

# Other Requirements

## Department Description

Schedule 20 - Other Requirements Department includes 21 budget units: Local Housing of State Adult Offenders; Local Housing of State Juvenile Offenders; Sales Tax Dedications; Parish Transportation; Interim Emergency Board (IEB); District Attorneys and Assistant District Attorneys; Corrections Debt Service; Video Draw Poker – Local Government Aid; Unclaimed Property Leverage Fund Debt Service; Higher Education – Debt Service and Maintenance; Louisiana Economic Development – Debt Service and Statewide Commitments; Two Percent Fire Insurance Fund; Governor's Conference and Interstate Compacts; Prepaid Wireless 911 Service; Emergency Medical Services – Parishes and Municipalities; Agriculture and Forestry – Pass Through Funds; State Aid to Local Governments; Special Acts/Judgments; Supplemental Pay to Law Enforcement Personnel; DOA – Debt Service and Maintenance; and Funds.

## Department Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$603,632,355	\$605,834,359	\$852,869,783	\$611,547,608	\$720,192,705	\$(132,677,078)
<b>State General Fund by:</b>						
Interagency Transfers	44,893,287	52,649,119	52,649,119	53,138,517	53,138,517	489,398
Fees & Self-generated	6,281,958	14,800,199	14,800,199	14,800,199	14,800,199	0
Statutory Dedications	1,027,441,157	1,674,244,710	1,752,268,162	327,700,807	402,700,807	(1,349,567,355)
Federal Funds	24,488,031	20,284,670	20,284,670	20,284,670	20,284,670	0
<b>Total Means of Financing</b>	<b>1,706,736,788</b>	<b>2,367,813,057</b>	<b>2,692,871,933</b>	<b>1,027,471,801</b>	<b>1,211,116,898</b>	<b>(1,481,755,035)</b>
<b>Expenditures and Request:</b>						
Local Housing of State Adult Offenders	184,387,366	203,989,036	205,188,829	187,788,829	205,950,285	761,456
Local Housing of State Juvenile Offenders	7,214,516	8,069,565	8,069,565	8,069,401	8,069,401	(164)
Sales Tax Dedications	59,242,676	62,151,224	74,631,032	58,227,072	58,227,072	(16,403,960)
Parish Transportation	46,400,000	46,400,000	46,400,000	46,400,000	46,400,000	0
Interim Emergency Board	0	36,808	36,808	36,890	36,808	0
District Attorneys & Assistant District Attorney	39,928,168	40,802,521	40,802,521	40,821,973	40,821,973	19,452
Corrections Debt Service	7,495,893	7,595,661	7,595,661	7,734,150	7,734,150	138,489
Video Draw Poker - Local Government Aid	53,575,000	53,741,660	53,741,660	50,663,278	50,663,278	(3,078,382)
Unclaimed Property Leverage Fund	13,447,817	15,000,000	15,000,000	15,000,000	15,000,000	0
Sports Wagering Allocation Fund	7,397,974	7,000,000	7,000,000	12,165,750	12,165,750	5,165,750
Local Revenue Fund	0	42,800,000	42,800,000	50,361,562	50,361,562	7,561,562
Higher Education - Debt Service and Maintenance	43,909,956	43,859,167	43,859,167	43,858,402	43,858,402	(765)
LA Economic Dev -Debt Service	94,455,028	191,803,538	260,030,938	93,981,779	168,981,779	(91,049,159)
Two Percent Fire Insurance Fund	31,261,580	31,753,450	31,753,450	29,847,251	29,847,251	(1,906,199)
Governor's Conferences and Interstate Compacts	559,541	594,063	594,063	610,340	594,063	0



## Department Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
Dept. Of Revenue - Prepaid Wireless Tele 911 Service	5,906,439	14,000,000	14,000,000	14,000,000	14,000,000	0
Emergency Medical Services- Parishes & Municip	150,000	150,000	150,000	150,000	150,000	0
Agriculture and Forestry - Pass Through Funds	28,509,298	32,512,858	32,512,858	28,955,334	28,955,334	(3,557,524)
State Aid to Local Government Entities	123,370,885	46,691,592	285,618,968	24,400,093	24,400,093	(261,218,875)
Special Acts / Judgments	4,193,174	0	4,224,499	0	0	(4,224,499)
Supplemental Pay to Law Enforcement Personnel	81,712,507	147,050,799	147,050,799	147,050,775	147,050,775	(24)
DOA- Debt Service And Maintenance	75,774,150	86,501,950	86,501,950	86,199,862	86,199,862	(302,088)
Administrative Agencies	797,844,820	1,285,309,165	1,285,309,165	81,149,060	171,649,060	(1,113,660,105)
<b>Total Expenditures</b>	<b>1,706,736,788</b>	<b>2,367,813,057</b>	<b>2,692,871,933</b>	<b>1,027,471,801</b>	<b>1,211,116,898</b>	<b>(1,481,755,035)</b>

### Authorized Positions

Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges Positions	0	0	0	0	0	0

## 20-451-Local Housing of State Adult Offenders



### Agency Description

The mission of the Local Housing of State Adult Offenders Program is to provide a safe and secure environment for the adult male and female offenders who have been committed to state custody and are awaiting transfer to the Department of Public Safety and Corrections (DPS&C), Corrections Services. Due to space limitations in state correctional institutions, the DPS&C, Corrections Services, continues its partnership with the Louisiana Sheriffs' Association and other local governing authorities by utilizing parish and local jails for housing offenders and works with these partners to establish opportunities for reentry programs and services for state offenders releasing from facilities.

The goal of the Local Housing of Adult Offenders Program is to continue the Community Corrections Partnership, which utilizes parish and local prisons for housing offenders who have been committed to the state's custody and are awaiting transfer to Corrections Services through the program.

The goal of the Transitional Work Program is to continue to provide for the housing of offenders who are qualified for transitional work programs, providing offenders for a step-down transition prior to release from incarceration.

The goal of the Local Reentry Services Program is to improve the recidivism rate of offenders housed in parish and local facilities by 5% by 2028.

The goal of the Criminal Justice Reinvestment Program is to reinvest dollars saved from releasing offenders into programming for state offenders at the local level jails, opening a halfway house pilot program, enhancing and expanding reentry centers, and hiring Community Resource coordinators in Probation and Parole districts investing in specialty courts and diversion programs.

This agency has four programs: Local Housing of Adult Offenders, Transitional Work Program, Local Reentry Services, and Criminal Justice Reinvestment Initiative.

For additional information, see:

[Department of Corrections](#)

[Louisiana Sheriff Association](#)

**Agency Budget Summary**

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$184,387,366	\$203,989,036	\$205,188,829	\$187,788,829	\$205,950,285	\$761,456
<b>State General Fund by:</b>						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	0	0	0	0	0	0
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
<b>Total Means of Finance</b>	<b>184,387,366</b>	<b>203,989,036</b>	<b>205,188,829</b>	<b>187,788,829</b>	<b>205,950,285</b>	<b>761,456</b>
<b>Expenditures and Request:</b>						
Local Housing of Adult Offenders	143,602,148	158,407,349	158,407,349	141,007,349	156,988,660	(1,418,689)
Transitional Work Program	11,776,647	12,876,673	12,876,673	12,876,673	15,056,818	2,180,145
Local Reentry Services	5,353,550	4,849,992	4,849,992	4,849,992	4,849,992	0
Criminal Justice Reinvestment Initiative	23,655,022	27,855,022	29,054,815	29,054,815	29,054,815	0
<b>Total Expenditures</b>	<b>184,387,366</b>	<b>203,989,036</b>	<b>205,188,829</b>	<b>187,788,829</b>	<b>205,950,285</b>	<b>761,456</b>
<b>Authorized Positions</b>						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges Positions	0	0	0	0	0	0

## 4511-Local Housing of Adult Offenders

### Program Authorization

*This program is authorized by the following legislation:*

- R.S. 15:827.1

### Program Description

The mission of the Local Housing of Adult Offenders Program is to provide a safe and secure environment for the adult male and female offenders who have been committed to state custody and are awaiting transfer to the Department of Public Safety and Corrections (DPS&C), Corrections Services. Due to space limitations in state correctional institutions, the DPS&C, Corrections Services, continues its partnership with the Louisiana Sheriffs' Association and other local governing authorities by utilizing parish and local jails for housing offenders and works with these partners to establish opportunities for reentry programs and services for state offenders releasing from these facilities.

The goal of the Local Housing of Adult Offenders Program is to continue the Community Corrections Partnership, which utilizes parish and local prisons for housing offenders who have been committed to the state's custody and are awaiting transfer to Corrections Services through the program.

### Program Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$143,602,148	\$158,407,349	\$158,407,349	\$141,007,349	\$156,988,660	\$(1,418,689)
<b>State General Fund by:</b>						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	0	0	0	0	0	0
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
<b>Total Means of Finance</b>	<b>143,602,148</b>	<b>158,407,349</b>	<b>158,407,349</b>	<b>141,007,349</b>	<b>156,988,660</b>	<b>(1,418,689)</b>
<b>Expenditures and Request:</b>						
Personnel Services	0	0	0	0	0	0
Operating Expenses	0	0	0	0	0	0
Professional Services	0	0	0	0	0	0
Other Charges	143,602,148	158,407,349	158,407,349	141,007,349	156,988,660	(1,418,689)
Acquisitions & Major Repairs	0	0	0	0	0	0
<b>Total Expenditures &amp; Request</b>	<b>143,602,148</b>	<b>158,407,349</b>	<b>158,407,349</b>	<b>141,007,349</b>	<b>156,988,660</b>	<b>(1,418,689)</b>
<b>Authorized Positions</b>						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges Positions	0	0	0	0	0	0

### Source of Funding

This program is funded with State General Fund (Direct).



## Adjustments from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
158,407,349	158,407,349	0	<b>Existing Operating Budget as of 12/01/2025</b>
0	0	0	<b>Total Statewide</b>
<b>Non-Statewide Adjustments</b>			
\$849,506	\$849,506	0	Funding is allocated under ACT 168 of the 2024 Regular Legislative Session to support inmates enrolled in the General Education Development (GED) training program.
\$15,131,805	\$15,131,805	0	Funding provided to increase the per diem to sheriff's by \$3 in contemplation of proposed legislation.
\$(17,400,000)	\$(17,400,000)	0	Non-recurs funding provided in the 2025 Regular Legislative Session for a \$3 increase in the per diem rate for Local Housing of Adult Offenders Program. The funding provided increased per diem rate of \$26.39 to \$29.39.
(1,418,689)	(1,418,689)	0	<b>Total Non-Statewide</b>
156,988,660	156,988,660	0	<b>Total Recommended</b>

## Professional Services

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

## Other Charges

Amount	Description
\$156,988,660	Provides for the housing of adult state offenders in parish and local jails
<b>\$156,988,660</b>	<b>SUB-TOTAL OTHER CHARGES</b>
<b>Interagency Transfers:</b>	
This program does not have funding for Interagency Transfers.	
<b>\$0</b>	<b>SUB-TOTAL INTERAGENCY TRANSFERS</b>
<b>\$156,988,660</b>	<b>TOTAL OTHER CHARGES</b>

## Acquisitions and Major Repairs

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

**Objective: 4511-01** Utilize local correctional facilities as cost-efficient alternatives to state correctional facilities while reducing the recidivism rate by 5% by 2031.

**Children's Budget Link** N/A

**HR Policies Beneficial to Women and Families Link** N/A

**Other Links (TANF, Tobacco Settlement, Workforce Development Commission, or Other)** N/A

Performance Indicator Name	Actuals FY 24-25	Initially Appropriated FY 25-26	Existing Standard FY 25-26	Continuation Budget FY 26-27	Executive Budget FY 26-27
[K] Average number of adult offenders housed per day in local facilities	13,327	12,680	12,680	12,680	0
[K] Percentage of state adult offender population housed in local facilities	50.52	50.7	50.7	50%	0%
[K] Recidivism rate for offenders housed in local facilities	42.3	41.1	41.1	41.9	0%



## 4512-Transitional Work Program

### Program Authorization

*This program is authorized by the following legislation:*

- R.S. 15:827.1

### Program Description

The mission of the Department of Public Safety and Corrections through the utilization of Community Rehabilitation Centers and Transitional Work Programs, is to provide for public safety of the community while providing for the custody, control, and treatment of offenders assigned to the programs and to adjust to free living thereby increasing public safety. To this end, transitional work programs provide for:

- Housing, recreation, and treatment activities aimed at re-socialization.
- Employment opportunities through seeking the best available jobs for participants.
- Assisting the participant in complying with any special conditions imposed by the Committee on Parole.

The transitional work programs have proven to be successful in assisting an offender in making the transition from prison back into the workforce and also providing an income source upon release.

The Department of Public Safety and Corrections has developed standard operating procedures (SOPs) to be followed by community contractors who house adult offenders in community rehabilitation centers and transitional work programs; these SOPs include provisions for American Correctional Association (ACA) accreditation. The responsibilities of the Adult Services Program within the Corrections Administration Appropriation have been expanded to include monitoring of functions and services of community rehabilitation centers (halfway houses and transitional work programs).

The goal of the Transitional Work Program is to continue to provide for the housing of offenders who are qualified for these programs, providing offenders for a step-down transition prior to release from incarceration.

### Program Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$11,776,647	\$12,876,673	\$12,876,673	\$12,876,673	\$15,056,818	\$2,180,145
<b>State General Fund by:</b>						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	0	0	0	0	0	0
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
<b>Total Means of Finance</b>	<b>11,776,647</b>	<b>12,876,673</b>	<b>12,876,673</b>	<b>12,876,673</b>	<b>15,056,818</b>	<b>2,180,145</b>
<b>Expenditures and Request:</b>						
Personnel Services	0	0	0	0	0	0
Operating Expenses	0	0	0	0	0	0
Professional Services	0	0	0	0	0	0
Other Charges	11,776,647	12,876,673	12,876,673	12,876,673	15,056,818	2,180,145
Acquisitions & Major Repairs	0	0	0	0	0	0
<b>Total Expenditures &amp; Request</b>	<b>11,776,647</b>	<b>12,876,673</b>	<b>12,876,673</b>	<b>12,876,673</b>	<b>15,056,818</b>	<b>2,180,145</b>



## Program Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Authorized Positions</b>						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges Positions	0	0	0	0	0	0

## Source of Funding

This program is funded with State General Fund (Direct).

## Adjustments from Existing Operating Budget

General Fund	Total Amount	Organization	Description
12,876,673	12,876,673	0	<b>Existing Operating Budget as of 12/01/2025</b>
0	0	0	<b>Total Statewide</b>

## Non-Statewide Adjustments

\$2,180,145	\$2,180,145	0	Funding provided to increase the per diem to sheriff's by \$3 in contemplation of proposed legislation.
2,180,145	2,180,145	0	<b>Total Non-Statewide</b>
15,056,818	15,056,818	0	<b>Total Recommended</b>

## Professional Services

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

## Other Charges

Amount	Description
<b>Other Charges:</b>	
\$657,412 Provides for the housing of adult offenders in privately operated transitional work program facilities	
\$4,569,617 Provides for contract transitional work program slots operated by local sheriffs	
\$9,829,789 Provides for non-contract transitional work program slots operated by local sheriffs	
<b>\$15,056,818 SUB-TOTAL OTHER CHARGES</b>	
<b>Interagency Transfers:</b>	
This program does not have funding for Interagency Transfers.	
<b>\$0 SUB-TOTAL INTERAGENCY TRANSFERS</b>	
<b>\$15,056,818 TOTAL OTHER CHARGES</b>	

## Acquisitions and Major Repairs

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

**Objective: 4512-01** Increase the number of Transitional Work Program participants by 5% by 2031.

**Children's Budget Link** N/A

**HR Policies Beneficial to Women and Families Link** N/A

**Other Links (TANF, Tobacco Settlement, Workforce Development Commission, or Other)** N/A

Performance Indicator Name	Actuals FY 24-25	Initially Appropriated FY 25-26	Existing Standard FY 25-26	Continuation Budget FY 26-27	Executive Budget FY 26-27
[K] Average number of offenders in transitional work programs per day	1,201	1,916	1,916	1,991	0
[K] Average cost per day per offender for contract transitional work programs	15.25	15.25	15.25	18.25	\$0
[K] Average cost per day per offender for non-contract transitional work programs	19.39	19.39	19.39	22.39	\$0
[K] Recidivism rate of offenders who participated in transitional work programs	36.1	34.9	34.9	35.7	0%

## 4513-Local Reentry Services

### Program Description

The mission of the Local Reentry Services Program is to provide pre-release education and transition services for the adult male and female offenders who have been committed to state custody and are housed in parish and local jails. Additionally, this program provides an alternative to revocation through intensified supervision, case management, education, and treatment to offenders supervised by Probation and Parole who have technical violations of supervision that would normally warrant revocation.

The goal of the Local Reentry Services Program is to improve the recidivism rate of offenders housed in parish and local correctional facilities by 5% by 2028.

### Program Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$5,353,550	\$4,849,992	\$4,849,992	\$4,849,992	\$4,849,992	\$0
<b>State General Fund by:</b>						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	0	0	0	0	0	0
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
<b>Total Means of Finance</b>	<b>5,353,550</b>	<b>4,849,992</b>	<b>4,849,992</b>	<b>4,849,992</b>	<b>4,849,992</b>	<b>0</b>
<b>Expenditures and Request:</b>						
Personnel Services	0	0	0	0	0	0
Operating Expenses	0	0	0	0	0	0
Professional Services	0	0	0	0	0	0
Other Charges	5,353,550	4,849,992	4,849,992	4,849,992	4,849,992	0
Acquisitions & Major Repairs	0	0	0	0	0	0
<b>Total Expenditures &amp; Request</b>	<b>5,353,550</b>	<b>4,849,992</b>	<b>4,849,992</b>	<b>4,849,992</b>	<b>4,849,992</b>	<b>0</b>
<b>Authorized Positions</b>						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges	0	0	0	0	0	0
Positions						

### Source of Funding

This program is funded with State General Fund (Direct).

### Adjustments from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
4,849,992	4,849,992	0	Existing Operating Budget as of 12/01/2025
0	0	0	Total Statewide
0	0	0	Total Non-Statewide
4,849,992	4,849,992	0	<b>Total Recommended</b>



## Professional Services

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

## Other Charges

Amount	Description
\$4,849,992	Provides funding for educational, vocational, and life skills training for state offenders housed in local correctional facilities
<b>\$4,849,992</b>	<b>SUB-TOTAL OTHER CHARGES</b>

### Interagency Transfers:

This program does not have funding for Interagency Transfers.

Amount	Description
\$0	<b>SUB-TOTAL INTERAGENCY TRANSFERS</b>
<b>\$4,849,992</b>	<b>TOTAL OTHER CHARGES</b>

## Acquisitions and Major Repairs

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

**Objective: 4513-01** To provide pre-release education and transition services for offenders who have been committed to state custody and are housed in parish or local facilities.

**Children's Budget Link** N/A

**HR Policies Beneficial to Women and Families Link** N/A

**Other Links (TANF, Tobacco Settlement, Workforce Development Commission, or Other)** N/A

Performance Indicator Name	Actuals FY 24-25	Initially Appropriated FY 25-26	Existing Standard FY 25-26	Continuation Budget FY 26-27	Executive Budget FY 26-27
[K] Recidivism rate reduction for offenders housed in local facilities who complete local reentry center programs	8.3	7.6	7.6	8.2	0%
[K] Number of state offenders housed in local facilities who completed reentry programs prior to release	2,388	2,274	2,274	2,368	0

## General Performance Indicators

Performance Indicator Name	Prior Year Actuals FY 2020-2021	Prior Year Actuals FY 2021-2022	Prior Year Actuals FY 2022-2023	Prior Year Actuals FY 2023-2024	Prior Year Actuals FY 2024-2025
Number of certified treatment and rehabilitative programs	447	639	447	360	80
Number of state offenders housed in local facilities who complete a certified treatment and rehabilitative program while housed in local facility	16,087	4,944	3,649	614	4,582
Number of population completing a Certified Treatment and Rehabilitative Programs in local facilities.	14,057	14,700	16,952	19,818	22,323



## 4514-Criminal Justice Reinvestment Initiative

### Program Description

The mission of the Criminal Justice Reinvestment Initiative Program is 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 other local facilities.

The goal of the Criminal Justice Reinvestment Initiative Program is to expand recidivism reduction and treatment services by 5% by 2028.

### Program Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$23,655,022	\$27,855,022	\$29,054,815	\$29,054,815	\$29,054,815	\$0
<b>State General Fund by:</b>						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	0	0	0	0	0	0
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
<b>Total Means of Finance</b>	<b>23,655,022</b>	<b>27,855,022</b>	<b>29,054,815</b>	<b>29,054,815</b>	<b>29,054,815</b>	<b>0</b>
<b>Expenditures and Request:</b>						
Personnel Services	0	0	0	0	0	0
Operating Expenses	0	0	0	0	0	0
Professional Services	0	0	0	0	0	0
Other Charges	23,655,022	27,855,022	29,054,815	29,054,815	29,054,815	0
Acquisitions & Major Repairs	0	0	0	0	0	0
<b>Total Expenditures &amp; Request</b>	<b>23,655,022</b>	<b>27,855,022</b>	<b>29,054,815</b>	<b>29,054,815</b>	<b>29,054,815</b>	<b>0</b>
<b>Authorized Positions</b>						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges	0	0	0	0	0	0
Positions						

### Source of Funding

This program is funded with State General Fund (Direct).

### Adjustments from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
29,054,815	29,054,815	0	Existing Operating Budget as of 12/01/2025
0	0	0	Total Statewide
0	0	0	Total Non-Statewide
29,054,815	29,054,815	0	Total Recommended



## Professional Services

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

## Other Charges

Amount	Description
<b>Other Charges:</b>	
\$6,912,842	Grants
\$4,608,561	LCLE - Victims' Services Grants
\$1,521,833	LCTCS
\$211,728	Children's Trust Fund Board
\$10,675,939	DOC Investment
\$5,123,912	Office of Juvenile Justice
<b>\$29,054,815</b>	<b>SUB-TOTAL OTHER CHARGES</b>
<b>Interagency Transfers:</b>	
This program does not have funding for Interagency Transfers.	
<b>\$0</b>	<b>SUB-TOTAL INTERAGENCY TRANSFERS</b>
<b>\$29,054,815</b>	<b>TOTAL OTHER CHARGES</b>

## Acquisitions and Major Repairs

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

## 20-452-Local Housing of State Juvenile Offenders

### Agency Description

The mission of the Local Housing of Juvenile Offenders Program is to provide 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.

The goal of the Local Housing of Juvenile Offenders Program is to partner with parish and local detention facilities for housing juvenile offenders committed to the state's custody and waiting transfer to Youth Services' physical custody.

Local Housing of Juvenile Offenders does not have any personnel, therefore no Human Resource policies.

For additional information, see:

[Local Housing of State Offenders](#)

[U.S. DOJ - Bureau of Justice Statistics](#)

### Agency Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$7,214,516	\$8,069,565	\$8,069,565	\$8,069,401	\$8,069,401	\$(164)
<b>State General Fund by:</b>						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	0	0	0	0	0	0
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
<b>Total Means of Finance</b>	<b>7,214,516</b>	<b>8,069,565</b>	<b>8,069,565</b>	<b>8,069,401</b>	<b>8,069,401</b>	<b>(164)</b>
<b>Expenditures and Request:</b>						
Local Housing of Juvenile Offenders	7,214,516	8,069,565	8,069,565	8,069,401	8,069,401	\$(164)
<b>Total Expenditures</b>	<b>7,214,516</b>	<b>8,069,565</b>	<b>8,069,565</b>	<b>8,069,401</b>	<b>8,069,401</b>	<b>(164)</b>
<b>Authorized Positions</b>						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges Positions	0	0	0	0	0	0

## 4521-Local Housing of Juvenile Offenders

### Program Authorization

*This program is authorized by the following legislation:*

- R.S. 46:1906; R.S. 15:824

### Program Description

The mission of the Local Housing of Juvenile Offenders Program is to provide a safe, secure and therapeutic environment for juveniles who have been adjudicated delinquent and are awaiting transfer to the 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.

The goal of the Local Housing of Juvenile Offenders Program is to partner with parish and local detention facilities for housing juvenile offenders committed to the state's custody and waiting transfer to Youth Services' physical custody.

The Local Housing of Juvenile Offenders includes the following activities:

- Non Secure- When a youth is adjudicated delinquent by the court system, often it is in the public's best interest to find an immediate placement for the youth in order to ensure public safety. It is often in the best interest of the youth, the youth's family and school system to detain the youth until appropriate rehabilitative/treatment services can be administered. Due to space limitations in state youth facilities, Youth Services partners with the Louisiana Juvenile Detention Association and other local governing authorities by utilizing parish and local detention for housing offenders and supporting the delivery of services during the youth's placement.
- Secure Care- When a youth is adjudicated delinquent by the court system, often it is in the public's best interest to find an immediate placement for the youth in order to ensure public safety. It is often in the best interest of the youth, the youth's family and school system to detain the youth until appropriate rehabilitative/treatment services can be administered. Due to space limitations in state youth facilities, Youth Services partners with the Louisiana Juvenile Detention Association and other local governing authorities to utilize parish and local detention for housing offenders and supporting the delivery of services during the youth's placement.

For additional information, see:

[Local Housing of State Offenders](#)

[U.S. DOJ - Bureau of Justice Statistics](#)

### Program Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$7,214,516	\$8,069,565	\$8,069,565	\$8,069,401	\$8,069,401	\$(164)
<b>State General Fund by:</b>						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	0	0	0	0	0	0
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
<b>Total Means of Finance</b>	<b>7,214,516</b>	<b>8,069,565</b>	<b>8,069,565</b>	<b>8,069,401</b>	<b>8,069,401</b>	<b>(164)</b>
<b>Expenditures and Request:</b>						
Personnel Services	0	0	0	0	0	0



## Program Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
Operating Expenses	0	0	0	0	0	0
Professional Services	0	0	0	0	0	0
Other Charges	7,214,516	8,069,565	8,069,565	8,069,401	8,069,401	(164)
Acquisitions & Major Repairs	0	0	0	0	0	0
<b>Total Expenditures &amp; Request</b>	<b>7,214,516</b>	<b>8,069,565</b>	<b>8,069,565</b>	<b>8,069,401</b>	<b>8,069,401</b>	<b>(164)</b>

### Authorized Positions

Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges Positions	0	0	0	0	0	0

## Source of Funding

This program is funded with State General Fund (Direct).

## Adjustments from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
8,069,565	8,069,565	0	<b>Existing Operating Budget as of 12/01/2025</b>
<b>Statewide Adjustments</b>			
\$(164)	\$(164)	0	Office of Technology Services (OTS)
(164)	(164)	0	<b>Total Statewide</b>
0	0	0	<b>Total Non-Statewide</b>
8,069,401	8,069,401	0	<b>Total Recommended</b>

## Professional Services

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

## Other Charges

Amount	Description
<b>Other Charges:</b>	
\$8,069,401	Provides for the Local Housing of Juvenile Offenders in parish and local detention centers
<b>SUB-TOTAL OTHER CHARGES</b>	
<b>Interagency Transfers:</b>	
\$0	This program does not have funding for Interagency Transfers.
<b>SUB-TOTAL OTHER CHARGES</b>	
\$8,069,401	<b>TOTAL OTHER CHARGES</b>

## Acquisitions and Major Repairs

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

**Objective: 4521-01** To protect the public by utilizing temporary housing for juveniles who have been committed to state custody and are awaiting transfer to the Office of Juvenile Justice or transition following the youth's release from care through June 30, 2031.

**Children's Budget Link** This program is included in the Children's Budget.

**HR Policies Beneficial to Women and Families Link** Not Applicable

**Other Links (TANF, Tobacco Settlement, Workforce Development Commission, or Other)** Not Applicable

Performance Indicator Name	Actuals FY 24-25	Initially Appropriated FY 25-26	Existing Standard FY 25-26	Continuation Budget FY 26-27	Executive Budget FY 26-27
[K] Percentage of youth pending secure/non-secure placement - detention	52.9	45%	45%	45%	45%
[K] Average number of total youth days pending placement - shelter	11	9	9	9	9
[K] The average cost per day per youth pending secure/non-secure placement	To Be Established	\$0	\$0	128.13	128.13

## General Performance Indicators

Performance Indicator Name	Prior Year Actuals FY 2020-2021	Prior Year Actuals FY 2021-2022	Prior Year Actuals FY 2022-2023	Prior Year Actuals FY 2023-2024	Prior Year Actuals FY 2024-2025
Number of youth pending placement in detention	461	542	525	536	536
Number of youth pending placement in shelter	21	27	31	7	3
Number of total youth days pending placement - detention	9,689	15,315	20,127	23,607	17,348
Number of total youth days pending placement - shelter	395	612	896	308	33
Number of youth pending secure custody placement in detention	226	243	214	267	302
Number of youth pending non-secure placement in detention	368	300	314	345	341
Number of youth days pending placement - secure detention	3,460	6,820	9,552	13,416	17,348
Number of youth days pending placement - non-secure detention	6,229	8,495	10,575	10,191	10,227
Number of youth days pending placement - shelter	395	612	896	308	33



## 20-901-Sales Tax Dedications

### Agency Description

Sales Tax Dedications mission, created by various state legislative acts, is to aid local governments for purposes such as economic development, tourism promotion, infrastructure needs, and capital improvements.

Sales Tax Dedications goals are to provide a portion of the hotel/motel room taxes collected in the various parishes or cities shall be remitted to those entities.

### Agency Budget Summary

Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>					
State General Fund (Direct)	\$0	\$0	\$0	\$0	\$0
<b>State General Fund by:</b>					
Interagency Transfers	0	0	0	0	0
Fees & Self-generated	0	0	0	0	0
Statutory Dedications	59,242,676	62,151,224	74,631,032	58,227,072	58,227,072 (16,403,960)
Federal Funds	0	0	0	0	0
<b>Total Means of Finance</b>	<b>59,242,676</b>	<b>62,151,224</b>	<b>74,631,032</b>	<b>58,227,072</b>	<b>58,227,072 (16,403,960)</b>
<b>Expenditures and Request:</b>					
Sales Tax Dedications	59,242,676	62,151,224	74,631,032	58,227,072	58,227,072 (16,403,960)
<b>Total Expenditures</b>	<b>59,242,676</b>	<b>62,151,224</b>	<b>74,631,032</b>	<b>58,227,072</b>	<b>58,227,072 (16,403,960)</b>
<b>Authorized Positions</b>					
Classified	0	0	0	0	0
Unclassified	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges	0	0	0	0	0
Positions					

## 9011-Sales Tax Dedications

### Program Authorization

- *Louisiana R.S. 33:4574.7 (K)*
- *Statutes contained within Louisiana R.S. 47:302-362*

### Program Description

The mission of Sales Tax Dedications, created by various state legislative acts, is to aid local governments for purposes such as economic development, tourism promotion, infrastructure needs, and capital improvements.

The goal of the Sales Tax Dedications is to remit a portion of the hotel/motel taxes collected in the various parishes or cities to eligible entities.

### Program Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$0	\$0	\$0	\$0	\$0	\$0
<b>State General Fund by:</b>						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	0	0	0	0	0	0
Statutory Dedications	59,242,676	62,151,224	74,631,032	58,227,072	58,227,072	(16,403,960)
Federal Funds	0	0	0	0	0	0
<b>Total Means of Finance</b>	<b>59,242,676</b>	<b>62,151,224</b>	<b>74,631,032</b>	<b>58,227,072</b>	<b>58,227,072</b>	<b>(16,403,960)</b>
<b>Expenditures and Request:</b>						
Personnel Services	0	0	0	0	0	0
Operating Expenses	0	0	0	0	0	0
Professional Services	0	0	0	0	0	0
Other Charges	59,242,676	62,151,224	74,631,032	58,227,072	58,227,072	(16,403,960)
Acquisitions & Major Repairs	0	0	0	0	0	0
<b>Total Expenditures &amp; Request</b>	<b>59,242,676</b>	<b>62,151,224</b>	<b>74,631,032</b>	<b>58,227,072</b>	<b>58,227,072</b>	<b>(16,403,960)</b>
<b>Authorized Positions</b>						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges	0	0	0	0	0	0
Positions						

### Source of Funding

This program is funded by Statutory Dedications - state sales tax on hotel and motel rooms. (Per R.S. 39:36.B.(8), see table below for a listing of expenditures out of each Statutory Dedicated Fund).



## Adjustments from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
0	74,631,032	0	<b>Existing Operating Budget as of 12/01/2025</b>
<b>Statewide Adjustments</b>			
\$0	\$(11,171,922)	0	Non-recurring Carryforwards
0	(11,171,922)	0	<b>Total Statewide</b>
<b>Non-Statewide Adjustments</b>			
\$0	\$(1,047,538)	0	Non-recurs Statutory Dedications out of the following funds: Desoto Parish Visitor Enterprise Fund (\$31,685); Sabine Parish Tourism Improvement Fund (\$378,621) to the Sabine Parish Tourist and Recreation Commission for marketing efforts; St. Martin Parish Enterprise Fund (\$300,000); Tangipahoa Parish Economic Development Fund (\$59,240); and the Tangipahoa Parish Tourist Commission Fund (\$277,992).
\$0	\$(2,900,000)	0	Non-recurs Statutory Dedications out of the Lafayette Parish Visitor Enterprise Fund for the following items: (\$1,200,000) for capital improvements at the Cajundome; (\$1,200,000) for capital improvements at the Lafayette Central Park. Also, non-recurs out of the St. Mary Parish Visitor Enterprise Fund for the St. Mary Chamber of Commerce (\$50,000), Morgan City Main Street (\$25,000), City of Franklin beautification design committeees (\$50,000), St. Mary Parish Government park upgrades (\$50,000), City of Patterson Main Street Festival (\$10,000), town of Baldwin for a boat landing (\$25,000), town of Berwick for beautification initiatives (\$10,000), City of Patterson for upgrades to Kemper Williams Park (\$100,000), St. Mary Parish Tourist Commission (\$50,000), City of Morgan City for competition swimming pool upgrades (\$100,000), and City of Morgan City for the Shrimp and Petroleum Festival (\$30,000).
\$0	\$(1,009,500)	0	Non-recurs Statutory Dedications out of the Shreveport Riverfront and Convention Center and Independence Stadium Fund for the following items: Sci-Port Discovery Center (\$200,000); Louisiana State Exhibit Museum in Shreveport (\$100,000); Louisiana State Oil and Gas Museum (\$25,000); State Fair of Louisiana-Shreveport (\$200,000); Rho Omega and Friends, Inc. (\$50,000); Fit for Life Health and Wellness Expo (\$100,000); Pamoja Art Society (\$10,000); Multicultural Center of the South in Shreveport (\$50,000); Eddie E. Hughes Foundation for the Shreveport Stuffed Shrimp Festival (\$154,500); Oil Gusher Days in Oil City (\$10,000); Poke Salad Festival in Shreveport (\$5,000); the Sunflower Festival (\$5,000); and the Shreveport Water Works Museum (\$100,000).
\$0	\$(275,000)	0	Non-recurs Statutory Dedications out of the St. Mary Parish Visitor Enterprise Fund for marketing and beautification initiatives.
0	(5,232,038)	0	<b>Total Non-Statewide</b>
0	58,227,072	0	<b>Total Recommended</b>

## Statutory Dedications

Fund	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
Acadia Parish Visitor Enterprise Fund	97,244	97,244	97,244	97,244	97,244	0
Allen Parish Capital Improvements Fund	215,871	215,871	215,871	215,871	215,871	0
Ascension Parish Visitor Enterprise Fund	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	0
Avoyelles Parish Visitor Enterprise Fund	120,053	120,053	120,053	120,053	120,053	0
Beauregard Parish Community Improvement Fund	92,073	105,278	118,482	105,278	105,278	(13,204)
Bienville Parish Tourism/Econ. Development Fund	27,527	27,527	27,527	27,527	27,527	0
Bossier City Riverfront and Civic Center Fund	1,874,272	1,874,272	1,874,272	1,874,272	1,874,272	0
Shrev. Riverfr Conv. Ctr. & Independ. Stadium Fund	2,447,330	2,831,908	3,242,386	1,822,408	1,822,408	(1,419,978)



**Statutory Dedications**

Fund	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
West Calcasieu Community Center Fund	1,332,678	1,292,593	1,292,593	1,292,593	1,292,593	0
Caldwell Parish Economic Development Fund	0	169	169	169	169	0
Cameron Parish Tourism Development Fund	19,597	19,597	19,597	19,597	19,597	0
Town of Homer Economic Development Fund	18,782	18,782	18,782	18,782	18,782	0
Concordia Parish Economic Development Fund	0	87,738	87,738	87,738	87,738	0
DeSoto Parish Visitor Enterprise Fund	117,015	180,000	284,432	148,315	148,315	(136,117)
EBR Parish Riverside Centroplex Fund	1,249,308	1,249,308	1,249,308	1,249,308	1,249,308	0
East Carroll Parish Visitor Enterprise Fund	0	7,158	14,316	7,158	7,158	(7,158)
East Feliciana Tourist Commission Fund	2,693	2,693	2,693	2,693	2,693	0
Evangeline Visitor Enterprise Fund	63,366	43,071	43,071	43,071	43,071	0
Franklin Parish Visitor Enterprise Fund	60,811	42,000	57,000	42,000	42,000	(15,000)
Iberia Parish Tourist Commission Fund	320,837	424,794	528,751	424,794	424,794	(103,957)
Iberville Parish Visitor Enterprise Fund	116,858	116,858	116,858	116,858	116,858	0
Jackson Parish Economic Development/Tourism Fund	27,775	27,775	27,775	27,775	27,775	0
Jefferson Parish Convention Center Fund	2,706,752	3,096,138	3,794,493	3,096,138	3,096,138	(698,355)
Jefferson Davis Parish Visitor Enterprise Fund	0	155,131	310,262	155,131	155,131	(155,131)
Lafayette Parish Visitor Enterprise Fund	3,140,101	5,540,101	5,540,101	3,140,101	3,140,101	(2,400,000)
Lafourche Parish Enterprise Fund	349,984	349,984	349,984	349,984	349,984	0
LaSalle Economic Development District Fund	16,888	21,791	21,791	21,791	21,791	0
Lincoln Parish Visitor Enterprise Fund	0	262,429	524,858	262,429	262,429	(262,429)
Livingston Parish Tourism/Economic Dpt. Fund	332,516	332,516	332,516	332,516	332,516	0
Morehouse Parish Visitor Enterprise Fund	32,301	40,972	49,643	40,972	40,972	(8,671)
N.O. Metro. Convention and Visitors Bureau Fund	14,767,991	12,635,069	12,635,069	12,635,069	12,635,069	0
Ouachita Parish Visitor Enterprise Fund	1,350,000	1,938,998	4,969,351	1,938,998	1,938,998	(3,030,353)
Plaquemines Parish Visitor Enterprise Fund	228,102	228,102	228,102	228,102	228,102	0
Pointe Coupee Parish Visitor Enterprise Fund	40,281	40,281	40,281	40,281	40,281	0
Alexandria/Pineville Exhibition Hall Fund	250,417	250,417	250,417	250,417	250,417	0
Red River Visitor Enterprise Fund	63,862	34,733	34,733	34,733	34,733	0



**Statutory Dedications**

Fund	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
Richland Parish Visitor Enterprise Fund	79,215	116,715	129,215	116,715	116,715	(12,500)
Sabine Parish Tourism Improvement Fund	123,195	550,824	599,832	172,203	172,203	(427,629)
St. Bernard Parish Enterprise Fund	116,399	116,399	116,399	116,399	116,399	0
St. Charles Parish Enterprise Fund	1,218,125	750,000	1,256,583	750,000	750,000	(506,583)
St. James Parish Enterprise Fund	30,756	30,756	30,756	30,756	30,756	0
St. John the Baptist Convention Facility Fund	329,036	329,036	329,036	329,036	329,036	0
St. Landry Parish Historical Development Fund #1	377,861	373,159	767,159	373,159	373,159	(394,000)
St. Martin Parish Enterprise Fund	172,179	472,179	472,179	172,179	172,179	(300,000)
St. Mary Parish Visitor Enterprise Fund	340,108	1,355,000	1,424,892	580,000	580,000	(844,892)
St. Tammany Parish Fund	2,817,308	2,762,086	3,408,408	2,762,086	2,762,086	(646,322)
Tangipahoa Parish Tourist Commission Fund	522,008	800,000	800,000	522,008	522,008	(277,992)
Tensas Parish Visitor Enterprise Fund	1,941	1,941	1,941	1,941	1,941	0
Houma/Terrebonne Tourist Fund	454,208	573,447	835,417	716,178	716,178	(119,239)
Union Parish Visitor Enterprise Fund	1,173	27,232	54,464	27,232	27,232	(27,232)
Vermilion Parish Visitor Enterprise Fund	233,453	250,550	269,341	250,550	250,550	(18,791)
Webster Parish Conv. & Visitors Commission Fund	256,153	170,769	170,769	170,769	170,769	0
West Baton Rouge Parish Visitor Enterprise Fund	515,436	515,436	1,495,436	1,495,436	1,495,436	0
West Carroll Parish Visitor Enterprise Fund	17,076	17,076	17,076	17,076	17,076	0
Winn Parish Tourism Fund	59,764	56,665	62,331	56,665	56,665	(5,666)
Shreveport-Bossier City Visitor Enterprise Fund	557,032	557,032	557,032	557,032	557,032	0
Vernon Parish Legis. Community Improvement Fund	268,552	428,272	543,333	428,272	428,272	(115,061)
Alexandria/Pineville Area Tourism Fund	242,310	242,310	242,310	242,310	242,310	0
Rapides Parish Economic Development Fund	370,891	370,891	370,891	370,891	370,891	0
Natchitoches Parish Visitor Enterprise Fund	134,708	130,000	130,000	130,000	130,000	0
Lincoln Parish Municipalities Fund	258,492	258,492	258,492	258,492	258,492	0
EBR Parish Community Improvement Fund	2,575,872	2,575,872	2,575,872	2,575,872	2,575,872	0
East Baton Rouge Parish Enhancement Fund	1,387,936	1,387,936	1,387,936	1,387,936	1,387,936	0
Washington Parish Tourist Commission Fund	128,025	43,025	43,025	43,025	43,025	0
Grand Isle Tourist Commission Account	28,295	28,295	28,295	28,295	28,295	0

## Statutory Dedications

Fund	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
Jeff Par C.C. Fund - Gretna Tourist Com Acct	118,389	118,389	118,389	118,389	118,389	0
Lake Charles Civic Center Fund	1,848,633	3,158,003	3,158,003	3,158,003	3,158,003	0
New Orleans Area Economic Development Fund	0	466	466	466	466	0
River Parishes Conv, Tour, and Visitors Com Fund	182,877	201,547	220,216	201,547	201,547	(18,669)
St. Francisville Economic Development Fund	178,424	178,424	178,424	178,424	178,424	0
Tangipahoa Parish Economic Development Fund	175,760	235,000	235,000	175,760	175,760	(59,240)
Washington Parish Infrastructure and Park Fund	50,000	50,000	50,000	50,000	50,000	0
Pineville Economic Development Fund	222,535	222,535	222,535	222,535	222,535	0
Washington Parish Econ Dvp & Tourism Fund	14,486	14,486	14,486	14,486	14,486	0
Terrebonne Parish Visitor Enterprise Fund	564,845	564,845	750,000	750,000	750,000	0
Bastrop Municipal Center Fund	40,357	40,357	40,357	40,357	40,357	0
Rapides Parish Coliseum Fund	74,178	74,178	74,178	74,178	74,178	0
Madison Parish Visitor Enterprise Fund	33,541	34,326	34,326	34,326	34,326	0
Natchitoches Historic District Development Fund	239,374	319,165	398,956	319,165	319,165	(79,791)
Baker Economic Development Fund	31,744	39,499	39,499	39,499	39,499	0
Claiborne Parish Tourism & Econ. Dvp Fund	0	517	517	517	517	0
E. N. Morial Conv Ctr Phase IV Expan. Proj Fund	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	0
Lafourche Parish ARC Training/Development Fund	344,734	344,734	344,734	344,734	344,734	0
Grant Parish Economic Development Fund	2,007	2,007	2,007	2,007	2,007	0
New Orleans Quality of Life Fund	6,770,000	4,300,000	8,600,000	4,300,000	4,300,000	(4,300,000)

## Professional Services

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

## Other Charges

Amount	Description
<b>Other Charges:</b>	
\$12,635,069	New Orleans Metropolitan Convention and Visitors Bureau Fund
\$4,300,000	New Orleans Quality of Life Fund
\$3,158,003	Lake Charles Civic Center Fund
\$3,140,101	Lafayette Parish Visitor Enterprise Fund
\$3,096,138	Jefferson Parish Convention Center Fund - Gretna Tourist Commission Enterprise Account
\$2,762,086	St. Tammany Parish Fund
\$2,575,872	East Baton Rouge Parish Community Improvement Fund
\$2,000,000	Ernest N. Morial Convention Center Phase IV Expansion Project Fund



## Other Charges

Amount	Description
\$1,938,998	Ouachita Parish Visitor Enterprise Fund
\$1,874,272	Bossier City Riverfront and Civic Center Fund
\$1,822,408	Shreveport Riverfront and Convention Center and Independence Stadium Fund
\$1,387,936	East Baton Rouge Parish Enhancement Fund
\$1,292,593	West Calcasieu Community Center Fund
\$1,250,000	Ascension Parish Visitor Enterprise Fund
\$1,249,308	East Baton Rouge Parish Riverside Centroplex Fund
\$750,000	St. Charles Parish Enterprise Fund
\$580,000	St. Mary Parish Visitor Enterprise Fund
\$716,178	Houma/Terrebonne Tourist Fund
\$750,000	Terrebonne Parish Visitor Enterprise Fund
\$557,032	Shreveport-Bossier City Visitor Enterprise Fund
\$522,008	Tangipahoa Parish Tourist Commission Fund
\$1,495,436	West Baton Rouge Parish Visitor Enterprise Fund
\$428,272	Vernon Parish Legislative Community Improvement Fund
\$424,794	Iberia Parish Tourist Commission Fund
\$373,159	St. Landry Parish Historical Development Fund #1
\$370,891	Rapides Parish Economic Development Fund
\$349,984	Lafourche Parish Enterprise Fund
\$344,734	Lafourche Parish Association for Retarded Citizens (ARC) Training and Development Fund
\$332,516	Livingston Parish Tourism and Economic Development Fund
\$329,036	St. John the Baptist Convention Facility Fund
\$319,165	Natchitoches Historic District Development Fund
\$262,429	Lincoln Parish Visitor Enterprise Fund
\$258,492	Lincoln Parish Municipalities Fund
\$250,550	Vermilion Parish Visitor Enterprise Fund
\$250,417	Alexandria/Pineville Exhibition Hall Fund
\$242,310	Alexandria/Pineville Area Tourism Fund
\$228,102	Plaquemines Parish Visitor Enterprise Fund
\$222,535	Pineville Economic Development Fund
\$215,871	Allen Parish Capital Improvements Fund
\$201,547	River Parishes Convention, Tourist, and Visitors Commission Fund
\$178,424	St. Francisville Economic Development Fund
\$175,760	Tangipahoa Parish Economic Development Fund
\$172,203	Sabine Parish Tourism Improvement Fund
\$172,179	St. Martin Parish Enterprise Fund
\$170,769	Webster Parish Convention and Visitors Commission Fund
\$155,131	Jefferson Davis Parish Visitor Enterprise Fund
\$148,315	DeSoto Parish Visitor Enterprise Fund
\$130,000	Natchitoches Parish Visitor Enterprise Fund
\$120,053	Avoyelles Parish Visitor Enterprise Fund
\$118,389	Jefferson Parish Convention Center Fund - Gretna Tourist Commission Account
\$116,858	Iberville Parish Visitor Enterprise Fund
\$116,715	Richland Parish Visitor Enterprise Fund
\$116,399	St. Bernard Parish Enterprise Fund
\$105,278	Beauregard Parish Community Improvement Fund
\$97,244	Acadia Parish Visitor Enterprise Fund
\$87,738	Concordia Parish Economic Development Fund
\$74,178	Rapides Parish Coliseum Fund
\$56,665	Winn Parish Tourism Fund
\$50,000	Washington Parish Infrastructure and Park Fund
\$43,071	Evangeline Visitor Enterprise Fund
\$43,025	Washington Parish Tourist Commission Fund
\$42,000	Franklin Parish Visitor Enterprise Fund
\$40,972	Morehouse Parish Visitor Enterprise Fund
\$40,357	Bastrop Municipal Center Fund

## Other Charges

Amount	Description
\$40,281	Pointe Coupee Parish Visitor Enterprise Fund
\$39,499	Baker Economic Development Fund
\$34,733	Red River Visitor Enterprise Fund
\$34,326	Madison Parish Visitor Enterprise Fund
\$30,756	St. James Parish Enterprise Fund
\$28,295	Grand Isle Tourist Commission Account
\$27,775	Jackson Parish Economic Development and Tourism Fund
\$27,527	Bienville Parish Tourism and Economic Development Fund
\$27,232	Union Parish Visitor Enterprise Fund
\$21,791	LaSalle Economic Development District Fund
\$19,597	Cameron Parish Tourism Development Fund
\$18,782	Town of Homer Economic Development Fund
\$17,076	West Carroll Parish Visitor Enterprise Fund
\$14,486	Washington Parish Economic Development and Tourism Fund
\$7,158	East Carroll Parish Visitor Enterprise Fund
\$2,693	East Feliciana Tourist Commission Fund
\$2,007	Grant Parish Economic Development Fund
\$1,941	Tensas Parish Visitor Enterprise Fund
\$517	Claiborne Parish Tourism and Economic Development Fund
\$466	New Orleans Area Economic Development Fund
\$169	Caldwell Parish Economic Development Fund
<b>\$58,227,072</b>	<b>SUB-TOTAL OTHER CHARGES</b>
<b>Interagency Transfers:</b>	
This program does not have funding for Interagency Transfers.	
<b>\$58,227,072</b>	<b>TOTAL OTHER CHARGES</b>

## Acquisitions and Major Repairs

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

## 20-903-Parish Transportation

### Agency Description

The Parish Transportation Program provides funding to local government entities for road systems maintenance, mass transit, and to serve as local match for off-system roads and bridges. The Parish Road appropriation is distributed to the 64 parishes for road systems maintenance. State statute provides that funds be distributed on a population-based, or per capita, formula. State statute provides that funds in excess of the Fiscal Year 1994 appropriation level (\$34,000,000) be distributed to parishes based upon parish road mileage. The Mass Transit appropriation provides funding to the eligible cities or parishes with mass transit systems. Cities and parishes receiving such aid include the following: Alexandria, Baton Rouge, Lafayette, Lake Charles, Monroe, New Orleans, Jefferson Parish, Kenner, St. Bernard Parish, Shreveport, St. Tammany Parish, and Houma. Additionally DOTD's Public Transit Division receives funding from this source to provide local match money for the purchase of transit buses. The local match for off-system roads and bridges appropriation provides funding to match federal aid for off-system railroad crossings and bridges.

### Agency Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$0	\$0	\$0	\$0	\$0	\$0
<b>State General Fund by:</b>						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	0	0	0	0	0	0
Statutory Dedications	46,400,000	46,400,000	46,400,000	46,400,000	46,400,000	0
Federal Funds	0	0	0	0	0	0
<b>Total Means of Finance</b>	<b>46,400,000</b>	<b>46,400,000</b>	<b>46,400,000</b>	<b>46,400,000</b>	<b>46,400,000</b>	<b>0</b>
<b>Expenditures and Request:</b>						
Parish Road	38,445,000	38,445,000	38,445,000	38,445,000	38,445,000	0
Mass Transit	4,955,000	4,955,000	4,955,000	4,955,000	4,955,000	0
Off-system Roads and Bridges	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	0
Match						
<b>Total Expenditures</b>	<b>46,400,000</b>	<b>46,400,000</b>	<b>46,400,000</b>	<b>46,400,000</b>	<b>46,400,000</b>	<b>0</b>
<b>Authorized Positions</b>						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges						
Positions						



## 9031-Parish Road

### Program Authorization

*This program is authorized by the following legislation:*

- R.S. 48:751-760

### Program Description

The Parish Road appropriation is distributed to 64 parishes for road systems maintenance. State statute provides the funds be distributed on a population-based, or pro-capita, formula. State statute provides that funds in excess of the FY 1993-1994 appropriation level (\$34,000,000) be distributed to parishes based upon parish road mileage.

### Program Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$0	\$0	\$0	\$0	\$0	\$0
<b>State General Fund by:</b>						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	0	0	0	0	0	0
Statutory Dedications	38,445,000	38,445,000	38,445,000	38,445,000	38,445,000	0
Federal Funds	0	0	0	0	0	0
<b>Total Means of Finance</b>	<b>38,445,000</b>	<b>38,445,000</b>	<b>38,445,000</b>	<b>38,445,000</b>	<b>38,445,000</b>	<b>0</b>
<b>Expenditures and Request:</b>						
Personnel Services	0	0	0	0	0	0
Operating Expenses	0	0	0	0	0	0
Professional Services	0	0	0	0	0	0
Other Charges	38,445,000	38,445,000	38,445,000	38,445,000	38,445,000	0
Acquisitions & Major Repairs	0	0	0	0	0	0
<b>Total Expenditures &amp; Request</b>	<b>38,445,000</b>	<b>38,445,000</b>	<b>38,445,000</b>	<b>38,445,000</b>	<b>38,445,000</b>	<b>0</b>
<b>Authorized Positions</b>						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges Positions	0	0	0	0	0	0

### Source of Funding

This program is funded with Statutory Dedications from the Transportation Trust Fund (Constitution, Article VII, Section 27).

Per R.S. 39:36B.(8), see table below for a listing of expenditures out of each Statutory Dedicated fund.



## Adjustments from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
0	38,445,000	0	Existing Operating Budget as of 12/01/2025
0	0	0	Total Statewide
0	0	0	Total Non-Statewide
0	38,445,000	0	Total Recommended

## Statutory Dedications

Fund	Prior Year	Enacted	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
	Actuals FY 2024-2025					
Transportation Trust Fund	38,445,000	38,445,000	38,445,000	38,445,000	38,445,000	0

## Professional Services

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

## Other Charges

Amount	Description
<b>Other Charges:</b>	
\$34,000,000	Parish Transportation - Road Maintenance - to be distributed by statute formula on a per capita basis as per R.S. 48:756 A.(1)
\$4,445,000	Parish Transportation - Road Maintenance - to be distributed by statute formula on a per mile basis as per R.S. 48:756 A.(3)
<b>\$38,445,000</b>	<b>SUB-TOTAL OTHER CHARGES</b>
<b>Interagency Transfers:</b>	
This program does not have funding for Interagency Transfers.	
<b>\$38,445,000</b>	<b>TOTAL OTHER CHARGES</b>

## Acquisitions and Major Repairs

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

## 9032-Mass Transit

### Program Authorization

*This program is authorized by the following legislation:*

- R.S. 48:751-760

### Program Description

The Mass Transit appropriation provides funding to the eligible cities or parishes with mass transit systems. Cities and parishes receiving such aid include the following: Alexandria, Baton Rouge, Lafayette, Lake Charles, Monroe, New Orleans, Jefferson Parish, Kenner, St. Bernard Parish, Shreveport, St. Tammany Parish, and Houma. Additionally DOTD's Public Transit Division receives funding from this source to provide local match money for the purchase of transit buses.

### Program Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$0	\$0	\$0	\$0	\$0	\$0
<b>State General Fund by:</b>						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	0	0	0	0	0	0
Statutory Dedications	4,955,000	4,955,000	4,955,000	4,955,000	4,955,000	0
Federal Funds	0	0	0	0	0	0
<b>Total Means of Finance</b>	<b>4,955,000</b>	<b>4,955,000</b>	<b>4,955,000</b>	<b>4,955,000</b>	<b>4,955,000</b>	<b>0</b>
<b>Expenditures and Request:</b>						
Personnel Services	0	0	0	0	0	0
Operating Expenses	0	0	0	0	0	0
Professional Services	0	0	0	0	0	0
Other Charges	4,955,000	4,955,000	4,955,000	4,955,000	4,955,000	0
Acquisitions & Major Repairs	0	0	0	0	0	0
<b>Total Expenditures &amp; Request</b>	<b>4,955,000</b>	<b>4,955,000</b>	<b>4,955,000</b>	<b>4,955,000</b>	<b>4,955,000</b>	<b>0</b>
<b>Authorized Positions</b>						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges Positions	0	0	0	0	0	0

### Source of Funding

This program is funded with Statutory Dedications from the Transportation Trust Fund (Constitution, Article VII, Section 27).

Per R.S. 39:36B.(8), see table below for a listing of expenditures out of each Statutory Dedicated fund.



## Adjustments from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
0	4,955,000	0	Existing Operating Budget as of 12/01/2025
0	0	0	Total Statewide
0	0	0	Total Non-Statewide
0	4,955,000	0	Total Recommended

## Statutory Dedications

Fund	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
Transportation Trust Fund	4,955,000	4,955,000	4,955,000	4,955,000	4,955,000	0

## Professional Services

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

## Other Charges

Amount	Description
<b>Other Charges:</b>	
\$4,955,000	Parish Transportation Program - Mass Transit Portion
<b>SUB-TOTAL OTHER CHARGES</b>	
<b>Interagency Transfers:</b>	
This program does not have funding for Interagency Transfers.	
\$4,955,000	<b>TOTAL OTHER CHARGES</b>

## Acquisitions and Major Repairs

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

## 9033-Off-system Roads and Bridges Match

### Program Authorization

*This program is authorized by the following legislation:*

- R.S. 48:751-760

### Program Description

The local match for off-system roads and bridges appropriation provides funding to match federal aid for off-system railroad crossings and bridges.

### Program Budget Summary

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

### Source of Funding

This program is funded with the Statutory Dedications from the Transportation Trust Fund (Constitution, Article VII, Section 27).

Per R.S. 39:36B.(8), see table below for a listing of expenditures out of each Statutory Dedicated fund.

### Adjustments from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
0	3,000,000	0	Existing Operating Budget as of 12/01/2025
0	0	0	Total Statewide
0	0	0	Total Non-Statewide
0	3,000,000	0	Total Recommended



## Statutory Dedications

Fund	Prior Year Actuals	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
	FY 2024-2025					
Transportation Trust Fund	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	0

## Professional Services

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

## Other Charges

Amount	Description
<b>Other Charges:</b>	
\$3,000,000	Local match for off-system roads and bridges
<b>\$3,000,000</b>	<b>SUB-TOTAL OTHER CHARGES</b>
<b>Interagency Transfers:</b>	
This program does not have funding for Interagency Transfers.	
<b>\$3,000,000</b>	<b>TOTAL OTHER CHARGES</b>

## Acquisitions and Major Repairs

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

## 20-905-Interim Emergency Board

### Agency Description

The mission of the Interim Emergency Board is to provide funds for emergency events or occurrences not reasonably anticipated by the legislature. Under the Constitutional provision and statutes authorizing this program, the aggregate of indebtedness outstanding at any one time and the amount appropriated from the general fund for the current fiscal year shall not exceed one-tenth of one percent of total state revenue receipts for the previous year.

The Interim Emergency Board has one program: Administrative Program.

### Agency Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$0	\$36,808	\$36,808	\$36,890	\$36,808	\$0
<b>State General Fund by:</b>						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	0	0	0	0	0	0
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
<b>Total Means of Finance</b>	<b>0</b>	<b>36,808</b>	<b>36,808</b>	<b>36,890</b>	<b>36,808</b>	<b>0</b>
<b>Expenditures and Request:</b>						
Administrative	0	36,808	36,808	36,890	36,808	0
<b>Total Expenditures</b>	<b>0</b>	<b>36,808</b>	<b>36,808</b>	<b>36,890</b>	<b>36,808</b>	<b>0</b>
<b>Authorized Positions</b>						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges Positions	0	0	0	0	0	0



## 9051-Administrative

### Program Authorization

*Louisiana R.S. 39:461*

### Program Description

The Administrative Program determines if an event or occurrence not reasonably anticipated by the legislature is an emergency; obtains the written consent of two-thirds of the elected members of each house of the legislature so the appropriation can be made; and appropriates from the State General Fund (Direct) or borrows on the full faith and credit of the State an amount to meet the emergency.

### Program Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$0	\$36,808	\$36,808	\$36,890	\$36,808	\$0
<b>State General Fund by:</b>						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	0	0	0	0	0	0
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
<b>Total Means of Finance</b>	<b>0</b>	<b>36,808</b>	<b>36,808</b>	<b>36,890</b>	<b>36,808</b>	<b>0</b>
<b>Expenditures and Request:</b>						
Personnel Services	0	3,500	3,500	3,500	3,500	0
Operating Expenses	0	3,000	3,000	3,082	3,000	0
Professional Services	0	0	0	0	0	0
Other Charges	0	30,308	30,308	30,308	30,308	0
Acquisitions & Major Repairs	0	0	0	0	0	0
<b>Total Expenditures &amp; Request</b>	<b>0</b>	<b>36,808</b>	<b>36,808</b>	<b>36,890</b>	<b>36,808</b>	<b>0</b>
<b>Authorized Positions</b>						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges Positions	0	0	0	0	0	0

### Source of Funding

This program is funded with State General Fund.

### Adjustments from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
36,808	36,808	0	Existing Operating Budget as of 12/01/2025
0	0	0	Total Statewide
0	0	0	Total Non-Statewide
36,808	36,808	0	<b>Total Recommended</b>



## Professional Services

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

## Other Charges

Amount	Description
<b>Other Charges:</b>	
\$29,211	Administrative Expenses
<b>\$29,211</b>	<b>SUB-TOTAL OTHER CHARGES</b>
<b>Interagency Transfers:</b>	
\$1,097	Statewide Services
<b>\$1,097</b>	<b>SUB-TOTAL INTERAGENCY TRANSFERS</b>
<b>\$30,308</b>	<b>TOTAL OTHER CHARGES</b>

## Acquisitions and Major Repairs

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

## 20-906-District Attorneys and Assistant District Attorney

### Agency Description

The District Attorneys and Assistant District Attorney Program provides state funding for 42 District Attorneys, 624 Assistant District Attorneys, and 65 Victims Assistance Coordinators. State statute provides an annual salary of \$55,000 per District Attorney, \$50,000 per Assistant District Attorney and \$30,000 per Crime Victims Assistance Coordinator.

### Agency Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$34,478,168	\$35,352,521	\$35,352,521	\$35,371,973	\$35,371,973	\$19,452
<b>State General Fund by:</b>						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	0	0	0	0	0	0
Statutory Dedications	5,450,000	5,450,000	5,450,000	5,450,000	5,450,000	0
Federal Funds	0	0	0	0	0	0
<b>Total Means of Finance</b>	<b>39,928,168</b>	<b>40,802,521</b>	<b>40,802,521</b>	<b>40,821,973</b>	<b>40,821,973</b>	<b>19,452</b>
<b>Expenditures and Request:</b>						
District Attorneys & Assistant District Attorney	39,928,168	40,802,521	40,802,521	40,821,973	40,821,973	19,452
<b>Total Expenditures</b>	<b>39,928,168</b>	<b>40,802,521</b>	<b>40,802,521</b>	<b>40,821,973</b>	<b>40,821,973</b>	<b>19,452</b>
<b>Authorized Positions</b>						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges Positions	0	0	0	0	0	0

## 9061-District Attorneys & Assistant District

### Program Authorization

*This program is authorized by the following legislation:*

- R.S. 16:10 and 16:11.

### Program Description

District Attorneys and Assistant District Attorney Program provides state funding for 42 District Attorneys and 624 Assistant District Attorneys, and 65 Victims Assistance Coordinators. State statute provides an annual salary of \$55,000 per District Attorney, \$50,000 per Assistant District Attorney and \$30,000 per Victim's Assistance Coordinator.

Performance Indicators:

- District Attorneys authorized by statute 42
- Assistant District Attorneys authorized by statute 624
- Victims Assistance Coordinators authorized by statute 65

### Program Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$34,478,168	\$35,352,521	\$35,352,521	\$35,371,973	\$35,371,973	\$19,452
<b>State General Fund by:</b>						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	0	0	0	0	0	0
Statutory Dedications	5,450,000	5,450,000	5,450,000	5,450,000	5,450,000	0
Federal Funds	0	0	0	0	0	0
<b>Total Means of Finance</b>	<b>39,928,168</b>	<b>40,802,521</b>	<b>40,802,521</b>	<b>40,821,973</b>	<b>40,821,973</b>	<b>19,452</b>
<b>Expenditures and Request:</b>						
Personnel Services	0	0	0	0	0	0
Operating Expenses	0	0	0	0	0	0
Professional Services	0	0	0	0	0	0
Other Charges	39,928,168	40,802,521	40,802,521	40,821,973	40,821,973	19,452
Acquisitions & Major Repairs	0	0	0	0	0	0
<b>Total Expenditures &amp; Request</b>	<b>39,928,168</b>	<b>40,802,521</b>	<b>40,802,521</b>	<b>40,821,973</b>	<b>40,821,973</b>	<b>19,452</b>
<b>Authorized Positions</b>						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges	0	0	0	0	0	0
Positions						

### Source of Funding

This program is funded with the following:

- State General Fund (Direct)
- Statutory Dedications are derived from:



- Pari-Mutuel Live Racing Facility Control Fund; and
- Video Draw Poker Device Fund.

## Adjustments from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
35,352,521	40,802,521	0	Existing Operating Budget as of 12/01/2025
<b>Statewide Adjustments</b>			
\$(9,485)	\$(9,485)	0	Office of Technology Services (OTS)
\$1,201	\$1,201	0	UPS Fees
(8,284)	(8,284)	0	<b>Total Statewide</b>
<b>Non-Statewide Adjustments</b>			
\$27,736	\$27,736	0	Adjusts funding for the retirement benefits needs and for services provided by the Division of Administration.
27,736	27,736	0	<b>Total Non-Statewide</b>
35,371,973	40,821,973	0	<b>Total Recommended</b>

## Statutory Dedications

Fund	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
Video Draw Poker Device Fund	5,400,000	5,400,000	5,400,000	5,400,000	5,400,000	0
Pari-mutuel Live Racing Facility	50,000	50,000	50,000	50,000	50,000	0
Gaming Control Fund						

## Professional Services

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

## Other Charges

Amount	Description
\$40,100,870	State funding for 42 District Attorneys, 624 statutorily authorized Assistant District Attorneys and 65 Crime Victim Assistance Coordinators statewide. Louisiana Revised Statutes provide for \$55,000 annual salary per district attorney, \$50,000 annual salary per authorized assistant district attorney and \$30,000 annual salary per crime victim assistance coordinator.
<b>\$40,100,870</b>	<b>SUB-TOTAL OTHER CHARGES</b>
	Interagency Transfers:
\$595,327	Division of Administration - Human Resources Services
\$26,452	Uniform Payroll System (UPS) Fees
\$99,324	Office of Technology Services (OTS) Fees
<b>\$721,103</b>	<b>SUB-TOTAL INTERAGENCY TRANSFERS</b>
<b>\$40,821,973</b>	<b>TOTAL OTHER CHARGES</b>

## Acquisitions and Major Repairs

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



## 20-923-Corrections Debt Service

### Agency Description

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

This agency has one program: Corrections Debt Service.

### Agency Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$7,495,893	\$7,595,661	\$7,595,661	\$7,734,150	\$7,734,150	\$138,489
<b>State General Fund by:</b>						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	0	0	0	0	0	0
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
<b>Total Means of Finance</b>	<b>7,495,893</b>	<b>7,595,661</b>	<b>7,595,661</b>	<b>7,734,150</b>	<b>7,734,150</b>	<b>138,489</b>
<b>Expenditures and Request:</b>						
Corrections Debt Service	7,495,893	7,595,661	7,595,661	7,734,150	7,734,150	138,489
<b>Total Expenditures</b>	<b>7,495,893</b>	<b>7,595,661</b>	<b>7,595,661</b>	<b>7,734,150</b>	<b>7,734,150</b>	<b>138,489</b>
<b>Authorized Positions</b>						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges	0	0	0	0	0	0
Positions						

## 9231-Corrections Debt Service

### Program Authorization

*This program is authorized by the following legislation:*

- R.S. 39:1780 through 1795.

### Program Description

Corrections Debt Service is currently making the following payments:

Energy Services Company (ESCO) - Bonds totaling \$40,166,717 were sold in Fiscal Year 2010-2011 for equipment and other improvements that were designed to manage utilities more efficiently, which will result in a yearly savings to the institutions. The final payment of the bonds is scheduled for Fiscal Year 2027-2028.

Office of Juvenile Justice Facility - Bonds totaling \$31,683,599 were sold in Fiscal Year 2020-2021 for a new facility in Monroe, Louisiana. The final payment of the bonds is scheduled for Fiscal Year 2040-2041.

Louisiana Correctional Institute for Women - Bonds totaling \$68,872,433 were sold in Fiscal Year 2023-2024. The final payment of the bonds is scheduled for Fiscal Year 2043-2044.

### Program Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$7,495,893	\$7,595,661	\$7,595,661	\$7,734,150	\$7,734,150	\$138,489
<b>State General Fund by:</b>						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	0	0	0	0	0	0
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
<b>Total Means of Finance</b>	<b>7,495,893</b>	<b>7,595,661</b>	<b>7,595,661</b>	<b>7,734,150</b>	<b>7,734,150</b>	<b>138,489</b>
<b>Expenditures and Request:</b>						
Personnel Services	0	0	0	0	0	0
Operating Expenses	0	0	0	0	0	0
Professional Services	0	0	0	0	0	0
Other Charges	7,495,893	7,595,661	7,595,661	7,734,150	7,734,150	138,489
Acquisitions & Major Repairs	0	0	0	0	0	0
<b>Total Expenditures &amp; Request</b>	<b>7,495,893</b>	<b>7,595,661</b>	<b>7,595,661</b>	<b>7,734,150</b>	<b>7,734,150</b>	<b>138,489</b>
<b>Authorized Positions</b>						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges Positions	0	0	0	0	0	0

### Source of Funding

This program is funded entirely with State General Fund (Direct).



## Adjustments from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
7,595,661	7,595,661	0	<b>Existing Operating Budget as of 12/01/2025</b>
0	0	0	<b>Total Statewide</b>
<b>Non-Statewide Adjustments</b>			
\$133,464	\$133,464	0	Adjusts the debt service payment for the Department of Corrections Energy Services Contract (ESCO) due to planned changes in the subsidy payments, maintenance charges, and the bank's management fees. Based on the payment schedule, the debt will be paid in full on January 22, 2028.
\$1,625	\$1,625	0	Adjusts the debt service payment for the Louisiana Correctional Institute for Women due to planned changes in the payment schedule. Based on the payment schedule, the debt will be paid in full on October 1, 2043.
\$3,400	\$3,400	0	Adjusts the debt service payment for the Office of Juvenile Justice - Swanson Facility due to planned changes in the payment schedule. Based on the payment schedule, the debt will be paid in full on October 1, 2040.
138,489	138,489	0	<b>Total Non-Statewide</b>
7,734,150	7,734,150	0	<b>Total Recommended</b>

## Professional Services

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

## Other Charges

Amount	Description
This program does not have funding for Other Charges.	
\$0	<b>SUB-TOTAL OTHER CHARGES</b>
<b>Debt Service:</b>	
\$1,586,600	Funding for the Office of Juvenile Justice facility.
\$2,779,475	Funding for the implementation of an Energy Service Company (ESCO) contract.
\$3,368,075	Funding for the Louisiana Correction Institute for Women
\$7,734,150	<b>SUB-TOTAL DEBT SERVICE</b>
<b>Interagency Transfers:</b>	
This program does not have funding for Interagency Transfers.	
\$0	<b>SUB-TOTAL INTERAGENCY TRANSFERS</b>
\$7,734,150	<b>TOTAL OTHER CHARGES</b>

## Acquisitions and Major Repairs

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

## 20-924-Video Draw Poker - Local Government Aid

### Agency Description

The mission of the Video Draw Poker - Local Government Aid is to provide, pursuant to legislative appropriation, that twenty-five percent of the funds in the Video Draw Poker Device Fund shall be distributed to the local governing authorities of the parishes or municipalities in which the video draw poker devices are operated.

The goal of the Video Draw Poker - Local Government Aid is to distribute the proportion of total amount of fees, fines, and penalties each parish or municipality contributes to the statewide total and is to be used for enforcement of the statute and offenses relating to gaming. The twenty-five percent distribution is reduced by the salary increases to district attorneys and assistant district attorneys authorized by statute in 1992 - up to a cap of \$5,400,000 from the local government portion of the video draw poker proceeds.

### Agency Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$0	\$0	\$0	\$0	\$0	\$0
<b>State General Fund by:</b>						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	0	0	0	0	0	0
Statutory Dedications	53,575,000	53,741,660	53,741,660	50,663,278	50,663,278	(3,078,382)
Federal Funds	0	0	0	0	0	0
<b>Total Means of Finance</b>	<b>53,575,000</b>	<b>53,741,660</b>	<b>53,741,660</b>	<b>50,663,278</b>	<b>50,663,278</b>	<b>(3,078,382)</b>
<b>Expenditures and Request:</b>						
State Aid	53,575,000	53,741,660	53,741,660	50,663,278	50,663,278	(3,078,382)
<b>Total Expenditures</b>	<b>53,575,000</b>	<b>53,741,660</b>	<b>53,741,660</b>	<b>50,663,278</b>	<b>50,663,278</b>	<b>(3,078,382)</b>
<b>Authorized Positions</b>						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges	0	0	0	0	0	0
Positions						

## 9241-State Aid

### Program Authorization

*This program is authorized by the following legislation:*

- R.S. 27:437 and R.S. 33:171C

### Program Description

The mission of the Video Draw Poker - Local Government Aid is to provide, pursuant to legislative appropriation, that twenty-five percent of the funds in the Video Draw Poker Device Fund shall be distributed to the local governing authorities of the parishes or municipalities in which the video draw poker devices are operated.

The goal of the Video Draw Poker - Local Government Aid is to distribute the proportion of total amount of fees, fines, and penalties each parish or municipality contributes to the statewide total and is to be used for enforcement of the statute and offenses relating to gaming. The twenty-five percent distribution is reduced by the salary increases to district attorneys and assistant district attorneys authorized by statute in 1992 - up to a cap of \$5,400,000 from the local government portion of the video draw poker proceeds.

### Program Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$0	\$0	\$0	\$0	\$0	\$0
<b>State General Fund by:</b>						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	0	0	0	0	0	0
Statutory Dedications	53,575,000	53,741,660	53,741,660	50,663,278	50,663,278	(3,078,382)
Federal Funds	0	0	0	0	0	0
<b>Total Means of Finance</b>	<b>53,575,000</b>	<b>53,741,660</b>	<b>53,741,660</b>	<b>50,663,278</b>	<b>50,663,278</b>	<b>(3,078,382)</b>
<b>Expenditures and Request:</b>						
Personnel Services	0	0	0	0	0	0
Operating Expenses	0	0	0	0	0	0
Professional Services	0	0	0	0	0	0
Other Charges	53,575,000	53,741,660	53,741,660	50,663,278	50,663,278	(3,078,382)
Acquisitions & Major Repairs	0	0	0	0	0	0
<b>Total Expenditures &amp; Request</b>	<b>53,575,000</b>	<b>53,741,660</b>	<b>53,741,660</b>	<b>50,663,278</b>	<b>50,663,278</b>	<b>(3,078,382)</b>
<b>Authorized Positions</b>						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges	0	0	0	0	0	0
Positions						

### Source of Funding

This program is funded with Statutory Dedications out of the Video Draw Poker Device Fund (R.S. 27:437). (Per R.S. 39:36B.(8), see table below for a listing of expenditures out of each Statutory Dedicated Fund.)



## Adjustments from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
0	53,741,660	0	<b>Existing Operating Budget as of 12/01/2025</b>
0	0	0	<b>Total Statewide</b>

### Non-Statewide Adjustments

\$0	\$(3,078,382)	0	Decreases Statutory Dedications out of the Video Draw Poker Device Fund based on the most recent Revenue Estimating Conference (REC) forecast.
0	(3,078,382)	0	<b>Total Non-Statewide</b>
0	50,663,278	0	<b>Total Recommended</b>

## Statutory Dedications

Fund	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
Video Draw Poker Device Fund	53,575,000	53,741,660	53,741,660	50,663,278	50,663,278	(3,078,382)

## Professional Services

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

## Other Charges

Amount	Description
<b>Other Charges:</b>	
\$50,663,278	Local Government Aid from the Video Draw Poker Device Fund
<b>SUB-TOTAL OTHER CHARGES</b>	
<b>Interagency Transfers:</b>	
\$50,663,278	This program does not have funding for Interagency Transfers.
<b>TOTAL OTHER CHARGES</b>	

## Acquisitions and Major Repairs

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

## 20-925-Unclaimed Property Leverage Fund - Debt Service

### Agency Description

Pursuant to Louisiana Revised Statute R.S. 9:165, the unclaimed property receipts, which are deposited into the Unclaimed Property Leverage Fund shall be applied to pay or provide for the payment of debt service and all related costs and expenses associated therewith on unclaimed property bonds issued by the commission. 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

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$0	\$0	\$0	\$0	\$0	\$0
<b>State General Fund by:</b>						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	0	0	0	0	0	0
Statutory Dedications	13,447,817	15,000,000	15,000,000	15,000,000	15,000,000	0
Federal Funds	0	0	0	0	0	0
<b>Total Means of Finance</b>	<b>13,447,817</b>	<b>15,000,000</b>	<b>15,000,000</b>	<b>15,000,000</b>	<b>15,000,000</b>	<b>0</b>
<b>Expenditures and Request:</b>						
Unclaimed Property Leverage Fund Debt Service	13,447,817	15,000,000	15,000,000	15,000,000	15,000,000	0
<b>Total Expenditures</b>	<b>13,447,817</b>	<b>15,000,000</b>	<b>15,000,000</b>	<b>15,000,000</b>	<b>15,000,000</b>	<b>0</b>
<b>Authorized Positions</b>						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges Positions	0	0	0	0	0	0

## 9251-Unclaimed Property Leverage Fund Debt Se

### Program Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$0	\$0	\$0	\$0	\$0	\$0
<b>State General Fund by:</b>						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	0	0	0	0	0	0
Statutory Dedications	13,447,817	15,000,000	15,000,000	15,000,000	15,000,000	0
Federal Funds	0	0	0	0	0	0
<b>Total Means of Finance</b>	<b>13,447,817</b>	<b>15,000,000</b>	<b>15,000,000</b>	<b>15,000,000</b>	<b>15,000,000</b>	<b>0</b>
<b>Expenditures and Request:</b>						
Personnel Services	0	0	0	0	0	0
Operating Expenses	0	0	0	0	0	0
Professional Services	0	0	0	0	0	0
Other Charges	13,447,817	15,000,000	15,000,000	15,000,000	15,000,000	0
Acquisitions & Major Repairs	0	0	0	0	0	0
<b>Total Expenditures &amp; Request</b>	<b>13,447,817</b>	<b>15,000,000</b>	<b>15,000,000</b>	<b>15,000,000</b>	<b>15,000,000</b>	<b>0</b>
<b>Authorized Positions</b>						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges	0	0	0	0	0	0
Positions						

### Source of Funding

### Adjustments from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
0	15,000,000	0	Existing Operating Budget as of 12/01/2025
0	0	0	Total Statewide
0	0	0	Total Non-Statewide
0	15,000,000	0	Total Recommended

### Statutory Dedications

Fund	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
Unclaimed Property Leverage Fund	13,447,817	15,000,000	15,000,000	15,000,000	15,000,000	0

### Professional Services

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



## Other Charges

Amount	Description
<b>Other Charges:</b>	
\$15,000,000	Unclaimed Property Leverage Fund Debt Service
<b>\$15,000,000 SUB-TOTAL OTHER CHARGES</b>	
<b>Interagency Transfers:</b>	
This program does not have funding for Interagency Transfers.	
<b>\$15,000,000 TOTAL OTHER CHARGES</b>	

## Acquisitions and Major Repairs

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

## 926-Sports Wagering Local Allocation Fund

### Agency Description

In accordance with R.S. 27:628, provides for the payment of revenues to parishes associated with sports wagering pursuant to R.S. 27:625.

### Agency Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$0	\$0	\$0	\$0	\$0	\$0
<b>State General Fund by:</b>						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	0	0	0	0	0	0
Statutory Dedications	7,397,974	7,000,000	7,000,000	12,165,750	12,165,750	5,165,750
Federal Funds	0	0	0	0	0	0
<b>Total Means of Finance</b>	<b>7,397,974</b>	<b>7,000,000</b>	<b>7,000,000</b>	<b>12,165,750</b>	<b>12,165,750</b>	<b>5,165,750</b>
<b>Expenditures and Request:</b>						
Sports Wagering Allocation Fd	7,397,974	7,000,000	7,000,000	12,165,750	12,165,750	5,165,750
<b>Total Expenditures</b>	<b>7,397,974</b>	<b>7,000,000</b>	<b>7,000,000</b>	<b>12,165,750</b>	<b>12,165,750</b>	<b>5,165,750</b>
<b>Authorized Positions</b>						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges Positions	0	0	0	0	0	0

## 9261-Sports Wagering Allocation Fund

### Program Authorization

*This program is authorized by the following legislation:*

- R.S. 27:628

### Program Description

Provides for the payment of revenues to parishes associated with sports wagering pursuant to R.S. 27:625.

### Program Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$0	\$0	\$0	\$0	\$0	\$0
<b>State General Fund by:</b>						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	0	0	0	0	0	0
Statutory Dedications	7,397,974	7,000,000	7,000,000	12,165,750	12,165,750	5,165,750
Federal Funds	0	0	0	0	0	0
<b>Total Means of Finance</b>	<b>7,397,974</b>	<b>7,000,000</b>	<b>7,000,000</b>	<b>12,165,750</b>	<b>12,165,750</b>	<b>5,165,750</b>
<b>Expenditures and Request:</b>						
Personnel Services	0	0	0	0	0	0
Operating Expenses	0	0	0	0	0	0
Professional Services	0	0	0	0	0	0
Other Charges	7,397,974	7,000,000	7,000,000	12,165,750	12,165,750	5,165,750
Acquisitions & Major Repairs	0	0	0	0	0	0
<b>Total Expenditures &amp; Request</b>	<b>7,397,974</b>	<b>7,000,000</b>	<b>7,000,000</b>	<b>12,165,750</b>	<b>12,165,750</b>	<b>5,165,750</b>
<b>Authorized Positions</b>						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges	0	0	0	0	0	0
Positions						

### Source of Funding

Revenues associated with sports wagering activities in parishes pursuant to R.S. 27:625.

### Adjustments from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
0	7,000,000	0	<b>Existing Operating Budget as of 12/01/2025</b>
0	0	0	<b>Total Statewide</b>
<b>Non-Statewide Adjustments</b>			
\$0	\$5,165,750	0	Increases Statutory Dedications out of the Sports Wagering Local Allocation Fund based on the most recent Revenue Estimating Conference (REC) forecast.
0	5,165,750	0	<b>Total Non-Statewide</b>
0	12,165,750	0	<b>Total Recommended</b>



## Statutory Dedications

Fund	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
Sports Wagering Local Allocation Fund	7,397,974	7,000,000	7,000,000	12,165,750	12,165,750	5,165,750

## Professional Services

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

## Other Charges

Amount	Description
<b>Other Charges:</b>	
\$12,165,750	Sports Wagering Allocation Fund
<b>\$12,165,750</b>	<b>SUB-TOTAL OTHER CHARGES</b>
<b>Interagency Transfers:</b>	
This program does not have funding for Interagency Transfers.	
<b>\$12,165,750</b>	<b>TOTAL OTHER CHARGES</b>

## Acquisitions and Major Repairs

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

## 927-Local Revenue Fund

### Agency Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$0	\$0	\$0	\$0	\$0	\$0
<b>State General Fund by:</b>						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	0	0	0	0	0	0
Statutory Dedications	0	42,800,000	42,800,000	50,361,562	50,361,562	7,561,562
Federal Funds	0	0	0	0	0	0
<b>Total Means of Finance</b>	<b>0</b>	<b>42,800,000</b>	<b>42,800,000</b>	<b>50,361,562</b>	<b>50,361,562</b>	<b>7,561,562</b>
<b>Expenditures and Request:</b>						
9271	0	42,800,000	42,800,000	50,361,562	50,361,562	7,561,562
<b>Total Expenditures</b>	<b>0</b>	<b>42,800,000</b>	<b>42,800,000</b>	<b>50,361,562</b>	<b>50,361,562</b>	<b>7,561,562</b>
<b>Authorized Positions</b>						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges Positions	0	0	0	0	0	0



## 9271-Local Revenue Fund

### Program Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$0	\$0	\$0	\$0	\$0	\$0
<b>State General Fund by:</b>						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	0	0	0	0	0	0
Statutory Dedications	0	42,800,000	42,800,000	50,361,562	50,361,562	7,561,562
Federal Funds	0	0	0	0	0	0
<b>Total Means of Finance</b>	<b>0</b>	<b>42,800,000</b>	<b>42,800,000</b>	<b>50,361,562</b>	<b>50,361,562</b>	<b>7,561,562</b>
<b>Expenditures and Request:</b>						
Personnel Services	0	0	0	0	0	0
Operating Expenses	0	0	0	0	0	0
Professional Services	0	0	0	0	0	0
Other Charges	0	42,800,000	42,800,000	50,361,562	50,361,562	7,561,562
Acquisitions & Major Repairs	0	0	0	0	0	0
<b>Total Expenditures &amp; Request</b>	<b>0</b>	<b>42,800,000</b>	<b>42,800,000</b>	<b>50,361,562</b>	<b>50,361,562</b>	<b>7,561,562</b>
<b>Authorized Positions</b>						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges	0	0	0	0	0	0
Positions						

### Adjustments from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
0	42,800,000	0	<b>Existing Operating Budget as of 12/01/2025</b>
0	0	0	<b>Total Statewide</b>
<b>Non-Statewide Adjustments</b>			
\$0	\$7,561,562	0	Increases Statutory Dedications out of the Local Revenue Fund based on the most recent Revenue Estimating Conference (REC) forecast.
0	7,561,562	0	<b>Total Non-Statewide</b>
0	50,361,562	0	<b>Total Recommended</b>

### Statutory Dedications

Fund	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
Local Revenue Fund	0	42,800,000	42,800,000	50,361,562	50,361,562	7,561,562



## 20-930-Higher Education - Debt Service and Maintenance

### Agency Description

Higher Education – Debt Service and Maintenance – payments for indebtedness, equipment leases, and maintenance reserves for Louisiana public postsecondary education.

### Agency Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$43,909,956	\$43,859,167	\$43,859,167	\$43,858,402	\$43,858,402	\$(765)
<b>State General Fund by:</b>						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	0	0	0	0	0	0
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
<b>Total Means of Finance</b>	<b>43,909,956</b>	<b>43,859,167</b>	<b>43,859,167</b>	<b>43,858,402</b>	<b>43,858,402</b>	<b>(765)</b>
<b>Expenditures and Request:</b>						
Debt Service and Maintenance	43,909,956	43,859,167	43,859,167	43,858,402	43,858,402	(765)
<b>Total Expenditures</b>	<b>43,909,956</b>	<b>43,859,167</b>	<b>43,859,167</b>	<b>43,858,402</b>	<b>43,858,402</b>	<b>(765)</b>
<b>Authorized Positions</b>						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges Positions	0	0	0	0	0	0

## 9301-Debt Service and Maintenance

### Program Authorization

*This program is authorized by the following legislation:*

- R.S. 17:3361 through 17:3666

### Program Description

Higher Education – Debt Service and Maintenance – payments for indebtedness and maintenance for schools in Louisiana public postsecondary education.

### Program Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$43,909,956	\$43,859,167	\$43,859,167	\$43,858,402	\$43,858,402	\$(765)
<b>State General Fund by:</b>						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	0	0	0	0	0	0
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
<b>Total Means of Finance</b>	<b>43,909,956</b>	<b>43,859,167</b>	<b>43,859,167</b>	<b>43,858,402</b>	<b>43,858,402</b>	<b>(765)</b>
<b>Expenditures and Request:</b>						
Personnel Services	0	0	0	0	0	0
Operating Expenses	0	0	0	0	0	0
Professional Services	0	0	0	0	0	0
Other Charges	43,909,956	43,859,167	43,859,167	43,858,402	43,858,402	(765)
Acquisitions & Major Repairs	0	0	0	0	0	0
<b>Total Expenditures &amp; Request</b>	<b>43,909,956</b>	<b>43,859,167</b>	<b>43,859,167</b>	<b>43,858,402</b>	<b>43,858,402</b>	<b>(765)</b>
<b>Authorized Positions</b>						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges Positions	0	0	0	0	0	0

### Source of Funding

This program is funded by State General Fund (Direct).

### Adjustments from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
43,859,167	43,859,167	0	Existing Operating Budget as of 12/01/2025
0	0	0	<b>Total Statewide</b>

### Non-Statewide Adjustments

\$3,098	\$3,098	0	Adjusts for changes in the bond amortization schedule at Baton Rouge Community College, South Louisiana Community College, and Bossier Parish Community College for required payments of indebtedness, equipment leases, and maintenance reserves.
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## Adjustments from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
\$500	\$500	0	Adjusts for changes in the bond amortization schedule at Louisiana Delta Community College for required payments of indebtedness and maintenance reserves.
\$83	\$83	0	Adjusts for changes in the bond amortization schedule for various capital outlay projects as specified in Act 360 of the 2013 Regular Legislative Session in the Louisiana Community and Technical Colleges System for required payments of indebtedness and maintenance reserves.
\$1,750	\$1,750	0	Adjusts for changes in the bond amortization schedule for various capital outlay projects as specified in Act 391 of the 2007 Regular Legislative Session in the Louisiana Community and Technical Colleges System for required payments of indebtedness and maintenance reserves.
(765)	(765)	0	<b>Total Non-Statewide</b>
<b>43,858,402</b>	<b>43,858,402</b>	<b>0</b>	<b>Total Recommended</b>

## Professional Services

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

## Other Charges

Amount	Description
<b>Other Charges:</b>	
	This program does not have funding for Other Charges.
<b>Debt Service:</b>	
\$5,248,006	Baton Rouge Community College
\$4,373,800	Bossier Parish Community College
\$3,103,375	Louisiana Delta Community College
\$1,366,454	South Louisiana Community College
\$14,316,375	LCTCS Projects per Act 391 of 2007
\$15,450,392	LCTCS Projects per Act 360 of 2013
<b>\$43,858,402</b>	<b>SUB-TOTAL DEBT SERVICE</b>
<b>Interagency Transfers:</b>	
	This program does not have funding for Interagency Transfers.
<b>\$43,858,402</b>	<b>TOTAL OTHER CHARGES including DEBT SERVICE</b>

## Acquisitions and Major Repairs

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

## 20-931-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.

For additional information, see:

[Louisiana Economic Development](#)

### Agency Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$28,190,314	\$9,596,024	\$23,440,122	\$56,417,940	\$56,417,940	\$32,977,818
<b>State General Fund by:</b>						
Interagency Transfers	1,972,402	0	0	0	0	0
Fees & Self-generated	0	0	0	0	0	0
Statutory Dedications	60,851,631	182,207,514	236,590,816	37,563,839	112,563,839	(124,026,977)
Federal Funds	3,440,681	0	0	0	0	0
<b>Total Means of Finance</b>	<b>94,455,028</b>	<b>191,803,538</b>	<b>260,030,938</b>	<b>93,981,779</b>	<b>168,981,779</b>	<b>(91,049,159)</b>
<b>Expenditures and Request:</b>						
LED Debt Service and State Commitments	94,455,028	191,803,538	260,030,938	93,981,779	168,981,779	(91,049,159)
<b>Total Expenditures</b>	<b>94,455,028</b>	<b>191,803,538</b>	<b>260,030,938</b>	<b>93,981,779</b>	<b>168,981,779</b>	<b>(91,049,159)</b>
<b>Authorized Positions</b>						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges Positions	0	0	0	0	0	0



## 9311-LED Debt Service and State Commitments

### Program Authorization

*This program is authorized by the following legislation:*

- R.S. 36:101 et. seq.; R.S. 51:2315

### Program Description

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

### Program Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$28,190,314	\$9,596,024	\$23,440,122	\$56,417,940	\$56,417,940	\$32,977,818
<b>State General Fund by:</b>						
Interagency Transfers	1,972,402	0	0	0	0	0
Fees & Self-generated	0	0	0	0	0	0
Statutory Dedications	60,851,631	182,207,514	236,590,816	37,563,839	112,563,839	(124,026,977)
Federal Funds	3,440,681	0	0	0	0	0
<b>Total Means of Finance</b>	<b>94,455,028</b>	<b>191,803,538</b>	<b>260,030,938</b>	<b>93,981,779</b>	<b>168,981,779</b>	<b>(91,049,159)</b>
<b>Expenditures and Request:</b>						
Personnel Services	0	0	0	0	0	0
Operating Expenses	0	0	0	0	0	0
Professional Services	0	0	0	0	0	0
Other Charges	94,455,028	191,803,538	260,030,938	93,981,779	168,981,779	(91,049,159)
Acquisitions & Major Repairs	0	0	0	0	0	0
<b>Total Expenditures &amp; Request</b>	<b>94,455,028</b>	<b>191,803,538</b>	<b>260,030,938</b>	<b>93,981,779</b>	<b>168,981,779</b>	<b>(91,049,159)</b>
<b>Authorized Positions</b>						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges Positions	0	0	0	0	0	0

### Source of Funding

This program is funded with the following:

- State General Fund (Direct)
- Statutory Dedications from the following funds:
  - High Impact Job Fund (R.S. 51:2771);
  - Louisiana Economic Development Fund (R.S. 51:2315);
  - Louisiana Economic Development Initiatives Fund (R.S. 39:100.255);
  - Louisiana Mega-Project Development Fund (R.S. 51:2365);
  - Major Events Incentive Fund (R.S. 51:1260); and



- Rapid Response Fund (R.S. 51:2361)

Per R.S. 39:36B.(8), see table below for a listing of expenditures out of the Statutory Dedicated Funds.

### Adjustments from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
23,440,122	260,030,938	0	Existing Operating Budget as of 12/01/2025
<b>Statewide Adjustments</b>			
\$(13,844,098)	\$(68,227,400)	0	Non-recurring Carryforwards
(13,844,098)	(68,227,400)	0	<b>Total Statewide</b>
<b>Non-Statewide Adjustments</b>			
\$0	\$(16,400,000)	0	Non-recurs one-time Statutory Dedications out of the Major Events Incentive Fund for qualifying major events.
\$0	\$(9,417,400)	0	Non-recurs Statutory Dedications out of the Louisiana Economic Development Initiatives Fund for one-time funding of project commitments.
\$0	\$(65,724,112)	0	Non-recurs Statutory Dedications out of the Rapid Response Fund for project commitments.
\$46,821,916	\$(6,280,247)	0	Provides funding required for project commitments, consisting of increases of \$46,821,916 in State General Fund (Direct) and \$400,000 in Statutory Dedications out of the Louisiana Mega-project Development Fund, and decreases of \$4,858,016 in Statutory Dedications out of the Louisiana Economic Development Fund and \$48,644,147 in Statutory Dedications out of the Rapid Response Fund.
\$0	\$75,000,000	0	Provides Statutory Dedications out of the High Impact Job Fund for the High Impact Jobs Program, which was established by Act 372 of the 2025 Regular Legislative Session. This is a reimbursable grant program to encourage companies to create jobs that pay above the parish average wage and offer a basic health benefit plan.
<b>46,821,916</b>	<b>(22,821,759)</b>	<b>0</b>	<b>Total Non-Statewide</b>
<b>56,417,940</b>	<b>168,981,779</b>	<b>0</b>	<b>Total Recommended</b>

### Statutory Dedications

Fund	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
Major Events Incentive Fund	16,600,000	16,400,000	16,400,000	0	0	(16,400,000)
Louisiana Mega-project Development Fund	0	0	0	400,000	400,000	400,000
Louisiana Economic Development Fund	23,909,909	30,170,000	64,693,675	25,311,984	25,311,984	(39,381,691)
Rapid Response Fund	20,341,722	126,220,114	146,079,741	11,851,855	11,851,855	(134,227,886)
Louisiana Economic Development Initiatives Fund	0	9,417,400	9,417,400	0	0	(9,417,400)
High Impact Job Fund	0	0	0	0	75,000,000	75,000,000

### Professional Services

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

## Other Charges

Amount	Description
<b>Other Charges:</b>	
\$100,000	Advanced Call Center Technologies - The company is investing \$1.5 million to develop a new customer care center in Shreveport that will create 600 direct new jobs. Louisiana Economic Development estimates the project will result in 314 indirect jobs, for a total of more than 900 new jobs in Louisiana's Northwest region.
\$250,000	Agile Cold Storage - A diversified storage and logistics solutions company serving North American food manufacturers, processors and growers, announced it will invest \$45.9 million to construct a new 150,000 square-foot automated cold storage facility in St. Tammany Parish. The Company estimates the project will create 100 direct new jobs with an average annual salary of \$53,000. Louisiana Economic Development estimates that the project will result in 95 indirect new jobs, for a total of 195 potential new jobs in the Southeast Region of the state.
\$325,000	Baton Rouge Health District - To administer the HealthTech Catalyst program to enhance health education, research, and industry assets through technology-based approaches targeting catalytic innovation between BRHD member institutions enhancing health-tech innovation and economic development in the capital region.
\$230,000	Breeze Airways - A newly-launched airline which will create an operations base with hundreds of jobs at Louis Armstrong New Orleans international Airport, or MSY. With operations established by aviation industry veterans, Breeze Airways will make a capital \$6.6 million at SY and will create 261 new direct jobs, with an average salary of \$65,000, plus benefits.
\$13,000,000	Bulldog Microchips & University of Louisiana Tech University - Radiance Technologies, leading defense contractor, announced it is investing \$370.65 million to expand its Louisiana footprint with a new state-of-the-art secure microchip packaging facility in Lincoln Parish, a transformation investment set to bolster national security, fuel innovation and drive local economic growth. The company is expected to create 150 direct new jobs with an average salary of \$85,000, 180% of the parish average, while expanding on their 14 current positions. Louisiana Economic Development estimates the project will result in an additional 146 indirect new jobs in the Northwest Region.
\$5,500,000	Chennault International Airport Authority - LED is to providing a 10% match to drawdown FEMA funds that will be used for the construction of new facilities to increase aviation maintenance activity and employment at Chennault.
\$1,000,000	Cameron International/SLB - SLB announced it is establishing a manufacturing facility in the former General Motors assembly plant in Caddo Parish. This new facility will leverage the global technology company's capabilities in contract manufacturing, system integration and industrialization of digital infrastructure equipment that support its core mission of energy innovation for a balanced planet. The company's \$18.5 million investment is expected to create 596 new direct jobs with an annual payroll of more than \$50 million over the next three years. Louisiana Economic Development estimates the project will result in an additional 749 new indirect jobs, for a total of 1,345 new jobs in the Northwest Region.
\$4,000,000	Cancer Center - Funding provides for the targeted recruitment of faculty and researchers that are needed to strengthen cancer research portfolios in areas of need for Louisiana. Funds to fill 5 positions over the coming three years are requested to hire faculty working in the identified areas. Faculty to be recruited will include, but are not limited to, cancer focused epidemiologists and other population scientists that will work with our communities across the state to better understand the specific needs of our communities, and research faculty developing the next generation of therapeutics and diagnostics and those testing these in clinical trials to bring Louisiana the very latest in cancer treatment. This will help build a research community in tune with the bio district initiatives to develop new biotech companies and the associated intellectual property revenue and develop the dynamic workforce needed to support this work between the private and public sectors.
\$2,000,000	CF Industries Holdings, Inc. - Project #1 - A site in Ascension Parish for construction of a proposed \$2 billion blue ammonia production facility that would create 103 direct new jobs in the Capital Region with an estimated average annual salary of \$110,582 plus benefits. LED estimates the project would result in 311 indirect jobs, for a total of 414 new jobs in the Capital Region. Project #2 - the company will make a \$41.4 million capital investment to enhance nitric acid production at the world's-largest nitrogen fertilizer complex in Donaldsonville, Louisiana. Through the project, CF Industries will retain 487 jobs while creating seven new direct jobs. The new direct jobs will have an average annual salary of \$100,000, plus benefits. Louisiana Economic Development estimates the project will result in 24 new indirect jobs, for a total of more than 30 new jobs in the Capital Region. The new project follows a \$2.1 billion expansion completed by CF Industries in 2016 that parish officials described as the largest single capital investment project in Ascension Parish history. In that project, CF Industries exceeded its obligations to the State of Louisiana and has created nearly 50 percent more new jobs than projected.
\$1,200,000	Citadel Completions - Provide full-scale interior completions for aircraft at Chennault International Airport in Lake Charles.
\$1,000,000	Clean Hydrogen Works - A project development company established in 2021 that is focused on energy decarbonization solutions, announced it is exploring a plan to build a large-scale hydrogen-ammonia production and export facility in Ascension Parish. Doing business as Ascension Clean Energy (ACE), in partnership with Denbury Carbon Solutions and Hafnia, the company estimates the proposed \$7.5 billion project would create 350 new direct jobs with an estimated average annual salary of \$73,412 by 2030. If the project moves forward as outlined, Louisiana Economic Development estimates 1,122 new indirect jobs would result, for 1,472 total potential new jobs in the Capital Region.
\$500,000	Delta BioFuels - The company is evaluating Iberia Parish, Louisiana for a planned \$70 million renewable fuel plant. The planned production facility would produce biomass fuel pellets made from residual sugarcane fiber, known as bagasse. If located in Louisiana, Delta would create 126 new direct jobs with an average salary of \$62,500, plus benefits. Louisiana Economic Development estimates the project would also result in 149 indirect jobs, for a total 275 new jobs in the Acadiana region. The production facility's peak construction would generate up to 100 construction jobs.

## Other Charges

Amount	Description
\$500,000	Element 25 - An Australian mining company, announced it is exploring plans to invest \$480 million across two phases to build a high-purity manganese sulfate monohydrate production facility in Ascension Parish. The new facility would be the first in the Western Hemisphere to manufacture HPMSM, a critical component in electric vehicle batteries. If the facility is constructed, the company expects to create up to 220 new direct jobs with average annual salaries of more than \$90,000. Louisiana Economic Development estimates the project would result in an additional 408 new indirect jobs, for approximately 628 new jobs in the Capital Region.
\$2,241,779	First Solar - First Solar, the largest solar energy manufacturer in the Western Hemisphere, announced it has selected Acadiana Regional Airport as the site of its fifth American manufacturing facility. The company said it will invest up to \$1.1 billion in the facility, which will produce high-performance photovoltaic (PV) solar modules. The project is expected to be complete in the first half of 2026. The company expects to create more than 700 new direct jobs with a total annual payroll of at least \$40 million. It is believed to be the largest single capital investment in the area's history. First Solar's selection of Iberia Parish for its newest solar panel production facility leaves no doubt that Louisiana is leading the global energy transition, and creating good-paying jobs as a result. This massive investment and the jobs it will create are a huge win for the people of Acadiana and the entire state. It is proof positive that Louisiana's all-of-the-above approach to energy is growing and diversifying our economy. The Acadiana facility will be built on an LED Certified Site, meaning it has gone through extensive due diligence and studies to be declared development-ready. It will produce First Solar's Series 7 modules, which are expected to be manufactured with 100% U.S.-made components.
\$3,000,000	Formosa- To establish a petrochemical complex of ethylene cracker and downstream plants in St. James Parish.
\$6,750,000	Future Use of Energy in Louisiana (FUEL) - A National Science Foundation grant providing up to \$160 million to support Louisiana's energy industry, create jobs and develop the energy workforce. A statewide effort led by LSU with more than 50 public and private partners has won the largest and most competitive grant ever awarded by the U.S. National Science Foundation, up to \$160 million over the next 10 years. The NSF Engines grant will support Louisiana's energy industry, create jobs in the energy sector, develop innovative solutions to energy challenges and help train the world's energy workforce. The NSF announced the award in Washington, D.C. The focus of the grant is energy transition and decarbonization of Louisiana's industrial corridor. Louisiana is a world leader in energy expertise and solutions, with more than 250,000 people working in the energy, chemical and petrochemical industries. Louisiana's geographic location and its existing infrastructure of plants, refineries and 50,000 miles of pipelines place our state at the epicenter of energy transition. This grant will position Louisiana to be the global research and development leader for the expanding energy industry into the future. Louisiana's team, called Future Use of Energy in Louisiana, or FUEL, includes private energy companies, universities, community and technical colleges, and state agencies that will work together to drive technology and workforce development in support of Louisiana's energy industry. FUEL will work to solve emerging challenges in areas like carbon capture, transport and storage; hydrogen; use of carbon dioxide to produce low-carbon fuels and essential carbonbased products; water use and management; sustainable manufacturing; and policy development. The state, through Louisiana Economic Development, will also contribute to the project and its projected broad economic impacts with an additional \$67.5 million over the next decade. This will include funds to help the higher education partners build a world-class team to convert research into practical and useful solutions. (\$6,750,000 per year over a 10 year period)
\$500,000	Global Seamless Tubes & Pipes - A leading manufacturer and exporter of carbon, alloy and stainless steel cold drawn and hot finish seamless tubes and pipes, announced it will invest \$35 million to establish its first U.S. production facility in northwest Louisiana. The India-based company expects to create 135 direct new jobs in DeSoto Parish. Louisiana Economic Development estimates the project will result in 251 indirect new jobs, for a total of 386 potential new jobs in the Northwest Region.
\$1,475,000	GNO, Inc./H2TheFuture - The project is among 21 out of 529 submissions and 60 finalists to be selected for funding through the 2021 American Rescue Plan competitive grant program. The \$1 billion BBB initiative, which the U.S. Commerce Department described in its announcement as the most impactful regional economic development competition in decades, seeks to boost economic recovery and rebuild communities through transformative investments in regional industry clusters. The winning Louisiana proposal led by Greater New Orleans, Inc. and its affiliate Greater New Orleans Development Foundation creates a roadmap for decarbonizing Louisiana's manufacturing sector while creating new energy jobs. The federal grant will be supplemented by \$24.5 million in matching funds from the State of Louisiana, bringing the total project size to \$74.5 million. The project is a significant milestone in Louisiana's transition to a cleaner, more sustainable and more diversified energy future. As the first state in the Gulf South to implement a Climate Action Plan, Louisiana has demonstrated the vision and leadership required to meet the historic challenge that climate change represents. This infusion of federal and state dollars, on top of the nearly \$20 billion of private capital investment in Louisiana emissions reduction projects announced in the last two years alone, moves us closer to the ultimate goal: net zero carbon emissions by 2050. The H2TheFuture proposal includes safeguards ensuring that business, procurement, and training opportunities are made available to all stakeholders and communities. The plan also prioritizes protecting legacy energy industry workers through the creation of retraining programs that will convert traditional skill sets to low-carbon processes.
\$10,000,000	Governor's Economic Dev. Rapid Response Program (FY27) - For FY27 Project Announcements.
\$20,000,000	Hyundai - Company to Invest \$5.8 billion in a new manufacturing facility in Louisiana. This first-of-its-kind site marks Hyundai's inaugural North American steel facility, establishing a fully integrated, made-in-America supply chain to support its automotive manufacturing operations across the United States. The ultra-low carbon steel production plant will be located on approximately 1,700 acres in Donaldsonville, Louisiana, anchoring the RiverPlex MegaPark on the Westbank of the Mississippi River in Ascension Parish. At approximately 17,000 acres, RiverPlex Mega Park is the largest undeveloped tract along the deep-water Mississippi River. Hyundai Steel Company (HSC), a member of Hyundai Motor Group, is expected to create more than 1,300 direct new jobs with an average salary of \$95,000. Louisiana Economic Development estimates the project will result in about 4,100 Indirect new jobs, for a total of 5,400 potential new jobs in the Capital Region.
\$2,000,000	IBM-Baton Rouge - To assist the company to establish and operate a technology delivery center in downtown Baton Rouge, LA, that will provide software development and software maintenance services to clients in the United States.

## Other Charges

Amount	Description
\$760,000	IBM - Wilbur Marvin Foundation - lease support for the Baton Rouge and Monroe facilities.
\$300,000	LHC Group - Facility expansion of 204,000 square feet of new office space, which will bring LHC Group's total home office facility to 270,000 square feet.
\$1,500,000	Mexichem Flour - Orbis's Fluorinated Solutions business, Koura, announced it is exploring two expansion projects at its Iberville Parish facility that would support America's lithium-ion battery production supply chain, enabling domestic production of 1.7 million electric vehicles annually. The first proposed project is the construction of a \$400 million world-scale manufacturing facility that would produce LiPF6, a component that allows for the flow of electricity through lithium-ion batteries. This facility would be the first of its kind in the U.S. and Koura estimates it would produce 10,000 metric tons of LiPF6 per year. The company has also proposed an additional \$400 million investment to build a second new production plant that would have the potential to manufacture 40,000 metric tons of R-142b annually. R-142b is a primary building block in polyvinylidene fluoride (PVDF), a critical binding agent for lithium-ion battery production.
\$250,000	Mid South Extrusion - The company will invest \$4.5 million to add a 10th production line at its facility in Monroe. The company will upgrade its Ouachita Parish operations, where it produces polyethylene films for packaging and other industrial and commercial uses. With the expansion, Mid South Extrusion will create eight (8) new jobs with an average annual salary of \$28,000, plus benefits. Louisiana Economic Development estimates the project will result in 16 new indirect jobs, for a total of 24 new jobs for Ouachita Parish and the Northeast Region. The company also is retaining 128 existing jobs at the Monroe plant.
\$600,000	Military Efforts - For support of communities that are impacted by the mission and population fluctuations at military installations affected by the Federal Base Realignment and Closure Commission.
\$250,000	Multipack Services - A leading beverage manufacturing, packaging, and distribution company; announced it is investing \$10.4 million to establish a new production facility in Caddo Parish. The company's Shreveport location will develop and distribute beverages for nationally recognized brands. The company expects to create 141 direct new jobs with an average annual salary of more than \$51,000. Louisiana Economic Development estimates that the project will result in an additional 228 indirect new jobs, for a total of 369 potential new jobs in the Northwest Region. The state-of-the-art facility will offer a wide range of services, including product specifications and design, and will have the capability to expand and adjust to market demands. The Shreveport site is expected to produce more than 100 million cans of lemonade, soda, tea, water, ready-to-drink cocktails, seltzers, and juice products per year.
\$3,650,000	New Orleans Pelicans - To fulfill the state's commitment to the New Orleans Pelicans.
\$100,000	Prolec GE USA - A joint venture between Xignux and General Electric; will invest up to \$28.5 million to expand its Caddo Parish facility to manufacture electrical transformers used in wind farms, solar parks, and other industrial and renewable energy applications. An estimated \$19.7 million of the total investment will go toward the acquisition of new equipment and the installation of a third production line, with the remainder going toward upgrades to the existing site and infrastructure. The company expects to create 153 new direct jobs including machine operators, maintenance personnel, supervisors and engineers, while retaining 282 current positions. Louisiana Economic Development estimates the project will result in an additional 162 new indirect jobs, for a total of 315 new jobs in the Northwest Region.
\$250,000	Orion Engineers + Constructors - The company will relocate its corporate headquarters from Theodore, Alabama, to Baton Rouge. The move reflects the company's commitment to growth, innovation and delivering enhanced value to employees and clients nationwide. Represents a long-term capital and technology investment of more than \$5M. The company is expected to create 50 direct new jobs with an average annual salary of \$100,000, which is 153% of the average East Baton Rouge Parish wage, while retaining 45 current positions. Louisiana Economic Development estimates the project will result in an additional 61 indirect new jobs, for a total of 111 potential new jobs in the Capital Region.
\$1,000,000	Renewable Energy Group - The company will invest a minimum \$825 million capital investment by REG to expand its renewable diesel refinery in Geismar, Louisiana. With the investment, REG will retain 66 existing jobs and create 60 new direct jobs with an average annual salary of \$45,000, plus benefits. Louisiana Economic Development estimates the project will result in another 321 new indirect jobs, for a total of 381 new jobs in the Capital Region and surrounding areas.
\$100,000	Schoolmint - Corporate relocation expenses to consolidate its U.S. operations in Lafayette, Louisiana, including transferring its headquarters from San Francisco. The specialty software development company also will relocate corporate offices from New York and Miami to Lafayette.
\$1,250,000	Southland Industrial Coatings - Announced it is investing \$13.1 million to construct a new fireproofing facility in St. Landry Parish that will serve customers in the utility and renewable energy industries nationwide. With this expansion, the Louisiana-based family business expects to create 120 direct new jobs with an average annual salary of more than \$53,000 and retain 340 existing jobs in the state. Louisiana Economic Development estimates the project will also result in 178 indirect new jobs, for a total of 298 potential new jobs in the Acadiana Region. The company estimates 195 construction jobs at peak construction. Southland Industrial Coatings galvanizes, metalizes, sand blasts, paints, and fireproofs steel poles used in the utility, transportation, and renewable energy industries. Its new 100,000-square-foot facility in the Town of Washington will serve a sister state-of-the-art fabrication and coating facility in Amite, Louisiana, opened in 2020, as well as external customers.

## Other Charges

Amount	Description
\$2,000,000	St. Charles Clean Fuels - A development company, jointly owned by strategic energy investment company Copenhagen Infrastructure Partners and Sustainable Fuels Group, is exploring the feasibility of building a \$4.6 billion ammonia production and export facility in St. Charles Parish. If the project moves forward as outlined, the company expects to create 216 new direct jobs with an average annual salary of more than \$90,000. Louisiana Economic Development estimates 949 new indirect jobs would result, for a total of 1,165 potential new jobs in the Southeast Region. The company also estimates the project will result in 2,000 peak construction jobs. The company envisions a facility designed to produce one of the world's cleanest sources of ammonia, incorporating self-generated hydrogen fuel and capturing and sequestering over 90 percent of the carbon dioxide emissions produced during the ammonia manufacturing process. Reduced-carbon or "blue" ammonia is anticipated to be in high demand as a clean energy feedstock in global markets.
\$1,000,000	UBE America, Inc - The Company will make Capital Expenditures to establish the first U.S. manufacturing facility for key electric vehicle (EV) Lithium Ion Battery (LIB) Ingredients dimethyl carbonate (DMC) and ethyl methyl carbonate (EMC) in Jefferson Parish, Louisiana. The Capital Expenditures will result in the creation of 56 Required New Jobs and corresponding Payroll at the Facility.
\$2,000,000	SunGas Renewables - An investment of approximately \$1.8 billion to establish a renewable low-carbon methanol production facility in Rapides Parish. The company projects its Pineville facility, Beaver Lake Renewable Energy (BLRE), would manufacture nearly 400,000 metric tons of green methanol per year for SunGas customers worldwide. The company expects to create 109 new direct jobs with an average annual salary of more than \$78,000. SunGas also anticipates the creation of about 1,150 construction jobs at peak construction. Louisiana Economic Development estimates the project would result in an additional 390 new indirect jobs, for a total of 499 new jobs in central Louisiana.
\$400,000	UCORE North America - The company is investing \$75 million to establish North America's first modern technology rare earth element separation and purification facility in Rapides Parish. The Louisiana Strategic Metals Complex will establish a U.S.-based supply chain of rare earth oxides required to manufacture electric vehicle motors, wind turbine generators, and a variety of consumer goods including smart phones and power tools. The company expects to create 100 new direct jobs with an average annual salary of more than \$50,000. Louisiana Economic Development estimates the project will result in 298 additional new indirect jobs, for a total of 398 new jobs in the Central Region. UCORE plans to import thousands of metric tons of high-purity rare earth feedstocks to its Louisiana Strategic Metals Complex through the Port of New Orleans from regions around the globe. The facility will then deploy UCORE's critical metals separation technology to produce the materials for industrial rare earth permanent magnets used in EV motors and to generate electricity from wind turbines.
\$3,000,000	University of Louisiana Monroe Facilities, Inc - Provide funding for three (3) years to ULMFI. ULMFI will develop a marketing strategy for the property. LED will have approval power of any new leases and any major expenses over operational costs. LED will retain the right to occupy, use, and/or place a tenant in the property during the term of the Agreement. If the Property is sold, LED will recover the payments.
\$75,000,000	High Impact Job Program - The High Impact Job Fund was established by Act 372 of 2025 Regular Session, R.S. 51:2771 to encourage companies to create jobs that pay above the parish average wage and offer a basic health benefits plan. Administrative Rule Citation LAC 13:1 Chapter 53. Applications will be received, grant will be approved or denied, and subsequent cooperative endeavor agreements will be executed. This program replaces the Quality Jobs Program.
<b>\$168,981,779</b>	<b>SUB-TOTAL OTHER CHARGES</b>
	<b>Interagency Transfers:</b>
	This program does not have funding for Interagency Transfers.
<b>\$0</b>	<b>SUB-TOTAL INTERAGENCY TRANSFERS</b>
<b>\$168,981,779</b>	<b>TOTAL OTHER CHARGES</b>

## Acquisitions and Major Repairs

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

## 20-932-Two Percent Fire Insurance Fund

### Agency Description

The mission of the Two Percent Fire Insurance Fund is to provide funding to local governmental entities to aid in fire protection.

A 2% fee is assessed on fire insurance premiums and through the efforts of the Two Percent Insurance Fund, funding is remitted on a per capita basis to local entities until all funds are utilized.

### Agency Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$0	\$0	\$0	\$0	\$0	\$0
<b>State General Fund by:</b>						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	0	0	0	0	0	0
Statutory Dedications	31,261,580	31,753,450	31,753,450	29,847,251	29,847,251	(1,906,199)
Federal Funds	0	0	0	0	0	0
<b>Total Means of Finance</b>	<b>31,261,580</b>	<b>31,753,450</b>	<b>31,753,450</b>	<b>29,847,251</b>	<b>29,847,251</b>	<b>(1,906,199)</b>
<b>Expenditures and Request:</b>						
State Aid	31,261,580	31,753,450	31,753,450	29,847,251	29,847,251	(1,906,199)
<b>Total Expenditures</b>	<b>31,261,580</b>	<b>31,753,450</b>	<b>31,753,450</b>	<b>29,847,251</b>	<b>29,847,251</b>	<b>(1,906,199)</b>
<b>Authorized Positions</b>						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges	0	0	0	0	0	0
Positions						



## 9321-State Aid

### Program Authorization

*This program is authorized by the following legislation:*

- R.S. 22:347

### Program Description

The mission of the Two Percent Fire Insurance Fund is to provide funding to local governmental entities to aid in fire protection.

A 2% fee is assessed on fire insurance premiums and through the efforts of the Two Percent Insurance Fund, funding is remitted on a per capita basis to local entities until all funds are utilized.

### Program Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$0	\$0	\$0	\$0	\$0	\$0
<b>State General Fund by:</b>						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	0	0	0	0	0	0
Statutory Dedications	31,261,580	31,753,450	31,753,450	29,847,251	29,847,251	(1,906,199)
Federal Funds	0	0	0	0	0	0
<b>Total Means of Finance</b>	<b>31,261,580</b>	<b>31,753,450</b>	<b>31,753,450</b>	<b>29,847,251</b>	<b>29,847,251</b>	<b>(1,906,199)</b>
<b>Expenditures and Request:</b>						
Personnel Services	0	0	0	0	0	0
Operating Expenses	0	0	0	0	0	0
Professional Services	0	0	0	0	0	0
Other Charges	31,261,580	31,753,450	31,753,450	29,847,251	29,847,251	(1,906,199)
Acquisitions & Major Repairs	0	0	0	0	0	0
<b>Total Expenditures &amp; Request</b>	<b>31,261,580</b>	<b>31,753,450</b>	<b>31,753,450</b>	<b>29,847,251</b>	<b>29,847,251</b>	<b>(1,906,199)</b>
<b>Authorized Positions</b>						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges Positions	0	0	0	0	0	0

### Source of Funding

This program is funded with Statutory Dedications out of the Two Percent Fire Insurance Fund (R.S. 22:347). (Per R.S. 39:36B.(8), see table below for a listing of expenditures out of each Statutory Dedicated Fund.)

## Adjustments from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
0	31,753,450	0	<b>Existing Operating Budget as of 12/01/2025</b>
0	0	0	<b>Total Statewide</b>

### Non-Statewide Adjustments

\$0	\$(1,906,199)	0	Decreases Statutory Dedications out of the Two Percent Fire Insurance Fund based on the most recent Revenue Estimating Conference (REC) forecast.
0	(1,906,199)	0	<b>Total Non-Statewide</b>
0	29,847,251	0	<b>Total Recommended</b>

## Statutory Dedications

Fund	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
Two Percent Fire Insurance Fund	31,261,580	31,753,450	31,753,450	29,847,251	29,847,251	(1,906,199)

## Professional Services

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

## Other Charges

Amount	Description
<b>Other Charges:</b>	
\$29,847,251	2% Fire Insurance Fund Program
<b>\$29,847,251</b>	<b>SUB-TOTAL OTHER CHARGES</b>
<b>Interagency Transfers:</b>	
This program does not have funding for Interagency Transfers.	
<b>\$29,847,251</b>	<b>TOTAL OTHER CHARGES</b>

## Acquisitions and Major Repairs

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



## 20-933-Governor's Conferences and Interstate Compacts

### Agency Description

The Governor's Conference 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 International Organization De La Francophonie.

The Governor's Conference and Interstate Compacts has one program: Governors Conferences and Interstate Compacts Program.

### Agency Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$559,541	\$594,063	\$594,063	\$610,340	\$594,063	\$0
<b>State General Fund by:</b>						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	0	0	0	0	0	0
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
<b>Total Means of Finance</b>	<b>559,541</b>	<b>594,063</b>	<b>594,063</b>	<b>610,340</b>	<b>594,063</b>	<b>0</b>
<b>Expenditures and Request:</b>						
Governor's Conferences and Interstate Compacts	559,541	594,063	594,063	610,340	594,063	0
<b>Total Expenditures</b>	<b>559,541</b>	<b>594,063</b>	<b>594,063</b>	<b>610,340</b>	<b>594,063</b>	<b>0</b>
<b>Authorized Positions</b>						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges Positions	0	0	0	0	0	0

## 9331-Governor's Conferences and Interstate Co

### Program Authorization

*Program Authorization: Legislative Appropriation*

### Program Description

Governor's Conference and Interstate Compacts program 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 International Organization De La Francophonie.

### Program Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$559,541	\$594,063	\$594,063	\$610,340	\$594,063	\$0
<b>State General Fund by:</b>						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	0	0	0	0	0	0
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
<b>Total Means of Finance</b>	<b>559,541</b>	<b>594,063</b>	<b>594,063</b>	<b>610,340</b>	<b>594,063</b>	<b>0</b>
<b>Expenditures and Request:</b>						
Personnel Services	0	0	0	0	0	0
Operating Expenses	559,541	594,063	594,063	610,340	594,063	0
Professional Services	0	0	0	0	0	0
Other Charges	0	0	0	0	0	0
Acquisitions & Major Repairs	0	0	0	0	0	0
<b>Total Expenditures &amp; Request</b>	<b>559,541</b>	<b>594,063</b>	<b>594,063</b>	<b>610,340</b>	<b>594,063</b>	<b>0</b>
<b>Authorized Positions</b>						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges Positions	0	0	0	0	0	0

### Source of Funding

This program is funded with State General Fund.

### Adjustments from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
594,063	594,063	0	Existing Operating Budget as of 12/01/2025
0	0	0	Total Statewide
0	0	0	Total Non-Statewide
594,063	594,063	0	<b>Total Recommended</b>



**Professional Services**

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

**Other Charges**

Amount	Description
This program does not have funding for Interagency Transfers and Other Charges.	

**Acquisitions and Major Repairs**

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

## 20-939-Prepaid Wireless 911 Service

### Agency Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$0	\$0	\$0	\$0	\$0	\$0
<b>State General Fund by:</b>						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	5,906,439	14,000,000	14,000,000	14,000,000	14,000,000	0
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
<b>Total Means of Finance</b>	<b>5,906,439</b>	<b>14,000,000</b>	<b>14,000,000</b>	<b>14,000,000</b>	<b>14,000,000</b>	<b>0</b>
<b>Expenditures and Request:</b>						
Prepaid Wireless Tele 911 Service	5,906,439	14,000,000	14,000,000	14,000,000	14,000,000	0
<b>Total Expenditures</b>	<b>5,906,439</b>	<b>14,000,000</b>	<b>14,000,000</b>	<b>14,000,000</b>	<b>14,000,000</b>	<b>0</b>
<b>Authorized Positions</b>						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges Positions	0	0	0	0	0	0



## 9391-Prepaid Wireless Tele 911 Service

### Program Authorization

(Per R.S. 33:9109.1)

### Program Description

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.

### Program Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$0	\$0	\$0	\$0	\$0	\$0
<b>State General Fund by:</b>						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	5,906,439	14,000,000	14,000,000	14,000,000	14,000,000	0
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
<b>Total Means of Finance</b>	<b>5,906,439</b>	<b>14,000,000</b>	<b>14,000,000</b>	<b>14,000,000</b>	<b>14,000,000</b>	<b>0</b>
<b>Expenditures and Request:</b>						
Personnel Services	0	0	0	0	0	0
Operating Expenses	0	0	0	0	0	0
Professional Services	0	0	0	0	0	0
Other Charges	5,906,439	14,000,000	14,000,000	14,000,000	14,000,000	0
Acquisitions & Major Repairs	0	0	0	0	0	0
<b>Total Expenditures &amp; Request</b>	<b>5,906,439</b>	<b>14,000,000</b>	<b>14,000,000</b>	<b>14,000,000</b>	<b>14,000,000</b>	<b>0</b>
<b>Authorized Positions</b>						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges	0	0	0	0	0	0
Positions						

### Source of Funding

Fees and Self-generated Revenues derived from:

- Service charges imposed upon the consumer who purchases a prepaid wireless telecommunication service. (Per R.S. 33:9109.1)

### Adjustments from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
0	14,000,000	0	Existing Operating Budget as of 12/01/2025
0	0	0	<b>Total Statewide</b>
0	0	0	<b>Total Non-Statewide</b>
0	14,000,000	0	<b>Total Recommended</b>



**Fees & Self-generated**

Fund	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
Fees & Self-generated Revenues	5,906,439	14,000,000	14,000,000	14,000,000	14,000,000	0

**Professional Services**

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

**Other Charges**

Amount	Description
<b>Other Charges:</b>	
\$14,000,000	Distribution of funds to communication districts
<b>\$14,000,000</b>	<b>SUB-TOTAL OTHER CHARGES</b>
<b>Interagency Transfers:</b>	
This program does not have funding for Interagency Transfers	
<b>\$0</b>	<b>SUB-TOTAL INTERAGENCY TRANSFERS</b>
<b>\$14,000,000</b>	<b>TOTAL OTHER CHARGES</b>

**Acquisitions and Major Repairs**

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

## 20-940-Emergency Medical Services-Parishes and Municipalitiesp

### Agency Description

The Emergency Medical Services program was created during the 1992 Regular Legislative Session. This program provides funding for emergency medical services and public safety needs to parishes and municipalities. Four dollars and fifty cents (\$4.50) of the driver's license reinstatement fee is distributed to the governing authority of the parish or municipality of origin to be used for the governing authority's emergency medical services and public safety needs.

### Agency Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$0	\$0	\$0	\$0	\$0	\$0
<b>State General Fund by:</b>						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	150,000	150,000	150,000	150,000	150,000	0
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
<b>Total Means of Finance</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>0</b>
<b>Expenditures and Request:</b>						
Emergency Medical Services	150,000	150,000	150,000	150,000	150,000	0
<b>Total Expenditures</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>0</b>
<b>Authorized Positions</b>						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges	0	0	0	0	0	0
Positions						

## 9401-Emergency Medical Services

### Program Authorization

*This program is authorized by the following legislation:*

- R.S. 32:414 (H)

### Program Description

Emergency Medical Services was created during the 1992 Regular Session. This program provides funding for emergency medical services and public safety needs to parishes and municipalities. Four dollars and fifty cents (\$4.50) of the ten dollars (\$10) driver's license reinstatement fee is distributed to the governing authority of the parish or municipality of origin to be used for the governing authority's emergency medical services and public safety needs.

Performance Indicators:

- Parishes participating 64

### Program Budget Summary

Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>					
State General Fund (Direct)	\$0	\$0	\$0	\$0	\$0
<b>State General Fund by:</b>					
Interagency Transfers	0	0	0	0	0
Fees & Self-generated	150,000	150,000	150,000	150,000	150,000
Statutory Dedications	0	0	0	0	0
Federal Funds	0	0	0	0	0
<b>Total Means of Finance</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>0</b>
<b>Expenditures and Request:</b>					
Personnel Services	0	0	0	0	0
Operating Expenses	0	0	0	0	0
Professional Services	0	0	0	0	0
Other Charges	150,000	150,000	150,000	150,000	150,000
Acquisitions & Major Repairs	0	0	0	0	0
<b>Total Expenditures &amp; Request</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>0</b>
<b>Authorized Positions</b>					
Classified	0	0	0	0	0
Unclassified	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges	0	0	0	0	0
Positions					

### Source of Funding

This program is funded with Fees and Self Generated Revenues. The Fees and Self Generated Revenues are from Drivers' license reinstatement fees. Forty five percent (45%) of the reinstatement fee is remitted to the parish or municipality from which it originated.



## Adjustments from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
0	150,000	0	Existing Operating Budget as of 12/01/2025
0	0	0	Total Statewide
0	0	0	Total Non-Statewide
0	150,000	0	Total Recommended

## Fees & Self-generated

Fund	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
Fees & Self-generated Revenues	150,000	150,000	150,000	150,000	150,000	0

## Professional Services

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

## Other Charges

Amount	Description
\$150,000	State aid for parishes and municipalities for emergency medical services and public safety
<b>\$150,000</b>	<b>SUB-TOTAL OTHER CHARGES</b>
<b>Interagency Transfers:</b>	
\$0	SUB-TOTAL INTERAGENCY TRANSFERS
<b>\$150,000</b>	<b>TOTAL OTHER CHARGES</b>

## Acquisitions and Major Repairs

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

## 20-941-Agriculture and Forestry - Pass Through Funds

### Agency Description

Agriculture and Forestry – Pass Through Funds includes pass through funds for the forty-four (44) Soil and Water Conservation Districts in Louisiana, The Temporary 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

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$3,179,891	\$5,679,891	\$5,679,891	\$2,679,789	\$2,679,789	\$(3,000,102)
<b>State General Fund by:</b>						
Interagency Transfers	895,398	580,000	580,000	1,069,398	1,069,398	489,398
Fees & Self-generated	0	248,774	248,774	248,774	248,774	0
Statutory Dedications	3,386,660	5,719,523	5,719,523	4,672,703	4,672,703	(1,046,820)
Federal Funds	21,047,350	20,284,670	20,284,670	20,284,670	20,284,670	0
<b>Total Means of Finance</b>	<b>28,509,298</b>	<b>32,512,858</b>	<b>32,512,858</b>	<b>28,955,334</b>	<b>28,955,334</b>	<b>(3,557,524)</b>
<b>Expenditures and Request:</b>						
Agriculture and Forestry - Pass Through Funds	28,509,298	32,512,858	32,512,858	28,955,334	28,955,334	(3,557,524)
<b>Total Expenditures</b>	<b>28,509,298</b>	<b>32,512,858</b>	<b>32,512,858</b>	<b>28,955,334</b>	<b>28,955,334</b>	<b>(3,557,524)</b>
<b>Authorized Positions</b>						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges	0	0	0	0	0	0
Positions						



## 9411-Agriculture and Forestry - Pass Through

### Program Description

Agriculture and Forestry - Pass Through Funds includes pass through funds for the 44 Soil and Water Conservation Districts in Louisiana, The Temporary 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 Commodities Commission Self-Insurance Fund, Grain and Cotton Indemnity Fund and Lake St. Joseph Nutrient Loading Reduction Project.

### Program Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$3,179,891	\$5,679,891	\$5,679,891	\$2,679,789	\$2,679,789	\$(3,000,102)
<b>State General Fund by:</b>						
Interagency Transfers	895,398	580,000	580,000	1,069,398	1,069,398	489,398
Fees & Self-generated	0	248,774	248,774	248,774	248,774	0
Statutory Dedications	3,386,660	5,719,523	5,719,523	4,672,703	4,672,703	(1,046,820)
Federal Funds	21,047,350	20,284,670	20,284,670	20,284,670	20,284,670	0
<b>Total Means of Finance</b>	<b>28,509,298</b>	<b>32,512,858</b>	<b>32,512,858</b>	<b>28,955,334</b>	<b>28,955,334</b>	<b>(3,557,524)</b>
<b>Expenditures and Request:</b>						
Personnel Services	(3,293)	0	0	0	0	0
Operating Expenses	3,400	0	0	0	0	0
Professional Services	0	0	0	0	0	0
Other Charges	28,509,191	32,512,858	32,512,858	28,955,334	28,955,334	(3,557,524)
Acquisitions & Major Repairs	0	0	0	0	0	0
<b>Total Expenditures &amp; Request</b>	<b>28,509,298</b>	<b>32,512,858</b>	<b>32,512,858</b>	<b>28,955,334</b>	<b>28,955,334</b>	<b>(3,557,524)</b>
<b>Authorized Positions</b>						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges Positions	0	0	0	0	0	0

### Source of Funding

This program is funded with the following:

- State General Fund (Direct)
- Interagency Transfers derived from:
  - Bipartisan Infrastructure Law Gulf Hypoxia Program;
  - Louisiana State Racing Commission; and
  - Coastal Protection and Restoration Authority.
- Fees and Self-generated Revenues derived from:
  - Funds received from various sources for soil and water conservation activities.

- Statutory Dedication from the following funds:
  - Louisiana Agricultural Finance Authority Fund (R.S. 3:277; R.S. 27:392(B)(4);
  - Grain and Cotton Indemnity Fund (R.S. 3:3412.1);
  - Louisiana Equine Promotion and Research Fund (R.S. 39:100.261);
  - Agricultural Commodity Commission Self-Insurance Fund (R.S. 3:3412); and
  - Forestry Productivity Fund (R.S. 3:4411(B)).
- Federal Funds derived from:
  - U.S.D.A. Specialty Crop Block Grant;
  - U.S.D.A. Forest Service Urban and Community Forestry Assistance;
  - U.S.D.A. Forest Service State Fire Assistance;
  - U.S.D.A. Forest Service Forest Health Program;
  - U.S.D.A. Forest Service Forestry Stewardship Program;
  - U.S.D.A. Forest Service Conservation Reserve Program;
  - U.S.D.A. Forest Service Volunteer Fire Assistance;
  - U.S.D.A. Forest Legacy Program;
  - U.S.D.A. Temporary Emergency Food Assistance Program;
  - U.S.E.P.A. Non-Point Pollution 319 Grant Program.

Per R.S. 39:36B(8), see table below for a listing of expenditures out of each Statutory Dedication Fund.

### Adjustments from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
5,679,891	32,512,858	0	Existing Operating Budget as of 12/01/2025
<b>Statewide Adjustments</b>			
\$102	\$102	0	UPS Fees
(102)	(102)	0	<b>Total Statewide</b>
<b>Non-Statewide Adjustments</b>			
\$0	\$689,398	0	Increases 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.
\$(3,000,000)	\$(3,000,000)	0	Non-recurs funding provided to the Louisiana Food Policy Action Council for direct farmer purchasing.
\$0	\$(200,000)	0	Reduces Interagency Transfers from the Coastal Protection and Restoration Authority for the Vegetative Planting Program.
\$0	\$(1,046,820)	0	Reduces Statutory Dedication out of the Forestry Productivity Fund to reflect the most recent Revenue Estimating Conference (REC) forecast.
(3,000,000)	(3,557,422)	0	<b>Total Non-Statewide</b>
2,679,789	28,955,334	0	<b>Total Recommended</b>

## Fees & Self-generated

Fund	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
Fees & Self-generated Revenues	0	248,774	248,774	248,774	248,774	0

## Statutory Dedications

Fund	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
Louisiana Agricultural Finance Authority Fund	200,000	200,000	200,000	200,000	200,000	0
Ag. Commodity Commission Self-Insurance Fund	0	266,001	266,001	266,001	266,001	0
Forestry Productivity Fund	2,686,660	4,000,000	4,000,000	2,953,180	2,953,180	(1,046,820)
Grain and Cotton Indemnity Fund	0	753,522	753,522	753,522	753,522	0
LA Equ Pro Resch Fund	500,000	500,000	500,000	500,000	500,000	0

## Professional Services

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

## Other Charges

Amount	Description
<b>Other Charges:</b>	
\$14,069,962 The Emergency Food Assistance Program (TEFAP) payments to food banks	
\$2,200,000 Soil and Water District Statewide Allocations	
\$2,953,180 Forestry Productivity Program	
\$500,000 Specialty Crop - Contractual obligations between the department and producers	
\$266,001 Agricultural Commodity Commission Self-Insurance Payments	
\$753,522 Grain and Cotton Indemnity Payments	
\$248,532 Payments for Soil and Water District Payroll	
\$500,000 Forestry - payments to local and parish entities and non-governmental organizations.	
\$1,069,398 LA Thoroughbred Breeders Association (LSRC), Vegetative Planting Payments to Districts (CPRA), and Lake St. Joseph Nutrient Loading Reduction BIL Gulf Hypoxia Program (DEQ).	
\$5,739 Uniform Payroll System (UPS) Fees	
\$500,000 Louisiana Equine Promotion and Research Program	
\$889,000 Market Umbrella for the Market Match program extension of the Supplemental Nutrition Assistance Program (SNAP)	
\$5,000,000 Soil & Water: Agreement between the Department and the Natural Resources Conservation Service (NRCS)	
<b>\$28,955,334</b>	<b>SUB-TOTAL OTHER CHARGES</b>
<b>Interagency Transfers:</b>	
This program does not have funding recommended for Interagency Transfers	
<b>\$0</b>	<b>SUB-TOTAL INTERAGENCY TRANSFERS</b>
<b>\$28,955,334</b>	<b>TOTAL OTHER CHARGES</b>

## Acquisitions and Major Repairs

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

## 20-945-State Aid to Local Government Entities

### Agency Description

State Aid to Local Government Entities provides special state direct aid to specific local entities for various endeavors.

#### Local Government Aid:

- 26th Judicial District Court Truancy Programs
- Affiliated Blind of Louisiana Training Center, Louisiana Center for the Blind at Ruston, Louisiana Association for the Blind, and the Lighthouse for the Blind in New Orleans to provide ongoing services for the blind, deaf-blind, visually impaired, and for training older visually-impaired
- Algiers Economic Development Foundation
- Beautification Project for New Orleans Neighborhoods
- Calcasieu Parish School Board
- Fore Kids Foundation
- Friends of New Orleans Recreation Development (NORD)
- Gentilly Development District
- Greater New Orleans Sports Foundation
- Louisiana Bar Foundation
- Louisiana Cancer Research Center of Louisiana State University Health Sciences Center in New Orleans and Tulane University Health Sciences Center
- New Orleans City Park Improvement Association
- St. Landry School Board

### Agency Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$93,943,065	\$24,670,253	\$252,437,287	\$7,050,741	\$7,050,741	\$(245,386,546)
<b>State General Fund by:</b>						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	0	0	0	0	0	0
Statutory Dedications	29,427,819	22,021,339	33,181,681	17,349,352	17,349,352	(15,832,329)
Federal Funds	0	0	0	0	0	0
<b>Total Means of Finance</b>	<b>123,370,885</b>	<b>46,691,592</b>	<b>285,618,968</b>	<b>24,400,093</b>	<b>24,400,093</b>	<b>(261,218,875)</b>
<b>Expenditures and Request:</b>						
Miscellaneous Aid	123,370,885	46,691,592	285,618,968	24,400,093	24,400,093	(261,218,875)
<b>Total Expenditures</b>	<b>123,370,885</b>	<b>46,691,592</b>	<b>285,618,968</b>	<b>24,400,093</b>	<b>24,400,093</b>	<b>(261,218,875)</b>

## Agency Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25		Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Authorized Positions</b>							
Classified	0	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges Positions	0	0	0	0	0	0	0

## 9451-Miscellaneous Aid

### Program Authorization

R.S. 27:392

### Program Description

State Aid to Local Government Entities provides special state direct aid to specific local entities for various endeavors.

### Program Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$93,943,065	\$24,670,253	\$252,437,287	\$7,050,741	\$7,050,741	\$(245,386,546)
<b>State General Fund by:</b>						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	0	0	0	0	0	0
Statutory Dedications	29,427,819	22,021,339	33,181,681	17,349,352	17,349,352	(15,832,329)
Federal Funds	0	0	0	0	0	0
<b>Total Means of Finance</b>	<b>123,370,885</b>	<b>46,691,592</b>	<b>285,618,968</b>	<b>24,400,093</b>	<b>24,400,093</b>	<b>(261,218,875)</b>
<b>Expenditures and Request:</b>						
Personnel Services	0	0	0	0	0	0
Operating Expenses	0	0	0	0	0	0
Professional Services	0	0	0	0	0	0
Other Charges	123,370,885	46,691,592	285,618,968	24,400,093	24,400,093	(261,218,875)
Acquisitions & Major Repairs	0	0	0	0	0	0
<b>Total Expenditures &amp; Request</b>	<b>123,370,885</b>	<b>46,691,592</b>	<b>285,618,968</b>	<b>24,400,093</b>	<b>24,400,093</b>	<b>(261,218,875)</b>
<b>Authorized Positions</b>						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges	0	0	0	0	0	0
Positions						

### Source of Funding

This program is funded by State General Fund (Direct) and Statutory Dedications. The Statutory Dedications are derived from the Algiers Economic Development Foundation Fund (R.S. 27:392(C)(3)), Beautification and Improvement of the New Orleans City Park Fund (R.S. 27:392(C)(1); R.S. 27:392(C)(1)), Beautification Project for New Orleans Neighborhoods Fund (R.S. 27:392(C)(5); R.S. 27:392(C)(5)), Rehabilitation for the Blind and Visually Impaired Fund (R.S. 27:392(B)(5)), Greater New Orleans Sports Foundation Fund (R.S. 27:392(C)(2)), Sports Facility Assistance Fund (R.S. 27:392(C)(7); R.S. 39:100.1), Bossier Parish Truancy Program Fund (R.S. 27:392(B)(3)), Friends of NORD Fund (R.S. 27:392(C)(6)), St. Landry Parish Excellence Fund (R.S. 27:392(B)(3); R.S. 33:9551), Calcasieu Parish Fund (R.S. 27:392(B)(3); R.S. 33:9571), and the Tobacco Tax Health Care Fund (R.S. 47:841.1). (Per R.S. 39:36(B)(8), see table below for a listing of expenditures out of each Statutory Dedicated Fund).



## Adjustments from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
252,437,287	285,618,968	0	<b>Existing Operating Budget as of 12/01/2025</b>
<b>Statewide Adjustments</b>			
\$(227,767,034)	\$(238,927,376)	0	Non-recurring Carryforwards
<b>(227,767,034)</b>	<b>(238,927,376)</b>	<b>0</b>	<b>Total Statewide</b>
<b>Non-Statewide Adjustments</b>			
\$0	\$(3,685)	0	Decreases Statutory Dedications out of the Beautification Project for New Orleans Neighborhoods Fund based on the most recent Revenue Estimating Conference (REC) forecast.
\$0	\$(37,189)	0	Decreases Statutory Dedications out of the Bossier Parish Truancy Program Fund based on the most recent Revenue Estimating Conference (REC) forecast.
\$0	\$(118,440)	0	Decreases Statutory Dedications out of the Calcasieu Parish Fund based on the most recent Revenue Estimating Conference (REC) forecast.
\$0	\$(3,112)	0	Decreases Statutory Dedications out of the Friends of NORD Fund based on the most recent Revenue Estimating Conference (REC) forecast.
\$0	\$(541,879)	0	Decreases Statutory Dedications out of the Regional Maintenance and Improvement Fund based on the most recent Revenue Estimating Conference (REC) forecast.
\$0	\$27,041	0	Increases Statutory Dedications out of the Beautification and Improvement of the New Orleans City Park Fund based on the most recent Revenue Estimating Conference (REC) forecast.
\$0	\$80,000	0	Increases Statutory Dedications out of the Greater New Orleans Sports Foundation Fund based on the most recent Revenue Estimating Conference (REC) forecast.
\$0	\$4,086	0	Increases Statutory Dedications out of the St. Landry Parish Excellence Fund based on the most recent Revenue Estimating Conference (REC) forecast.
<b>\$(16,175,000)</b>	<b>\$(16,175,000)</b>	<b>0</b>	Non-recurs funding for the French Quarter Management District (\$1,250,000); Louisiana Alliance of Boys and Girls Clubs (\$500,000); Northwest Louisiana Economic Partnership (\$10,000,000); and 18 Member Projects (\$4,425,000).
<b>\$(1,500,000)</b>	<b>\$(1,500,000)</b>	<b>0</b>	Non-recurs funding for the Star Academy, Mary Bird Perkins Cancer Center, and Teach for America.
\$0	\$(2,573,264)	0	Non-recurs Statutory Dedications out of the Criminal Justice and First Responder Fund to Jeanerette City Marshal (\$200,000), Patterson Police Department (\$100,000); East Feliciana Parish Sheriff (\$1,184,820); and Caddo Parish Sheriff's Office (\$1,088,444).
\$0	\$(80,000)	0	Non-recurs Statutory Dedications out of the Greater New Orleans Sports Foundation Fund for the Greater New Orleans Sports Foundation.
\$0	\$(2,208,006)	0	Non-recurs Statutory Dedications out of the Modernization and Security Fund to Lafourche Parish District Attorney's Office (\$1,000,000) and Caddo Parish Sheriff (\$1,208,006).
\$55,488	\$55,488	0	Provides funding for the Louisiana Cancer Research Center of LSU Health Science Center of New Orleans and Tulane Health Science per Act 171 of the 2019 Regular Legislative Session, which requires payments to be adjusted by an inflationary factor every two (2) years, beginning August 1, 2024.
\$0	\$782,461	0	Provides Statutory Dedications out of the Tobacco Tax Health Care Fund for the Louisiana Cancer Research Center for LSU HSCNO and Tulane HSC based upon the most recent Revenue Estimating Conference (REC) forecast.
<b>(17,619,512)</b>	<b>(22,291,499)</b>	<b>0</b>	<b>Total Non-Statewide</b>
<b>7,050,741</b>	<b>24,400,093</b>	<b>0</b>	<b>Total Recommended</b>

## Statutory Dedication

Fund	Prior Year Actuals FY 2024-2025	Existing Operating Budget (EOB) as of 12/01/25			Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
		Enacted FY2025-2026	Budget (EOB) as of 12/01/25	Continuation FY 2026-2027			
St. Landry Parish Excellence Fund	552,513	520,513	584,578	524,599	524,599	524,599	(59,979)
Calcasieu Parish Fund	2,052,380	813,900	813,900	695,460	695,460	695,460	(118,440)
Tobacco Tax Health Care Fund	7,805,595	7,891,635	7,891,635	8,674,096	8,674,096	8,674,096	782,461
Bossier Parish Truancy Program Fund	228,740	319,987	584,838	282,798	282,798	282,798	(302,040)
Beautification/Improvement N.O. City Park Fund	1,895,459	1,830,459	1,830,459	1,857,500	1,857,500	1,857,500	27,041



## Statutory Dedications

Fund	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
Greater New Orleans Sports Foundation Fund	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	0
Algiers Economic Development Foundation Fund	189,569	100,569	100,569	100,569	100,569	0
Beautification Proj. for N.O. Neighborhood Fund	0	103,685	307,370	100,000	100,000	(207,370)
Friends of NORD Fund	102,334	103,112	128,890	100,000	100,000	(28,890)
Gentilly Development District Fund	55,007	100,014	205,021	100,014	100,014	(105,007)
Regional Maintenance & Improvement Fund	3,388,570	1,900,549	7,225,548	1,358,670	1,358,670	(5,866,878)
Louisiana Transportation Infrastructure Fund	150,000	0	500,000	0	0	(500,000)
Criminal Justice and First Responder Fund	6,947,474	2,573,264	3,262,860	0	0	(3,262,860)
Sports Facility Assistance Fund	0	100,000	100,000	100,000	100,000	0
Rehab. for the Blind/Visually Impaired Fund	1,664,674	2,000,000	2,335,325	2,000,000	2,000,000	(335,325)
Fiscal Administrator and Receiving Revolving Loan Fund	217,648	455,646	455,646	455,646	455,646	0
Southwest La Hurricane Recovery Fund	0	0	112,036	0	0	(112,036)
Hurricane Ida Recovery Fund	242,856	0	0	0	0	0
Law Enforcement Recruitment Incentive Fund	2,935,000	0	635,000	0	0	(635,000)
Capital Outlay Savings Fund	0	0	0	0	0	0
Louisiana Rescue Plan Fund	0	0	2,900,000	0	0	(2,900,000)
Modernization And Security Fund	0	2,208,006	2,208,006	0	0	(2,208,006)

## Professional Services

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

## Other Charges

Amount	Description
<b>Other Charges:</b>	
\$282,798	26th Judicial District Court Truancy Programs
\$500,000	Affiliated Blind of Louisiana Training Center
\$100,569	Algiers Economic Development Foundation
\$100,000	Beautification Project for New Orleans Neighborhoods
\$695,460	Calcasieu Parish School Board
\$455,646	Fiscal Administrator Revolving Loan Fund
\$100,000	FORE Kids Foundation
\$100,000	Friends of NORD
\$100,014	Gentilly Development District
\$1,000,000	Greater New Orleans Sports Foundation
\$8,674,096	LA Cancer Research Center of LSU HSCNO and Tulane HSC
\$500,000	Lighthouse for the Blind in New Orleans
\$500,000	Louisiana Association for the Blind



## Other Charges

Amount	Description
\$4,220,853	Louisiana Bar Foundation
\$500,000	Louisiana Center for the Blind at Ruston
\$1,857,500	New Orleans City Park Improvement Association
\$1,358,670	Regional Maintenance and Improvement Fund
\$524,599	St. Landry Parish School Board
\$2,829,888	Cooperative Endeavor Agreements (CEAs)
<b>\$24,400,093</b>	<b>SUB-TOTAL OTHER CHARGES</b>
<b>Interagency Transfers</b>	
This program does not have funding for Interagency Transfers.	
<b>\$0</b>	<b>SUB-TOTAL INTERAGENCY TRANSFERS</b>
<b>\$24,400,093</b>	<b>TOTAL OTHER CHARGES</b>

## Acquisitions and Major Repairs

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

## 20-950-Judgments

### Agency Description

Special Acts for Appropriations by the Legislature.

### Agency Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$4,193,174	\$0	\$4,224,499	\$0	\$0	\$(4,224,499)
<b>State General Fund by:</b>						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	0	0	0	0	0	0
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
<b>Total Means of Finance</b>	<b>4,193,174</b>	<b>0</b>	<b>4,224,499</b>	<b>0</b>	<b>0</b>	<b>(4,224,499)</b>
<b>Expenditures and Request:</b>						
Judgments	4,193,174	0	4,224,499	0	0	\$(4,224,499)
<b>Total Expenditures</b>	<b>4,193,174</b>	<b>0</b>	<b>4,224,499</b>	<b>0</b>	<b>0</b>	<b>(4,224,499)</b>
<b>Authorized Positions</b>						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges	0	0	0	0	0	0
Positions						



## 9501-Judgments

### Program Authorization

*Special Acts for Appropriations by the Legislature.*

### Program Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$4,193,174	\$0	\$4,224,499	\$0	\$0	\$(4,224,499)
<b>State General Fund by:</b>						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	0	0	0	0	0	0
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
<b>Total Means of Finance</b>	<b>4,193,174</b>	<b>0</b>	<b>4,224,499</b>	<b>0</b>	<b>0</b>	<b>(4,224,499)</b>
<b>Expenditures and Request:</b>						
Personnel Services	0	0	0	0	0	0
Operating Expenses	0	0	0	0	0	0
Professional Services	0	0	0	0	0	0
Other Charges	4,193,174	0	4,224,499	0	0	(4,224,499)
Acquisitions & Major Repairs	0	0	0	0	0	0
<b>Total Expenditures &amp; Request</b>	<b>4,193,174</b>	<b>0</b>	<b>4,224,499</b>	<b>0</b>	<b>0</b>	<b>(4,224,499)</b>
<b>Authorized Positions</b>						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges	0	0	0	0	0	0
Positions						

### Adjustments from Existing Operating Budget

General Fund	Total Amount	Organization	Table of Description
4,224,499	4,224,499	0	Existing Operating Budget as of 12/01/2025
<b>Statewide Adjustments</b>			
\$4,224,499	\$(4,224,499)	0	Non-recurring Carryforwards
(4,224,499)	(4,224,499)	0	<b>Total Statewide</b>
0	0	0	<b>Total Non-Statewide</b>
0	0	0	<b>Total Recommended</b>

### Professional Services

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



**Other Charges**

Amount	Description
This program does not have funding for Other Charges.	

**Acquisitions and Major Repairs**

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



## 20-966-Supplemental Payments to Law Enforcement Personnel

### Agency Description

Supplemental Pay to Law Enforcement Personnel was established to provide additional compensation for local municipal police officers, deputy sheriffs, firefighters, constables and justices of the peace. To qualify for state supplemental pay, municipal police officers, deputy sheriffs, and firefighters must be Police Officer Standard Training (P.O.S.T) certified and have one year of service. Until Fiscal Year 1996-1997, supplemental pay was based on years of service. Funding was provided in Fiscal Year 1996-1997 to fund supplemental pay to all eligible law enforcement personnel at the rate of \$278 per month. In Fiscal Year 1997-1998, supplemental pay was again raised to the uniform rate of \$300 per month for eligible law enforcement personnel. This amount increased in Fiscal Year 2007-2008 to \$425 per month for eligible law enforcement personnel. In addition, supplemental payments for constables and justices of the peace were increased in Fiscal Year 2007-2008 from \$75 per month to \$100 per month. In Fiscal Year 2023-2024, supplemental payments for eligible law enforcement personnel increased to \$600 per month and supplemental payments for constables and justices of the peace increased to \$120 per month.

A board of review, made up of the Commissioner of Administration (or his/her representative), a member of the Louisiana Conference of Police Associations, and the Deputy Secretary for Public Safety Services, determines eligibility of municipal police officers to receive supplemental pay. The Supplemental Firemen's Board of Review, made up of five members appointed by the Governor (three from Professional Firefighters of Louisiana and two from the Louisiana State Firefighters Association), determines eligibility of applicants seeking state supplemental pay for firefighters. A board of review, made up of the Commissioner of Administration (or his/her representative), a member of the Louisiana Sheriffs' Association, and the Director of the Department of Public Safety (or his/her representative), determines the eligibility of deputy sheriffs to receive supplemental pay.

### Agency Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$81,712,507	\$147,050,799	\$147,050,799	\$147,050,775	\$147,050,775	\$(24)
<b>State General Fund by:</b>						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	0	0	0	0	0	0
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
<b>Total Means of Finance</b>	<b>81,712,507</b>	<b>147,050,799</b>	<b>147,050,799</b>	<b>147,050,775</b>	<b>147,050,775</b>	<b>(24)</b>
<b>Expenditures and Request:</b>						
Municipal Police Supplemental Payments	38,511,263	39,217,319	39,217,319	39,217,295	39,217,295	(24)
Firefighters' Supplemental Payments	42,103,578	42,985,000	42,985,000	42,985,000	42,985,000	0
Constables and Justices of the Peace Payments	1,097,667	1,154,480	1,154,480	1,154,480	1,154,480	0
Deputy Sheriffs' Supplemental Payments	0	63,694,000	63,694,000	63,694,000	63,694,000	0
<b>Total Expenditures</b>	<b>81,712,507</b>	<b>147,050,799</b>	<b>147,050,799</b>	<b>147,050,775</b>	<b>147,050,775</b>	<b>(24)</b>

**Agency Budget Summary**

	<b>Prior Year Actuals FY 2024-2025</b>	<b>Enacted FY2025-2026</b>	<b>Existing Operating Budget (EOB) as of 12/01/25</b>	<b>Continuation FY 2026-2027</b>	<b>Recommended FY 2026-2027</b>	<b>Total Recommended Over/(Under) EOB</b>
<b>Authorized Positions</b>						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges Positions	0	0	0	0	0	0

## 9661-Municipal Police Supplemental Payments

### Program Authorization

*This program is authorized by the following legislation:*

- *R.S. 40:1667.7 and Act 320 of the 2023 Regular Legislative Session*

### Program Description

Municipal Police supplemental payments were established to provide additional compensation for local municipal police officers. To qualify for state supplemental pay, municipal police officers must be Police Officer Standard Training (P.O.S.T) certified and have one year of service. Municipal Police supplemental payments in FY 2023-2024 are at a uniform rate of \$600 per month for eligible law enforcement personnel.

A Board of Review, made up of the Commissioner of Administration (or his/her representative), a member of the Louisiana Conference of Police Associations, and the Deputy Secretary for Public Safety Services, determines eligibility of municipal police officers to receive supplemental pay.

### Program Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$38,511,263	\$39,217,319	\$39,217,319	\$39,217,295	\$39,217,295	\$(24)
<b>State General Fund by:</b>						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	0	0	0	0	0	0
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
<b>Total Means of Finance</b>	<b>38,511,263</b>	<b>39,217,319</b>	<b>39,217,319</b>	<b>39,217,295</b>	<b>39,217,295</b>	<b>(24)</b>
<b>Expenditures and Request:</b>						
Personnel Services	0	0	0	0	0	0
Operating Expenses	0	0	0	0	0	0
Professional Services	0	0	0	0	0	0
Other Charges	38,511,263	39,217,319	39,217,319	39,217,295	39,217,295	(24)
Acquisitions & Major Repairs	0	0	0	0	0	0
<b>Total Expenditures &amp; Request</b>	<b>38,511,263</b>	<b>39,217,319</b>	<b>39,217,319</b>	<b>39,217,295</b>	<b>39,217,295</b>	<b>(24)</b>
<b>Authorized Positions</b>						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges	0	0	0	0	0	0
Positions						

### Source of Funding

This program is funded with State General Fund (Direct).



## Adjustments from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
39,217,319	39,217,319	0	Existing Operating Budget as of 12/01/2025
<b>Statewide Adjustments</b>			
\$24	\$(24)	0	UPS Fees
(24)	(24)	0	<b>Total Statewide</b>
0	0	0	<b>Total Non-Statewide</b>
39,217,295	39,217,295	0	<b>Total Recommended</b>

## Professional Services

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

## Other Charges

Amount	Description
<b>Other Charges:</b>	
\$39,217,283	Supplemental Payments to Municipal Police
<b>\$39,217,283</b>	<b>SUB-TOTAL OTHER CHARGES</b>
<b>Interagency Transfers:</b>	
\$12	Uniform Payroll System (UPS) Fees
<b>\$12</b>	<b>SUB-TOTAL INTERAGENCY TRANSFERS</b>
<b>\$39,217,295</b>	<b>TOTAL OTHER CHARGES</b>

## Acquisitions and Major Repairs

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

**Objective: 9661-01** Through the Municipal Police Officers' Supplemental Payments activity, to process monthly payments to all eligible Municipal Police Officers, through June 30, 2028.

**Children's Budget Link** Not Applicable

**HR Policies Beneficial to Women and Families Link** Not Applicable

**Other Links (TANF, Tobacco Settlement, Workforce Development Commission, or Other)** Not Applicable

Performance Indicator Name	Actuals FY 24-25	Initially Appropriated FY 25-26	Existing Standard FY 25-26	Continuation Budget FY 26-27	Executive Budget FY 26-27
[K] Percentage of eligible Municipal Police Officers paid	100%	100%	100%	100%	0%
[K] Number of eligible Municipal Police Officers	5,219	5,225	5,225	5,225	0



## 9662-Firefighters' Supplemental Payments

### Program Authorization

*This program is authorized by the following legislation:*

- R.S. 40:1666

### Program Description

Firefighter supplemental payments were established to provide additional compensation for local municipal firefighters. To qualify for state supplemental pay, municipal firefighters must have completed and passed the required post-secondary fire training program and have one year of service. Firefighter supplemental payments in FY 2023-2024 are at a uniform rate of \$600 per month for eligible firefighters.

The Supplemental Firemen's Board of Review, made up of five members appointed by the Governor (three from Professional Firefighters of Louisiana and two from the Louisiana State Firefighters Association), determines eligibility of applicants seeking state supplemental pay for firefighters.

### Program Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$42,103,578	\$42,985,000	\$42,985,000	\$42,985,000	\$42,985,000	\$0
<b>State General Fund by:</b>						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	0	0	0	0	0	0
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
<b>Total Means of Finance</b>	<b>42,103,578</b>	<b>42,985,000</b>	<b>42,985,000</b>	<b>42,985,000</b>	<b>42,985,000</b>	<b>0</b>
<b>Expenditures and Request:</b>						
Personnel Services	0	0	0	0	0	0
Operating Expenses	0	0	0	0	0	0
Professional Services	0	0	0	0	0	0
Other Charges	42,103,578	42,985,000	42,985,000	42,985,000	42,985,000	0
Acquisitions & Major Repairs	0	0	0	0	0	0
<b>Total Expenditures &amp; Request</b>	<b>42,103,578</b>	<b>42,985,000</b>	<b>42,985,000</b>	<b>42,985,000</b>	<b>42,985,000</b>	<b>0</b>
<b>Authorized Positions</b>						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges Positions	0	0	0	0	0	0

### Source of Funding

This program is funded with State General Fund (Direct).

## Adjustments from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
42,985,000	42,985,000	0	Existing Operating Budget as of 12/01/2025
0	0	0	Total Statewide
0	0	0	Total Non-Statewide
42,985,000	42,985,000	0	Total Recommended

## Professional Services

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

## Other Charges

Amount	Description
<b>Other Charges:</b>	
\$42,985,000	Supplemental Payments to Fire Fighters
<b>\$42,985,000</b>	<b>SUB-TOTAL OTHER CHARGES</b>
<b>Interagency Transfers:</b>	
This program does not have funding for Interagency Transfers.	
<b>\$0</b>	<b>SUB-TOTAL INTERAGENCY TRANSFERS</b>
<b>\$42,985,000</b>	<b>TOTAL OTHER CHARGES</b>

## Acquisitions and Major Repairs

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

**Objective: 9662-01** Through the Firefighters' Supplemental Payments activity, to process monthly payments to all eligible Firefighters, through June 30, 2028.

**Children's Budget Link** Not Applicable

**HR Policies Beneficial to Women and Families Link** Not Applicable

**Other Links (TANF, Tobacco Settlement, Workforce Development Commission, or Other)** Not Applicable

Performance Indicator Name	Actuals FY 24-25	Initially Appropriated	Existing Standard	Continuation Budget	Executive Budget
		FY 25-26	FY 25-26	FY 26-27	FY 26-27
[K] Percentage of eligible Firefighters paid	100%	100%	100%	100%	0%
[K] Number of eligible Firefighters	5,822	5,970	5,970	6,077	0



## 9663-Constables and Justices of the Peace Pay

### Program Authorization

*This program is authorized by the following legislation:*

- R.S. 13:2591

### Program Description

Constables and Justices of the Peace supplemental payments were established to provide additional compensation for local constables and justices of the peace and are at a uniform rate of \$120 per month.

### Program Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$1,097,667	\$1,154,480	\$1,154,480	\$1,154,480	\$1,154,480	\$0
<b>State General Fund by:</b>						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	0	0	0	0	0	0
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
<b>Total Means of Finance</b>	<b>1,097,667</b>	<b>1,154,480</b>	<b>1,154,480</b>	<b>1,154,480</b>	<b>1,154,480</b>	<b>0</b>
<b>Expenditures and Request:</b>						
Personnel Services	0	0	0	0	0	0
Operating Expenses	0	0	0	0	0	0
Professional Services	0	0	0	0	0	0
Other Charges	1,097,667	1,154,480	1,154,480	1,154,480	1,154,480	0
Acquisitions & Major Repairs	0	0	0	0	0	0
<b>Total Expenditures &amp; Request</b>	<b>1,097,667</b>	<b>1,154,480</b>	<b>1,154,480</b>	<b>1,154,480</b>	<b>1,154,480</b>	<b>0</b>
<b>Authorized Positions</b>						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges Positions	0	0	0	0	0	0

### Source of Funding

This program is funded with State General Fund (Direct).

### Adjustments from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
1,154,480	1,154,480	0	Existing Operating Budget as of 12/01/2025
0	0	0	Total Statewide
0	0	0	Total Non-Statewide
1,154,480	1,154,480	0	Total Recommended



## Professional Services

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

## Other Charges

Amount	Description
<b>Other Charges:</b>	
\$1,154,480	Supplemental Pay for Constables and Justices of the Peace
<b>\$1,154,480</b>	<b>SUB-TOTAL OTHER CHARGES</b>
<b>Interagency Transfers:</b>	
This program does not have funding for Interagency Transfers.	
\$0	<b>SUB-TOTAL INTERAGENCY TRANSFERS</b>
<b>\$1,154,480</b>	<b>TOTAL OTHER CHARGES</b>

## Acquisitions and Major Repairs

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

**Objective: 9663-01** Through the Constables and Justices of the Peace Supplemental Payments activity, to process monthly payments to all eligible Constables and Justices of the Peace, through June 30, 2028.

**Children's Budget Link** Not Applicable

**HR Policies Beneficial to Women and Families Link** Not Applicable

**Other Links (TANF, Tobacco Settlement, Workforce Development Commission, or Other)** Not Applicable

Performance Indicator Name	Actuals FY 24-25	Initially Appropriated	Existing Standard FY 25-26	Continuation Budget FY 26-27	Executive Budget FY 26-27
		FY 25-26			
[K] Percentage of eligible Constables and Justices of the Peace paid	100%	100%	100%	100%	0%
[K] Number of eligible Constables and Justices of the Peace	730	715	715	715	0

## 9664-Deputy Sheriffs' Supplemental Payments

### Program Authorization

*This program is authorized by the following legislation:*

- R.S. 40:1667.7

### Program Description

Deputy Sheriffs' supplemental payments were established to provide additional compensation for local deputy sheriffs. To qualify for state supplemental pay, deputy sheriffs must be Police Officer Standard Training (P.O.S.T) certified and have one year of service. Deputy Sheriffs' supplemental payments in Fiscal Year 2023-2024 are at a uniform rate of \$600 per month for eligible law enforcement personnel.

A Board of Review, made up of the Commissioner of Administration (or his/her representative), a member of the Louisiana Sheriffs' Association, and the Director of the Department of Public Service (or his/her representative), determines the eligibility of deputy sheriffs to receive supplemental pay. Act 657 of 1986 now requires one-year job tenure and completion of a certified training program before officers can receive supplemental pay.

### Program Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$0	\$63,694,000	\$63,694,000	\$63,694,000	\$63,694,000	\$0
<b>State General Fund by:</b>						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	0	0	0	0	0	0
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
<b>Total Means of Finance</b>	<b>0</b>	<b>63,694,000</b>	<b>63,694,000</b>	<b>63,694,000</b>	<b>63,694,000</b>	<b>0</b>
<b>Expenditures and Request:</b>						
Personnel Services	0	0	0	0	0	0
Operating Expenses	0	0	0	0	0	0
Professional Services	0	0	0	0	0	0
Other Charges	0	63,694,000	63,694,000	63,694,000	63,694,000	0
Acquisitions & Major Repairs	0	0	0	0	0	0
<b>Total Expenditures &amp; Request</b>	<b>0</b>	<b>63,694,000</b>	<b>63,694,000</b>	<b>63,694,000</b>	<b>63,694,000</b>	<b>0</b>
<b>Authorized Positions</b>						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges	0	0	0	0	0	0
Positions						

### Source of Funding

This program is funded with State General Fund (Direct).

## Adjustments from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
63,694,000	63,694,000	0	Existing Operating Budget as of 12/01/2025
0	0	0	Total Statewide
0	0	0	Total Non-Statewide
63,694,000	63,694,000	0	Total Recommended

## Professional Services

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

## Other Charges

Amount	Description
<b>Other Charges:</b>	
\$63,694,000	Supplemental Payments for Deputy Sheriffs
<b>\$63,694,000</b>	<b>SUB-TOTAL OTHER CHARGES</b>
<b>Interagency Transfers:</b>	
This program does not have funding for Interagency Transfers.	
<b>\$0</b>	<b>SUB-TOTAL INTERAGENCY TRANSFERS</b>
<b>\$63,694,000</b>	<b>TOTAL OTHER CHARGES</b>

## Acquisitions and Major Repairs

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

## 20-977-DOA- Debt Service And Maintenance

### Agency Description

The DOA-Debt Service and Maintenance make 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. The Cooperative Endeavor Agreement (CEA) 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 Federal City in Algiers, Louisiana.

The DOA-Debt Service and Maintenance has one program: Debt Service and Maintenance Program.

### Agency Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$33,523,144	\$34,031,406	\$34,031,406	\$33,729,318	\$33,729,318	\$(302,088)
<b>State General Fund by:</b>						
Interagency Transfers	42,025,488	52,069,119	52,069,119	52,069,119	52,069,119	0
Fees & Self-generated	225,519	401,425	401,425	401,425	401,425	0
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
<b>Total Means of Finance</b>	<b>75,774,150</b>	<b>86,501,950</b>	<b>86,501,950</b>	<b>86,199,862</b>	<b>86,199,862</b>	<b>(302,088)</b>
<b>Expenditures and Request:</b>						
Debt Service and Maintenance	75,774,150	86,501,950	86,501,950	86,199,862	86,199,862	(302,088)
<b>Total Expenditures</b>	<b>75,774,150</b>	<b>86,501,950</b>	<b>86,501,950</b>	<b>86,199,862</b>	<b>86,199,862</b>	<b>(302,088)</b>
<b>Authorized Positions</b>						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges	0	0	0	0	0	0
Positions						

## 9771-Debt Service and Maintenance

### Program Authorization

*This program is authorized by the following legislation:*

- R.S. 39:1796

### Program Description

Division of Administration – Debt Service and Maintenance provide payments for bonded indebtedness, operating and maintenance cost for buildings acquired and/or constructed by the Office Facilities Corporation. The Louisiana Office Facilities Corporation is a nonprofit corporation, which finances the acquisition or construction of public facilities for lease to the state through the issuance of revenue bonds. Rental cost components in this schedule for this corporation are:

- LaSalle Office Building and Garage
- Claiborne Office Building
- Galvez Office Building and Garage
- Office of Public Health Lab
- Livingston Building
- Bienville Building
- Iberville Building
- Senator Chris Ullo Building (formerly the Harvey State Office Building)
- Brandywine State Complex

This budget unit is also responsible for debt service payments related to a Cooperative Endeavor Agreement (CEA) 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.

Other debt service payments includes a CEA agreement between the State of Louisiana and Federal City; and a CEA agreement between the State of Louisiana and the Louisiana Transportation Authority. In addition, DOA – Debt Service and Maintenance provides a mechanism for DOA to make payments to banks on behalf of agencies that utilizes the Installment Purchasing Market program for financing large equipment purchases.

### Program Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$33,523,144	\$34,031,406	\$34,031,406	\$33,729,318	\$33,729,318	\$(302,088)
<b>State General Fund by:</b>						
Interagency Transfers	42,025,488	52,069,119	52,069,119	52,069,119	52,069,119	0
Fees & Self-generated	225,519	401,425	401,425	401,425	401,425	0



## Program Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
<b>Total Means of Finance</b>	<b>75,774,150</b>	<b>86,501,950</b>	<b>86,501,950</b>	<b>86,199,862</b>	<b>86,199,862</b>	<b>(302,088)</b>
<b>Expenditures and Request:</b>						
Personnel Services	0	0	0	0	0	0
Operating Expenses	0	0	0	0	0	0
Professional Services	0	0	0	0	0	0
Other Charges	75,774,150	86,501,950	86,501,950	86,199,862	86,199,862	(302,088)
Acquisitions & Major Repairs	0	0	0	0	0	0
<b>Total Expenditures &amp; Request</b>	<b>75,774,150</b>	<b>86,501,950</b>	<b>86,501,950</b>	<b>86,199,862</b>	<b>86,199,862</b>	<b>(302,088)</b>
<b>Authorized Positions</b>						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges Positions	0	0	0	0	0	0

## Source of Funding

This program is funded with the following:

- State General Fund (Direct),
- Interagency Transfers and Fees and Self-generated Revenue derived from:
  - Rent from tenants in the various state-owned buildings.
  - Payments from agencies for Installment Purchasing Market loans.

## Adjustments from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
34,031,406	86,501,950	0	<b>Existing Operating Budget as of 12/01/2025</b>
0	0	0	<b>Total Statewide</b>
<b>Non-Statewide Adjustments</b>			
\$(302,088)	\$(302,088)	0	Realigns funding for the debt service obligations which includes a decrease of \$20,430 for Transportation Infrastructure Finance and Innovation Act (TIFIA) and a decrease of \$281,658 for Louisiana Public Facilities Authority (LPFA) refunding bond series.
(302,088)	(302,088)	0	<b>Total Non-Statewide</b>
33,729,318	86,199,862	0	<b>Total Recommended</b>

## Fees & Self-generated

Fund	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
Fees & Self-generated Revenues	225,519	401,425	401,425	401,425	401,425	0



## Professional Services

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

## Other Charges

Amount	Description
<b>Other Charges:</b>	
\$24,916,429	Maintenance and operation of state buildings maintained by the Louisiana Office of Facilities Corporation
<b>\$24,916,429</b>	<b>SUB-TOTAL OTHER CHARGES</b>
<b>Debt Service:</b>	
\$2,038,963	Provides funding for the debt service payment to Federal City
\$20,690,532	Provides funding for debt service related to the issuance of Louisiana Public Facilities Authority revenue bonds. Cooperative Endeavor Agreement (CEA) 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
\$30,000,000	Installment Purchasing Market (IPM)
\$8,553,938	Transportation Infrastructure Finance and Innovation Act (TIFIA) loan debt obligation for the Department of Transportation and Development
<b>\$61,283,433</b>	<b>SUB-TOTAL DEBT SERVICE</b>
<b>\$86,199,862</b>	<b>TOTAL OTHER CHARGES</b>

## Acquisitions and Major Repairs

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

## 20-XXX-Funds

### Agency Description

The Funds appropriation is the mechanism by which fund deposits are made to specific state agencies that oversee the expenditures.

### Agency Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$80,844,820	\$85,309,165	\$85,309,165	\$81,149,060	\$171,649,060	\$86,339,895
<b>State General Fund by:</b>						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	0	0	0	0	0	0
Statutory Dedications	717,000,000	1,200,000,000	1,200,000,000	0	0	(1,200,000,000)
Federal Funds	0	0	0	0	0	0
<b>Total Means of Finance</b>	<b>797,844,820</b>	<b>1,285,309,165</b>	<b>1,285,309,165</b>	<b>81,149,060</b>	<b>171,649,060</b>	<b>(1,113,660,105)</b>
<b>Expenditures and Request:</b>						
Administrative	797,844,820	1,285,309,165	1,285,309,165	81,149,060	171,649,060	(1,113,660,105)
<b>Total Expenditures</b>	<b>797,844,820</b>	<b>1,285,309,165</b>	<b>1,285,309,165</b>	<b>81,149,060</b>	<b>171,649,060</b>	<b>(1,113,660,105)</b>
<b>Authorized Positions</b>						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges Positions	0	0	0	0	0	0



## XXX1-Administrative

### Program Authorization

#### *Legislative Appropriation*

### Program Description

The Funds appropriation reflects fund deposits made to specific state agencies that oversee the expenditure of the funds.

The goal of the Funds appropriation is to deposit funds in the following:

- Higher Education Initiatives Fund
- Innocence Compensation Fund
- Louisiana Cybersecurity Talent Initiative Fund
- Louisiana Public Defender Fund
- M.J. Foster Promise Program Fund
- Medicaid Trust Fund for the Elderly
- Self-Insurance Fund
- State Emergency Response Fund
- High Impact Job Fund
- Louisiana Outdoors Forever Fund

### Program Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Means of Finance:</b>						
State General Fund (Direct)	\$80,844,820	\$85,309,165	\$85,309,165	\$81,149,060	\$171,649,060	\$86,339,895
<b>State General Fund by:</b>						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	0	0	0	0	0	0
Statutory Dedications	717,000,000	1,200,000,000	1,200,000,000	0	0	(1,200,000,000)
Federal Funds	0	0	0	0	0	0
<b>Total Means of Finance</b>	<b>797,844,820</b>	<b>1,285,309,165</b>	<b>1,285,309,165</b>	<b>81,149,060</b>	<b>171,649,060</b>	<b>(1,113,660,105)</b>
<b>Expenditures and Request:</b>						
Personnel Services	0	0	0	0	0	0
Operating Expenses	0	0	0	0	0	0
Professional Services	0	0	0	0	0	0
Other Charges	797,844,820	1,285,309,165	1,285,309,165	81,149,060	171,649,060	(1,113,660,105)
Acquisitions & Major Repairs	0	0	0	0	0	0
<b>Total Expenditures &amp; Request</b>	<b>797,844,820</b>	<b>1,285,309,165</b>	<b>1,285,309,165</b>	<b>81,149,060</b>	<b>171,649,060</b>	<b>(1,113,660,105)</b>



## Program Budget Summary

	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
<b>Authorized Positions</b>						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
<b>Total Authorized Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Authorized Other Charges Positions	0	0	0	0	0	0

## Source of Funding

This program is funded with State General Fund (Direct).

## Adjustments from Existing Operating Budget

General Fund	Total Amount	Organization	Description
85,309,165	1,285,309,165	0	<b>Existing Operating Budget as of 12/01/2025</b>
0	0	0	<b>Total Statewide</b>
<b>Non-Statewide Adjustments</b>			
\$75,000,000	\$75,000,000	0	Increases transfer of State General Fund (Direct) to Statutory Dedications out of the High Impact Job Fund to encourage companies to encourage companies to create jobs that pay above the parish average wage and offer a basic health benefit plan.
\$1,000,000	\$1,000,000	0	Increases transfer of State General Fund (Direct) to Statutory Dedications out of the Louisiana Outdoors Forever Fund for outdoor conservation projects.
\$14,500,000	\$14,500,000	0	Increases transfer of State General Fund (Direct) to Statutory Dedications out of the M.J. Foster Promise Program Fund for scholarships.
\$(4,160,105)	\$(4,160,105)	0	Non-recurs one time deposit from State General Fund (Direct) into Statutory Dedications out of the Overcollections Fund.
\$0	\$(1,200,000,000)	0	Non-recurs one time deposits from Statutory Dedications out of the Revenue Stabilization Fund into the following funds: Louisiana Transportation Infrastructure Fund, Criminal Justice and First Responder Fund, Higher Education Revitalization Fund, Louisiana Economic Development Fund, Modernization and Security Fund, Voting Technology Fund, Phase II Subfund of the Water Sector Fund, and Emergency Subfund of the Water Sector Fund.
86,339,895	(1,113,660,105)	0	<b>Total Non-Statewide</b>
171,649,060	171,649,060	0	<b>Total Recommended</b>

## Statutory Dedications

Fund	Prior Year Actuals FY 2024-2025	Enacted FY2025-2026	Existing Operating Budget (EOB) as of 12/01/25	Continuation FY 2026-2027	Recommended FY 2026-2027	Total Recommended Over/(Under) EOB
Revenue Stabilization Trust Fund	717,000,000	1,200,000,000	1,200,000,000	0	0	(1,200,000,000)

## Professional Services

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

## Other Charges

Amount	Description
<b>Other Charges:</b>	
\$47,109,668	Provides for deposit into the Louisiana Public Defender Fund
\$75,000,000	Provides for deposit into the High Impact Job Fund
\$1,100,000	Provides for deposit into the State Emergency Response Fund
\$14,939,752	Provides for deposit into the Self-Insurance Fund
\$25,000,000	Provides for deposit into the M.J. Foster Promise Program Fund
\$5,000,000	Provides for deposit into the Higher Education Initiatives Fund
\$1,480,000	Provides for deposit into the Innocence Compensation Fund
\$1,000,000	Provides for deposit into the Louisiana Cybersecurity Talent Initiative Fund
\$1,000,000	Provides for deposit into the Louisiana Outdoor Forever Fund
\$19,640	Provides for deposit into the Medicaid Trust Fund for the Elderly
<b>\$171,649,060</b>	<b>SUB-TOTAL OTHER CHARGES</b>
<b>Interagency Transfers:</b>	
This program does not have funding for Interagency Transfers.	
<b>\$171,649,060</b>	<b>TOTAL OTHER CHARGES</b>

## Acquisitions and Major Repairs

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

