for statewide adjustments, including funding for acquisitions and major repairs to carry out everyday operations.

136-Southeast Louisiana Veterans Home

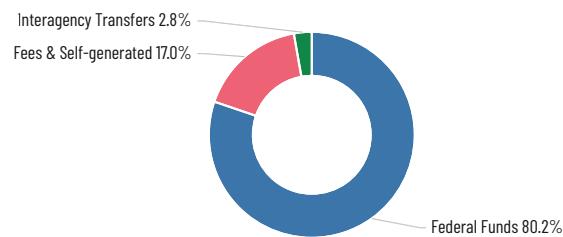
Agency Description

The Southeast Louisiana Veterans Home provides medical and nursing care to eligible Louisiana veterans in an effort to return the veteran to the highest physical and mental capacity. The facility, located in Reserve, Louisiana, opened in June 2007 to meet the growing long-term healthcare needs of Louisiana's disabled and homeless veterans.

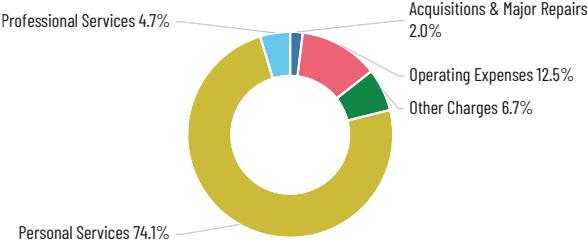
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	483,506	483,506	0
Fees & Self-generated	2,931,413	2,931,413	0
Statutory Dedications	0	0	0
Federal Funds	13,886,218	13,848,317	(37,901)
Total	17,301,137	17,263,236	(37,901)
Authorized Positions	151	149	(2)
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Budget Highlights

- \$37,901 decrease in Federal Funds due to statewide adjustments.



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Department of State

Department Description

Schedule 04A - Secretary of State includes one (1) budget unit: Secretary of State.

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	97,741,543	89,184,361	(8,557,182)
Interagency Transfers	1,067,400	845,300	(222,100)
Fees & Self-generated	37,837,776	38,080,344	242,568
Statutory Dedications	113,078	113,078	0
Federal Funds	457,489	457,489	0
Total	137,217,286	128,680,572	(8,536,714)
Total Authorized Positions	367	367	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- An increase of \$6.28 million in State General Fund (Direct) for election expenses, including ballot printing, for total FY 2026-2027 election expenses of \$28.66 million. Elections include an Open Primary / Congressional, Open General / Congressional, Party Primary / Municipal Primary, Party Runoff / Municipal General.
- An increase of \$408,167 in State General Fund (Direct) for Registrar of Voters market adjustments, step increases, and Certified Elections Registration Administrator (CERA) certifications and corresponding benefits.
- \$1.82 million in State General Fund (Direct) for acquisitions and major repairs for the Museums and Other Operations Program which includes: restoration of an iron metal fence, acquisition of a generator, landscaping, and rotunda renovations at the Louisiana State Exhibit Museum (LSEM) (\$1 million); repairing a brick wall at the Mansfield Female College Museum (\$45,000); fixing the exterior lighting at the Old State Capitol (\$125,000); interior painting at the Old Governor's Mansion (OGM) (\$63,000); grounds maintenance at OGM (\$46,000); replacing the flooring at the Old State Capitol (\$80,000); replacing the current lighting system in the Old State Capitol (\$75,000); replacing local attraction signs (\$100,000); and painting the exterior of the Old Governor's Mansion (\$240,000).
- \$4.67 million in State General Fund (Direct) for rental expenses for climate controlled warehouses, utility costs, waste removal, drinking water, pest control, and grounds maintenance in 24 parishes.
- Non-recurs \$2.79 million in State General Fund (Direct) for expenses related to redistricting mailers.
- Non-recurs \$1.5 million in State General Fund (Direct) for litigation and legal fees.
- Non-recurs \$3.5 million in State General Fund (Direct) for outreach regarding new election systems.

139-Secretary of State

Agency Description

Administrative: Assists the Secretary of State in carrying out the duties of the office by providing the legal, financial, and management control services for the department and its various programs. Keeps the Great Seal, attests to the Governor's signatures on Executive Orders and pardons, issues commissions for elected and appointed officials in the State; records and maintains information relative to individual wills, and produces various publications as required by Louisiana Law.

Elections: Ensures the integrity of the electoral and election management process in Louisiana for its voters, citizens, and other interested parties in Louisiana and the United States, and in general, encourages public participation in the election process by educating voters and potential voters about the elections process through effective outreach programs.

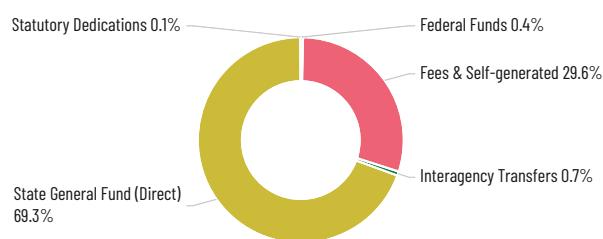
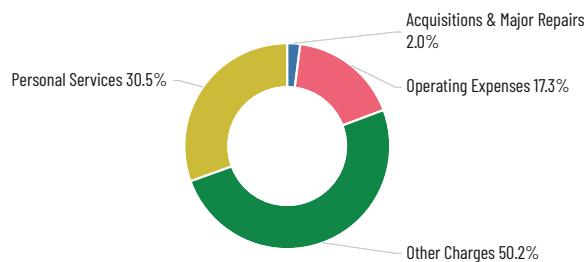
Archives and Records: Collects, preserves, displays, and makes available those records essential to the reconstruction of Louisiana's colorful history and heritage. Ensures the government and the public continued access to essential information created by the State through a viable and responsive records management program and a comprehensive preservation effort, and makes the archival materials acquired and maintained by the program readily available for researchers and for educational programs.

Museum and Other Operations: Presents exhibits, education, and other programs to the public that emphasize the political, social and economic influences, personalities, institutions, and events that have shaped the landscape of Louisiana's colorful history and culture and its place in the world. To further this mission, the Museums Program acquires, refurbishes, and preserves artifacts and other historical relics representative of the past and attracts exhibits of interest to the communities they serve.

Commercial: Provides for business, financial, and legal communities timely and efficient service in the certification and registration of documents relating to securing and retaining business entities and assets; processes legal services documents and communications of business licensing information as required by law and makes such information concerning these business entities available to the public; and ensures the quality of the notary database.

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	97,741,543	89,184,361	(8,557,182)
Interagency Transfers	1,067,400	845,300	(222,100)
Fees & Self-generated	37,837,776	38,080,344	242,568
Statutory Dedications	113,078	113,078	0
Federal Funds	457,489	457,489	0
Total	137,217,286	128,680,572	(8,536,714)
Authorized Positions	367	367	0
Authorized Other Charges Positions	0	0	0

Means of Finance:**Expenditures:**



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Office of the Attorney General

Department Description

Schedule 04B - Office of the Attorney General includes one (1) budget unit: Office of the Attorney General.

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	23,022,015	24,058,115	1,036,100
Interagency Transfers	25,989,244	27,322,733	1,333,489
Fees & Self-generated	17,248,193	13,361,766	(3,886,427)
Statutory Dedications	41,673,468	43,249,887	1,576,419
Federal Funds	9,525,934	9,778,650	252,716
Total	117,458,854	117,771,151	312,297
Total Authorized Positions	539	536	(3)
Authorized Other Charges Positions	1	1	0

Budget Highlights

- Replaces 25 vehicles for a total of \$1.1 million. The funding includes \$102,500 in Statutory Dedications out of the Medical Assistance Programs Fraud Detection Fund; \$722,036 of State General Fund (Direct); and \$307,500 in Federal Funds.
- Means of finance substitution of \$2.26 million decreasing Fees and Self-generated Revenues and increasing Statutory Dedications out of the Medical Assistance Programs Fraud Detection Fund for the Medicaid Fraud Control Unit in accordance with Act 401 of the 2025 Regular Session of the Legislature.

141-Office of the Attorney General

Agency Description

Administrative: Includes the Executive Office of the Attorney General and the first assistant attorney general; provides leadership, policy development, and administrative services including management and finance functions, coordination of departmental planning, professional services contracts, mail distribution, human resource management and payroll, employee training and development, property control and telecommunications, information technology, and internal/ external communications.

Civil Law: Provides legal services (opinions, counsel, and representation) in the areas of public finance and contract law, education law, land and natural resource law, collection law, consumer protection/environmental law, auto fraud law, and insurance receivership law.

Criminal Law and Medicaid Fraud: Conducts or assists in criminal prosecutions; acts as advisor for district attorneys, legislature and law enforcement entities; provides legal services in the areas of extradition, appeals and habeas corpus proceedings; prepares attorney general opinions concerning criminal law; operates White Collar Crimes Section, Violent Crime and Drug Unit, and Insurance Fraud Unit; investigates and prosecutes individuals and entities defrauding the Medicaid Program or abusing residents in health care facilities and initiates recovery of identified overpayments; and provides investigation services for the department.

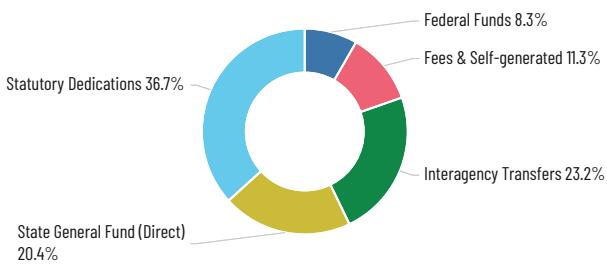
Risk Litigation: Provides legal representation for the Office of Risk Management, the Self-Insurance Fund, the State of Louisiana and its departments, agencies, boards and commissions and their officers, officials, employees and agents in all claims covered by the State Self-Insurance Fund, and all tort claims whether or not covered by the Self-Insurance Fund. The Division has six regional offices (in Alexandria, Lafayette, New Orleans, Shreveport, Monroe, and Lake Charles) that handle litigation filed in the geographical areas covered by the regional offices.

Gaming: Serves as legal advisor to gaming regulatory agencies (Louisiana Gaming Control Board, Office of State Police, Department of Revenue, Louisiana State Racing Commission, and Louisiana Lottery Corporation) and represents them in legal proceedings.

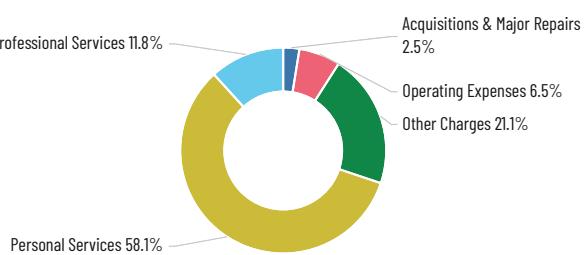
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	23,022,015	24,058,115	1,036,100
Interagency Transfers	25,989,244	27,322,733	1,333,489
Fees & Self-generated	17,248,193	13,361,766	(3,886,427)
Statutory Dedications	41,673,468	43,249,887	1,576,419
Federal Funds	9,525,934	9,778,650	252,716
Total	117,458,854	117,771,151	312,297
Authorized Positions	539	536	(3)
Authorized Other Charges Positions	1	1	0

Means of Finance:



Expenditures:



Lieutenant Governor

Department Description

Schedule 04C - Lieutenant Governor includes one (1) budget unit: Lieutenant Governor.

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	3,696,182	1,355,616	(2,340,566)
Interagency Transfers	1,095,750	1,095,750	0
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	8,145,094	6,402,365	(1,742,729)
Total	12,937,026	8,853,731	(4,083,295)
Total Authorized Positions	7	7	0
Authorized Other Charges Positions	8	8	0

Budget Highlights

- \$6.4 million in Federal Funds is for the Volunteer Louisiana Commission in the Grants Program, which administers the AmeriCorps program that engages citizens to meet educational, public safety, human, and environmental needs in Louisiana communities. This reflects a reduction of \$1.74 million in Federal Funds to match anticipated grants.
- \$1.5 million in State General Fund (Direct) is non-recurred from the Administrative Program, including \$800,000 for the Historic New Orleans Collection, \$200,000 for the Political Hall of Fame and \$500,000 for a State Parks project.

146-Lieutenant Governor

Agency Description

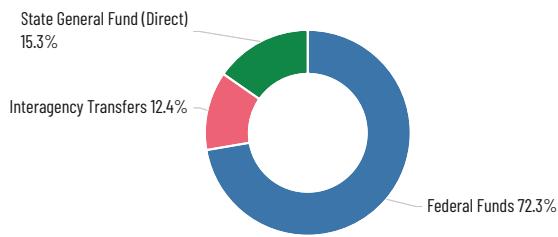
Participates in executive department activities designed to prepare the Lieutenant Governor to serve as Governor; Serves as Commissioner of Department of Culture, Recreation, and Tourism; and develops and implements a retirement program which will result in retaining and attracting retirees in Louisiana.

Builds and fosters the sustainability of high-quality programs that meet the needs of Louisiana's citizens, promotes an ethic of service, and encourages service as a means of community and state problem-solving through the Volunteer Louisiana Commission.

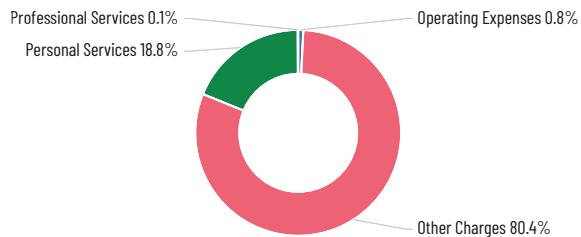
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	3,696,182	1,355,616	(2,340,566)
Interagency Transfers	1,095,750	1,095,750	0
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	8,145,094	6,402,365	(1,742,729)
Total	12,937,026	8,853,731	(4,083,295)
Authorized Positions	7	7	0
Authorized Other Charges Positions	8	8	0

Means of Finance:



Expenditures:



State Treasurer

Department Description

Schedule 04D - State Treasurer includes one (1) budget unit: State Treasurer.

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	205,260	205,260	0
Interagency Transfers	1,720,658	1,741,209	20,551
Fees & Self-generated	11,415,803	12,204,147	788,344
Statutory Dedications	886,455	886,455	0
Federal Funds	0	0	0
Total	14,228,176	15,037,071	808,895
Total Authorized Positions	74	74	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- \$725,831 increase, of which \$20,551 is in Interagency Transfers and \$705,280 is in Fees and Self-generated Revenues for statewide adjustments to continue providing internal management and finance functions in the State Treasury.
- \$83,064 increase in Fees and Self-generated Revenues for an Automated Clearing House (ACH) payment method for unclaimed property. This method uses electronic transfers to move funds from a bank account to the state or court for distribution to the rightful owner.

147-State Treasurer

Agency Description

Provides the leadership, support, and oversight necessary to be responsible for managing, directing, and ensuring the effective and efficient operation of the programs within the Department of the Treasury to the benefit of the public's interest.

Provides the highest quality accounting and fiscal controls of all monies deposited in the Treasury; assures that monies on deposit in the Treasury are disbursed from the Treasury in accordance with constitutional and statutory law; and provides for the internal management and finance functions of the Treasury.

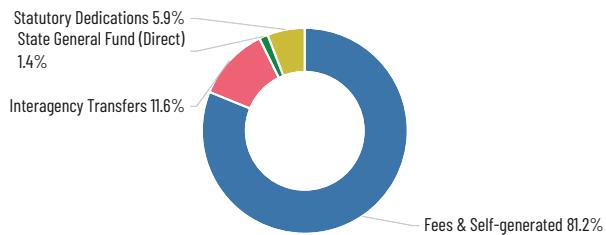
Provides staff to assist the State Bond Commission in carrying out its constitutional and statutory mandates.

Invests state funds deposited in the State Treasury in a prudent manner consistent with the cash needs of the state, the directives of the Louisiana Constitution and statutes, and within the guidelines and requirements of the various funds under management.

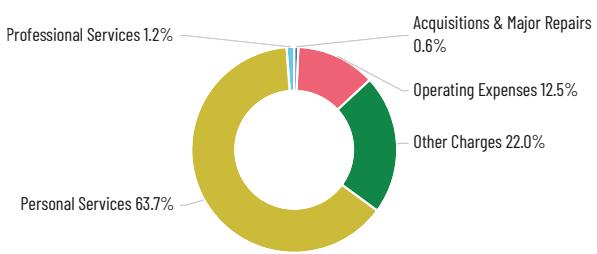
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	205,260	205,260	0
Interagency Transfers	1,720,658	1,741,209	20,551
Fees & Self-generated	11,415,803	12,204,147	788,344
Statutory Dedications	886,455	886,455	0
Federal Funds	0	0	0
Total	14,228,176	15,037,071	808,895
Authorized Positions	74	74	0
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Public Service Commission

Department Description

Schedule 04E - Public Service Commission includes one (1) budget unit: Public Service Commission.

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	0	0	0
Fees & Self-generated	10,952,836	11,475,339	522,503
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	10,952,836	11,475,339	522,503
Total Authorized Positions	95	95	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- A total of \$11.48 million is appropriated for the Public Service Commission to perform its duties in regulating the rates and services of public utilities and common carriers operating in the State, and to carry out legislative mandates, such as "Do Not Call" regulations.

158-Public Service Commission

Agency Description

Administrative: Provides support to all programs of the Commission through policy development, communications, and dissemination of information. Provides technical and legal support to all programs to ensure that all cases are processed through the Commission in a timely manner. Seeks to ensure that Do Not Call consumer problems, issues, and complaints are sufficiently monitored and addressed efficiently.

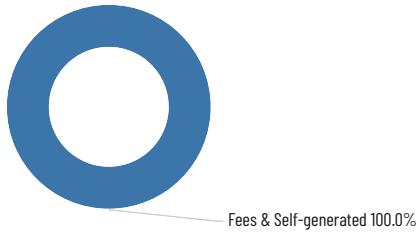
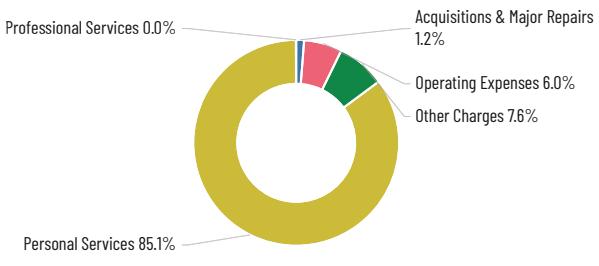
Support Services: Reviews, analyzes, and investigates rates and charges filed before the Commission with respect to prudence and adequacy of those rates; manages the process of adjudicatory proceedings, conducts evidentiary hearings, and makes rules and recommendations to the Commissioners which are just, impartial, professional, orderly, efficient, and which generate the highest degree of public confidence in the Commission's integrity and fairness.

Motor Carrier Registration: Provides fair and impartial regulations of intrastate common and contract carriers offering services for hire, is responsible for the regulation of the financial responsibility and lawfulness of interstate motor carriers operating into or through Louisiana in interstate commerce, and provides fair and equal treatment in the application and enforcement of motor carrier laws.

District Offices: Provides accessibility and information to the public through district offices and satellite offices located in each of the five Public Service Commission districts. District offices handle consumer complaints, hold meetings with consumer groups and regulated companies, and administer rules, regulations, and state and federal laws at a local level.

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	0	0	0
Fees & Self-generated	10,952,836	11,475,339	522,503
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	10,952,836	11,475,339	522,503
Authorized Positions	95	95	0
Authorized Other Charges Positions	0	0	0

Means of Finance:**Expenditures:**

Agriculture and Forestry

Department Description

Schedule 04F - Agriculture and Forestry includes one (1) budget unit: Agriculture and Forestry.

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	26,524,102	30,413,862	3,889,760
Interagency Transfers	539,035	492,535	(46,500)
Fees & Self-generated	8,252,743	8,238,340	(14,403)
Statutory Dedications	41,960,821	39,045,647	(2,915,174)
Federal Funds	17,711,838	13,193,622	(4,518,216)
Total	94,988,539	91,384,006	(3,604,533)
Total Authorized Positions	588	585	(3)
Authorized Other Charges Positions	2	2	0

Budget Highlights

- Increase of \$364,097 in Federal Funds from the U.S. Environmental Protection Agency (EPA) for two (2) Agricultural Nonpoint Source Watershed Coordinator job appointment positions (\$188,763) and for supplies, travel to additional workshops, and other indirect costs in the Soil and Water Conservation Program (\$175,334).
- Means of finance substitution increasing State General Fund (Direct) by \$1,001,290 and decreasing Statutory Dedications out of the Petroleum Products Fund (\$827,969), Forestry Productivity Fund (\$100,000), and Wildfire Suppression Subfund (\$73,321) based on the most recent Revenue Estimating Conference (REC) Forecast.
- \$2.41 million in State General Fund (Direct) is provided for the replacement of 62 vehicles throughout the department.

160-Agriculture and Forestry

Agency Description

Centrally manages revenue, purchasing, payroll, computer functions and support services (budget preparation, fiscal, legal, procurement, property control, human resources, fleet and facility management), distribution of commodities donated by the United States Department of Agriculture (USDA), auditing, management and information systems, print shop, mail room, document imaging and district office clerical support, as well as management of the Department of Agriculture and Forestry's funds.

Samples and inspects seeds, fertilizers and pesticides and enforces quality requirements and guarantees for such materials; assists farmers in their safe and effective application, including remediation of improper pesticide application; licenses and permits horticulture related businesses.



Conducts inspection of meat and meat products, eggs, and fish and fish products; controls and eradicates infectious diseases of animals and poultry; and ensures the quality and condition of fresh produce and grain commodities. Responsible for the licensing of livestock dealers, the supervision of auction markets, and the control of livestock theft and nuisance animals.

Regulates weights and measures; licenses weigh masters, scale companies and technicians, licenses and inspects bonded farm warehouses and milk processing plants; licenses grain dealers, warehouses and cotton buyers; and provides regulatory services to ensure consumer protection for Louisiana producers and consumers.

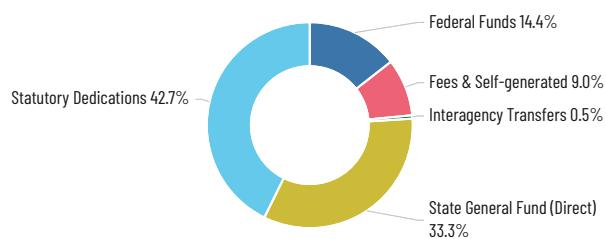
Promotes sound forest management practices and provides technical assistance, insect and disease control, and law enforcement for the state's forest lands; conducts fire detection and suppression activities using surveillance aircraft, fire towers, and fire crews; and provides conservation, education and urban forestry expertise.

Oversees a delivery network of local soil and water conservation districts that provide assistance to land managers in conserving and restoring water quality, wetlands and soil. Serves as the official state cooperative program with the Natural Resources Conservation Service of the USDA.

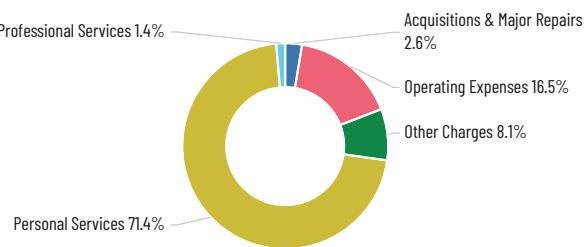
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	26,524,102	30,413,862	3,889,760
Interagency Transfers	539,035	492,535	(46,500)
Fees & Self-generated	8,252,743	8,238,340	(14,403)
Statutory Dedications	41,960,821	39,045,647	(2,915,174)
Federal Funds	17,711,838	13,193,622	(4,518,216)
Total	94,988,539	91,384,006	(3,604,533)
Authorized Positions	588	585	(3)
Authorized Other Charges Positions	2	2	0

Means of Finance:



Expenditures:



Commissioner of Insurance

Department Description

Schedule 04G - Commissioner of Insurance includes one (1) budget unit: Commissioner of Insurance

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	180,000	0	(180,000)
Interagency Transfers	0	0	0
Fees & Self-generated	41,069,124	42,739,941	1,670,817
Statutory Dedications	25,000,000	30,000,000	5,000,000
Federal Funds	800,000	800,000	0
Total	67,049,124	73,539,941	6,490,817
Total Authorized Positions	232	231	(1)
Authorized Other Charges Positions	0	0	0

Budget Highlights

- \$30 million in Statutory Dedications out of the Louisiana Fortify Homes Program Fund is for grants to property owners to retrofit roofs to meet or exceed the Insurance Institute for Business and Home Safety “fortified roof” standards. This reflects an increase of \$5 million in accordance with Act 79 of the 2025 Regular Legislative Session which modified the revenue stream of the fund.
- \$773,182 increase in Fees and Self-generated Revenues out of the Insurance Fraud Investigation Dedicated Fund Account to provide for travel, artificial intelligence development, supplies, cyber security, anti-fraud, and public awareness campaigns.

165-Commissioner of Insurance

Agency Description

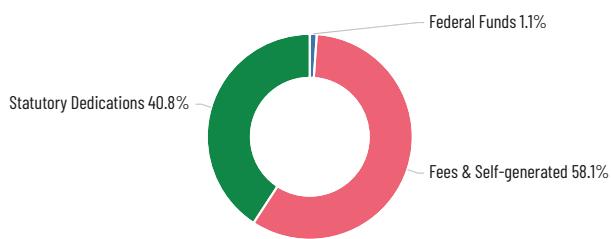
Regulates the insurance industry in the state (licensing of producers, insurance adjusters, public adjusters, and insurers) and serves as an advocate for the state's insurance consumers.



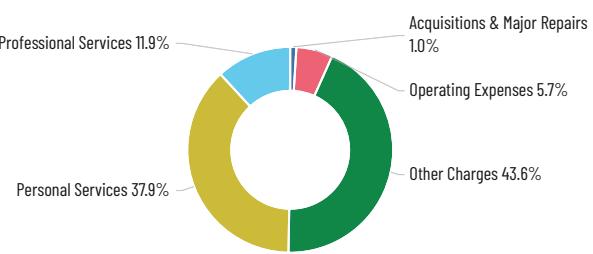
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	180,000	0	(180,000)
Interagency Transfers	0	0	0
Fees & Self-generated	41,069,124	42,739,941	1,670,817
Statutory Dedications	25,000,000	30,000,000	5,000,000
Federal Funds	800,000	800,000	0
Total	67,049,124	73,539,941	6,490,817
Authorized Positions	232	231	(1)
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Louisiana Economic Development

Department Description

Schedule 05 - Louisiana Economic Development includes one (1) budget unit: Office of Economic Development.

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	61,807,681	45,882,801	(15,924,880)
Interagency Transfers	922,500	175,000	(747,500)
Fees & Self-generated	12,260,875	7,808,029	(4,452,846)
Statutory Dedications	8,934,099	2,000,000	(6,934,099)
Federal Funds	51,166,081	3,542,020	(47,624,061)
Total	135,091,236	59,407,850	(75,683,386)
Total Authorized Positions	213	214	1
Authorized Other Charges Positions	6	6	0

Budget Highlights

- \$2.7 million in Fees and Self-generated Revenues out of the Louisiana Entertainment Development Dedicated Fund Account supports education development initiatives, matching grants for Louisiana filmmakers, and a loan guarantee program. This includes a decrease of \$2.3 million in FY 2026-2027 to realign funding to projected expenditures.
- \$1.5 million in Federal Funds for the State Small Business Credit Initiative (SSBCI) Small Business Opportunity Program (SBOP) from the U.S. Department of the Treasury. This includes an increase of \$600,000 in FY 2026-2027 for the second of three funding tranches. These funds will support very small businesses by providing technical assistance for a SSBCI capital program or other federal small business program. The total SSBCI SBOP award to the state is \$5.38 million.
- \$216,144 increase in State General Fund (Direct) for the transfer of one (1) authorized T.O. position and associated funding from the Department of Conservation and Energy. This position will be utilized within the agency as a Special Projects Officer to provide energy related knowledge critical to the development of this industry within the state.
- Various non-recurring adjustments include:
 - Carryforward adjustment of \$65.01 million, which consists of \$12.42 million in State General Fund (Direct), \$275,000 in Interagency Transfers from Louisiana Works, \$102,445 in Fees and Self-generated Revenues, \$2.08 million in Fees and Self-generated Revenues out of the Louisiana Entertainment Development Dedicated Fund Account, \$1.41 million in Statutory Dedications out of the Marketing Fund, \$521,249 in Statutory Dedications out of the Small Business Innovation Retention Fund, and \$48.19 million in Federal Funds for expenses obligated in FY 2024-2025, but not expended prior to the close of the fiscal year;
 - \$5 million in Statutory Dedications out of the Marketing Fund for marketing initiatives associated with the Louisiana Talent Opportunity Campaign. Funding for the program was a one-time deposit in accordance with Act 365 of the 2025 Regular Legislative Session;

- \$2 million in State General Fund (Direct) for one-time funding to the eight (8) regional economic development organizations (REDOs) across the state;
- \$1.5 million in State General Fund (Direct) for one-time funding for the development of an enhanced, dedicated “Certified Sites” portal for the agency’s website;
- \$1.5 million in State General Fund (Direct) for one-time funding for IT equipment and systems’ enhancements to Customer Relationship Management (CRM) and Fastlane program applications; and
- \$472,500 in Interagency Transfers from the Department of Conservation and Energy (C&E) for one-time funding for the engagement of a strategic consulting firm to create a Louisiana Nuclear Strategic Framework that supports the development of nuclear power in the state.

INCENTIVE EXPENDITURE FORECAST:

In accordance with Act 401 of the 2017 Regular Legislative Session, below is the listing of the incentive expenditure programs based on the most recent Revenue Estimating Conference. This department administers the following incentive expenditure programs:

- Motion Picture Investor Tax Credit (R.S. 47:6007), projected for \$125,000,000.
- Digital Interactive Media and Software Act (R.S. 47:6022), projected for \$62,000,000.
- Research and Development Tax Credit (R.S. 47:6015), projected for \$12,000,000.
- New Markets Tax Credit (R.S. 47:6016), projected for \$11,250,000.
- Louisiana Quality Jobs Program Act (R.S. 51:2451), projected for \$113,501,000.
- Louisiana Enterprise Zone Act (R.S. 51:1781), projected for \$28,000,000.
- Retention and Modernization Act (R.S. 51:2399.1-6), projected for \$6,000,000.
- Industrial Tax Equalization Program (R.S. 47:3201-3205), projected for \$2,367,000.
- Angel Investor Tax Credit Program (R.S. 47:6020), projected for \$1,420,000.
- Musical and Theatrical Productions Income Tax Credit (R.S. 47:6034), projected for \$5,616,000.
- Sound Recording Investor Tax Credit (R.S. 47:6023), projected for \$22,000.
- Exemptions for Manufacturing Establishments (R.S. 47:4301-4306), unable to anticipate.

250-Office of Economic Development

Agency Description

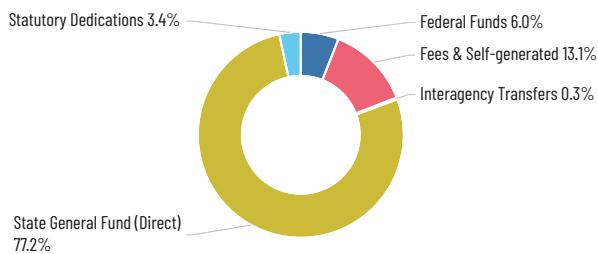
The mission of the Office of Economic Development is to provide leadership and implement strategies that will contribute to building a higher value-added economy; to lead and expand Louisiana’s investment and job creation activities to cultivate economic growth and prosperity.

The goals of the Office of Economic Development are to utilize a targeted economic development approach in order to be flexible and responsive, and to leverage resources through collaborations with industry, government, education, regional and local economic groups, and community partners; create an interdisciplinary business development team, and dismantle outdated silos to integrate and align efforts; and cultivate a culture of excellence and innovation that puts business first in every element of the business development process.

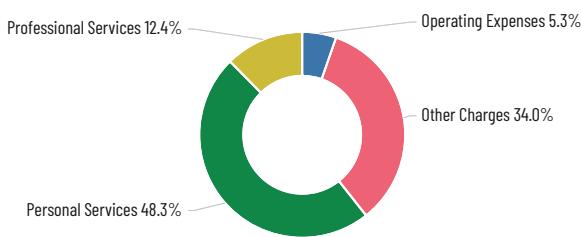
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	61,807,681	45,882,801	(15,924,880)
Interagency Transfers	922,500	175,000	(747,500)
Fees & Self-generated	12,260,875	7,808,029	(4,452,846)
Statutory Dedications	8,934,099	2,000,000	(6,934,099)
Federal Funds	51,166,081	3,542,020	(47,624,061)
Total	135,091,236	59,407,850	(75,683,386)
Authorized Positions	213	214	1
Authorized Other Charges Positions	6	6	0

Means of Finance:



Expenditures:





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Culture, Recreation and Tourism

Department Description

Schedule 06 - Department of Culture Recreation and Tourism includes six (6) budget units: Office of the Secretary, Office of the State Library of Louisiana, Office of State Museum, Office of State Parks, Office of Cultural Development, and Office of Tourism.

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	59,425,775	61,673,829	2,248,054
Interagency Transfers	6,756,967	6,719,967	(37,000)
Fees & Self-generated	57,164,303	61,186,731	4,022,428
Statutory Dedications	903,818	880,609	(23,209)
Federal Funds	13,052,201	12,901,771	(150,430)
Total	137,303,064	143,362,907	6,059,843
Total Authorized Positions	591	589	(2)
Authorized Other Charges Positions	14	14	0

Budget Highlights

- \$85,880 in State General Fund (Direct) and one (1) authorized T.O. position is eliminated to annualize the reduction to Personal Services in accordance with Preamble Section 19 in Act 1 of the 2025 Regular Legislative Session.
- \$3.76 million increase in State General Fund (Direct) for acquisitions of replacement equipment for the upkeep and maintenance for all state parks' grounds and historic sites including: mowers, tractors, utility terrain vehicles, and skid steers.
- \$9.88 million for major repairs to lodges, park signs, showers and tubs, seawalls, bridges, roads, and trails in state parks. This includes a \$6.7 million increase in State General Fund (Direct) and a \$3.1 million increase in Fees and Self-generated Revenues out of the LA State Parks Improvement and Repair Dedicated Fund Account.
- \$1 million increase in State General Fund (Direct) to replace 33 vehicles across all state parks.
- \$100,000 increase in State General Fund (Direct) for the Council for the Development of French in Louisiana (CODOFIL) to carry out requirements of international accords with Canada and France, including educational exchanges, cultural and tourism promotion, and supporting the creation of business exchanges.
- \$200,000 increase in State General Fund (Direct) for the Louisiana Political Museum and Hall of Fame.
- \$1.49 million increase in Fees and Self-generated Revenues for increased domestic and international tourism promotion.

INCENTIVE EXPENDITURE FORECAST:

In accordance with Act 401 of the 2017 Regular Legislative Session, below is the listing of the incentive expenditure programs based on the most recent Revenue Estimating Conference. This department administers the following incentive expenditure program:

- Tax Credit for Rehabilitation of Historic Structures (R.S. 47:6019), projected for \$85,000,000.

261-Office of the Secretary

Agency Description

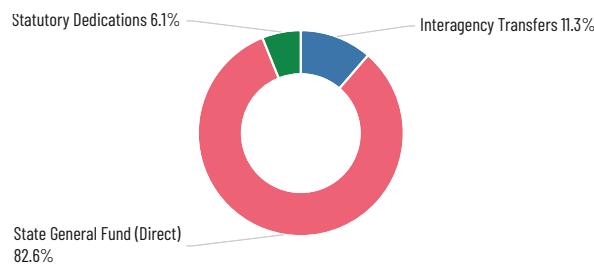
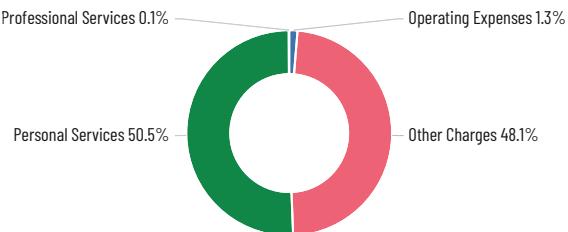
The mission of the Office of the Secretary is to position Louisiana to lead through action in defining a New South through Culture, Recreation and Tourism, through the development and implementation of strategic and integrated approaches to management of the Office of State Parks, the Office of Tourism, the Office of State Museum, the Office of Cultural Development, and the Office of State Library.

The mission of the Office of Management and Finance is to direct the mandated functions of human resources, fiscal and information services for the six offices within the Department of Culture, Recreation and Tourism and the Office of the Lieutenant Governor to support them in the accomplishment of their stated goals and objectives. The Office of Management and Finance will provide the highest quality of fiscal, human resources and information services and enhance communications with the six offices within the Department of Culture, Recreation, and Tourism and the Office of the Lieutenant Governor in order to ensure compliance with legislative mandates and increase efficiency and productivity.

The mission of the Louisiana Seafood Promotion and Marketing Board is to give assistance to the state's seafood industry through product promotion and market development in order to enhance the economic well-being of the industry and of the state, while increasing consumption and value of Louisiana Seafood products.

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	20,168,626	11,939,396	(8,229,230)
Interagency Transfers	1,676,129	1,639,129	(37,000)
Fees & Self-generated	0	0	0
Statutory Dedications	903,818	880,609	(23,209)
Federal Funds	0	0	0
Total	22,748,573	14,459,134	(8,289,439)
Authorized Positions	58	58	0
Authorized Other Charges Positions	0	0	0

Means of Finance:**Expenditures:**

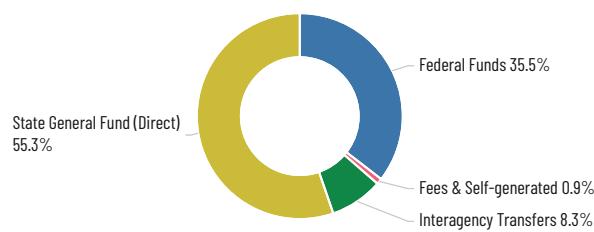
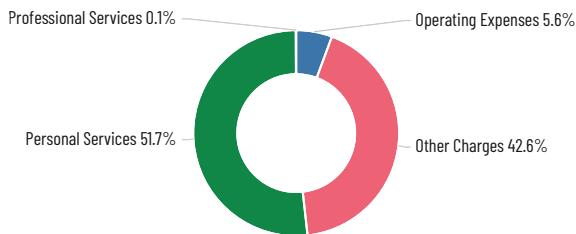
262-Office of the State Library of Louisiana

Agency Description

The mission of the State Library of Louisiana is to foster a culture of literacy, promote awareness of our state's rich literary heritage, and ensure public access to and preserve informational, educational, cultural, and recreational resources, especially those unique to Louisiana.

Agency Budget Summary

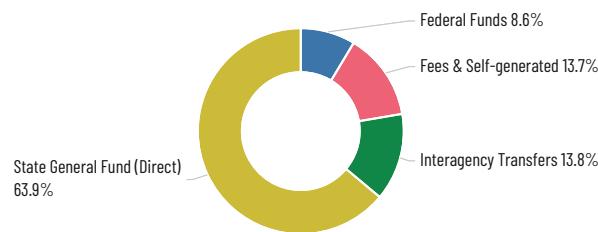
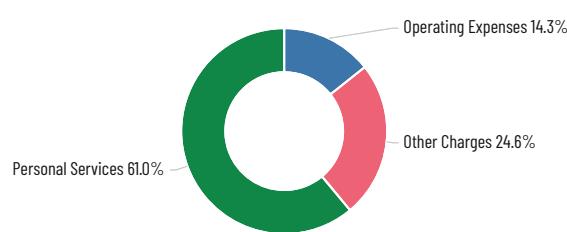
Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	5,540,576	5,453,897	(86,679)
Interagency Transfers	821,436	821,436	0
Fees & Self-generated	96,990	90,000	(6,990)
Statutory Dedications	0	0	0
Federal Funds	3,505,881	3,500,000	(5,881)
Total	9,964,883	9,865,333	(99,550)
Authorized Positions	48	47	(1)
Authorized Other Charges Positions	0	0	0

Means of Finance:**Expenditures:****263-Office of State Museum****Agency Description**

The mission of the Office of State Museum is to maintain the Louisiana State Museum as a true statewide museum system that is accredited by the American Alliance of Museums; to collect, preserve, and interpret buildings, documents, and artifacts that reveal Louisiana's history and culture and to present those items using both traditional and innovative technology to educate, enlighten, and provide enjoyment for the people of Louisiana and its visitors.

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	6,813,663	6,694,104	(119,559)
Interagency Transfers	1,440,474	1,440,474	0
Fees & Self-generated	1,281,733	1,436,490	154,757
Statutory Dedications	0	0	0
Federal Funds	900,000	900,000	0
Total	10,435,870	10,471,068	35,198
Authorized Positions	68	68	0
Authorized Other Charges Positions	0	0	0

Means of Finance:**Expenditures:**

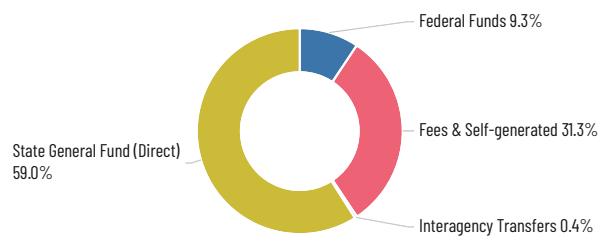
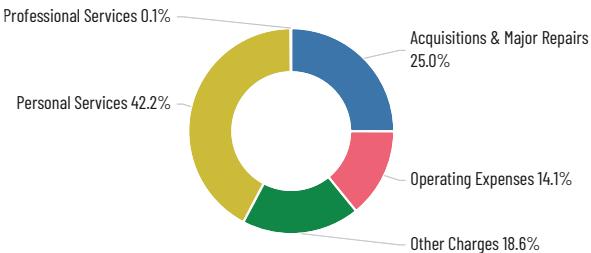
264-Office of State Parks

Agency Description

The mission of the Parks and Recreation program is to serve the citizens of Louisiana and visitors by preserving and interpreting natural areas of unique or exceptional scenic value; planning, developing, and operating sites that provide outdoor recreation opportunities in natural surroundings; preserving and interpreting historical and scientific sites of statewide importance; and administering intergovernmental programs related to outdoor recreation and trails.

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	23,013,945	34,559,122	11,545,177
Interagency Transfers	224,122	224,122	0
Fees & Self-generated	16,116,575	18,321,587	2,205,012
Statutory Dedications	0	0	0
Federal Funds	5,464,655	5,464,655	0
Total	44,819,297	58,569,486	13,750,189
Authorized Positions	308	307	(1)
Authorized Other Charges Positions	6	6	0

Means of Finance:**Expenditures:**

265-Office of Cultural Development

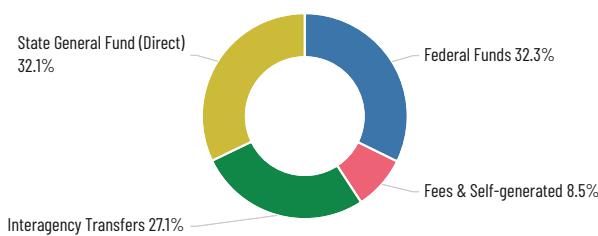
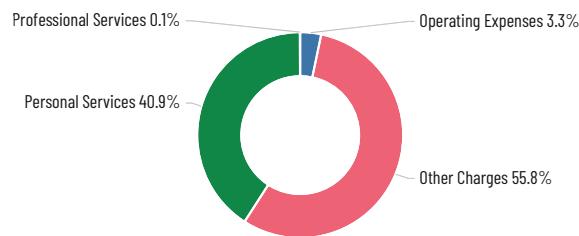
Agency Description

The Office of Cultural Development serves the citizens of Louisiana by preserving, supporting, developing and promoting our culture, including archaeology, arts, French language, and historic places.

- I. The Office of Cultural Development will increase preservation and protective efforts of the state's cultural resources and positively impact Louisiana's economy through the development of those resources.
- II. The Office of Cultural Development will ensure that every citizen and visitor to the State of Louisiana will have access to quality arts programming.
- III. The Office of Cultural Development will assist the Council for the Development of French in Louisiana in its efforts to develop, utilize, and preserve the French language.

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	3,612,542	3,025,887	(586,655)
Interagency Transfers	2,551,590	2,551,590	0
Fees & Self-generated	802,230	802,230	0
Statutory Dedications	0	0	0
Federal Funds	3,181,665	3,037,116	(144,549)
Total	10,148,027	9,416,823	(731,204)
Authorized Positions	33	33	0
Authorized Other Charges Positions	7	7	0

Means of Finance:**Expenditures:****267-Office of Tourism****Agency Description**

The mission of the Administrative program is to coordinate the efforts and initiatives of the other programs in the Office of Tourism with the advertising agency, other agencies in the department, and other public and private travel industry partners in order to achieve the greatest impact on the tourism industry in Louisiana.

The mission of the Marketing program is to provide advertising and publicity for the assets of Louisiana; to design, produce, and distribute advertising materials in all media; and to reach as many potential tourists as possible with an invitation to visit Louisiana.

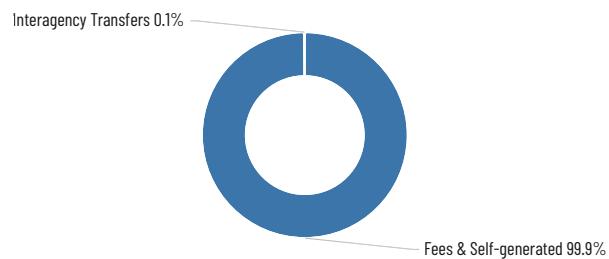
The mission of Louisiana's Welcome Centers, which are located along major highways entering the state and in two of Louisiana's largest cities, is to provide a safe, friendly environment in which to welcome visitors, provide them information about area attractions, and to encourage them to spend more time in the state.

Agency Budget Summary

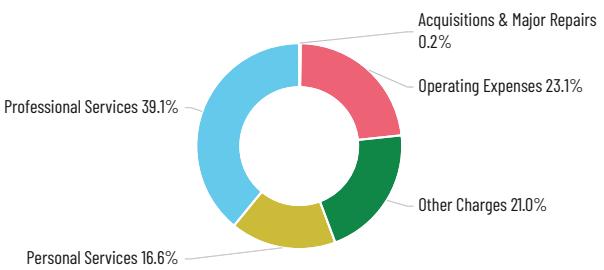
Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	276,423	1,423	(275,000)
Interagency Transfers	43,216	43,216	0
Fees & Self-generated	38,866,775	40,536,424	1,669,649
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	39,186,414	40,581,063	1,394,649
Authorized Positions	76	76	0
Authorized Other Charges Positions	1	1	0



Means of Finance:



Expenditures:



Transportation and Development

Department Description

Schedule 07 - Department of Transportation and Development includes two (2) budget units: Administration, and Engineering and Operations.

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	60,571,292	67,103,808	6,532,516
Interagency Transfers	44,580,651	44,473,651	(107,000)
Fees & Self-generated	44,323,964	31,919,875	(12,404,089)
Statutory Dedications	719,249,651	648,033,105	(71,216,546)
Federal Funds	33,358,001	31,478,163	(1,879,838)
Total	902,083,559	823,008,602	(79,074,957)
Total Authorized Positions	4,319	4,315	(4)
Authorized Other Charges Positions	0	0	0

Budget Highlights

- Consolidates the Engineering Program (total funding of \$120,350,802 and 467 authorized T.O. positions) and the Office of Planning Program (total funding of \$71,780,788 and 158 authorized T.O. positions) into the newly created Office of Project Delivery Program in accordance with Act 375 of the 2025 Regular Legislative Session.
- \$79.89 million increase provides for new or replacement acquisitions for the Operations Program: \$55.9 million for outright purchases of heavy moveable equipment for the highway districts utilizing \$55 million in State General Fund (Direct) and \$891,700 in Statutory Dedications out of the Transportation Trust Fund (TTF) Federal along with \$24 million for the equipment buy back program out of Fees and Self-generated Revenues.
- \$2 million increase in State General Fund (Direct) provides for traffic signal maintenance performed by municipalities on state highways.
- \$2.12 million increase in Statutory Dedications out of the Transportation Trust Fund (TTF) Federal provides for contracts associated with the federal Highway Safety Improvement Program requirements.
- \$1.57 million decrease in State General Fund (Direct) for one-time funding used in FY 2025-2026 for statewide maintenance and repairs through the highway district offices.
- \$67 million decrease in Statutory Dedications out of the Louisiana Transportation Infrastructure Fund for one-time funding used in FY 2025-2026 for additional district maintenance (\$63 million) and mowing cycles along state roads (\$4 million).

273-Administration

Agency Description

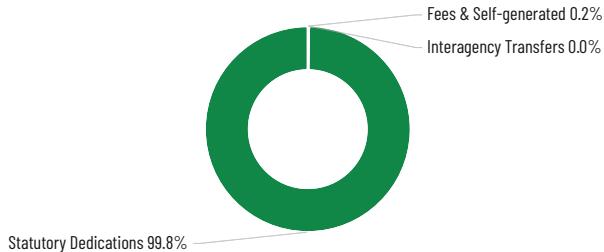
Provides administrative direction and leadership, which will ensure that subordinate departmental programs are managed to provide the optimum benefits and services to the public within the constraints of available funding and applicable regulations, and perform all operational functions with safety as a priority.

Responsible to specify, procure and allocate resources necessary to support the department's mission.

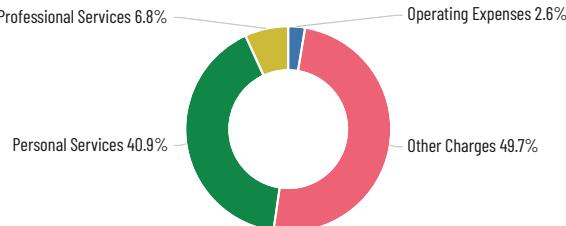
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	21,976	21,976	0
Fees & Self-generated	101,505	101,505	0
Statutory Dedications	60,822,447	62,603,168	1,780,721
Federal Funds	0	0	0
Total	60,945,928	62,726,649	1,780,721
Authorized Positions	199	196	(3)
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



276-Engineering and Operations

Agency Description

Develops, constructs and operates safe, cost-effective and efficient highway and public infrastructure systems that satisfy the needs of the public and serve the economic development of the state in an environmentally compatible manner.

Provides strategic direction for a seamless, multimodal transportation system.

Plans, designs, builds, sustains, and operates a safe and reliable multimodal transportation and infrastructure system that enhances mobility and economic opportunity.

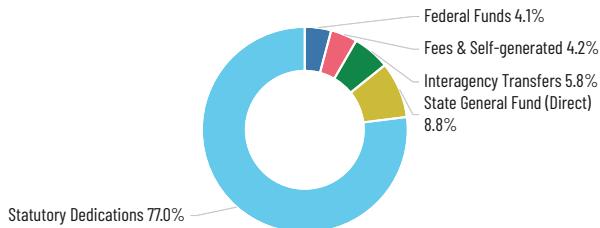
Responsible for facilitating, development, exercising regulatory oversight, and providing guidance for Louisiana's aviation system of over 650 public and private airports and heliports.

Administers the department's planning and programming functions related to commercial trucking, ports and waterways, and freight and passenger rail development; advises on intermodal issues; and implements the master plan as it relates to intermodal transportation.

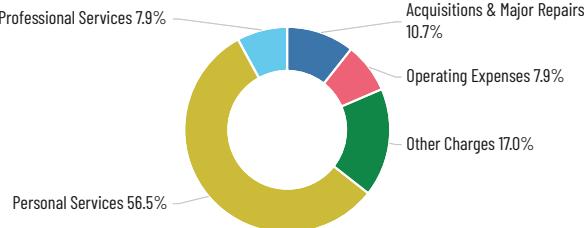
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	60,571,292	67,103,808	6,532,516
Interagency Transfers	44,558,675	44,451,675	(107,000)
Fees & Self-generated	44,222,459	31,818,370	(12,404,089)
Statutory Dedications	658,427,204	585,429,937	(72,997,267)
Federal Funds	33,358,001	31,478,163	(1,879,838)
Total	841,137,631	760,281,953	(80,855,678)
Authorized Positions	4,120	4,119	(1)
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:





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Corrections Services

Department Description

Schedule 08A - Corrections Services includes 11 budget units: Corrections - Administration, Louisiana State Penitentiary, Raymond Laborde Correctional Center, Louisiana Correctional Institute for Women, Winn Correctional Center, Allen Correctional Center, Dixon Correctional Institute, Elayn Hunt Correctional Center, David Wade Correctional Center, Adult Probation and Parole, and B.B. "Sixty" Rayburn Correctional Center.

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	716,460,060	798,231,291	81,771,231
Interagency Transfers	16,595,329	59,031,014	42,435,685
Fees & Self-generated	38,818,801	39,523,750	704,949
Statutory Dedications	3,960,000	935,197	(3,024,803)
Federal Funds	4,612,646	4,612,646	0
Total	780,446,836	902,333,898	121,887,062
Total Authorized Positions	4,890	5,040	150
Authorized Other Charges Positions	0	0	0

Budget Highlights

- \$486.6 million and 4,287 authorized T.O. positions provide for administrative, incarceration, rehabilitation, health services, and diagnostic expenditures to house approximately 15,400 offenders in state-operated correctional facilities.
- \$96,465 in State General Fund (Direct) is for incarceration expenditures for approximately 10 adult offenders housed in the privately operated correctional facility (Winn Correctional Center), resulting in cost savings for the state.
- \$10,950 in State General Fund (Direct) is provided to support additional funding for the local housing offenders at Winn Correctional Center, increasing the per diem rate to \$29.39 per state offender, contingent upon passage of authorizing legislation.
- \$114.7 million provides for administering and supervising approximately 44,000 offenders assigned to Adult Probation and Parole. Probation and parole supervision costs are roughly \$6.26 per offender per day.
- \$46.28 million in Interagency Transfers from the Governor's Office of Homeland Security and Emergency Preparedness to house immigration detainees in support of the Department of Homeland Security, Immigration and Customs Enforcement.



400-Corrections - Administration

Agency Description

This agency provides department wide administration, policy development, financial management, and audit functions; also operates the Crime Victim Services Bureau, Corrections Organized for Re-entry (CORe), and Project Clean Up.

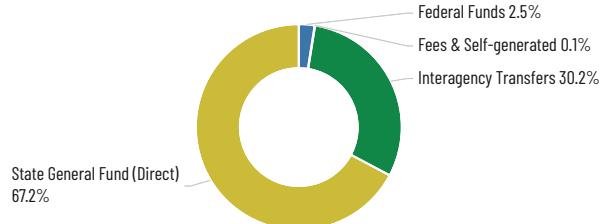
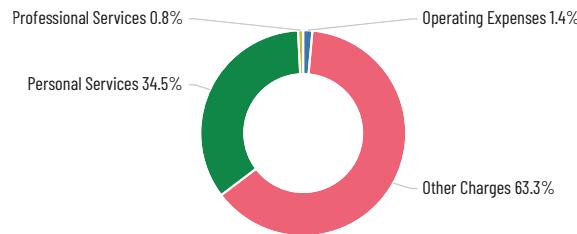
Encompasses fiscal services, budget services, information services, food services, maintenance and construction, performance audit, training, procurement and contractual review, and human resource programs of the department. Ensures that the department's resources are accounted for in accordance with applicable laws and regulations.

Provides administrative oversight and support of the operational programs of the adult correctional institutions; leads and directs the department's audit team, which conducts operational audits of all adult institutions and assists all units with maintenance of American Correctional Association accreditation (ACA); and supports the Administrative Remedy Procedure (offender grievance and disciplinary appeals).

Recommends clemency relief (computation of sentence, restoration of parole eligibility, pardon and restoration of rights) for offenders who have shown that they have been rehabilitated and have been or can become law-abiding citizens. The Board shall also determine the time and conditions of releases on parole of all adult offenders who are eligible for parole and determine and impose sanctions for violations of parole. No recommendation is implemented until the Governor signs the recommendation.

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	112,790,335	125,396,830	12,606,495
Interagency Transfers	13,935,666	56,371,351	42,435,685
Fees & Self-generated	115,136	115,136	0
Statutory Dedications	3,000,000	0	(3,000,000)
Federal Funds	4,612,646	4,612,646	0
Total	134,453,783	186,495,963	52,042,180
Authorized Positions	239	265	26
Authorized Other Charges Positions	0	0	0

Means of Finance:**Expenditures:**

402-Louisiana State Penitentiary

Agency Description

This agency provides administration and institutional support. Administration includes the warden, the institution's business office, and American Correctional Association (ACA) accreditation reporting efforts. Institutional support includes telephone expenses, utilities, postage, Office of Risk Management insurance, and lease-purchase of equipment.

Additionally, it provides services related to the custody and care (offender classification, record keeping and basic necessities such as food, clothing, and laundry) for 4,678 offenders, security services, and maintenance and support of the facility and equipment. Rehabilitation opportunities are provided to offenders through literacy, academic and vocational programs, religious guidance programs, recreational programs, on-the-job training, and institutional work programs. Provides medical services, dental services, mental health services, and substance abuse counseling.

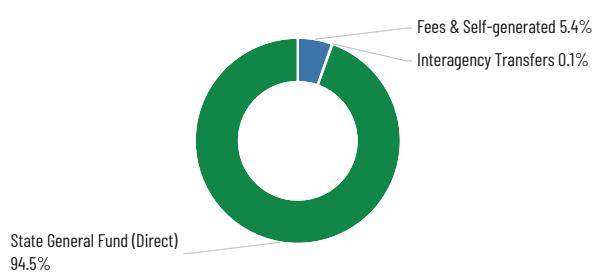
Funds the cost of providing an offender canteen to allow offenders to use their accounts to purchase canteen items. Also provides for expenditures for the benefit of the offender population from profits from the sale of merchandise in the canteen.

Funds expenditures necessary for production of the annual Angola Rodeo events, which are held each October and April through Fees & Self-generated Revenues derived from the sale of admission tickets, hobby-craft sales commissions, advertising, and other miscellaneous sources.

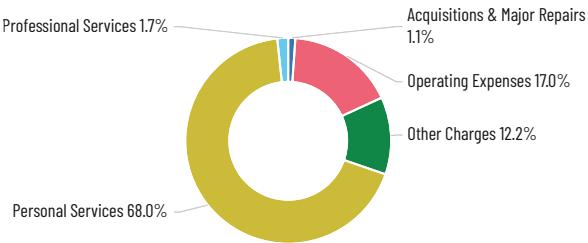
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	170,356,160	206,040,819	35,684,659
Interagency Transfers	172,500	172,500	0
Fees & Self-generated	11,317,720	11,795,496	477,776
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	181,846,380	218,008,815	36,162,435
Authorized Positions	1,254	1,392	138
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



405-Raymond Laborde Correctional Center

Agency Description

This agency provides administration and institutional support. Administration includes the warden, the institution's business office, and American Correctional Association (ACA) accreditation reporting efforts. Institutional support includes telephone expenses, utilities, postage, Office of Risk Management insurance, and lease-purchase of equipment.

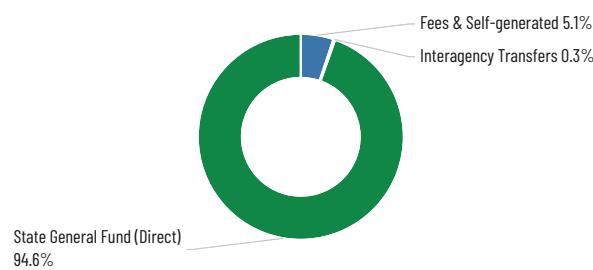
Additionally, it provides services related to the custody and care (offender classification and record keeping and basic necessities such as food, clothing, and laundry) for 1,808 minimum and medium custody offenders, security services, and maintenance and support of the facility and equipment. Rehabilitation opportunities are provided to offenders through literacy, academic and vocational programs, religious guidance programs, recreational programs, on-the-job training, and institutional work programs. Provides medical services (including an infirmary unit), dental services, mental health services, and substance abuse counseling.

Funds the cost of providing an offender canteen to allow offenders to use their accounts to purchase canteen items. Also provides for expenditures for the benefit of the offender population from profits from the sale of merchandise in the canteen.

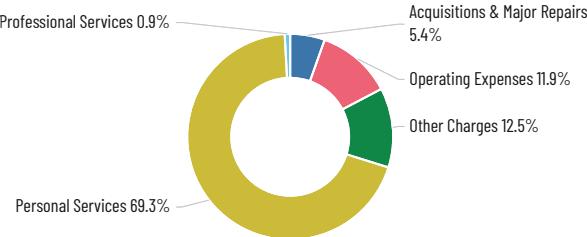
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	42,910,688	48,177,215	5,266,527
Interagency Transfers	144,859	144,859	0
Fees & Self-generated	2,278,438	2,617,621	339,183
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	45,333,985	50,939,695	5,605,710
Authorized Positions	355	355	0
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



406-Louisiana Correctional Institute for Women

Agency Description

This agency provides administration and institutional support. Administration includes the warden, institution business office, and American Correctional Association (ACA) accreditation reporting efforts. Institutional support includes telephone expenses, utilities, postage, Office of Risk Management insurance, and lease-purchase of equipment.

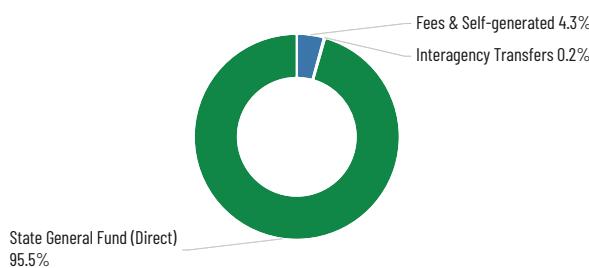
Additionally, it provides services related to the custody and care (offender classification and record keeping and basic necessities such as food, clothing, and laundry) for 959 female offenders of all custody classes, security services, and maintenance and support of the facility and equipment. Rehabilitation opportunities are provided to offenders through literacy, academic and vocational programs, religious guidance programs, recreational programs, on-the-job training, and institutional work programs. Provides medical services, dental services, mental health services, and substance abuse counseling.

Funds the cost of providing an offender canteen to allow offenders to use their accounts to purchase canteen items. Also provides for expenditures for the benefit of the offender population from profits from the sale of merchandise in the canteen.

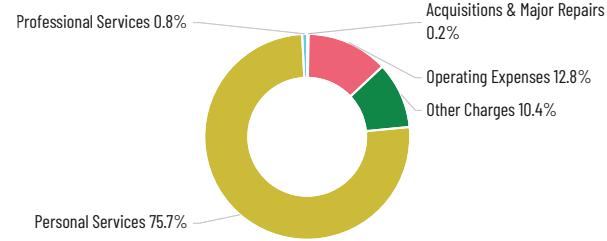
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	32,897,511	36,278,221	3,380,710
Interagency Transfers	72,430	72,430	0
Fees & Self-generated	1,605,953	1,617,666	11,713
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	34,575,894	37,968,317	3,392,423
Authorized Positions	265	265	0
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



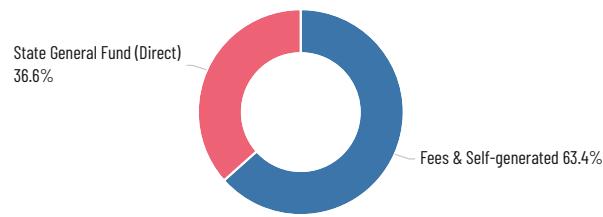
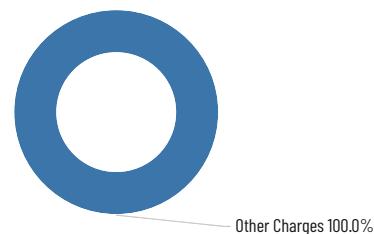
407-Winn Correctional Center

Agency Description

This agency provides the necessary level of security for 10 male offenders, and is operated by LaSalle Corrections which is a privately managed correctional facility.

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	288,970	107,415	(181,555)
Interagency Transfers	0	0	0
Fees & Self-generated	219,930	186,211	(33,719)
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	508,900	293,626	(215,274)
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance:**Expenditures:**

408-Allen Correctional Center

Agency Description

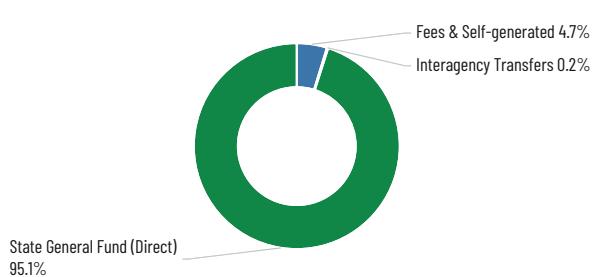
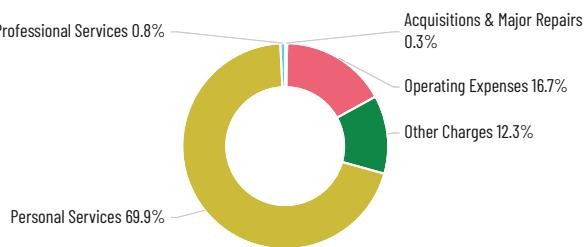
This agency provides administration and institutional support. Administration includes the warden, institution business office, and American Correctional Association (ACA) accreditation reporting efforts. Institutional support includes telephone expenses, utilities, postage, Office of Risk Management insurance, and lease-purchase of equipment.

Additionally, it provides services related to the custody and care (offender classification and record keeping and basic necessities such as food, clothing, and laundry) for 1,474 offenders of various custody levels, security services, and maintenance and support of the facility and equipment. Rehabilitation opportunities are provided to offenders through literacy, academic and vocational programs, religious guidance programs, recreational programs, on-the-job training, and institutional work programs. Provides medical services, dental services, mental health services, and substance abuse counseling.

Funds the cost of providing an offender canteen to allow offenders to use their accounts to purchase canteen items. Also provides for expenditures for the benefit of the offender population from profits from the sale of merchandise in the canteen.

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	34,337,971	36,714,492	2,376,521
Interagency Transfers	78,032	78,032	0
Fees & Self-generated	1,821,934	1,827,966	6,032
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	36,237,937	38,620,490	2,382,553
Authorized Positions	301	295	(6)
Authorized Other Charges Positions	0	0	0

Means of Finance:**Expenditures:****409-Dixon Correctional Institute****Agency Description**

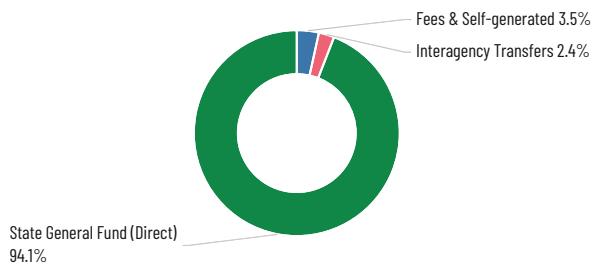
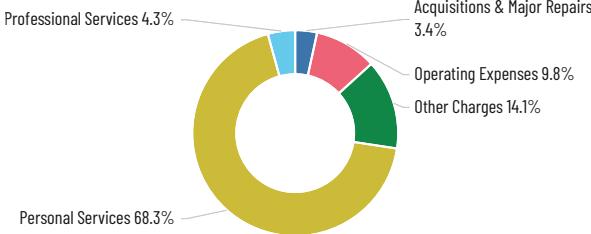
This agency provides administration and institutional support. Administration includes the warden, institution business office, and American Correctional Association (ACA) accreditation reporting efforts. Institutional support includes telephone expenses, utilities, postage, Office of Risk Management insurance, and lease-purchase of equipment.

Additionally, it provides services related to the custody and care (offender classification and record keeping and basic necessities such as food, clothing, and laundry) for 1,800 minimum and medium custody offenders, security services, and maintenance and support for the facility and equipment. Rehabilitation opportunities are provided to offenders through literacy, academic and vocational programs, religious guidance programs, recreational programs, on-the-job training, and institutional work programs. Provides medical services (including an infirmary unit and dialysis treatment program), dental services, mental health services, and substance abuse counseling.

Funds the cost of providing an offender canteen to allow offenders to use their accounts to purchase canteen items. Also provides for expenditures for the benefit of the offender population from profits from the sale of merchandise in the canteen.

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	63,628,169	66,274,762	2,646,593
Interagency Transfers	1,715,447	1,715,447	0
Fees & Self-generated	2,412,724	2,437,244	24,520
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	67,756,340	70,427,453	2,671,113
Authorized Positions	463	463	0
Authorized Other Charges Positions	0	0	0

Means of Finance:**Expenditures:**

413-Elayn Hunt Correctional Center

Agency Description

This agency provides administration and institutional support. Administration includes the warden, institution business office, and American Correctional Association (ACA) accreditation reporting efforts. Institutional support includes telephone expenses, utilities, postage, Office of Risk Management insurance, and lease-purchase of equipment.

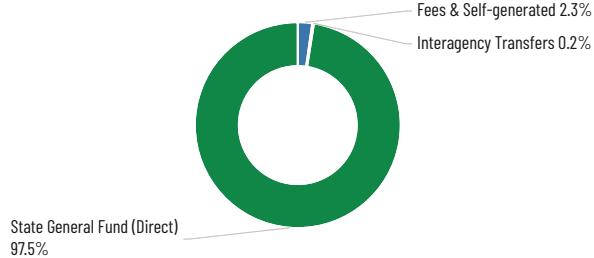
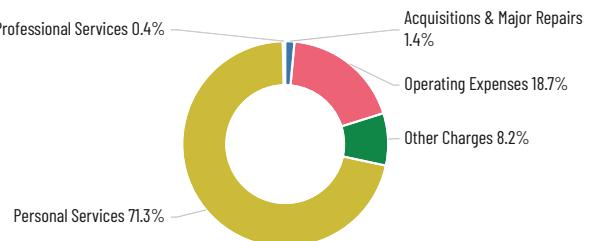
Additionally, it provides services related to the custody and care (offender classification and record keeping and basic necessities such as food, clothing, and laundry) for 2,181 offenders of various custody levels, security services, and maintenance and support of the facility and equipment. Rehabilitation opportunities are provided to offenders through literacy, academic and vocational programs, religious guidance programs, recreational programs, on-the-job training, and institutional work programs. Provides medical services, dental services, mental health services, and substance abuse counseling; and diagnostic and classification services for newly committed state offenders, including medical exam, psychological evaluation, and social workup.

Funds the cost of providing an offender canteen to allow offenders to use their accounts to purchase canteen items. Also provides for expenditures for the benefit of the offender population from profits from the sale of merchandise in the canteen.

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	84,568,964	95,441,133	10,872,169
Interagency Transfers	243,048	243,048	0
Fees & Self-generated	2,240,585	2,210,642	(29,943)
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	87,052,597	97,894,823	10,842,226
Authorized Positions	637	629	(8)
Authorized Other Charges Positions	0	0	0



Means of Finance:**Expenditures:**

414-David Wade Correctional Center

Agency Description

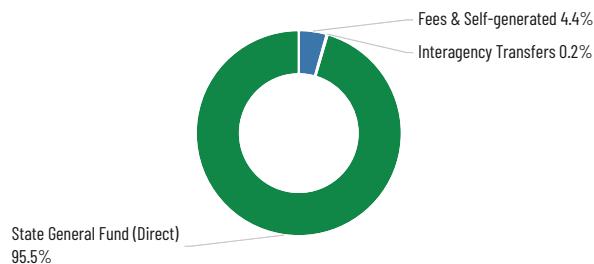
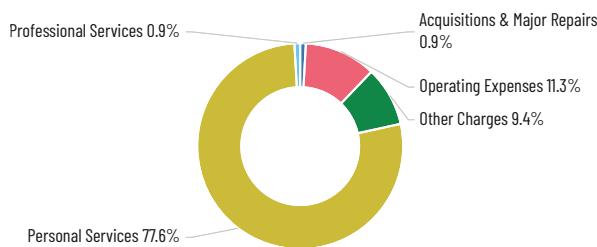
This agency provides administration and institutional support. Administration includes the warden, institution business office, and American Correctional Association (ACA) accreditation reporting efforts. Institutional support includes telephone expenses, utilities, postage, Office of Risk Management insurance, and lease-purchase of equipment.

Additionally, it provides services related to the custody and care (offender classification and record keeping and basic necessities such as food, clothing, and laundry) for 1,176 multi-level custody offenders, security services, and maintenance and support of the facility and equipment. Rehabilitation opportunities are provided to offenders through literacy, academic and vocational programs, religious guidance programs, recreational programs, on-the-job training, and institutional work programs. Provides medical services (including an infirmary unit), dental services, mental health services, and substance abuse counseling.

Funds the cost of providing an offender canteen to allow offenders to use their accounts to purchase canteen items. Also provides for expenditures for the benefit of the offender population from profits from the sale of merchandise in the canteen.

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	40,284,183	42,546,503	2,262,320
Interagency Transfers	77,283	77,283	0
Fees & Self-generated	1,929,970	1,949,224	19,254
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	42,291,436	44,573,010	2,281,574
Authorized Positions	326	326	0
Authorized Other Charges Positions	0	0	0

Means of Finance:**Expenditures:**

415-Adult Probation and Parole

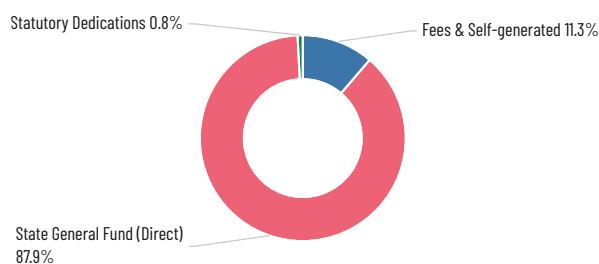
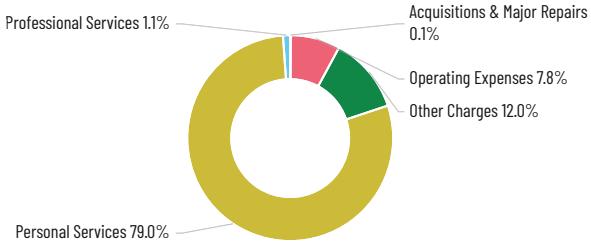
Agency Description

This agency provides management direction, guidance, coordination, and administrative support.

Additionally, it provides supervision of remanded clients; supplies investigative reports for sentencing, release, and clemency; fulfills extradition requirements; and supervises contract work release centers.

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	97,166,718	100,907,851	3,741,133
Interagency Transfers	0	0	0
Fees & Self-generated	13,045,667	12,920,667	(125,000)
Statutory Dedications	960,000	935,197	(24,803)
Federal Funds	0	0	0
Total	111,172,385	114,763,715	3,591,330
Authorized Positions	753	753	0
Authorized Other Charges Positions	0	0	0

Means of Finance:**Expenditures:**

416-B.B. "Sixty" Rayburn Correctional Center

Agency Description

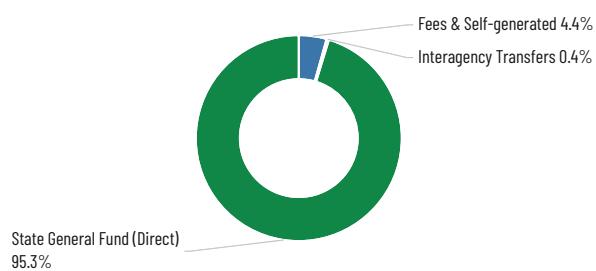
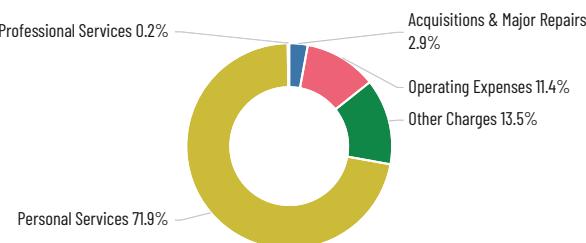
This agency provides administration and institutional support. Administration includes the warden, institution business office, and American Correctional Association (ACA) accreditation reporting efforts. Institutional support includes telephone expenses, utilities, postage, Office of Risk Management insurance, and lease-purchase of equipment.

Additionally, it provides services related to the custody and care (offender classification and record keeping and basic necessities such as food, clothing, and laundry) for 1,314 multi-level custody offenders, security services, and maintenance and support of the facility and equipment. Rehabilitation opportunities are provided to offenders through literacy, academic and vocational programs, religious guidance programs, recreational programs, on-the-job training, and institutional work programs. Provides medical services (including an infirmary unit), dental services, mental health services, and substance abuse counseling.

Funds the cost of providing an offender canteen to allow offenders to use their accounts to purchase canteen items. Also provides for expenditures for the benefit of the offender population from profits from the sale of merchandise in the canteen.

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	37,230,391	40,346,050	3,115,659
Interagency Transfers	156,064	156,064	0
Fees & Self-generated	1,830,744	1,845,877	15,133
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	39,217,199	42,347,991	3,130,792
Authorized Positions	297	297	0
Authorized Other Charges Positions	0	0	0

Means of Finance:**Expenditures:**



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Public Safety Services

Department Description

Schedule 08B - Public Safety Services includes seven (7) budget units: Office of Management and Finance, Office of State Police, Office of Motor Vehicles, Office of State Fire Marshal, Louisiana Gaming Control Board, Liquefied Petroleum Gas Commission, and Louisiana Highway Safety Commission.

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	128,895,011	155,549,147	26,654,136
Interagency Transfers	43,693,352	45,840,141	2,146,789
Fees & Self-generated	273,521,305	271,256,023	(2,265,282)
Statutory Dedications	157,044,123	124,625,717	(32,418,406)
Federal Funds	48,421,720	48,668,722	247,002
Total	651,575,511	645,939,750	(5,635,761)
Total Authorized Positions	2,715	2,700	(15)
Authorized Other Charges Positions	0	0	0

Budget Highlights

- The Office of State Police has allocated funding for approximately 1,109 State Trooper Commissioned Officer positions, of which approximately 626 are assigned to patrol the state's roadways.
- \$3 million increase in State General Fund (Direct) for the Office of State Police for operational equipment such as Trooper Class A and B uniforms, duty belts, mobile radios, and mobile data terminals.
- \$2.45 million increase in Interagency Transfers from the Governor's Office of Homeland Security and Emergency Preparedness in the Operations Program of the Office of State Police for increased costs in maintaining the Louisiana Wireless Information Network (LWIN).
- \$427,230 increase in Statutory Dedications out of the Sports Wagering Enhancement Fund for three (3) authorized T.O. positions to form a dedicated unit that will conduct mobile sports wagering investigations.
- \$2.65 million increase in State General Fund (Direct) is included to finance the purchase of 215 replacement vehicles for the Office of State Police fleet. This funding will enable all vehicles to have fewer than 150,000 miles and allow the agency to initiate a five-year rotation schedule. As of November 2025, the state police fleet consisted of 1,992 vehicles consisting of patrol cars, unmarked units, and pool cars.
- A transfer of \$192,151 in Statutory Dedications out of the Riverboat Gaming Enhancement Fund and two (2) authorized T.O. positions from the Office of Management and Finance to the Office of State Police.

418-Office of Management and Finance

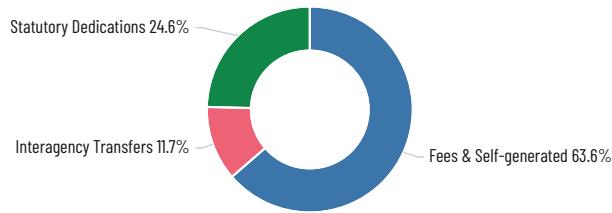
Agency Description

The Office of Management and Finance provides effective management and support services in an efficient and professional manner to all agencies within Public Safety Services and to public and private entities.

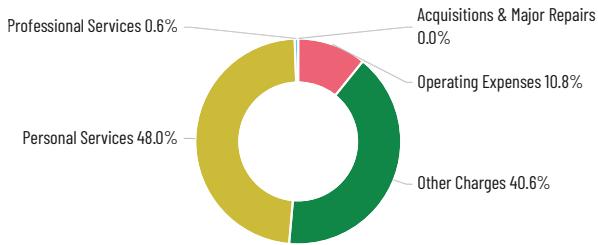
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	3,766,719	3,614,719	(152,000)
Fees & Self-generated	15,861,189	19,586,699	3,725,510
Statutory Dedications	7,764,726	7,572,575	(192,151)
Federal Funds	0	0	0
Total	27,392,634	30,773,993	3,381,359
Authorized Positions	104	107	3
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



419-Office of State Police

Agency Description

The Office of State Police enforces state laws relating to motor vehicles, streets, and highways of the state. The office also investigates crashes, performs drug interdiction, aids motorists, conducts crime prevention programs, promotes highway safety, and leads and assists local and state law enforcement agencies; provides inspection and enforcement activities relative to intrastate and interstate commercial vehicles; oversees the transportation of hazardous materials; regulates the towing and wrecker industry; and regulates explosives control.

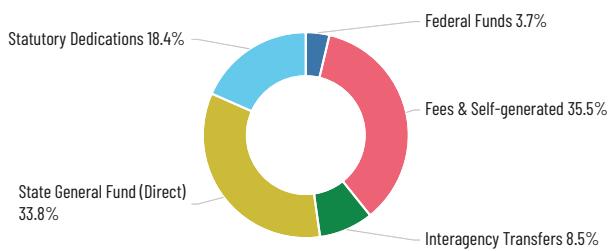
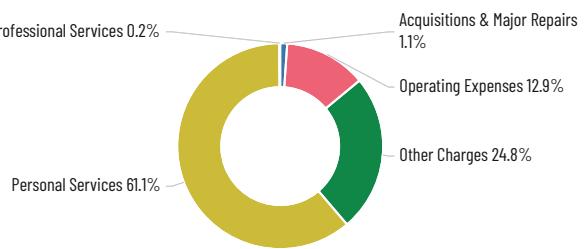
The office has the responsibility for the enforcement of all statutes relating to criminal activity; serves as a repository for information and point of coordination for multi-jurisdictional investigations; investigates police shootings, corruption, and politically sensitive cases, and supports local agencies and jurisdictions with investigative assistance, violent crimes, and child predator investigations; enforces all local, state, and federal statutes that prohibit the possession, use, and distribution of narcotics, dangerous drugs, and prohibited substances; reviews referrals and complaints related to insurance fraud.

The office provides support services to personnel within the Office of State Police and other public law enforcement agencies; operates the crime laboratory; trains and certifies personnel on blood alcohol testing machinery and paperwork; serves as central depository for criminal records; manages fleet operations and maintenance; issues Concealed Handgun permits; provides security for elected officials; provides security for the Capitol Complex and state-owned facilities across the state; conducts background investigations on new and current employees through its Internal Affairs Section; promotes interoperability throughout the state; and manages and provides training, certification, and recertification of all required law enforcement classes.

The office also regulates, licenses, audits, and investigates gaming activities in the state, including video poker, riverboat, land-based casino, Indian gaming, gaming equipment and manufacturers, and sports wagering.

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	128,770,011	155,549,147	26,779,136
Interagency Transfers	36,927,131	39,225,920	2,298,789
Fees & Self-generated	170,345,534	163,331,414	(7,014,120)
Statutory Dedication	91,859,113	84,542,994	(7,316,119)
Federal Funds	17,235,343	17,056,552	(178,791)
Total	445,137,132	459,706,027	14,568,895
Authorized Positions	1,808	1,813	5
Authorized Other Charges Positions	0	0	0

Means of Finance:**Expenditures:**

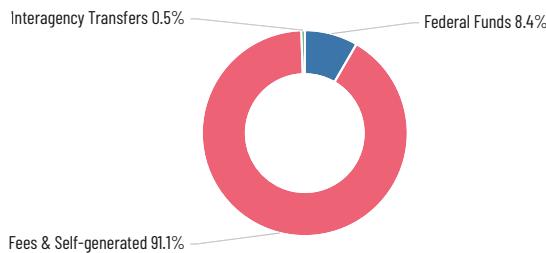
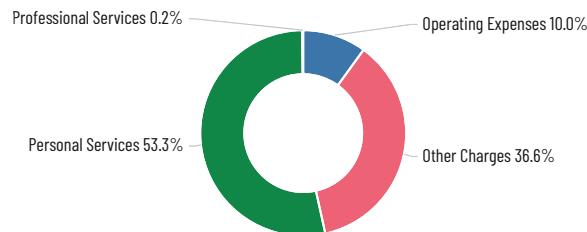
420-Office of Motor Vehicles

Agency Description

Through field offices and headquarter units, the Office of Motor Vehicles issues Louisiana driver's licenses, identification cards, license plates, registrations and certificates of titles; maintains driving records and vehicle records; enforces the state's mandatory automobile insurance liability insurance laws; reviews and processes files received from law enforcement agencies and courts, governmental agencies, insurance companies and individuals; takes action based on established law, policies and procedures; complies with several federal/state mandated and regulated programs such as Motor Voter Registration process.

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	125,000	0	(125,000)
Interagency Transfers	472,500	472,500	0
Fees & Self-generated	78,131,624	79,008,740	877,116
Statutory Dedications	24,100,000	0	(24,100,000)
Federal Funds	7,263,802	7,263,802	0
Total	110,092,926	86,745,042	(23,347,884)
Authorized Positions	566	546	(20)
Authorized Other Charges Positions	0	0	0

Means of Finance:**Expenditures:**

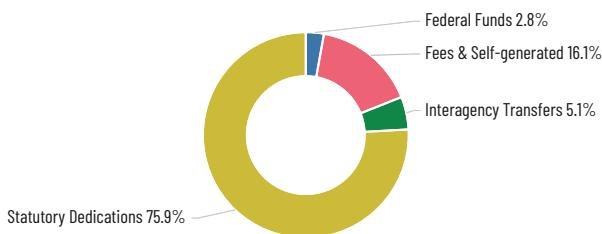
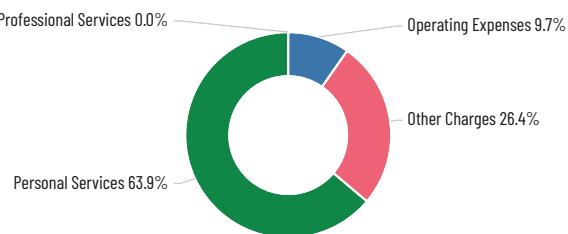
422-Office of State Fire Marshal

Agency Description

The Office of State Fire Marshal performs fire and safety inspections of all facilities requiring state or federal licenses; certifies health care facilities for compliance with fire and safety codes; certifies and licenses fire protection sprinklers and extinguishers; inspects boiler and certain pressure vessels; licenses manufacturers, distributors, and retailers of fireworks. Investigates fires not covered by a recognized fire protection bureau; maintains a data depository and provides statistical analyses of all fires. Reviews final construction plans and specifications for new or remodeled buildings in the state (except one- and two-family dwellings) for compliance with fire, safety and accessibility laws; reviews designs and calculations for fire extinguishing systems, alarm systems, portable fire extinguishers, and dry chemical suppression systems.

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	2,114,652	2,114,652	0
Fees & Self-generated	6,481,072	6,638,572	157,500
Statutory Dedications	32,206,578	31,214,607	(991,971)
Federal Funds	1,270,041	1,165,510	(104,531)
Total	42,072,343	41,133,341	(939,002)
Authorized Positions	206	202	(4)
Authorized Other Charges Positions	0	0	0

Means of Finance:**Expenditures:**

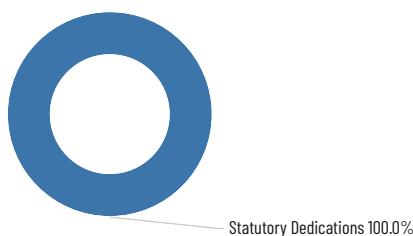
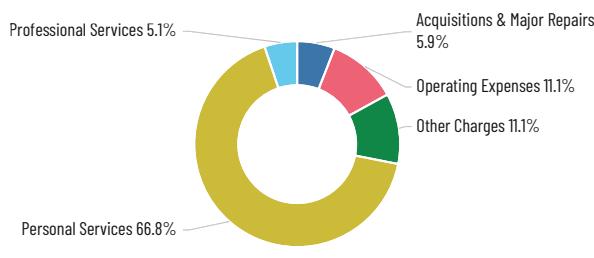
423-Louisiana Gaming Control Board

Agency Description

The Louisiana Gaming Control Board promulgates and enforces rules which regulate operations in the state relative to provisions of the Louisiana Riverboat Economic Development and Gaming Control Act, the Louisiana Economic Development and Gaming Corporation Act, and the Video Draw Poker Devices Control law. Further, the board has all regulatory, enforcement and supervisory authority that exists in the state as it relates to gaming on Indian lands.

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	1,113,706	1,295,541	181,835
Federal Funds	0	0	0
Total	1,113,706	1,295,541	181,835
Authorized Positions	4	5	1
Authorized Other Charges Positions	0	0	0

Means of Finance:**Expenditures:**

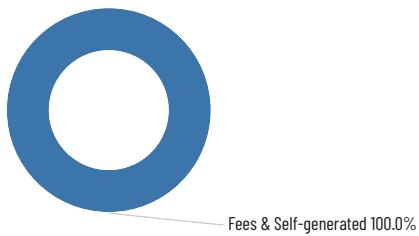
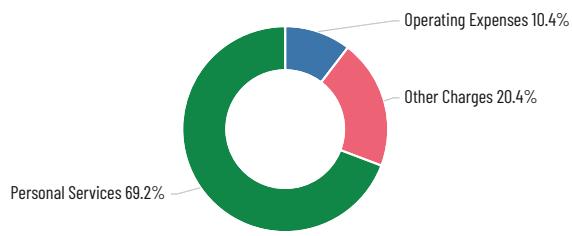
424-Liquefied Petroleum Gas Commission

Agency Description

The Liquefied Petroleum Gas Commission promulgates and enforces rules which regulate the distribution, handling and storage, and transportation of liquefied petroleum gases; inspects storage facilities and equipment; examines and certifies personnel engaged in the industry.

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	0	0	0
Fees & Self-generated	1,798,755	1,787,467	(11,288)
Statutory Dedication	0	0	0
Federal Funds	0	0	0
Total	1,798,755	1,787,467	(11,288)
Authorized Positions	12	12	0
Authorized Other Charges Positions	0	0	0

Means of Finance:**Expenditures:**

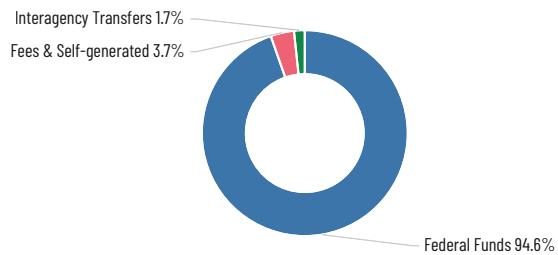
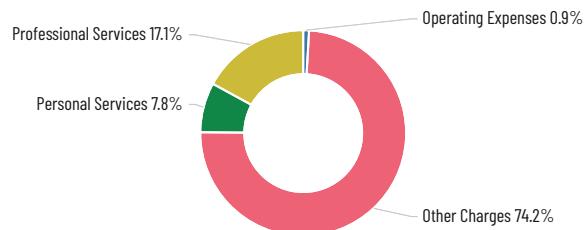
425-Louisiana Highway Safety Commission

Agency Description

The Louisiana Highway Safety Commission provides the mechanism through which the state receives federal funds for highway safety purposes; conducts analyses of highway safety initiatives; contracts with law enforcement agencies to maintain compliance with federal mandates; conducts public information/education initiatives in nine highway safety priority areas.

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	412,350	412,350	0
Fees & Self-generated	903,131	903,131	0
Statutory Dedications	0	0	0
Federal Funds	22,652,534	23,182,858	530,324
Total	23,968,015	24,498,339	530,324
Authorized Positions	15	15	0
Authorized Other Charges Positions	0	0	0

Means of Finance:**Expenditures:**



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Youth Services

Department Description

Schedule 08C - Youth Services includes one (1) budget unit: Office of Juvenile Justice.

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	176,701,933	204,622,492	27,920,559
Interagency Transfers	19,134,621	19,134,621	0
Fees & Self-generated	1,924,509	1,924,509	0
Statutory Dedications	0	0	0
Federal Funds	891,796	891,796	0
Total	198,652,859	226,573,418	27,920,559
Total Authorized Positions	1,070	1,223	153
Authorized Other Charges Positions	6	6	0

Budget Highlights

- The Office of Juvenile Justice (OJJ) serves approximately 6,476 youth in community-based programs, probation and parole programs, and at seven (7) secure care facilities (Acadiana Center for Youth in Bunkie, Acadiana Center for Youth in St. Martinville, Bridge City Center for Youth in Jefferson Parish, Jetson Center for Youth in Baker, Swanson Center for Youth in Monroe, Swanson Center for Youth in Columbia, and Vernon Center for Youth).
- An increase of \$1.9 million in State General Fund (Direct) and 31 authorized T.O. positions ensures full operational coverage at the Jetson Center for Youth facility, providing 44 additional secure beds. The anticipated opening is April 2026.
- Increases funding by \$15.15 million in State General Fund (Direct) and 122 authorized T.O. positions to operate an additional secure care facility through a lease with the Vernon Parish Sheriff's Office, providing 56 additional beds as well as funding for a medical contract. An additional 10 non-T.O. positions are associated with this funding.

403-Office of Juvenile Justice

Agency Description

Provides beneficial administration, policy development, financial management and leadership; and develops and implements evident based practices/formulas for juvenile services.

Provides for the custody, care, and treatment of adjudicated youth through enforcement of laws and implementation of programs designed to ensure the safety of public, staff, and youth; and to reintegrate youth into society. The region also provides a community-based system of care that supervises the needs of the youth after reintegration into society.

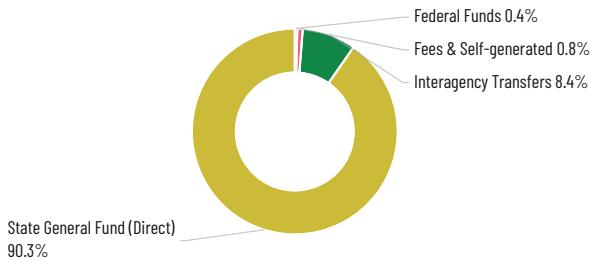
Provides a community-based system of care that addresses the needs of youth committed to custody and/or supervision.

The Office of Juvenile Justice's Canteen/Auxiliary Services was created to administer services to youthful offenders within the agency's secure care facilities. Funds in this account are generated from the sale of consumer item products by youthful offenders from the facility's canteen as well as from telephone commissions, hobby craft sales, consumer purchases by visitors to a facility, photography sales, proceeds from contraband and recycling activities, and donations made to a secure care facility under the purview of the department. Funds in the Auxiliary Account will be used to replenish products at a facility's canteen and to sponsor youth recreation and rehabilitation programs at secure care facilities within the department.

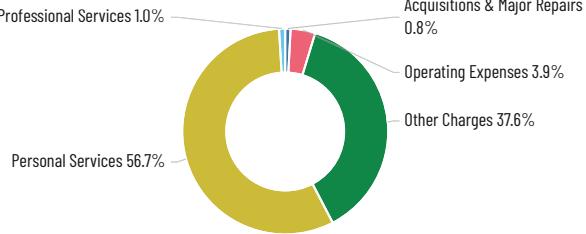
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	176,701,933	204,622,492	27,920,559
Interagency Transfers	19,134,621	19,134,621	0
Fees & Self-generated	1,924,509	1,924,509	0
Statutory Dedications	0	0	0
Federal Funds	891,796	891,796	0
Total	198,652,859	226,573,418	27,920,559
Authorized Positions	1,070	1,223	153
Authorized Other Charges Positions	6	6	0

Means of Finance:



Expenditures:



Louisiana Department of Health

Department Description

Schedule 09 - Louisiana Department of Health includes 21 budget units: Jefferson Parish Human Services Authority, Florida Parishes Human Services Authority, Capital Area Human Services District, Developmental Disabilities Council, Metropolitan Human Services District, Medical Vendor Administration, Medical Vendor Payments, Office of the Secretary, South Central Louisiana Human Services Authority, Northeast Delta Human Services Authority, Office of Aging and Adult Services, Louisiana Emergency Response Network Board, Acadiana Area Human Services District, Office of Public Health, Office of the Surgeon General, Office of Behavioral Health, Office for Citizens with Developmental Disabilities, Office on Women's Health and Community Health, Imperial Calcasieu Human Services Authority, Central Louisiana Human Services District, and Northwest Louisiana Human Services District.

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	3,285,087,565	3,382,210,028	97,122,463
Interagency Transfers	826,617,995	778,030,461	(48,587,534)
Fees & Self-generated	961,026,797	778,435,248	(182,591,549)
Statutory Dedications	1,918,039,456	1,842,444,997	(75,594,459)
Federal Funds	17,726,570,779	16,698,750,825	(1,027,819,954)
Total	24,717,342,592	23,479,871,559	(1,237,471,033)
Total Authorized Positions	7,918	7,913	(5)
Authorized Other Charges Positions	1,295	1,290	(5)

300-Jefferson Parish Human Services Authority

Agency Description

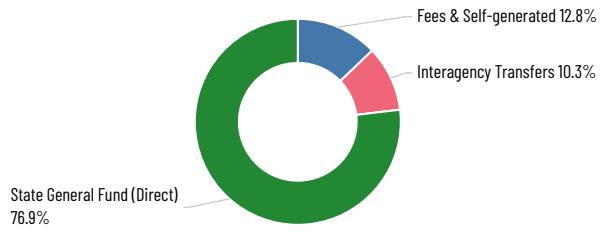
Jefferson Parish Human Services Authority provides the administration, management, and operation of mental health, developmental disabilities, and substance abuse services for the citizens of Jefferson Parish.



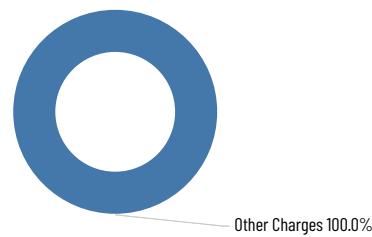
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	15,423,888	16,309,491	885,603
Interagency Transfers	2,180,166	2,180,166	0
Fees & Self-generated	2,725,000	2,725,000	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	20,329,054	21,214,657	885,603
Authorized Positions	0	0	0
Authorized Other Charges Positions	145	141	(4)

Means of Finance:



Expenditures:



Budget Highlights

- \$885,603 increase in State General Fund (Direct) due to statewide adjustments.

301-Florida Parishes Human Services Authority

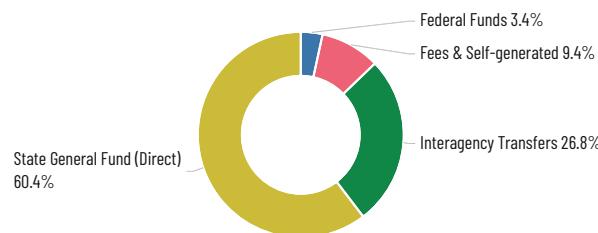
Agency Description

Florida Parishes Human Services Authority directs the operation and management of public community-based programs and services relative to addictive disorders, developmental disabilities, and mental health in the parishes of Livingston, St. Helena, St. Tammany, Tangipahoa and Washington.

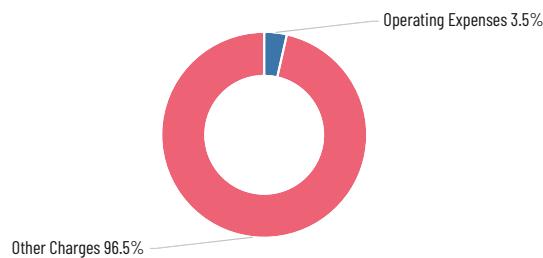
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	16,540,764	17,702,355	1,161,591
Interagency Transfers	7,863,344	7,863,344	0
Fees & Self-generated	2,754,288	2,754,288	0
Statutory Dedications	0	0	0
Federal Funds	1,000,000	1,000,000	0
Total	28,158,396	29,319,987	1,161,591
Authorized Positions	0	0	0
Authorized Other Charges Positions	181	181	0

Means of Finance:



Expenditures:



Budget Highlights

- \$1.16 million increase in State General Fund (Direct) due to statewide adjustments.

302-Capital Area Human Services District

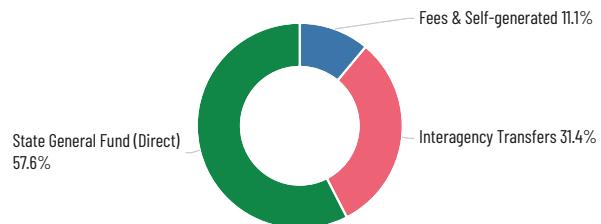
Agency Description

Capital Area Human Services District directs the operation of community-based programs and services related to behavioral health, developmental disabilities, and substance abuse services for the parishes of Ascension, East Baton Rouge, East Feliciana, Iberville, Pointe Coupee, West Baton Rouge, and West Feliciana.

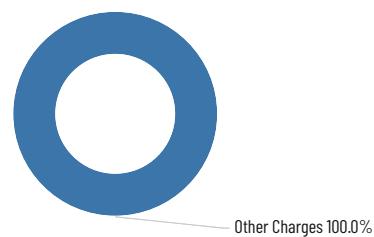
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	18,268,116	18,493,267	225,151
Interagency Transfers	10,077,558	10,077,558	0
Fees & Self-generated	3,553,108	3,553,108	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	31,898,782	32,123,933	225,151
Authorized Positions	0	0	0
Authorized Other Charges Positions	218	216	(2)

Means of Finance:



Expenditures:



Budget Highlights

- \$277,454 in State General Fund (Direct) and two (2) authorized Other Charges positions are eliminated to annualize the reduction to Personal Services in accordance with Preamble Section 19 in Act 1 of the 2025 Regular Legislative Session.

303-Developmental Disabilities Council

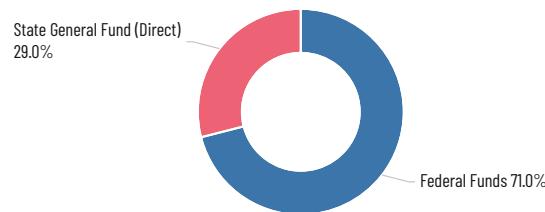
Agency Description

The Developmental Disabilities Council is a 28 member, Governor appointed board whose function is to implement the Federal Developmental Disabilities Assistance and Bill of Rights Act in Louisiana. The focus of the Council is to facilitate change in Louisiana's system of supports and services to individuals with disabilities and their families in order to enhance and improve their quality of life. The Council plans and advocates for greater opportunities for individuals with disabilities in all areas of life. The Council also supports activities, initiatives, and practices that promote the successful implementation of its mission and mandate for systems change.

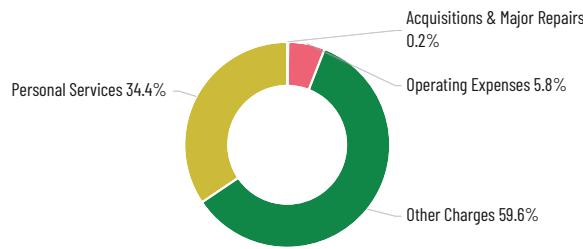
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	1,007,517	757,517	(250,000)
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	1,834,480	1,856,062	21,582
Total	2,841,997	2,613,579	(228,418)
Authorized Positions	8	8	0
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Budget Highlights

- \$250,000 decrease in State General Fund (Direct) due to the non-recur of a carryforward of passthrough funding for Families Helping Families.

304-Metropolitan Human Services District

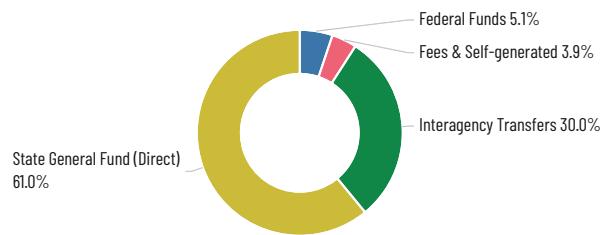
Agency Description

Metropolitan Human Services District provides the administration, management, and operation of behavioral health and developmental disability services for the citizens of Orleans, Plaquemines, and St. Bernard parishes.

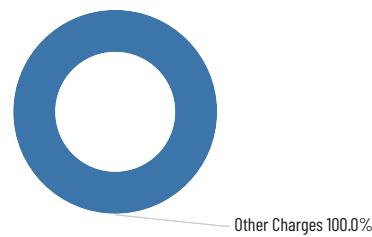
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	18,291,381	19,006,575	715,194
Interagency Transfers	9,339,786	9,339,786	0
Fees & Self-generated	1,229,243	1,229,243	0
Statutory Dedications	0	0	0
Federal Funds	2,355,052	1,605,052	(750,000)
Total	31,215,462	31,180,656	(34,806)
Authorized Positions	0	0	0
Authorized Other Charges Positions	121	121	0

Means of Finance:



Expenditures:



Budget Highlights

- \$750,000 decrease in Federal Funds due to the termination of the Certified Community Behavioral Health Clinic Planning, Development, and Implementation grant.

305-Medical Vendor Administration

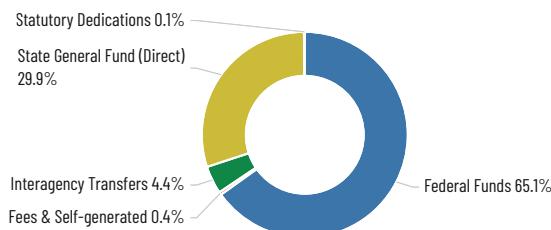
Agency Description

Medical Vendor Administration (MVA) develops, implements, and enforces the administrative and programmatic policies of the Medicaid program related to eligibility, reimbursement, and the monitoring of quality-driven health care services in Louisiana. MVA also administers the Supplemental Nutrition Assistance Program (SNAP), formerly known as Food Stamps, the Kinship Care Subsidy Program (KCSP), and the Family Independence Temporary Assistance Program (FITAP). These activities are carried out in alignment with evidence-based best practices and in compliance with applicable federal and state laws and regulations.

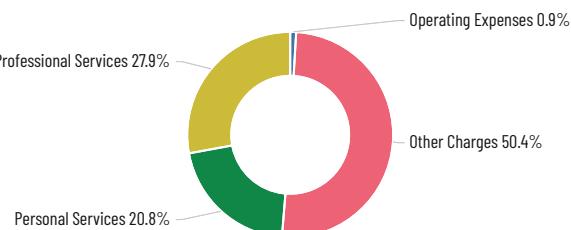
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	198,469,654	285,025,491	86,555,837
Interagency Transfers	41,665,571	41,665,571	0
Fees & Self-generated	4,200,000	4,200,000	0
Statutory Dedications	7,131,794	1,228,748	(5,903,046)
Federal Funds	605,158,824	620,282,391	15,123,567
Total	856,625,843	952,402,201	95,776,358
Authorized Positions	2,158	2,149	(9)
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Budget Highlights

- \$1.07 million decrease, including \$532,874 in State General Fund (Direct) and \$532,874 in Federal Funds, and nine (9) authorized T.O. positions to annualize the reduction to Personal Services in accordance with Preamble Section 19 in Act 1 of the 2025 Regular Legislative Session.
- \$42.3 million of means of finance substitution increases State General Fund (Direct) and decreases Federal Funds as a result of changes in Federal Financial Participation (FFP) of the Supplemental Nutrition Assistance Program (SNAP) administration services. As mandated by the One Big Beautiful Bill Act, state match is increasing from 50% to 75% effective October 1, 2026.
- \$37.67 million increase, including \$13.94 million in State General Fund (Direct) and \$23.73 million in Federal Funds, to annualize the transfer of funding from the Department of Children and Family Services (DCFS) for Supplemental Nutrition Assistance Program (SNAP) functions to implement a “One Door” service delivery system as mandated by Act 478 of the 2025 Regular Legislative Session.
- \$4.54 million increase in Federal Funds for the modernization of the Medicaid cost reporting system to simplify cost report preparation for providers across the state.
- \$2.79 million increase in Federal Funds for a statewide crisis hub contract to support the Louisiana Crisis Response System to remain in compliance with the Department of Justice/Louisiana Department of Health Serious Mental Illness settlement agreement.
- \$1.94 million increase in Federal Funds for a Pre-admission Screening Resident Review (PASRR) Level II evaluation and IT system for the Office of Behavioral Health (OBH) to process PASRR more

efficiently. PASRR is a federally mandated process required before an individual can be placed in a nursing facility to ensure individuals with serious mental illness receive adequate levels of care.

- \$1.41 million of means of finance substitution increases State General Fund (Direct) and decreases Statutory Dedications out of the Medical Assistance Programs Fraud Detection Fund due to a modified allocation of revenues mandated by Act 401 of the 2025 Regular Legislative Session.

306-Medical Vendor Payments

Agency Description

Provides payments to private providers of health care services for Louisiana residents who are eligible for Title XIX (Medicaid), while ensuring that reimbursements to providers of medical services to Medicaid recipients are appropriate.

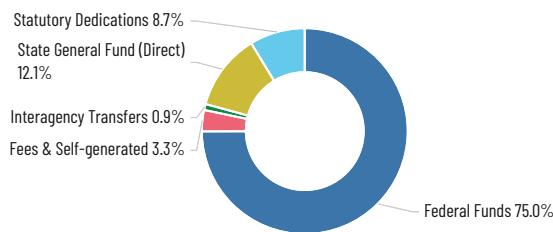
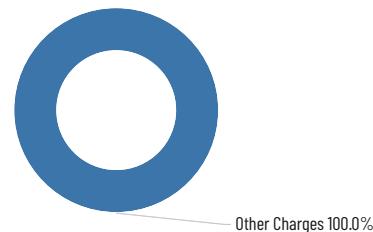
Provides payments to public providers of health care services for Louisiana residents who are eligible for Title XIX (Medicaid), while ensuring that reimbursements to providers of medical services to Medicaid recipients are appropriate.

Provides medical insurance for eligible Medicaid and Children's Health Insurance Program (CHIP) enrollees through the payment of premiums to other entities. This avoids potential additional Medicaid costs for those eligible individuals who cannot afford to pay their own "out-of-pocket" Medicare costs.

Payments to inpatient and outpatient medical care providers serving a disproportionately large number of uninsured and low-income individuals. Hospitals are reimbursed for their uncompensated care costs associated with the free care which they provide.

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	2,494,809,223	2,471,767,867	(23,041,356)
Interagency Transfers	230,513,518	192,764,983	(37,748,535)
Fees & Self-generated	870,061,609	685,565,153	(184,496,456)
Statutory Dedications	1,854,654,780	1,786,608,250	(68,046,530)
Federal Funds	16,607,196,594	15,375,454,368	(1,231,742,226)
Total	22,057,235,724	20,512,160,621	(1,545,075,103)
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance:**Expenditures:****Budget Highlights**

- A means of finance substitution decreasing \$26.92 million in State General Fund (Direct), \$972,662 in Interagency Transfers from Louisiana State University hospitals, \$1.66 million in Fees and Self-generated Revenues from non-state hospitals, and increasing \$29.56 million in Federal Funds due to Federal Medical Assistance Percentage (FMAP) rate changes. The FMAP rate changes are as follows:
 - For Title XIX, the FY 2025-2026 blended rate is 67.89%, and the FY 2026-2027 blended rate is 68.06%.
 - For Uncompensated Care Costs (UCC), the FY 2025-2026 FMAP rate is 67.83%, and the FY 2026-2027 rate is 68.14%.
 - For the Louisiana Children's Health Insurance Program (LaCHIP), the FY 2025-2026 blended rate is 77.52%, and the FY 2026-2027 blended rate is 77.65%.
- A means of finance substitution replacing \$1.74 million in Statutory Dedications out of the Medicaid Trust Fund for the Elderly with State General Fund (Direct), which was used for the Nursing Home Rebase in FY 2025-2026.
- A means of finance substitution replacing \$1.37 million of State General Fund (Direct) with Statutory Dedications out of the Health Excellence Fund based on the most recent Revenue Estimating Conference (REC) forecast.
- \$26.04 million increase, including \$8.32 million in State General Fund (Direct) and \$17.72 million in Federal Funds, for nursing home and hospice inflationary adjustments which are required in non-rebase years. The last rebase was in FY 2025-2026.
- \$20.98 million increase, including \$6.7 million in Statutory Dedications out of the Community Options Waiver Fund and \$14.28 million in Federal Funds, for annualization of 750 Community Choices Waiver slots phased in during FY 2025-2026.
- \$8.56 million increase, including \$2.73 million in State General Fund (Direct) and \$5.83 million in Federal Funds, for an inflationary adjustment for Intermediate Care Facilities for the Developmentally Disabled (ICF/DDs) as required by the State Medicaid Plan in non-rebase years. The last rebase was in FY 2025-2026.
- \$7.36 million increase, which consists of \$1.7 million in State General Fund (Direct), \$855,696 in Statutory Dedications out of the Louisiana Medical Assistance Trust Fund, and \$4.8 million in Federal Funds, for the managed care Dental Benefit Program for dental services. It reflects 12 months of

capitated Per Member Per Month (PMPM) payments and includes the following: utilization/trend adjustments, enrollment changes, and premium tax changes.

- \$4.33 million increase, including \$1.38 million in State General Fund (Direct) and \$2.95 million in Federal Funds, for Upper Payment Limit (UPL) payments for nursing facilities as a result of a case mix index transition to a Patient-Driven Payment Model.
- \$6.36 million increase, including \$2.03 million in State General Fund (Direct) and \$4.33 million in Federal Funds, for a projected increase in enrollment changes in Long Term - Personal Care Services (LT-PCS).
- \$2.63 million increase, including \$841,082 in State General Fund (Direct) and \$1.79 million in Federal Funds, to provide annualization of the cost for 60 individuals enrolled in Program of All-Inclusive Care for the Elderly (PACE) program during FY 2025-2026 and projected new enrollment of 42 individuals during FY 2026-2027.
- \$1.99 million decrease in State General Fund (Direct) to transfer to the Office of Behavioral Health (OBH) for the statewide crisis hub in support of the Louisiana Crisis Response System, to remain in compliance with the Department of Justice/Louisiana Department of Health Serious Mental Illness settlement agreement.
- \$208.67 million net decrease for Managed Care Organization (MCO) payments. This includes an increase of \$28.83 million in State General Fund (Direct), decreases of \$23.56 million in Statutory Dedication out of the Hospital Stabilization Fund (\$11.81 million) and Louisiana Medical Assistance Fund (\$35.37 million), and \$213.94 million in Federal Funds. It reflects 12 months of capitated PMPM payments and includes the following total adjustments: utilization/trend adjustments, enrollment changes, pharmacy rebates, premium tax changes, and premium tax from hospital directed payments. Managed Care Incentive Payments (MCIP) is excluded from this adjustment.

307-Office of the Secretary

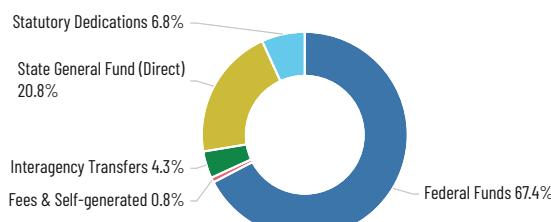
Agency Description

Provides management, supervision, and support services for: Legal Services; Media and Communications; Executive Administration; Fiscal Management; Human Resource Administration; Planning and Budget; Governor's Council on Physical Fitness and Sports; Health Standards; Program Integrity and Internal Audit; Policy; Legislative and Governmental Affairs; Emergency Preparedness; Disaster Reimbursement; Disability Determination Services; and Rural Health Transformation and Sustainability.

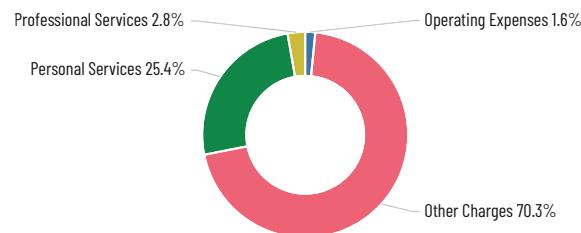
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	64,628,141	76,248,190	11,620,049
Interagency Transfers	13,980,184	15,583,105	1,602,921
Fees & Self-generated	2,869,401	2,869,401	0
Statutory Dedications	24,154,814	24,880,008	725,194
Federal Funds	51,025,625	246,752,508	195,726,883
Total	156,658,165	366,333,212	209,675,047
Authorized Positions	748	757	9
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Budget Highlights

- \$123,051 in State General Fund (Direct) and one (1) authorized T.O. position is eliminated to annualize the reduction to Personal Services in accordance with Preamble Section 19 in Act 1 of the 2025 Regular Legislative Session.
- \$175 million increase in Federal Funds to annualize the Rural Health Transformation Program grant from Centers for Medicare and Medicaid Services authorized by the One Big Beautiful Bill Act (Section 71401 of Public Law 119-21). This funding will be utilized to improve health care access, quality and outcomes in rural communities.
- \$17.42 million increase, which includes \$649,709 in State General Fund (Direct), \$632,985 in Interagency Transfers from Medical Vendor Administration, and \$16.14 million in Federal Funds to annualize the transfer of Disability Determination Services (DDS) and Supplemental Nutrition Assistance Program (SNAP) administrative functions from the Department of Children and Family Services (DCFS) to implement a “One Door” service delivery system as mandated by Act 478 of the 2025 Regular Legislative Session.
- \$8.01 million increase, which includes \$1.44 million in State General Fund (Direct) , \$2.67 million in Statutory Dedications out of the Rural Primary Care Physicians Development Fund, and \$3.9 million Federal Funds, for the transfer of the Office of Rural Health section from the Office of Public Health into the newly created Rural Health Transformation and Sustainability section within the Office of the Secretary (OS). This ensures that rural health activities are maintained within the same budget unit.

- \$4.73 million increase in State General Fund (Direct) to annualize the transfer of the Emergency Support Function-6 (ESF-6) from the Department of Children and Family Services (DCFS) in compliance with Executive Order JML 25-137.
- \$4.16 million increase, including \$1.13 million in State General Fund (Direct) and \$3.03 million in Federal Funds, to annualize the transfer of the Emergency Support Functions-8 (ESF-8) from the Office of the Surgeon General to OS, to combine emergency preparedness activities within the same budget unit.
- \$940,565 means of finance substitution increases State General Fund(Direct) and decreases Federal Funds due to a reduction in the Hospital Preparedness Program (HPP) grant.

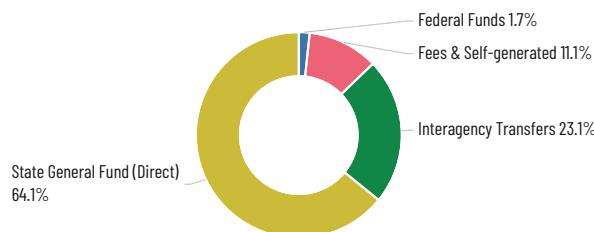
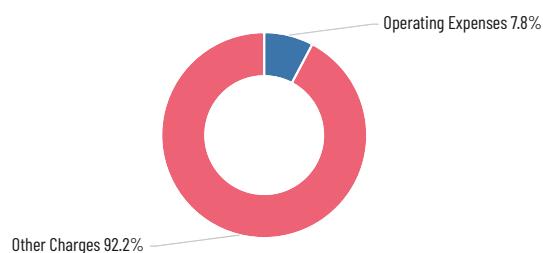
309-South Central Louisiana Human Services Authority

Agency Description

South Central Louisiana Human Services Authority provides access for individuals with behavioral health and developmental disabilities to integrated primary care and community-based services while promoting wellness, recovery, and independence through education and the choice of a broad range of programmatic and community resources to the parishes of Assumption, Lafourche, St. Charles, St. James, St. John the Baptist, St. Mary, and Terrebonne.

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	18,044,502	18,863,294	818,792
Interagency Transfers	7,943,733	6,780,733	(1,163,000)
Fees & Self-generated	3,100,000	3,263,000	163,000
Statutory Dedications	0	0	0
Federal Funds	500,000	500,000	0
Total	29,588,235	29,407,027	(181,208)
Authorized Positions	0	0	0
Authorized Other Charges Positions	144	147	3

Means of Finance:**Expenditures:****Budget Highlights**

- An increase of three (3) authorized Other Charges positions for the St. Mary Behavioral Health Center to support behavioral health services.
- \$1 million decrease in Interagency Transfers from the Office of Behavioral Health to align with historical expenditures.

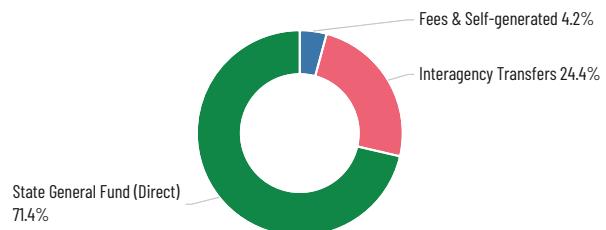
310-Northeast Delta Human Services Authority**Agency Description**

Northeast Delta Human Services Authority increases public awareness of and provides access for individuals with behavioral health and developmental disabilities to integrated community-based services while promoting wellness, recovery, and independence through education and the choice of a broad range of programmatic and community resources for the parishes of Jackson, Lincoln, Union, Morehouse, West Carroll, East Carroll, Ouachita, Richland, Madison, Caldwell, Franklin, and Tensas.

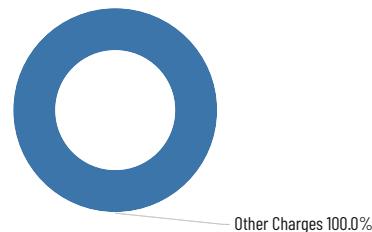
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	12,646,617	13,114,562	467,945
Interagency Transfers	4,483,420	4,483,420	0
Fees & Self-generated	1,080,444	773,844	(306,600)
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	18,210,481	18,371,826	161,345
Authorized Positions	0	0	0
Authorized Other Charges Positions	97	99	2

Means of Finance:



Expenditures:



Budget Highlights

- An increase of three (3) authorized Other Charges positions for an inpatient facility for residential substance use treatment services for up to 15 pregnant women with addictive disorders and their dependent children in Northeast Louisiana.
- \$306,600 means of finance substitution replaces Fees and Self-generated Revenues with State General Fund (Direct) for an inpatient facility for residential substance use treatment services for up to 15 pregnant women with addictive disorders and their dependent children in Northeast Louisiana. Fees and Self-generated Revenues from patient billing are projected to be lower than initial estimates for this facility.

320-Office of Aging and Adult Services

Agency Description

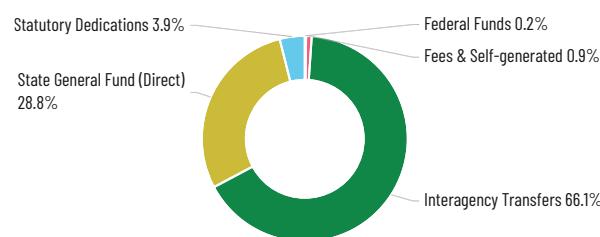
The Office of Aging and Adult Services includes the following programs:

- **Administration Protection and Support** - Provides access to quality long-term services and supports for the elderly and adults with disabilities in a manner that supports choice, informal caregiving, and effective use of public resources.
- **Villa Feliciana Medical Complex** - Provides long-term care, rehabilitative services, infectious disease services, and an acute care hospital for medically complex residents with chronic diseases, disabilities, and terminal illnesses. Residents are given opportunities to participate in therapeutic activities as approved by their treatment teams. The facility also provides therapeutic and social activities to create a homelike atmosphere and environment for residents.
- **Auxiliary Program** - Provides specialized rehabilitative services to medically complex residents.

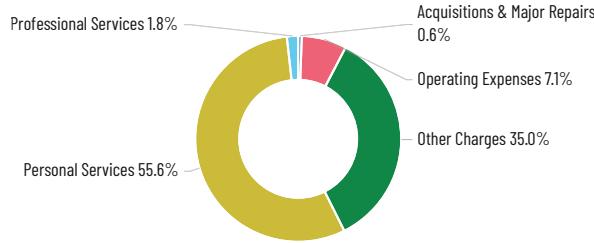
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	24,239,188	25,732,346	1,493,158
Interagency Transfers	52,433,221	58,999,307	6,566,086
Fees & Self-generated	782,680	782,680	0
Statutory Dedications	3,508,434	3,508,434	0
Federal Funds	181,733	181,733	0
Total	81,145,256	89,204,500	8,059,244
Authorized Positions	434	435	1
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Budget Highlights

- \$6 million increase in Interagency Transfers from the Office of Community Development (OCD) for the Permanent Supportive Housing (PSH) initiative to provide housing support services to disabled individuals who are at risk of homelessness or institutionalization.
- \$600,000 increase, including \$150,000 in State General Fund (Direct) and \$450,000 in Interagency Transfers from Medical Vendor Administration, for contract services due to increased utilization of Pre-Admission Screening and Resident Review (PASRR) for individuals seeking admission to a Medicaid-certified nursing facility.
- \$68,000 increase in State General Fund (Direct) for contract services to identify activities to expand housing services and interventions for participants in Permanent Supportive Housing (PSH), My Choice Louisiana (MCL), and My Place Louisiana (MPL) initiatives. These contract services ensure compliance with the Department of Justice agreement regarding Serious Mental Illness.

324-Louisiana Emergency Response Network

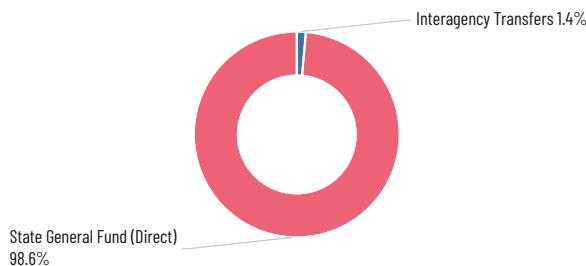
Agency Description

The Louisiana Emergency Response Network safeguards the public health, safety, and welfare of the people of the State of Louisiana against unnecessary trauma and time-sensitive related deaths and incidents of morbidity due to trauma.

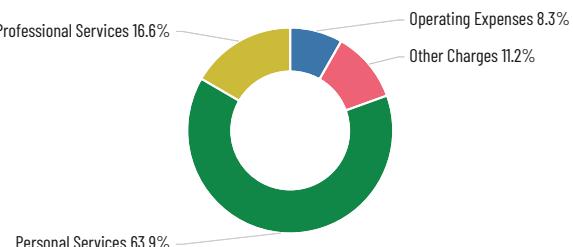
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	2,244,730	2,330,843	86,113
Interagency Transfers	40,000	33,500	(6,500)
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	2,284,730	2,364,343	79,613
Authorized Positions	10	10	0
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Budget Highlights

- \$6,500 decrease in Interagency Transfers from the Louisiana Highway Safety Commission grant for recruiting and educating ambulance providers in Louisiana on how to submit electronic crash data in compliance with the National EMS Information System (NEMSIS).

325-Acadiana Area Human Services District

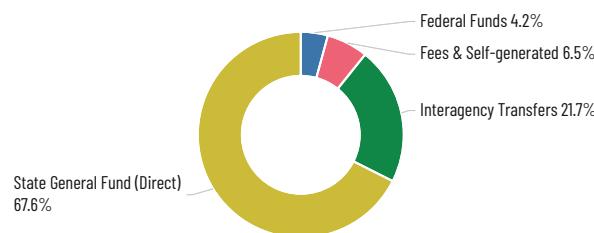
Agency Description

Acadiana Area Human Services District increases public awareness of and provides access for individuals with behavioral health and developmental disabilities to integrated community-based services while promoting wellness, recovery, and independence through education and the choice of a broad range of programmatic and community resources in the parishes of Acadia, Evangeline, Iberia, Lafayette, St. Landry, St. Martin, and Vermilion.

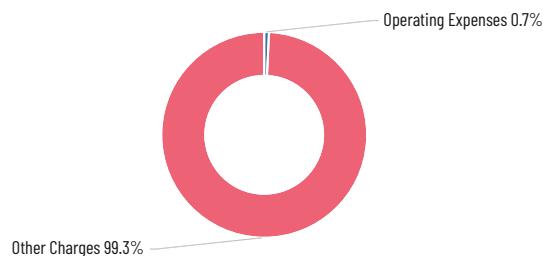
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	15,090,816	15,931,528	840,712
Interagency Transfers	5,107,914	5,107,914	0
Fees & Self-generated	1,536,196	1,536,196	0
Statutory Dedications	0	0	0
Federal Funds	1,000,000	1,000,000	0
Total	22,734,926	23,575,638	840,712
Authorized Positions	0	0	0
Authorized Other Charges Positions	119	118	(1)

Means of Finance:



Expenditures:



Budget Highlights

- \$101,700 increase in State General Fund (Direct) and one (1) authorized Other Charges position, Medical Certification Specialist (MCS), due to an increase in caseloads from 219 cases per MCS to 278 cases per MCS in the last eight (8) years.

326-Office of Public Health

Agency Description

The Office of Public Health (OPH) operates a centralized vital event registry and health data analysis office for the government and people of the State of Louisiana; collects, transcribes, compiles, analyzes, reports, preserves, amends, and issues vital records, including birth, death, fetal death, abortion, marriage, and divorce certificates; operates the Louisiana Putative Father Registry and the Orleans Parish Marriage License Office; records all adoptions, legitimizations, and other judicial edicts that affect the state's vital records; maintains the state's health statistics repository; and publishes the Vital Statistics Reports and the Louisiana Health Report Card.

OPH provides educational, clinical, and preventive services to Louisiana citizens to promote reduced morbidity and mortality resulting from chronic diseases, infectious and communicable diseases, high-risk conditions of infancy and childhood, and accidental and unintentional injuries.

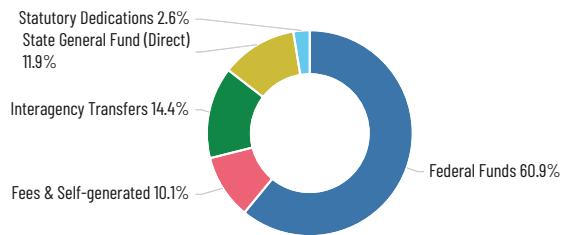
OPH provides leadership, administrative oversight, and grants management for programs related to the provision of preventive health services to the citizens of the state.

OPH promotes a reduction in infectious and chronic disease morbidity and mortality through the promulgation, implementation, and enforcement of the State Sanitary Code.

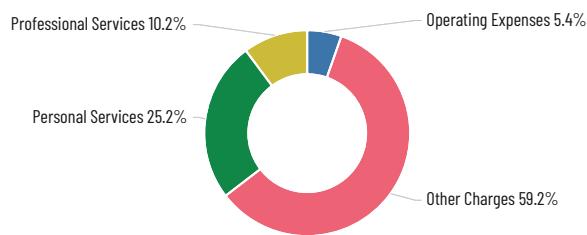
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	72,096,342	71,102,912	(993,430)
Interagency Transfers	85,005,926	85,640,509	634,583
Fees & Self-generated	58,257,065	60,290,241	2,033,176
Statutory Dedications	18,000,320	15,326,686	(2,673,634)
Federal Funds	365,822,056	362,651,013	(3,171,043)
Total	599,181,709	595,011,361	(4,170,348)
Authorized Positions	1,234	1,230	(4)
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Budget Highlights

- \$8 million decrease in State General Fund (Direct) to non-recur funding for Phenomune pilot testing kits.
- \$8.01 million decrease, which includes \$1.44 million in State General Fund (Direct), \$2.67 million in Statutory Dedications from the Rural Primary Care Physicians Development Fund, and \$3.9 million in Federal Funds, for the transfer of the Office of Rural Health section into the newly created Rural Health Transformation and Sustainability section within the Office of the Secretary. This ensures rural health activities are managed within the same budget unit.
- \$1.25 million increase in Fees and Self-generated Revenues out of the Vital Records Conversion Dedicated Fund Account to digitize permanent vital records.
- \$634,583 means of finance substitution increasing Interagency Transfers from the Department of Children and Family Services (DCFS) and decreasing State General Fund (Direct) for the Nurse Family Partnership Program.

- \$200,000 means of finance substitution increasing State General Fund (Direct) and decreasing Federal Funds for continued oversight of the Louisiana Commodity Supplemental Food Program.

327-Office of the Surgeon General

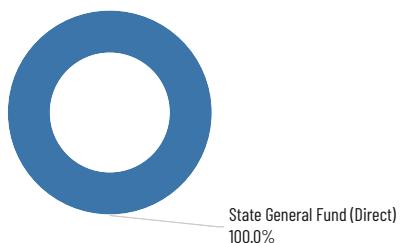
Agency Description

The Office of the Surgeon General shall be responsible for leading and coordinating efforts of the Louisiana Department of Health that are intended to provide clinical and medical guidance and recommendations to improve health outcomes for all residents of this state, across all populations and age groups. The department may consolidate efforts on healthcare provisions and outcomes for all programs within the department as deemed appropriate by the secretary of the department after consultation with the surgeon general. The surgeon general shall serve as the chief medical officer of the Louisiana Department of Health and the state's leading advocate for wellness and disease prevention.

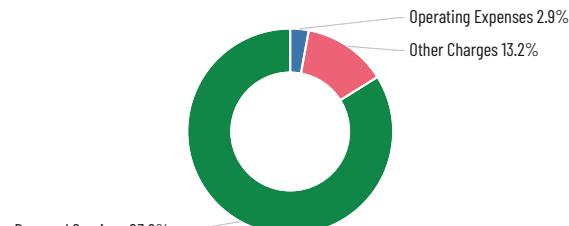
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	1,791,445	758,272	(1,033,173)
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	3,028,717	0	(3,028,717)
Total	4,820,162	758,272	(4,061,890)
Authorized Positions	7	3	(4)
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Budget Highlights

- \$4.16 million decrease, including \$1.13 million in State General Fund (Direct) and \$3.03 million in Federal Funds, to annualize the transfer of the Emergency Support Functions-8 (ESF-8) to the Office of the Secretary. This combines emergency preparedness activities within the same budget unit.

330-Office of Behavioral Health

Agency Description

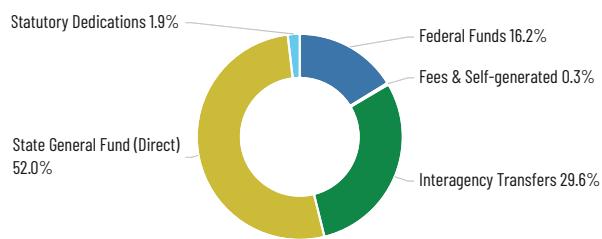
The Office of Behavioral Health includes the following programs:

- **Behavioral Health Administration and Community Oversight Program** – Provides the results-oriented managerial, fiscal and supportive functions, including business intelligence, quality management, and evaluation and research, which are necessary to advance state behavioral health care goals, adhere to state and federal funding requirements, monitor the operations of Medicaid-related specialized behavioral health services and support the provision of behavioral health services for non-Medicaid adults and children not within the scope of Healthy Louisiana.
- **Hospital Based Treatment Program** – Provides comprehensive, integrated, evidence-informed treatment and support services, enabling persons to function at their optimal level, thus promoting recovery.
- **Auxiliary Program** – Provides therapeutic activities to patients as approved by treatment teams.

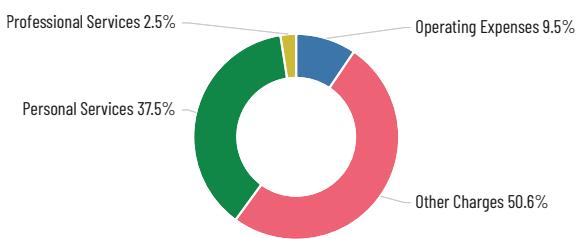
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	239,813,635	254,722,000	14,908,365
Interagency Transfers	168,163,779	145,233,422	(22,930,357)
Fees & Self-generated	1,387,150	1,387,150	0
Statutory Dedications	8,845,801	9,246,051	400,250
Federal Funds	79,526,151	79,526,151	0
Total	497,736,516	490,114,774	(7,621,742)
Authorized Positions	1,634	1,633	(1)
Authorized Other Charges Positions	6	6	0

Means of Finance:



Expenditures:



Budget Highlights

- \$270,160 in State General Fund (Direct) and three (3) authorized T.O. positions are eliminated to annualize the reduction to Personal Services in accordance with Preamble Section 19 in Act 1 of the 2025 Regular Legislative Session.

- \$20.23 million decrease in Interagency Transfers from Medical Vendor Payments to align with historical expenditures.
- \$800,668 means of finance substitution replaces State General Fund (Direct) with Interagency Transfers from the Department of Children and Family Services for the Pregnant and Parenting Women program, which is a residential substance use treatment program for pregnant and parenting women with substance use disorders supported by Temporary Assistance for Needy Families (TANF).
- \$5.59 million means of finance substitution replaces Interagency Transfers from Medical Vendor Payments with State General Fund (Direct) for a deficit in the Institutions for Mental Diseases (IMD) allotment of the Uncompensated Care Costs (UCC) budget set by the Centers for Medicare & Medicaid Services (CMS).
- \$4.49 million increase, consisting of \$1.79 million in State General Fund (Direct) and \$2.7 million in Interagency Transfers from Medical Vendor Administration, for the statewide crisis hub which supports the Louisiana Crisis Response System, to remain compliant with the Department of Justice (DOJ)/Louisiana Department of Health (LDH) Serious Mental Illness (SMI) settlement agreement.
- \$2.6 million increase, consisting of \$648,825 in State General Fund (Direct) and \$1.95 million in Interagency Transfers from Medical Vendor Administration, for a contract to implement a Pre-Admission Screening Resident Review (PASRR) Level II evaluation software system. PASRR is a federally mandated process required before an individual can be placed in a nursing facility, to ensure individuals with serious mental illness receive adequate levels of care. The new software will consolidate outdated systems and enable the agency to process a higher volume of reviews more efficiently.
- \$1.99 million increase in State General Fund (Direct) to transfer funding from Medical Vendor Payments for the statewide crisis hub which supports the Louisiana Crisis Response System, to remain compliant with the DOJ/LDH SMI settlement agreement.
- \$1.41 million increase, consisting of \$3.26 million in State General Fund (Direct) and a decrease of \$1.85 million in Interagency Transfers from the Office of the Secretary, for the Early Childhood Supports and Services (ECSS) initiative. ECSS is a community-based model for infant and early childhood mental health interventions for children (aged 0-5 years) and their families.
- \$370,200 increase in State General Fund (Direct) for contracts with Grace Outreach Center and Harmony Center supervised community group homes, to remain compliant with the Cooper/Jackson settlement agreement.

340-Office for Citizens with Developmental Disabilities

Agency Description

The Office for Citizens with Developmental Disabilities includes the following programs:

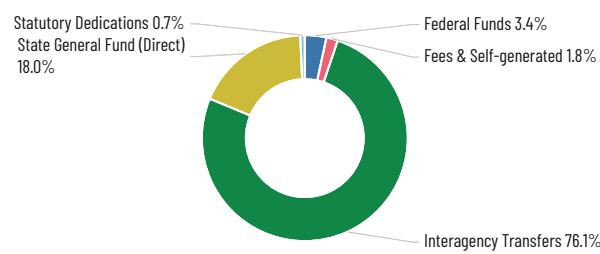
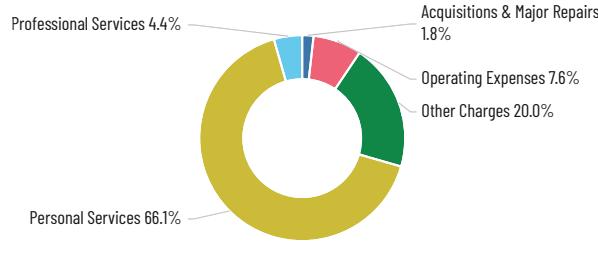
- **Administration Program** - Provides effective and responsive leadership of the developmental disabilities services system. The Administration Program provides system design, policy direction, administrative support functions, and operational oversight for the Resource Center, developmental disabilities waiver services, and state-operated supports and services centers. The Resource Center activity administers services whose primary functions include building community capacity, partnerships and collaborative relationships with providers, community professionals, other state agencies, educational institutions, professional organizations and other stakeholders to efficiently target

gaps and improve multiple efforts. Other services provided through the Resource Center activity include statewide supports and services to people who need intensive treatment intervention to allow them to remain in their community living setting. The closed facilities activity provides for ongoing costs associated with closed or privatized facilities.

- **Community-Based Program** - Manages the delivery of individualized community-based supports and services including Home and Community-based waiver services, through assessments, information/choice, planning and referral, in a manner that affords opportunities for people with developmental disabilities to achieve their personally defined outcomes and goals. Community-based services and programs include, but are not limited to, Family Flexible Fund, Individual & Family Support, Pre-Admission Screening & Resident Review, Single Point of Entry, Early Steps, and the four waiver programs (New Opportunities Waiver, Children's Choice Waiver, Supports Waiver and Residential Options Waiver), and the Money Follows the Person Demonstration Grant.
- **Pinecrest Supports and Services Center** - Provides for the administration and operation of the Pinecrest Supports and Services Center (PSSC) to ensure quality services and/or supports to the maximum number of individuals within the available resources. Supports the provision of opportunities for more accessible, integrated, and community-based living options. The Residential Services activity provides specialized residential services to individuals with developmental disabilities and co-morbid complex medical, behavioral, and psychiatric needs in a manner that supports the goal of returning or transitioning individuals to community-based options. Services include operation of 24-hour support and active treatment services delivered in the Intermediate Care Facility/Developmental Disabilities (ICF/DD) facility to services provided to persons who live in their own homes. This includes initial and ongoing assessment, psychiatric services, family support and education, support coordination and any other services critical to an individuals ability to live successfully in the community.
- **Central Louisiana Supports and Services** - Provides for the administration, instructional and residential needs of the Central Louisiana Supports and Services Center (CLSSC). The 24-hour active treatment facility operates as Louisiana's continuum of developmental disability services to provide specialized residential services to individuals with intellectual and developmental disabilities in a manner to support choice, dignity, and quality of life.
- **Auxiliary Program** - This program provides the residents of the Pinecrest Supports and Services Center with both paid work opportunities and/or therapeutic activities as recommended by an individual's support team.

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	40,721,095	41,697,831	976,736
Interagency Transfers	171,421,533	175,878,801	4,457,268
Fees & Self-generated	4,140,613	4,155,944	15,331
Statutory Dedications	1,743,513	1,646,820	(96,693)
Federal Funds	7,816,547	7,816,547	0
Total	225,843,301	231,195,943	5,352,642
Authorized Positions	1,679	1,682	3
Authorized Other Charges Positions	0	0	0

Means of Finance:**Expenditures:****Budget Highlights**

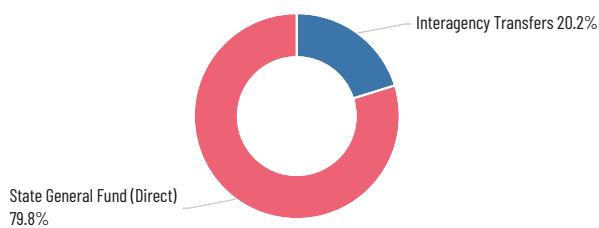
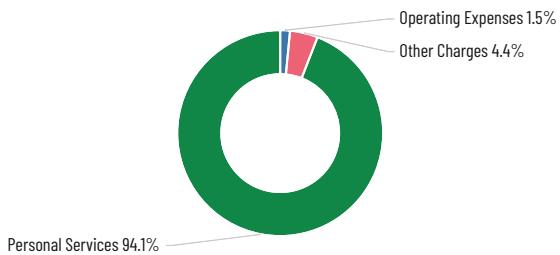
- \$250,000 increase in Interagency Transfers from Medical Vendor Payments for architectural planning services to conduct a comprehensive evaluation and develop a master plan to assess current facility conditions and evaluate existing client needs and project future requirements at Pinecrest Supports and Services Center.

350-Office on Women's Health and Community Health**Agency Description**

The Office on Women's Health and Community Health serves as a clearinghouse, coordinating agency, and resource center for women's health data and strategies, services, programs, and initiatives that address women's health-related concerns. This office focuses on health needs throughout a woman's life, including chronic or acute conditions that significantly affect women, access to healthcare for women, and women's health disparities.

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	1,053,829	1,002,880	(50,949)
Interagency Transfers	253,408	253,408	0
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	1,307,237	1,256,288	(50,949)
Authorized Positions	6	6	0
Authorized Other Charges Positions	0	0	0

Means of Finance:**Expenditures:****Budget Highlights**

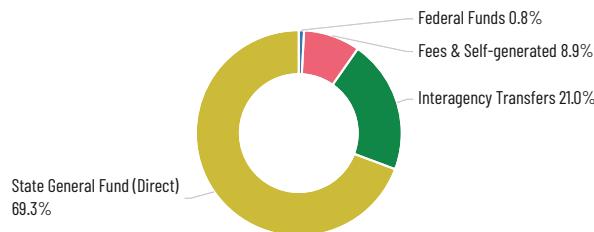
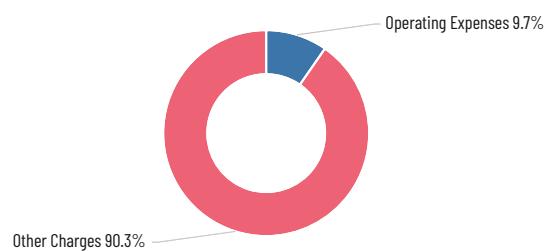
- \$50,949 decrease in State General Fund (Direct) due to statewide adjustments.

375-Imperial Calcasieu Human Services Authority**Agency Description**

Imperial Calcasieu Human Services Authority ensures that citizens with mental health, addictions, and developmental challenges residing in the parishes of Allen, Beauregard, Calcasieu, Cameron, and Jefferson Davis are empowered and self-determination is valued such that individuals live satisfying, hopeful, and contributing lives.

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	9,643,793	10,520,458	876,665
Interagency Transfers	3,185,171	3,185,171	0
Fees & Self-generated	1,350,000	1,350,000	0
Statutory Dedications	0	0	0
Federal Funds	125,000	125,000	0
Total	14,303,964	15,180,629	876,665
Authorized Positions	0	0	0
Authorized Other Charges Positions	84	82	(2)

Means of Finance:**Expenditures:****Budget Highlights**

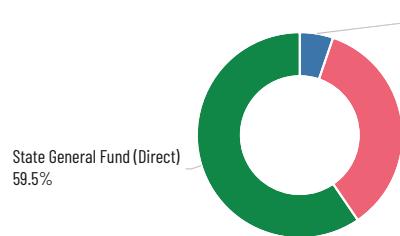
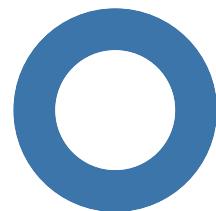
- \$221,000 increase in State General Fund (Direct) for operating services, utilities, and maintenance of a new office building which replaced a building damaged by Hurricane Laura.

376-Central Louisiana Human Services District**Agency Description**

Central Louisiana Human Services District increases public awareness of and provides access for individuals with behavioral health and developmental disabilities to integrated community-based services while promoting wellness, recovery, and independence through education and the choice of a broad range of programmatic and community resources for the parishes of Grant, Winn, LaSalle, Catahoula, Concordia, Avoyelles, Rapides, and Vernon.

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	10,914,152	11,347,897	433,745
Interagency Transfers	6,712,519	6,712,519	0
Fees & Self-generated	1,000,000	1,000,000	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	18,626,671	19,060,416	433,745
Authorized Positions	0	0	0
Authorized Other Charges Positions	89	88	(1)

Means of Finance:**Expenditures:****Budget Highlights**

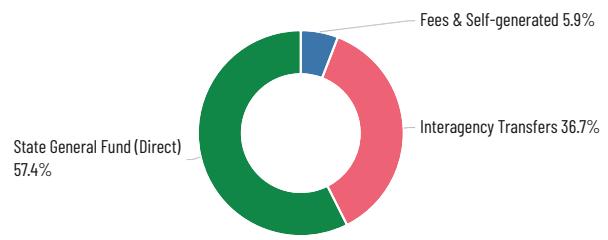
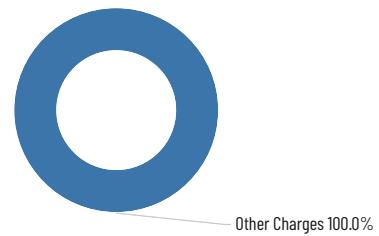
- \$433,745 increase in State General Fund (Direct) due to statewide adjustments.

377-Northwest Louisiana Human Services District**Agency Description**

Northwest Louisiana Human Services District increases public awareness of and provides access for individuals with behavioral health and developmental disabilities to integrated community-based services while promoting wellness, recovery, and independence through education and the choice of a broad range of programmatic and community resources for the parishes of Caddo, Bossier, Webster, Claiborne, Bienville, Red River, Desoto, Sabine, and Natchitoches.

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	9,348,737	9,774,452	425,715
Interagency Transfers	6,247,244	6,247,244	0
Fees & Self-generated	1,000,000	1,000,000	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	16,595,981	17,021,696	425,715
Authorized Positions	0	0	0
Authorized Other Charges Positions	91	91	0

Means of Finance:**Expenditures:****Budget Highlights**

- \$425,715 increase in State General Fund (Direct) due to statewide adjustments.



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Department of Children and Family Services

Department Description

Schedule 10 - Department of Children and Family Services includes one (1) budget unit: Office of Children and Family Services.

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	252,551,560	270,311,356	17,759,796
Interagency Transfers	17,581,946	22,988,431	5,406,485
Fees & Self-generated	16,634,991	15,172,518	(1,462,473)
Statutory Dedications	0	0	0
Federal Funds	501,069,239	483,884,502	(17,184,737)
Total	787,837,736	792,356,807	4,519,071
Total Authorized Positions	2,186	2,184	(2)
Authorized Other Charges Positions	0	0	0

360-Office of Children and Family Services

Agency Description

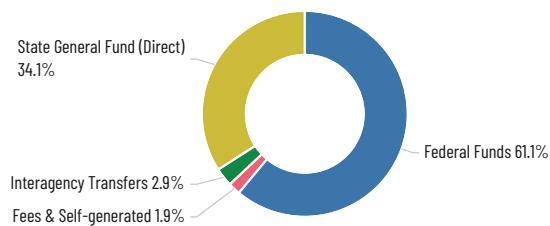
The Department of Children and Family Services (DCFS) works to protect children, empower families, and strengthen communities so every child grows up safe, stable and strong. DCFS has three (3) programs:

- **Division of Management and Finance:** Provides leadership, support, and oversight to all Department of Children and Family Services programs. This program promotes efficient, professional, and timely responses to employees, partners, and clients. The major functions of this program include the Office of the Secretary, Bureau of Audit and Compliance, General Counsel, Communications, Governmental Affairs, Fiscal Services, Budget, Administrative, Training and Safety Services, Policy and Planning, Digital Services, Procurement, and Human Resources.
- **Division of Child Welfare:** Provides for the public child welfare functions of the state, including prevention services that promote safety and the well-being of children and youth who are at-risk of or have been abused or neglected through a dynamic, high quality, and comprehensive Child Welfare Program.
- **Division of Family Support:** Provides resources and services to children and families to help them reach their full potential and become self-sufficient. Programs of focus include Child Support Services, Client Services, and Family Violence Prevention.

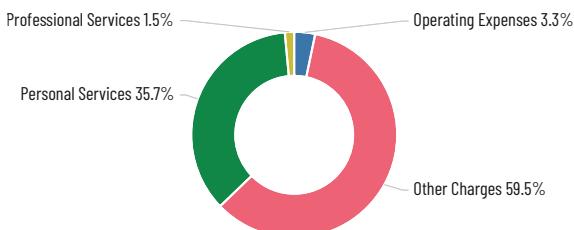
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	252,551,560	270,311,356	17,759,796
Interagency Transfers	17,581,946	22,988,431	5,406,485
Fees & Self-generated	16,634,991	15,172,518	(1,462,473)
Statutory Dedications	0	0	0
Federal Funds	501,069,239	483,884,502	(17,184,737)
Total	787,837,736	792,356,807	4,519,071
Authorized Positions	2,186	2,184	(2)
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Budget Highlights

- The Department of Children and Family Services (DCFS) continues to receive the Temporary Assistance for Needy Families (TANF) federal block grant of \$163.43 million. Of this amount, \$36.3 million is allocated to child welfare services associated with foster care and prevention services; \$54.05 million for TANF initiatives, including LA 4, Court Appointed Special Advocates (CASA), Family Support, and Drug Courts; and \$73.07 million for core welfare services. Core welfare services consist of Kinship Care Subsidy Program (KCSP), Family Independence Temporary Assistance Program (FITAP), Strategies to Empower People (STEP) Work Supports, and Workforce Development.
- A reduction of \$6.24 million in State General Fund (Direct) and \$10.44 million in Federal Funds annualizes the One Door service delivery system created by Act 478 of the 2025 Regular Legislative Session, which transferred the following services from DCFS to the Louisiana Department of Health and Louisiana Works effective October 1, 2025: Supplemental Nutrition Assistance Program (SNAP), Family Independence Temporary Assistance Program (FITAP), Kinship Care Subsidy Program (KCSP), Disability Determinations, SNAP Employment and Training (SNAP E&T), and Strategies to Empower People (STEP) in order to streamline social services and workforce delivery.
- \$700,000 in Title IV-D Federal Funds is provided for the District Attorney (DA) Compliance Review project, which is a system designed to automate and standardize the oversight of child support cases currently managed under 38 separate DA contracts. The Louisiana Automated Support Enforcement System (LASESWeb) enhancements will automate creation of the review universe

from system data, covering all assigned and referred cases, standardize workflows for DA staff to document findings, track responses, report outcomes, provide dashboards and reporting to identify error trends, guide training, improve statewide compliance, and reduce manual labor. This will allow staff to focus on resolving errors and improving program performance, rather than gathering and assigning cases.

- \$5.4 million in Interagency Transfers from the Louisiana Department of Education is for daycare services for foster care children.
- Annualizes the FY 2025-2026 transfer of the Emergency Support Function (ESF) – 6 to the Louisiana Department of Health, Office of the Secretary by reducing \$4.66 million State General Fund (Direct). The ESF-6 responsibilities include coordinating mass care, emergency assistance, housing and human services during emergencies and natural disasters.
- \$2.26 million, of which \$1.7 million is State General Fund (Direct) and \$564,145 is Federal Funds, is provided for an increase in TIPS (Tracking, Information, and Payment System) Foster Care due to the number of paid days for restrictive and non-restrictive care settings.
- \$715,706, of which \$472,366 is State General Fund (Direct) and \$243,340 is Federal Funds, is provided for an increase in TIPS Guardianship as a result of a 17% increase in the number of children receiving guardianship subsidy payments and an increase in the number of service days.
- \$16.86 million, of which \$12.27 million is State General Fund (Direct) and \$4.6 million is Federal Funds, is provided to increase foster care board rates. This will allow Louisiana's foster caregivers to receive an increase in the monthly board rate that provides financial support for the care of children and youth in the state's custody, raising the average daily rate from \$19.47 to \$29.60. This also provides an increase in adoption and guardianship subsidies, which are paid at 80% of the current foster care board rate for eligible families.
- \$9.73 million, of which \$6.43 is State General Fund (Direct) and \$3.3 million is Federal Funds, is provided for the SABRE Project. This project will digitize approximately 95 million pages of child welfare records and aims to convert physical records into a secure, searchable digital, cloud-based format to improve caseworker access, reduce storage costs, enhance data security, and facilitate faster responses to law enforcement and legal requests.
- \$18.31 million, of which \$12.1 million is State General Fund (Direct) and \$6.21 million is Federal Funds, is provided for the Child Welfare System Modernization Project, which replaces the Comprehensive Child Welfare Information System (CCWIS). This project aims to improve Louisiana's child welfare system by consolidating legacy applications into a modern, centralized platform.
- Funding is provided for Binti software, which will support the Child Welfare System Modernization Project. The HomeReady Project aims to streamline and modernize foster and adoptive home certification by implementing Binti software to replace a paper-based system with a mobile-friendly digital platform. This initiative seeks to substantially reduce certification time.
- An increase of 53 non-T.O. FTE positions utilizes \$5 million in State General Fund (Direct) that was provided to the Division of Child Welfare during the 2025 Regular Legislative Session. DCFS utilized the funding to hire 53 Child Protective Services (CPS) investigator job appointments for a new second shift (1:30 PM-midnight, 4 days per week) to expand evening and weekend coverage for reports of child abuse and neglect, to address heavy caseloads and response delays.



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Department of Conservation and Energy

Department Description

Schedule 11 - Department of Conservation and Energy includes one (1) budget unit: Conservation and Energy

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	29,021,034	23,753,661	(5,267,373)
Interagency Transfers	7,247,855	3,408,144	(3,839,711)
Fees & Self-generated	20,462,314	20,308,864	(153,450)
Statutory Dedications	54,697,129	49,675,763	(5,021,366)
Federal Funds	115,701,149	104,139,220	(11,561,929)
Total	227,129,481	201,285,652	(25,843,829)
Total Authorized Positions	378	376	(2)
Authorized Other Charges Positions	0	0	0

Budget Highlights

- \$25 million reduction in Federal Funds is due to the Solar for Y'all grant being repealed by federal ruling.
- Reduction of \$125,868 in State General Fund (Direct) is due to savings and efficiencies identified throughout the agency. This includes a \$84,821 reduction in travel expenses due to additional approval requirements; and a \$41,047 reduction in Other Compensation due to scheduling reforms, pre-authorization thresholds, and risk-based deployment of inspectors.
- \$2 million reduction in Interagency Transfers is due to the consolidation of offices.
- Replaces 14 vehicles for a total of \$652,400. The funding includes \$480,300 in Fees and Self-generated Revenues out of the Coastal Resources Trust Dedicated Fund Account (\$50,000), and the Oil and Gas Regulatory Dedicated Fund Account (\$430,300); and \$172,100 in Federal Funds.
- \$2.22 million increase in State General Fund (Direct) provides the required state match for the following grants: LA Hubs for Energy Resilient Operations Project (HERO) grant; Preventing Outages and Enhancing the Resilience of the Electric Grid projects {40101 (d) grants}; and the State Energy Program grant.
- \$1.17 million increase in Statutory Dedications out of the Mineral and Energy Fund for two (2) new consulting contracts and annualization of the costs associated with the department absorbing the Capital Area Groundwater Conservation District.

431-Conservation and Energy

Agency Description

Executive – Provides the leadership, guidance, and coordination to ensure consistency within the Department as well as externally; promotes the Department, implements the Governor's and Legislature's directives and functions as Louisiana's natural resources ambassador to the world.

Conservation - Manages the conservation and development of the non-renewable natural resources in the state, while minimizing the negative environmental impact of the development. Ensures protection of public health and the environment from hazards associated with the transportation of hazardous liquids and with the exploration, production, transportation, distribution, and disposition of oil, gas, lignite and associated wastes and conservation of groundwater resources.

Mineral Resources – Prudently manages state-owned lands and water bottoms by managing and administering mineral and renewable energy assets in an environmentally-sound manner, primarily through the production and development of oil, gas, and alternative energy resources. These functions are performed under the authority and direction of the State Mineral and Energy Board.

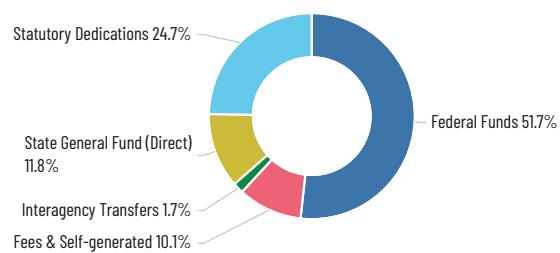
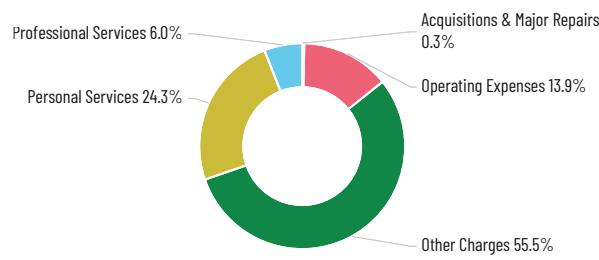
Coastal Management – Conserves, protects, manages, and enhances or restores Louisiana's coastal resources. Implements the Louisiana Coastal Resources Program (LCRP), established by Act 361 of the 1978 Louisiana Legislature. The LCRP is Louisiana's federally approved coastal zone management program. The Office of Coastal Management (OCM) also coordinates with various federal and state task forces, other federal and state agencies, the Office of the Governor, the public, the Louisiana Legislature, and the Louisiana Congressional Delegation on matters relating to the protection, conservation, enhancement, and management of Louisiana's coastal resources. Its clients include the U.S. Congress, legislature, federal agencies, state agencies, the citizens, and political subdivision of the coastal parishes in Louisiana's coastal zone boundary and ultimately all the citizens of Louisiana and the nation whose economy is impacted by the sustainability of Louisiana's coastal wetlands.

Manages a program that provides an opportunity to protect the correlative rights of all parties involved in the exploration for and production of oil, gas, and other natural resources, while preventing the waste of these resources.

The state legislature created the Louisiana Oil Spill Coordinator's Office (LOSCO) in 1991. LOSCO serves as the single point of contact for programs related to oil spills in Louisiana. LOSCO's mission is to minimize unauthorized discharges of oil, provide for an effective spill response, compensate the public for damages to the state's natural resources and services, and assist the public through education, service and public outreach.

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	29,021,034	23,753,661	(5,267,373)
Interagency Transfers	7,247,855	3,408,144	(3,839,711)
Fees & Self-generated	20,462,314	20,308,864	(153,450)
Statutory Dedications	54,697,129	49,675,763	(5,021,366)
Federal Funds	115,701,149	104,139,220	(11,561,929)
Total	227,129,481	201,285,652	(25,843,829)
Authorized Positions	378	376	(2)
Authorized Other Charges Positions	0	0	0

Means of Finance:**Expenditures:**



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Department of Revenue

Department Description

Schedule 12 - Department of Revenue includes one (1) budget unit: Office of Revenue.

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	515,000	515,000	0
Fees & Self-generated	142,410,408	132,003,663	(10,406,745)
Statutory Dedications	557,914	557,914	0
Federal Funds	0	0	0
Total	143,483,322	133,076,577	(10,406,745)
Total Authorized Positions	723	723	0
Authorized Other Charges Positions	15	15	0

Budget Highlights

- \$120.33 million in Fees and Self-generated Revenues is allocated for the Tax Collection Program for essential functions of collecting data and revenues via taxpayer registration, tax return and remittance processing, taxpayer account maintenance, and accounting for and distribution of state and local tax returns.

INCENTIVE EXPENDITURE FORECAST:

In accordance with Act 401 of the 2017 Regular Legislative Session, below is the listing of the incentive expenditure programs based on the most recent Revenue Estimating Conference. This department administers the following incentive expenditure program:

- Procurement Processing Company Rebate Program (R.S. 47:6351), projected for \$83,864,000.

440-Office of Revenue

Agency Description

Tax Collection – Comprises the entire tax collection effort of the office, which is organized into four major divisions and the Office of Legal Affairs. The Office of Management and Finance handles accounting, support services, human resources management, information services, and internal audit. Tax Administration Group I is responsible for collection, operations, personal income tax, sales tax, post processing services, and taxpayer services. Tax Administration Group II is responsible for audit review, research and technical services, excise taxes, corporation income and franchise taxes, and severance taxes. Tax Administration Group III is responsible for field audit services, district offices, regional offices, and special investigations.

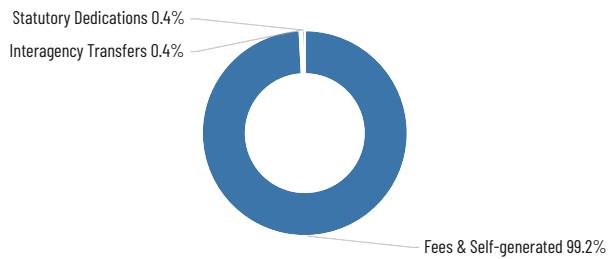
Alcohol and Tobacco Control – Regulates the alcoholic beverage and tobacco industries in the state; licenses alcoholic beverage manufacturers, native wineries, retailers, and wholesalers as well as retail and wholesale tobacco product dealers and enforces state alcoholic beverage and tobacco laws.

Charitable Gaming – Licenses, educates, and monitors organizations conducting legalized gaming as a fund-raising mechanism; provides for the licensing of commercial lessors and related matters regarding electronic video bingo and progressive mega-jackpot bingo.

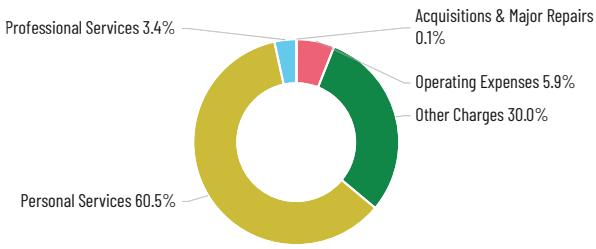
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	515,000	515,000	0
Fees & Self-generated	142,410,408	132,003,663	(10,406,745)
Statutory Dedications	557,914	557,914	0
Federal Funds	0	0	0
Total	143,483,322	133,076,577	(10,406,745)
Authorized Positions	723	723	0
Authorized Other Charges Positions	15	15	0

Means of Finance:



Expenditures:



Department of Environmental Quality

Department Description

Schedule 13 – Department of Environmental Quality includes one (1) budget unit: Office of Environmental Quality.

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	14,874,406	11,884,913	(2,989,493)
Interagency Transfers	165,169	10,000	(155,169)
Fees & Self-generated	113,305,271	114,300,637	995,366
Statutory Dedications	11,342,403	10,660,783	(681,620)
Federal Funds	21,366,543	20,525,956	(840,587)
Total	161,053,792	157,382,289	(3,671,503)
Total Authorized Positions	712	721	9
Authorized Other Charges Positions	0	0	0

Budget Highlights

- \$1.83 million means of finance substitution increasing Fees and Self-generated Revenues out of the Environmental Trust Dedicated Fund Account and decreasing State General Fund (Direct) in the Office of Management and Finance to utilize the current available balance in the fund account.
- \$930,501 increase in Fees and Self-generated Revenues out of the Environmental Trust Dedicated Fund Account and nine (9) authorized T.O. positions provides for eight (8) additional permit writers in the Office of Environmental Services and one (1) additional accountant in the Office of Management and Finance.
- \$1.87 million reduction in Fees and Self-generated Revenues out of the Environmental Trust Dedicated Fund Account in the Office of Environmental Assessment due to the Volkswagen Settlement contracts nearing completion.
- \$2.78 million increase in Fees and Self-generated Revenues out of the Environmental Trust Dedicated Fund Account provides for the Office of Management and Finance to transition the department's Tools for Environmental Management and Protection Organizations (TEMPO) application to a vendor hosted cloud server arrangement.
- \$834,000 in Fees and Self-generated Revenues out of the Environmental Trust Dedicated Fund Account provides for the replacement of 10 vehicles and various field and testing equipment throughout the department.



856-Office of Environmental Quality

Agency Description

Secretary – The mission of the Office of the Secretary (OSEC) is to provide strategic administrative oversight necessary to advance and fulfill the role, scope and function of DEQ. As the managerial and overall policy-coordinating agency for the Department, the Office of the Secretary will facilitate achievement of environmental improvements by promoting initiatives that serve a broad environmental mandate, and by representing the Department when dealing with external agencies. OSEC will ensure the Department meets its performance and policy objectives by working and coordinating with all program offices.

Environmental Compliance – The mission of the Office of Environmental Compliance (OEC), consisting of the Surveillance, Emergency and Radiological Services, and Enforcement Divisions, is to protect the health, safety and welfare of the people and environmental resources of Louisiana. The OEC protects the citizens of the state by conducting inspections of permitted and non-permitted facilities, responding to environmental incidents such as unauthorized releases, spills and citizen complaints, and by providing compliance assistance to the regulated community when appropriate.

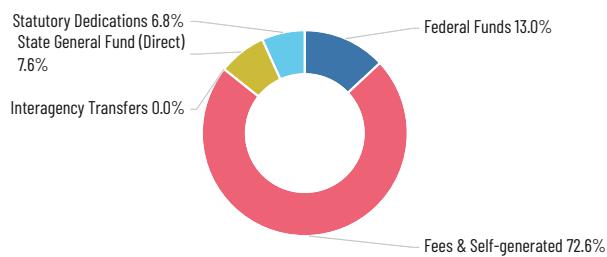
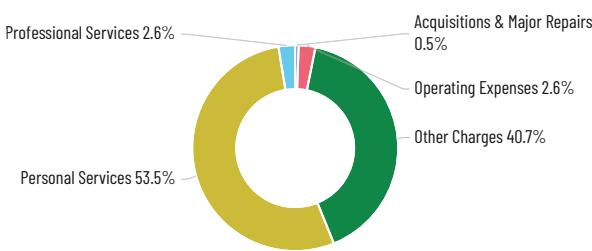
Environmental Services – The mission of the Office of Environmental Services (OES) is to ensure that the citizens of Louisiana have a clean and healthy environment to live and work in for present and future generations. This will be accomplished by regulating pollution sources through permitting activities, which are consistent with laws and regulations by timely and clearly communicating with the regulated community, and by providing improved public participation. The OES will provide technical guidance for permit applications, improve permit tracking and increase focus on applications with the highest potential for environmental impact.

Management and Finance – The mission of the Office of Management & Finance (OMF) is to provide comprehensive support to all Department of Environmental Quality (DEQ) Offices and stakeholders, which is necessary to effectuate the Department's mission. This is accomplished by providing financial and administrative services including human resources, accounting and budgeting, and other general services to the department and its employees.

Environmental Assessment – The mission of the Office of Environmental Assessment (OEA) is to maintain and enhance the environment of the state in order to promote and protect the health, safety and welfare of the people of Louisiana. This program provides an efficient means to develop, implement and enforce regulations, assess, inventory, monitor and analyze releases, and pursue efforts to prevent and to remediate contamination of the environment. The OEA also strives to develop plans and projects to assist stakeholders via financial assistance in environmental restoration and protection actions.

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	14,874,406	11,884,913	(2,989,493)
Interagency Transfers	165,169	10,000	(155,169)
Fees & Self-generated	113,305,271	114,300,637	995,366
Statutory Dedications	11,342,403	10,660,783	(681,620)
Federal Funds	21,366,543	20,525,956	(840,587)
Total	161,053,792	157,382,289	(3,671,503)
Authorized Positions	712	721	9
Authorized Other Charges Positions	0	0	0

Means of Finance:**Expenditures:**



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Louisiana Works

Department Description

Schedule 14 - Louisiana Works includes one (1) budget unit: Workforce Support and Training.

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	20,680,735	20,848,560	167,825
Interagency Transfers	29,529,133	36,478,367	6,949,234
Fees & Self-generated	72,219	72,219	0
Statutory Dedications	117,207,266	117,283,619	76,353
Federal Funds	179,551,894	178,051,803	(1,500,091)
Total	347,041,247	352,734,568	5,693,321
Total Authorized Positions	975	939	(36)
Authorized Other Charges Positions	0	0	0

474-Workforce Support and Training

Agency Description

Workforce Support and Training strives to lower the unemployment rate in Louisiana by working with employers, employees, and government agencies to provide training, assistance, and regulatory services that develop a diversely skilled workforce. Workforce Support and Training consists of four (4) programs:

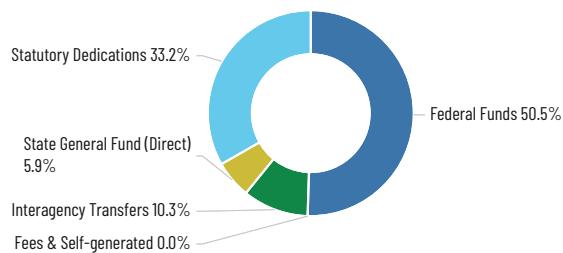
- **Office of Workers' Compensation Administration:** To establish standards of payment; to administer, review, and adjudicate injured worker claims; and to receive, process, hear, and resolve legal actions in compliance with state statutes. This office is also responsible for educating and influencing employers and employees in the adoption of comprehensive safety and health policies, practices, and procedures. Additionally, the office administers the Second Injury Fund, encouraging the employment, re-employment, and retention of workers with permanent partial disabilities by reimbursing eligible employers or insurers for qualifying workers' compensation benefit costs, and collecting assessments from insurance carriers and self-insured employers to support the program.
- **Office of Unemployment Insurance Administration:** To promote a stable, growth-oriented Louisiana economy through the administration of a solvent and secure Unemployment Insurance Trust Fund supported by employer taxes, and to ensure the timely and accurate payment of unemployment compensation benefits to eligible unemployed workers.
- **Office of Workforce Development:** To provide high-quality employment and training services, supportive services, and timely and accurate labor market information to employers, job seekers, customers, and stakeholders; to support informed workforce decisions; and to develop a diversely skilled workforce with access to good-paying jobs. This office also supports and protects the rights and interests of Louisiana's workers through the administration and enforcement of state worker protection statutes and regulations.

- **Office of Management and Finance:** To provide executive leadership, strategic direction, and centralized management of all departmental programs; to develop, promote, and implement policies, mandates, and administrative frameworks; to ensure fiscal integrity, operational efficiency, and regulatory compliance; and to provide technical and administrative support necessary to fulfill the mission of the Louisiana Works. This office is responsible for ensuring the quality of services provided, communicating departmental priorities, fostering effective relationships with stakeholders, and supporting department management, programs, employees, and external partners including the Division of Administration, federal and state agencies, local political subdivisions, citizens of Louisiana, and vendors.

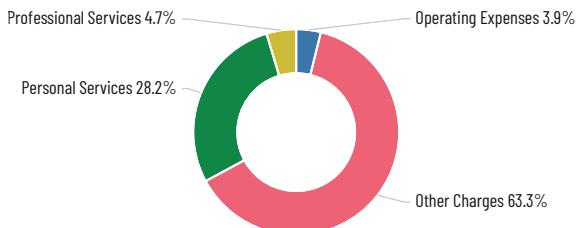
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	20,680,735	20,848,560	167,825
Interagency Transfers	29,529,133	36,478,367	6,949,234
Fees & Self-generated	72,219	72,219	0
Statutory Dedications	117,207,266	117,283,619	76,353
Federal Funds	179,551,894	178,051,803	(1,500,091)
Total	347,041,247	352,734,568	5,693,321
Authorized Positions	975	939	(36)
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Budget Highlights

- \$222.41 million of funding, which consists of Fees and Self-generated Revenues of \$72,219, Statutory Dedications of \$92.13 million, and Federal Funds of \$130.2 million, for assisting clients in gaining employment, upgrading job skills in various industries, assisting clients with disabilities to gain employment and/or maintain current employment along with the underemployed workers in the state through federal Workforce Investment and Opportunity Act (WIOA), Unemployment Insurance (UI), Vocational Rehabilitation (VR), and other federal employment and workforce programs.
- \$56.32 million is for Louisiana Rehabilitation Services (LRS), of which \$12 million in State General Fund (Direct) is utilized as matching funds to draw down \$44.32 million in Federal Funds. The LRS is a career development and employment service offering quality professional outcome-based

vocational rehabilitation services on a statewide basis to eligible individuals, with the goal of successful employment and independence.

- \$35.71 million is for the transfer of family and support workforce development programs under the Strategies to Empower People (STEP) and Supplemental Nutrition Assistance Program Employment and Training (SNAP E&T) for a “One Door” service delivery system as mandated by Act 478 of the 2025 Regular Legislative Session. Funding is comprised of \$538,512 in State General Fund (Direct) and \$35.17 million in Interagency Transfers from the Department of Children and Family Services (DCFS) of \$21.77 million and Louisiana Department of Health (LDH) of \$13.4 million.
- \$26 million in Statutory Dedications out of the Incumbent Worker Training Program Fund provides grants for Louisiana businesses to partner with Louisiana-based training providers, delivering customized education to the awarded company employees.
- \$10.01 million is designated for Jobs for America’s Graduates (JAG), which consists of \$8.31 million in State General Fund (Direct) and \$1.7 million in Interagency Transfers from the DCFS, providing services to 9,200 students through 177 programs. A state-based, national non-profit organization, JAG is dedicated to helping high school students of promise who have encountered challenging or traumatic life experiences achieve success through graduation. As a resiliency-building workforce preparation program, JAG helps students learn in-demand employability skills, and provides a bridge to post-secondary education and career advancement opportunities.
- \$5.9 million in Federal Funds for continued support of the Help Individuals Reach Employment (HIRE) system. Funding covers consulting services/project management, additional infrastructure improvements including business continuity module upgrades, and programming fixes for system functionality. This automated unemployment insurance claim system is a modern web-enabled, fully-automated system. It is used to manage unemployment insurance claims and integrate with other systems, to provide workforce development services for job seekers, employers, and general labor market resources.
- Eliminates 36 authorized T.O. positions and associated funding of \$3.62 million, which consists of \$394,214 in Interagency Transfers from the DCFS, \$852,222 in Statutory Dedications out of the Office of Workers’ Compensation Administrative Fund, and \$2.37 million in Federal Funds, through natural attrition in accordance with Act 478 of the 2025 Regular Legislative Session.
- Eliminates two (2) programs, Office of the Secretary (OS) and the Office of the 2nd Injury Board (OSIB), and transfers the functions of those programs to the Office of Management and Finance (OMF) and the Office of Workers’ Compensation Administration (OWCA). The agency will operate through four (4) programs, allowing the agency to streamline the financial framework with the goal of creating a more unified strategy for delivering workforce and social service programs. The consolidation consists of:
 - \$4.55 million, consisting of \$72,144 in State General Fund (Direct), \$4,626 in Interagency Transfers, \$2.37 million in Statutory Dedications out of the following: Office of Workers’ Compensation Administrative Fund (\$548,721), Incumbent Worker Training Account (\$160,293), Employment Security Administration Account (\$435,964), and Penalty and Interest Account (\$1.23 million), and \$2.1 million in Federal Funds, as well as 23 authorized T.O. positions from the OS to the OMF; and
 - \$59.63 million in Statutory Dedications out of the Workers’ Compensation Second Injury Fund and 11 authorized T.O. positions from the OSIB to the OWCA.



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Department of Wildlife and Fisheries

Department Description

Schedule 16 - Department of Wildlife and Fisheries includes four (4) budget units: Wildlife and Fisheries Management and Finance, Office of the Secretary, Office of Wildlife, and Office of Fisheries.

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	41,304,956	48,648,486	7,343,530
Interagency Transfers	26,569,969	19,974,252	(6,595,717)
Fees & Self-generated	10,270,251	10,459,910	189,659
Statutory Dedications	105,789,753	75,420,403	(30,369,350)
Federal Funds	67,051,207	50,912,227	(16,138,980)
Total	250,986,136	205,415,278	(45,570,858)
Total Authorized Positions	786	777	(9)
Authorized Other Charges Positions	3	3	0

Budget Highlights

- Annualizes \$469,027 in Fees and Self-generated Revenues within the Office of Wildlife for services supporting restoration and conservation activities along the coast through the America the Beautiful Cooperative Endeavor from the Mississippi Department of Wildlife, Fisheries, and Parks.
- Provides \$321,625 in Federal Funds to support ongoing research into invasive carp species, including the acquisition of specialized software services to analyze ecological impacts and inform mitigation strategies.
- Non-recurs \$1.6 million in Interagency Transfers from the Coastal Protection and Restoration Authority (CPRA) due to the completion of the Oyster Strategic Planning Support project.
- \$270,149 in State General Fund (Direct) and one (1) authorized T.O. position is eliminated to annualize the reduction to Personal Services in accordance with Preamble Section 19 in Act 1 of the 2025 Regular Legislative Session.

511-Management and Finance

Agency Description

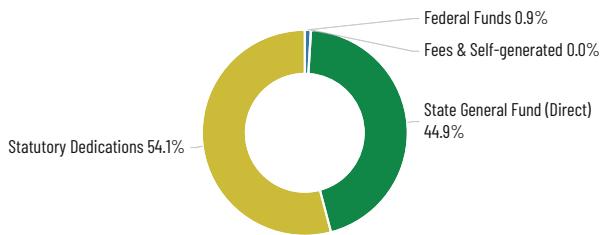
Performs the financial, licensing, program evaluation, planning, and general support service functions for the Department of Wildlife and Fisheries so that the department's mission of conservation of renewable natural resources is accomplished.



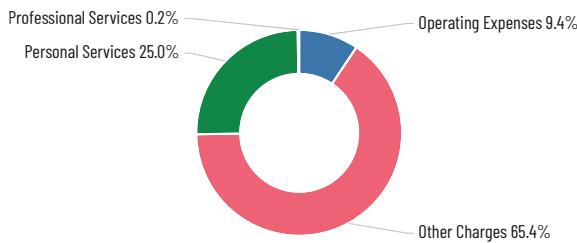
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	9,604,498	10,992,018	1,387,520
Interagency Transfers	0	0	0
Fees & Self-generated	10,450	10,450	0
Statutory Dedications	30,139,732	13,245,152	(16,894,580)
Federal Funds	229,315	229,315	0
Total	39,983,995	24,476,935	(15,507,060)
Authorized Positions	45	45	0
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



512-Office of the Secretary

Agency Description

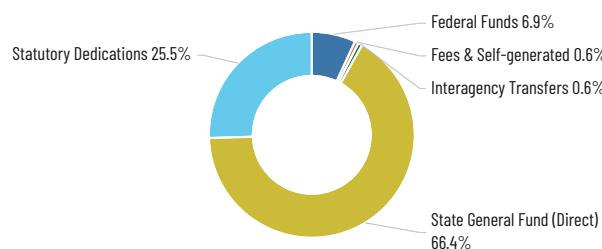
Administrative Program – Provides executive leadership and legal support to all department programs and staff; executes and enforces the laws, rules, and regulations of the state relative to wildlife and fisheries for the purpose of conservation and renewable natural resources and relative to boating and outdoor safety for continued use and enjoyment by current and future generations.

Enforcement Program – To establish and maintain compliance through the execution and enforcement of laws, rules and regulations of the state relative to the management, conservation and protection of renewable natural resources and fisheries resources and relative to providing public safety on the state's waterways and lands for the continued use and enjoyment by current and future generations.

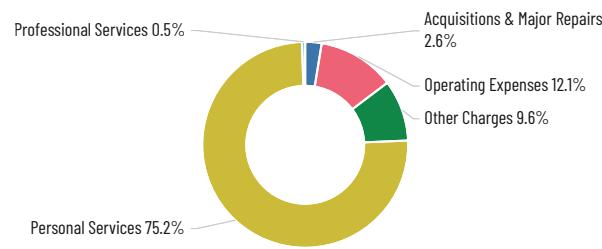
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	30,309,243	33,954,014	3,644,771
Interagency Transfers	486,670	329,304	(157,366)
Fees & Self-generated	344,975	300,193	(44,782)
Statutory Dedications	16,017,433	13,045,758	(2,971,675)
Federal Funds	3,719,597	3,531,008	(188,589)
Total	50,877,918	51,160,277	282,359
Authorized Positions	282	280	(2)
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



513-Office of Wildlife

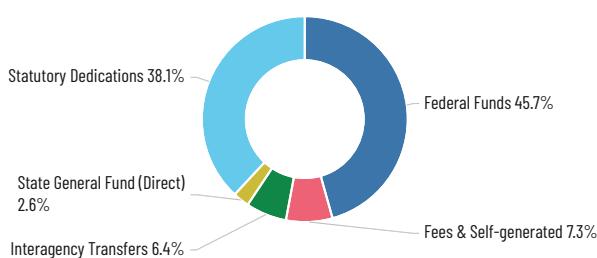
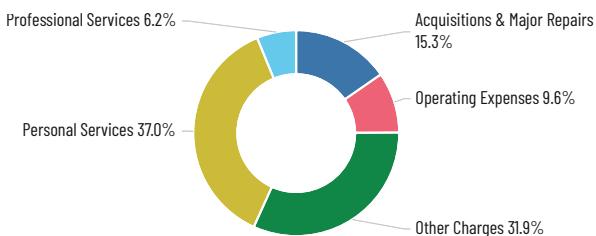
Agency Description

Provides wise stewardship of the state's wildlife and habitats, in order to maintain biodiversity, including with plant and animal species of special concern, and to provide outdoor opportunities for present and future generations to engender a greater appreciation of the natural environment.

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	1,391,215	1,689,407	298,192
Interagency Transfers	4,157,927	4,214,897	56,970
Fees & Self-generated	4,523,484	4,797,909	274,425
Statutory Dedications	28,963,120	25,050,714	(3,912,406)
Federal Funds	34,422,534	30,032,723	(4,389,811)
Total	73,458,280	65,785,650	(7,672,630)
Authorized Positions	226	224	(2)
Authorized Other Charges Positions	3	3	0

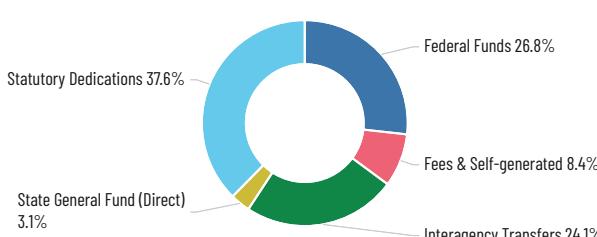
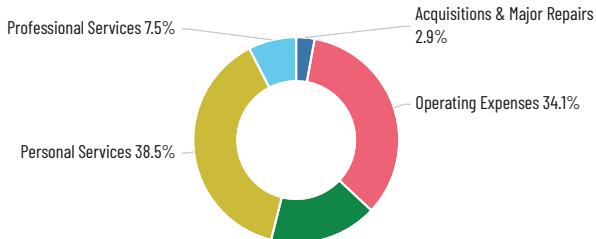


Means of Finance:**Expenditures:****514-Office of Fisheries****Agency Description**

Manages living aquatic resources and their habitat, gives fishery industry support, and provides access, opportunity and understanding of the Louisiana aquatic resources to citizens and other beneficiaries of these sustainable resources.

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	0	2,013,047	2,013,047
Interagency Transfers	21,925,372	15,430,051	(6,495,321)
Fees & Self-generated	5,391,342	5,351,358	(39,984)
Statutory Dedications	30,669,468	24,078,779	(6,590,689)
Federal Funds	28,679,761	17,119,181	(11,560,580)
Total	86,665,943	63,992,416	(22,673,527)
Authorized Positions	233	228	(5)
Authorized Other Charges Positions	0	0	0

Means of Finance:**Expenditures:**

Department of Civil Service

Department Description

Schedule 17 - Department of Civil Service includes five (5) budget units: State Civil Service, Municipal Fire and Police Civil Service, Ethics Administration, State Police Commission, and Board of Tax Appeals.

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	5,925,607	6,178,824	253,217
Interagency Transfers	17,011,074	18,351,535	1,340,461
Fees & Self-generated	4,634,996	4,228,164	(406,832)
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	27,571,677	28,758,523	1,186,846
Total Authorized Positions	184	184	0
Authorized Other Charges Positions	0	0	0

560-State Civil Service

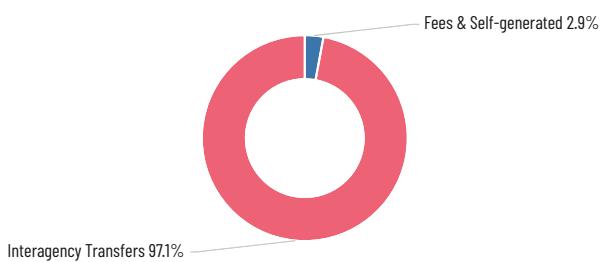
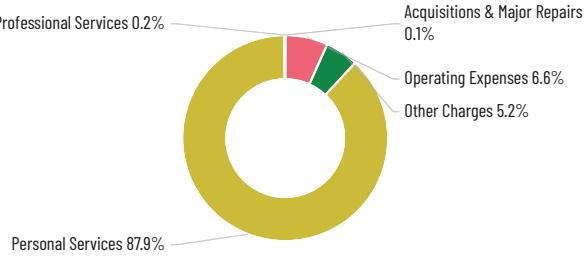
Agency Description

The State Civil Service Agency provides state agencies with an effective human resources system that ensures quality service and accountability to the public interest by maintaining a balance between discretion and control, making that balance flexible enough to match the rapidly changing environment in which government operates. In addition, the agency maintains the official personnel records of the state. In the area of Human Resources management, the agency promotes effective human resource management throughout state government by developing, implementing, and evaluating systems for job evaluation, pay, employment, promotion, and personnel management and by administering these systems through rules, policies, and practices that encourage wise utilization of the state's financial and human resources.

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	15,019,215	16,285,688	1,266,473
Fees & Self-generated	449,670	488,838	39,168
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	15,468,885	16,774,526	1,305,641
Authorized Positions	105	105	0
Authorized Other Charges Positions	0	0	0



Means of Finance:**Expenditures:****Budget Highlights**

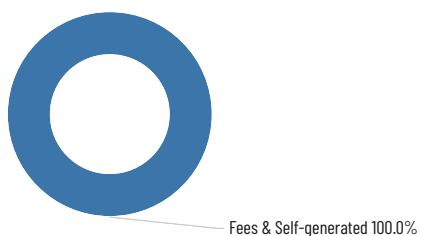
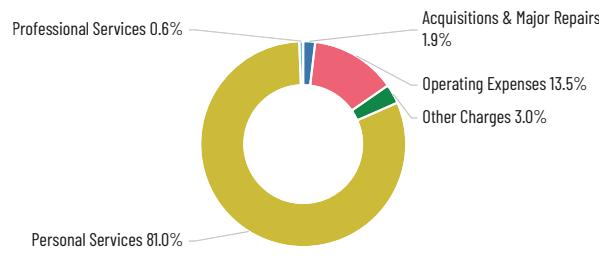
- \$24,531 increase in Interagency Transfers from multiple state entities and \$759 in Fees and Self-generated Revenues for subscriptions and licenses.
- \$10,811 increase in Interagency Transfers from multiple state entities and \$334 in Fees and Self-generated Revenues for five (5) replacement laptops.

561-Municipal Fire and Police Civil Service**Agency Description**

The Office of State Examiner, Municipal Fire and Police Civil Service provides support and guidance to local jurisdictions which administer an effective, cost-efficient civil service system based on merit, efficiency, fitness, and length of service, consistent with the law and professional standards. These services are provided for fire fighters and police officers in covered municipalities, Parish Fire Departments, and Fire Protection Districts, in order to provide continuity of quality of law enforcement and fire protection for citizens of the state.

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	0	0	0
Fees & Self-generated	3,638,128	3,202,467	(435,661)
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	3,638,128	3,202,467	(435,661)
Authorized Positions	21	21	0
Authorized Other Charges Positions	0	0	0

Means of Finance:**Expenditures:****Budget Highlights**

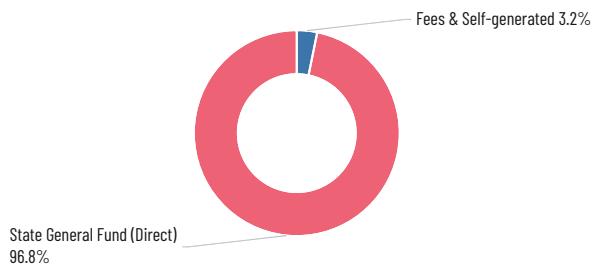
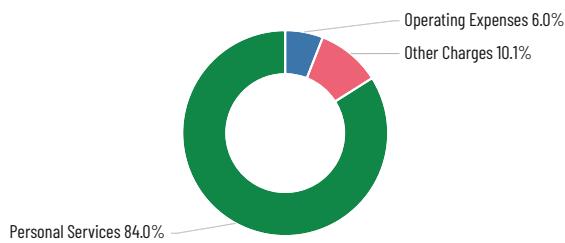
- \$173,400 decrease in Fees and Self-generated Revenues out of the Municipal Fire and Police Civil Service Operating Fund Account to non-recur funding for the agency's transition to a new database.
- \$60,000 increase in Fees and Self-generated Revenues out of the Municipal Fire and Police Civil Service Operating Fund Account for the acquisition of a replacement vehicle, as well as scanner and scanner reader software.

562-Ethics Administration**Agency Description**

The Ethics Administration provides staff support for the Louisiana Board of Ethics, which administers and enforces Louisiana's conflicts of interest legislation, campaign finance disclosure requirements, and lobbyist registration and disclosure laws, to achieve compliance by governmental officials, public employees, candidates, and lobbyists, and to provide public access to disclosed information.

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	5,074,112	5,323,643	249,531
Interagency Transfers	0	0	0
Fees & Self-generated	185,837	175,498	(10,339)
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	5,259,949	5,499,141	239,192
Authorized Positions	41	41	0
Authorized Other Charges Positions	0	0	0

Means of Finance:**Expenditures:****Budget Highlights**

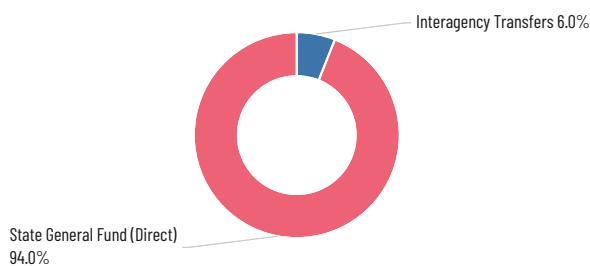
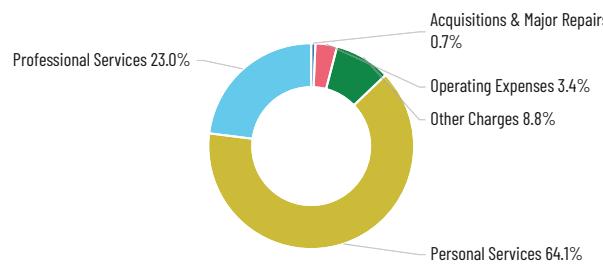
- \$28,059 increase in State General Fund (Direct) to replace a server and ten (10) desktop computers.
- \$11,962 increase in State General Fund (Direct) for subscriptions, licenses, and software maintenance contracts.

563-State Police Commission**Agency Description**

The State Police Commission provides an independent, merit-based system for the commissioned officers of Louisiana State Police to empower the State of Louisiana to recruit, develop, and retain a state police force with the highest level of professionalism and proactive engagement in serving and protecting Louisiana's citizens and visitors. The agency administers entry-level law enforcement examinations and promotional examinations, processes personnel actions, issues certificates of eligibles, and schedules appeals and pay hearings. The State Police Commission was created by constitutional amendment to provide an independent civil service system for all regularly commissioned full-time law enforcement officers employed by the Department of Public Safety and Corrections, Office of State Police, or its successor, who are graduates of the State Police training academy of instruction and are vested with full state police powers, as provided by law, and persons in training to become such officers.

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	851,495	855,181	3,686
Interagency Transfers	55,000	55,000	0
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	906,495	910,181	3,686
Authorized Positions	4	4	0
Authorized Other Charges Positions	0	0	0

Means of Finance:**Expenditures:****Budget Highlights**

- \$6,000 increase in State General Fund (Direct) for three (3) replacement laptops and docking stations, as well as one (1) desktop computer.

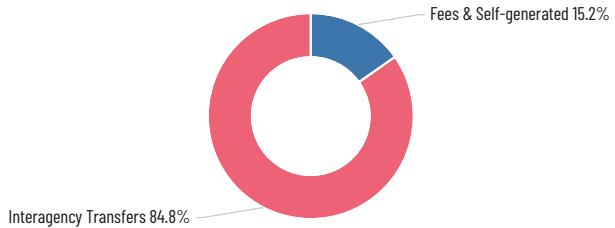
565-Board of Tax Appeals**Agency Description**

The Board of Tax Appeals is comprised of two programs: the Administrative program and the Local Tax Division program. The Administrative program provides appeals boards to hear and decide on disputes and controversies between taxpayers and state agencies, and reviews and makes recommendations on tax refund claims, claims against the state, industrial tax exemptions, and business tax credits. The Local Tax Division program provides an appeals board to hear and decide on disputes and controversies between taxpayers and local taxing authorities and reviews and makes recommendations on tax refund claims, claims against the state, industrial tax exemptions, and business tax credits.

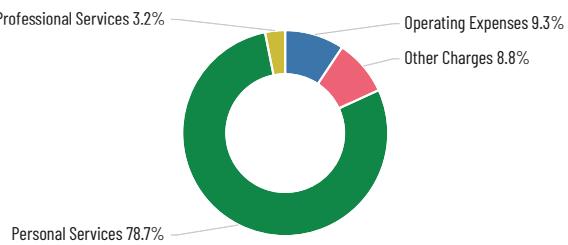
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	1,936,859	2,010,847	73,988
Fees & Self-generated	361,361	361,361	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	2,298,220	2,372,208	73,988
Authorized Positions	13	13	0
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Budget Highlights

- \$20,000 increase in Interagency Transfers from the Department of Revenue in the Administrative program for an increase in cost for the agency's case management and E-filing system.

Higher Education

Department Description

Schedule 19A - Higher Education includes five (5) budget units: Board of Regents, Louisiana State University System, Southern University System, University of Louisiana System, and Louisiana Community & Technical Colleges System.

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	1,321,988,254	1,281,959,366	(40,028,888)
Interagency Transfers	27,478,007	27,478,007	0
Fees & Self-generated	1,837,179,448	1,890,629,802	53,450,354
Statutory Dedications	238,605,038	227,689,161	(10,915,877)
Federal Funds	51,904,633	51,904,633	0
Total	3,477,155,380	3,479,660,969	2,505,589
Total Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- A net decrease of \$40.03 million in State General Fund (Direct) due to the following adjustments:
 - Non-recurs \$49.41 million for one-time adjustments received outside of the higher education funding formula;
 - \$5.27 million for increases associated with the LSU First Health Plan;
 - \$4.39 million for the Taylor Opportunity Program for Students (TOPS) as a means of finance substitution to provide State General Fund (Direct) and reduce Statutory Dedications out of the TOPS Fund based on the most recent Revenue Estimating Conference (REC) forecast;
 - \$4.19 million decrease in funding for statewide services, primarily due to rate decreases in the Louisiana State Employees Retirement System (LASERS) and Teachers Retirement System of Louisiana (TRSL), as well as risk management premium reductions;
 - \$4 million for a program management software platform for the Student Tuition Assistance and Revenue Trust (START) program, which helps support families to set aside funds for education and disability-related expenses with a tax-advantaged account;
 - A reduction of \$126,128 due to carryforward adjustments;
 - \$28,726 for the University of Louisiana Board of Supervisors for services provided by the Division of Administration; and
 - \$13,872 for Feist-Weiller Cancer Center at LSU Health Sciences Center – Shreveport.
- The TOPS awards program is funded at \$285.79 million, which consists of \$172.52 million in State General Fund (Direct) and \$113.27 million in Statutory Dedications out of the TOPS Fund. TOPS is Louisiana's merit-based scholarship program that awards qualifying students tuition payments for up to eight semesters at any eligible Louisiana institution.

- The Louisiana Go Grant Program continues to be funded at \$70.48 million in State General Fund (Direct). The purpose of this program is to provide a need-based component to the state's financial aid plan in supporting non-traditional and low-to-moderate-income students who require additional aid to afford the cost of attending college. These grants are designed to help bridge the gap between the total amount of other forms of aid a financially disadvantaged student is awarded and the cost of attendance at a Louisiana state university or college.
- The M.J. Foster Promise Program is funded at \$25 million in Statutory Dedications out of the M.J. Foster Promise Program Fund, this includes an increase of \$14.5 million in FY 2026-2027. The M.J. Foster Promise Program provides financial assistance to eligible students enrolled in qualifying programs at two-year public postsecondary education institutions or accredited proprietary schools. As determined by the M.J. Foster Promise Program Advisory Council, qualifying programs are those that provide a degree or requisite credential necessary for employment in high-demand, high-wage jobs which fall into one of five industry sectors that align with the state's workforce priorities.

671-Board of Regents

Agency Description

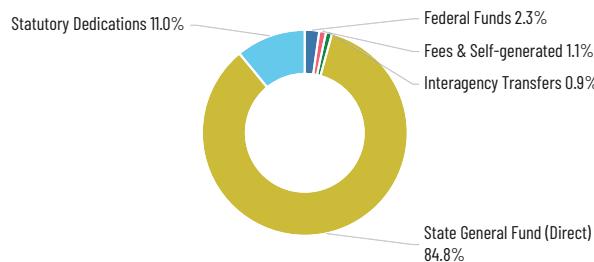
The Board of Regents (BOR) plans, coordinates and has budgetary responsibility for all public postsecondary education as constitutionally mandated that is effective and efficient, quality driven, and responsive to the needs of citizens, business, industry, and government. In addition to the Board of Regents Program, the agency also includes the following programs:

- **Office of Student Financial Assistance:** The Office of Student Financial Assistance Program provides direction and administrative support services for internal and external clients. This is achieved by maintaining the highest level of customer satisfaction; partnering with the Board of Elementary and Secondary Education to maximize access to postsecondary education through state student financial assistance policies and programs; augmenting student services and programs by maximizing federal revenues; administering state and federal scholarships, grant and tuition savings programs to maximize the opportunities for Louisiana students to pursue their postsecondary educational goals; and by efficiently administering the Taylor Opportunity Program for Students (TOPS) to financially assist any student and maximize access to postsecondary education programs.
- **Louisiana Universities Marine Consortium:** The Louisiana Universities Marine Consortium (LUMCON) will conduct research and education programs directly relevant to Louisiana's needs in marine and coastal science, develop products that educate local, national, and international audiences, and serve as a facility for all Louisiana schools with interests in marine research and education in order to make all levels of society increasingly aware of the economic and cultural value of Louisiana's coastal and marine environments.

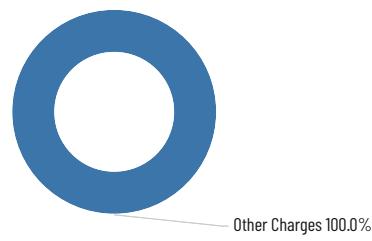
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	296,365,903	1,281,959,366	985,593,463
Interagency Transfers	14,256,109	14,256,109	0
Fees & Self-generated	16,050,299	16,050,299	0
Statutory Dedications	157,191,757	165,996,566	8,804,809
Federal Funds	34,232,149	34,232,149	0
Total	518,096,217	1,512,494,489	994,398,272
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Budget Highlights

The appropriations from State General Fund (Direct) contained herein to the Board of Regents pursuant to the budgetary responsibility for all public postsecondary education provided in Article VIII, Section 5(A) of the Constitution of Louisiana and the power to formulate and revise a master plan for higher education, which shall include a formula for the equitable distribution of funds to the institutions of postsecondary education pursuant to Article VIII, Section 5(D)(4) of the Constitution of Louisiana are and shall be deemed to the Board of Supervisors of the Louisiana State University and Agricultural and Mechanical College System, the Board of Supervisors of the Southern University and Agricultural and Mechanical College System, the Board of Supervisors of the University of Louisiana System, the Board of Supervisors of the Louisiana Community and Technical Colleges System, their respective institutions, and the Louisiana Universities Marine Consortium and Office of Student Financial Assistance programs within the Board of Regents, in the amounts and for the purposes as specified in a plan and formula for the distribution of said funds as approved by the Board of Regents.

600-Louisiana State University Board of Supervisors

Agency Description

The Board of Supervisors of Louisiana State University and Agricultural and Mechanical College System manages the university which is tasked as the state's research leader, offering degrees at the highest level of learning, providing educational and business services to the people of the state, and overseeing the state's safety net hospital system. Through the institutions listed below, the system also provides a comprehensive group of professional schools including Law, Veterinary Medicine, Medicine, Dentistry, and the full spectrum of Allied Health professions.

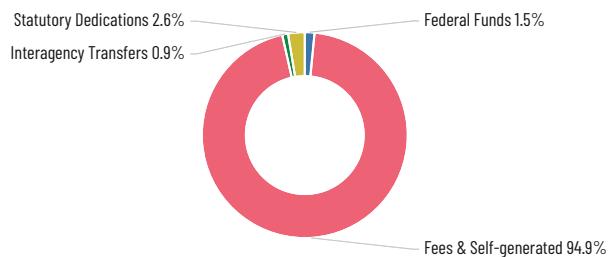
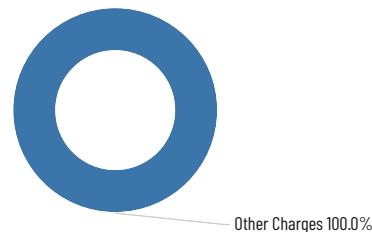
- **Louisiana State University-A&M College:** As the flagship institution in the state, the vision of Louisiana State University (LSU) is to be a leading research-extensive university, challenging undergraduate and graduate students to achieve the highest levels of intellectual and personal development. Designated as a land-, sea-, and space-grant institution, the mission of LSU is the generation, preservation, dissemination, and application of knowledge and cultivation of the arts. In implementing its mission, LSU is committed to offering a broad array of undergraduate degree programs and extensive graduate research opportunities designed to attract and educate highly-qualified undergraduate and graduate students; employ faculty who are excellent teacher-scholars, nationally competitive in research and creative activities, and who contribute to a world-class knowledge base that is transferable to educational, professional, cultural and economic enterprises; and use its extensive resources to solve economic, environmental and social challenges.
- **Louisiana State University-Alexandria:** LSU at Alexandria (LSUA) offers Central Louisiana access to affordable baccalaureate and associate degrees in a caring environment that challenges students to seek excellence in and bring excellence to their studies and their lives. LSUA is committed to a reciprocal relationship of enrichment with the community it serves.
- **Louisiana State University Health Sciences Center-Shreveport:** The primary mission of LSU Health Sciences Center-Shreveport (LSUHSC-S) is to provide education, patient care services, research, and community outreach. LSUHSC-S encompasses the School of Medicine in Shreveport, the School of Graduate Studies in Shreveport, and the School of Allied Health Professions in Shreveport. In implementing its mission, LSUHSC-S is committed to: educating physicians, biomedical scientists, fellows and allied health professionals based on state-of-the-art curricula, methods, and facilities; preparing students for careers in health care service, teaching or research; providing state-of-the-art clinical care, including a range of special services to an expanding regional base of patients; achieving distinction and international recognition for basic science and clinical research programs that contribute to the body of knowledge and practice in science and medicine; and supporting the region and the State in economic growth and prosperity by utilizing research and knowledge to engage in productive partnerships with the private sector.
- **Louisiana State University Health Sciences Center-New Orleans:** The LSU Health Sciences Center-New Orleans (LSUHSC-NO) provides education, research, and public service through direct patient care and community outreach. LSUHSC-NO comprises the Schools of Allied Health Professions, Dentistry, Graduate Studies, Medicine, Nursing, and Public Health. LSUHSC-NO creates a learning environment of excellence, in which students are prepared for career success and faculty are encouraged to participate in research promoting the discovery and dissemination of new knowledge, securing extramural support, and translating their findings into improved education and patient care. Each year LSUHSC-NO contributes a major portion of the renewal of the needed health professions workforce. It is a local, national, and international leader in research. LSUHSC-NO promotes disease prevention and health awareness for patients and the greater Louisiana community. It participates in mutual planning with community partners and explores areas of invention

and collaboration to implement new endeavors for outreach in education, research, service and patient care.

- **Louisiana State University-Eunice:** LSU at Eunice (LSUE) is a comprehensive, open admissions institution of higher education. The university is dedicated to high quality, low-cost education and is committed to academic excellence and the dignity and worth of the individual. To this end, LSUE offers associate degrees, certificates and continuing education programs as well as transfer curricula. Its curricula span the liberal arts, sciences, business and technology, pre-professional and professional areas for the benefit of a diverse population. All who can benefit from its resources deserve the opportunity to pursue the goal of lifelong learning and to expand their knowledge and skills at LSUE.
- **Louisiana State University-Shreveport:** The mission of LSU in Shreveport is to provide stimulating and supportive learning environment in which students, faculty, and staff participate freely in the creation, acquisition, and dissemination of knowledge; encourage an atmosphere of intellectual excitement; foster the academic and personal growth of students; produce graduates who possess the intellectual resources and professional personal skills that will enable them to be effective and productive members of an ever-changing global community; and enhance the cultural, technological, social, and economic development of the region through outstanding teaching, research, and public service.
- **Louisiana State University-Agricultural Center:** The overall mission of the LSU Agricultural Center is to enhance the quality of life for people through research and educational programs that develop the best use of natural resources, conserve and protect the environment, enhance development of existing and new agricultural and related enterprises, develop human and community resources, and fulfill the acts of authorization and mandates of state and federal legislative bodies.
- **Pennington Biomedical Research Center:** The research at the Pennington Biomedical Research Center is multifaceted, yet focused on a single mission: to promote longer, healthier lives through nutritional research and preventive medicine. The center's mission is to attack chronic diseases such as cancer, heart disease, diabetes, and stroke before they become killers. The process begins with basic research in cellular and molecular biology, progresses to tissues and organ physiology, and is extended to whole body biology and behavior. The research is then applied to human volunteers in a clinical setting. Ultimately, findings are extended to communities and large populations and then shared with scientists and spread to consumers across the world through public education programs and commercial applications.

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	490,797,861	0	(490,797,861)
Interagency Transfers	8,485,184	8,485,184	0
Fees & Self-generated	839,034,535	875,340,751	36,306,216
Statutory Dedications	34,974,626	24,078,184	(10,896,442)
Federal Funds	14,018,275	14,018,275	0
Total	1,387,310,481	921,922,394	(465,388,087)
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance:**Expenditures:****Budget Highlights**

In addition to the information mentioned under the Higher Education Summary, State General Fund (Direct) for the Louisiana State University System shall be appropriated pursuant to the formula and plan adopted by the Board of Regents for allocation to each of the System institutions.

615-Southern University Board of Supervisors

Agency Description

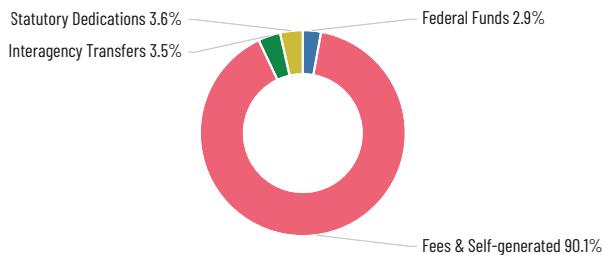
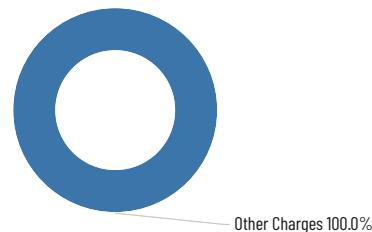
The Southern University System exists to support, protect, and advance the unique missions of its member institutions by offering quality educational programs, innovative research, and community engagement opportunities that prepare students to become global leaders. The system is comprised of the campuses under the supervision and management of the Board of Supervisors of Southern University and Agricultural and Mechanical College as follows:

- **Southern University Board of Supervisors:** The Southern University Board of Supervisors shall exercise power necessary to supervise and manage the campuses of postsecondary education under its control to include receipt and expenditure of all funds appropriated for the use of the board and the institutions under its jurisdiction in accordance with the Master Plan; set tuition and attendance fees for both residents and nonresidents; purchase/lease land and purchase/construct buildings (subject to BOR approval); purchase equipment, maintain and improve facilities; employ and fix salaries of personnel; review and approve curricula and programs of study (subject to BOR approval); award certificates and confer degrees and issue diplomas; adopt rules and regulations; and perform such other functions necessary to the supervision and management of the university system it supervises.
- **Southern University-Agricultural & Mechanical College:** Southern University and Agricultural & Mechanical (A&M) College serves the educational needs of Louisiana's population through a variety of undergraduate, graduate, and professional programs. The mission of Southern University and A&M College, a historically black 1890 land-grant institution, is to: provide opportunities for a diverse student population to achieve a high-quality, global educational experience; to engage in scholarly, research, and creative activities; and to give meaningful public service to the community, the state, the nation, and the world so that Southern University graduates are competent, informed, and productive citizens.

- **Southern University-Law Center:** Southern University Law Center (SULC) offers legal training to a diverse group of students in pursuit of a Juris Doctorate degree. SULC seeks to maintain its historical tradition of providing legal education opportunities to students facing economic or structural barriers to advance society with competent, ethical individuals, professionally equipped for positions of responsibility and leadership, provide a comprehensive knowledge of the civil law in Louisiana, and promote legal services in underprivileged urban and rural communities.
- **Southern University-New Orleans:** Southern University-New Orleans (SUNO) primarily serves the educational and cultural needs of the Greater New Orleans metropolitan area. SUNO creates and maintains an environment conducive to learning and growth; promotes the upward mobility of students by preparing them to enter into new, as well as traditional careers; and equips them to function optimally in the mainstream of American society. SUNO provides a sound education tailored to special needs of students coming to an open admissions institution and prepares them for full participation in a complex and changing society. SUNO provides instruction for the working adult populace of the area who seek to continue their education in the evening or on weekends.
- **Southern University-Shreveport:** Southern University-Shreveport (SUSLA) primarily serves the Shreveport/Bossier City metropolitan area. SUSLA serves the educational needs of this population primarily through a select number of associate degree and certificate programs. These programs are designed for a number of purposes: for students who plan to transfer to a four-year institution to pursue further academic training, for students wishing to enter the workforce, and for employees desiring additional training and/or retraining.
- **Southern University-Agricultural Research & Extension Center:** The mission of the Southern University Agricultural Research & Extension Center (SUAREC) is to conduct basic and applied research and disseminate information to the citizens of Louisiana in a manner that is useful in addressing their scientific, technological, social, economic and cultural needs. The center generates knowledge through its research and disseminates relevant information through its extension program that addresses the scientific, technological, social, economic and cultural needs of all citizens, with particular emphasis on equipping students with the skills, experiences, and credentials needed to thrive in varied professional environments. Cooperation with federal agencies and other state and local agencies ensures that the overall needs of citizens of Louisiana are met through the effective and efficient use of the resources provided to the center.

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	66,924,019	0	(66,924,019)
Interagency Transfers	4,476,791	4,476,791	0
Fees & Self-generated	112,289,046	115,289,046	3,000,000
Statutory Dedications	4,611,400	4,555,783	(55,617)
Federal Funds	3,654,209	3,654,209	0
Total	191,955,465	127,975,829	(63,979,636)
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance:**Expenditures:****Budget Highlights**

In addition to the information mentioned under the Higher Education Summary, State General Fund (Direct) for the Southern University System shall be appropriated pursuant to the formula and plan adopted by the Board of Regents for allocation to each of the System institutions.

620-University of Louisiana Board of Supervisors

Agency Description

The University of Louisiana System (UL System) is a public, multi-campus university system that emphasizes teaching, research, and community service to offer a broad spectrum of educational opportunities up to the doctoral level. The UL System is composed of the nine (9) institutions under the supervision and management of the Board of Supervisors for the University of Louisiana System.

- **University of Louisiana Board of Supervisors:** The Board of Supervisors for the UL System shall exercise power as necessary to supervise and manage the institutions of postsecondary education under its control, including: receiving and expending all funds appropriated for the use of the board and the institutions under its jurisdiction in accordance with the Master Plan; setting tuition and attendance fees for both residents and nonresidents; purchasing or leasing land and purchasing or constructing buildings subject to approval of the Regents; purchasing equipment; maintaining and improving facilities; employing and fixing salaries of personnel; reviewing and approving curricula and programs of study subject to approval of the Regents; awarding certificates, conferring degrees, and issuing diplomas; adopting rules and regulations; and performing such other functions as are necessary to the supervision and management of the system.
- **Nicholls State University:** Nicholls State University is a comprehensive, regional, selective admissions university that provides a unique blend of excellent academic programs to meet the needs of Louisiana and beyond. For more than half a century, the university has been the leader in postsecondary education in an area rich in cultural and natural resources. While maintaining major partnerships with businesses, local school systems, community agencies, and other educational institutions, Nicholls actively participates in the educational, social, and cultural infrastructure of the region. Nicholls' location in the heart of South Louisiana and its access to the Gulf of Mexico and to one of the nation's major estuaries provides valuable opportunities for instruction, research and service, particularly in the fields of marine biology, petroleum technology, and culinary arts. Nicholls makes significant contributions to the economic development of the region, maintaining a vital

commitment to the well-being of its people through programs that have strong ties to a nationally recognized health care industry in the Thibodaux – Houma metropolitan area, to area business and industry, and to its K-12 education system. As such, it is a center for collaborative, scientific, technological, cultural, educational and economic leadership and services in South Central Louisiana.

- **Grambling State University:** Grambling State University (GSU) is a comprehensive, historically-black institution that offers a broad spectrum of undergraduate and graduate programs of study. The university embraces its founding principle of educational opportunity, is committed to the education of minorities in American society, and seeks to reflect in all of its programs the community present in the world. The GSU community of learners strives for excellence in the pursuit of knowledge. The university prepares its graduates to compete and succeed in careers, to contribute to the advancement of knowledge, and to lead productive lives as informed citizens in a democratic society. It provides a living and learning environment to nurture students' development for leadership in academics, athletics, campus governance, and future pursuits. Grambling advances the study and preservation of African American history, art and culture, and seeks to foster in its students a commitment to service to improve the quality of life for all.
- **Louisiana Tech University:** Louisiana Tech University recognizes its threefold obligation to advance the state of knowledge, to disseminate knowledge, and to provide strong outreach and service programs and activities. To fulfill its obligations, the university will maintain a strong research, creative environment, and intellectual environment that encourages the development and application of knowledge. Recognizing that service is an important function of every university, Louisiana Tech provides outreach programs and activities to meet the needs of the region and the state. Louisiana Tech views graduate study and research as integral to the university's purpose. Committed to graduate education through the doctorate, it will conduct research appropriate to the level of academic programs offered and will have a defined ratio of undergraduate to graduate enrollment. Doctoral programs will continue to focus on fields of study in which the university has the ability to achieve national competitiveness or to respond to specific state or regional needs. As such, Louisiana Tech will provide leadership for the region's engineering, science and business innovation.
- **McNeese State University:** McNeese State University is a comprehensive institution that provides leadership for educational, cultural, and economic development for southwest Louisiana. It offers a wide range of baccalaureate programs and select graduate programs appropriate for the workforce, allied health, and intellectual capital needs of the area. The institution promotes diverse economic growth and provides programs critical to the oil, gas, petrochemical, and related industries operating in the region. Its academic programs and services are vital resources for increasing the level of education, productivity, and quality of life for the citizens of Louisiana. The university allocates resources and functions according to principles and values that promote accountability for excellence in teaching, scholarship and service, and for cultural awareness and economic development. McNeese emphasizes teaching excellence to foster student access and success, and it seeks partnerships and collaboration with community and educational entities to facilitate economic growth and opportunity in Southwest Louisiana. Instructional delivery via distance learning technology enables a broader student population to reach higher education goals.
- **University of Louisiana at Monroe:** A comprehensive senior institution of higher learning, the University of Louisiana at Monroe (UL Monroe) offers a complete educational experience emphasizing a learning environment where excellence is the hallmark. The university dedicates itself to student learning, pure and applied research, and advancing knowledge through traditional and alternative delivery modalities. With its human, academic, and physical resources, UL Monroe enhances the quality of life in the mid-South. UL Monroe is committed to serving as a gateway to academic studies for citizens living in the urban and rural regions of the mid-South and the world beyond. The university offers a broad array of academic and professional programs from the asso-

ciate level through the doctoral degree, including the state's only public doctor of pharmacy program. Coupled with research and service, these programs address the postsecondary educational needs of the area's citizens, businesses, and industries.

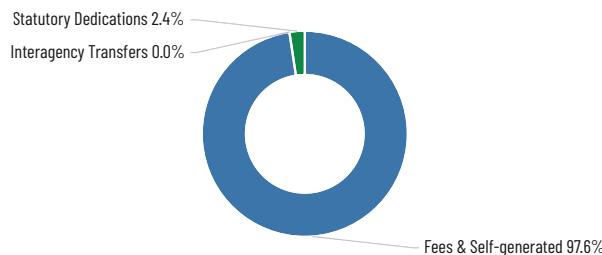
- **Northwestern State University:** Located in rural Louisiana between the population centers of Alexandria and Shreveport, Northwestern State University serves a wide geographic area between the borders of Texas and Mississippi. It serves the educational and cultural needs of the region through traditional and electronic delivery of courses. Distance education continues to be an increasingly integral part of Northwestern's degree program delivery, providing flexibility for serving the educational needs and demands of students, state government, and private enterprise. Northwestern's commitment to undergraduate and graduate education and to public service enable it to favorably affect the economic development of the region and to improve the quality of life for its citizens. The university's Leesville campus, in close proximity to the Fort Johnson U.S. Army base, offers a prime opportunity for the university to provide educational experiences to military personnel stationed there, and, through electronic program delivery, to armed forces throughout the world. Northwestern is also home to the Louisiana Scholars College, the state's selective admissions college for the liberal arts.
- **Southeastern Louisiana University:** The mission of Southeastern Louisiana University is to lead the educational, economic, and cultural development of the southeast region of the state known as the Northshore. Its educational programs are based on evolving curricula that address emerging regional, national, and international priorities. The university promotes student success and retention as well as intellectual and personal growth through a variety of academic, social, vocational, and wellness programs. Southeastern's credit and non-credit educational experiences emphasize challenging, relevant course content and innovative, effective delivery systems. Global perspectives are broadened through opportunities to work and study abroad. Through its Centers of Excellence, Southeastern embraces active partnerships that benefit faculty, students, and the region it serves. Dynamic collaborative efforts range from local to global in scope and encompass education, business, industry, and the public sector. Of particular interest are partnerships that directly or indirectly contribute to economic renewal and diversification.
- **University of Louisiana at Lafayette:** The University of Louisiana at Lafayette (UL Lafayette) takes as its primary purpose the examination, transmission, preservation, and extension of mankind's intellectual traditions. The university provides intellectual leadership for the educational, cultural, and economic development of its region and the state through its instructional, research, and service activities. Graduate study and research are integral to the university's mission. Doctoral programs will continue to focus on fields of study in which UL Lafayette has the ability to achieve national competitiveness or to respond to specific state or regional needs. The university extends its resources to all constituencies it serves through research centers, continuing education, public outreach programs, cultural activities, and access to campus facilities. Because of its location in the heart of South Louisiana, UL Lafayette will continue its leadership in maintaining instructional and research programs that preserve Louisiana's history and the rich Cajun and Creole cultures.
- **University of New Orleans:** The University of New Orleans (UNO) is the comprehensive metropolitan research university providing essential support for the economic, educational, social, and cultural development of the New Orleans metropolitan area. The institution's primary service area includes Orleans Parish and the seven neighboring parishes of Jefferson, St. Bernard, St. Charles, St. Tammany, St. John, St. James, and Plaquemine. As an institution that imposes admissions criteria, UNO serves the educational needs of this population primarily through a wide variety of baccalaureate programs in the arts, humanities, sciences, and social sciences and in the professional areas of business, education, and engineering. UNO offers a variety of graduate programs, including doctoral programs in chemistry, education, engineering and applied sciences, financial economics, political

science, psychology, and urban studies. As an urban university serving the state's largest metropolitan area, UNO directs its resources and efforts towards partnerships with business and government to address the complex issues and opportunities that affect New Orleans and the surrounding metropolitan area.

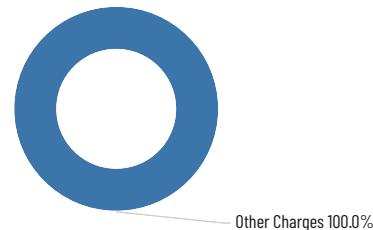
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	314,419,052	0	(314,419,052)
Interagency Transfers	259,923	259,923	0
Fees & Self-generated	693,993,461	705,227,599	11,234,138
Statutory Dedications	23,774,940	17,181,815	(6,593,125)
Federal Funds	0	0	0
Total	1,032,447,376	722,669,337	(309,778,039)
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Budget Highlights

In addition to the information mentioned under the Higher Education Summary, State General Fund (Direct) for the University of Louisiana System shall be appropriated pursuant to the formula and plan adopted by the Board of Regents for allocation to each of the System institutions.

649-Louisiana Community & Technical Colleges Board of Supervisors

Agency Description

The Louisiana Community and Technical Colleges System (LCTCS) fosters collaboration and embraces economic development to provide leadership for its colleges, and matches their development and delivery of educational offerings to support the regional, state, and business economic development. LCTCS is comprised of the Board of Supervisors, seven (7) Community Colleges, five (5) Technical and Community Colleges, the LCTCSOnline, Adult Basic Education, and Workforce Training Rapid Response.

- **Louisiana Community and Technical Colleges Board of Supervisors:** Prepares Louisiana's citizens for workforce success, prosperity, continued learning, and improved quality of life. The Board

of Supervisors of LCTCS provides effective and efficient management of the colleges within the System through policy making and oversight to educate and prepare Louisiana citizens for workforce success, prosperity and improved quality of life.

- **Baton Rouge Community College:** An open admission, two-year post-secondary public institution. The mission of Baton Rouge Community College (BRCC) includes the offering of the highest quality collegiate and career education through comprehensive curricula allowing for transfer to four-year colleges and universities, community education programs and services life-long learning, and distance learning programs. This variety of offerings will prepare students to enter the job market, to enhance personal and professional growth, or to change occupations through training and retraining. The curricular offerings shall include courses and programs leading to transfer credits and to certificates, diplomas, and associate degrees. All offerings are designed to be accessible, affordable, and of high educational quality. Due to its location, BRCC is particularly suited to serve the special needs of area business and industries and the local, state, and federal governmental complex.
- **Delgado Community College:** Delgado Community College provides a learning centered environment in which to prepare students from all backgrounds to attain their educational, career, and personal goals, to think critically, to demonstrate leadership, and to be productive and responsible citizens. Delgado is a comprehensive, multi-campus, open-admissions, public higher education institution providing pre-baccalaureate programs, occupational and technical training, developmental studies, and continuing education.
- **Nunez Community College:** Offers associate degrees and occupational certificates in keeping with the demands of the area it services. Curricula at Nunez focuses on the development of the total person by offering a blend of occupational sciences and the humanities. In recognition of all needs of the individuals served, Nunez Community College provides a comprehensive educational program that helps students cultivate values and skills in critical thinking, decision-making and problem solving, as well as prepares them for productive satisfying careers, and offer courses that transfer to senior institutions.
- **Bossier Parish Community College:** Provides instruction and service to its community. This mission is accomplished through courses and programs that provide sound academic education, broad career and workforce training, continuing education, and varied community services. The college provides a wholesome, ethical, and intellectually stimulating environment in which students develop their academic and vocational skills to compete in a technological society.
- **South Louisiana Community College:** Provides multi-campus public educational programs that lead to: achievement of associate degrees of art, science, or applied science; transfer to four-year institutions; acquisition of the technical skills to participate successfully in the workplace and economy; promotion of economic development and job mastery of skills necessary for competence in industry specific to south Louisiana; completion of development or remedial cultural enrichment, lifelong learning and life skills.
- **River Parishes Community College:** River Parishes Community College (RPCC) is an open-admission, two-year, post-secondary public institution serving the river parishes. The college provides transferable courses and curricula up to and including certificates and associate degrees. RPCC also collaborates with the communities it serves by providing programs for personal, professional, and academic growth.
- **Louisiana Delta Community College:** Offers quality instruction and service to the residents of its northeastern twelve-parish area. This is accomplished by the offering of course and programs that provide sound academic education, broad based vocational and career training, continuing educational and various community and outreach services. The college provides these programs in a

challenging, wholesale, ethical, and intellectually stimulating setting where students are encouraged to develop their academic, vocational, and career skills to their highest potential in order to successfully compete in this rapidly changing and increasingly technology-based society.

- **Northwest Louisiana Technical Community College:** The main mission of the Northwest Louisiana Technical Community College (NLTCC) remains workforce development. NLTCC provides affordable technical academic education needed to assist individuals in making informed and meaningful occupational choices to meet the labor demands of industry. Included is training, retraining, cross training and continuous upgrading of the state's workforce so that citizens are employable at both entry and advanced levels.
- **SOWELA Technical Community College:** Provides a lifelong learning and teaching environment designed to afford every student an equal opportunity to develop to his/her full potential. SOWELA Technical Community College is a public, comprehensive technical community college offering programs including associate degrees, diplomas, and technical certificates as well as non-credit courses. The college is committed to accessible and affordable quality education, relevant training, and re-training by providing post-secondary academic and technical education to meet the educational advancement and workforce development needs of the community.
- **L.E. Fletcher Technical Community College:** L.E. Fletcher Technical Community College is an open-admission, two-year public institution of higher education dedicated to offering quality, economical technical programs and academic courses to the citizens of south Louisiana for the purpose of preparing individuals for immediate employment, career advancement and future learning.
- **LCTCSOnline:** A statewide centralized solution for developing and delivering educational programming online. LCTCSOnline currently provides over 50 courses and one full general education program for community college and technical college students. LCTCSOnline courses and programs are available through, and students are awarded credit, by an accredited LCTCS institution. LCTCSOnline develops and delivers courses and programs via a centralized portal where students can search a catalog of classes, choose classes, request enrollment and, once enrolled, attends classes. Students may order publisher content and eBooks, check their progress and see their grades in the same portal. To participate in LCTCSOnline, LCTCS colleges must be accredited either by the Southern Association of Colleges and Schools (SACS) or by the Council on Occupational Education (COE). Students who enroll in LCTCSOnline classes must first be admitted at an accredited college with the appropriate accreditation to offer the course or program. The college at which the student is admitted and will receive a credential is considered the Home College. The Home College will provide all student support services including program advising, financial aid, and library services. It is the policy of LCTCSOnline to use only eBooks where available, this results in significant cost savings to the student and assures that the course materials will be available on the first day of class. The goal of LCTCSOnline is to create greater access and variety of high quality programming options while containing student costs. LCTCSOnline will provide competency-based classes in which students may enroll any day of the year.
- **Northshore Technical Community College:** Northshore Technical Community College (NTCC) is a public, technical community college offering programs including associate degrees, diplomas, and technical certificates. These offerings provide skilled employees for business and industry that contribute to the overall economic development and workforce needs of the state. NTCC is dedicated to increasing opportunities for access and success, ensuring quality and accountability, enhancing services to communities and state, providing effective articulation and credit transfer to other institutions of higher education, and contributing to the development of business, industry and the community through customized education, job training and re-training. NTCC is committed to pro-

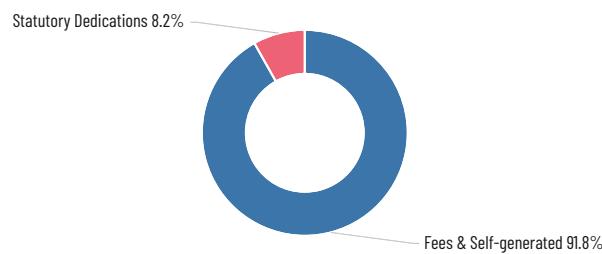
viding quality workforce training and transfer opportunities to students seeking a competitive edge in today's global economy.

- **Central Louisiana Technical Community College:** Central Louisiana Technical Community College (CLTCC) is a two-year public technical community college offering associate degrees, certificates, and diplomas that prepare individuals for high-demand occupations and transfer opportunities. The college continuously monitors emerging trends by maintaining proactive business advisory committees and delivering on-time industry-based certifications and high quality customized training for employers. CLTCC pursues responsive, innovative educational and business partnership strategies in an environment that promotes life-long learning, and produces a knowledgeable and skilled workforce as well as confident citizens who grow viable businesses for the future. Using innovative educational strategies, the college creates a skilled workforce and prepares individuals for advanced educational opportunities.
- **Adult Basic Education:** Louisiana's comprehensive adult education program is designed to: 1) satisfy the basic literacy needs of adults; 2) improve and/or upgrade information processing skills and computational skills leading to a high school equivalency diploma or entry into postsecondary education; 3) satisfy the continuing education demands of adults in the current labor market; 4) improve the self-efficacy of adults; and 5) empower adults to achieve their goals. Through LCTCS, WorkReady U supports a diverse network of local adult education providers comprised of colleges, local school systems, and community-based organizations through the administration of grant funds, professional development and technical assistance, collaboration with workforce partners, and leadership development. Local adult education providers deliver courses and programs open to all adults who demonstrate a need for basic skill remediation in reading, writing, math, and English language proficiency. WorkReady U operates approximately 23 adult education programs in partnership with the community and technical colleges and other community entities across the state. These locations serve over 40,000 students annually in various learning programs: high school equivalency, literacy and numeracy education, English acquisition, and civics education.
- **Workforce Training Rapid Response:** Customized programs that are designed to quickly ramp up and mobilize training to respond to the fast-paced and changing nature of today's workplace. With rapid changes brought about by innovation, new occupations, and increasing technological skills needed to enter the workforce, the Workforce Training Rapid Response Program assists employers with unique training designed in a compressed nature that leads to academic awards and/or industry-based credentials required for employment. With a required business and industry match, the Louisiana Community and Technical Colleges System ensures that programs are of high demand/ high wage nature by implementing programs that are related to the Louisiana Workforce Commission's Tier One, Four and Five Star occupation rating.

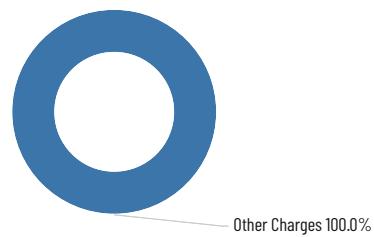
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	153,481,419	0	(153,481,419)
Interagency Transfers	0	0	0
Fees & Self-generated	175,812,107	178,722,107	2,910,000
Statutory Dedications	18,052,315	15,876,813	(2,175,502)
Federal Funds	0	0	0
Total	347,345,841	194,598,920	(152,746,921)
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Budget Highlights

In addition to the information mentioned under the Higher Education Summary, State General Fund (Direct) for the Louisiana Community and Technical Colleges System shall be appropriated pursuant to the formula and plan adopted by the Board of Regents for allocation to each of the System institutions.



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Special Schools and Commissions

Department Description

Schedule 19B - Special Schools and Commissions includes seven (7) budget units: Special School District; Jimmy D. Long, Sr. Louisiana School for Math, Science, and the Arts; Thrive Academy; Ecole Pointe-au-Chien; Louisiana Educational Television Authority; Board of Elementary and Secondary Education; and New Orleans Center for Creative Arts.

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	62,693,631	70,182,081	7,488,450
Interagency Transfers	19,371,474	19,266,869	(104,605)
Fees & Self-generated	3,402,805	3,156,390	(246,415)
Statutory Dedications	23,371,937	22,738,663	(633,274)
Federal Funds	0	0	0
Total	108,839,847	115,344,003	6,504,156
Total Authorized Positions	647	641	(6)
Authorized Other Charges Positions	31	31	0

656-Special School District

Agency Description

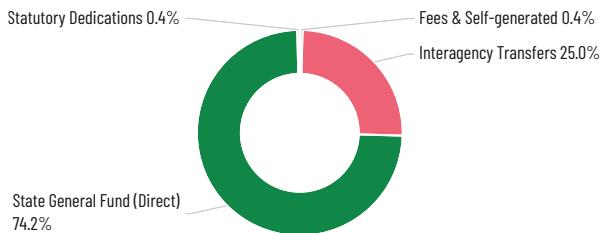
The Special School District strives to provide compassionate, collaborative, and innovative educational opportunities for students with low-incidence disabilities, meeting each student's unique needs. These schools are designed to provide students who are deaf/hard of hearing and/or visually impaired with a community of support that affords them the ability to hone their skills in American Sign Language (ASL) and Braille, respectively, by providing a culturally and sensory-rich environment. The Special School District has three (3) programs:

- **Louisiana School for the Deaf and Visually Impaired:** Provides educational services to blind and/or visually impaired children 3-21 years of age, as well as hearing impaired children 0-21 years of age through a comprehensive quality educational program that prepares students for post-secondary training and/or the workforce, and a pleasant, safe, and caring environment in which students can live and learn. This program will also provide administrative leadership and operational support covering executive, personnel, finance, purchasing, facilities, maintenance, food services, student health, transportation, technology, admissions and records, and appraisal services to ensure the effective delivery of services to schools.
- **Special Schools Programs:** Provides special education and related services to children with exceptionalities who are enrolled in state-operated programs and provides appropriate educational services to eligible children enrolled in state-operated mental health facilities.
- **Auxiliary Account:** Provides a student activity center funded with Self-generated Revenues.

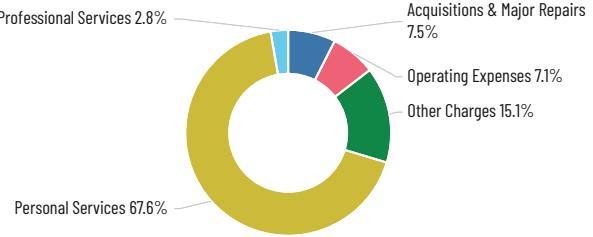
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	27,098,197	28,879,924	1,781,727
Interagency Transfers	9,888,880	9,735,197	(153,683)
Fees & Self-generated	168,145	168,145	0
Statutory Dedications	154,860	152,919	(1,941)
Federal Funds	0	0	0
Total	37,310,082	38,936,185	1,626,103
Authorized Positions	337	327	(10)
Authorized Other Charges Positions	3	3	0

Means of Finance:



Expenditures:



Budget Highlights

- \$2.9 million in State General Fund (Direct) for acquisitions and major repairs, including:
 - \$2.8 million in major repairs for five (5) HVAC units, auditorium lighting, and fixing roof deterioration across the LSD dormitory and Administration buildings.
 - \$111,180 in acquisitions for the replacement of an audiometer, one (1) vehicle, laptops and a copier.
- \$210,191 in State General Fund (Direct) and three (3) authorized T.O. positions are eliminated to annualize the reduction to Personal Services in accordance with Preamble Section 19 in Act 1 of the 2025 Regular Legislative Session.
- As of October 1, 2025, Louisiana School for the Deaf and Visually Impaired served 132 students.

657-Jimmy D. Long, Sr. Louisiana School for Math, Science, and the Arts

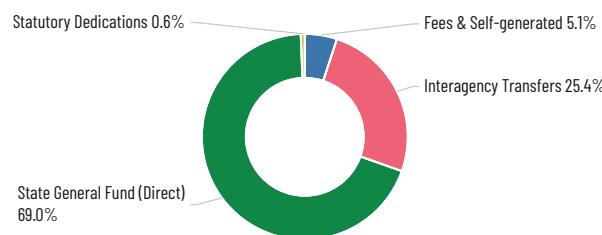
Agency Description

Provides students from every Louisiana parish the opportunity to benefit from an environment of academic and personal excellence through a rigorous and challenging educational experience in a safe environment.

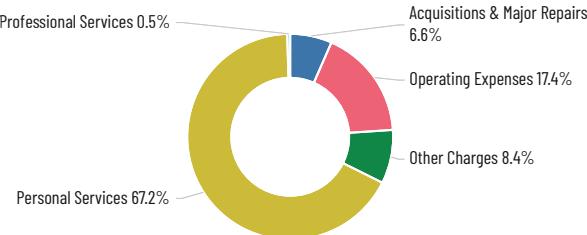
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	7,669,118	8,867,059	1,197,941
Interagency Transfers	3,260,623	3,260,623	0
Fees & Self-generated	650,459	650,459	0
Statutory Dedications	81,523	81,191	(332)
Federal Funds	0	0	0
Total	11,661,723	12,859,332	1,197,609
Authorized Positions	91	91	0
Authorized Other Charges Positions	28	28	0

Means of Finance:



Expenditures:



Budget Highlights

- \$843,174 in State General Fund (Direct) for acquisitions and major repairs, including:
 - \$690,190 for a replacement computer system, electrical emergency generator, and college level textbooks.
 - \$152,984 for replacement of the fire alarm systems and refinishing of the gym and recital hall floors.
- \$366,500 in State General Fund (Direct) for increased contracts associated with student safety services and enhanced computer programs.
- \$180,200 in State General Fund (Direct) for increased costs associated with the food services contract.
- As of October 1, 2025, Louisiana School for Math, Science, and the Arts served 280 students.

658-Thrive Academy

Agency Description

Provides an opportunity for underserved students in a residential setting to meet the physical, emotional, and educational needs of students. Also provides them with the tools to advocate for themselves and make a lasting impact on their community.

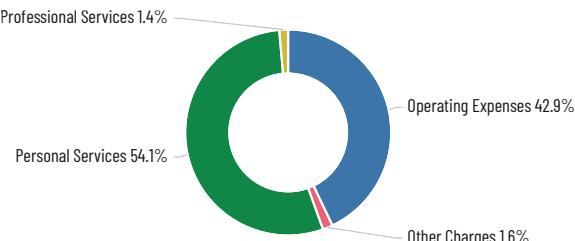
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	8,435,337	8,766,677	331,340
Interagency Transfers	2,869,707	2,575,601	(294,106)
Fees & Self-generated	5,000	5,000	0
Statutory Dedications	78,512	79,046	534
Federal Funds	0	0	0
Total	11,388,556	11,426,324	37,768
Authorized Positions	49	50	1
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Budget Highlights

- \$95,232 in State General Fund (Direct) for increases to services provided to students.
- \$91,159 in State General Fund (Direct) provides for an increase in various day-to-day operational needs necessary to maintain smooth organizational functioning.
- As of October 1, 2025, Thrive Academy served 183 students.

659-Ecole Pointe-au-Chien

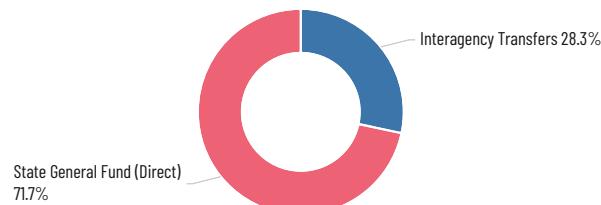
Agency Description

Provides an opportunity for the students of Terrebonne Parish to have an immersive French language education from pre-kindergarten to fourth grade.

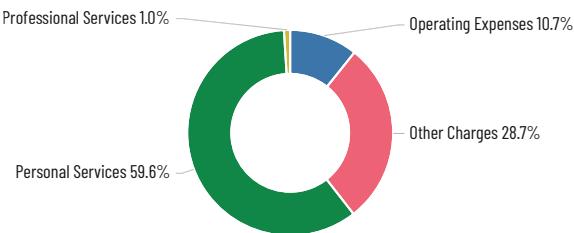
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	1,361,170	1,876,982	515,812
Interagency Transfers	380,040	741,780	361,740
Fees & Self-generated	175,000	0	(175,000)
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	1,916,210	2,618,762	702,552
Authorized Positions	16	21	5
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Budget Highlights

- \$541,310 in State General Fund (Direct) for five (5) additional Instructor positions, and operating costs associated with the addition of a 4th grade level.
- \$361,740 increase in Interagency Transfers from the Minimum Foundation Program as a result of an increase in students.
- \$175,000 decrease in Fees and Self-generated Revenues to align with projected collections.
- As of October 1, 2025, Ecole Pointe-au-Chien served 60 students.

662-Louisiana Educational Television Authority

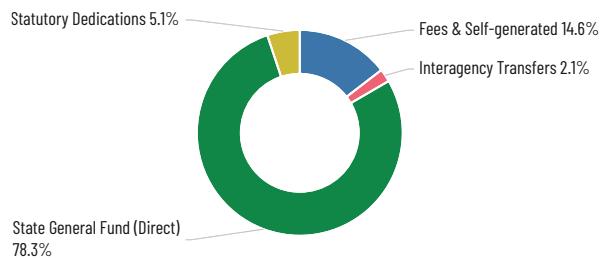
Agency Description

Provides informative and educational programming for use in homes and classrooms. The Louisiana Educational Television Authority (LETA) strives to connect the citizens of Louisiana by creating content that showcases Louisiana's unique history, people, places, and events; supports lifelong learning; and provides critical information during emergencies. LETA strives to utilize emerging media technologies for the benefit of the citizens of Louisiana.

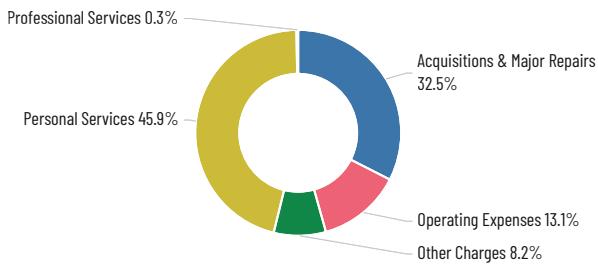
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	8,783,955	12,053,984	3,270,029
Interagency Transfers	315,917	315,917	0
Fees & Self-generated	2,344,201	2,241,786	(102,415)
Statutory Dedications	1,476,448	788,438	(688,010)
Federal Funds	0	0	0
Total	12,920,521	15,400,125	2,479,604
Authorized Positions	64	63	(1)
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Budget Highlights

- \$5 million in State General Fund (Direct) for acquisitions and major repairs, including:
 - \$4.43 million in acquisitions for major broadcast transmission and infrastructure upgrades, including the KLTL transmitter and antenna, WLPB transmitter T-Line, and KLPB satellite dish replacement, core IT networking and video graphics system, facility floor rewiring, monitoring and broadcast analyzer, and one (1) replacement transmitter field vehicle.
 - \$575,000 in major repairs, including the KLPA roof replacement, parking lot repaving, building painting, flooring replacement, and waterline repairs.
- \$688,010 decrease in Statutory Dedications out of the Imagination Library of Louisiana Fund to align with projected revenues.

666-Board of Elementary and Secondary Education

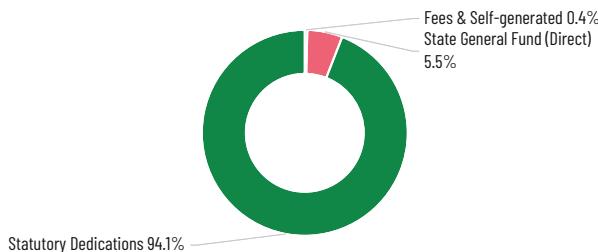
Agency Description

The Board of Elementary and Secondary Education (BESE) provides oversight for public elementary and secondary schools, the Board's special schools, and exercises budgetary responsibility over schools and programs under its jurisdiction. Also, oversees the Louisiana Quality Education Support Fund (8g), which is a Statutory Dedication that provides an annual allocation of the proceeds for Local Educational Agencies (LEAs) and schools for eligible K-12 expenditures.

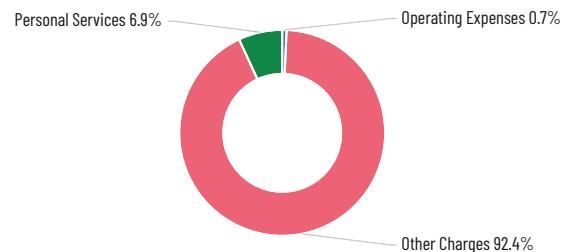
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	1,182,780	1,264,961	82,181
Interagency Transfers	0	0	0
Fees & Self-generated	60,000	91,000	31,000
Statutory Dedications	21,500,000	21,556,895	56,895
Federal Funds	0	0	0
Total	22,742,780	22,912,856	170,076
Authorized Positions	11	11	0
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Budget Highlights

- \$20,569 in State General Fund (Direct) for increased board member travel for various BESE events that support initiatives and professional development opportunities.
- \$16,000 in Fees and Self-generated Revenues due to an increase in revenues from premiums charged to occupants of property owned by BESE.

673-New Orleans Center for the Creative Arts

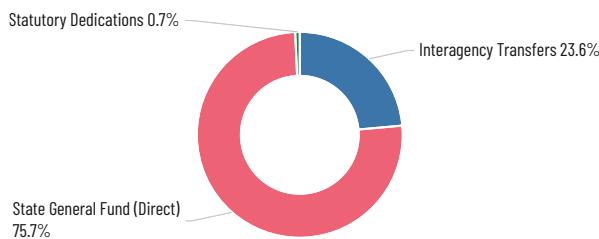
Agency Description

Provides an instructional program of professional arts training for high school level students.

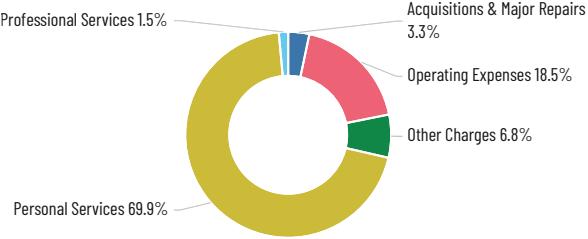
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	8,163,074	8,472,494	309,420
Interagency Transfers	2,656,307	2,637,751	(18,556)
Fees & Self-generated	0	0	0
Statutory Dedications	80,594	80,174	(420)
Federal Funds	0	0	0
Total	10,899,975	11,190,419	290,444
Authorized Positions	79	78	(1)
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Budget Highlights

- \$370,000 in State General Fund (Direct) for major repairs, including HVAC and roof repairs, sewerage ventilation, fire suppression backflow preventers, fire alarm system upgrades, and siding replacement.
- \$276,444 in State General Fund (Direct) for classroom and facility supplies as well as maintenance costs for the campus.
- \$100,300 in State General Fund (Direct) for the continued support of specialized part-time instructors and increased outreach efforts.
- \$40,000 in State General Fund (Direct) to modernize the current HR system.
- As of October 1, 2025, the New Orleans Center for the Creative Arts (NOCCA) served 234 full-time students and 179 part-time students.

Department of Education

Department Description

Schedule 19D - Department of Education includes five (5) budget units: State Activities, Subgrantee Assistance, Recovery School District, Minimum Foundation Program, and Nonpublic Educational Assistance.

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	4,250,545,658	4,125,837,768	(124,707,890)
Interagency Transfers	35,111,483	33,263,794	(1,847,689)
Fees & Self-generated	19,815,446	21,753,589	1,938,143
Statutory Dedications	369,083,544	338,765,617	(30,317,927)
Federal Funds	1,842,389,769	1,846,413,320	4,023,551
Total	6,516,945,900	6,366,034,088	(150,911,812)
Total Authorized Positions	511	511	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

INCENTIVE EXPENDITURE FORECAST:

In accordance with Act 401 of the 2017 Regular Legislative Session, below is the listing of the incentive expenditure programs based on the most recent Revenue Estimating Conference. This department administers the following incentive expenditure program:

- Income Tax Credits for Donations to School Tuition Organizations (R.S. 47:6301), projected for \$26,988,000.

678-State Activities

Agency Description

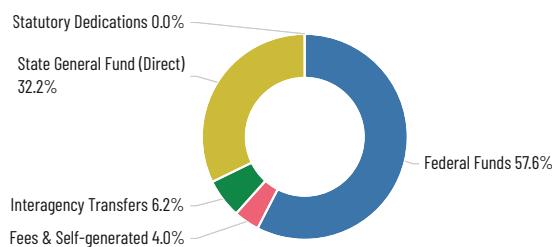
State Activities funds the administrative and support efforts of the Department of Education and consists of three (3) programs:

- **Administrative Support:** Performs the functions of the state relating to accounting and budget control, procurement and contract management, management and program analysis, and grants management, all in accordance with applicable law.
- **District Support:** Supports local education agencies in identifying opportunities and resources for improved instructional leadership, effective policy and practice, and comprehensive intervention in their lowest-performing schools. Serves as the office that holds primary responsibility for communications with and provides support for all local superintendents, charter school leaders, and school administrative staff throughout the state.
- **Auxiliary Account:** Consolidates the self-generated funding collected by the Curriculum Resources and Teacher Certification Divisions to financially support those functions.

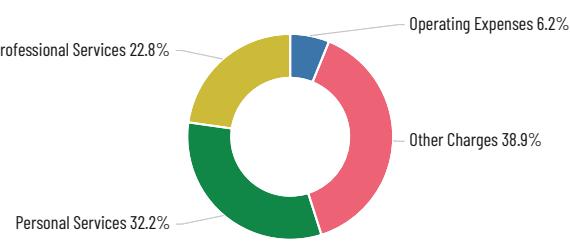
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	63,285,997	66,182,519	2,896,522
Interagency Transfers	12,682,203	12,682,203	0
Fees & Self-generated	6,987,497	8,295,640	1,308,143
Statutory Dedications	2,062,510	62,510	(2,000,000)
Federal Funds	114,364,795	118,388,346	4,023,551
Total	199,383,002	205,611,218	6,228,216
Authorized Positions	511	511	0
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Budget Highlights

- \$5 million in State General Fund (Direct) is maintained for the Steve Carter Education Program, which includes both literacy and math tutoring to families of eligible K-12 public school students in accordance with Act 649 of the 2024 Regular Legislative Session.
- \$3.25 million in State General Fund (Direct) is provided for costs associated with the administration of the Louisiana Giving All True Opportunity to Rise (LA GATOR) Scholarship Program as a result of Act 1 of the 2024 Regular Legislative Session. This reflects an increase of \$668,623 to support the program's expansion.
- \$2.5 million in State General Fund (Direct) is for continued development and implementation of a numeracy screener focusing on foundational math skills in accordance with Act 650 of the 2024 Regular Legislative Session.
- \$359,454 in State General Fund (Direct) is for free school breakfast and lunch for students who meet federal eligibility guidelines for reduced price meals as a result of Act 305 of the 2023 Regular Legislative Session.
- \$2 million in Statutory Dedications out of the Reading Enrichment and Academic Deliverables (R.E.A.D.) Fund (\$1 million) and the Dyslexia Fund (\$1 million) is non-recurred based on the projected balances.
- \$150,000 in increased State General Fund (Direct) is for the design and implementation of a scholarship tracking platform in accordance with Act 403 of the 2025 Regular Legislative Session, which

authorizes students who receive scholarships from a School Tuition Organization to also receive other publicly funded scholarships or forms of financial assistance.

681-Subgrantee Assistance

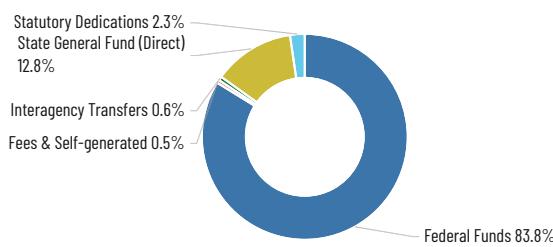
Agency Description

Subgrantee Assistance provides flow-through funds to school systems and other local providers for programs that enhance learning environments and the quality of teaching in local school systems, schools and communities. It consists of two (2) programs: Non Federal Support and Federal Support, both of which provide financial assistance to local education agencies and other providers that serve children, students with disabilities, and children from disadvantaged backgrounds or high-poverty areas through programs designed to improve student academic achievement.

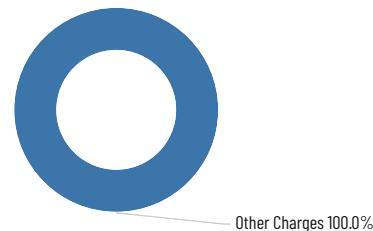
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	218,526,802	263,489,601	44,962,799
Interagency Transfers	14,497,746	12,795,145	(1,702,601)
Fees & Self-generated	9,377,789	10,007,789	630,000
Statutory Dedications	49,278,850	47,594,293	(1,684,557)
Federal Funds	1,728,024,974	1,728,024,974	0
Total	2,019,706,161	2,061,911,802	42,205,641
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Budget Highlights

- \$87 million in State General Fund (Direct) is provided for the Louisiana Giving All True Opportunity to Rise (LA GATOR) Scholarship Program, a school choice program that provides state funding for various educational options for K-12 students. This reflects an increase of \$43.49 million.
- The state's investment in the Child Care Assistance Program (CCAP) is maintained at \$78.58 million of State General Fund (Direct) focusing primarily on children birth to 3-years-old.

- \$95.52 million, of which \$85.63 million is State General Fund (Direct) and \$9.9 million is Inter-agency Transfers of Temporary Assistance for Needy Families (TANF) funds via the Department of Children and Family Services (DCFS), maintains support for the Cecil J. Picard LA-4 Pre-K Program for at-risk 4-year olds. This reflects a means of finance substitution increasing State General Fund (Direct) and decreasing Interagency Transfers by \$1.63 million due to a decline in TANF funds the department will receive.
- \$850,000 in State General Fund (Direct) is maintained for city, parish, and other local public schools for the purchase of instructional materials, Future Farmers of America (FFA) training materials, and supplies for each student enrolled in a vocational agriculture, agribusiness, or agriscience course.
- \$800,000 in State General Fund (Direct) is for school systems for annual system maintenance and storage costs associated with cameras in the special education classrooms as provided in Act 456 of the 2021 Regular Legislative Session.

Statutory Dedications include the following:

- \$30.54 million out of the Early Childhood Education Fund to make one-to-one matching funds awards to Early Childhood Community Networks for projects that will expand the number of early childhood care and education quality slots. This reflects an increase of \$773,204.
- \$16.65 million out of the Education Excellence Fund for pre-kindergarten through 12th grade students' instructional enhancement. This reflects a decrease of \$2.46 million based on the most recent Revenue Estimating Conference (REC) forecast.
- \$400,000 out of the Athletic Trainer Professional Development Fund is provided to increase the number of certified athletic trainers through a loan repayment program.

682-Recovery School District

Agency Description

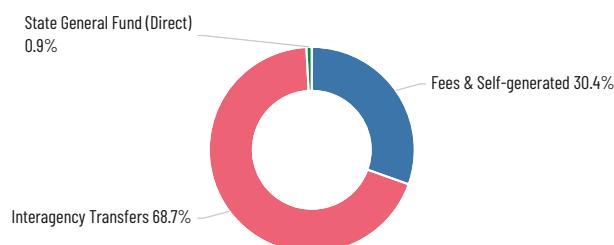
The Recovery School District (RSD) is an educational service agency administered by the Louisiana Department of Education with the approval of the Board of Elementary and Secondary Education (BESE). The RSD provides an appropriate education for children attending public elementary or secondary schools operated under the jurisdiction and direction of any city, parish, or other local public school board or any other public entity, which has been transferred to the RSD jurisdiction pursuant to R.S. 17:10.5.

The RSD provides for the multi-year Orleans Parish Reconstruction Master Plan for the renovation or building of public school facilities.

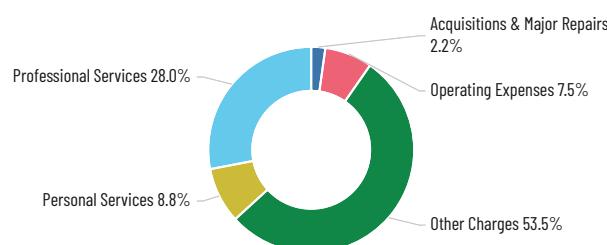
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	91,321	96,535	5,214
Interagency Transfers	7,931,534	7,786,446	(145,088)
Fees & Self-generated	3,450,160	3,450,160	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	11,473,015	11,333,141	(139,874)
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Budget Highlights

- Provides \$250,000 in Interagency Transfers from the Governor's Office of Homeland Security and Emergency Preparedness for acquisitions to clear remaining obligations on FEMA related contents project worksheets.

695-Minimum Foundation Program

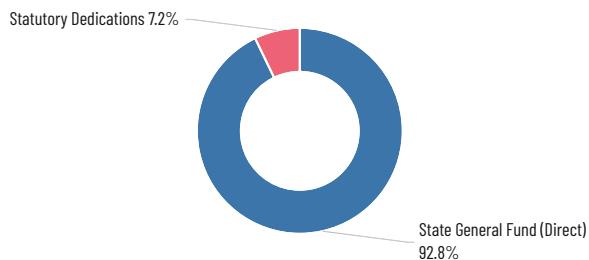
Agency Description

The Minimum Foundation Program (MFP) calculates the minimum cost of an education in local educational agencies and equitably allocates funds to city, parish, or other public school systems or schools, including the Recovery School District, Louisiana School for Math, Science and the Arts (LSMSA), New Orleans Center for Creative Arts (NOCCA), Thrive Academy, Special School District (SSD), Charter Schools, Office of Juvenile Justice (OJJ) schools, and Louisiana State University, Southern University, and University of Louisiana at Lafayette Lab Schools.

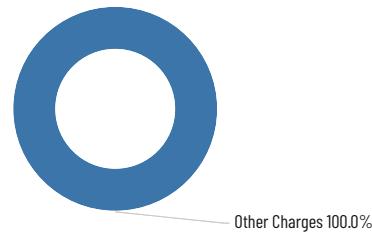
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	3,947,946,759	3,775,474,334	(172,472,425)
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	317,742,184	291,108,814	(26,633,370)
Federal Funds	0	0	0
Total	4,265,688,943	4,066,583,148	(199,105,795)
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Budget Highlights

- The cost to fully fund the current MFP formula, House Concurrent Resolution 23 of the 2022 Regular Legislative Session, remains at the existing level of \$4.02 billion in total funding.
- Means of finance substitutions based on the most recent Revenue Estimating Conference (REC) forecast resulted in a net \$1.31 million increase in State General Fund (Direct) due to the following: a \$508,000 increase in Statutory Dedications out of the Lottery Proceeds Fund, and a \$1.82 million decrease in Statutory Dedications out of the Support Education in Louisiana First (SELF) Fund. Total recommended funding is \$186.3 million in the Lottery Proceeds Fund and \$104.8 million in the SELF Fund.
- State General Fund (Direct) of \$49.5 million continues to be provided for the following items which are outside of the MFP Formula:
 - \$30 million for Tutoring Services to cover services for any student requiring tutoring for literacy and/or math and to include extra staffing, contracted services, or online programming as deemed appropriate at the local level with guidance from the department,
 - \$17.5 million for Differentiated Compensation to allow school systems to address their unique market needs in the recruitment and retention of teachers, and
 - \$2 million for Apprenticeships and Internships as an expansion of the Supplemental Course Allocation provision in Level 4 to support workforce development.

- State General Fund (Direct) of \$741,780 is provided for Ecole Pointe-au-Chien. This reflects an increase of \$361,740.
- \$199.47 million is removed for teacher pay stipends of \$2,000 for certificated personnel and \$1,000 for non-certificated personnel which is outside of the MFP Formula. This consists of \$174.14 million of State General Fund (Direct) and \$25.32 million of Statutory Dedications out of the Over-collections Fund.

697-Nonpublic Educational Assistance

Agency Description

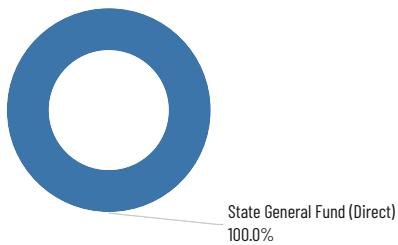
Nonpublic Educational Assistance provides for constitutionally mandated and other statutorily required aid to nonpublic schools in accordance with the funding amount allocated by the Legislature, and consists of four (4) programs:

- **Required Services:** Reimburses nonpublic schools for costs incurred by each such school during the preceding school year for providing school services, maintaining records, and completing and filing reports, and providing required education-related data.
- **School Lunch Salary Supplement:** Provides salary supplements for lunchroom employees at eligible nonpublic schools.
- **Textbook Administration:** Provides State funds for the administrative costs incurred by public school systems that order and disburse school library books, textbooks, and other materials of instruction to nonpublic school students.
- **Textbooks:** Provides State funds for the purchase of books and other materials of instruction for eligible nonpublic schools.

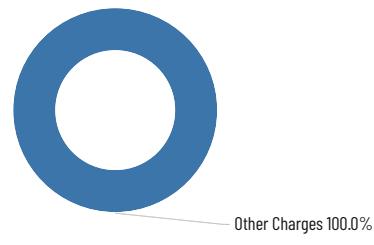
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	20,694,779	20,594,779	(100,000)
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	20,694,779	20,594,779	(100,000)
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Budget Highlights

- \$2.78 million of State General Fund (Direct) in the Textbooks and Textbooks Administration Programs is for the purchase of books and instructional materials for participating nonpublic schools. This reflects a decrease of \$100,000 to align with allocation projections.
- Funding in the Required Services Program is maintained at \$10.82 million of State General Fund (Direct) for the reimbursement to qualifying nonpublic schools for costs associated with certain administrative services.

Louisiana State University Health Sciences Center Health Care Services Division

Department Description

Schedule 19E - LSU Health Care Services Division includes one (1) budget unit: LA Health Care Services Division.

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	25,066,857	25,192,276	125,419
Interagency Transfers	17,005,954	17,377,895	371,941
Fees & Self-generated	26,071,001	26,585,154	514,153
Statutory Dedications	0	0	0
Federal Funds	5,442,624	5,552,018	109,394
Total	73,586,436	74,707,343	1,120,907
Total Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

610-Louisiana State University Health Sciences Center Health Care Services Division

Agency Description

The LSU Health Care Services Division serves as the governing body for the Lallie Kemp Regional Medical Center and supports the public/private partnerships entered into for the following hospitals:

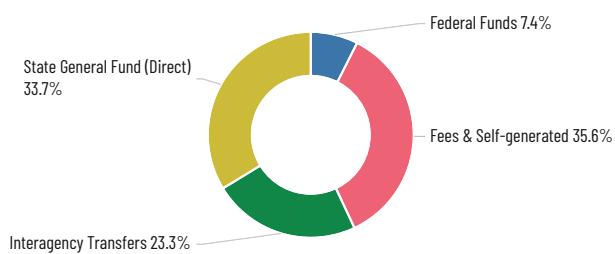
- Our Lady of the Lake in Baton Rouge (previously Earl K. Long Medical Center)
- University Medical Center New Orleans (previously Interim LSU Public Hospital)
- Leonard J. Chabert Medical Center in Houma
- University Hospital and Clinics in Lafayette (previously University Medical Center)
- Lake Charles Memorial Hospital (previously W.O. Moss Regional Medical Center)
- Our Lady of the Angels Hospital in Bogalusa (previously Bogalusa Medical Center)

Lallie Kemp Regional Medical Center is an acute care allied health professionals teaching hospital located in Independence, LA providing inpatient and outpatient acute care hospital services, including emergency room and scheduled clinic services, direct patient care physician services, medical support (ancillary) services, and general support services. This facility is certified triennially (for a three-year period) by the Joint Commission on Accreditation of Healthcare Organizations (JCAHO).

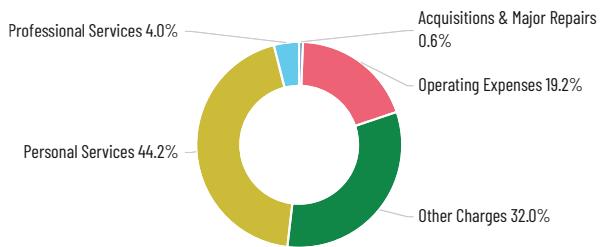
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	25,066,857	25,192,276	125,419
Interagency Transfers	17,005,954	17,377,895	371,941
Fees & Self-generated	26,071,001	26,585,154	514,153
Statutory Dedications	0	0	0
Federal Funds	5,442,624	5,552,018	109,394
Total	73,586,436	74,707,343	1,120,907
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Budget Highlights

- Increase of \$1.12 million for statewide adjustments, which consists of \$125,419 in State General Fund (Direct), \$371,941 in Interagency Transfers from the Louisiana Department of Health (LDH) and the Department of Corrections (DOC), \$514,153 in Fees and Self-generated Revenues, and \$109,394 in Federal Funds.
- \$6.55 million in State General Fund (Direct) is provided for medical services provided by the LSU Health Sciences Center and other miscellaneous expenses.
- \$15.56 million in State General Fund (Direct) continues to fund legacy costs.

Other Requirements

Department Description

Schedule 20 - Other Requirements includes 22 budget units: Local Housing of State Adult Offenders, Local Housing of State Juvenile Offenders, Sales Tax Dedications, Parish Transportation, Interim Emergency Board, District Attorneys and Assistant District Attorneys, Corrections Debt Service, Video Draw Poker - Local Government Aid, Unclaimed Property Leverage Fund - Debt Service, Sports Wagering Local Allocation Fund, Local Revenue Fund, Higher Education - Debt Service and Maintenance, Louisiana Economic Development - Debt Service and State Commitments, Two Percent Fire Insurance Fund, Governor's Conferences and Interstate Compacts, Prepaid Wireless 911 Service, Emergency Medical Services - Parishes and Municipalities, Agriculture and Forestry - Pass Through Funds, State Aid to Local Government Entities, Judgements, Supplemental Payments to Law Enforcement Personnel, DOA - Debt Service and Maintenance, and Funds.

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	852,869,783	720,192,705	(132,677,078)
Interagency Transfers	52,649,119	53,138,517	489,398
Fees & Self-generated	14,800,199	14,800,199	0
Statutory Dedications	1,752,268,162	402,700,807	(1,349,567,355)
Federal Funds	20,284,670	20,284,670	0
Total	2,692,871,933	1,211,116,898	(1,481,755,035)
Total Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

451-Local Housing of State Adult Offenders

Agency Description

Provides a safe and secure environment for adult offenders who have been committed to state custody and are awaiting transfer to the Department of Public Safety and Corrections (DPS&C) - Corrections Services (CS). Due to space limitations in state correctional institutions, the DPS&C-CS continues its partnership with the Louisiana Sheriffs' Association and other local governing authorities by utilizing parish and local jails for housing offenders.

Provides housing, recreation, and other treatment activities for transitional work program participants housed through contracts with private providers and cooperative endeavor agreements with local sheriffs.

Provides reentry services for state offenders housed in local correctional facilities through contracts with local sheriffs and private providers.

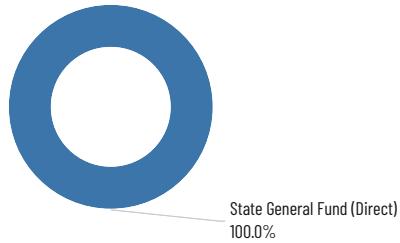
Provides funding to incentivize the expansion of recidivism reduction programming and treatment services by investing in reentry services, community supervision, education and vocational programming, transitional work programs, and contracting with parish jails and local facilities.



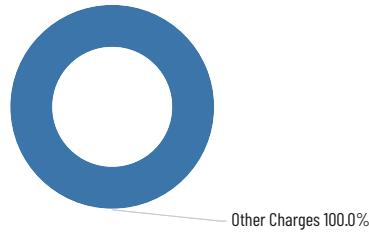
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	205,188,829	205,950,285	761,456
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	205,188,829	205,950,285	761,456
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Budget Highlights

- \$156.9 million in State General Fund (Direct) provides for the housing of 14,882 state adult offenders at local facilities. Sheriffs currently receive a per diem of \$26.39 per state offender housed at the local level.
- \$15.05 million in State General Fund (Direct) supports the Transitional Work Programs. Transitional Work Program per diem rates are \$12.25 for contract providers and \$16.39 for non-contract providers. These programs allow offenders an opportunity to obtain real-world work experience, which assists them in successfully reintegrating into society.
- \$4.85 million in State General Fund (Direct) provides for the Local Reentry Services Program, which supplies pre-release education and transition services for adult male and female offenders who are in state custody and housed in local correctional facilities.
- \$29.05 million in State General Fund (Direct) is designated for the Criminal Justice Reinvestment Initiative program, which incentivizes the expansion of recidivism reduction programming and treatment services by investing in reentry services, community supervision, education and vocational programming, transitional work programs, and contracts with parish jails and other local facilities.
- \$17.31 million in State General Fund (Direct) is provided to support additional funding for local housing, increasing the per diem rate to \$29.39 per state offender, contingent upon passage of authorizing legislation.

- \$849,506 in State General Fund (Direct) provides support for offenders enrolled in the General Education Development (GED) training program.

452-Local Housing of State Juvenile Offenders

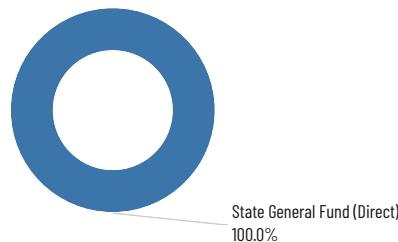
Agency Description

Provides a safe, secure, and therapeutic environment for juveniles who have been adjudicated delinquent and are awaiting transfer to Youth Services. Due to space limitations in state operated youth facilities, Youth Services continues its partnership with local governing authorities by utilizing parish and local detention for housing juvenile offenders and supporting the delivery of services during the youth's placement.

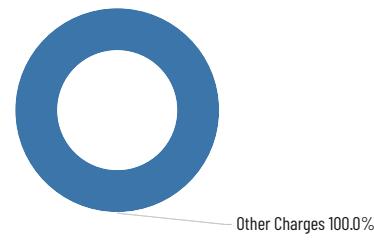
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	8,069,565	8,069,401	(164)
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	8,069,565	8,069,401	(164)
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Budget Highlights

- Services are provided to approximately 1,039 youth per year. The cost per day associated with a youth pending secure care placement is \$147.82; for a youth pending non-secure placement, the cost per day is \$29.39

901-Sales Tax Dedications

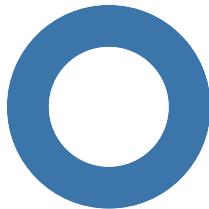
Agency Description

A percentage of hotel/motel taxes collected in various parishes or cities is used for economic development, tourism, construction, capital improvements and maintenance, and other local endeavors.

Agency Budget Summary

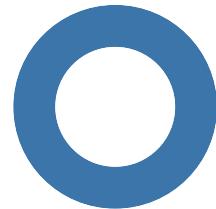
Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	74,631,032	58,227,072	(16,403,960)
Federal Funds	0	0	0
Total	74,631,032	58,227,072	(16,403,960)
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance:



Statutory Dedications 100.0%

Expenditures:



Other Charges 100.0%

Budget Highlights

- The FY 2026-2027 funding level for Sales Tax Dedications to local entities is based on the most recent Revenue Estimating Conference (REC) forecast.

903-Parish Transportation

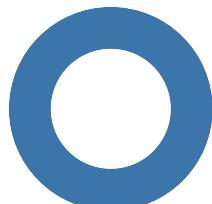
Agency Description

Provides funding to all parishes for road systems maintenance. Funds are distributed based on a population-based formula as well as on a mileage-based formula.

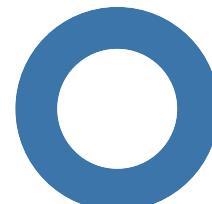
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	46,400,000	46,400,000	0
Federal Funds	0	0	0
Total	46,400,000	46,400,000	0
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance:



Statutory Dedications 100.0%



Other Charges 100.0%

Expenditures:

905-Interim Emergency Board

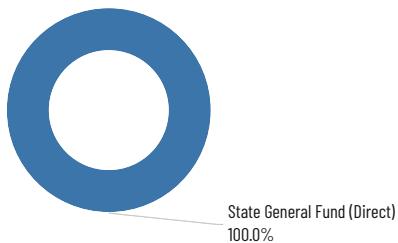
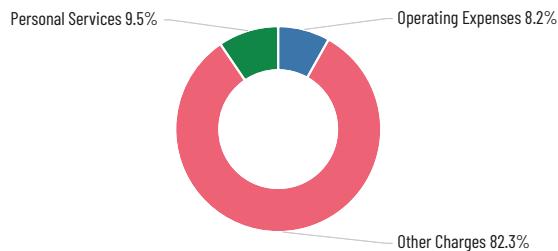
Agency Description

The Interim Emergency Board provides funds for emergency events or occurrences not reasonably anticipated by the legislature.

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	36,808	36,808	0
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	36,808	36,808	0
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0



Means of Finance:**Expenditures:**

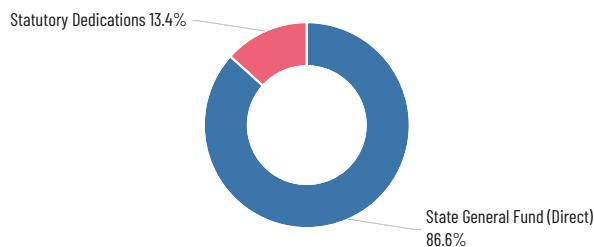
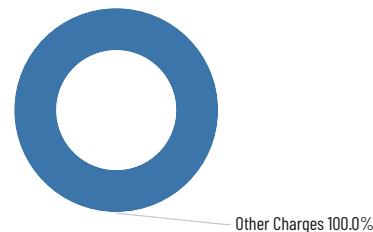
906-District Attorneys and Assistant District Attorneys

Agency Description

Provides state funding for 42 District Attorneys, 624 Assistant District Attorneys, and 65 victims assistance coordinators statewide. State statute provides an annual salary of \$55,000 per district attorney, \$50,000 per assistant district attorney and \$30,000 per victims assistance coordinator.

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	35,352,521	35,371,973	19,452
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	5,450,000	5,450,000	0
Federal Funds	0	0	0
Total	40,802,521	40,821,973	19,452
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance:**Expenditures:****Budget Highlights**

- \$27,736 increase in State General Fund (Direct) for the District Attorneys' Retirement System (DARS) and services provided by the Division of Administration.

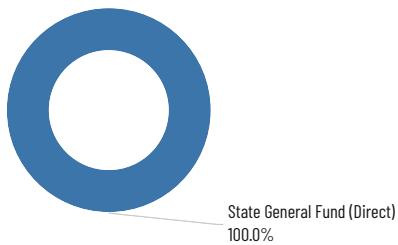
923-Corrections Debt Service**Agency Description**

Provides principal and interest payments for the Louisiana Correctional Facilities Corporation Lease Revenue Bonds which were sold for the construction, purchase, or improvement of correctional facilities.

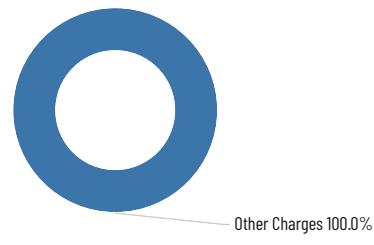
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	7,595,661	7,734,150	138,489
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	7,595,661	7,734,150	138,489
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Budget Highlights

- Corrections Debt Service provides for the scheduled annual payments for bonds used to improve correctional facilities through an Energy Services Contract (ESCO), as well as bonds to build a new Office of Juvenile Justice housing facility and the new Louisiana Correctional Institute for Women.
- Bonds for the department's ESCO project were issued in 2011, with an initial balance of \$40.16 million. As of July 1, 2026, the projected outstanding balance will be \$5.56 million; the final scheduled payment will occur in FY 2027-2028.
- Bonds for the Office of Juvenile Justice housing facility were issued in 2021, with an initial balance of \$31.68 million. As of July 1, 2026, the projected outstanding balance will be \$24.09 million; the final scheduled payment will occur in FY 2040-2041.
- Bonds for the Louisiana Correctional Institute for Women were issued in 2023, with an initial balance of \$68.87 million. As of July 1, 2026, the projected outstanding balance will be \$60.67 million; the final scheduled payment will occur in FY 2043-2044.

924-Video Draw Poker - Local Government Aid

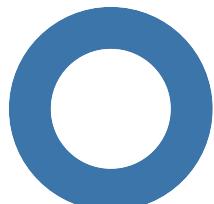
Agency Description

Provides for the distribution of approximately 25% of funds in the Video Draw Poker Device Fund (less District Attorneys and Asst. District Attorneys dedications of \$5,400,000) to local parishes or municipalities in which devices are operated based on a portion of fees/fines/penalties contributed to the total. Funds are used for enforcement of statute and public safety.

Agency Budget Summary

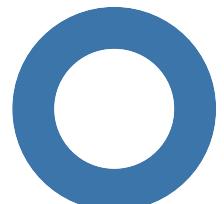
Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	53,741,660	50,663,278	(3,078,382)
Federal Funds	0	0	0
Total	53,741,660	50,663,278	(3,078,382)
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance:



Statutory Dedications 100.0%

Expenditures:



Other Charges 100.0%

Budget Highlights

- The FY 2026-2027 funding level for Video Draw Poker – Local Government Aid is based on the most recent Revenue Estimating Conference (REC) forecast.

925-Unclaimed Property Leverage Fund - Debt Service

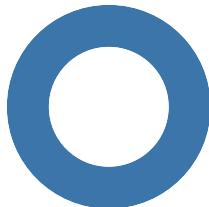
Agency Description

Provides for the payment of debt service and all related costs and expenses associated with unclaimed property bonds issued by the State Bond Commission (SBC). Monies from the I-49 North Account and the I-49 South Account shall be used exclusively to match federal funds to be used by the Department of Transportation and Development for the costs for and associated with the construction of Interstate 49.

Agency Budget Summary

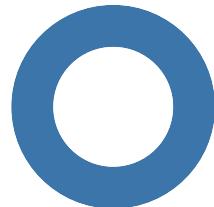
Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	15,000,000	15,000,000	0
Federal Funds	0	0	0
Total	15,000,000	15,000,000	0
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance:



Statutory Dedications 100.0%

Expenditures:



Other Charges 100.0%

926-Sports Wagering Local Allocation Fund

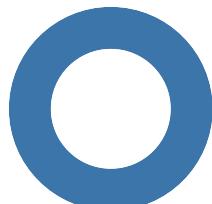
Agency Description

Monies in the fund shall be remitted monthly, by proportionate distribution, to each parish governing authority. The distribution associated specifically with mobile wagering shall be proportionate to the population percentage of each parish that approved a proposition to allow sports wagering compared to the total population of the parishes based on the latest federal decennial census.

Agency Budget Summary

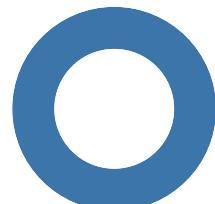
Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	7,000,000	12,165,750	5,165,750
Federal Funds	0	0	0
Total	7,000,000	12,165,750	5,165,750
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance:



Statutory Dedications 100.0%

Expenditures:



Other Charges 100.0%

Budget Highlights

- The FY 2026-2027 funding level for the Sports Wagering Local Allocation Fund is based on the most recent Revenue Estimating Conference (REC) forecast.

927-Local Revenue Fund

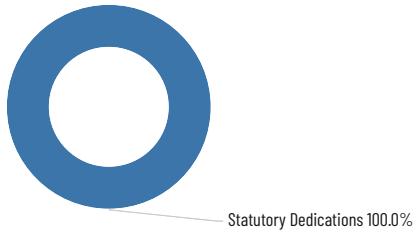
Agency Description

Provides solely for distribution to ad valorem tax recipient bodies within a parish to offset losses attributable to business inventory exemptions to the ad valorem tax granted by a parish.

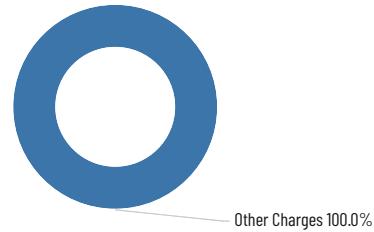
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	42,800,000	50,361,562	7,561,562
Federal Funds	0	0	0
Total	42,800,000	50,361,562	7,561,562
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Budget Highlights

- The FY 2026-2027 funding level for Statutory Dedications out of the Local Revenue Fund is based on the most recent Revenue Estimating Conference (REC) forecast.

930-Higher Education - Debt Service and Maintenance

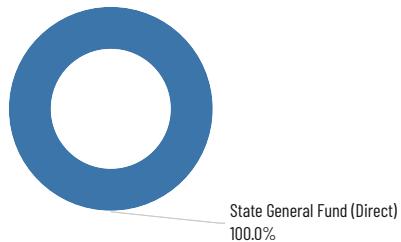
Agency Description

Higher Education Debt Service and Maintenance provides for required payments of indebtedness, equipment leases, and maintenance reserves for Louisiana public postsecondary education institutions.

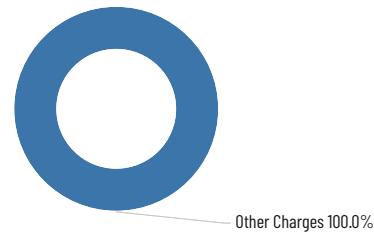
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	43,859,167	43,858,402	(765)
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	43,859,167	43,858,402	(765)
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Budget Highlights

- \$15.45 million in State General Fund (Direct) is for the Louisiana Community and Technical Colleges System for debt service and maintenance reserve payments for various capital outlay projects as specified in Act 360 of the 2013 Regular Legislative Session.
- \$14.32 million in State General Fund (Direct) is for the Louisiana Community and Technical Colleges System for debt service and maintenance reserve payments for various capital outlay projects as specified in Act 391 of the 2007 Regular Legislative Session.
- \$10.99 million in State General Fund (Direct) is for payment of debt service, equipment leases, and maintenance reserves at Baton Rouge Community College, Bossier Parish Community College, and South Louisiana Community College.
- \$3.1 million in State General Fund (Direct) is for debt service and maintenance reserve payments at Louisiana Delta Community College.

931-Louisiana Economic Development -Debt Service and State Commitments

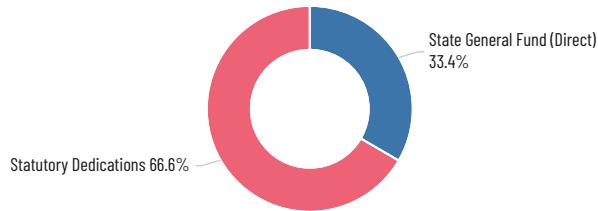
Agency Description

Louisiana Economic Development Debt Service and State Commitments provides for the scheduled annual payments due for bonds and state project commitments.

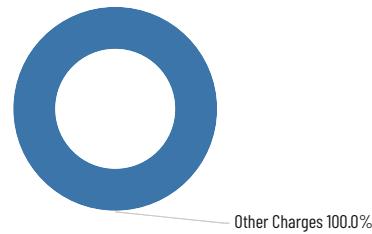
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	23,440,122	56,417,940	32,977,818
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	236,590,816	112,563,839	(124,026,977)
Federal Funds	0	0	0
Total	260,030,938	168,981,779	(91,049,159)
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Budget Highlights

- \$93.98 million is provided for project commitments, which consists of \$56.42 million in State General Fund (Direct) and \$37.56 million in Statutory Dedications out of the following: Louisiana Economic Development Fund (\$25.31 million), Rapid Response Fund (\$11.85 million), and Louisiana Mega-Project Development Fund (\$400,000).
- \$75 million increase in Statutory Dedications out of the High Impact Job Fund is allocated for the High Impact Jobs Program. The program was established by Act 372 of the 2025 Regular Legislative Session and is a reimbursable grant program with the intent to encourage companies to create jobs that pay above the parish average wage and offer a basic health benefit plan.
- A net decrease of \$6.28 million from FY 2025-2026 for project commitments is comprised of: a decrease of \$53.5 million in Statutory Dedications out of the Rapid Response Fund (\$48.64) and Louisiana Economic Development Fund (\$4.86); and increases of \$46.82 in State General Fund (Direct), and \$400,000 in Statutory Dedications out of the Louisiana Mega-Project Development Fund.
- Various non-recurring adjustments include:
 - Carryforward adjustment of \$68.23 million, which consists of \$13.84 million in State General Fund (Direct), \$34.52 million in Statutory Dedications out of the Louisiana Economic Development Fund, and \$19.86 million in Statutory Dedications out of the Rapid Response Fund for expenses obligated in FY 2024-2025, but not expended prior to the close of the fiscal year;

- \$65.72 million in Statutory Dedication out of the Rapid Response Fund for one-time funding of a project commitment;
- \$16.4 million in Statutory Dedication out of the Major Events Incentive Fund for one-time funding of qualifying major events; and
- \$9.42 million in Statutory Dedication out of the Louisiana Economic Development Initiatives Fund for one-time funding of project commitments set to expire in FY 2025-2026.

932-Two Percent Fire Insurance Fund

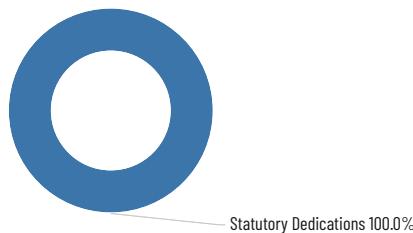
Agency Description

Provides funding to local governments to aid in fire protection. A 2% fee is assessed on fire insurance premiums and remitted to local entities on a per capita basis.

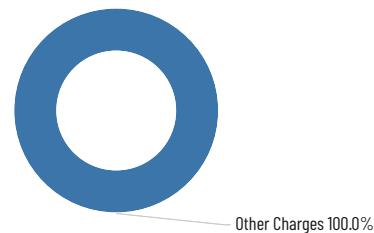
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedication	31,753,450	29,847,251	(1,906,199)
Federal Funds	0	0	0
Total	31,753,450	29,847,251	(1,906,199)
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Budget Highlights

- The FY 2026-2027 funding level for Statutory Dedication out of the Two Percent Fire Insurance Fund is based on the most recent Revenue Estimating Conference (REC) forecast.

933-Governor's Conferences and Interstate Compacts

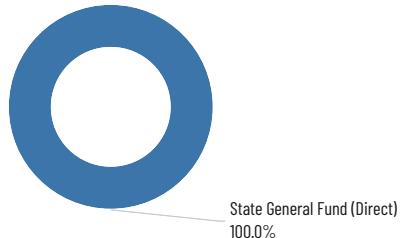
Agency Description

The Governor's Conferences and Interstate Compacts pays annual membership dues with national organizations of which the state is a participating member. The state through this program pays dues to the following associations: National Association of State Budget Officers, National Governors' Association, Education Commission of the States, Delta Regional Authority, and the International Organisation De La Francophonie.

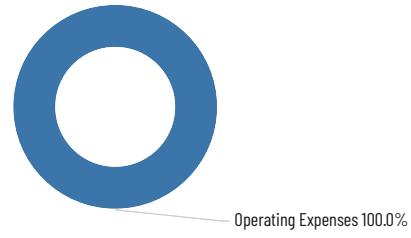
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	594,063	594,063	0
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	594,063	594,063	0
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Budget Highlights

- Maintains funding for the payment of annual membership dues with organizations that the state is a participating member of.

939-Prepaid Wireless 911 Service

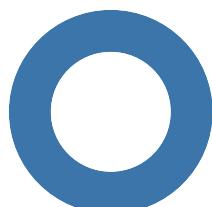
Agency Description

Provides for the remittance of fees imposed upon the consumer who purchases a prepaid wireless telecommunication service to local 911 communication districts.

Agency Budget Summary

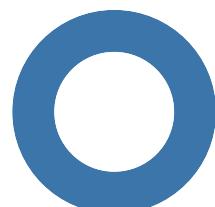
Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	0	0	0
Fees & Self-generated	14,000,000	14,000,000	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	14,000,000	14,000,000	0
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance:



Fees & Self-generated 100.0%

Expenditures:



Other Charges 100.0%

Budget Highlights

- Prepaid wireless telecommunication 911 service charges are intended to maintain effective and efficient 911 systems across the state through the distribution of funds to communication districts.

940-Emergency Medical Services-Parishes and Municipalities

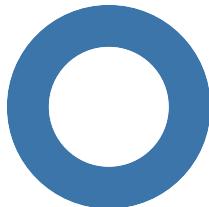
Agency Description

Provides funding for emergency medical services and public safety needs to parishes and municipalities; \$4.50 of the driver's license reinstatement fee is distributed to parish or municipality of origin.

Agency Budget Summary

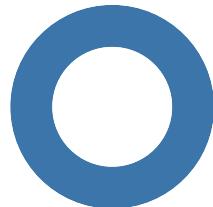
Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	0	0	0
Fees & Self-generated	150,000	150,000	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	150,000	150,000	0
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance:



Fees & Self-generated 100.0%

Expenditures:



Other Charges 100.0%

941-Agriculture and Forestry - Pass Through Funds

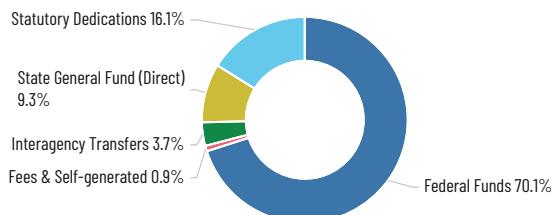
Agency Description

Pass through funds for the 44 Soil and Water Conservation Districts in Louisiana, The Emergency Food Assistance Program, Specialty Crop Block Grant, Volunteer Fire Assistance, Urban and Community Forestry, State Fire Assistance Mitigation, Forest Health Monitoring, Forest Stewardship Program, Legacy Program, Louisiana Horse Racing Industry Promotion, Forest Productivity Program, Agricultural Commodity Commission Self-Insurance Fund, and the Grain and Cotton Indemnity Fund.

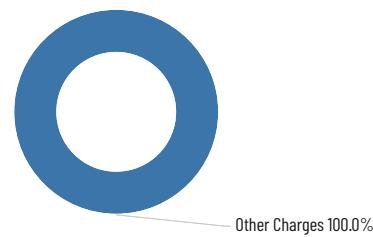
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	5,679,891	2,679,789	(3,000,102)
Interagency Transfers	580,000	1,069,398	489,398
Fees & Self-generated	248,774	248,774	0
Statutory Dedications	5,719,523	4,672,703	(1,046,820)
Federal Funds	20,284,670	20,284,670	0
Total	32,512,858	28,955,334	(3,557,524)
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Budget Highlights

- Provides \$28.96 million in pass through funds for the Department of Agriculture and Forestry, including the following: The Emergency Food Assistance Program (TEFAP), U.S. Department of Agriculture (USDA) Local Food Purchase Assistance Cooperative Agreement Program (LFPA), Specialty Crop Block Grant Program, Forestry Productivity Program, Vegetative Planning Program, Federal Forestry Grants, Federal EPA Non-Point 319 Grant, Agricultural Commodity Commission Self-Insurance Fund, Grain and Cotton Indemnity Fund, Louisiana Equine Promotion and Research Program, and Soil and Water Conservation Districts.
- Non-recurs \$3 million in State General Fund (Direct) for the Louisiana Food Policy Action Council.
- \$689,398 increase in Interagency Transfers from the Department of Environmental Quality through the Bipartisan Infrastructure Law (BIL) Gulf Hypoxia Program (GHP) for the Lake St. Joseph, Nutrient Loading Reduction project.
- Reduction of \$1 million in Statutory Dedications out of the Forestry Productivity Fund based on the most recent Revenue Estimating Conference (REC) forecast.

945-State Aid to Local Government Entities

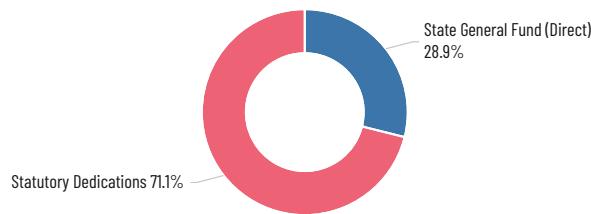
Agency Description

Provides special state direct aid to specific local entities for various initiatives.

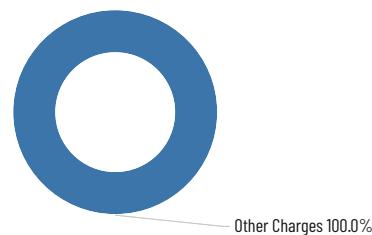
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	252,437,287	7,050,741	(245,386,546)
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	33,181,681	17,349,352	(15,832,329)
Federal Funds	0	0	0
Total	285,618,968	24,400,093	(261,218,875)
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Budget Highlights

- Includes \$4.22 million in State General Fund (Direct) for the Louisiana Bar Foundation for Child in Need of Care (CINC) cases and civil legal aid.
- Non-recurs \$17.68 million in State General Fund (Direct) and \$4.86 million in various Statutory Dedications for one-time special projects for localities throughout the state.
- Non-recurs \$227.77 million in State General Fund (Direct) and \$11.16 million in various Statutory Dedications associated with carryforwards. The State General Fund (Direct) portion of the carry-forward is related to one-time special projects appropriated in the FY 2024-2025 supplemental bill for localities throughout the state.
- The FY 2026-2027 funding level for Miscellaneous State Aid to Local Entities is based on the most recent Revenue Estimating Conference (REC) forecast.

950-Judgments

Agency Description

Special Acts/ Judgments provides funding for appropriation by the Legislature for judgements and special acts.

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	4,224,499	0	(4,224,499)
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	4,224,499	0	(4,224,499)
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

966-Supplemental Payments to Law Enforcement Personnel

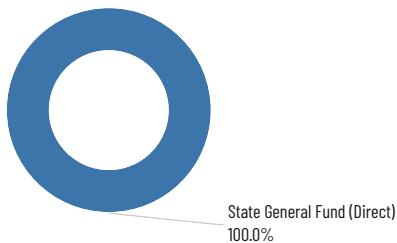
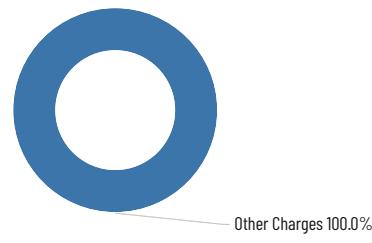
Agency Description

Provides additional compensation for each eligible law enforcement personnel, municipal police, firefighter, and deputy sheriff, at the rate of \$600 per month. Provides additional compensation for each eligible municipal constable and justice of the peace at the rate of \$120 per month.

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	147,050,799	147,050,775	(24)
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	147,050,799	147,050,775	(24)
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0



Means of Finance:**Expenditures:****Budget Highlights**

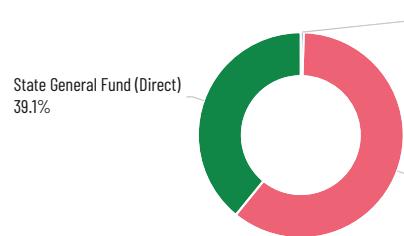
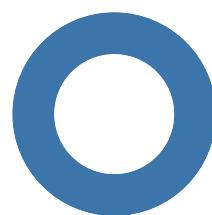
- \$147.1 million in State General Fund (Direct) is provided for Supplemental Pay to Law Enforcement Personnel in accordance with Act 320 of the 2023 Regular Legislative Session, which increased supplemental pay from \$500 to \$600 per eligible participant each month effective July 1, 2023.

977-DOA- Debt Service And Maintenance**Agency Description**

DOA Debt Service and Maintenance provides payments for indebtedness and maintenance on state buildings maintained by the Office Facilities Corporation as well as the funds necessary to pay the debt service requirements resulting from the issuance of Louisiana Public Facilities Authority revenue bonds. This agency also provides Cooperative Endeavor Agreements (CEAs) between the State of Louisiana / Division of Administration, the city of New Orleans, the Sewerage and Water Board of New Orleans, and the Louisiana Public Facilities Authority. In accordance with the terms of the CEA, the State, through the Commissioner of Administration, shall include in the Executive Budget a request for the appropriation of funds necessary to pay the debt service requirements resulting from the issuance of Louisiana Public Facilities Authority revenue bonds. These bonds were issued for the purpose of repairing the public infrastructure damaged by the hurricanes. This budget unit is also responsible for debt service payments to the Federal City in Algiers, Louisiana.

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	34,031,406	33,729,318	(302,088)
Interagency Transfers	52,069,119	52,069,119	0
Fees & Self-generated	401,425	401,425	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	86,501,950	86,199,862	(302,088)
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance:**Expenditures:****Budget Highlights**

- \$302,088 decrease in State General Fund (Direct) to align the agency with debt service obligations.

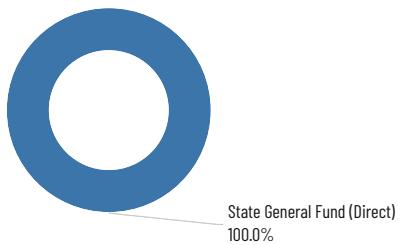
XXX-Funds**Agency Description**

The expenditures reflected in this program are associated with transfers to various funds. From the fund deposits, appropriations are made to specific state agencies overseeing the expenditures of these funds.

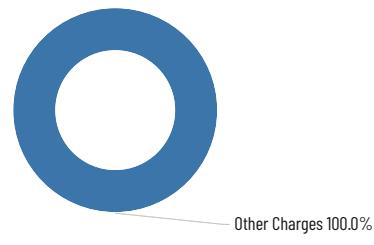
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	85,309,165	171,649,060	86,339,895
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	1,200,000,000	0	(1,200,000,000)
Federal Funds	0	0	0
Total	1,285,309,165	171,649,060	(1,113,660,105)
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Budget Highlights

- FY 2026-2027 includes the following fund deposits:
 - \$75 million deposited into the High Impact Job Fund
 - \$47.1 million deposited into the Louisiana Public Defender Fund
 - \$25 million deposited into the M.J. Foster Promise Program Fund
 - \$14.94 million deposited into the Self-Insurance Fund
 - \$5 million deposited into the Higher Education Initiatives Fund
 - \$1.48 million deposited into the Innocence Compensation Fund
 - \$1.1 million deposited into the State Emergency Response Fund
 - \$1 million deposited into the Louisiana Cybersecurity Talent Initiative Fund
 - \$1 million deposited into the Louisiana Outdoors Forever Fund
 - \$19,640 deposited into the Medicaid Trust Fund for the Elderly

Ancillary Appropriations

Department Description

Schedule 21 - Ancillary Appropriations includes 11 budget units: Office of Group Benefits, Office of Risk Management, Louisiana Property Assistance, Federal Property Assistance, Prison Enterprises, Office of Technology Services, Division of Administrative Law, Office of State Procurement, Office of Aircraft Services, Environmental State Revolving Loan Funds, and Drinking Water Revolving Loan Fund.

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	997,577,957	1,038,444,478	40,866,521
Fees & Self-generated	2,043,929,010	2,238,473,784	194,544,774
Statutory Dedications	194,057,202	193,026,202	(1,031,000)
Federal Funds	1,169,000	2,200,000	1,031,000
Total	3,236,733,169	3,472,144,464	235,411,295
Total Authorized Positions	1,226	1,263	37
Authorized Other Charges Positions	9	0	(9)

800-Office of Group Benefits

Agency Description

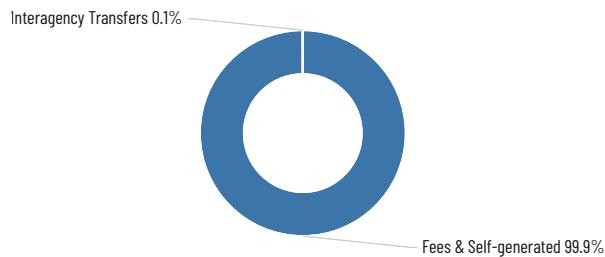
The Office of Group Benefits provides for the administration of group health and accidental insurance and group life insurance for current and former state employees and other participating groups.

Agency Budget Summary

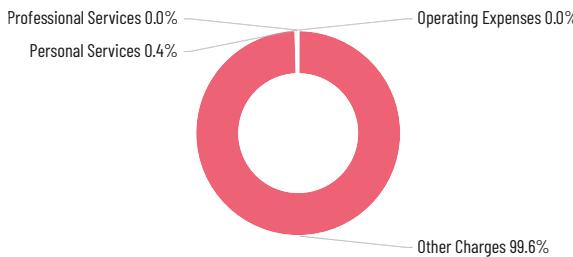
Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	1,098,733	1,098,733	0
Fees & Self-generated	1,978,025,986	2,169,575,678	191,549,692
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	1,979,124,719	2,170,674,411	191,549,692
Authorized Positions	56	56	0
Authorized Other Charges Positions	0	0	0



Means of Finance:



Expenditures:



Budget Highlights

- \$191.58 million increase in Fees and Self-generated Revenues is related to self-funded medical and prescription plans claims, third-party administrator (TPA) fees, fully insured life and medical insurance provider premium pass-throughs, other medical services, and contractually-obligated administrative fees, expenses, and state program pass-throughs associated with health, life, and flexible benefit plans.
- \$69,918 reduction in Fees and Self-generated Revenues is for services provided by the Division of Administration.

804-Office of Risk Management

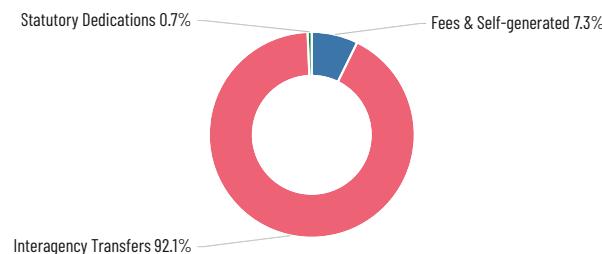
Agency Description

The Office of Risk Management (ORM) develops and administers the comprehensive risk management program for all state agencies, boards, commissions and any other entity for which the state has equity interest, in order to preserve and protect the assets of the state. ORM seeks to provide a comprehensive loss prevention program which promotes loss reduction and asset protection and manages state property and casualty insurance through commercial and self-insurance by utilizing sound management practices. ORM, through working with both the Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) and the Federal Emergency Management Agency (FEMA), serves as the single applicant for Federal Public Assistance grants for damaged state-owned public facilities. ORM also provides funding for the payment of contracts issued for professional legal defense of claims made against the state and provides funding for the reimbursement of the Division of Risk Litigation in the Office of the Attorney General for costs incurred for professional legal defense of claims made against the state.

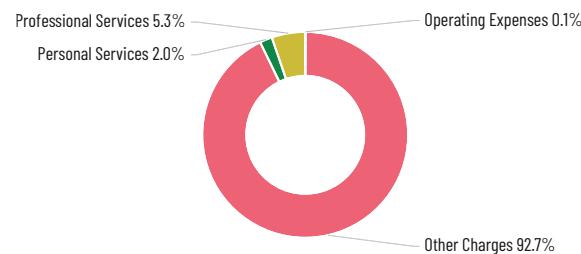
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	281,158,551	281,202,131	43,580
Fees & Self-generated	22,541,848	22,207,366	(334,482)
Statutory Dedications	2,000,000	2,000,000	0
Federal Funds	0	0	0
Total	305,700,399	305,409,497	(290,902)
Authorized Positions	43	43	0
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Budget Highlights

- \$4.85 million increase in Interagency Transfers to aligns attorney contracts with projected expenditures.
- \$3.58 million reduction in Interagency Transfers aligns the budget with the actuary's calculated self-funded insurance premiums.
- Reduction of \$3.34 million in Interagency Transfers and \$334,482 in Fees and Self-generated Revenues are for commercial excess insurance coverage.
- \$900,000 reduction in Interagency Transfers aligns claims payments on disasters with projected reimbursements from the Federal Emergency Management Agency (FEMA).

806-Louisiana Property Assistance

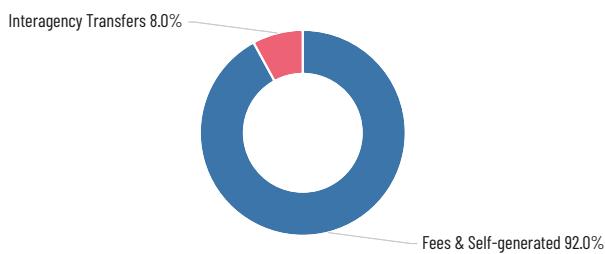
Agency Description

The Louisiana Property Assistance Agency (LPAA) provides for the accountability of the movable property of the state through the development and implementation of sound management practices. LPAA also ensures all state agencies comply with State Property Control and Fleet Management Regulations in order to track the utilization of the state's fleet of passenger vehicles and to provide a savings and return on state and federal monies through redistribution of sale of surplus property.

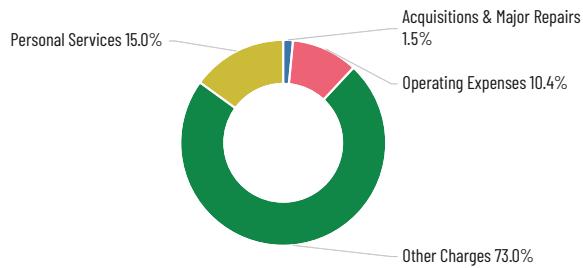
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	1,615,846	1,615,846	0
Fees & Self-generated	18,860,470	18,694,879	(165,591)
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	20,476,316	20,310,725	(165,591)
Authorized Positions	37	37	0
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Budget Highlights

- \$310,000 increase in Fees and Self-generated Revenues is for the replacement of exhaust fans, a vehicle gate, and elevation and grade equipment.
- \$35,697 increase in Fees and Self-generated Revenues is for services provided by the Division of Administration.

807-Louisiana Federal Property Assistance

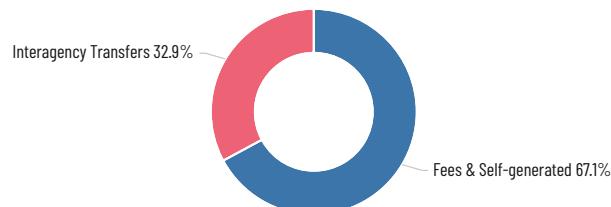
Agency Description

The Louisiana Federal Property Assistance Agency seeks to assure the fair and equitable distribution of federal property allocated to Louisiana by the General Services Administration to eligible Louisiana donees.

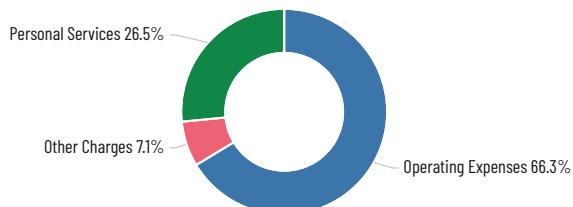
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	1,084,342	1,084,342	0
Fees & Self-generated	2,424,983	2,214,495	(210,488)
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	3,509,325	3,298,837	(210,488)
Authorized Positions	9	9	0
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Budget Highlights

- \$15,473 increase in Fees and Self-generated Revenues is for services provided by the Division of Administration.

811-Prison Enterprises

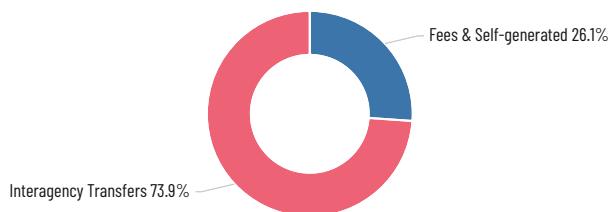
Agency Description

Prison Enterprises utilizes the resources of the Department of Corrections to produce food, fiber, and other necessary items used by inmates in order to lower the cost of incarceration. The program provides products and services to state agencies and agencies of parishes, municipalities, and other political subdivisions, while also providing work opportunities for inmates. Revenues are derived from the sale of goods and services to state and local government entities. Prison Enterprises reduces the cost of incarceration while providing job skills and training to offenders. Services and items available through Prison Enterprises include car license tags, janitorial services for state buildings, agricultural products, beds, mattresses, furniture, garments, and cleaning products.

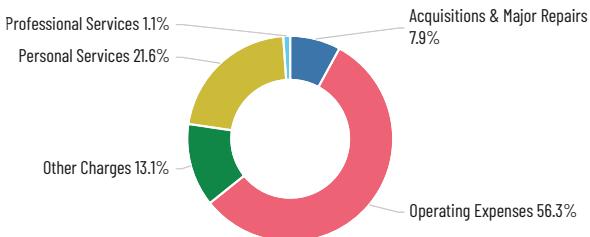
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	27,464,660	27,332,778	(131,882)
Fees & Self-generated	9,677,846	9,659,499	(18,347)
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	37,142,506	36,992,277	(150,229)
Authorized Positions	72	72	0
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Budget Highlights

- Total funding supports statewide adjustments, acquisitions, and major repairs necessary for normal operations. It also covers the replacement of equipment throughout its life cycle, as well as maintenance and renovations for buildings and various facilities.

815-Office of Technology Services

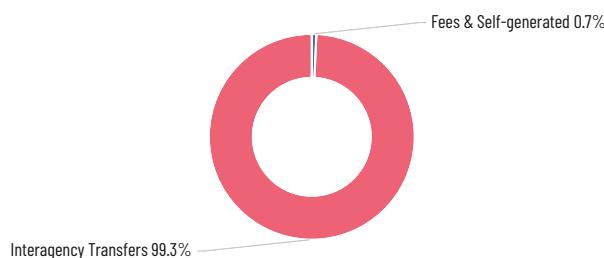
Agency Description

The Office of Technology Services (OTS) establishes competitive, cost-effective technology systems and services while acting as the sole centralized customer for the acquisition, billing and record keeping of those technology services. OTS charges respective user agencies for the cost of the technology and services provided including the cost of the operation of the office in a fair, equitable, and consistent manner, in full compliance with State of Louisiana statutes.

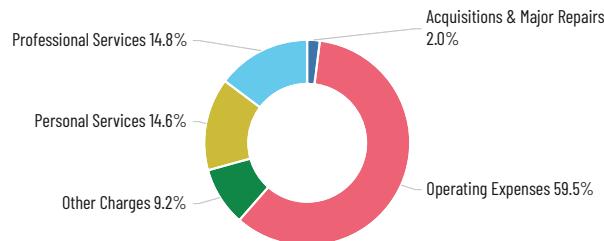
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	669,331,998	708,501,540	39,169,542
Fees & Self-generated	1,518,473	5,126,332	3,607,859
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	670,850,471	713,627,872	42,777,401
Authorized Positions	847	884	37
Authorized Other Charges Positions	9	0	(9)

Means of Finance:



Expenditures:



Budget Highlights

- \$36.3 million increase in Interagency Transfers is for infrastructure, licensing, and equipment upgrades.
- \$3.6 million increase in Fees and Self-generated Revenues aligns budget authority with anticipated collections.
- An increase of 37 authorized T.O. positions establishes a New Initiatives Division.

816-Division of Administrative Law

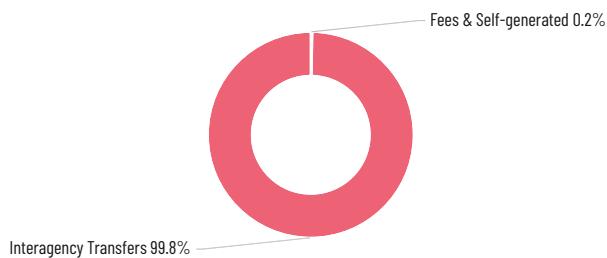
Agency Description

The Division of Administrative Law (DAL) provides a neutral forum for resolving administrative disputes by conducting accessible, fair, and prompt hearings with independent and impartial administrative law judges, in order to render well-reasoned decisions and orders. DAL receives Interagency Transfers from various state agencies for which it conducts administrative hearings.

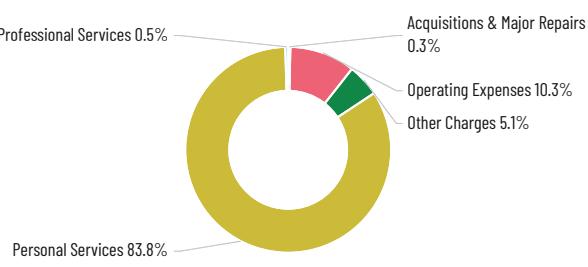
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	9,605,541	11,936,470	2,330,929
Fees & Self-generated	28,897	28,897	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	9,634,438	11,965,367	2,330,929
Authorized Positions	59	59	0
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Budget Highlights

- \$1.02 million increase in Interagency Transfers for eight (8) non-T.O. FTE positions to assist with the demands of increased caseloads.
- \$189,119 increase in Interagency Transfers for renovations at both the Baton Rouge and New Orleans offices.
- \$82,000 increase in Interagency Transfers for a third party lease.
- \$32,155 increase in Interagency Transfers for a HIPPA compliant automated phone system.
- \$23,109 increase in Interagency Transfers for a replacement security card reader system at the Baton Rouge office.

820-Office of State Procurement

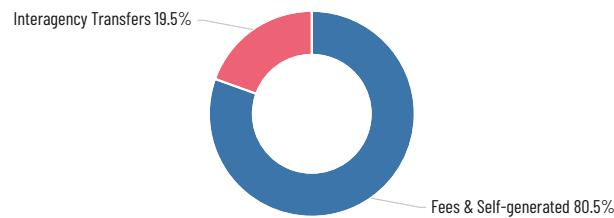
Agency Description

The Office of State Procurement serves as the centralized purchasing and contracting agency for the State of Louisiana by establishing competitive and cost effective contracts for goods and services in full compliance with the law and ensuring access to these contracts by State agencies and political subdivisions.

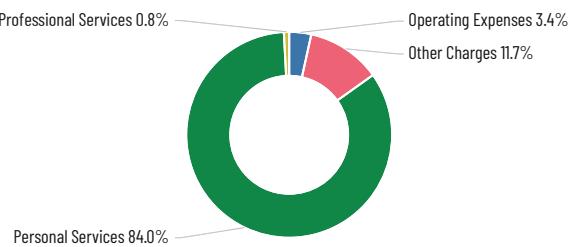
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	2,583,342	2,612,070	28,728
Fees & Self-generated	10,671,292	10,787,423	116,131
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	13,254,634	13,399,493	144,859
Authorized Positions	99	99	0
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Budget Highlights

- \$63,069 decrease in Interagency Transfers for services provided by the Division of Administration.

829-Office of Aircraft Services

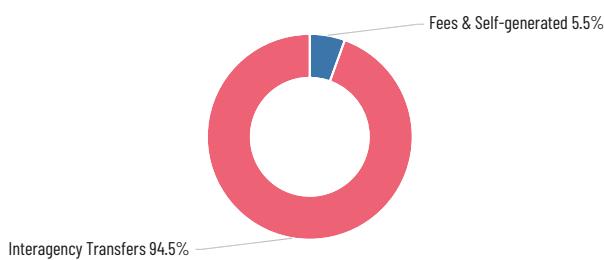
Agency Description

The Office of Aircraft Services manages the overall maintenance and provides all needed and required support for safe and proper operation of the State's various aircrafts.

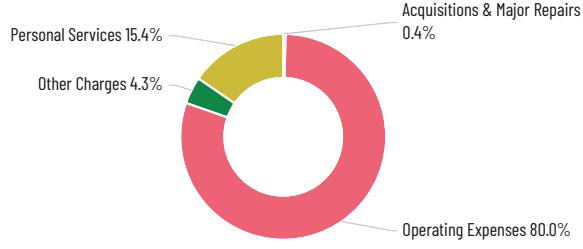
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	3,634,944	3,060,568	(574,376)
Fees & Self-generated	179,215	179,215	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	3,814,159	3,239,783	(574,376)
Authorized Positions	4	4	0
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Budget Highlights

- \$12,000 increase in Interagency Transfers from multiple state agencies for mold abatement and lighting repairs.
- \$133,784 decrease in Interagency Transfers aligns the budget with expenditures.

860-Environmental State Revolving Loan Funds

Agency Description

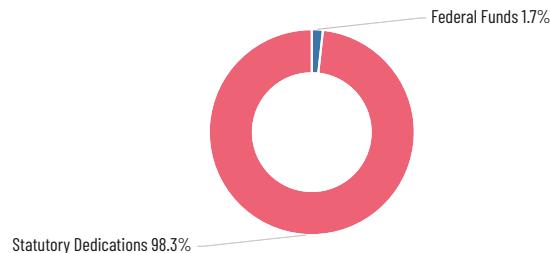
The Environmental State Revolving Loan Funds provide services to the people of Louisiana through comprehensive environmental protection in order to promote and protect health, safety and welfare while considering sound policies that are consistent with statutory mandates.

The Water Planning Division, in conjunction with the Financial Services Division - State Revolving Fund Section, strives to uphold Title VI and amended section 221 of the federal Clean Water Act and to protect the health and welfare of the citizens of the state, as well as to enhance the environment of the state by administering the Clean Water State Revolving Fund, and the Sewer Overflow and Stormwater Reuse Municipal Grants Program. The Remediation Division's Brownfields Program, in conjunction with the Financial Services Division, strives to uphold the Small Business Liability Relief and Brownfields Revitalization Act and 2018 Brownfields Utilization, Investment, and Local Development (BUILD) Act to address environmental concerns at vacant and underutilized properties to facilitate their reuse and to support community revitalization.

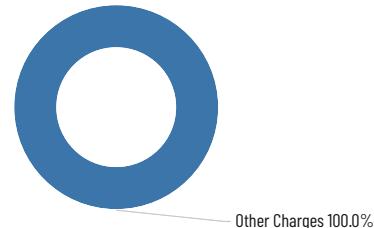
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	125,350,000	124,319,000	(1,031,000)
Federal Funds	1,169,000	2,200,000	1,031,000
Total	126,519,000	126,519,000	0
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Budget Highlights

- \$1.03 million means of finance substitution increasing Federal Funds from the U.S. Environmental Protection Agency Sewer Overflow and Stormwater Reuse Municipal Grant and decreasing Statutory Dedications out of the Clean Water State Revolving Fund.

861-Drinking Water Revolving Loan Fund

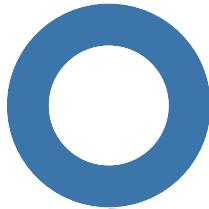
Agency Description

Drinking Water Revolving Loan Fund provides loans and other financial assistance to water systems for eligible Safe Drinking Water Projects. The fund's capitalization is derived from federal grants for the purpose of providing loans and financial assistance.

Agency Budget Summary

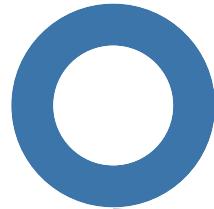
Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	66,707,202	66,707,202	0
Federal Funds	0	0	0
Total	66,707,202	66,707,202	0
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance:



Statutory Dedications 100.0%

Expenditures:



Other Charges 100.0%

Budget Highlights

- Maintains \$18.7 million in lead service line funding awarded to the program by the U.S. Environmental Protection Agency.

Non-Appropriated Requirements

Department Description

Schedule 22 – Non-Appropriated Requirements includes six budget units: Severance Tax Dedication to local governments, Parish Royalty Fund dedications, State Highway Fund #2 – Motor Vehicles Tax, Interim Emergency funding, State Revenue Sharing, and General Obligation Debt Service.

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	540,895,863	533,084,750	(7,811,113)
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	51,610,000	46,741,361	(4,868,639)
Federal Funds	0	0	0
Total	592,505,863	579,826,111	(12,679,752)
Total Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

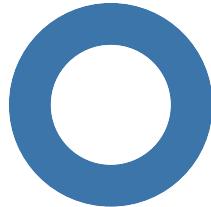
- Statutory Dedications out of the Severance Tax Dedication, Parish Royalty Fund Payments, and Highway Fund Number Two Motor Vehicle Tax funds are based on the most recent Revenue Estimating Conference (REC) forecast.
- The Interim Emergency Fund allocates funds for short-term emergencies of state and local entities.
- The State Revenue Sharing program provides \$90 million in State General Fund (Direct) to local governing entities.
- Debt Service decreased by \$7.8 million in State General Fund (Direct) based on the amortization schedule.

917-Severance Tax Dedication

Agency Budget Summary

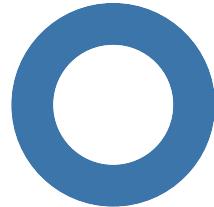
Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	31,510,000	30,087,810	(1,422,190)
Federal Funds	0	0	0
Total	31,510,000	30,087,810	(1,422,190)
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance:



Statutory Dedications 100.0%

Expenditures:

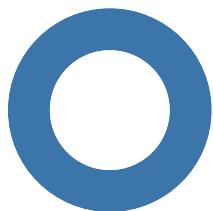


Other Charges 100.0%

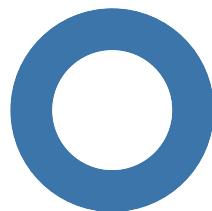
918-Parish Royalty Fund Payments

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	13,280,000	10,046,902	(3,233,098)
Federal Funds	0	0	0
Total	13,280,000	10,046,902	(3,233,098)
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance:

Statutory Dedication 100.0%

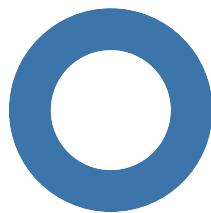
Expenditures:

Other Charges 100.0%

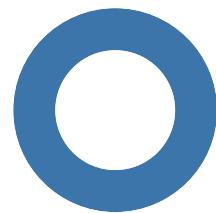
919-Highway Fund Number Two Motor Vehicle**Agency Budget Summary**

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	6,820,000	6,606,649	(213,351)
Federal Funds	0	0	0
Total	6,820,000	6,606,649	(213,351)
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0



Means of Finance:

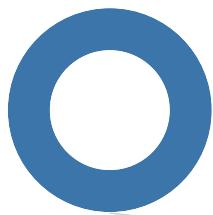
Statutory Dedications 100.0%

Expenditures:

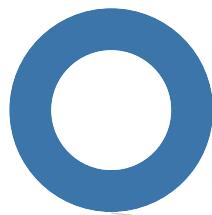
Other Charges 100.0%

920-Interim Emergency Fund**Agency Budget Summary**

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	1,322,862	1,322,862	0
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	1,322,862	1,322,862	0
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance:

State General Fund (Direct)
100.0%

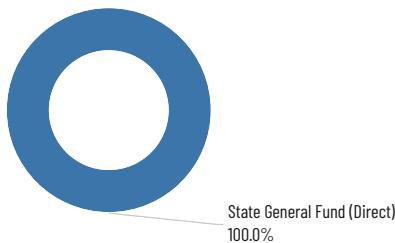
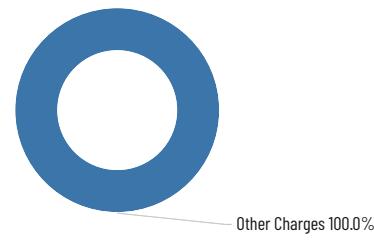
Expenditures:

Other Charges 100.0%

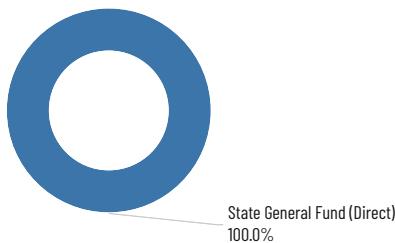
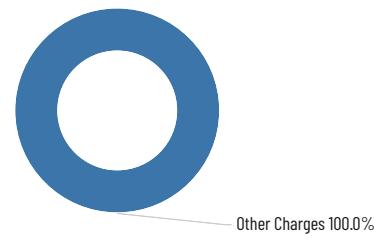
921-Revenue Sharing - State

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	90,000,000	90,000,000	0
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	90,000,000	90,000,000	0
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance:**Expenditures:****922-General Obligation Debt Service****Agency Budget Summary**

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	449,573,001	441,761,888	(7,811,113)
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	449,573,001	441,761,888	(7,811,113)
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance:**Expenditures:**

Judicial Expense

Department Description

Schedule 23 - Judicial Expense includes one (1) budget unit: Louisiana Judiciary.

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	187,855,555	206,123,567	18,268,012
Interagency Transfers	9,392,850	9,392,850	0
Fees & Self-generated	0	0	0
Statutory Dedications	17,842,924	11,842,924	(6,000,000)
Federal Funds	0	0	0
Total	215,091,329	227,359,341	12,268,012
Total Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- \$5 million increase in State General Fund (Direct) for Families in Need of Services (FINS) programming.
- \$6.48 million increase in State General Fund (Direct) for an adjustment to the judicial staff pay plan.
- \$6.75 million increase in State General Fund (Direct) for compensation for judges. Judges received one time stipends in Fiscal Years 2024-2025 and 2025-2026. This adjustment makes the pay increase permanent.

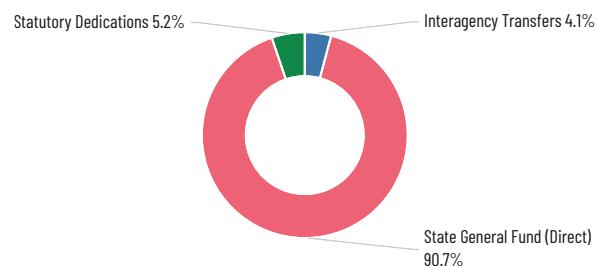
949-Louisiana Judiciary

Agency Budget Summary

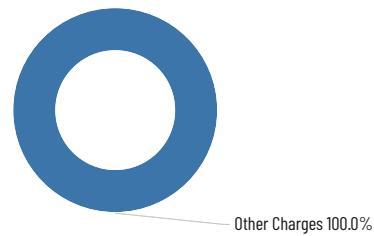
Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	187,855,555	206,123,567	18,268,012
Interagency Transfers	9,392,850	9,392,850	0
Fees & Self-generated	0	0	0
Statutory Dedications	17,842,924	11,842,924	(6,000,000)
Federal Funds	0	0	0
Total	215,091,329	227,359,341	12,268,012
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0



Means of Finance:



Expenditures:



Legislative Expense

Department Description

Schedule 24 - Legislative Expense includes 6 budget units: House of Representatives, Senate, Legislative Auditor, Legislative Fiscal Office, Legislative Budgetary Control Council, and Louisiana State Law Institute.

Department Budget Summary

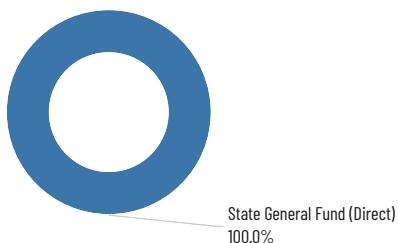
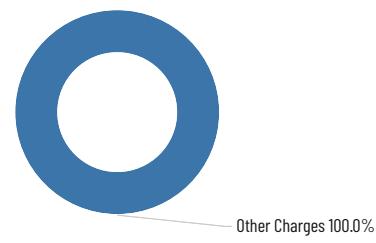
Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	94,514,289	94,514,289	0
Interagency Transfers	0	0	0
Fees & Self-generated	25,297,952	25,297,952	0
Statutory Dedications	10,000,000	10,000,000	0
Federal Funds	0	0	0
Total	129,812,241	129,812,241	0
Total Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

951-House of Representatives

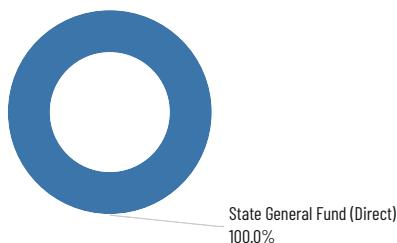
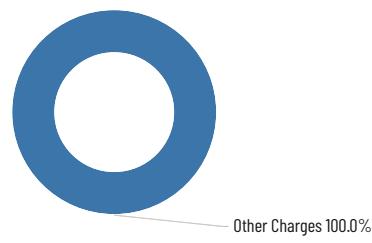
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	32,998,300	32,998,300	0
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	32,998,300	32,998,300	0
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0



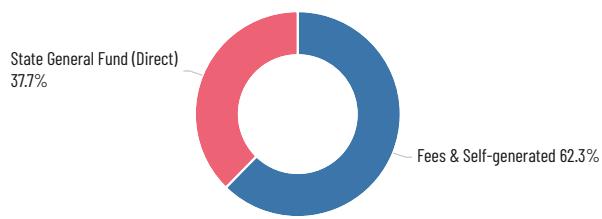
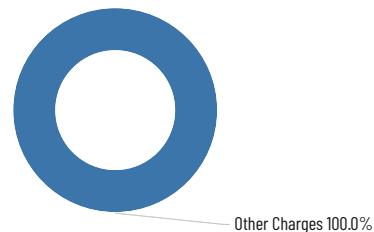
Means of Finance:**Expenditures:****952-Senate****Agency Budget Summary**

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	28,117,511	28,117,511	0
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	28,117,511	28,117,511	0
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

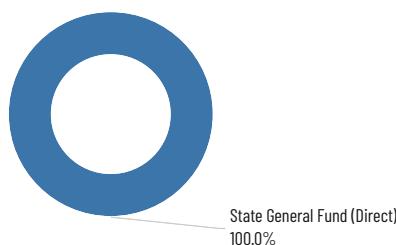
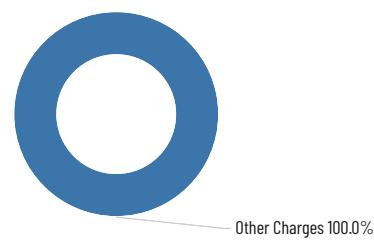
Means of Finance:**Expenditures:****954-Legislative Auditor****Agency Budget Summary**

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	15,295,000	15,295,000	0
Interagency Transfers	0	0	0
Fees & Self-generated	25,297,952	25,297,952	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	40,592,952	40,592,952	0
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

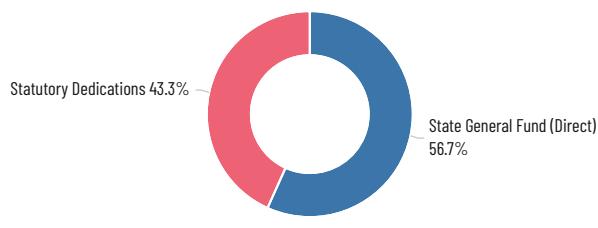
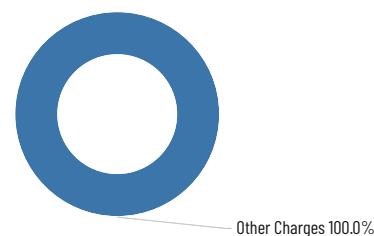


Means of Finance:**Expenditures:****955-Legislative Fiscal Office****Agency Budget Summary**

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	3,791,600	3,791,600	0
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	3,791,600	3,791,600	0
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance:**Expenditures:****960-Legislative Budgetary Control Council****Agency Budget Summary**

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	13,112,977	13,112,977	0
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	10,000,000	10,000,000	0
Federal Funds	0	0	0
Total	23,112,977	23,112,977	0
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance:**Expenditures:****962-Louisiana State Law Institute****Agency Budget Summary**

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	1,198,901	1,198,901	0
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	1,198,901	1,198,901	0
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance:

State General Fund (Direct)
100.0%

Expenditures:

Other Charges 100.0%

Capital Outlay

Department Description

Schedule 26 - Capital Outlay includes two (2) budget units: Facility Planning and Control and DOTD Capital Outlay/Non-State.

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	221,747,167	221,747,167	0
Fees & Self-generated	113,070,000	113,070,000	0
Statutory Dedications	2,680,288,148	1,978,208,148	(702,080,000)
Federal Funds	283,826,624	283,826,624	0
Total	3,298,931,939	2,596,851,939	(702,080,000)
Total Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

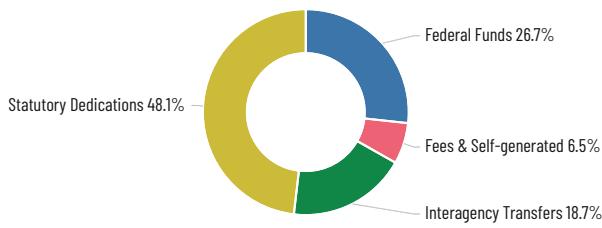
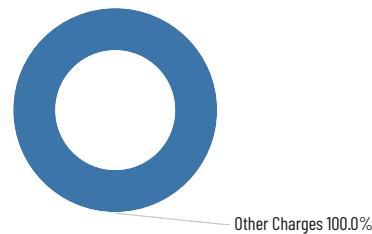
115-Facility Planning and Control

Agency Description

The Facility Planning and Control Capital Outlay Budget represents funding for the construction or renovation of state or local public facilities or infrastructure.

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	196,747,167	196,747,167	0
Fees & Self-generated	68,070,000	68,070,000	0
Statutory Dedications	577,232,626	507,152,626	(70,080,000)
Federal Funds	281,326,624	281,326,624	0
Total	1,123,376,417	1,053,296,417	(70,080,000)
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance:**Expenditures:****Budget Highlights**

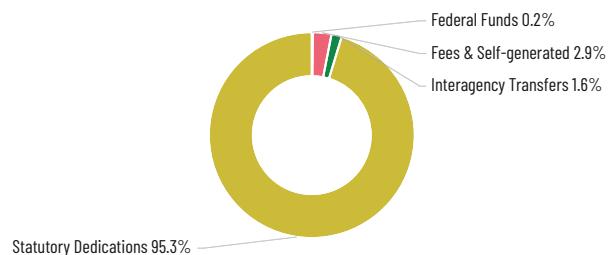
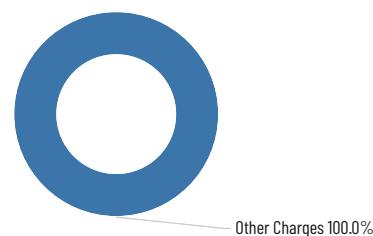
- Funding reflects estimates for cash appropriations for the construction or renovation of state and local public facilities or infrastructure.

279-DOTD-Capital Outlay/Non-State**Agency Description**

The Department of Transportation and Development Capital Outlay Budget represents funding for the construction or renovation of state transportation infrastructure.

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Recommended FY 2026-2027	Recommended Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	25,000,000	25,000,000	0
Fees & Self-generated	45,000,000	45,000,000	0
Statutory Dedications	2,103,055,522	1,471,055,522	(632,000,000)
Federal Funds	2,500,000	2,500,000	0
Total	2,175,555,522	1,543,555,522	(632,000,000)
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance:**Expenditures:****Budget Highlights**

- Funding reflects estimates for cash appropriations for the construction or renovation of state and local public facilities or infrastructure.



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