

STATE OF LOUISIANA
STATE BUDGET
FISCAL YEAR 2026-2027

Governor Jeff Landry
Commissioner of Administration Taylor Barras



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*State of Louisiana
Office of the Commissioner*

Jeff Landry
Governor

Taylor F. Barras
Commissioner of Administration



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September 25, 2026

The Honorable Jeff Landry
Governor
State of Louisiana
Post Office Box 94095
Baton Rouge, Louisiana 70804-9095

Re: State Budget Fiscal Year 2026-2027

Dear Governor Landry:

The Division of Administration, Office of Planning and Budget has prepared the official state budget for Fiscal Year 2026-2027 in accordance with Louisiana Revised Statute 39:56. The enclosed presentation details the financial plan for the fiscal year including the legislative budgetary actions of the 2026 Regular Session and the Expenditure Limit report for Fiscal Year 2026-2027.

Part One of this document includes budget highlights by functional area reflecting the enacted Fiscal Year 2026-2027 State Expenditure Plan. To reflect an accurate level of state spending, adjustments to the total expenditure and total revenue were made in the enclosed financial statements. The appropriations include adjustments to the ancillary funds, interagency transfers, and dedications to avoid double counting.

For Fiscal Year 2026-2027, the state spending plan totals \$47,649,456,529. The state budget includes \$12,504,703,839 in State General Fund (Direct) and \$11,441,679,718 in anticipated state revenue from other self-generated funds and dedications. Additionally, federal receipts estimated at \$23,703,072,972 will be used mainly for highways, education, healthcare, social services, and disaster recovery. At this funding level, and after accounting for transfers of \$3,882,000 in recurring State General Fund (Direct) revenues into various statutory dedications, the June 30, 2027, State General Fund (Direct) balance would be \$4,014,161.

The Honorable Jeff Landry

September 25, 2026

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The appropriated expenditures in the cash portion of the Capital Outlay Act (Act 4) of the 2026 Regular Legislative Session total \$2,700,523,292. The bond portion of the Capital Outlay Act contains projects totaling \$11,460,954,174. Of this total, projects totaling \$11,459,606,026 are found in priorities 1-5, and those projects with no priority order total \$1,348,148.

Sincerely,

A handwritten signature in blue ink, appearing to read "Taylor Barras", is written over a horizontal line.

Taylor Barras
Commissioner of Administration

TB:AS

Enclosure

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STATE BUDGET

PART ONE:

STATEWIDE SUMMARY





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Comparative Statement

FISCAL YEARS 2024-2025 THROUGH 2026-2027

(Exclusive of Double Counts) (Dollars in Millions)

	ACTUAL FY 2024-2025 (1)	EXISTING AS OF 12/01/2025 FY 2025-2026 (2)	APPROPRIATED FY 2026-2027 (3)
REVENUE			
AVAILABLE GENERAL FUND REVENUE (4)	\$13,664.3	\$12,290.3	\$12,512.6
UNDESIGNATED GENERAL FUND CASH BALANCE	\$595.1	\$0.0	\$0.0
USE OF BUDGET STABILIZATION FUND	\$0.0	\$0.0	\$0.0
STATE GENERAL FUND CARRYFORWARD	\$426.3	\$453.5	\$0.0
SELF-GENERATED REVENUE	\$3,266.0	\$4,059.1	\$4,027.3
STATUTORY DEDICATIONS	\$6,736.5	\$8,384.8	\$7,414.4
FEDERAL FUNDS	\$19,347.6	\$24,922.1	\$23,703.1
TOTAL FUNDS AVAILABLE	\$44,035.7	\$50,109.8	\$47,657.4
EXPENDITURES			
GENERAL APPROPRIATIONS BILL (5)	\$37,734.7	\$45,850.5	\$44,385.5
ANCILLARY APPROPRIATIONS	\$123.7	\$195.2	\$195.2
NON-APPROPRIATED REQUIREMENTS	\$601.4	\$592.5	\$586.1
JUDICIAL EXPENSE	\$199.2	\$205.7	\$223.9
LEGISLATIVE EXPENSE	\$116.5	\$111.7	\$111.4
SPECIAL ACTS	\$0.0	\$0.0	\$0.0
CAPITAL OUTLAY (6)	\$3,088.2	\$3,077.2	\$2,147.3
TOTAL EXPENDITURES	\$41,863.7	\$50,032.8	\$47,649.5
FUNDS LESS EXPENDITURES	\$2,172.1	\$77.0	\$7.9
TRANSFERS PER LEGISLATIVE ACTS (7) (8) (9)	(\$56.2)	(\$76.9)	(\$3.9)
OTHER TRANSFERS (10)	(\$81.4)	\$0.0	\$0.0
USE OF FY24 SURPLUS (11)	(\$152.0)	\$0.0	\$0.0
REVENUE STABILIZATION FUND TRANSFERS (12)	(\$851.9)	\$0.0	\$0.0
GENERAL FUND - DIRECT CARRYFORWARDS TO FY26	(\$453.5)	\$0.0	\$0.0
FUNDS LESS EXPENDITURES AFTER ADJUSTMENTS	\$577.1	\$0.1	\$4.0

- (1) The Actual FY 2024-2025 amounts reflect Legislative Auditor-reviewed revenues and expenditures contained in the fiscal status statement certified by the Joint Legislative Committee on the Budget on January 23, 2026, as required by R.S. 39:75(A)(3)(a).
- (2) The Existing Operating Budget (EOB) column for FY 2025-2026 reflects the Official Revenue Forecast from the May 21, 2025, meeting of the Revenue Estimating Conference (REC) for available State General Fund revenue.
- (3) The Appropriated column for FY 2026-2027 reflects the Official Revenue Forecast from the May 8, 2026, meeting of the Revenue Estimating Conference for available State General Fund revenue.
- (4) For FY 2024-2025, includes \$49,985,966 from reclassification of remote sellers and individual income taxes remitted in FY 2025-2026, a \$9,580,360 transfer from the Telephone Company Property Assessment Relief Fund, a \$2,500,000 transfer from the Mineral and Energy Operation Fund, \$4,382,322 in balances from prior-year surpluses, and \$77,304 in other transfers.
- (5) For FY 2024-2025, includes \$148,771,996 in payments to retirement systems from FY 2023-2024 surplus and \$80,844,820 in transfers out to various funds in 20-XXX.
- (6) For FY 2024-2025, includes use of \$293,436,149 from FY 2023-2024 surplus authorized by Act 2 of the 2025 RLS.
- (7) For FY 2024-2025, transfers are authorized by Act 365 of the 2025 RLS (\$36,864,722), Act 723 of the 2024 RLS (\$12,123,229), Act 461 of the 2025 RLS (\$5,000,000), and Act 378 of the 2025 RLS (\$2,198,716).
- (8) For FY 2025-2026, transfers are authorized by Act 384 of the 2025 RLS (\$75,400,000) and Act 365 of the 2025 RLS (\$1,530,000).
- (9) For FY 2026-2027, transfers are authorized by Act 636 of the 2026 RLS.
- (10) For FY 2024-2025, includes a \$68,545,662 transfer to the Department of Revenue pursuant to R.S. 47:1608 and a \$12,839,886 transfer of mineral revenues to the Coastal Protection and Restoration Fund pursuant to R.S. 49:214.5.4.
- (11) For FY 2024-2025, the total amount reflects deposits made to the Budget Stabilization Fund (\$148,771,996) and Capital Outlay Savings Fund (\$3,180,990).
- (12) For FY 2024-2025, transfers are authorized by LA Constitution Art. VII, Section 10.15.





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Economic Outlook

Louisiana Production & Income

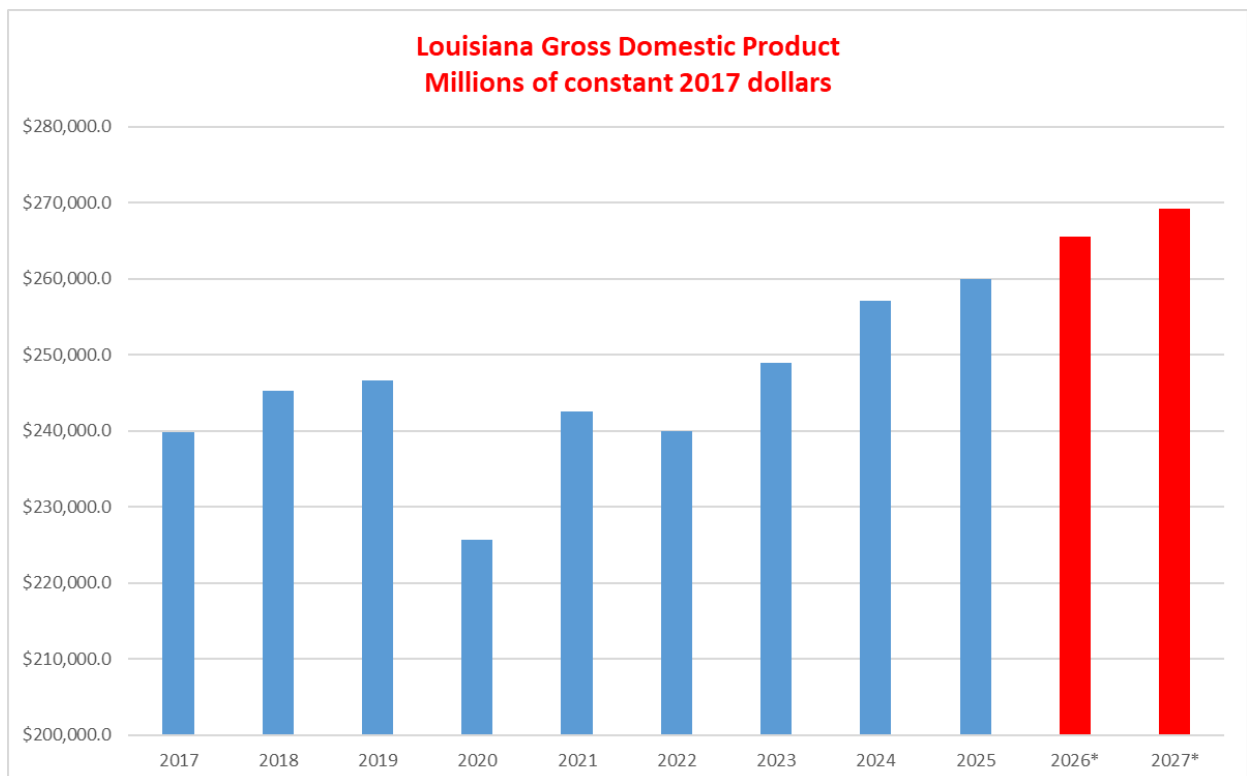
Louisiana Gross Domestic Product

In millions of constant 2017 dollars	2022	2023	2024	2025	Forecast -----	
Louisiana Real GDP	\$240,043	\$248,949	\$257,056	\$259,927	\$265,567	\$269,271
Growth rate	-1.0%	3.7%	3.3%	1.1%	2.2%	1.4%
*Forecast by Moody's Analytics						

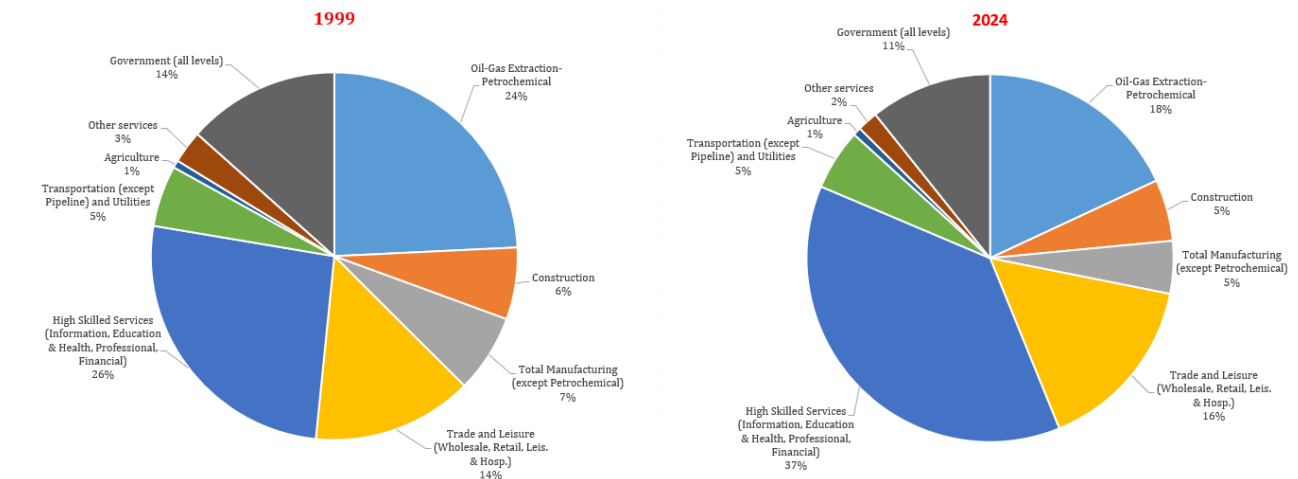
Louisiana Real Gross Domestic Product (GDP) (as measured in constant 2017 dollars) reached \$260 billion in 2025, which is an increase of 1.1% in real terms from the previous year. This increase comes on the heels of a growth rate of 3.3% for the year 2024.

The biggest contributors to the growth rate in 2025 were the Professional and Business Services (4.9%), Information (3.6%) and Construction (2.4%) sectors.

The Moody's forecasting service projects that the Louisiana economy will grow at a steady 2.2% in 2026 and 1.4% the following year.



Louisiana Gross Domestic Product Composition

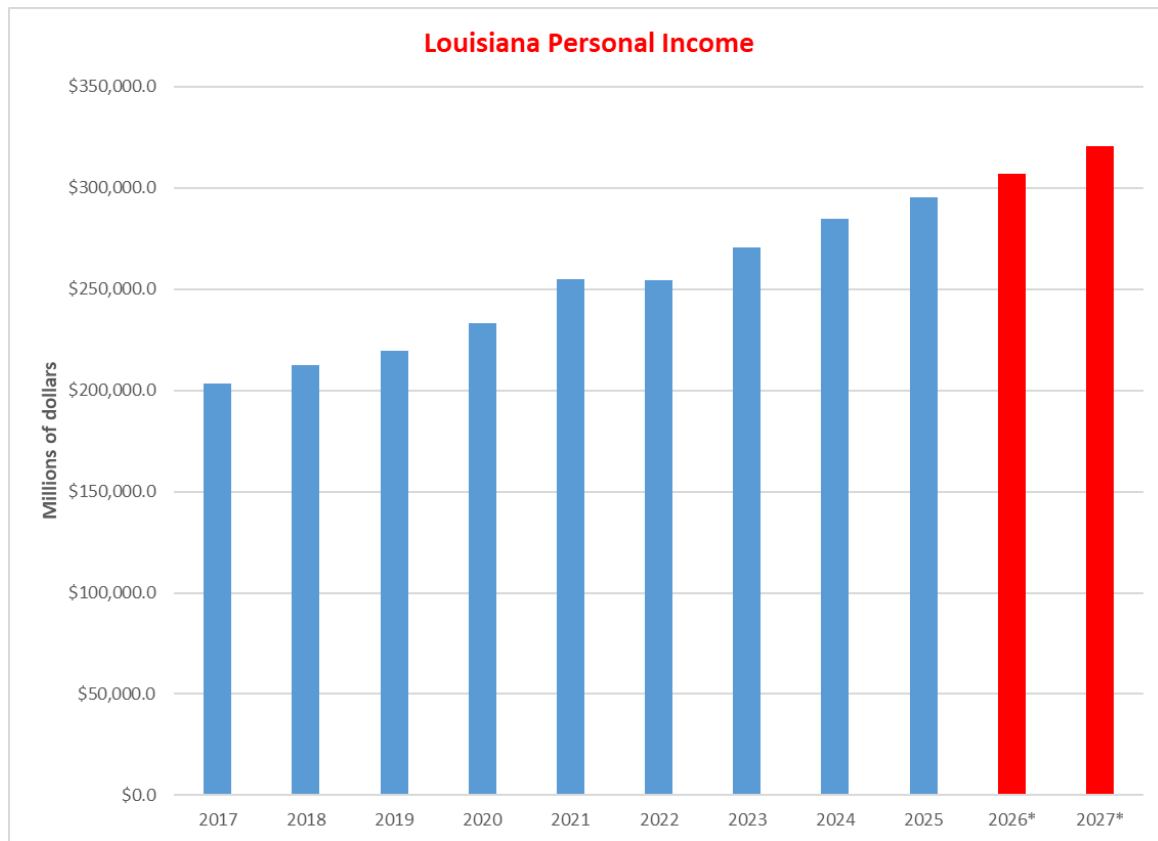


The above pie charts show the evolution of Louisiana Real Gross Domestic Product (GDP) over the span of about twenty-five years. The detailed data on Louisiana GDP for 2025 are not available at the time of this publication. What stands out is the contraction of the Oil/Gas/Petrochemical sector. In 1999,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

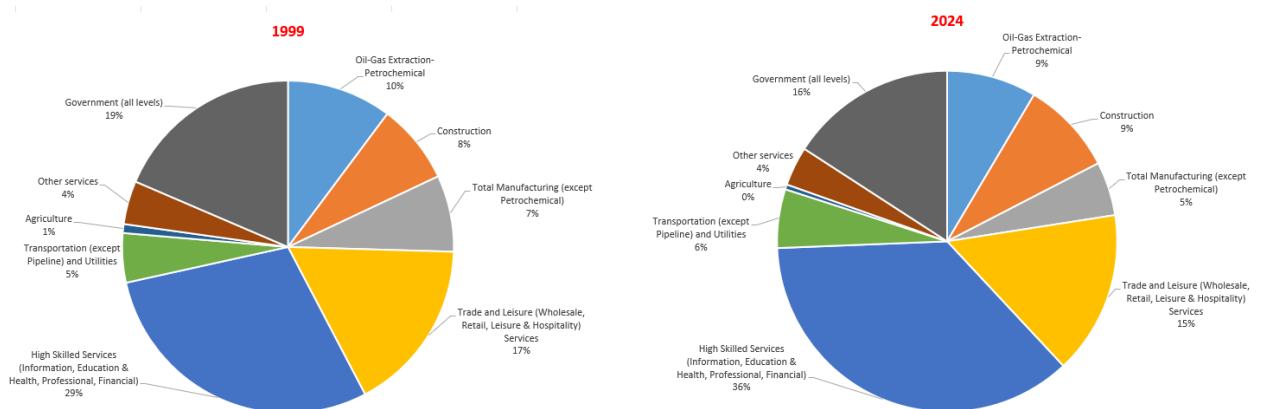
Louisiana Personal Income

In millions of dollars	2022	2023	2024	2025	Forecast	
Louisiana Personal Income	\$254,415.5	\$270,677.4	\$284,587.2	\$295,288.3	2026*	2027*
Growth rate	-0.3%	6.4%	5.1%	3.8%	3.9%	4.5%
*Forecast by Moody's Analytics						

The latest data on Louisiana Personal Income (current dollars) show that it increased by 3.8% during calendar year 2025. This follows an expansion of 5.1% in the previous year. Moody's Analytics projects a continuation of this performance, with increases of 3.9% in 2026 and 4.5% in 2027.



Louisiana Personal Income Composition

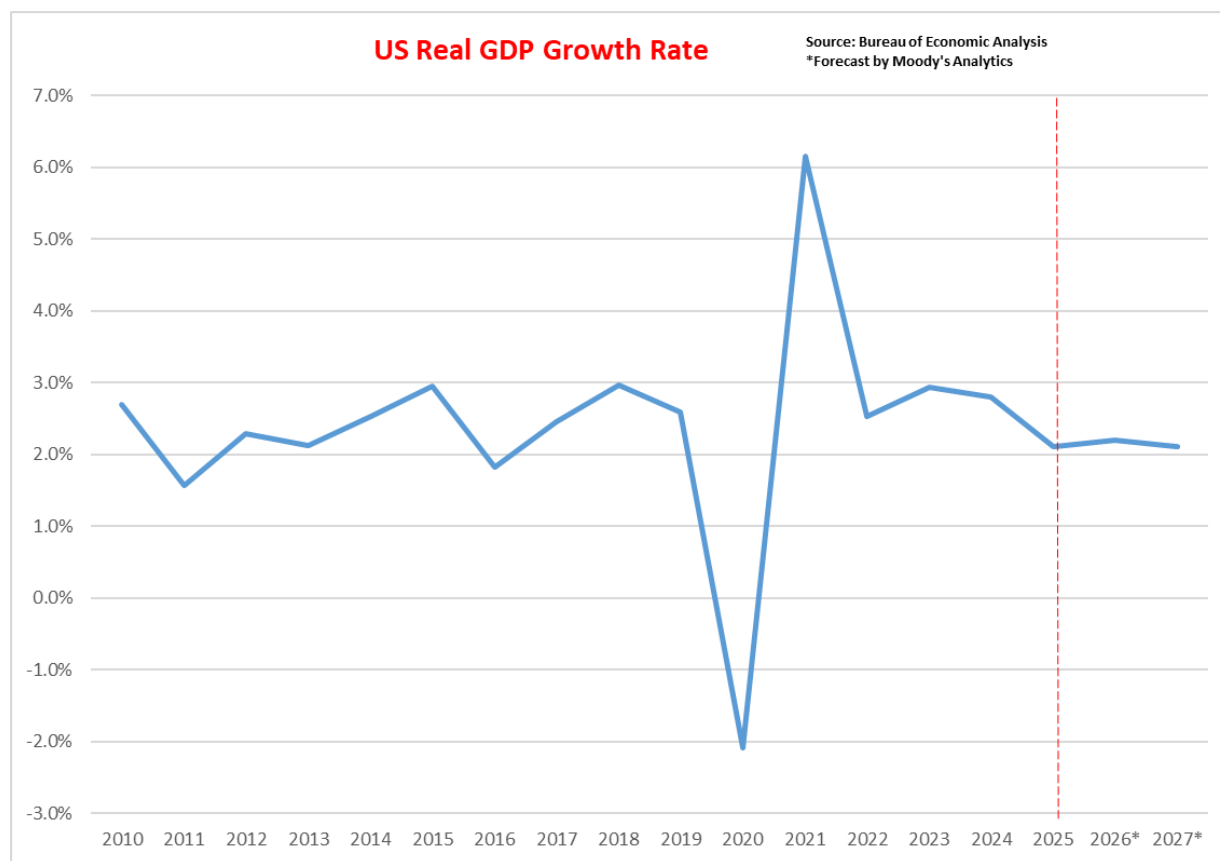


In 1999, the Oil/Gas/Petrochemical sector covered a share of about 10% of Personal Income as compared to 9% in 2024. Detailed data for 2025 are not available at the time of this publication. The “high skilled” super-sector (Education & Health, Professional, Information and Financial) expanded from 29%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

US Real GDP

In billions of constant 2017 dollars					Forecast -----	
	2022	2023	2024	2025	2026*	2027*
US Real GDP	\$22,075.9	\$22,723.7	\$23,358.4	\$23,850.4	\$24,376.2	\$24,889.6
Growth rate	2.5%	2.9%	2.8%	2.1%	2.2%	2.1%
*Forecast by Moody's Analytics						

Over the last three years, US real GDP has been growing at respectable rates, 2.9% in 2023, 2.8% in 2024 and 2.1% in the last full calendar year. Moody's Analytics forecasts a continuation of these fairly moderate growth rates. For the next two years, the projection is a growth of right above 2% for both. It will be a few years before the US economy and business decision makers can digest the full impact of these actions by the federal government.



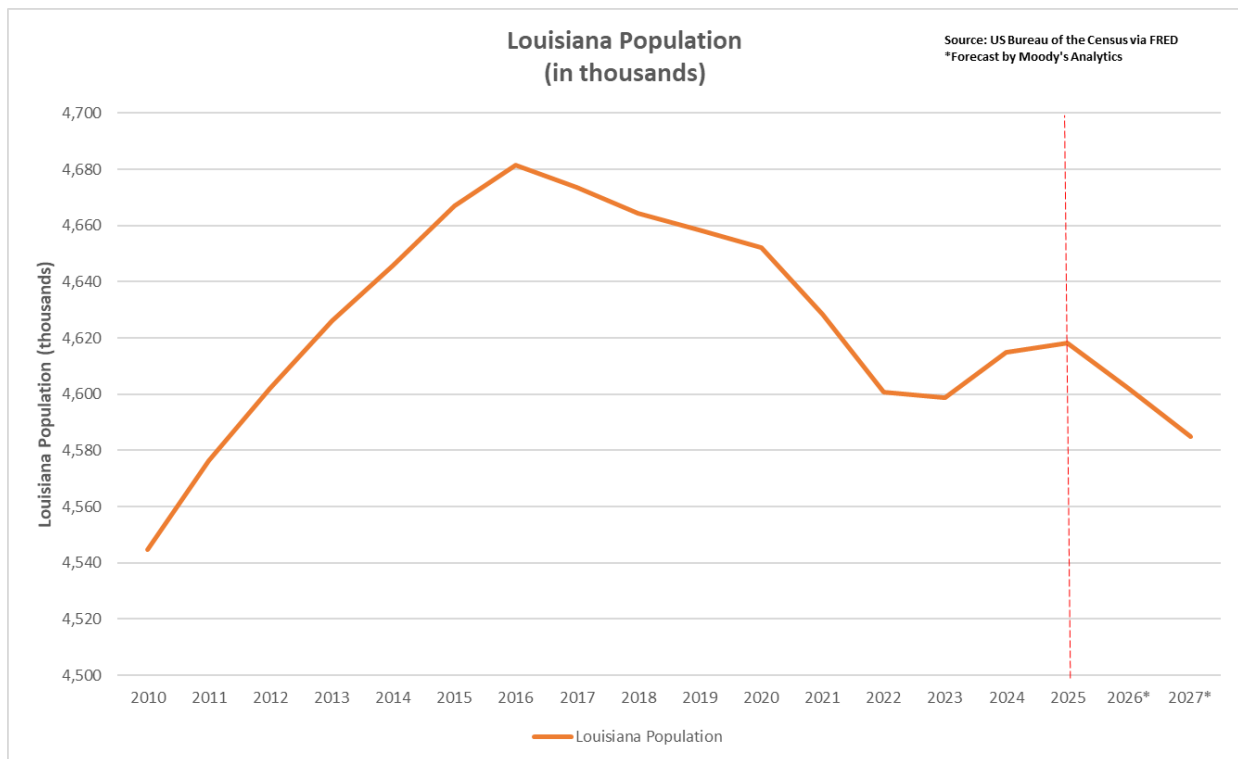
Population, Labor Force and Employment

Louisiana Population

	2022	2023	2024	2025	Forecast -----	
					2026*	2027*
Louisiana Population	4,600,892	4,598,777	4,614,878	4,618,189	4,602,207	4,584,956
Growth rate	-0.6%	0.0%	0.4%	0.1%	-0.3%	-0.4%

*Forecast by Moody's Analytics

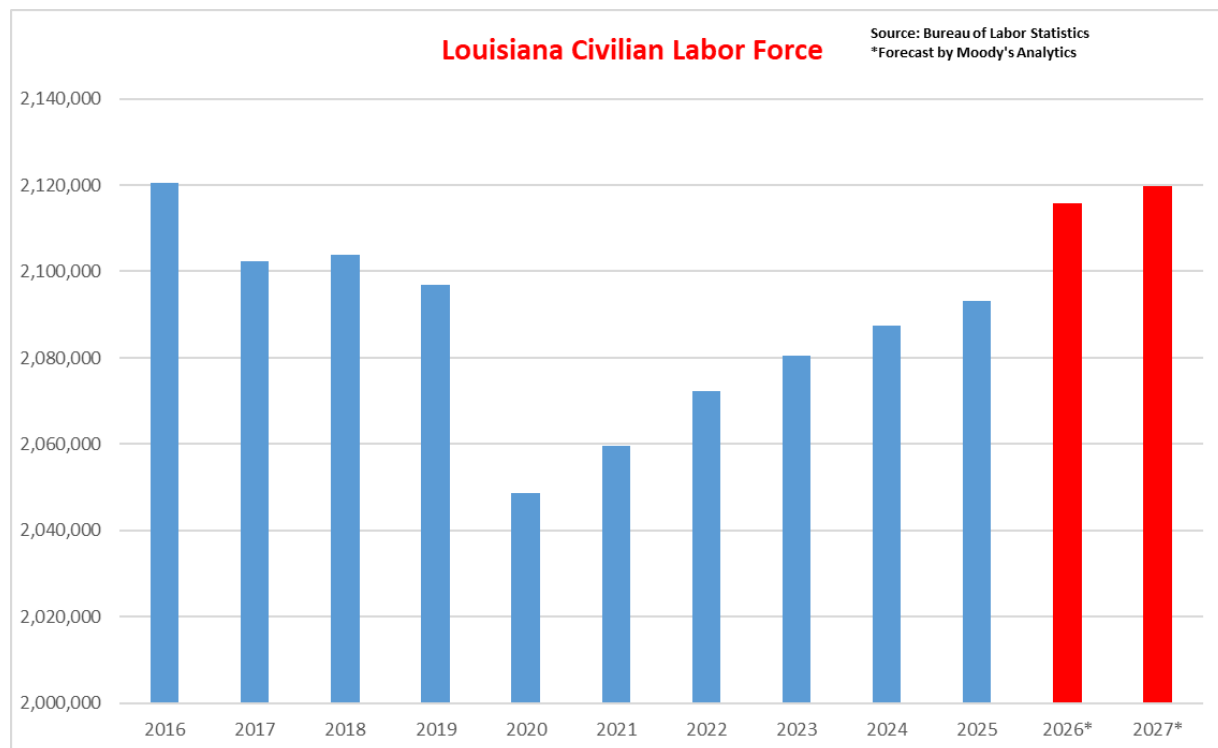
Louisiana population had been increasing steadily in the years after Hurricane Katrina. It reached a peak of almost 4.7 million in 2016. In the years after, it started to decrease on average between 0.2% and 0.3% per year. The latest data available from the US Bureau of the Census (as of July 1, 2025) reports the total state population at 4.6 million. Moody's Analytics forecasts small population decreases for the following two years.



Louisiana Civilian Labor Force

	2022	2023	2024	2025	Forecast -----	
					2026*	2027*
Louisiana Labor Force	2,072,306	2,080,588	2,087,371	2,093,049	2,115,693	2,119,832
Growth rate	0.6%	0.4%	0.3%	0.3%	1.1%	0.2%
*Forecast by Moody's Analytics						

The labor force includes all people aged 16 and older who are classified as either employed or unemployed. Conceptually, the labor force level is the number of people who are either working or actively looking for work. In the years after Hurricane Katrina, the labor force in Louisiana hovered around 2.1 million people. It reached a peak in 2015, with 2.16 million, and in the years since, it returned to its norm of 2.1 million. The global 2020 pandemic caused the labor force to fall to about 2.06 million. The last year of full data, 2025, the labor force increased to 2.09 million. Moody's Analytics forecasts small increases over the next two years.



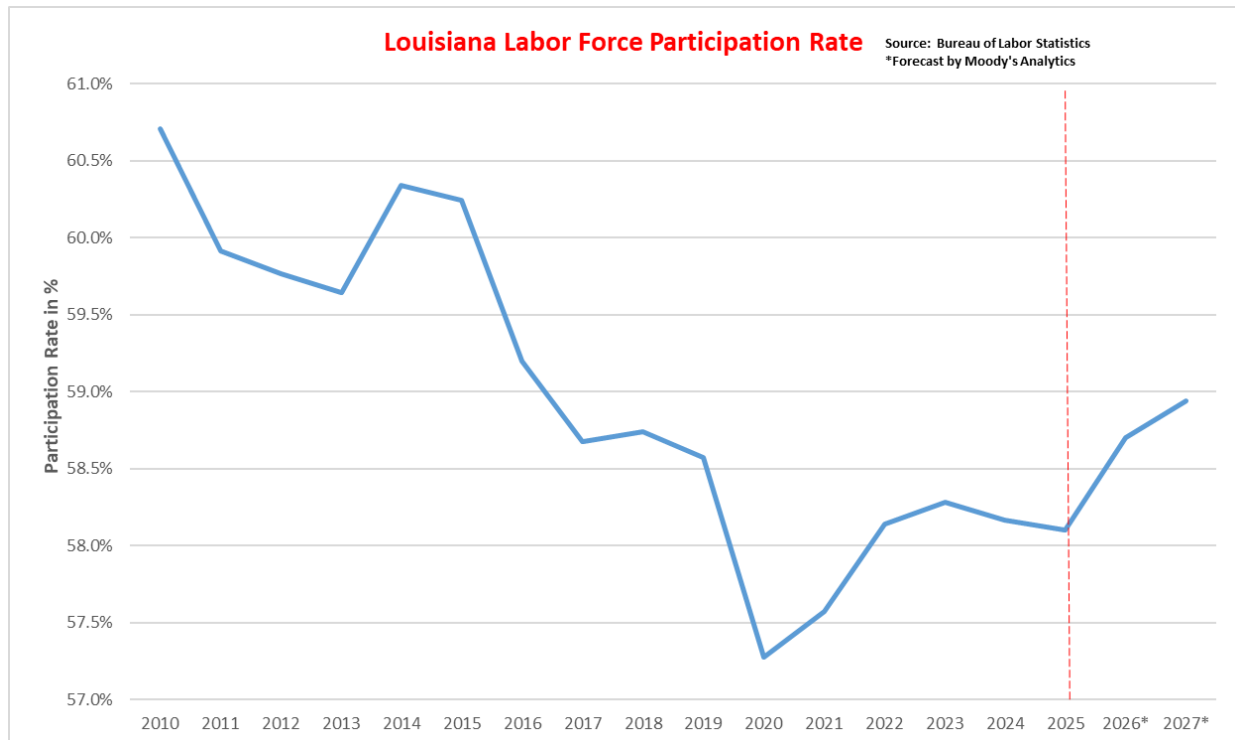
Labor Force Participation Rate

	2022	2023	2024	2025	Forecast -----	
LA Labor Participation Rate					2026*	2027*
*Forecast by Moody's Analytics	58.1%	58.3%	58.2%	58.1%	58.7%	58.9%

The labor force participation rate represents the number of people in the labor force as a percentage of the civilian non-institutional population. [The civilian non-institutional population age 16 and older is

the base population group considered by the Bureau of Labor Statistics. It excludes people in the Armed Forces, people in jail and in residential care facilities.]

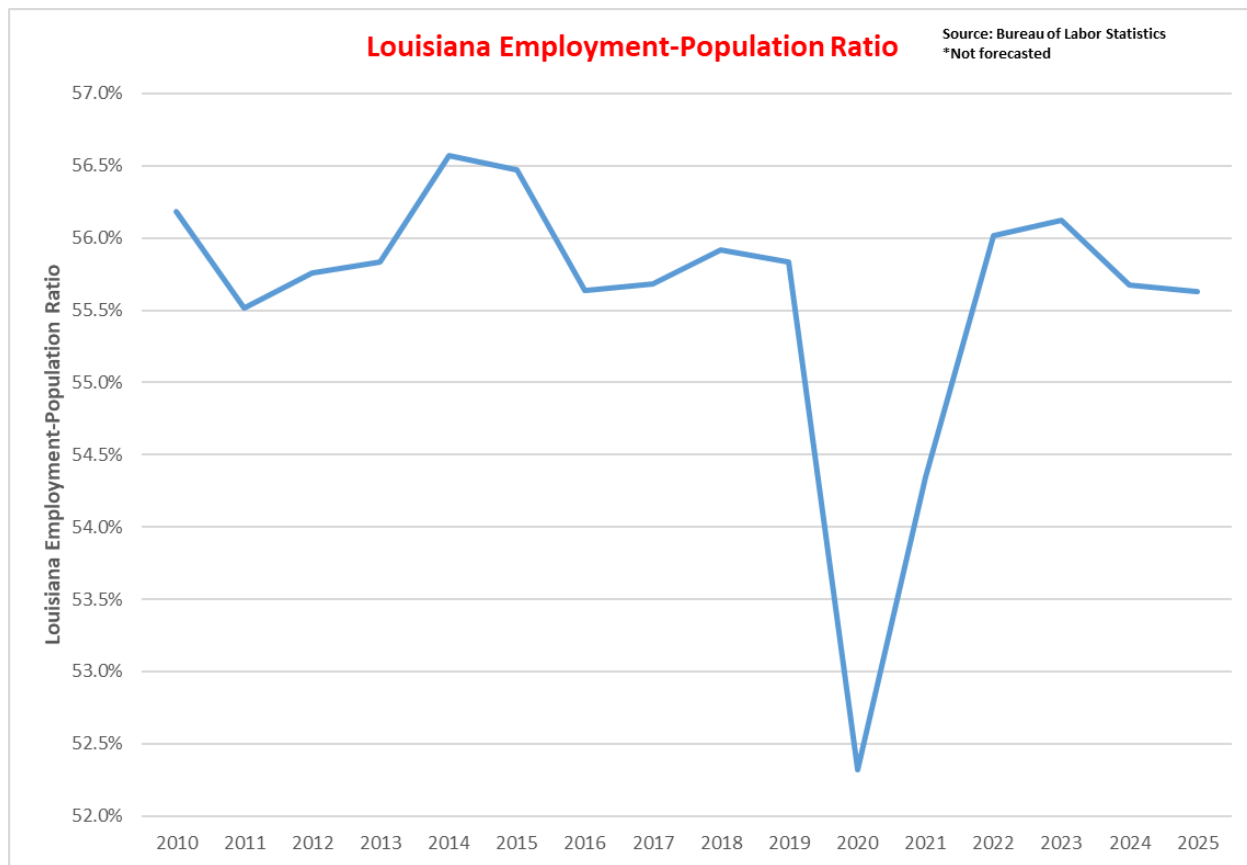
The labor force participation rate in Louisiana has been decreasing gradually in the decade of the 2010s (with a brief exception in the middle of the decade). In the year before the pandemic, 2019, it reached a low of 58.8% and the pandemic caused a further decline. In 2023 and 2024, it was 58.3% and 58.2% respectively, holding steady at 58.1% in 2025. Moody's Analytics forecasts a slight increase for the next two years.



Louisiana Employment-Population Ratio

	2022	2023	2024	2025	Forecast	
LA Employment Population Ratio	56.0%	56.1%	55.7%	55.6%	2026* n/a	2027* n/a

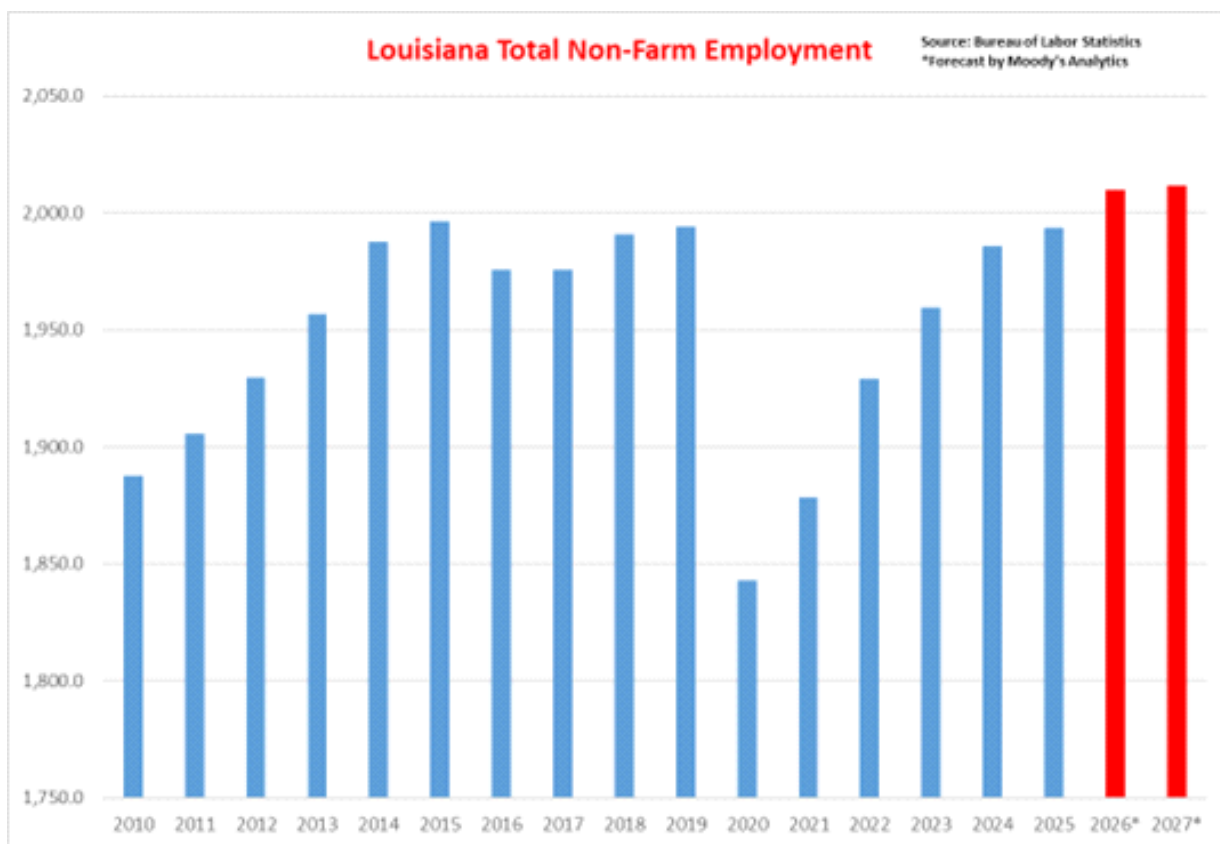
The employment-population ratio embodies the number of employed people as a percentage of the civilian non-institutional population. In other words, it is the percentage of the population that is currently working. The employment-population ratio, because it is unaffected by voluntary changes in labor force participation, is a useful indicator of current labor market conditions. For Louisiana, it hovered around 56% for most of the 2010 decade until the global pandemic hit. In 2020, it fell to a low of 52.5%, but recovered, and surpassed its previous level by 2022. Moody's Analytics does not forecast this statistic.



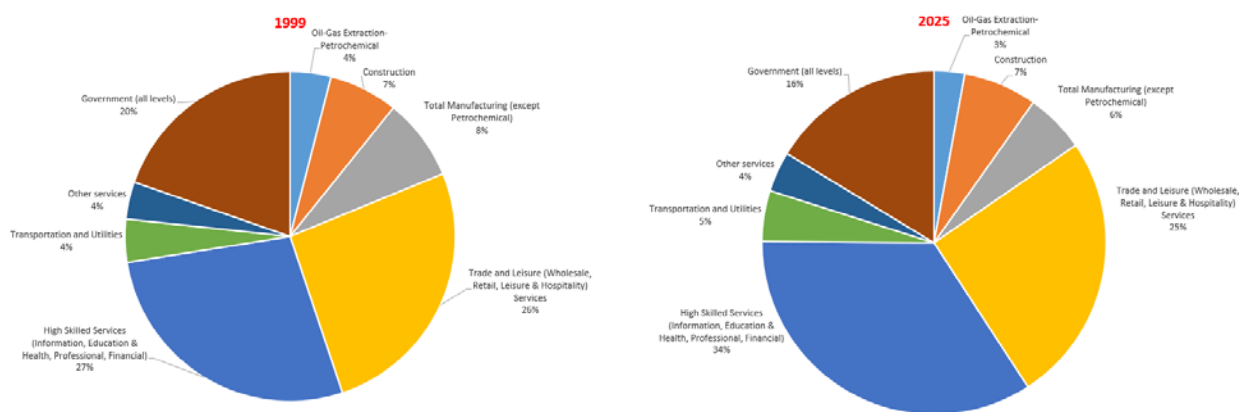
Louisiana Employment

	2022	2023	2024	2025	Forecast -----	
(in thousands)					2026*	2027*
Louisiana Employment	1,929	1,960	1,986	1,994	2,010	2,012
Growth rate	2.7%	1.6%	1.3%	0.4%	0.8%	0.1%
*Forecast by Moody's Analytics						

Louisiana total non-farm employment evolved in a positive way over the last three years – slowly but steadily reaching the two million mark in February 2026. The largest contributor to the recovery after the pandemic is the Education & Health Supersector, with 33 thousand jobs created since the peak of February 2019. Moody's Analytics projects a small slowdown in job creation – but this is partially conditioned by the fact that job creation is bumping against the size of the labor force in our state.



Louisiana Employment Composition



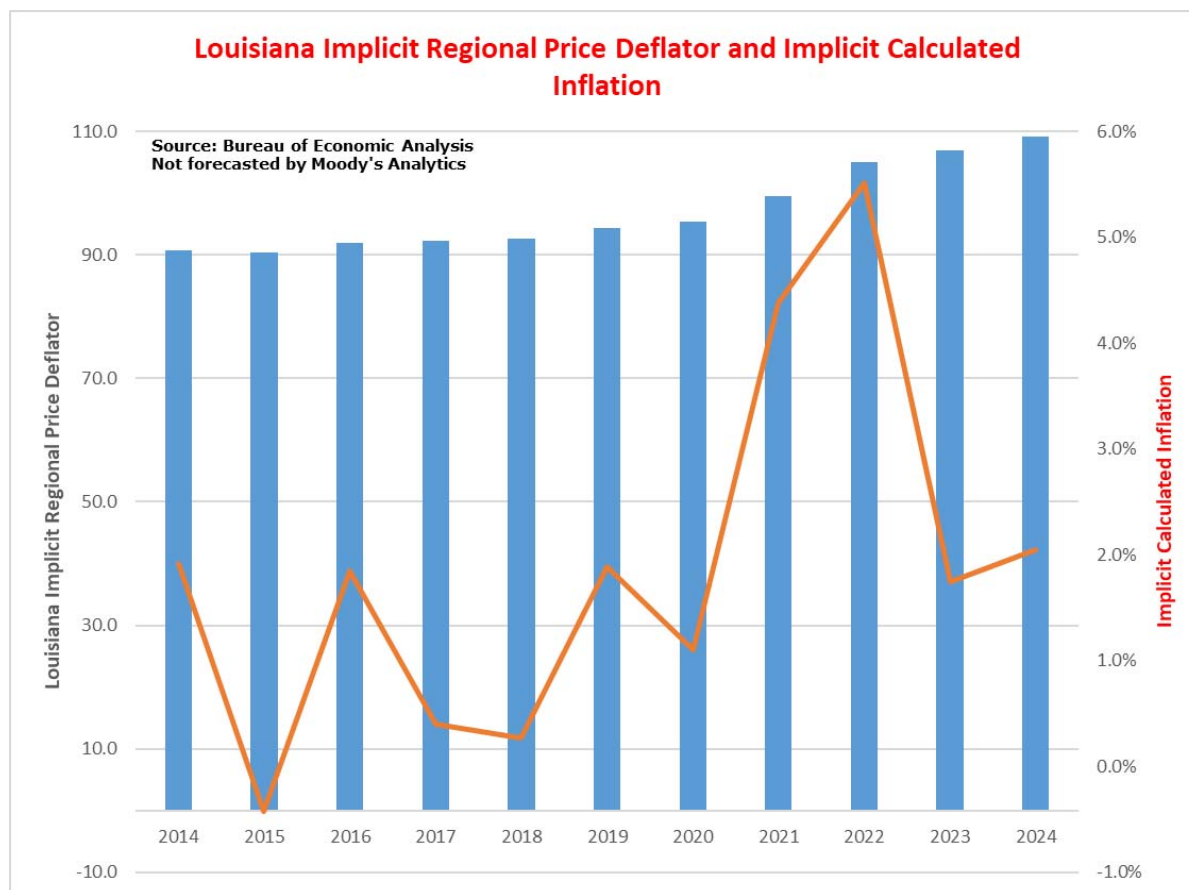
Over the last twenty-plus years Louisiana employment gradually shifted toward a service-oriented economy. Trade & Leisure and the High Skilled sectors represented about 53% of employment in 1999. By 2025, these two super sectors represented almost 60%, with the High Skilled sector expanding its stake. Government employment (at all levels) shrank by four percentage points (from 20% to 16%) and Total Manufacturing (except Petrochemical) also decreased from 8% to 6%.

Prices

Implicit Regional Price Deflator

There are no good price index statistics for states. Most of the price indices provided by the federal government are calculated nationwide only. However, the Bureau of Economic Analysis provides a regional (state) price index. This index, called the Implicit Regional Price Deflator, is computed for each state. The growth rate, or year-to-year change in the Implicit Regional Price Deflator, is a measure of regional inflation.

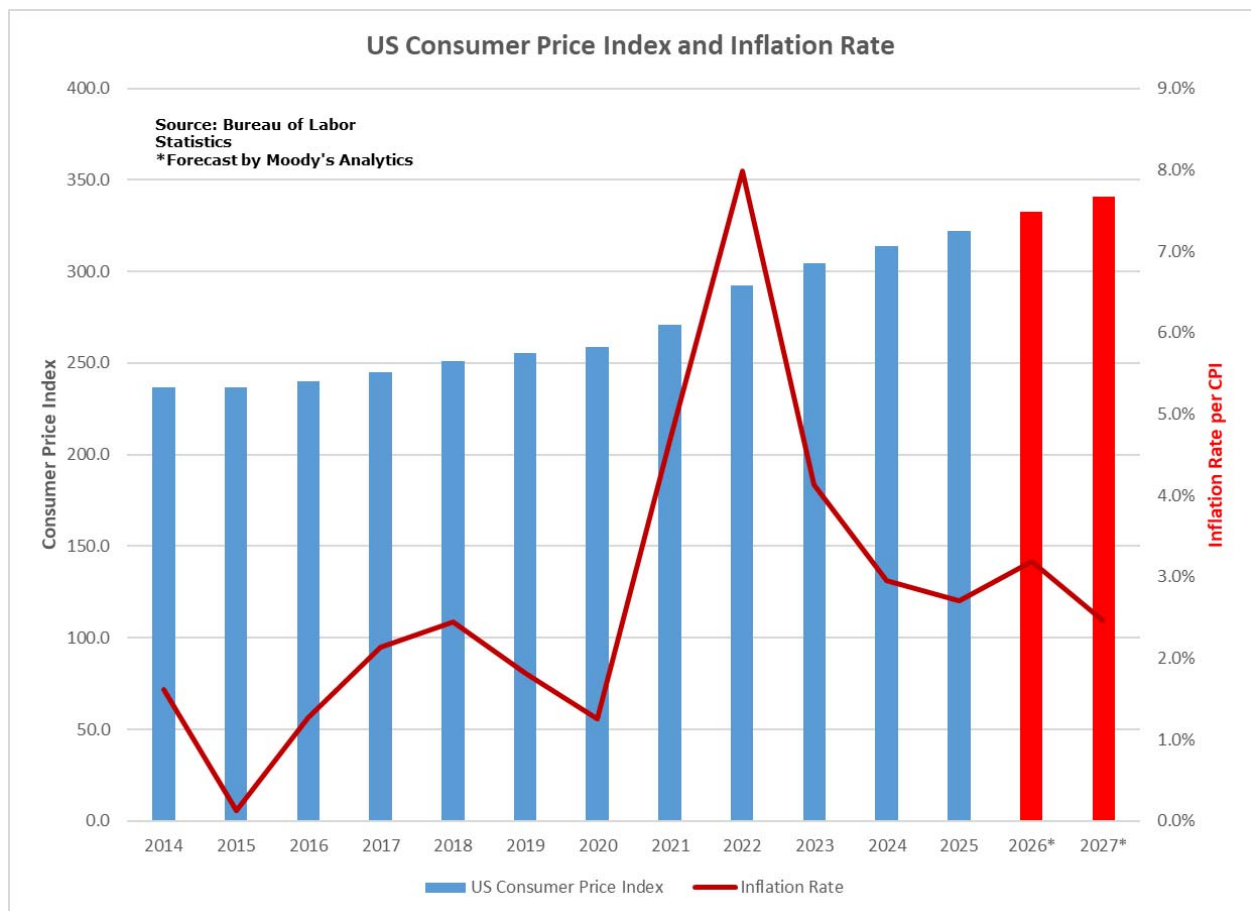
The chart below shows the Price Deflator level and growth rate for the state of Louisiana. According to this measure, inflation was between 1% and 2% in the previous decade, but then in 2022, it shot up to 5.5%. This is consistent with the fact that, in that year, the US inflation rate accelerated significantly, as shown below. In 2024, the rate of change in the deflator returned to more normal levels, 2.0%. At the time of this writing, the data for 2025 has not been released.



US Consumer Price Index

Base Year: 1982-84=100					Forecast -----	
	2022	2023	2024	2025	2026*	2027*
US Consumer Price Index	292.6	304.7	313.7	322.2	332.5	340.6
Growth rate	8.0%	4.1%	3.0%	2.7%	3.2%	2.5%
*Forecast by Moody's Analytics						

One index that is widely followed to measure inflation is the US Consumer Price Index for all urban areas, produced by the Bureau of Labor Statistics. The inflation rate (changes in the index) fluctuated between 1% and 2% throughout the decade of 2010. In 2020, the inflation rate was 1.3%. The following year, 2021, it increased notably to 4.7%, almost doubling to 8% in 2022. The following year, as a result of the tightening of monetary policy by the Federal Reserve, inflation moderated a bit to 4.1%. In 2024 inflation fell a bit further to 3.0%, with a subsequent decrease in 2025 to 2.7%. Moody's Analytics estimates inflation will hit 3.2% and 2.5% in 2026 and 2027, respectively.

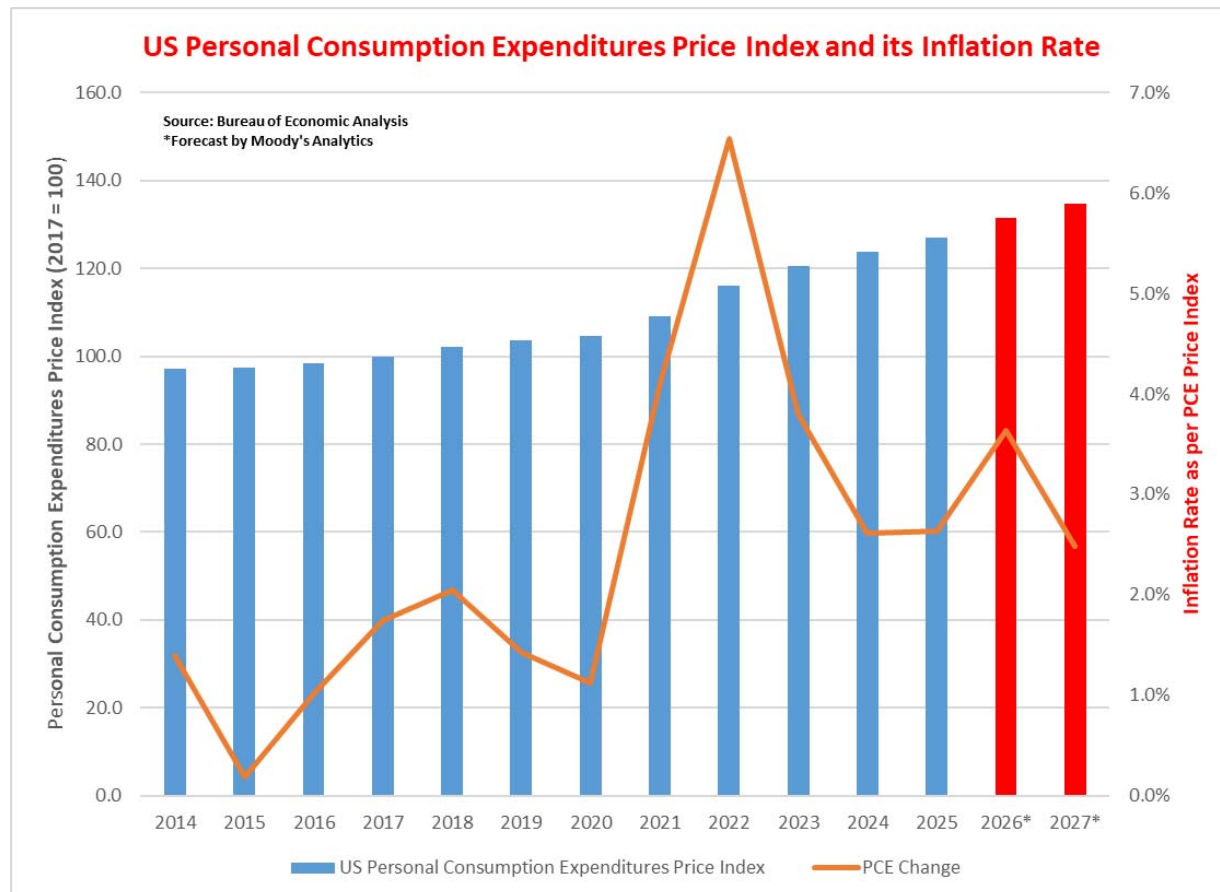


US Personal Consumption Expenditures Price Index

Base year: 2017=100					Forecast -----	
US Personal Consumption Expenditures Price Index	2022	2023	2024	2025	2026*	2027*
Expenditures Price Index	116.1	120.5	123.7	126.9	131.5	134.8
Growth rate	6.5%	3.8%	2.6%	2.6%	3.6%	2.5%
*Forecast by Moody's Analytics						

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

Similarly to the Consumer Price Index, the PCE Index rate of change hovered around 1% and 2% for most of the last decade. In 2021, it increased to 4.1% and the following year it increased even further to 6.5%. The last year of available data is 2025, when the PCE Index receded to 2.6%. Moody's Analytics forecasts that the inflation rate based on this index will be 3.6% in 2026 and 2.5% in 2027.



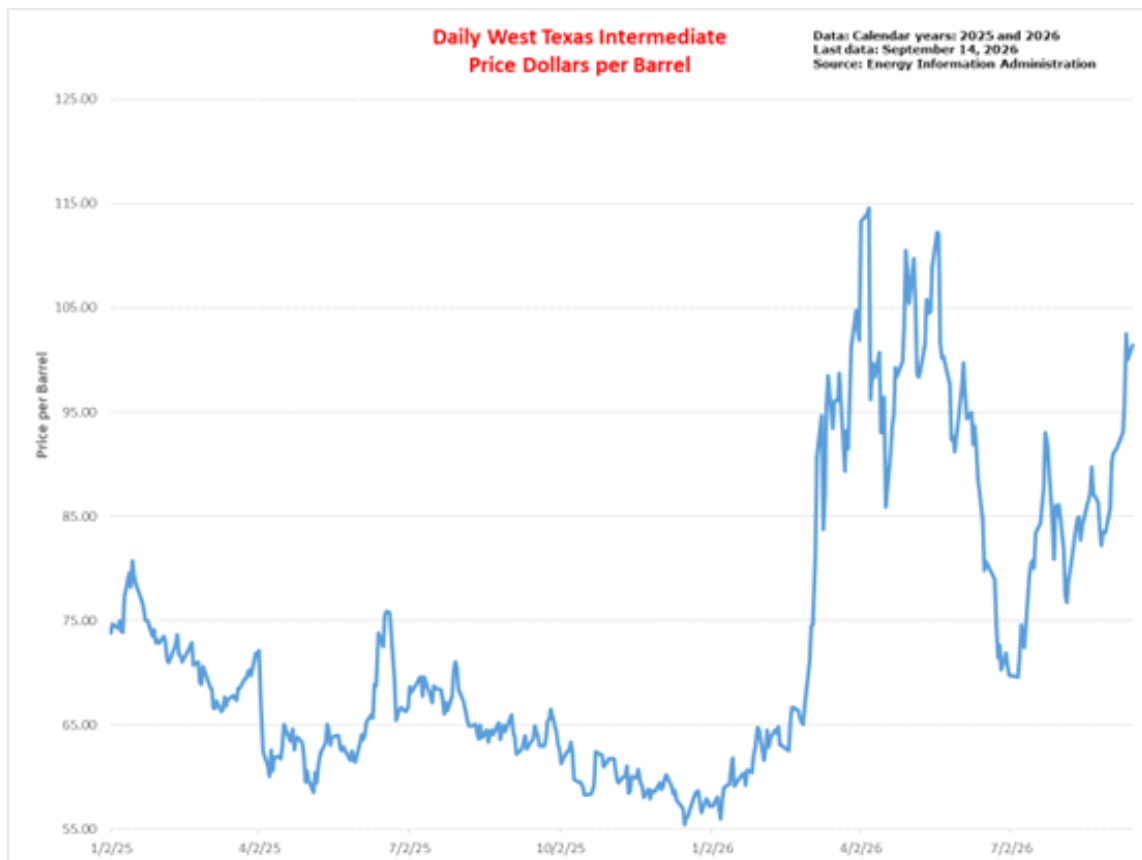
West Texas Intermediate (WTI) Oil Price

	FY2022-2023	FY2023-2024	FY2024-2025	FY2025-2026*	FY2026-2027*
WTI Oil Price Annual Average	\$81.20	\$82.15	\$72.60	\$73.83	\$79.51
*Forecast by REC					

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

The box above shows the fiscal year annual average of the West Texas Intermediate crude oil type, dollars per barrel. After reaching heights of almost \$90 per barrel in the early months of 2024, the price of crude oil has been steadily falling (with some variance). The daily annual average for FY2023-2024 reached \$82.15 but fell more than \$10 by the time FY2024-2025 ended at \$70.92. Reasons for this decrease include the fact that major suppliers of crude oil increased production and various policy changes are impacting domestic oil extraction. Now, the ongoing military operations in Iran caused a significant jump in the oil price (as can be seen in the chart below).

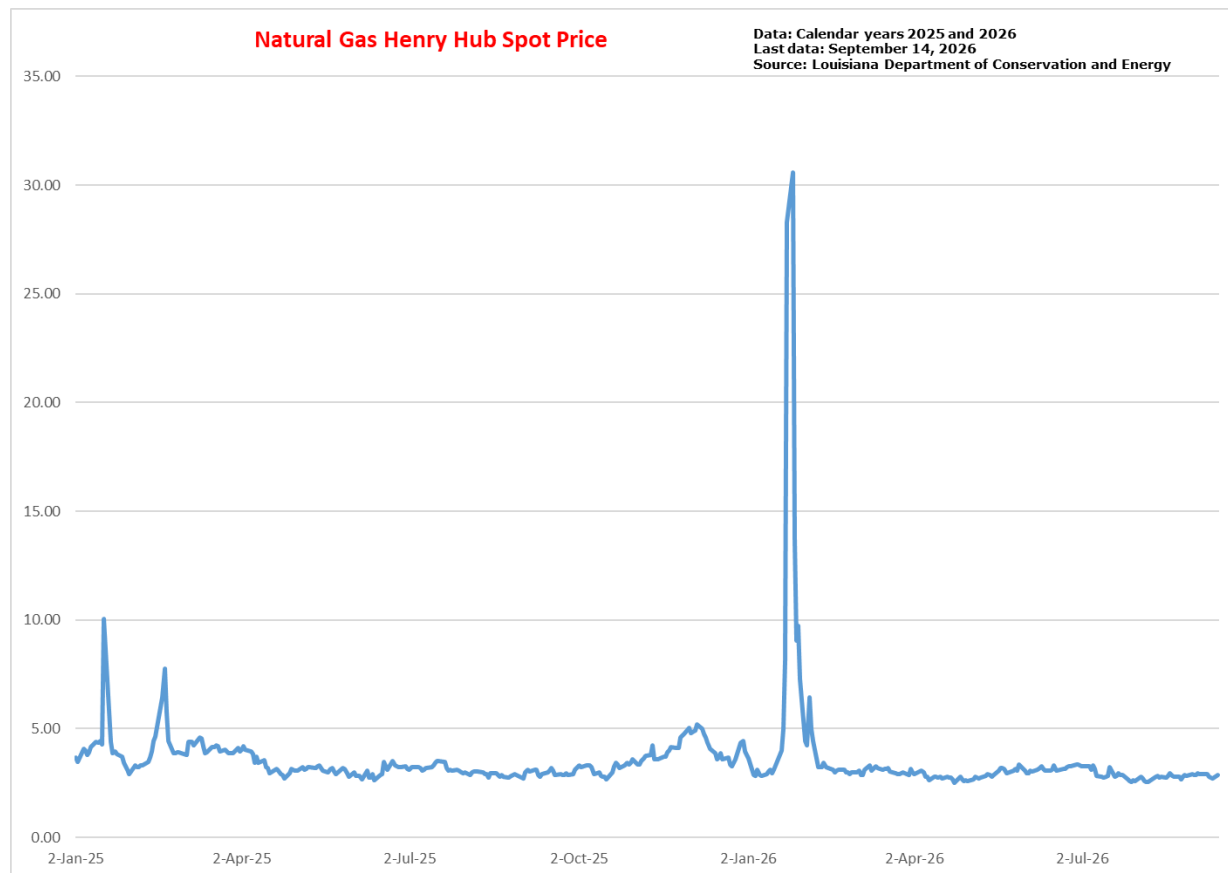
The latest Revenue Estimating Conference on May 8, 2026, adopted a forecast for the crude oil price for FY 2025-2026 of \$73.83 and for FY 2026-2027 of \$79.51.



Henry Hub Natural Gas Spot Price

	FY2022-2023	FY2023-2024	FY2024-2025	FY2025-2026*	FY2026-2027*
Henry Hub Natural Gas Price	\$3.25	\$2.19	\$3.13	\$3.81	\$3.93
*Forecast by REC					

Another important price for Louisiana is the natural gas price, usually measured by the Henry Hub Spot price. A forecast for this price is also adopted by the Revenue Estimating Conference, which is why the box above shows annual averages by fiscal year. Throughout the 2010 decade, this price fluctuated around \$2 per million British Thermal Units (mmBTU), but with the war in Ukraine and the threat of Russia to cut off natural gas supplies to Europe, this price increased significantly during 2022. During FY 2023-2024, the average price was \$2.19, increasing to \$3.13 in the following fiscal year. The REC adopted a forecast of \$3.81 for FY 2025-2026 and \$3.93 for FY 2026-2027.



Revenue

Taxes, Licenses and Fees

In millions of dollars				Forecast -----	
	FY2022-2023	FY2023-2024	FY2024-2025	FY2025-2026*	FY2026-2027*
Taxes, Licenses & Fees (TLF)	\$16,656.9	\$17,105.3	\$16,785.0	\$15,780.1	\$15,864.0
Dedications	\$4,226.3	\$4,462.7	\$4,191.2	\$3,385.6	\$3,351.4
State General Fund (SGF)	\$12,430.6	\$12,642.6	\$12,593.8	\$12,394.5	\$12,512.6
Forecast: Revenue Estimating Conference (REC), May 8, 2026					

Revenue Summary

Fiscal Year 2024 – 2025

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

Fiscal Year 2025 – 2026

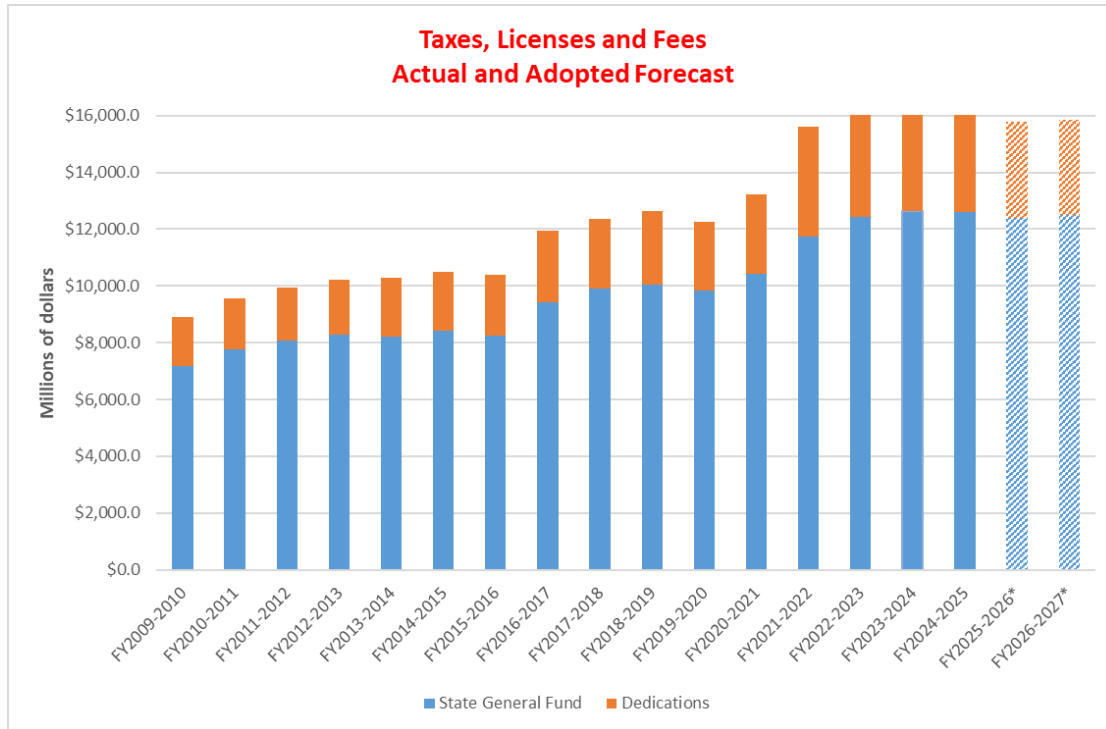
The REC met May 8, 2026, and adopted a forecast for Taxes, Licenses & Fees for FY 2025-2026 that is about \$1 billion lower than the actual collections in FY 2024-2025. The State General Fund is forecast to decrease by almost \$200 million, compared to the actual collection in FY 2024-2025.

In November 2024 the legislature met to pass an overhaul of the major revenue streams supporting TLF. These tax code changes affected principally the Individual Income Tax, the General Sales Tax (and its companion Motor Vehicle Sales Tax) and the Corporate Income & Franchise Taxes. On the Individual Income Tax side, personal exemptions were increased significantly, and the higher income tax rates were reduced to a flat rate of 3%. The Sales Taxes were increased to 5% (for a period of five calendar years) and the tax base was broadened to include some digital services. On the Corporate Collections side, the brackets of corporate income tax rates were eliminated and a flat 5.5% was introduced, and some tax credits and exemptions were eliminated.

Fiscal Year 2026 – 2027

The REC on May 8, 2026, also revised the forecast for FY 2026-2027 (the ensuing fiscal year). It projects that, compared to FY 2025-2026, TLF will see a small increase of about \$84 million and the State General Fund a gain of \$118 million (this increase in SGF is due to the Statutory Dedications falling by small amount).

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

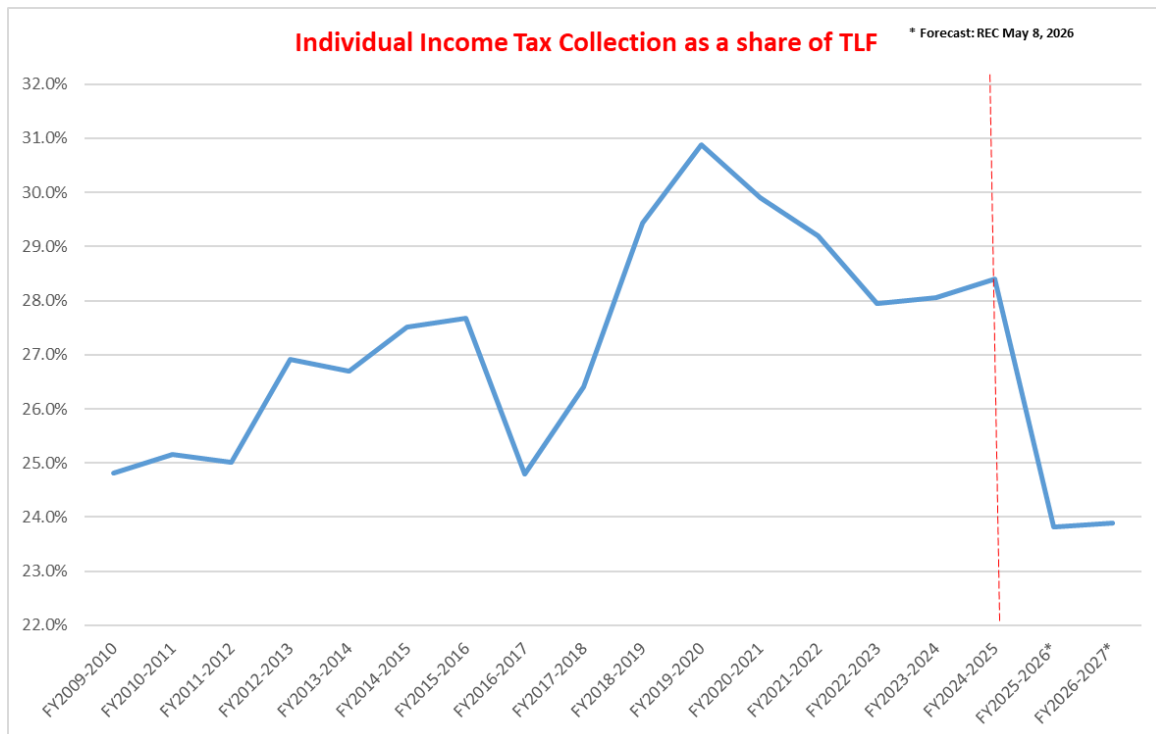
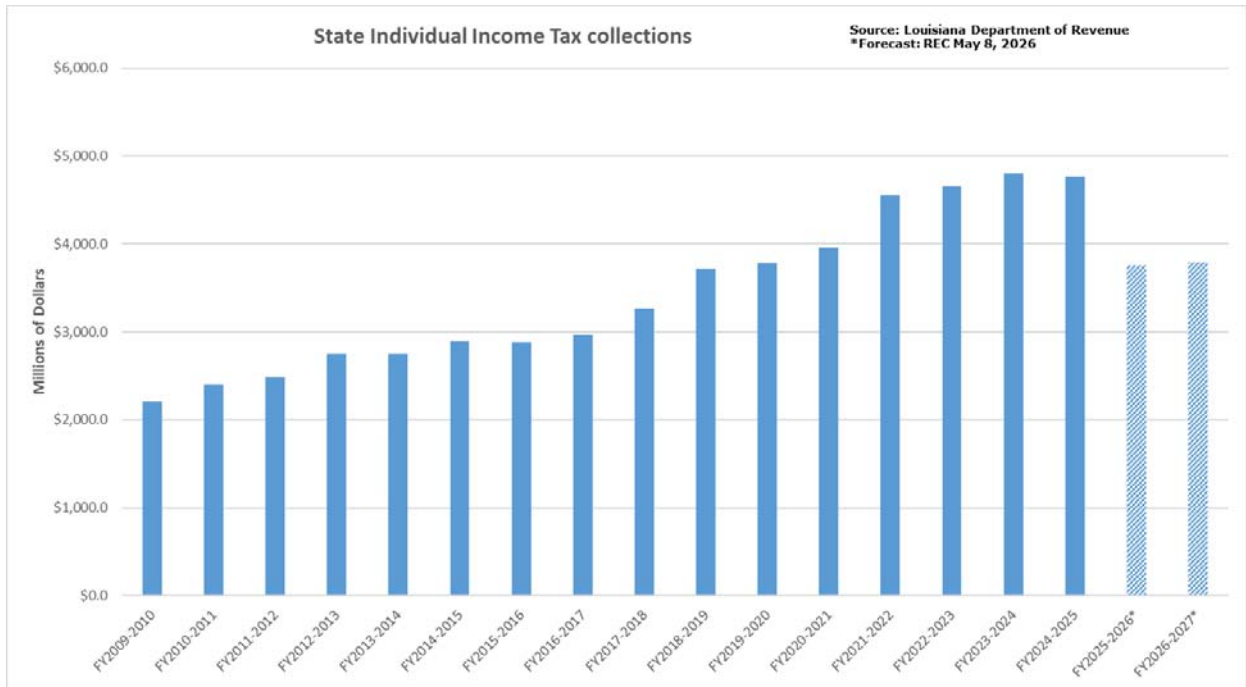


The sections that follow provide greater detail on some of the most important revenue streams that support TLF.

Individual Income Tax

In millions of dollars				Forecast -----	
	FY2022-2023	FY2023-2024	FY2024-2025	FY2025-2026*	FY2026-2027*
Individual Income Tax	\$4,654.6	\$4,797.9	\$4,768.2	\$3,757.6	\$3,788.9
Forecast: REC May 8, 2026					

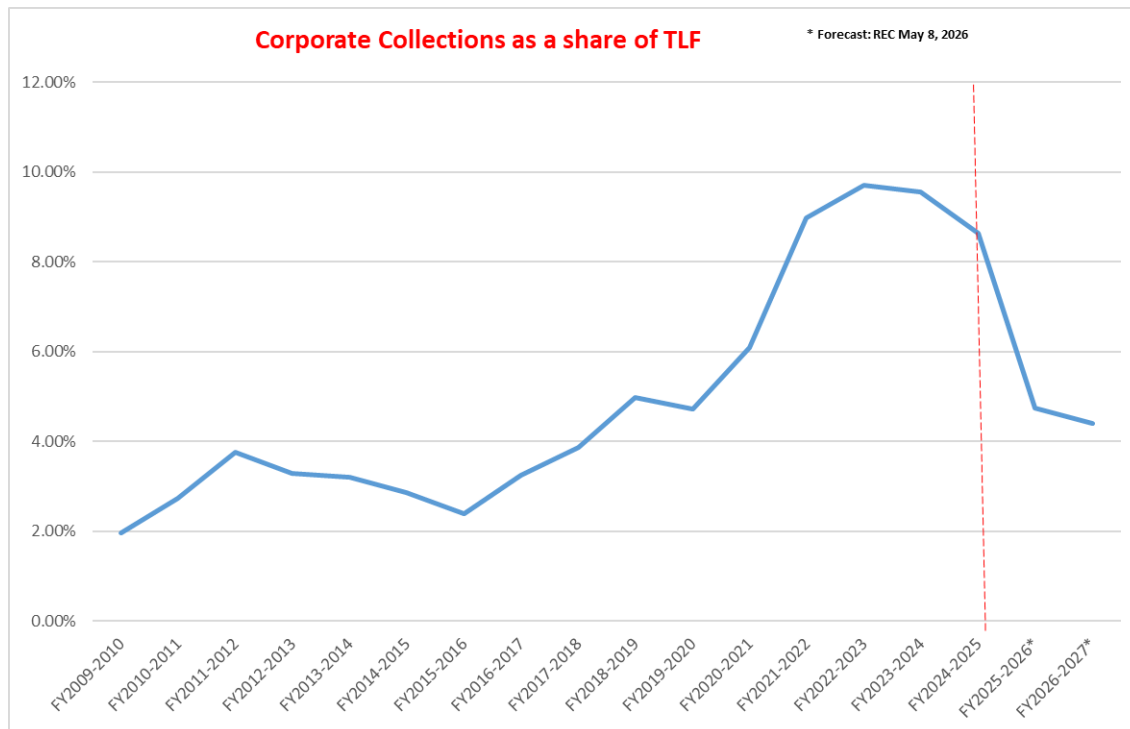
The Individual Income Tax historically represented between 25% and 30% of the total collection of Taxes, Licenses and Fees. However, this percentage may decrease to some extent given the tax reform discussed above. It has no significant dedications, which means it supports the State General Fund in a sizable share. The collection of this tax has consistently increased in recent years. Projections for FY 2025-2026 and FY 2026-2027 show a decrease in collections compared to previous years. This decline is because the income tax rate was changed to a flat 3% and higher exemptions were introduced for individuals.



Corporate Collections

In millions of dollars				Forecast -----	
	FY2022-2023	FY2023-2024	FY2024-2025	FY2025-2026*	FY2026-2027*
Corporate Collections	\$1,616.8	\$1,636.0	\$1,451.9	\$750.0	\$700.0
Forecast: REC May 8, 2026					

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



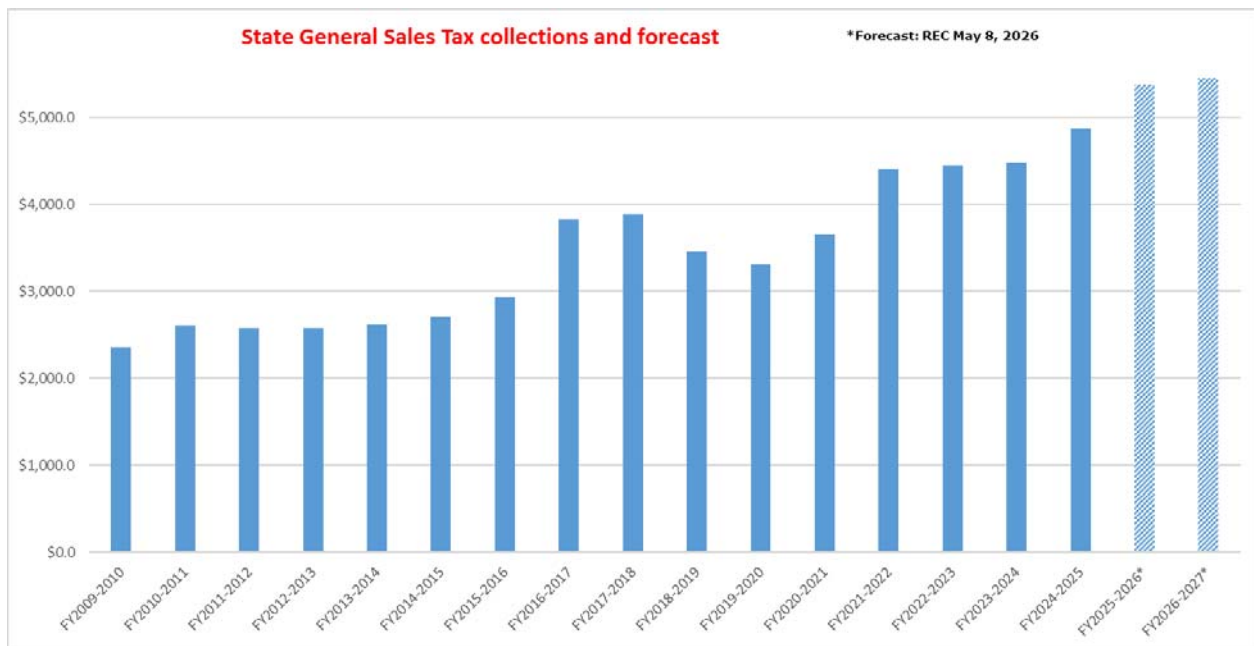
General Sales Tax

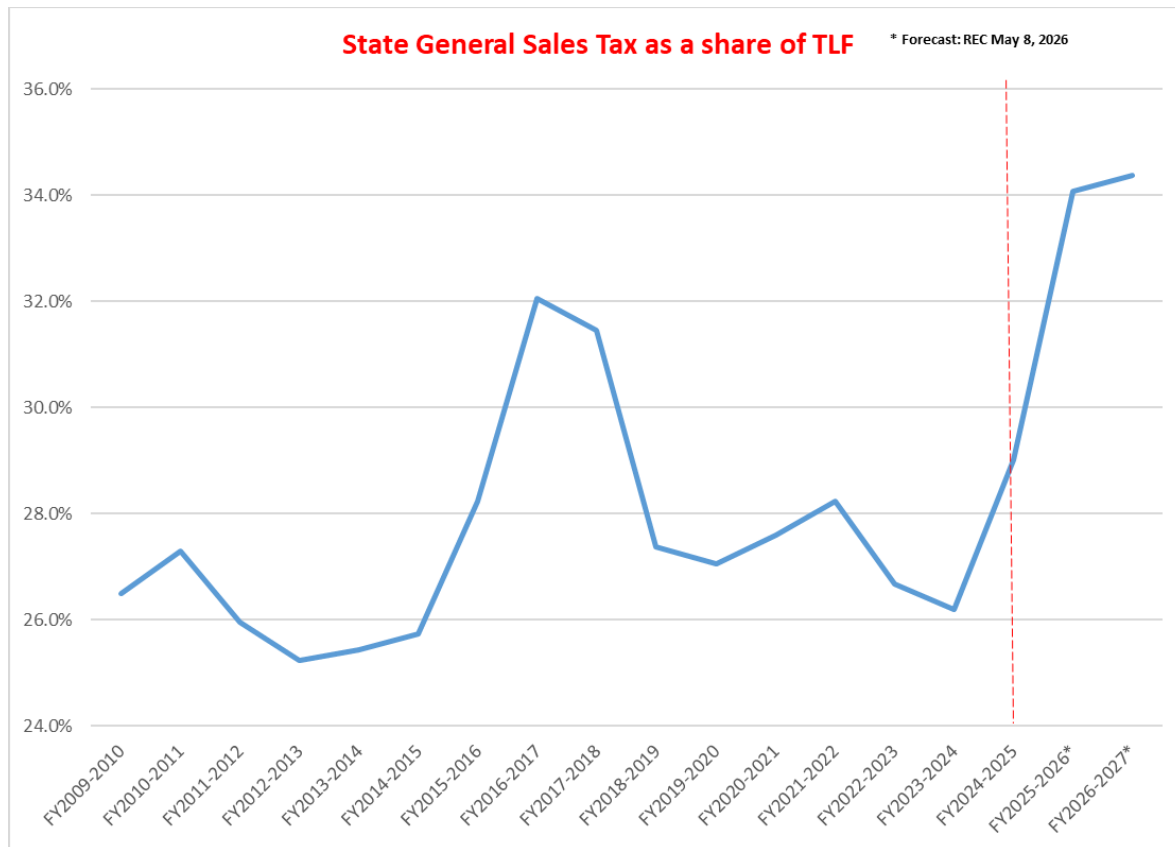
Another important revenue stream sustaining TLF is the General Sales Tax. Its share of TLF fluctuated in recent years between 24% and 28%. The collection of this tax has generally been increasing in recent years, but it was affected by rate changes enacted by the Legislature. For example, Act 62 of the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

increase in the following fiscal years was mostly driven by support from the federal government during the global pandemic.

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

In millions of dollars				Forecast -----	
	FY2022-2023	FY2023-2024	FY2024-2025	FY2025-2026*	FY2026-2027*
State General Sales Tax	\$4,445.0	\$4,482.4	\$4,869.5	\$5,378.3	\$5,453.0
Forecast: REC May 8, 2026					

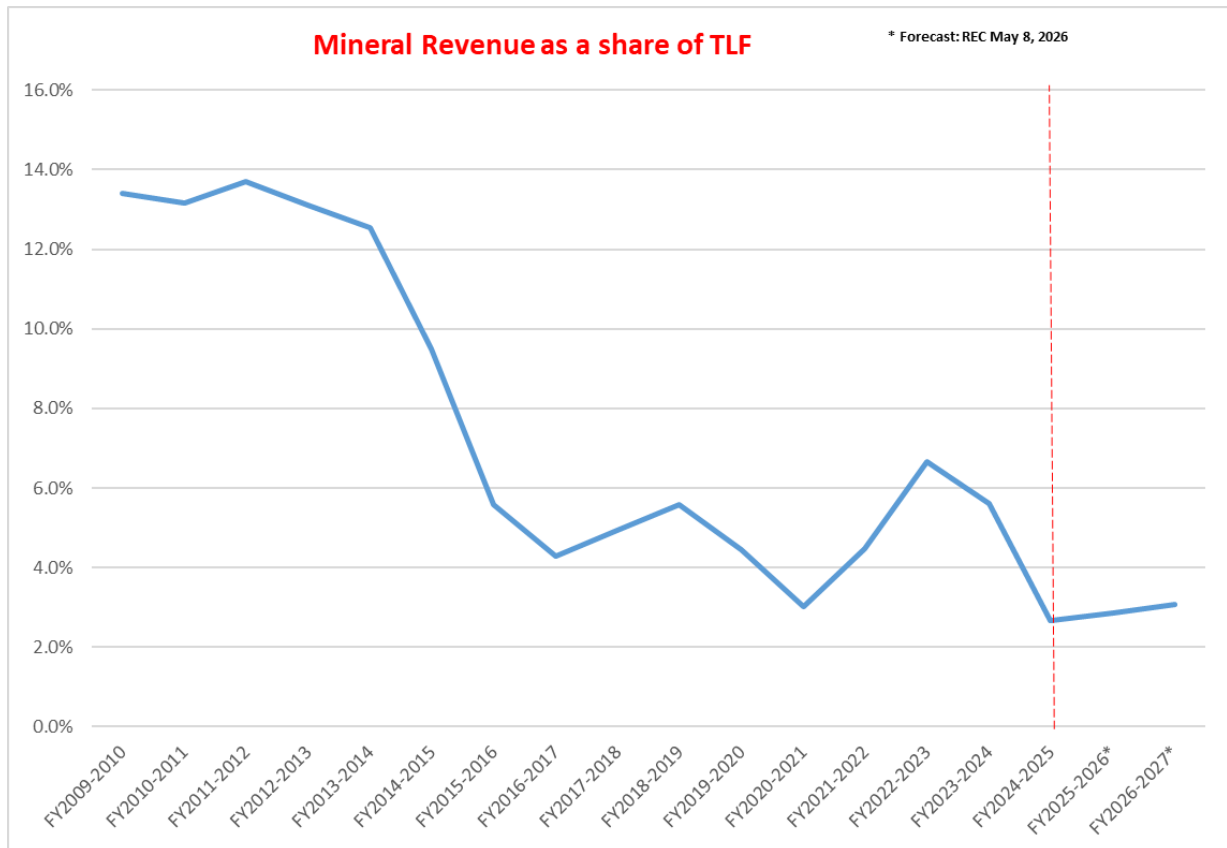
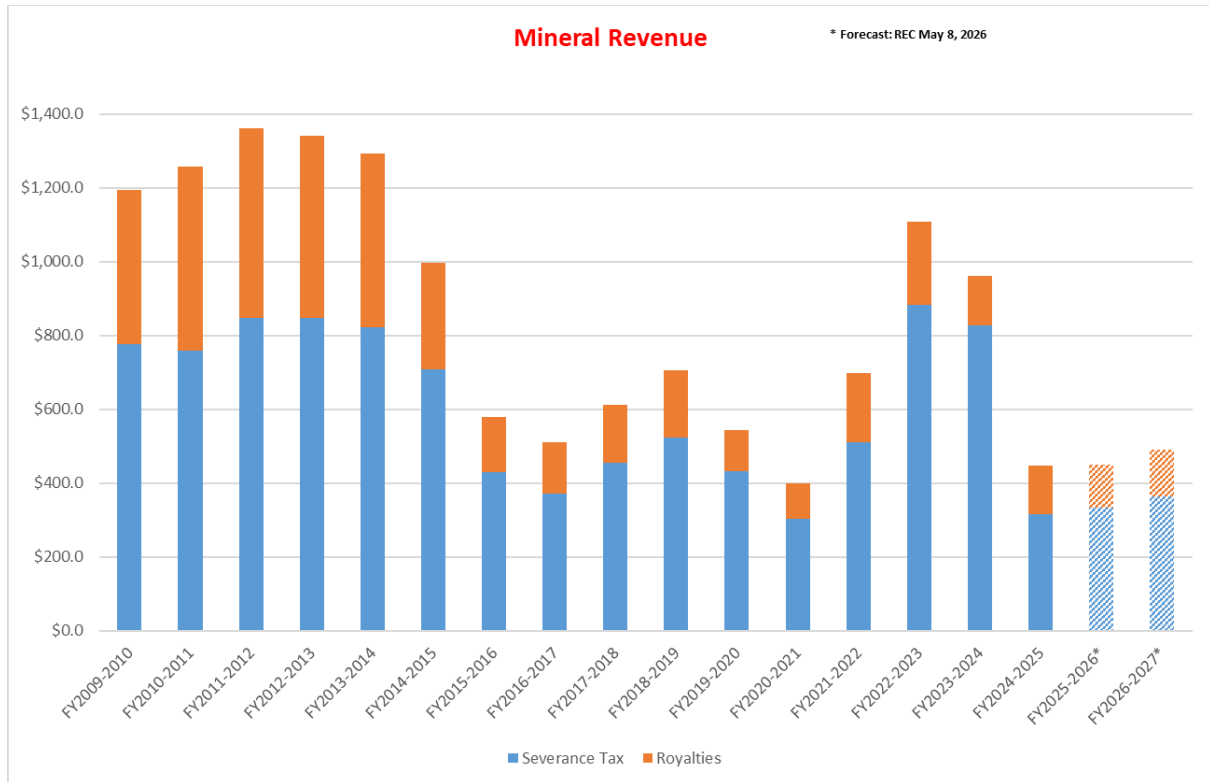




Mineral Revenue

In millions of dollars				Forecast -----	
	FY2022-2023	FY2023-2024	FY2024-2025	FY2025-2026*	FY2026-2027*
Severance Tax	\$883.6	\$828.4	\$316.2	\$320.7	\$359.0
Royalty Collection	\$225.5	\$132.3	\$132.0	\$93.2	\$100.5
Forecast: REC May 8, 2026					

As a crude oil and natural gas producing state, mineral revenue from these two resources has traditionally been a focal point for state policymakers. Forty years ago, Mineral Revenue comprised over 40% of the tax base, but a lot has changed since then. By the late 2000s, the share of Mineral Revenue fell to right over 10%, and a few years later, it decreased further to about 5%. This decline was mostly due to the drop in the price of crude oil in 2015, but a low natural gas price also played a role. In addition, crude oil production in Louisiana fell significantly – in 2010 Louisiana was still producing over 60 million barrels of crude oil, but in recent times no more than 36 million barrels were extracted. Natural gas production had a big push when the Haynesville Shale was developed starting around 2007. However, much of this natural gas extraction was not subject to tax because of the horizontal drilling exemption. Should the collection of Mineral Revenue reach levels higher than \$660 million (after accounting for a couple of deductions of the Severance Tax and Royalty payments), the amount between \$660 million and \$950 million is dedicated to the Revenue Stabilization Trust Fund and the Unfunded Accrued Liability of some of the state pension systems.





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Revenue Loss Summary

Tax Type	FYE 6-23	FYE 6-24	FYE 6-25	FYE 6-26 (Projected)	FYE 6-27 (Projected)
(Listed in order of magnitude by FYE 6-25)					
1. Sales Tax ¹	3,229,035,473	3,242,369,750	3,630,932,616	3,804,899,000	3,845,071,000
2. Income Tax - Individual, Corporation, Franchise, and Fiduciary ²	3,248,230,420	2,743,675,067	2,863,433,945	2,975,617,000	2,463,539,000
3. Natural Resources - <i>Severance Tax</i>	247,139,419	452,894,035	327,259,865	276,478,000	274,906,000
4. Tax Incentive and Exemption Contracts	417,098,671	355,308,290	369,893,153	451,848,000	445,373,000
5. Petroleum Products Tax	251,654,512	288,017,657	384,690,101	287,919,000	319,610,000
6. Tobacco Tax	92,807,629	82,054,718	74,854,445	74,977,000	66,542,000
7. Public Utilities and Carriers Taxes ³	9,381,294	8,812,053	7,948,413	10,342,000	9,515,000
8. Liquors - Alcoholic Beverage Tax	4,402,761	4,853,870	3,413,282	3,843,000	3,527,000
9. Telecommunication Tax for the Deaf ³	74,874	76,464	79,630	125,000	98,000
10. Oil Spill Contingency Fee ³	36,099	33,126	35,308	34,000	36,000
11. Hazardous Waste Disposal Tax ³	Negligible	Negligible	Negligible	11,000	10,000
12. Consumable Hemp Products Tax ³	NRR	NRR	NRR	NRR	NRR
Total Tax Revenue Loss	\$7,499,861,152	\$7,178,095,030	\$7,662,540,758	\$7,886,093,000	\$7,428,227,000

Footnotes for Summary of all Taxes

1. Due to the potential of taxpayer reporting errors on Form R-1029, Louisiana Department of Revenue Sales Tax Return, there is a risk of classification errors for sales tax revenue losses reported in the Tax Exemption Budget document.
2. The estimated revenue loss for FYE 6-26 and FYE 6-27 may not reflect all tax reform changes due to insufficient data currently available to fully assess their impact.
3. The revenue loss is included in the Miscellaneous Tax table.

Source: LA Department of Revenue, 2025-2026 Tax Exemption Budget:
[https://dam.ldr.la.gov/publications/TEB\(2025\)\(WEB\).pdf](https://dam.ldr.la.gov/publications/TEB(2025)(WEB).pdf)



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Incentive Expenditure Programs

Incentive Expenditure	Legal Authority	Adm. Agency	FYE 6-27 (Projected)
Tax Credit for Rehabilitation of Historic Structures	<i>R.S. 47:6019</i>	<i>CRT/LDR</i>	\$85,000,000
Motion Picture Investor Tax Credit <i>(See Note 1)</i>	<i>R.S. 47:6007</i>	<i>LED</i>	\$125,000,000
Digital Interactive Media and Software Act	<i>R.S. 47:6022</i>	<i>LED</i>	\$60,760,000
Research and Development Tax Credit	<i>R.S. 47:6015</i>	<i>LED</i>	\$12,000,000
New Markets Tax Credit <i>(See Note 2)</i>	<i>R.S. 47:6016</i>	<i>LED/LDR</i>	Not in effect
Procurement Processing Company Rebate	<i>R.S. 47:6351</i>	<i>LDR</i>	\$97,840,000
Tax Credit for Donations to School Tuition Organizations	<i>R.S. 47:6301</i>	<i>DOE</i>	\$24,730,000
			<u>\$405,330,000</u>
<u>Incentives sunsetted on July 1, 2025</u>			
Louisiana Quality Jobs Program Act	<i>R.S. 51:2451</i>	<i>LED</i>	\$111,231,000
Louisiana Enterprise Zone Act	<i>R.S. 51:1781</i>	<i>LED</i>	\$27,440,000
Retention and Modernization Act	<i>R.S. 51:2399.1-6</i>	<i>LED</i>	\$3,000,000
Industrial Tax Equalization Program	<i>R.S. 47:3201-3205</i>	<i>LED</i>	\$1,184,000
Angel Investor Tax Credit Program	<i>R.S. 47:6020</i>	<i>LED</i>	\$1,392,000
Musical and Theatrical Productions Income Tax Credit	<i>R.S. 47:6034</i>	<i>LED</i>	\$5,504,000
Sound Recording Investor Tax Credit	<i>R.S. 47:6023</i>	<i>LED</i>	\$22,000
Exemptions for Manufacturing Establishments	<i>R.S. 47:4301-4306</i>	<i>LED</i>	Unable to anticipate
			<u>\$149,773,000</u>
TOTAL			<u>\$555,103,000</u>

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

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

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

This report was prepared in accordance with LA R.S. 39:24.1 for use at the Revenue Estimating Conference scheduled for May 8, 2026. This updated report includes projected FYE 6/27, which was not included in the original report submitted in May 2026.



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Statewide State General Fund Revenues and Expenditures

REVENUES:

State General Fund Revenue Forecast For Fiscal Year 2026-2027	\$12,512,600,000
Revenue Estimating Conference as of May 8, 2026	

TOTAL STATE GENERAL FUND REVENUES	\$12,512,600,000
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EXPENDITURES:

General Operating Appropriations	\$11,660,352,325
Ancillary Operating Appropriations	\$0
Non-Appropriated Requirements	\$536,436,282
Judicial Operating Appropriations	\$206,123,567
Legislative Operating Appropriations	\$94,541,665
Capital Outlay Appropriations	\$7,250,000

TOTAL STATE GENERAL FUND EXPENDITURES	\$12,504,703,839
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Revenues to Expenditures Excess/(Deficiency)	\$7,896,161
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OTHER REQUIREMENTS:

Transfer to the Reading Enrichment and Academic Deliverables (READ) Fund - Act 636 of 2026	\$1,000,000
Transfer to the Imagination Library of Louisiana Fund - Act 636 of 2026	\$900,000
Transfer to the Conservation Incentive Program Account within the Conservation Fund - Act 636 of 2026	\$500,000
Transfer of vetoed items to the Overcollections Fund - Act 636 of 2026	\$1,482,000

TOTAL OTHER REQUIREMENTS	\$3,882,000
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Revenues to Expenditures/Other Requirements Excess/(Deficiency)	\$4,014,161
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State General Fund - Appropriations and Requirements

	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB	Percent of Change
Executive Department	308,820,273	291,164,860	(17,655,413)	(5.72)%
Department of Veterans Affairs	16,901,392	21,265,810	4,364,418	25.82%
Secretary of State	97,741,543	91,375,767	(6,365,776)	(6.51)%
Office of the Attorney General	23,022,015	24,663,725	1,641,710	7.13%
Lieutenant Governor	3,696,182	2,940,781	(755,401)	(20.44)%
State Treasurer	205,260	204,206	(1,054)	(0.51)%
Public Service Commission	0	0	0	0.00%
Agriculture and Forestry	26,524,102	34,199,009	7,674,907	28.94%
Commissioner of Insurance	180,000	0	(180,000)	(100.00)%
Louisiana Economic Development	61,807,681	47,528,229	(14,279,452)	(23.10)%
Department of Culture, Recreation, and Tourism	59,425,775	55,374,771	(4,051,004)	(6.82)%
Department of Transportation and Development	60,571,292	41,111,619	(19,459,673)	(32.13)%
Corrections Services	716,460,060	799,850,109	83,390,049	11.64%
Public Safety Services	128,895,011	145,561,777	16,666,766	12.93%
Youth Services	176,701,933	202,067,315	25,365,382	14.35%
Louisiana Department of Health	3,285,087,565	3,325,094,272	40,006,707	1.22%
Department of Children and Family Services	252,551,560	268,892,022	16,340,462	6.47%
Department of Conservation and Energy	29,021,034	23,605,920	(5,415,114)	(18.66)%
Department of Revenue	0	0	0	0.00%
Department of Environmental Quality	14,874,406	12,204,489	(2,669,917)	(17.95)%
Louisiana Works	20,680,735	25,845,375	5,164,640	24.97%
Department of Wildlife and Fisheries	41,304,956	49,678,256	8,373,300	20.27%
Department of Civil Service	5,925,607	6,102,543	176,936	2.99%
Retirement	0	0	0	0.00%
Higher Education	1,321,988,254	1,382,391,343	60,403,089	4.57%
Special Schools and Commissions	62,693,631	67,878,290	5,184,659	8.27%
Department of Education	4,250,545,658	4,045,903,487	(204,642,171)	(4.81)%
LSU Health Care Services Division	25,066,857	25,057,289	(9,568)	(0.04)%
Other Requirements	852,869,783	670,391,061	(182,478,722)	(21.40)%
Total General Operating Appropriations	\$11,843,562,565	\$11,660,352,325	(\$183,210,240)	(1.55)%
Ancillary Appropriations	0	0	0	0.00%
Non-Appropriated Requirements	540,895,863	536,436,282	(4,459,581)	(0.82)%
Judicial Expense	187,855,555	206,123,567	18,268,012	9.72%
Legislative Expense	94,514,289	94,541,665	27,376	0.03%
Capital Outlay	0	7,250,000	7,250,000	-
Grand Total	\$12,666,828,272	\$12,504,703,839	(\$162,124,433)	(1.28)%



Total Means of Financing - Appropriations and Requirements

	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB	Percent of Change
Executive Department	5,339,402,532	5,076,447,360	(262,955,172)	(4.92)%
Department of Veterans Affairs	102,085,987	108,298,075	6,212,088	6.09%
Secretary of State	137,217,286	132,088,360	(5,128,926)	(3.74)%
Office of the Attorney General	117,458,854	135,534,435	18,075,581	15.39%
Lieutenant Governor	12,937,026	10,538,896	(2,398,130)	(18.54)%
State Treasurer	14,228,176	15,036,017	807,841	5.68%
Public Service Commission	10,952,836	11,475,339	522,503	4.77%
Agriculture and Forestry	94,988,539	95,244,153	255,614	0.27%
Commissioner of Insurance	67,049,124	76,118,306	9,069,182	13.53%
Louisiana Economic Development	135,091,236	85,353,278	(49,737,958)	(36.82)%
Department of Culture, Recreation, and Tourism	137,303,064	138,312,058	1,008,994	0.73%
Department of Transportation and Development	902,083,559	859,416,413	(42,667,146)	(4.73)%
Corrections Services	780,446,836	903,977,659	123,530,823	15.83%
Public Safety Services	651,575,511	655,955,343	4,379,832	0.67%
Youth Services	198,652,859	224,018,241	25,365,382	12.77%
Louisiana Department of Health	24,717,342,592	23,419,369,969	(1,297,972,623)	(5.25)%
Department of Children and Family Services	787,837,736	791,337,473	3,499,737	0.44%
Department of Conservation and Energy	227,129,481	209,737,911	(17,391,570)	(7.66)%
Department of Revenue	143,483,322	134,319,967	(9,163,355)	(6.39)%
Department of Environmental Quality	161,053,792	158,529,553	(2,524,239)	(1.57)%
Louisiana Works	347,041,247	366,754,526	19,713,279	5.68%
Department of Wildlife and Fisheries	250,986,136	210,284,454	(40,701,682)	(16.22)%
Department of Civil Service	27,571,677	28,682,242	1,110,565	4.03%
Retirement	0	0	0	0.00%
Higher Education	3,477,155,380	3,660,323,177	183,167,797	5.27%
Special Schools and Commissions	108,839,847	116,933,093	8,093,246	7.44%
Department of Education	6,516,945,900	6,324,502,798	(192,443,102)	(2.95)%
LSU Health Care Services Division	73,586,436	74,572,356	985,920	1.34%
Other Requirements	2,692,871,933	2,180,761,507	(512,110,426)	(19.02)%
Total General Operating Appropriations	\$48,233,318,904	\$46,203,922,959	(\$2,029,395,945)	(4.21)%
Ancillary Appropriations	3,236,733,169	3,568,920,836	332,187,667	10.26%
Non-Appropriated Requirements	592,505,863	586,144,326	(6,361,537)	(1.07)%
Judicial Expense	215,091,329	233,251,434	18,160,105	8.44%
Legislative Expense	129,812,241	129,645,853	(166,388)	(0.13)%
Capital Outlay	3,298,931,939	2,700,523,292	(598,408,647)	(18.14)%
Grand Total	\$55,706,393,445	\$53,422,408,700	(\$2,283,984,745)	(4.10)%



Comparison of Existing Operating Budget to Appropriated Summary by MOF

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

Total Funding and Positions (Exclusive of Double Counts) (Exclusive of Contingencies)

	As of 12/1/2025 Budgeted 2025-2026	Appropriated 2026-2027	Appropriated Over/(Under) Budgeted	Percent Of Change
STATE GENERAL FUND, DIRECT	\$12,666.8	\$12,504.7	(\$162.1)	-1.28%
STATE GENERAL FUND BY:				
FEES AND SELF-GENERATED REVENUES	\$4,059.1	\$4,027.3	(\$31.9)	-0.78%
STATUTORY DEDICATIONS (See Note 1)	\$8,384.8	\$7,414.4	(\$970.3)	-11.57%
TOTAL STATE FUNDS	\$25,110.7	\$23,946.4	(\$1,164.3)	-4.64%
FEDERAL FUNDS	\$24,922.1	\$23,703.1	(\$1,219.0)	-4.89%
GRAND TOTAL	\$50,032.8	\$47,649.5	(\$2,383.3)	-4.76%
TOTAL AUTHORIZED POSITIONS	35,043	35,358	315	0.90%
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	1,652	1,653	1	0.06%
TOTAL NON-TO FTE POSITIONS	1,287	1,344	57	4.43%
TOTAL POSITIONS (See Note 2)	37,982	38,355	373	0.98%

Note 1: Figures stated as of 12/1 and in HB 1 exclude \$965,757,746 and \$766,353,998 in double counted expenditures appropriated from the Revenue Stabilization Trust Fund in 20-XXX, respectively.

Note 2: Positions are authorized, not filled positions.

Total Double Counts

Ancillary Self-Generated	\$2,043,929,010	\$2,338,299,254	\$294,370,244	14.40%
Legislative Ancillary Enterprise Fund	\$350,000	\$350,000	\$0	0.00%
Legislative Auditor Fees	\$17,742,019	\$17,913,422	\$171,403	0.97%
State Emergency Response Fund (01-107)	\$100,000	\$100,000	\$0	0.00%
State Emergency Response Fund (01-112)	\$1,000,000	\$37,030,500	\$36,030,500	3603.05%
Louisiana Public Defender Fund (01-116)	\$47,109,668	\$47,109,668	\$0	0.00%
Innocence Compensation Fund (01-129)	\$1,480,000	\$1,480,000	\$0	0.00%
Medicaid Trust Fund for the Elderly (04D)	\$19,640	\$19,640	\$0	0.00%
LA Cybersecurity Talent Initiative Fund (19A)	\$1,000,000	\$1,000,000	\$0	0.00%
M.J. Foster Promise Program Fund (19A)	\$10,500,000	\$25,000,000	\$14,500,000	138.10%
Higher Education Initiatives Fund (19A)	\$5,000,000	\$5,000,000	\$0	0.00%
College and University Deferred Maintenance and Capital Improvement Fund	\$25,000,000	\$0	(\$25,000,000)	-100.00%
Criminal Justice and First Responder Fund	\$22,953,264	\$35,962,095	\$13,008,831	56.68%
Higher Education Campus Revitalization Fund	\$18,150,000	\$7,300,000	(\$10,850,000)	-59.78%
Louisiana Transportation Infrastructure Fund	\$709,000,000	\$387,170,000	(\$321,830,000)	-45.39%
Phase II Subfund of the Water Sector Fund	\$15,000,000	\$0	(\$15,000,000)	-100.00%
Louisiana Economic Development Initiatives Fund	\$112,741,512	\$43,000,000	(\$69,741,512)	-61.86%
Modernization and Security Fund	\$62,912,970	\$4,450,000	(\$58,462,970)	-92.93%
Overcollections Fund	\$4,160,105	\$0	(\$4,160,105)	-100.00%
Louisiana Outdoors Forever Fund	\$0	\$1,000,000	\$1,000,000	100.00%
High Impact Job Fund	\$0	\$75,000,000	\$75,000,000	100.00%
Capital Outlay Savings Fund	\$0	\$82,565,000	\$82,565,000	100.00%
Criminal Justice Technology Innovation Fund	\$0	\$3,000,000	\$3,000,000	100.00%
Louisiana Charter School Start-Up and Expansion Loan Fund	\$0	\$1,000,000	\$1,000,000	100.00%
Louisiana Rural Infrastructure Revolving Loan Program Fund	\$0	\$2,500,000	\$2,500,000	100.00%
Major Events Incentive Fund	\$0	\$8,525,000	\$8,525,000	100.00%
Oyster Resource Management Account	\$0	\$3,000,000	\$3,000,000	100.00%
Reading Enrichment and Academic Deliverables Fund	\$0	\$2,500,000	\$2,500,000	100.00%
Strategic Investments Across Louisiana Fund	\$0	\$76,351,403	\$76,351,403	100.00%
Interagency Transfers	\$2,575,456,961	\$2,566,326,189	(\$9,130,772)	-0.35%
Total Double Counts	\$5,673,605,149	\$5,772,952,171	\$99,347,022	1.75%





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Appropriated by Agency and Means of Finance

	Agency Name	State General Fund (Direct)	Interagency Transfers	Fees and Self- generated Revenue	Statutory Dedications	Federal Funds	Total Funds
100	Executive Office	16,253,378	5,270,379	1,742,749	2,661,257	11,933,019	37,860,782
101	Office of Indian Affairs	0	0	18,000	0	0	18,000
102	Office of Inspector General	5,455,618	0	0	0	16,330	5,471,948
103	Mental Health Advocacy Service	7,540,698	1,457,055	0	0	0	8,997,753
106	Louisiana Tax Commission	2,143,450	0	3,387,438	0	0	5,530,888
107	Division of Administration	67,742,903	83,460,526	51,987,996	215,888,905	1,179,099,377	1,598,179,707
109	Coastal Protection and Restoration Authority	1,000,000	6,078,580	0	92,002,437	49,199,642	148,280,659
111	Office of Homeland Security & Emergency Preparedness	0	0	0	0	0	0
112	Department of Military Affairs	129,488,561	4,213,459	6,712,854	238,141,300	2,523,931,696	2,902,487,870
116	Office of the State Public Defender	0	1,574,999	0	49,703,132	168,575	51,446,706
124	Louisiana Stadium and Exposition District	0	0	107,585,065	21,057,500	0	128,642,565
129	Louisiana Commission on Law Enforcement	16,575,782	4,608,561	363,863	13,021,947	40,747,913	75,318,066
133	Office of Elderly Affairs	44,964,470	0	15,000	755,000	29,535,146	75,269,616
254	Louisiana State Racing Commission	0	0	10,948,886	12,089,287	0	23,038,173
255	Office of Financial Institutions	0	0	15,904,627	0	0	15,904,627
Executive Department		\$291,164,860	\$106,663,559	\$198,666,478	\$645,320,765	\$3,834,631,698	\$5,076,447,360
130	Department of Veterans Affairs	19,130,162	1,917,931	1,494,188	215,528	1,596,461	24,354,270
131	Louisiana Veterans Home	2,135,648	0	2,682,292	0	10,118,552	14,936,492



	Agency Name	State General Fund (Direct)	Interagency Transfers	Fees and Self- generated Revenue	Statutory Dedications	Federal Funds	Total Funds
132	Northeast Louisiana Veterans Home	0	0	2,400,000	0	14,414,184	16,814,184
134	Southwest Louisiana Veterans Home	0	235,068	3,104,779	0	14,861,925	18,201,772
135	Northwest Louisiana Veterans Home	0	0	2,599,976	0	14,128,145	16,728,121
136	Southeast Louisiana Veterans Homes	0	483,506	2,931,413	0	13,848,317	17,263,236
Department of Veterans Affairs		\$21,265,810	\$2,636,505	\$15,212,648	\$215,528	\$68,967,584	\$108,298,075
139	Secretary of State	91,375,767	845,300	39,296,726	113,078	457,489	132,088,360
Secretary of State		\$91,375,767	\$845,300	\$39,296,726	\$113,078	\$457,489	\$132,088,360
141	Office of the Attorney General	24,663,725	27,322,733	13,440,766	60,328,561	9,778,650	135,534,435
Office of the Attorney General		\$24,663,725	\$27,322,733	\$13,440,766	\$60,328,561	\$9,778,650	\$135,534,435
146	Lieutenant Governor	2,940,781	1,095,750	0	100,000	6,402,365	10,538,896
Lieutenant Governor		\$2,940,781	\$1,095,750	\$0	\$100,000	\$6,402,365	\$10,538,896
147	State Treasurer	204,206	1,741,209	12,204,147	886,455	0	15,036,017
State Treasurer		\$204,206	\$1,741,209	\$12,204,147	\$886,455	\$0	\$15,036,017
158	Public Service Commission	0	0	11,475,339	0	0	11,475,339
Public Service Commission		\$0	\$0	\$11,475,339	\$0	\$0	\$11,475,339
160	Agriculture and Forestry	34,199,009	567,535	8,238,340	39,045,647	13,193,622	95,244,153
Agriculture and Forestry		\$34,199,009	\$567,535	\$8,238,340	\$39,045,647	\$13,193,622	\$95,244,153
165	Commissioner of Insurance	0	0	45,318,306	30,000,000	800,000	76,118,306
Commissioner of Insurance		\$0	\$0	\$45,318,306	\$30,000,000	\$800,000	\$76,118,306
250	Office of Economic Development	47,528,229	22,175,000	7,808,029	4,300,000	3,542,020	85,353,278
Louisiana Economic Development		\$47,528,229	\$22,175,000	\$7,808,029	\$4,300,000	\$3,542,020	\$85,353,278
261	Office of the Secretary	11,829,460	1,639,129	0	903,818	0	14,372,407
262	Office of the State Library of Louisiana	5,402,070	821,436	90,000	0	3,500,000	9,813,506
263	Office of State Museum	6,615,422	1,440,474	1,436,490	0	900,000	10,392,386



	Agency Name	State General Fund (Direct)	Interagency Transfers	Fees and Self- generated Revenue	Statutory Dedications	Federal Funds	Total Funds
264	Office of State Parks	28,308,076	224,122	18,321,587	0	5,464,655	52,318,440
265	Office of Cultural Development	3,218,320	2,551,590	1,302,230	725,000	3,037,116	10,834,256
267	Office of Tourism	1,423	43,216	40,536,424	0	0	40,581,063
Department of Culture, Recreation, and Tourism		\$55,374,771	\$6,719,967	\$61,686,731	\$1,628,818	\$12,901,771	\$138,312,058
273	Administration	0	21,976	101,505	62,603,168	0	62,726,649
276	Engineering and Operations	41,111,619	44,451,675	31,818,370	647,829,937	31,478,163	796,689,764
Department of Transportation and Development		\$41,111,619	\$44,473,651	\$31,919,875	\$710,433,105	\$31,478,163	\$859,416,413
400	Corrections - Administration	124,823,901	56,371,351	115,136	0	4,612,646	185,923,034
402	Louisiana State Penitentiary	209,006,468	172,500	11,795,496	0	0	220,974,464
405	Raymond Laborde Correctional Center	47,380,491	144,859	2,617,621	0	0	50,142,971
406	Louisiana Correctional Institute for Women	36,675,658	72,430	1,617,666	0	0	38,365,754
407	Winn Correctional Center	107,275	0	186,351	0	0	293,626
408	Allen Correctional Center	37,214,427	78,032	1,827,966	0	0	39,120,425
409	Dixon Correctional Institute	66,349,401	1,715,447	2,437,244	0	0	70,502,092
413	Elayn Hunt Correctional Center	96,384,862	243,048	2,210,642	0	0	98,838,552
414	David Wade Correctional Center	43,030,985	77,283	1,949,224	0	0	45,057,492
415	Adult Probation and Parole	98,415,556	0	12,920,667	960,000	0	112,296,223
416	B.B. Sixty Rayburn Correctional Center	40,461,085	156,064	1,845,877	0	0	42,463,026
Corrections Services		\$799,850,109	\$59,031,014	\$39,523,890	\$960,000	\$4,612,646	\$903,977,659
418	Office of Management and Finance	1,033,539	3,614,719	19,586,699	7,572,575	0	31,807,532



	Agency Name	State General Fund (Direct)	Interagency Transfers	Fees and Self- generated Revenue	Statutory Dedications	Federal Funds	Total Funds
419	Office of State Police	143,120,784	39,225,920	172,899,949	89,298,343	17,056,552	461,601,548
420	Office of Motor Vehicles	1,407,454	872,500	79,397,819	3,300,000	7,263,802	92,241,575
422	Office of State Fire Marshal	0	2,114,652	6,703,789	32,214,607	1,600,293	42,633,341
423	Louisiana Gaming Control Board	0	0	0	1,295,541	0	1,295,541
424	Liquefied Petroleum Gas Commission	0	0	1,877,467	0	0	1,877,467
425	Louisiana Highway Safety Commission	0	412,350	903,131	0	23,182,858	24,498,339
Public Safety Services		\$145,561,777	\$46,240,141	\$281,368,854	\$133,681,066	\$49,103,505	\$655,955,343
403	Office of Juvenile Justice	202,067,315	19,134,621	1,924,509	0	891,796	224,018,241
Youth Services		\$202,067,315	\$19,134,621	\$1,924,509	\$0	\$891,796	\$224,018,241
300	Jefferson Parish Human Services Authority	16,027,977	2,180,166	2,725,000	0	0	20,933,143
301	Florida Parishes Human Services Authority	17,453,950	7,863,344	2,754,288	0	1,000,000	29,071,582
302	Capital Area Human Services District	18,039,007	10,077,558	3,553,108	0	0	31,669,673
303	Developmental Disabilities Council	1,007,517	0	0	0	1,856,062	2,863,579
304	Metropolitan Human Services District	18,742,917	9,339,786	1,229,243	0	1,605,052	30,916,998
305	Medical Vendor Administration	278,869,826	41,665,571	4,200,000	1,228,748	624,950,911	950,915,056
306	Medical Vendor Payments	2,424,790,522	192,764,983	685,565,153	1,814,097,280	15,338,395,480	20,455,613,418
307	Office of the Secretary	75,113,178	15,397,219	2,869,401	22,173,249	248,542,946	364,095,993
309	South Central Louisiana Human Services Authority	18,610,922	6,780,733	3,263,000	0	500,000	29,154,655
310	Northeast Delta Human Services Authority	12,972,967	4,483,420	773,844	0	0	18,230,231
320	Office of Aging and Adult Services	27,806,204	56,417,018	782,680	3,708,434	181,733	88,896,069



	Agency Name	State General Fund (Direct)	Interagency Transfers	Fees and Self- generated Revenue	Statutory Dedications	Federal Funds	Total Funds
324	Louisiana Emergency Response Network	2,301,057	33,500	0	0	0	2,334,557
325	Acadiana Area Human Services District	15,699,599	5,107,914	1,536,196	0	1,000,000	23,343,709
326	Office of Public Health	70,459,479	85,640,509	60,290,241	15,326,686	362,651,013	594,367,928
327	Office of Surgeon General	935,480	0	0	0	0	935,480
330	Office of Behavioral Health	253,369,157	145,233,422	1,387,150	9,876,051	79,526,151	489,391,931
340	Office of Intellectual and Developmental Disability Supports	39,728,251	178,478,801	4,155,944	3,416,820	7,816,547	233,596,363
350	Office on Women's Health and Community Health	1,914,399	253,408	0	0	0	2,167,807
375	Imperial Calcasieu Human Services Authority	10,400,681	3,185,171	1,350,000	0	125,000	15,060,852
376	Central Louisiana Human Services District	11,206,526	6,712,519	1,000,000	0	0	18,919,045
377	Northwest Louisiana Human Services District	9,644,656	6,247,244	1,000,000	0	0	16,891,900
Louisiana Department of Health		\$3,325,094,272	\$777,862,286	\$778,435,248	\$1,869,827,268	\$16,668,150,895	\$23,419,369,969
360	Office of Children and Family Services	268,892,022	22,988,431	15,172,518	400,000	483,884,502	791,337,473
Department of Children and Family Services		\$268,892,022	\$22,988,431	\$15,172,518	\$400,000	\$483,884,502	\$791,337,473



Agency Name		State General Fund (Direct)	Interagency Transfers	Fees and Self- generated Revenue	Statutory Dedications	Federal Funds	Total Funds
431	Conservation and Energy	23,605,920	3,408,144	27,908,864	50,675,763	104,139,220	209,737,911
Department of Conservation and Energy		\$23,605,920	\$3,408,144	\$27,908,864	\$50,675,763	\$104,139,220	\$209,737,911
440	Office of Revenue	0	1,565,000	132,197,053	557,914	0	134,319,967
Department of Revenue		\$0	\$1,565,000	\$132,197,053	\$557,914	\$0	\$134,319,967
856	Office of Environmental Quality	12,204,489	10,000	114,915,637	10,873,471	20,525,956	158,529,553
Department of Environmental Quality		\$12,204,489	\$10,000	\$114,915,637	\$10,873,471	\$20,525,956	\$158,529,553
474	Workforce Support and Training	25,845,375	36,478,367	72,219	118,926,762	185,431,803	366,754,526
Louisiana Works		\$25,845,375	\$36,478,367	\$72,219	\$118,926,762	\$185,431,803	\$366,754,526
511	Wildlife and Fisheries Management and Finance	11,971,217	0	10,450	15,336,359	229,315	27,547,341
512	Office of the Secretary	34,061,521	385,970	860,367	14,718,652	11,898,494	61,925,004
513	Office of Wildlife	1,662,915	4,214,897	4,517,735	22,658,116	22,813,382	55,867,045
514	Office of Fisheries	1,982,603	15,373,385	5,210,764	26,407,276	15,971,036	64,945,064
Department of Wildlife and Fisheries		\$49,678,256	\$19,974,252	\$10,599,316	\$79,120,403	\$50,912,227	\$210,284,454
560	State Civil Service	0	16,285,688	488,838	0	0	16,774,526
561	Municipal Fire and Police Civil Service	0	0	3,202,467	0	0	3,202,467
562	Ethics Administration	5,256,635	0	175,498	0	0	5,432,133
563	State Police Commission	845,908	55,000	0	0	0	900,908
565	Board of Tax Appeals	0	2,010,847	361,361	0	0	2,372,208
Department of Civil Service		\$6,102,543	\$18,351,535	\$4,228,164	\$0	\$0	\$28,682,242
600	LSU System	539,207,004	8,485,184	955,696,001	35,816,888	14,018,275	1,553,223,352
615	Southern University System	71,677,935	4,476,791	116,289,046	4,671,737	3,654,209	200,769,718
620	University of Louisiana System	299,614,048	259,923	640,227,599	17,681,687	0	957,783,257



	Agency Name	State General Fund (Direct)	Interagency Transfers	Fees and Self- generated Revenue	Statutory Dedications	Federal Funds	Total Funds
649	LA Community & Technical Colleges System	176,811,327	0	179,747,107	23,435,318	0	379,993,752
671	Board of Regents	295,081,029	14,256,109	16,050,299	208,933,512	34,232,149	568,553,098
Higher Education		\$1,382,391,343	\$27,478,007	\$1,908,010,052	\$290,539,142	\$51,904,633	\$3,660,323,177
656	Special School District	27,549,998	9,735,197	168,145	156,022	0	37,609,362
657	Louisiana School for Math, Science, and the Arts	8,955,778	3,260,623	650,459	86,907	0	12,953,767
658	Thrive Academy	8,763,140	2,575,601	5,000	82,652	0	11,426,393
659	Ecole Pointe-au-Chien	1,870,966	741,780	0	0	0	2,612,746
662	Louisiana Educational TV Authority	11,207,872	315,917	2,241,786	1,688,438	0	15,454,013
666	Board of Elementary & Secondary Education	1,261,641	0	91,000	24,531,931	0	25,884,572
673	New Orleans Center for the Creative Arts	8,268,895	2,637,751	0	85,594	0	10,992,240
Special Schools and Commissions		\$67,878,290	\$19,266,869	\$3,156,390	\$26,631,544	\$0	\$116,933,093
678	State Activities	72,872,538	12,682,203	8,295,640	4,462,510	137,300,765	235,613,656
681	Subgrantee Assistance	223,563,500	12,795,145	10,007,789	64,747,256	1,728,024,974	2,039,138,664
682	Recovery School District	96,535	7,786,446	3,450,160	0	0	11,333,141
695	Minimum Foundation Program	3,728,776,135	0	0	289,046,423	0	4,017,822,558
697	Nonpublic Educational Assistance	20,594,779	0	0	0	0	20,594,779
Department of Education		\$4,045,903,487	\$33,263,794	\$21,753,589	\$358,256,189	\$1,865,325,739	\$6,324,502,798
610	LSU Health Care Services Division	25,057,289	13,477,895	30,485,154	0	5,552,018	74,572,356
LSU Health Care Services Division		\$25,057,289	\$13,477,895	\$30,485,154	\$0	\$5,552,018	\$74,572,356
451	Local Housing of State Adult Offenders	205,950,285	0	0	0	0	205,950,285
452	Local Housing of State Juvenile Offenders	8,069,401	0	0	0	0	8,069,401
901	Sales Tax Dedications	0	0	0	70,582,425	0	70,582,425



Agency Name	State General Fund (Direct)	Interagency Transfers	Fees and Self- generated Revenue	Statutory Dedications	Federal Funds	Total Funds
903 Parish Transportation	0	0	0	46,400,000	0	46,400,000
905 Interim Emergency Board	36,808	0	0	0	0	36,808
906 District Attorneys & Assistant District Attorneys	38,371,973	0	0	5,450,000	0	43,821,973
923 Corrections Debt Service	7,734,150	0	0	0	0	7,734,150
924 Video Draw Poker - Local Government Aid	0	0	0	53,039,125	0	53,039,125
925 Unclaimed Property Leverage Fund	0	0	0	15,000,000	0	15,000,000
926 Sports Wagering Allocation Fund	0	0	0	9,950,000	0	9,950,000
927 Local Revenue Fund	0	0	0	45,208,168	0	45,208,168
930 Higher Education - Debt Service and Maintenance	43,858,402	0	0	0	0	43,858,402
931 LA Economic Dev -Debt Service	56,417,940	0	0	158,424,008	0	214,841,948
932 Two Percent Fire Insurance Fund	0	0	0	29,847,251	0	29,847,251
933 Governor's Conferences and Interstate Compacts	594,063	0	0	0	0	594,063
939 Dept. of Revenue - Prepaid Wireless Tele 911 Service	0	0	14,000,000	0	0	14,000,000
940 Emergency Medical Services- Parishes & Municipalities	0	0	150,000	0	0	150,000
941 Agriculture and Forestry - Pass Through Funds	4,679,789	1,069,398	248,774	4,672,703	20,284,670	30,955,334
945 State Aid to Local Government Entities	17,449,109	0	0	133,573,380	0	151,022,489
950 Special Acts / Judgments	6,800,000	0	0	0	0	6,800,000



	Agency Name	State General Fund (Direct)	Interagency Transfers	Fees and Self- generated Revenue	Statutory Dedications	Federal Funds	Total Funds
966	Supplemental Pay to Law Enforcement Personnel	147,050,763	0	0	0	0	147,050,763
977	DOA- Debt Service And Maintenance	33,729,318	52,069,119	401,425	0	0	86,199,862
XXX	Administrative Agencies	99,649,060	0	0	850,000,000	0	949,649,060
Other Requirements		\$670,391,061	\$53,138,517	\$14,800,199	\$1,422,147,060	\$20,284,670	\$2,180,761,507
800	Office of Group Benefits	0	1,098,733	2,269,575,678	0	0	2,270,674,411
804	Office of Risk Management	0	281,202,131	22,207,366	2,000,000	0	305,409,497
806	Louisiana Property Assistance	0	1,615,846	18,694,879	0	0	20,310,725
807	Federal Property Assistance	0	1,084,342	2,214,495	0	0	3,298,837
811	Prison Enterprises	0	27,344,248	9,664,184	0	0	37,008,432
815	Office of Technology Services	0	708,501,540	5,126,332	0	0	713,627,872
816	Division of Administrative Law	0	11,936,470	28,897	0	0	11,965,367
820	Office of State Procurement	0	2,612,070	10,787,423	0	0	13,399,493
829	Office of Aircraft Services	0	0	0	0	0	0
860	DEQ- Environmental State Revolving Loan Funds	0	0	0	124,319,000	2,200,000	126,519,000
861	Drinking Water Revolving Loan Fund	0	0	0	66,707,202	0	66,707,202
Ancillary Appropriations		\$0	\$1,035,395,380	\$2,338,299,254	\$193,026,202	\$2,200,000	\$3,568,920,836
917	Severance Tax Dedication	0	0	0	30,427,178	0	30,427,178
918	Parish Royalty Fund Payments	0	0	0	12,674,217	0	12,674,217
919	Highway Fund Number Two Motor Vehicle	0	0	0	6,606,649	0	6,606,649
920	Interim Emergency Fund	1,322,862	0	0	0	0	1,322,862
921	Revenue Sharing - State	90,000,000	0	0	0	0	90,000,000



Agency Name	State General Fund (Direct)	Interagency Transfers	Fees and Self- generated Revenue	Statutory Dedications	Federal Funds	Total Funds
922 General Obligation Debt Service	445,113,420	0	0	0	0	445,113,420
Non-Appropriated Requirements	\$536,436,282	\$0	\$0	\$49,708,044	\$0	\$586,144,326
949 Louisiana Judiciary	206,123,567	9,392,850	0	17,735,017	0	233,251,434
Judicial Expense	\$206,123,567	\$9,392,850	\$0	\$17,735,017	\$0	\$233,251,434
951 House of Representatives	32,998,300	0	0	0	0	32,998,300
952 Senate	28,117,511	0	0	0	0	28,117,511
954 Legislative Auditor	15,295,000	0	25,104,188	0	0	40,399,188
955 Legislative Fiscal Office	3,791,600	0	0	0	0	3,791,600
960 Legislative Budgetary Control Council	13,112,977	0	0	10,000,000	0	23,112,977
962 Louisiana State Law Institute	1,226,277	0	0	0	0	1,226,277
Legislative Expense	\$94,541,665	\$0	\$25,104,188	\$10,000,000	\$0	\$129,645,853
115 Facility Planning and Control	6,950,000	130,627,877	145,600,000	222,000,000	130,500,000	635,677,877
279 DOTD-Capital Outlay/Non- State	300,000	25,000,000	45,000,000	1,917,045,415	77,500,000	2,064,845,415
Capital Outlay	\$7,250,000	\$155,627,877	\$190,600,000	\$2,139,045,415	\$208,000,000	\$2,700,523,292
Grand Total	\$12,504,703,839	\$2,566,326,189	\$6,383,822,483	\$8,264,483,217	\$23,703,072,972	\$53,422,408,700



Position Analysis

DEPARTMENT NAME	Authorized Positions as of EOB 12/1/2025	Total Authorized Positions Eliminated	Total Authorized Positions Transferred	Total New Authorized Positions Added	Net Authorized Positions Appropriated	Appropriated Over/(Under) EOB	Authorized Other Charges Positions Appropriated	Appropriated Non T.O. FTE Positions
Executive	2,246	(26)	5	6	2,231	(15)	262	90
Veterans Affairs	851	(7)	0	2	846	(5)	0	4
State	367	0	0	13	380	13	0	0
Justice	539	0	0	48	587	48	1	46
Lt. Governor	7	0	0	0	7	0	8	0
Treasury	74	0	0	0	74	0	0	5
Public Service	95	0	0	0	95	0	0	1
Agriculture & Forestry	588	(6)	3	0	585	(3)	2	40
Insurance	232	(1)	0	9	240	8	0	3
Economic Development	213	0	1	0	214	1	6	0
Culture, Rec. & Tourism	591	(2)	0	2	591	0	14	105
Transportation & Develop.	4,319	(4)	0	0	4,315	(4)	0	0
Corrections	4,890	0	0	150	5,040	150	0	23
Public Safety	2,715	(49)	0	29	2,695	(20)	0	48
Youth Services	1,070	0	0	153	1,223	153	6	35
Department of Health	7,918	(29)	0	24	7,913	(5)	1,305	440
Children & Family Services	2,186	(2)	0	0	2,184	(2)	0	144
Conservation and Energy	378	(1)	(1)	0	376	(2)	0	3
Revenue	723	0	0	0	723	0	15	6
Environmental Quality	712	0	0	9	721	9	0	0
Louisiana Works	975	(36)	2	5	946	(29)	0	142
Wildlife & Fisheries	786	(9)	0	1	778	(8)	3	116
Civil Service	184	0	0	0	184	0	0	2
Retirement	0	0	0	0	0	0	0	0
Higher Education	0	0	0	0	0	0	0	0
Other Education	647	(12)	0	6	641	(6)	31	10
Dept. of Education	511	0	0	0	511	0	0	48
Health Care Services Div.	0	0	0	0	0	0	0	0
Other Requirements	0	0	0	0	0	0	0	0
GENERAL APP. BILL	33,817	(184)	10	457	34,100	283	1,653	1,311
Ancillary	1,226	0	(5)	37	1,258	32	0	33
Non-Appropriated	0	0	0	0	0	0	0	0
Judicial App. Bill	0	0	0	0	0	0	0	0
Legislative App. Bill	0	0	0	0	0	0	0	0
Special Acts	0	0	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0	0
TOTAL STATE	35,043	(184)	5	494	35,358	315	1,653	1,344





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Comparison of Existing Operating Budget to Appropriated by Functional Area

Explanation of Functional Area

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

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

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

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

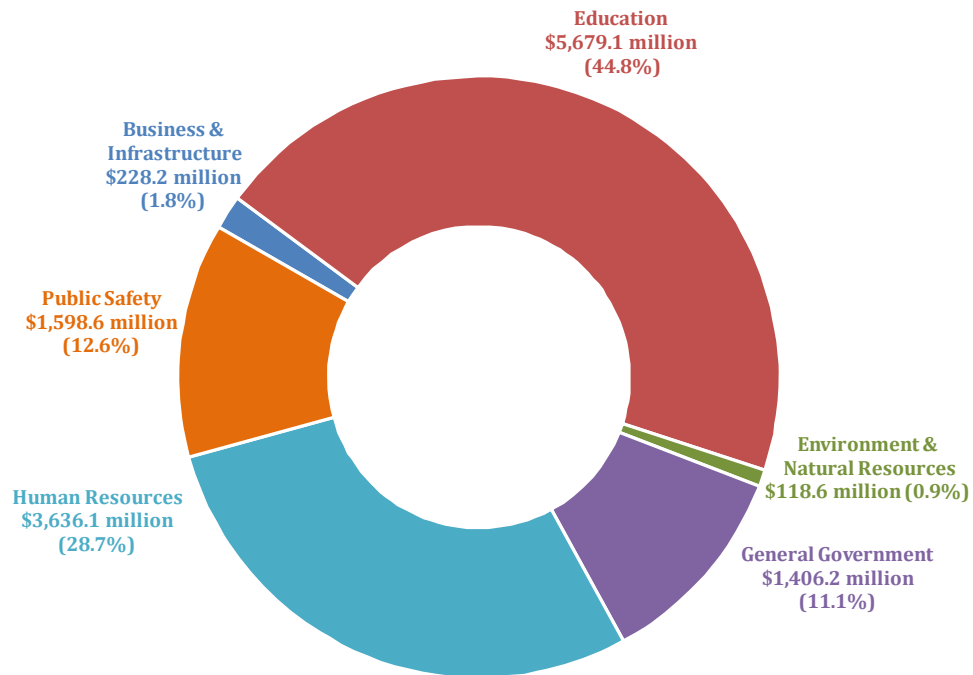
Human Resources includes: Department of Health (and related Ancillary agencies); Department of Children and Family Services; Louisiana State University Health Care Services Division; Mental Health Advocacy Service; Office of Elderly Affairs; Veterans Affairs; and Drinking Water Revolving Loan Fund.

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

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

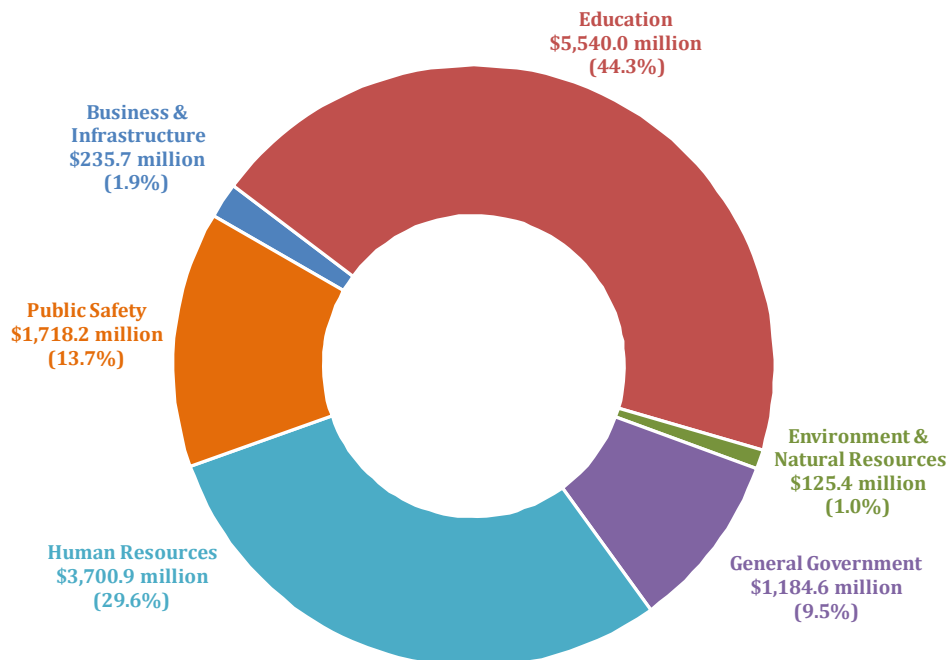
FY 2025-2026 EOB State General Fund Expenditures by Functional Area

State General Fund only
(Totals \$12.67 billion)



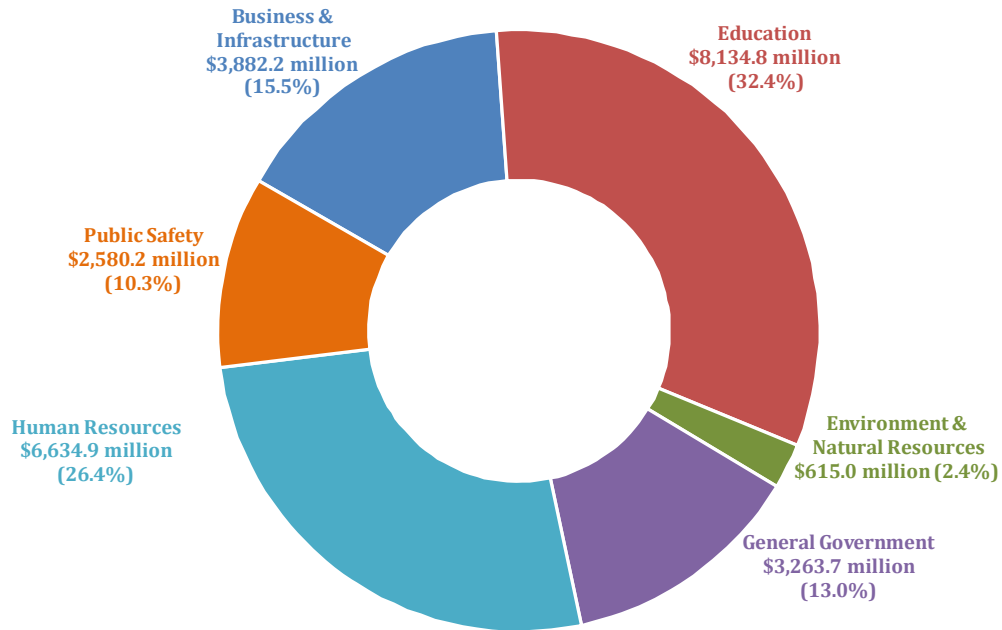
FY 2026-2027 Appropriated State General Fund Expenditures by Functional Area

State General Fund only
(Totals \$12.5 billion)



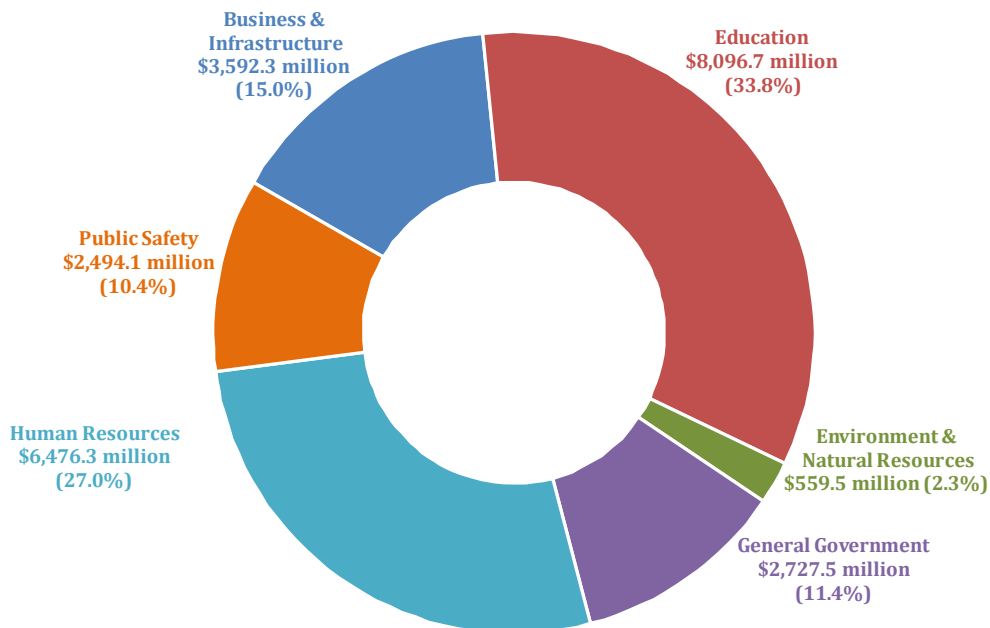
FY 2025-2026 EOB State Funded Expenditures by Functional Area

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

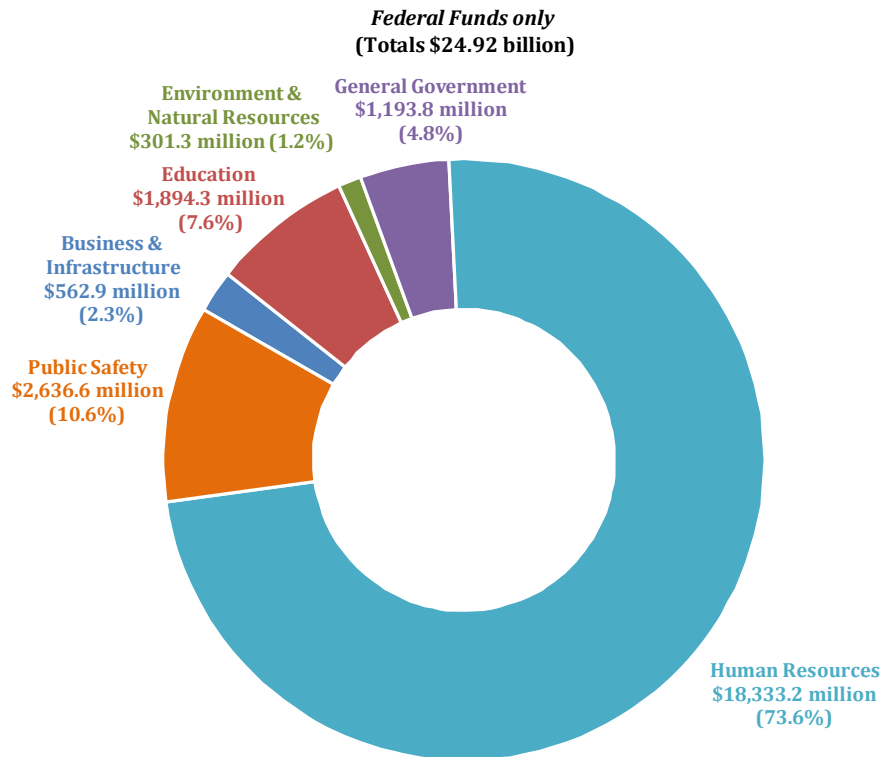


FY 2026-2027 Appropriated State Funded Expenditures by Functional Area

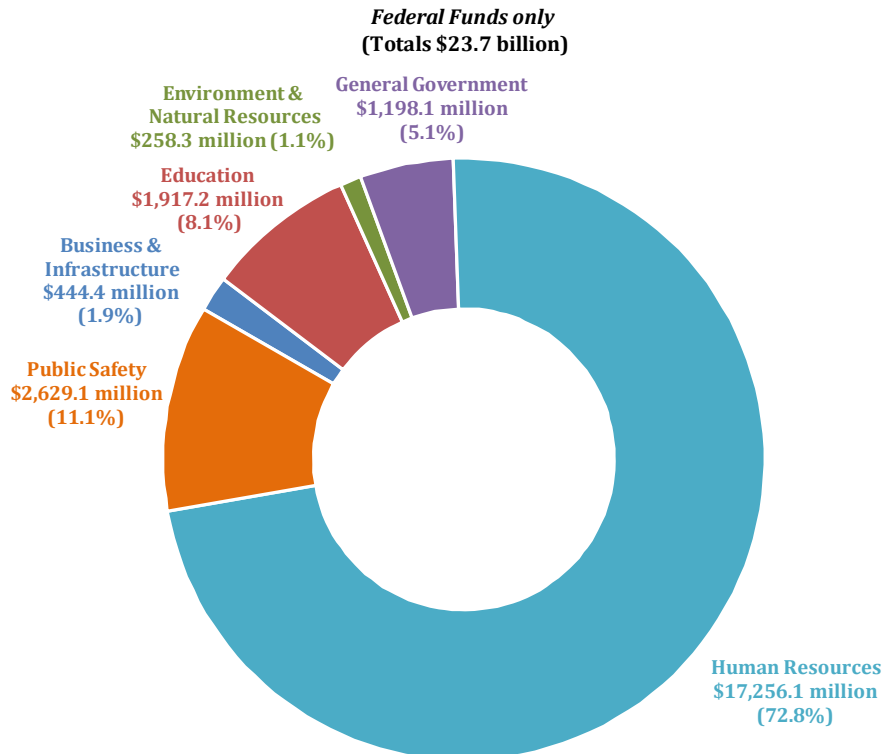
State General Fund, Fees and Self-generated Revenues, Statutory Dedications (Excluding Double-Counts)
(Totals \$23.95 billion)



FY 2025-2026 EOB Federal Funded Expenditures by Functional Area

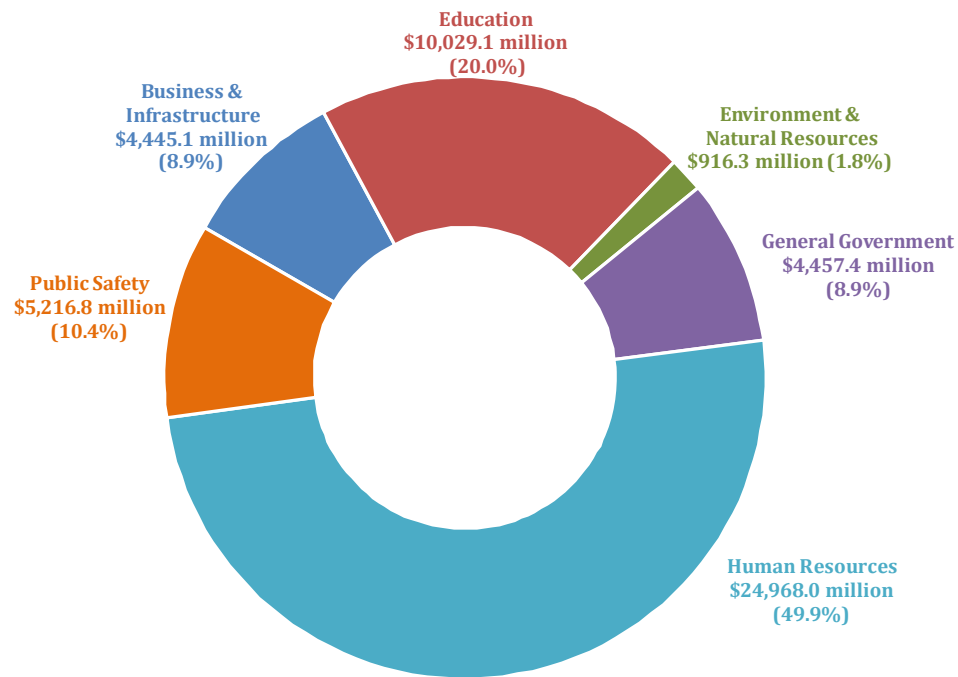


FY 2026-2027 Appropriated Federal Funded Expenditures by Functional Area



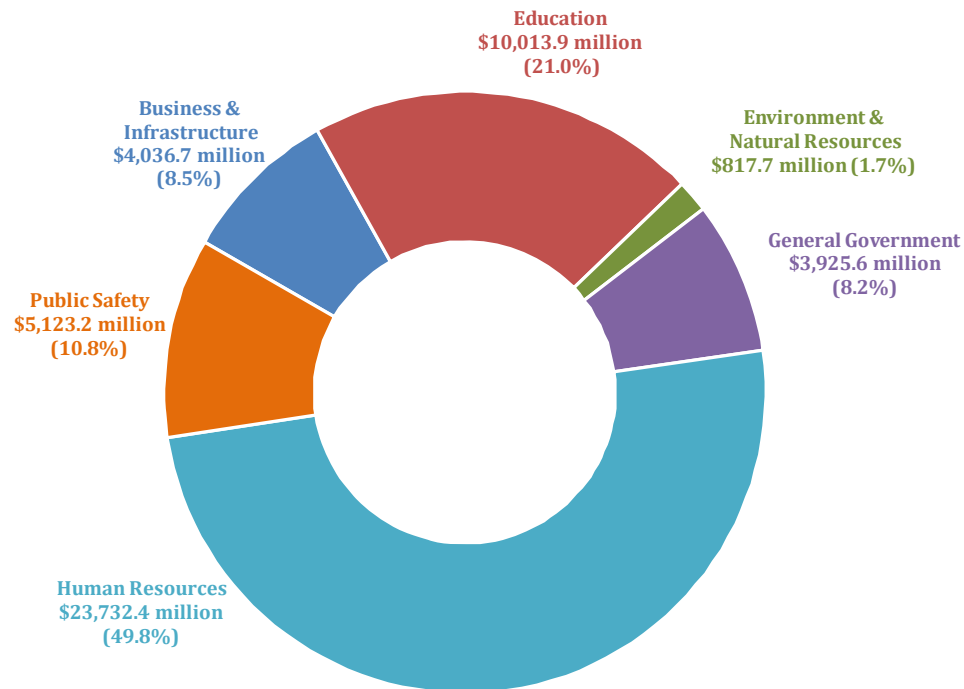
FY 2025-2026 EOB Total Expenditures by Functional Area

All Means of Finance (Excluding Double-Counts)
(Totals \$50.03 billion)



FY 2026-2027 Appropriated Total Expenditures by Functional Area

All Means of Finance (Excluding Double-Counts)
(Totals \$47.65 billion)





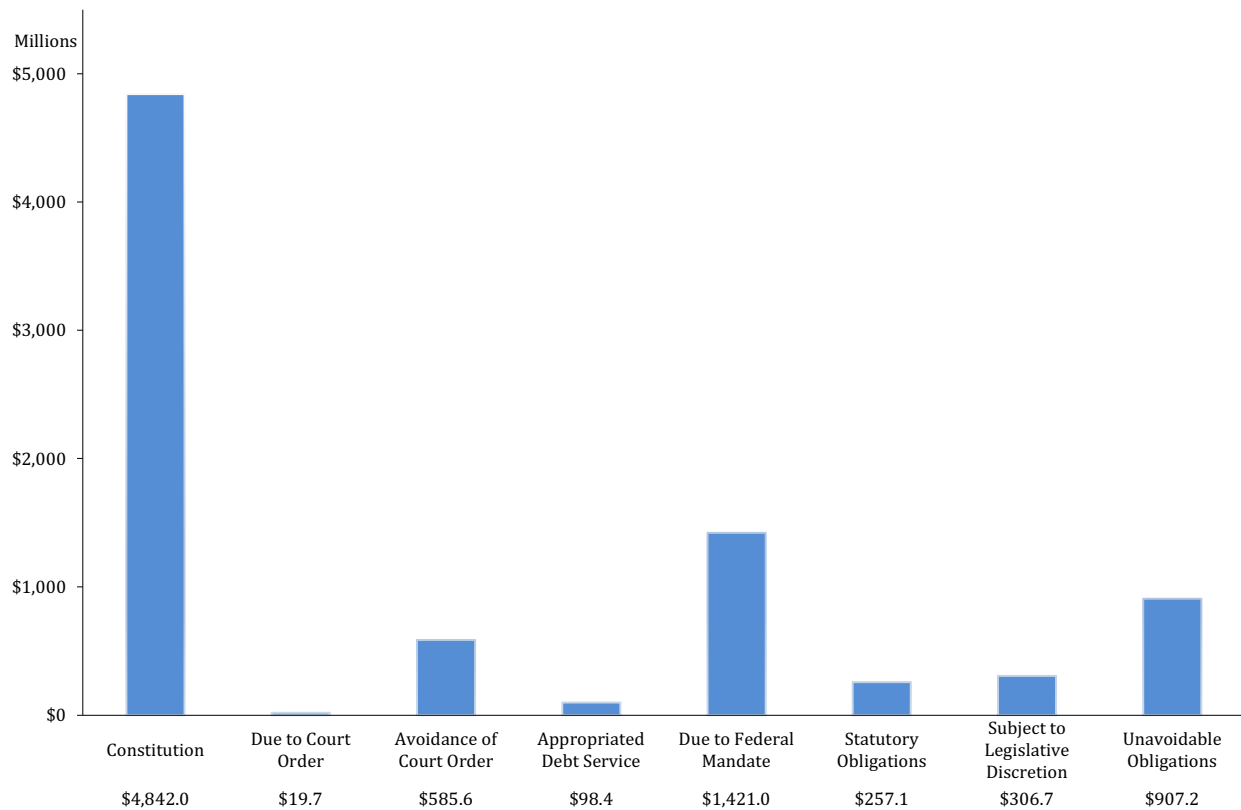
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Statewide Discretionary and Non-Discretionary Expenditures

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

A breakout of non-discretionary expenditures is provided below.

FY 2026 - 2027 Non-Discretionary Expenditures by Category
State General Fund only
(Totals \$8.44 billion)



NON-DISCRETIONARY EXPENDITURES (List of Examples)

Required by the Constitution

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

Due to Court Order

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

Avoidance of Court Order

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

Needed to Pay Debt Service

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

Due to Federal Mandate

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

Needed for Statutory Obligations

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

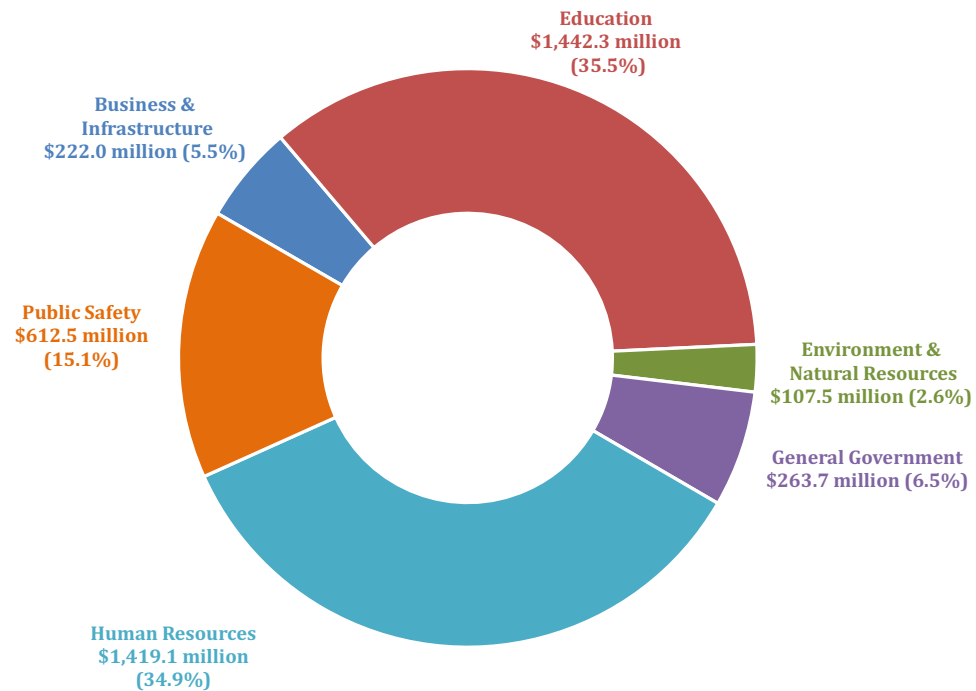
Subject to Legislative Discretion

- Legislative Expenses
- Judicial Expenses

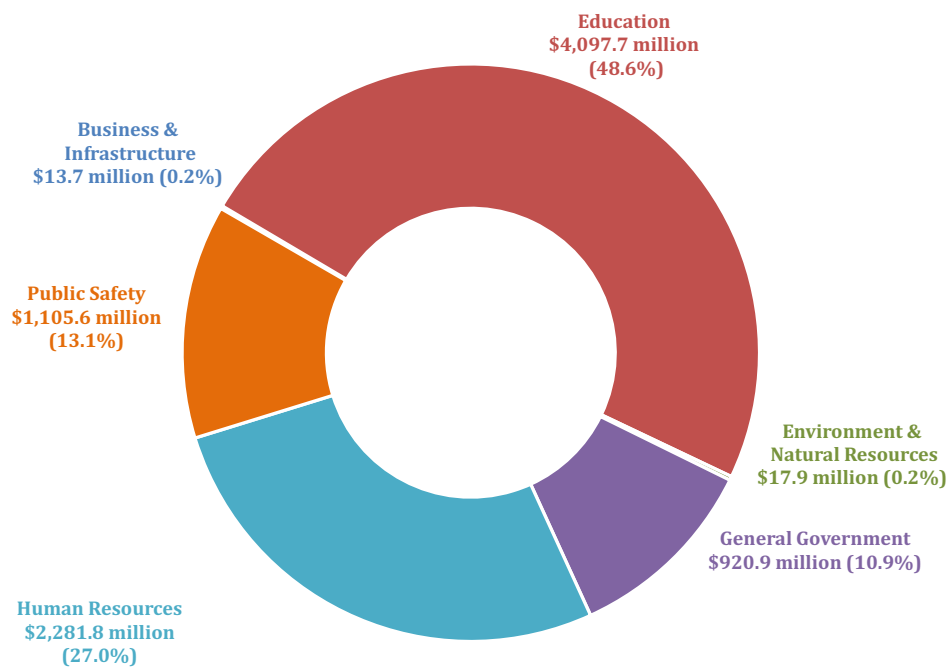
Needed for Unavoidable Obligations

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

FY 2026 - 2027 Appropriated Discretionary State General Fund Expenditures by Functional Area
State General Fund only
 (Totals \$4.07 billion)



FY 2026 - 2027 Appropriated Non-Discretionary State General Fund Expenditures by Functional Area
State General Fund only
 (Totals \$8.44 billion)



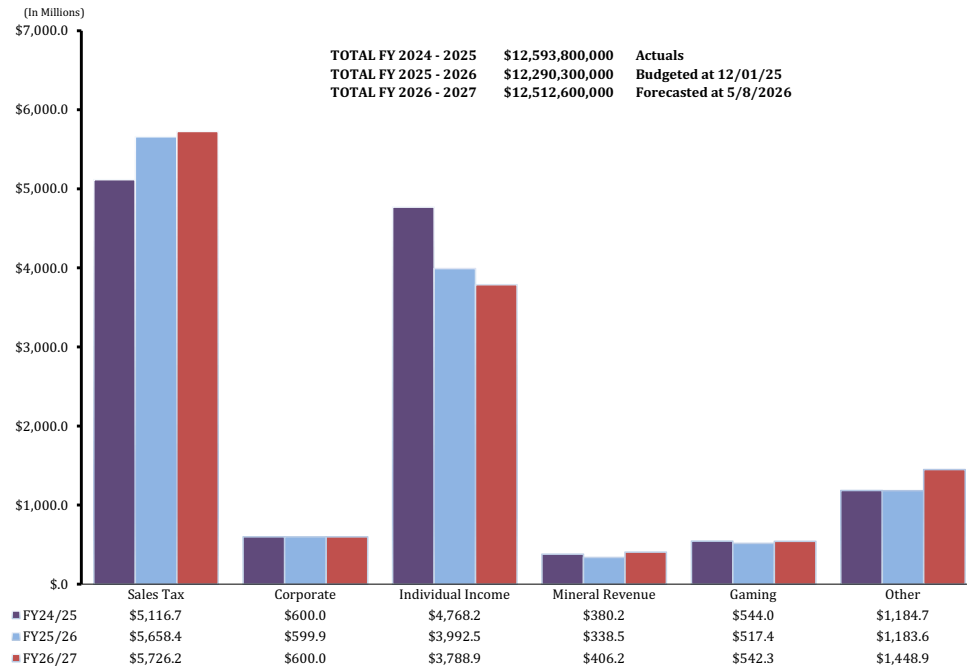
Discretionary and Non-Discretionary Funding by Department All Means of Finance

DEPT. NAME	Discretionary	Non-Discretionary	Total
Executive	\$4,977,377,974	\$99,069,386	\$5,076,447,360
Veterans	\$98,490,472	\$9,807,603	\$108,298,075
State	\$78,549,525	\$53,538,835	\$132,088,360
Justice	\$120,989,240	\$14,545,195	\$135,534,435
Lt. Governor	\$9,849,248	\$689,648	\$10,538,896
Treasury	\$13,036,465	\$1,999,552	\$15,036,017
Public Service	\$8,905,472	\$2,569,867	\$11,475,339
Agriculture & Forestry	\$80,783,650	\$14,460,504	\$95,244,153
Insurance	\$69,514,092	\$6,604,214	\$76,118,306
Economic Development	\$80,392,086	\$4,961,192	\$85,353,278
Culture, Rec. & Tourism	\$126,500,943	\$11,811,115	\$138,312,058
Trans. & Development	\$764,015,721	\$95,400,692	\$859,416,413
Corrections	\$213,871,244	\$690,106,415	\$903,977,659
Public Safety	\$599,526,545	\$56,428,798	\$655,955,343
Youth Services	\$202,467,447	\$21,550,794	\$224,018,241
Dept. of Health	\$13,762,720,585	\$9,656,649,384	\$23,419,369,969
Children and Family Services	\$392,191,625	\$399,145,848	\$791,337,473
Conservation and Energy	\$199,291,132	\$10,446,779	\$209,737,911
Revenue	\$114,012,966	\$20,307,001	\$134,319,967
Environmental Quality	\$114,318,374	\$44,211,179	\$158,529,553
Louisiana Works	\$343,303,035	\$23,451,491	\$366,754,526
Wildlife & Fisheries	\$190,504,317	\$19,780,137	\$210,284,454
Civil Service	\$20,851,303	\$7,830,939	\$28,682,242
Retirement Systems	\$0	\$0	\$0
Higher Education	\$3,359,147,060	\$301,176,117	\$3,660,323,177
Other Education	\$75,094,878	\$41,838,215	\$116,933,093
Dept. of Education	\$2,253,893,938	\$4,070,608,860	\$6,324,502,798
Health Care Services Div.	\$53,388,462	\$21,183,894	\$74,572,356
Other Requirements	\$1,575,446,064	\$605,315,443	\$2,180,761,507
Ancillary	\$3,499,443,440	\$69,477,396	\$3,568,920,836
Non-Appropriated	\$0	\$586,144,326	\$586,144,326
Judicial App. Bill	\$13,237,012	\$220,014,422	\$233,251,434
Leg. App. Bill	\$0	\$129,645,853	\$129,645,853
Special Acts	\$0	\$0	\$0
Capital Outlay	\$2,700,523,292	\$0	\$2,700,523,292
Total State	\$36,111,637,606	\$17,310,771,094	\$53,422,408,700

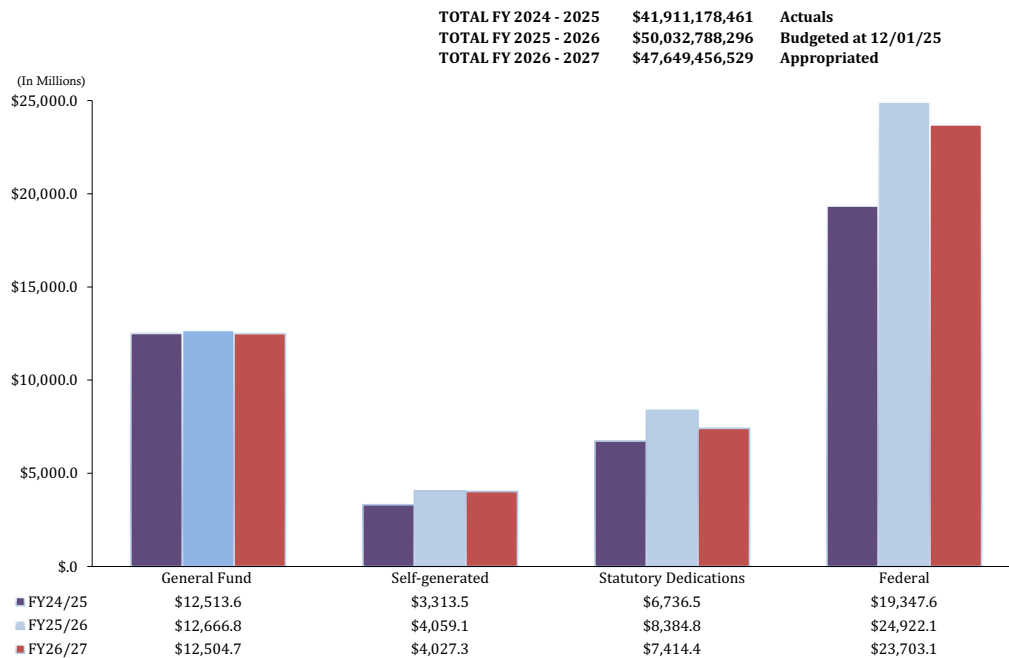


Historical Trends

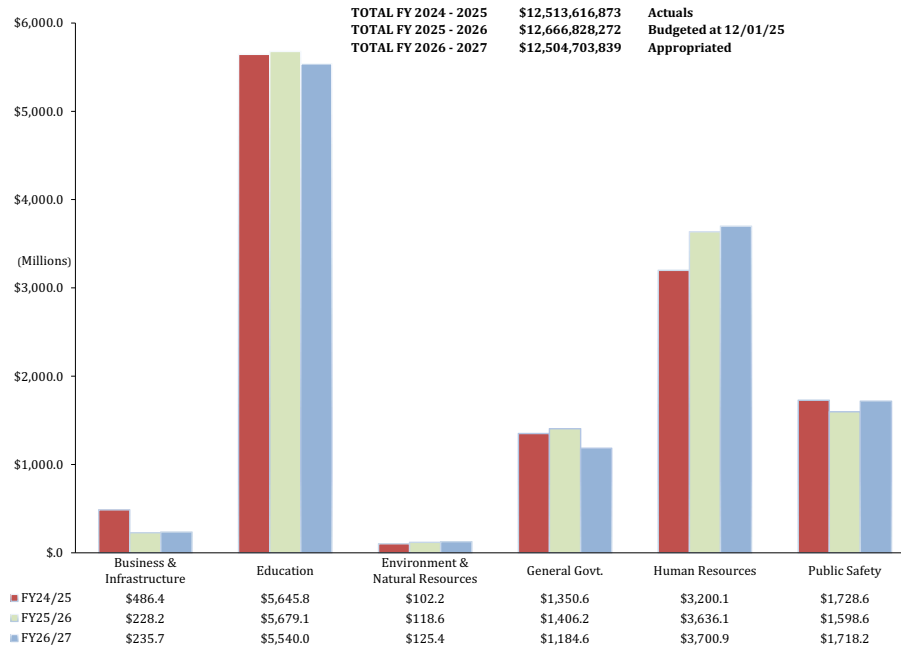
State General Fund Revenue



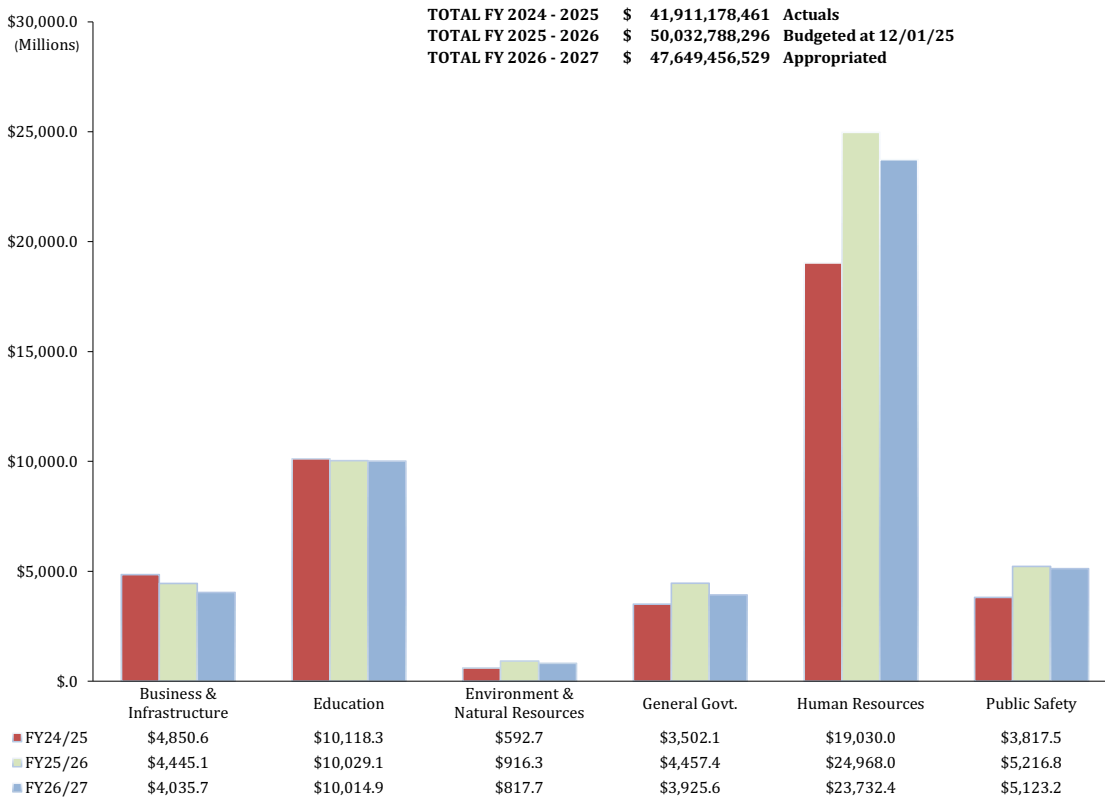
Total Means of Financing (Excluding Double Counts)



State General Fund Expenditures



Total Expenditures
(Excluding Double Counts)



EXPENDITURE LIMIT

Appropriated

*OFFICIAL EXPENDITURE LIMIT FOR FY 2025 - 2026	\$19,190,259,557
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Growth Factor	4.97%
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OFFICIAL EXPENDITURE LIMIT FOR FY 2026 - 2027	\$20,144,161,350
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* Less: Appropriations Acts and Other Requirements - FY 2026 - 2027	18,521,345,408
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Appropriations Acts and Other Requirements Over/(Under) Expenditure Limit	(\$1,622,815,942)
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Anticipated IEB Adjustments	\$1,322,862
Contingencies	\$0

Expenditures Over/(Under) Expenditure Limit after Anticipated Adjustments	(\$1,621,493,080)
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EXPENDITURE LIMIT FOR FISCAL YEAR 2026 - 2027
Appropriated

	State General Fund	Interagency Transfers	Fees and Self-generated	Statutory Dedications	Federal	Total
Appropriations Acts and Other Requirements	\$12,504,703,839	\$2,566,326,189	\$6,383,822,483	\$8,264,483,217	\$23,703,072,972	\$53,422,408,700
Exemptions:						
Exempt in accordance with Assumption 3	(\$536,436,282)	0	0	(\$49,708,044)	\$0	(\$586,144,326)
*Exempt in accordance with Assumption 4	\$0	0	(\$106,985,065)	\$0	\$0	(\$106,985,065)
*Exempt in accordance with Assumption 5-A	\$0	\$0	(\$23,447,278)	(\$2,255,443,422)	(\$23,703,072,972)	(\$25,981,963,672)
*Exempt in accordance with Assumption 5-B	\$0	\$0	(\$2,083,895,206)	\$0	\$0	(\$2,083,895,206)
*Exempt in accordance with Assumption 5-C	\$0	(\$2,566,326,189)	(\$1,659,452,943)	\$0	\$0	(\$4,225,779,132)
*Exempt in accordance with Assumption 6	\$0	\$0	(\$782,377,877)	(\$184,268,954)	\$0	(\$966,646,831)
Exempt in accordance with Assumption 7	\$0	\$0	\$0	\$0	\$0	\$0
Exempt in accordance with Assumption 8	(\$99,649,060)	\$0	\$0	(\$850,000,000)	\$0	(\$949,649,060)
Total	\$11,868,618,497	\$0	\$1,727,664,114	\$4,925,062,797	\$0	\$18,521,345,408
Less: OFFICIAL EXPENDITURE LIMIT FOR FY 2026 - 2027						\$20,144,161,350
AMOUNT EXPENDITURES OVER/(UNDER) OFFICIAL EXPENDITURE LIMIT						(\$1,622,815,942)
ANTICIPATED ADJUSTMENTS:						
Contingencies, net of exemptions	\$0	\$0	\$0	\$0	\$0	\$0
IEB	\$1,322,862	\$0	\$0	\$0	\$0	\$1,322,862
Total Anticipated Adjustments:	\$1,322,862	\$0	\$0	\$0	\$0	\$1,322,862
AMOUNT EXPENDITURES OVER/(UNDER) OFFICIAL EXPENDITURE LIMIT (after Anticipated Adjustments)						(\$1,621,493,080)

ASSUMPTIONS USED IN THE EXPENDITURE LIMIT CALCULATION

- The growth factor is derived from the U.S. Department of Commerce data on personal income.
- Fiscal Year 2026-2027 reflects the Fiscal Year as of the Appropriated Budget.
- Non-appropriated funds are excluded.
- Funds not required to be deposited into the State Treasury are excluded.
- State General Fund, Statutory Dedicated Funds and Self-generated Funds which are required to be deposited in the Treasury are to be included except those funds the origins of which are:
 - Federal
 - Self-generated collections by any entity subject to the policy and management authority established by Article VIII, Sections 5 through 7.1 (colleges and universities).
 - A transfer from another state agency, board or commission.
- Funds which are held by the State only in a Fiduciary capacity are excluded.
- Carryforward funds from the prior fiscal year are excluded.
- Transfers from one state fund to another state fund are excluded.

EXCLUSIONS TO THE EXPENDITURE LIMIT

Department	Description	Appropriated	
The following funds are exempt on the basis of being Federal in Origin Art VII, §10(j)(1)			
Statutory Dedications			
Cap Outlay	TTF federal receipts Capital Outlay [Art VII, §27]	\$1,525,000,000	
DOTD	TTF federal receipts DOTD [Art VII, §27]	\$185,770,093	
CPRA	Coastal Protection and Restoration Fund [R.S. 49:214.5.4]	\$17,097,399	
ANCI	Clean Water State Revolving Fund [R.S. 30:2302-2306]	\$123,969,000	
DEQ	Clean Water State Revolving Fund [R.S. 30:2302-2306]	\$3,500,626	
ANCI	Brownfields Cleanup Revolving Loan Fund [R.S. 30:2551]	\$350,000	
DEQ	Brownfields Cleanup Revolving Loan Fund [R.S. 30:2551]	\$50,000	
ANCI	Drinking Water Revolving Loan Fund [R.S. 40:2821-2826]	\$66,707,202	
LW	Workforce Training Fund [R.S. 23:1514] - Federal Unemployment Trust Fund (LB5)	\$26,001,894	
AG	Medical Assistance Programs Fraud Detection [R.S. 46:440.1]	\$3,760,990	
HIED	Louisiana Quality Education Support Fund [R.S. 17:3801]	\$23,930,000	
BESE/Treasury	Louisiana Quality Education Support Fund [R.S. 17:3801]	\$24,981,024	
DMA-GOHSEP	Louisiana Water Sector Fund	\$155,000,000	
DOA	Granting Unserved Municipalities Broadband Opportunities Fund	\$89,500,000	
LDH	Early Childhood Supports and Services Fund	\$7,151,560	
LDH	Rural Primary Care Physicians Development Fund	\$2,673,634	
			\$2,255,443,422
Self-generated			
LDOE	Federal Funds from the Carl D. Perkins Career and Technical Education Grant	\$11,141,322	
DCFS	Title IV-D used to supplant Federal Child Support Enforcement Expenditures [A.G. Opinion # 93-443]	\$12,305,956	
			\$23,447,278
Federal Funds			
			\$23,703,072,972
Total of Funds exempt due to being Federal in origin			\$25,981,963,672
The following funds are exempt on the basis of not being required to be deposited into the state treasury -- Art VII, §10(j)			
Self-generated			
LSED	Louisiana Stadium and Exposition District Self-generated	\$106,985,065	
			\$106,985,065
Total of Funds exempt on the basis of not being required to be deposited into the state treasury			\$106,985,065
The following funds are exempt on the basis of being self-generated collections by an entity subject to the policy and management authority established by Article VIII, Sections 5 through 7 -- Art VII, §10(j)(2)			
Self-generated			
HIED	Universities & Colleges including Technical Colleges Self-generated	\$1,907,810,052	
HCSD	All Self-generated	\$30,485,154	
Cap Outlay	Universities & Colleges including Technical Colleges Self-generated	\$145,600,000	
			\$2,083,895,206
Total of Funds exempt due to being subject to authority established by Art VII, §10(j)(2)			\$2,083,895,206
The following funds are exempt on the basis of being a transfer from another state agency, board, or commission; Transfers -- Art VII, §10(j)(3)			
All Self-generated Revenue in the Ancillary Bill except for the adjustments listed below:			
	Fiduciary Capacity Funds (due to being deducted as a separate exemption)*	\$2,338,299,254	
		(\$696,759,733)	
Net Exclusion from the Ancillary Bill			
LEGI	Legislative Auditor fees transferred from state agencies	\$1,641,539,521	
		\$17,913,422	
			\$1,659,452,943
Interagency Transfers			
			\$2,566,326,189
Total of Funds exempt due to being a Transfer			\$4,225,779,132



The following funds are exempt on the basis of being held by the State only in a Fiduciary Capacity			
Statutory Dedications			
DCE	Oilfield Site Restoration Fund [R.S. 30:86]	\$19,472,268	
LW	Blind Vendors Trust Fund [R.S. 23:3041-3045] (S05)	\$563,598	
LW	Louisiana - 2nd Injury Fund [R.S. 23:1377] (LB1)	\$60,960,195	
LW	Louisiana - Workers' Compensation Administration Fund [R.S. 23:1291.1] (LB4)	\$19,697,411	
WLF	Rockefeller Wildlife Refuge & Game Preserve Fund [R.S. 56:797]	\$3,534,229	
WLF	Rockefeller Wildlife Refuge Trust & Protection Fund [R.S. 56:797]	\$3,274,130	
WLF	Russell Sage Special Fund #2 [R.S. 56:798]	\$2,500,000	
WLF	Marsh Island Operating Fund [R.S. 56:798]	\$167,808	
WLF	MC Davis Conservation Fund [R.S. 56:799]	\$5,400	
WLF	White Lake Property Fund [R.S. 56:799.1]	\$1,455,000	
CPRA	Natural Resource Restoration Trust Fund [R.S. 30:2480.2] and the Consent Decree of the Deepwater Horizon Oil Spill	\$33,645,371	
DCE	Natural Resource Restoration Trust Fund [R.S. 30:2480.2] and the Consent Decree of the Deepwater Horizon Oil Spill	\$2,175,000	
CPRA	Coastal Protection and Restoration Fund [R.S. 49:214.5.4] and the Consent Decree of the Deepwater Horizon Oil Spill (Criminal)	\$2,005,100	
VETS	Louisiana Military Family Assistance Fund [R.S. 46:122]	\$215,528	
LDOE/OTED/HIED	Education Excellence Fund [Const. Art. VII, Sec. 10.8(C)(3)]	\$34,597,916	
			\$184,268,954
Self-generated Revenue			
DOTD	Local share of Federal Transit Fund held by DOTD to match federal funds	\$1,512,675	
Cap Outlay	DOTD Secretary's Emergency Fund - Local match for emergency projects	\$30,000,000	
CORR	Corrections Services - Auxiliary Accounts (Canteens and Rodeo Proceeds)	\$24,240,233	
OGB	* Ancillary Bill - Employee contributions to Group Benefits	\$696,759,733	
LDH	Auxiliary Accounts within OIDD and OAAS	\$741,049	
OTED	La. Schools for the Deaf and Visually Impaired Activity Center vending machines	\$2,500	
HIED	Proprietary Schools Student Protection Dedicated Fund Account [R.S. 17:1341.16]	\$200,000	
DEQ	Environmental Trust Dedicated Fund Account [R.S. 30:2015] (Motor Fuels Underground Storage Tank Trust Fund)	\$6,000,000	
DEQ	Motor Fuels Underground Storage Tank Trust Fund [R.S. 30:2195.1-2195.10]	\$21,249,485	
EXEC	Children's Trust Fund [R.S. 46:2403]	\$1,579,449	
DCFS	Battered Women Shelter Dedicated Fund Account [R.S. 13:998]	\$92,753	
			\$782,377,877
Total of Funds exempt due to being held only in a Fiduciary Capacity			\$966,646,831
Total Appropriated Funds excluded from expenditure limit			\$33,365,269,906

STATE BUDGET

PART TWO:

STATE BUDGET

BY SCHEDULE





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Executive Department

Department Description

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

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	308,820,273	291,164,860	(17,655,413)
Interagency Transfers	105,276,064	106,663,559	1,387,495
Fees & Self-generated	198,890,462	198,666,478	(223,984)
Statutory Dedications	876,194,318	645,320,765	(230,873,553)
Federal Funds	3,850,221,415	3,834,631,698	(15,589,717)
Total	5,339,402,532	5,076,447,360	(262,955,172)
Total Authorized Positions	2,246	2,231	(15)
Authorized Other Charges Positions	262	262	0

100-Executive Office

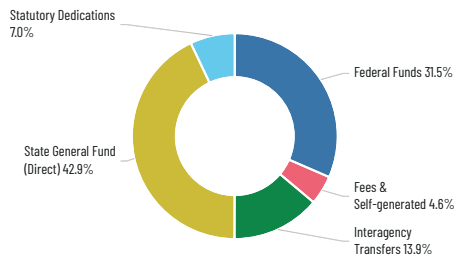
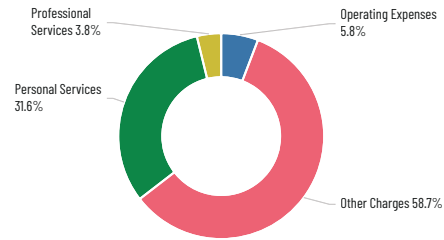
Agency Description

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

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	16,083,128	16,253,378	170,250
Interagency Transfers	2,241,344	5,270,379	3,029,035
Fees & Self-generated	1,696,727	1,742,749	46,022
Statutory Dedications	160,348	2,661,257	2,500,909
Federal Funds	3,699,392	11,933,019	8,233,627
Total	23,880,939	37,860,782	13,979,843
Total Authorized Positions	93	92	(1)
Authorized Other Charges Positions	0	0	0



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

- \$8.23 million increase in Federal Funds is for grant programs in the Office of Rural Development for projects and programs which support the development and modernization of rural areas throughout Louisiana.
- \$2.5 million in Statutory Dedications out of the Louisiana Rural Infrastructure Revolving Loan Program Fund is for the State Infrastructure Bank. Acts 340 and 581 of the 2026 Regular Legislative Session provide for the Rural Infrastructure Revolving Loan Program and the State Infrastructure Bank.
- \$3 million increase in Interagency Transfers includes \$2.5 million from the Department of Transportation and Development for a rural transit program, and \$500,000 from the Coastal Protection and Restoration Authority for the Annual Coastal Protection and Restoration Plan.
- \$100,000 increase in State General Fund (Direct) is for a monument in New Orleans to memorialize the victims of the January 1, 2025, attack.
- \$146,326 decrease in State General Fund (Direct) and one (1) authorized T.O. position is eliminated to annualize the reduction to Personal Services in accordance with Preamble Section 19 in Act 1 of the 2025 Regular Legislative Session.
- \$136,854 decrease in State General Fund (Direct) reduces Personal Services in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session.

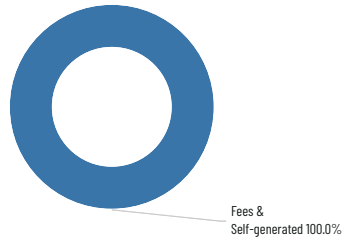
101-Office of Indian Affairs**Agency Description**

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

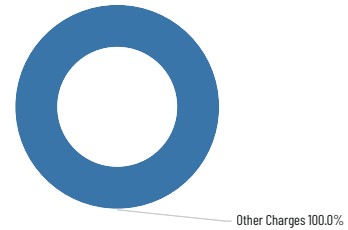
Agency Budget Summary

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

Means of Finance:



Expenditures:



102-Office of the State Inspector General

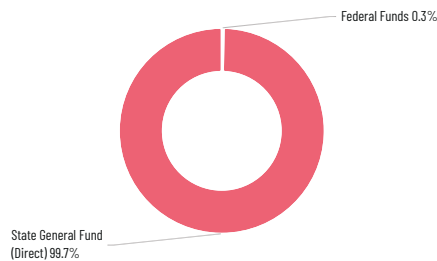
Agency Description

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

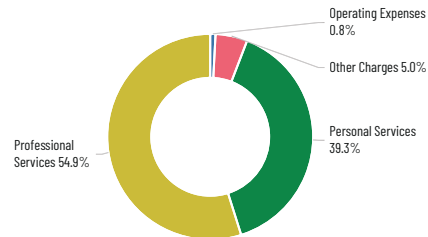
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	2,365,808	5,455,618	3,089,810
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	16,330	16,330	0
Total	2,382,138	5,471,948	3,089,810
Total Authorized Positions	15	15	0
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Budget Highlights

- \$3 million increase in State General Fund (Direct) is for professional service contracts.
- \$33,587 decrease in State General Fund (Direct) reduces Personal Services in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session.

103-Mental Health Advocacy Service

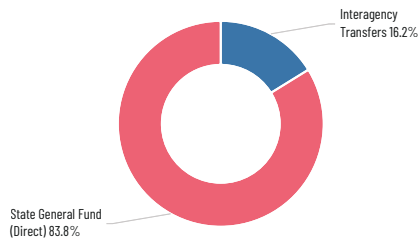
Agency Description

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

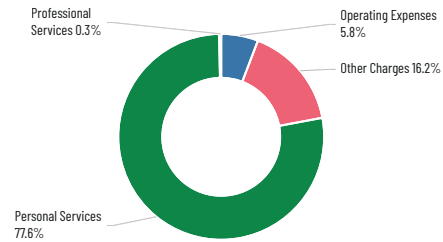
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	6,445,419	7,540,698	1,095,279
Interagency Transfers	672,055	1,457,055	785,000
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	7,117,474	8,997,753	1,880,279
Total Authorized Positions	53	53	0
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Budget Highlights

- \$785,000 increase in Interagency Transfers from the Department of Children and Family Services (DCFS) is for Title IV-E funding for Children in Need of Care (CINC) cases.
- \$95,766 decrease in State General Fund (Direct) reduces Personal Services in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session.

106-Louisiana Tax Commission

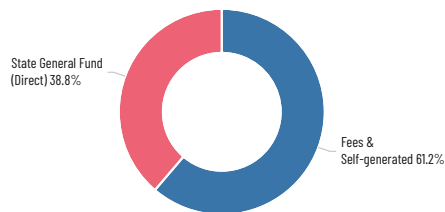
Agency Description

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

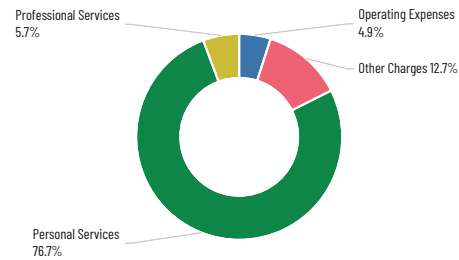
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	2,119,212	2,143,450	24,238
Interagency Transfers	0	0	0
Fees & Self-generated	3,387,438	3,387,438	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	5,506,650	5,530,888	24,238
Total Authorized Positions	36	36	0
Authorized Other Charges Positions	0	0	0

Means of Finance:



Expenditures:



Budget Highlights

- \$42,595 decrease in State General Fund (Direct) reduces Personal Services in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session.

107-Division of Administration

Agency Description

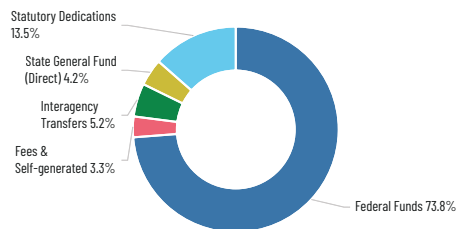
The Division of Administration is comprised of three programs: the Executive Administration program, the Community Development Block Grant (CDBG) program, and the Auxiliary Account. The Executive Administration program provides centralized administrative and support services (including financial, accounting,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

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

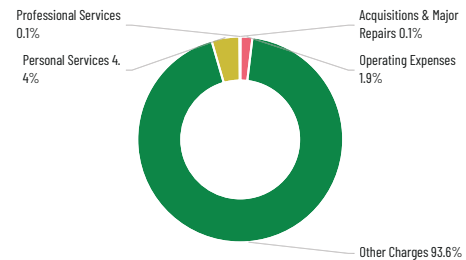
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	80,099,611	67,742,903	(12,356,708)
Interagency Transfers	78,115,457	83,460,526	5,345,069
Fees & Self-generated	55,727,408	51,987,996	(3,739,412)
Statutory Dedications	211,731,428	215,888,905	4,157,477
Federal Funds	1,181,324,065	1,179,099,377	(2,224,688)
Total	1,606,997,969	1,598,179,707	(8,818,262)
Total Authorized Positions	551	552	1
Authorized Other Charges Positions	42	42	0

Means of Finance:



Expenditures:



Budget Highlights

- \$7.54 million increase in Statutory Dedications out of the Political Subdivision Federal Grant Assistance Fund to the Louisiana Infrastructure Technical Assistance Corporation's (LITACorp) Technical Assistance Program is for distribution of grant awards to local governments.
- \$7.3 million increase is for the Office of Louisiana Highway Construction, including \$5 million in Statutory Dedications out of the Louisiana Transportation Infrastructure Fund for parish-maintained public roads in DeSoto Parish, and \$2.3 million in State General Fund (Direct) for Claiborne Road in Ouachita Parish between Highway 150 and Highway 80.
- \$3.31 million increase consists of \$3 million in Interagency Transfers from various agencies and four (4) authorized T.O. positions to transfer the Office of Aircraft Services out of the Ancillary schedule, and \$312,389 in State General Fund (Direct) for aircraft repairs and upgrades.
- \$1.5 million increase in Statutory Dedications out of the Strategic Investments Across Louisiana Fund is for the Blue Tarp Program.



- \$1.11 million increase and three (3) authorized T.O. positions, including \$150,182 in State General Fund (Direct), \$654,981 in Interagency Transfers from various agencies, and \$308,076 in Fees and Self-generated Revenues, is for the Office of State Buildings to provide operations and support for the addition of several facilities in the Baton Rouge area and a series of planned renovation projects.
- \$1 million increase in Statutory Dedications out of the Louisiana Charter School Start-Up and Expansion Loan Fund is for the charter school loan program.
- \$10 million decrease in Statutory Dedications out of the Modernization and Security Fund non-recurs funding for equipment for the Office of Technology Services.
- \$750,000 decrease in State General Fund (Direct) and five (5) authorized T.O. positions are eliminated due to efficiencies within the agency.
- \$750,000 decrease in State General Fund (Direct) non-recurs initiatives associated with public-private contract protocol requirements per Act 436 of the 2025 Regular Legislative Session.
- \$293,473 in State General Fund (Direct) and two (2) authorized T.O. positions are eliminated to annualize the reduction to Personal Services in accordance with Preamble Section 19 in Act 1 of the 2025 Regular Legislative Session.
- \$424,159 decrease in State General Fund (Direct) reduces Personal Services in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session.

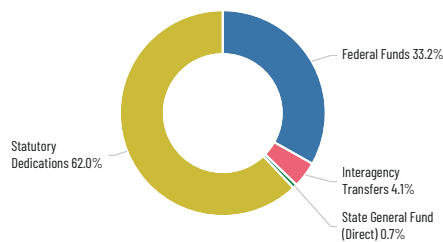
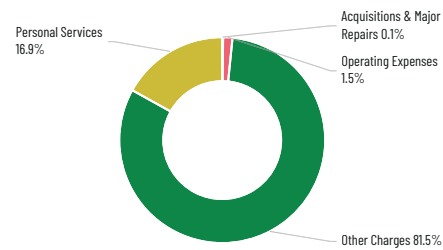
109-Coastal Protection & Restoration Authority

Agency Description

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

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	1,219,700	1,000,000	(219,700)
Interagency Transfers	10,114,970	6,078,580	(4,036,390)
Fees & Self-generated	0	0	0
Statutory Dedications	146,402,667	92,002,437	(54,400,230)
Federal Funds	59,217,313	49,199,642	(10,017,671)
Total	216,954,650	148,280,659	(68,673,991)
Total Authorized Positions	186	186	0
Authorized Other Charges Positions	6	6	0

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

- \$1 million increase in State General Fund (Direct) is for the Amite River Basin Drainage and Water Conservation District for operating expenses.
- \$58.05 million reduction, including \$4.04 million in Interagency Transfers from multiple state agencies, \$36.56 million in Statutory Dedications out of the Coastal Protection and Restoration Fund, \$7.43 million out of the Natural Resource Restoration Trust Fund, and \$10.02 million in Federal Funds is to align expenditures with projects contained in the Louisiana Comprehensive Master Plan for a Sustainable Coast.
- \$110,340 reduction in Statutory Dedications out of the Coastal Protection and Restoration Fund is for savings associated with the planned relocation of the Thibodaux field office.
- \$62,252 reduction in Statutory Dedications out of the Coastal Protection and Restoration Fund is for efficiencies in travel and supply expenditures.

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

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

Agency Budget Summary

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

Budget Highlights

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

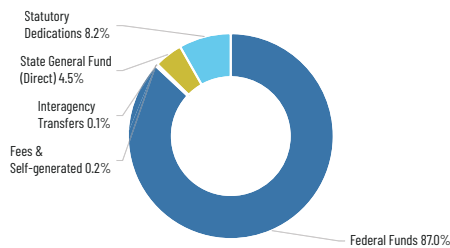
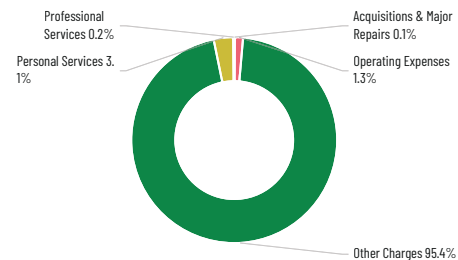
112-Department of Military Affairs

Agency Description

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

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	55,639,568	129,488,561	73,848,993
Interagency Transfers	7,370,543	4,213,459	(3,157,084)
Fees & Self-generated	8,161,737	6,712,854	(1,448,883)
Statutory Dedications	50,000	238,141,300	238,091,300
Federal Funds	71,459,457	2,523,931,696	2,452,472,239
Total	142,681,305	2,902,487,870	2,759,806,565
Total Authorized Positions	849	946	97
Authorized Other Charges Positions	4	214	210

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

- Increase of \$2.96 billion in total funding, 120 authorized T.O. positions, and 210 authorized Other Charges positions establishes the Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) as a new program in the Department of Military Affairs (DMA) in accordance with Act 262 of the 2025 Regular Legislative Session. GOHSEP was previously a single-program agency under schedule 01-111.
- The means of financing consists of the following: \$78.2 million in State General Fund (Direct); \$578,135 in Interagency Transfers; \$1.3 million in Fees and Self-generated Revenues; \$419.58 million in Statutory Dedications, including \$1 million in the State Emergency Response Fund, \$414.54 million in the Louisiana Water Sector Fund, \$500,000 in the Disability-Focused Disaster Preparedness and Response Fund, and \$3.54 million in the Modernization and Security Fund; and \$2.46 billion in Federal Funds.
- \$36.03 million increase in Statutory Dedications out of the State Emergency Response Fund is for Hurricane Katrina closeout costs.
- \$4.7 million increase in State General Fund (Direct) is for a Louisiana Wireless Information Network (LWIN) contract for radio services.
- \$3.69 million increase in State General Fund (Direct) is for acquisitions and maintenance to the LWIN to continue providing emergency communications to all local and state first responders.
- \$3.03 million increase in State General Fund (Direct) is for the development of an Intelligence Coordination Center (ICC) for coordinating intelligence and analytical activities with federal and state agencies.
- \$290,483 increase in Federal Funds and three (3) authorized T.O. positions supports facility management at Camp Villere, provides budget and performance support for the Army National Guard cooperative agreement, and provides financial, personnel, procurement and performance oversight.
- \$214.54 million reduction in Statutory Dedications out of the Water Sector Fund is for the Water Sector Program. This provides a total of \$200 million in the Water Sector Fund for FY 2026-2027.
- \$9 million reduction in State General Fund (Direct) and 12 authorized T.O. positions transfers the Louisiana Center for Safe Schools to the Louisiana Commission on Law Enforcement and the Administration of Criminal Justice under schedule 01-129, in accordance with Act 846 of the 2026 Regular Legislative Session.

- \$1.24 million reduction, including \$310,866 in State General Fund (Direct) and \$932,598 in Federal Funds, and 13 authorized T.O. positions are eliminated to annualize the reduction to Personal Services in accordance with Preamble Section 19 in Act 1 of the 2025 Regular Legislative Session.
- \$686,533 decrease in State General Fund (Direct) reduces Personal Services in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session.

116-Office of the State Public Defender

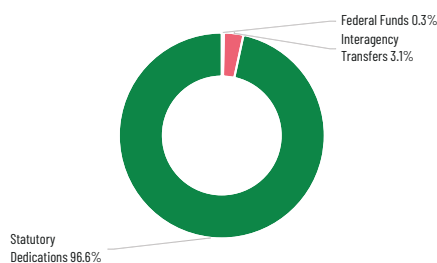
Agency Description

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

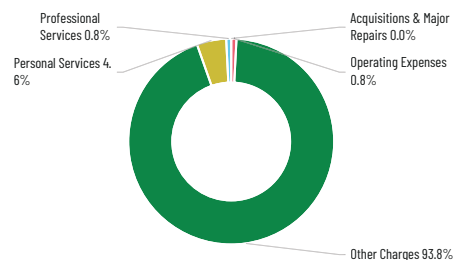
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	1,000,000	0	(1,000,000)
Interagency Transfers	1,574,999	1,574,999	0
Fees & Self-generated	0	0	0
Statutory Dedications	51,331,325	49,703,132	(1,628,193)
Federal Funds	129,385	168,575	39,190
Total	54,035,709	51,446,706	(2,589,003)
Total Authorized Positions	17	17	0
Authorized Other Charges Positions	0	0	0

Means of Finance :



Expenditures:



Budget Highlights

- \$92,752 increase in Federal Funds from the U.S. Department of Justice, Office of Juvenile Justice and Delinquency Prevention for the Enhancing Youth Defense Grant aids in the quality and availability of youth defense services. Total funding for this grant in FY 2026-2027 is \$168,575.

- \$1.67 million reduction in Statutory Dedications out of the Overcollections Fund non-recurs contract costs associated with post-conviction relief per Act 393 of the 2025 Regular Legislative Session. Of the \$4.16 million initially appropriated in FY 2025-2026, \$2.49 million was reduced from the FY 2025-2026 budget and re-appropriated in FY 2026-2027.

124-Louisiana Stadium and Exposition District

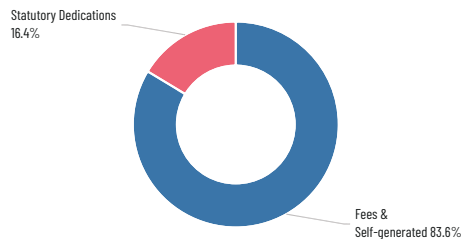
Agency Description

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

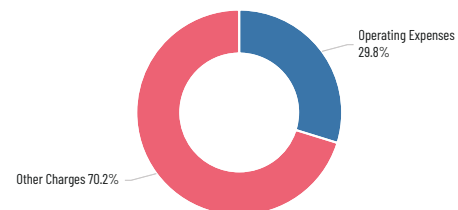
Agency Budget Summary

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

Means of Finance :



Expenditures:



Budget Highlights

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

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

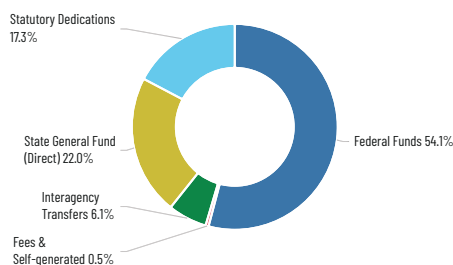
Agency Description

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

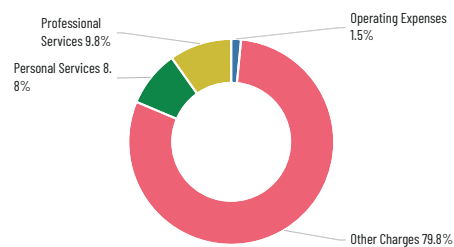
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	7,011,126	16,575,782	9,564,656
Interagency Transfers	4,608,561	4,608,561	0
Fees & Self-generated	363,863	363,863	0
Statutory Dedications	13,651,589	13,021,947	(629,642)
Federal Funds	40,780,862	40,747,913	(32,949)
Total	66,416,001	75,318,066	8,902,065
Total Authorized Positions	43	55	12
Authorized Other Charges Positions	0	0	0

Means of Finance :



Expenditures:



Budget Highlights

- \$9.25 million increase in State General Fund (Direct) and 12 authorized T.O. positions for the Louisiana Center for Safe Schools (LCSS) in accordance with Act 846 of the 2026 Regular Legislative Session. This includes \$9 million and 12 authorized T.O. positions transferred from the Governor's Office of Homeland Security and Emergency Preparedness and an additional \$250,000 for office space and vehicle purchases for LCSS.

- \$2.47 million increase in Statutory Dedications out of the Criminal Justice and First Responder Fund is for enhancements to the criminal justice integrated data management system.
- \$1.5 million increase in State General Fund (Direct) is for the Crime Victim Reparation program for sexual assault centers that provide services for victims of sexually oriented criminal offenses.
- \$1 million increase in Statutory Dedications out of the Criminal Justice and First Responder Fund is for acquisition and installation of exterior master key boxes on the campuses of all public schools in accordance with Act 738 of the 2026 Regular Legislative Session.
- \$600,000 increase in Statutory Dedications out of the Criminal Justice and First Responder Fund is for Truancy and Assessment Services Centers.
- \$155,250 increase in Statutory Dedications out of the Tobacco Tax Health Care Fund is based on the most recent Revenue Estimating Conference (REC) forecast.
- \$10,255 decrease in State General Fund (Direct) reduces Personal Services in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session.

133-Office of Elderly Affairs

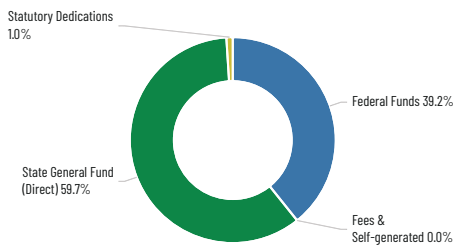
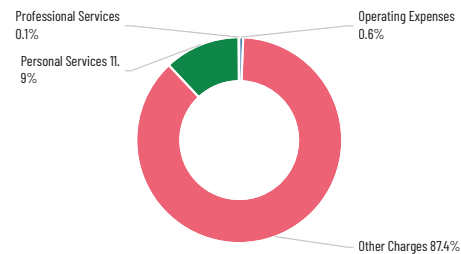
Agency Description

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

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	41,960,656	44,964,470	3,003,814
Interagency Transfers	0	0	0
Fees & Self-generated	12,500	15,000	2,500
Statutory Dedications	0	755,000	755,000
Federal Funds	32,694,839	29,535,146	(3,159,693)
Total	74,667,995	75,269,616	601,621
Total Authorized Positions	87	87	0
Authorized Other Charges Positions	0	0	0



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

- \$3.68 million increase in State General Fund (Direct) adjusts the Parish Council on Aging (PCOA) funding formula to align with the 2023 census estimate, to increase the formula allocation to \$4 per parish resident who is 60 years or older, and to increase the minimum funding per parish to \$150,000 per Act 348 of the 2025 Regular Legislative Session.
- \$800,000 increase in State General Fund (Direct) and \$205,000 increase in Statutory Dedications out of the Strategic Investments Across Louisiana Fund for Lafayette, New Orleans, Lafourche, St. Mary and Pointe Coupee Councils on Aging.
- \$300,000 increase in State General Fund (Direct) and \$150,000 in Statutory Dedications out of the Strategic Investments Across Louisiana Fund for additional funding for various specified Senior Centers.
- \$196,358 increase in State General Fund (Direct) adjusts the Senior Centers funding formula to align with the 2023 census estimate.
- \$119,682 decrease in State General Fund (Direct) reduces Personal Services in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session.
- \$3.1 million reduction, including \$199,904 in State General Fund (Direct) and \$2.97 million in Federal Funds, non-recurs funding for COVID-related grants in the Title III, V, VII and NSIP program. The total funding for the Title III, V, VII and NSIP program in FY 2026-2027 is \$12.36 million in State General Fund (Direct) and \$28.84 million in Federal Funds to provide services to Louisiana residents 55 or older.

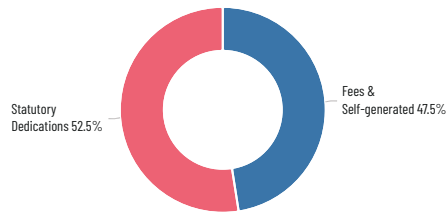
254-Louisiana State Racing Commission**Agency Description**

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

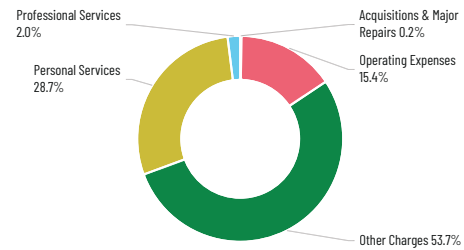
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	0	0	0
Fees & Self-generated	7,348,918	10,948,886	3,599,968
Statutory Dedications	12,089,287	12,089,287	0
Federal Funds	0	0	0
Total	19,438,205	23,038,173	3,599,968
Total Authorized Positions	89	85	(4)
Authorized Other Charges Positions	0	0	0

Means of Finance :



Expenditures:



Budget Highlights

- \$4.8 million increase in Fees and Self-generated Revenues is for agency operations. This includes \$2 million for the Louisiana Horsemen's Benevolent and Protective Association for initiatives.
- \$1.71 million reduction in Fees and Self-generated Revenues and a reduction of four (4) authorized T.O. positions for Historical Horse Racing (HHR) due to the Louisiana Supreme Court ruling determining HHR machines unconstitutional.

255-Office of Financial Institutions

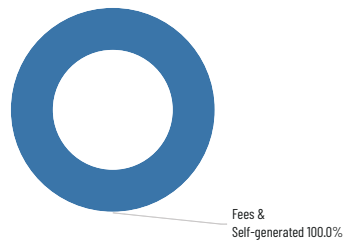
Agency Description

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

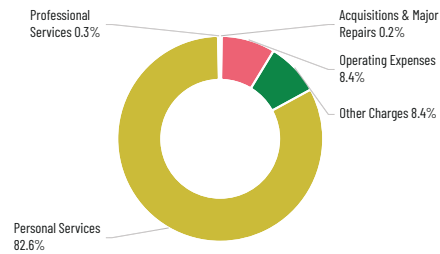
Agency Budget Summary

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

Means of Finance :



Expenditures:



Budget Highlights

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

Department of Veterans Affairs

Department Description

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

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	16,901,392	21,265,810	4,364,418
Interagency Transfers	2,513,238	2,636,505	123,267
Fees & Self-generated	15,068,283	15,212,648	144,365
Statutory Dedications	215,528	215,528	0
Federal Funds	67,387,546	68,967,584	1,580,038
Total	102,085,987	108,298,075	6,212,088
Total Authorized Positions	851	846	(5)
Authorized Other Charges Positions	0	0	0

130-Department of Veterans Affairs

Agency Description

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

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

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



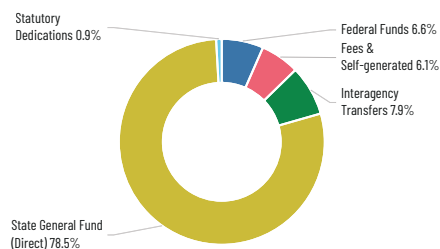
LDVA conducts inspections and provides technical assistance to programs of education pursued by veterans and other eligible persons under statute. The program also works to ensure that programs of education, job training, and flight schools are approved in accordance with Title 38, relative to plan of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

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

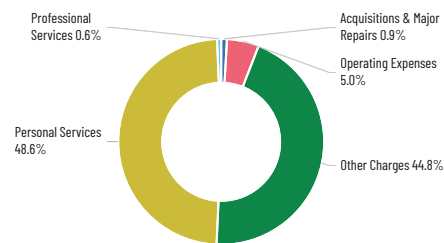
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	14,679,285	19,130,162	4,450,877
Interagency Transfers	1,794,664	1,917,931	123,267
Fees & Self-generated	1,510,094	1,494,188	(15,906)
Statutory Dedications	215,528	215,528	0
Federal Funds	1,477,579	1,596,461	118,882
Total	19,677,150	24,354,270	4,677,120
Total Authorized Positions	126	128	2
Authorized Other Charges Positions	0	0	0

Means of Finance :



Expenditures:



Budget Highlights

- \$3.26 million increase in State General Fund (Direct) including three (3) non-T.O. FTE positions for the Contact Assistance Program to support processing Louisiana National Guard (LANG) disability benefit claims.
- \$250,000 increase in State General Fund (Direct) expands operations for The Boot, a 501(c)(3) veteran service organization that recruits, retains, and returns military service members to Louisiana.
- \$185,800 increase in State General Fund (Direct) for one (1) authorized T.O. position for the newly created "Office of Military Affairs" addresses Base Realignment and Closure (BRAC) matters at military installations in Louisiana and serves as a bridge between federal military installations, the State of Louisiana, and LDVA services and resources.

- \$277,091 increase in Interagency Transfers from an AmeriCorps grant via the Office of the Lieutenant Governor is for LaVetCorps navigator services at Louisiana colleges and universities.
- \$218,250 increase in Federal Funds is for groundskeeping and landscaping equipment for cemetery operations.
- \$124,300 increase in Federal Funds is for one (1) authorized T.O. position in the State Approval Agency to certify non-college degree schools, colleges, and universities receiving GI Bill funding and to perform compliance visits.
- \$102,536 decrease in State General Fund (Direct) reduces Personal Services in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session.

131-Louisiana Veterans Home

Agency Description

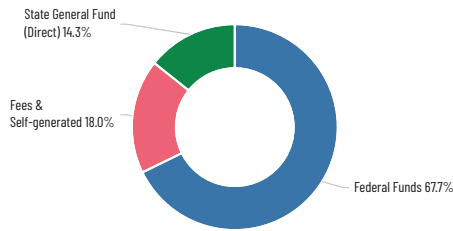
The Louisiana Veterans Home provides medical and nursing care to eligible Louisiana veterans in an effort to return the veteran to the highest physical and mental capacity. The facility, located in Jackson, Louisiana, opened in March 1982 to meet the growing long-term healthcare needs of Louisiana's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

Agency Budget Summary

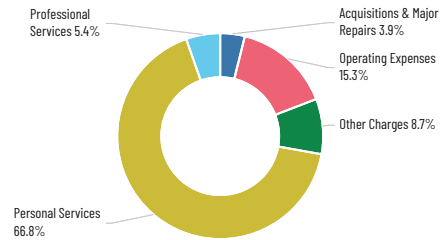
Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	2,018,424	2,135,648	117,224
Interagency Transfers	0	0	0
Fees & Self-generated	2,522,021	2,682,292	160,271
Statutory Dedications	0	0	0
Federal Funds	10,399,496	10,118,552	(280,944)
Total	14,939,941	14,936,492	(3,449)
Total Authorized Positions	122	120	(2)
Authorized Other Charges Positions	0	0	0



Means of Finance :



Expenditures:



Budget Highlights

- \$110,951 increase in Fees and Self-generated Revenues is for additional medical supplies.
- \$40,665 decrease in State General Fund (Direct) reduces Personal Services in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session.

132-Northeast Louisiana Veterans Home

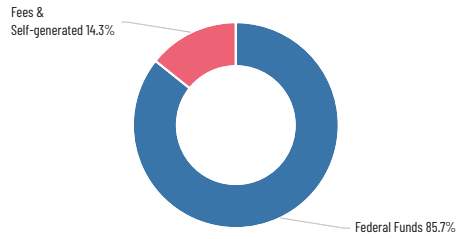
Agency Description

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

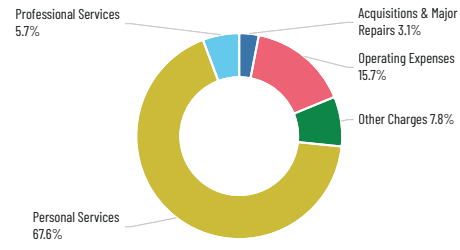
Agency Budget Summary

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

Means of Finance :



Expenditures:



Budget Highlights

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

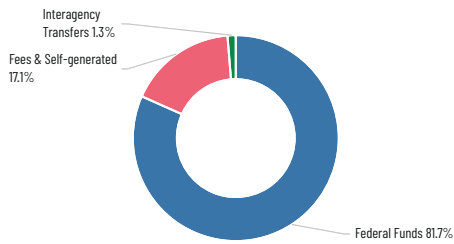
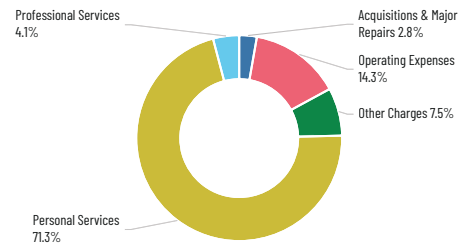
134-Southwest Louisiana Veterans Home

Agency Description

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

Agency Budget Summary

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

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

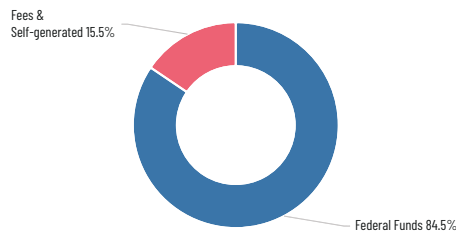
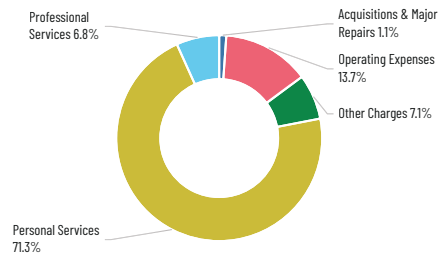
- \$743,534 increase in Federal Funds is for statewide adjustments, including funding for acquisitions and major repairs to carry out everyday operations.

135-Northwest Louisiana Veterans Home**Agency Description**

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

Agency Budget Summary

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

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

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

136-Southeast Louisiana Veterans Home**Agency Description**

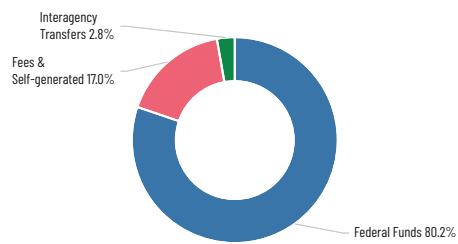
The Southeast Louisiana Veterans Home provides medical and nursing care to eligible Louisiana veterans in an effort to return the veteran to the highest physical and mental capacity. The facility, located in Reserve, Louisiana, opened in June 2007 to meet the growing long-term healthcare needs of Louisiana's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

Agency Budget Summary

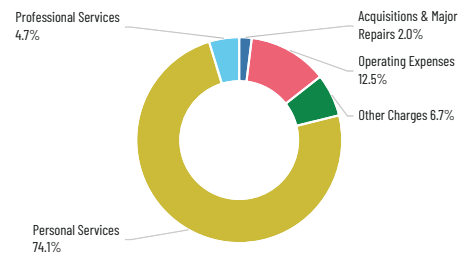
Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	483,506	483,506	0
Fees & Self-generated	2,931,413	2,931,413	0
Statutory Dedications	0	0	0
Federal Funds	13,886,218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



Means of Finance :



Expenditures:



Budget Highlights

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

Department of State

Department Description

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

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	97,741,543	91,375,767	(6,365,776)
Interagency Transfers	1,067,400	845,300	(222,100)
Fees & Self-generated	37,837,776	39,296,726	1,458,950
Statutory Dedications	113,078	113,078	0
Federal Funds	457,489	457,489	0
Total	137,217,286	132,088,360	(5,128,926)
Total Authorized Positions	367	380	13
Authorized Other Charges Positions	0	0	0

Budget Highlights

- \$6.28 million increase in State General Fund (Direct) is for election expenses, including ballot printing, for total FY 2026-2027 election expenses of \$28.66 million. Elections include an Open Primary / Congressional, Open General / Congressional, Party Primary / Municipal Primary, and a Party Runoff / Municipal General.
- \$904,335 increase in State General Fund (Direct) is for Registrar of Voters market adjustments, step increases, and Certified Elections Registration Administrator (CERA) certifications and corresponding benefits in accordance with Act 955 of the 2026 Regular Legislative Session.
- \$2.05 million in State General Fund (Direct) for acquisitions and major repairs for the Museums and Other Operations Program includes: restoration of an iron metal fence, acquisition of a generator, landscaping, and rotunda renovations at the Louisiana State Exhibit Museum (LSEM) (\$1.05 million); repairing a brick wall at the Mansfield Female College Museum (\$45,000); fixing the exterior lighting at the Old State Capitol (\$125,000); interior painting at the Old Governor's Mansion (OGM) (\$63,000); grounds maintenance at OGM (\$46,000); replacing the flooring at the Old State Capitol (\$80,000); replacing the current lighting system in the Old State Capitol (\$75,000); replacing local attraction signs (\$100,000); painting the exterior of the Old Governor's Mansion (\$240,000); purchase of exhibit display cases (\$100,000); and repairs to the Cotton Museum (\$125,000).
- \$4.67 million in State General Fund (Direct) is for rental expenses for climate-controlled warehouses, utility costs, waste removal, drinking water, pest control, and grounds maintenance in 24 parishes.
- Non-recurs \$2.79 million in State General Fund (Direct) for expenses related to redistricting mailers.
- \$1.5 million increase in State General Fund (Direct) (\$289,115) and Fees and Self-generated Revenues (\$1.2 million) for personnel includes 13 authorized T.O. positions: one (1) for the Commercial Program (no additional funding), eight (8) for the Administrative Program (\$1.12 million), one (1)



for the Archives Program (\$92,041), and three (3) for the Museum and Other Operations Program (\$289,115).

- Non-recurs \$3.5 million in State General Fund (Direct) for outreach regarding new election systems.
- \$257,277 decrease in State General Fund (Direct) reduces Personal Services in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session.

139-Secretary of State

Agency Description

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

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

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

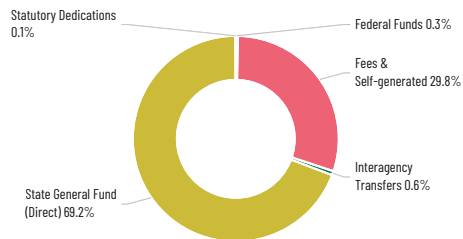
Museum and Other Operations: Presents exhibits, education, and other programs to the public that emphasize the political, social and economic influences, personalities, institutions, and events that have shaped the landscape of Louisiana's colorful history and culture and its place in the world. To further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

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

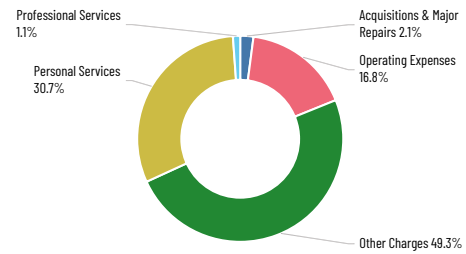
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	97,741,543	91,375,767	(6,365,776)
Interagency Transfers	1,067,400	845,300	(222,100)
Fees & Self-generated	37,837,776	39,296,726	1,458,950
Statutory Dedications	113,078	113,078	0
Federal Funds	457,489	457,489	0
Total	137,217,286	132,088,360	(5,128,926)
Total Authorized Positions	367	380	13
Authorized Other Charges Positions	0	0	0

Means of Finance :



Expenditures:





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Office of the Attorney General

Department Description

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

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	23,022,015	24,663,725	1,641,710
Interagency Transfers	25,989,244	27,322,733	1,333,489
Fees & Self-generated	17,248,193	13,440,766	(3,807,427)
Statutory Dedications	41,673,468	60,328,561	18,655,093
Federal Funds	9,525,934	9,778,650	252,716
Total	117,458,854	135,534,435	18,075,581
Total Authorized Positions	539	587	48
Authorized Other Charges Positions	1	1	0

Budget Highlights

- \$1.1 million to replace 25 vehicles. The funding includes \$722,036 in State General Fund (Direct); \$102,500 in Statutory Dedications out of the Medical Assistance Programs Fraud Detection Fund; and \$307,500 in Federal Funds.
- Means of finance substitution of \$2.26 million decreases Fees and Self-generated Revenues and increases Statutory Dedications out of the Medical Assistance Programs Fraud Detection Fund for the Medicaid Fraud Control Unit in accordance with Act 401 of the 2025 Regular Legislative Session.
- \$405,428 increase in State General Fund (Direct) to the Civil Law Program for the statewide coordination of sexual assault nurse examiners, including two (2) authorized T.O. positions.
- \$301,460 decrease in State General Fund (Direct) reduces Personal Services in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session.
- \$3 million increase in Statutory Dedications out of the Criminal Justice Technology Innovation Fund to the Criminal Law and Medicaid Fraud Program is for collaboration with other agencies and to facilitate interagency communication regarding care and protection of the youth.
- \$9.94 million increase in Statutory Dedications out of the Department of Justice Legal Support Fund to the Administrative Program (\$5 million) and the Criminal Law and Medicaid Fraud Program (\$4.94 million) is for various initiatives.
- \$4 million increase in Statutory Dedications out of the Criminal Justice and First Responder Fund to the Criminal Law and Medicaid Fraud Program is for one-time expenses.



141-Office of the Attorney General

Agency Description

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

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

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

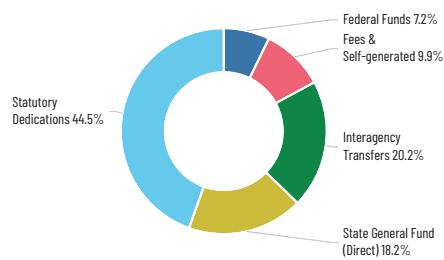
Risk Litigation: Provides legal representation for the Office of Risk Management, the Self-Insurance Fund, the State of Louisiana and its departments, agencies, boards and commissions and their officers, officials, employees and agents in all claims covered by the State Self-Insurance Fund, and all tort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

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

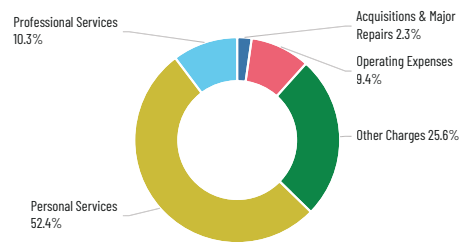
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	23,022,015	24,663,725	1,641,710
Interagency Transfers	25,989,244	27,322,733	1,333,489
Fees & Self-generated	17,248,193	13,440,766	(3,807,427)
Statutory Dedications	41,673,468	60,328,561	18,655,093
Federal Funds	9,525,934	9,778,650	252,716
Total	117,458,854	135,534,435	18,075,581
Total Authorized Positions	539	587	48
Authorized Other Charges Positions	1	1	0

Means of Finance :



Expenditures:





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Lieutenant Governor

Department Description

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

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	3,696,182	2,940,781	(755,401)
Interagency Transfers	1,095,750	1,095,750	0
Fees & Self-generated	0	0	0
Statutory Dedications	0	100,000	0
Federal Funds	8,145,094	6,402,365	(1,742,729)
Total	12,937,026	10,538,896	(2,398,130)
Total Authorized Positions	7	7	0
Authorized Other Charges Positions	8	8	0

Budget Highlights

- \$6.4 million in Federal Funds is for the Volunteer Louisiana Commission in the Grants Program, which administers the AmeriCorps program that engages citizens to meet educational, public safety, human, and environmental needs in Louisiana communities. This reflects a reduction of \$1.74 million in Federal Funds to match anticipated grants.
- \$1.5 million in State General Fund (Direct) is non-recurred from the Administrative Program, including \$800,000 for the Historic New Orleans Collection, \$200,000 for the Louisiana Political Museum and Hall of Fame and \$500,000 for a State Parks project.
- \$1.6 million increase in State General Fund (Direct) is for the Ogden Museum in New Orleans and for a construction project for the Political Hall of Fame Museum.
- \$14,835 decrease in State General Fund (Direct) reduces Personal Services in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session.

146-Lieutenant Governor

Agency Description

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

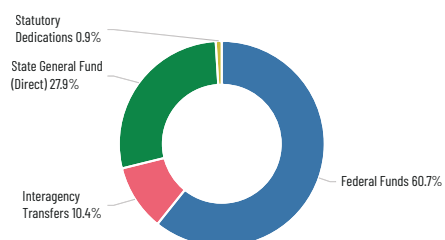
Builds and fosters the sustainability of high-quality programs that meet the needs of Louisiana's citizens, promotes an ethic of service, and encourages service as a means of community and state problem-solving through the Volunteer Louisiana Commission.



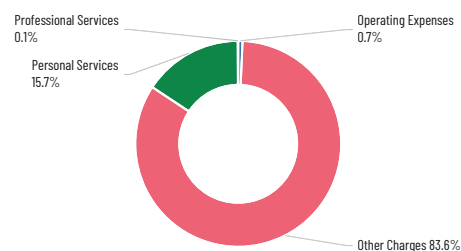
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	3,696,182	2,940,781	(755,401)
Interagency Transfers	1,095,750	1,095,750	0
Fees & Self-generated	0	0	0
Statutory Dedications	0	100,000	100,000
Federal Funds	8,145,094	6,402,365	(1,742,729)
Total	12,937,026	10,538,896	(2,398,130)
Total Authorized Positions	7	7	0
Authorized Other Charges Positions	8	8	0

Means of Finance :



Expenditures:



State Treasurer

Department Description

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

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	205,260	204,206	(1,054)
Interagency Transfers	1,720,658	1,741,209	20,551
Fees & Self-generated	11,415,803	12,204,147	788,344
Statutory Dedications	886,455	886,455	0
Federal Funds	0	0	0
Total	14,228,176	15,036,017	807,841
Total Authorized Positions	74	74	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- \$83,064 increase in Fees and Self-generated Revenues is for an Automated Clearing House (ACH) payment method for unclaimed property. This method uses electronic transfers to move funds from a bank account to the state or court for distribution to the rightful owner.
- \$1,054 decrease in State General Fund (Direct) reduces Personal Services in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session.

147-State Treasurer

Agency Description

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

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

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

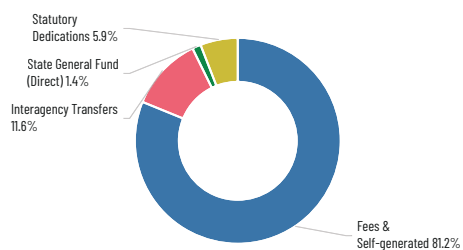
Invests state funds deposited in the State Treasury in a prudent manner consistent with the cash needs of the state, the directives of the Louisiana Constitution and statutes, and within the guidelines and requirements of the various funds under management.



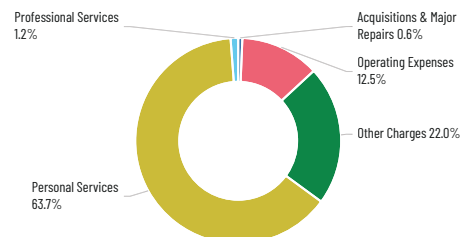
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	205,260	204,206	(1,054)
Interagency Transfers	1,720,658	1,741,209	20,551
Fees & Self-generated	11,415,803	12,204,147	788,344
Statutory Dedications	886,455	886,455	0
Federal Funds	0	0	0
Total	14,228,176	15,036,017	807,841
Total Authorized Positions	74	74	0
Authorized Other Charges Positions	0	0	0

Means of Finance :



Expenditures:



Public Service Commission

Department Description

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

Department Budget Summary

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

Budget Highlights

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

158-Public Service Commission

Agency Description

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

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

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

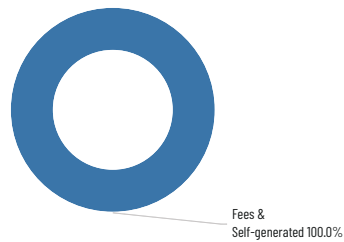
District Offices: Provides accessibility and information to the public through district offices and satellite offices located in each of the five Public Service Commission districts. District offices handle consumer complaints, hold meetings with consumer groups and regulated companies, and administer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



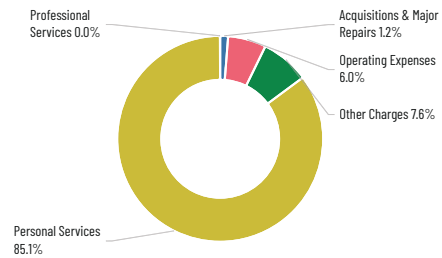
Agency Budget Summary

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

Means of Finance :



Expenditures:



Agriculture and Forestry

Department Description

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

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	26,524,102	34,199,009	7,674,907
Interagency Transfers	539,035	567,535	28,500
Fees & Self-generated	8,252,743	8,238,340	(14,403)
Statutory Dedications	41,960,821	39,045,647	(2,915,174)
Federal Funds	17,711,838	13,193,622	(4,518,216)
Total	94,988,539	95,244,153	255,614
Total Authorized Positions	588	585	(3)
Authorized Other Charges Positions	2	2	0

Budget Highlights

- Increase of \$364,097 in Federal Funds from the U.S. Environmental Protection Agency (EPA) for two (2) Agricultural Nonpoint Source Watershed Coordinator job appointment positions (\$188,763) and for supplies, travel to additional workshops, and other indirect costs in the Soil and Water Conservation Program (\$175,334).
- Means of finance substitution increasing State General Fund (Direct) by \$1 million and decreasing Statutory Dedications out of the Petroleum Products Fund (\$827,969), Forestry Productivity Fund (\$100,000), and Wildfire Suppression Subfund (\$73,321) based on the most recent Revenue Estimating Conference (REC) forecast.
- \$1.14 million in State General Fund (Direct) is provided for replacement vehicles throughout the department.
- \$5.19 million in State General Fund (Direct) in the Forestry Program is provided for firefighter pay raises.
- \$335,908 decrease in State General Fund (Direct) reduces Personal Services in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session.

160-Agriculture and Forestry

Agency Description

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



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

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

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

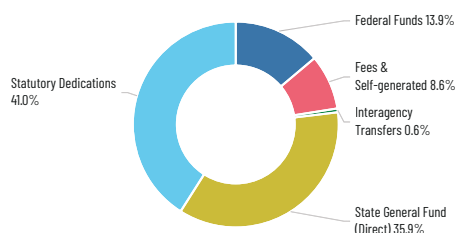
Promotes sound forest management practices and provides technical assistance, insect and disease control, and law enforcement for the state's forest lands; conducts fire detection and suppression activities using surveillance aircraft, fire towers, and fire crews; and provides conservation, education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

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

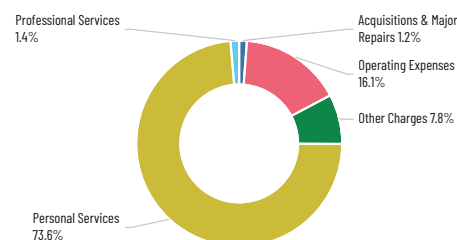
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	26,524,102	34,199,009	7,674,907
Interagency Transfers	539,035	567,535	28,500
Fees & Self-generated	8,252,743	8,238,340	(14,403)
Statutory Dedications	41,960,821	39,045,647	(2,915,174)
Federal Funds	17,711,838	13,193,622	(4,518,216)
Total	94,988,539	95,244,153	255,614
Total Authorized Positions	588	585	(3)
Authorized Other Charges Positions	2	2	0

Means of Finance :



Expenditures:



Commissioner of Insurance

Department Description

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

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	180,000	0	(180,000)
Interagency Transfers	0	0	0
Fees & Self-generated	41,069,124	45,318,306	4,249,182
Statutory Dedications	25,000,000	30,000,000	5,000,000
Federal Funds	800,000	800,000	0
Total	67,049,124	76,118,306	9,069,182
Total Authorized Positions	232	240	8
Authorized Other Charges Positions	0	0	0

Budget Highlights

- \$30 million in Statutory Dedications out of the Louisiana Fortify Homes Program Fund is for grants to property owners to retrofit roofs to meet or exceed the Insurance Institute for Business and Home Safety “fortified roof” standards. This reflects an increase of \$5 million in accordance with Act 79 of the 2025 Regular Legislative Session, which modified the revenue stream of the fund.
- \$773,182 increase in Fees and Self-generated Revenues out of the Insurance Fraud Investigation Dedicated Fund Account provides for travel, artificial intelligence development, supplies, cybersecurity, anti-fraud, and public awareness campaigns.
- \$2.2 million increase in Fees and Self-generated Revenues and an increase of six (6) authorized T.O. positions is for oversight of pharmacy benefit managers.

165-Commissioner of Insurance

Agency Description

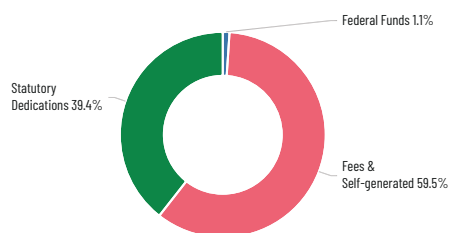
Regulates the insurance industry in the state (licensing of producers, insurance adjusters, public adjusters, and insurers) and serves as an advocate for the state’s insurance consumers.



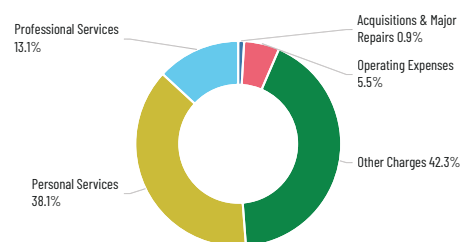
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	180,000	0	(180,000)
Interagency Transfers	0	0	0
Fees & Self-generated	41,069,124	45,318,306	4,249,182
Statutory Dedications	25,000,000	30,000,000	5,000,000
Federal Funds	800,000	800,000	0
Total	67,049,124	76,118,306	9,069,182
Total Authorized Positions	232	240	8
Authorized Other Charges Positions	0	0	0

Means of Finance :



Expenditures:



Louisiana Economic Development

Department Description

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

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	61,807,681	47,528,229	(14,279,452)
Interagency Transfers	922,500	22,175,000	21,252,500
Fees & Self-generated	12,260,875	7,808,029	(4,452,846)
Statutory Dedications	8,934,099	4,300,000	(4,634,099)
Federal Funds	51,166,081	3,542,020	(47,624,061)
Total	135,091,236	85,353,278	(49,737,958)
Total Authorized Positions	213	214	1
Authorized Other Charges Positions	6	6	0

Budget Highlights

- \$24 million increase, which consists of \$22 million in Interagency Transfers from the Louisiana Department of Health and \$2 million in Statutory Dedications out of the Louisiana Economic Development Initiatives Fund, is for the Rural Health Transformation Program to strengthen rural health care systems, expand access to quality care, and accelerate health care technology deployment across Louisiana's rural communities.
- \$600,000 increase in Federal Funds is for the second of three (3) tranches of funding for the State Small Business Credit Initiative (SSBCI) Small Business Opportunity Program (SBOP) from the U.S. Department of the Treasury. These funds support small businesses by providing technical assistance for the SSBCI capital program or other federal small business programs. Total funding for SSBCI SBOP in FY 2026-2027 is \$1.5 million. The total SSBCI SBOP award to the state is \$5.38 million.
- \$300,000 increase in Statutory Dedications out of the Strategic Investments Across Louisiana Fund is for entrepreneurship training and small business development.
- \$216,144 increase in State General Fund (Direct) transfers one (1) authorized T.O. position and associated funding from the Department of Conservation and Energy. This position, a Special Projects Officer, will provide energy-related knowledge critical to the development of the industry within the state.
- Total funding for the eight (8) regional economic development organizations (REDOs) across the state in FY 2026-2027 continues at \$3.76 million in State General Fund (Direct).
- \$354,572 decrease in State General Fund (Direct) reduces Personal Services in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session.
- \$2.3 million decrease in Fees and Self-generated Revenues out of the Louisiana Entertainment Development Dedicated Fund Account realigns funding to projected expenditures. Funding sup-



ports education development initiatives, matching grants for Louisiana filmmakers, and a loan guarantee program. Total funding in FY 2026-2027 is \$2.7 million.

- Non-recurring adjustments include:
 - \$65.01 million decrease associated with non-recurring carryforwards, which consists of \$12.42 million in State General Fund (Direct), \$275,000 in Interagency Transfers from Louisiana Works, \$102,445 in Fees and Self-generated Revenues, \$2.08 million in Fees and Self-generated Revenues out of the Louisiana Entertainment Development Dedicated Fund Account, \$1.41 million in Statutory Dedications out of the Marketing Fund, \$521,249 in Statutory Dedications out of the Small Business Innovation Retention Fund, and \$48.19 million in Federal Funds for expenses obligated in FY 2024-2025, but not expended before the close of the fiscal year;
 - \$5 million decrease in Statutory Dedications out of the Marketing Fund for marketing initiatives associated with the Louisiana Talent Opportunity Campaign. Funding for the program was a one-time deposit in accordance with Act 365 of the 2025 Regular Legislative Session;
 - \$1.5 million decrease in State General Fund (Direct) for one-time funding for the development of an enhanced, dedicated “Certified Sites” portal for the agency’s website;
 - \$1.1 million decrease in State General Fund (Direct) for one-time funding for IT equipment and system enhancements to Customer Relationship Management (CRM) and Fastlane program applications; and
 - \$472,500 decrease in Interagency Transfers from the Department of Conservation and Energy for one-time funding for the engagement of a strategic consulting firm to create a Louisiana Nuclear Strategic Framework that supports the development of nuclear power in the state.

INCENTIVE EXPENDITURE FORECAST:

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

- Motion Picture Investor Tax Credit (R.S. 47:6007), projected for \$125,000,000.
- Digital Interactive Media and Software Act (R.S. 47:6022), projected for \$60,760,000.
- Research and Development Tax Credit (R.S. 47:6015), projected for \$12,000,000.
- Louisiana Quality Jobs Program Act (R.S. 51:2451), projected for \$111,231,000.
- Louisiana Enterprise Zone Act (R.S. 51:1781), projected for \$27,440,000.
- Retention and Modernization Act (R.S. 51:2399.1-.6), projected for \$3,000,000.
- Industrial Tax Equalization Program (R.S. 47:3201-3205), projected for \$1,184,000.
- Angel Investor Tax Credit Program (R.S. 47:6020), projected for \$1,392,000.
- Musical and Theatrical Productions Income Tax Credit (R.S. 47:6034), projected for \$5,504,000.
- Sound Recording Investor Tax Credit (R.S. 47:6023), projected for \$22,000.
- Exemptions for Manufacturing Establishments (R.S. 47:4301-4306), unable to anticipate.

250-Office of Economic Development

Agency Description

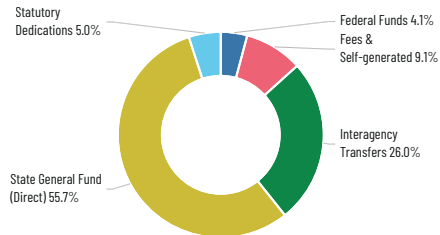
The mission of the Office of Economic Development is to provide leadership and implement strategies that will contribute to building a higher value-added economy; to lead and expand Louisiana's investment and job creation activities to cultivate economic growth and prosperity.

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

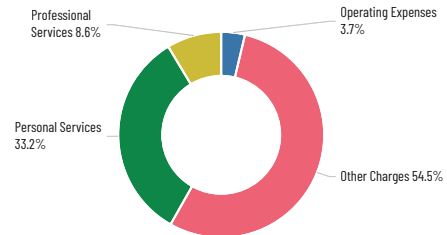
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	61,807,681	47,528,229	(14,279,452)
Interagency Transfers	922,500	22,175,000	21,252,500
Fees & Self-generated	12,260,875	7,808,029	(4,452,846)
Statutory Dedications	8,934,099	4,300,000	(4,634,099)
Federal Funds	51,166,081	3,542,020	(47,624,061)
Total	135,091,236	85,353,278	(49,737,958)
Total Authorized Positions	213	214	1
Authorized Other Charges Positions	6	6	0

Means of Finance :



Expenditures:





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Culture, Recreation and Tourism

Department Description

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

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	59,425,775	55,374,771	(4,051,004)
Interagency Transfers	6,756,967	6,719,967	(37,000)
Fees & Self-generated	57,164,303	61,686,731	4,522,428
Statutory Dedications	903,818	1,628,818	725,000
Federal Funds	13,052,201	12,901,771	(150,430)
Total	137,303,064	138,312,058	1,008,994
Total Authorized Positions	591	591	0
Authorized Other Charges Positions	14	14	0

Budget Highlights

- \$85,880 in State General Fund (Direct) and one (1) authorized T.O. position is eliminated to annualize the reduction to Personal Services in accordance with Preamble Section 19 in Act 1 of the 2025 Regular Legislative Session.
- \$8.69 million is for major repairs to lodges, park signs, showers and tubs, seawalls, bridges, roads, welcome centers and trails in state parks. This includes a \$5.45 million increase in State General Fund (Direct), a \$100,000 increase in Fees and Self-generated Revenues, and a \$3.14 million increase in Fees and Self-generated Revenues out of the LA State Parks Improvement and Repair Dedicated Fund Account.
- \$200,000 increase in State General Fund (Direct) is for the Louisiana Political Museum and Hall of Fame.
- \$1.49 million increase in Fees and Self-generated Revenues is for increased domestic and international tourism promotion.
- \$500,000 increase in Fees and Self-generated Revenues is for various initiatives in the Office of Cultural Development.
- \$725,000 increase in Statutory Dedications out of the Strategic Investments Across Louisiana Fund is for French programming initiatives as well as art and festival support.
- \$435,544 decrease in State General Fund (Direct) reduces Personal Services in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session.



INCENTIVE EXPENDITURE FORECAST:

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

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

261-Office of the Secretary

Agency Description

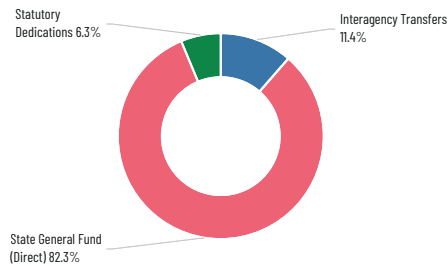
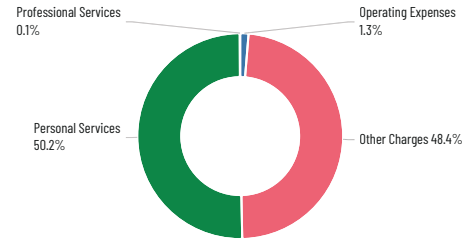
The mission of the Office of the Secretary is to position Louisiana to lead through action in defining a New South through Culture, Recreation and Tourism, through the development and implementation of strategic and integrated approaches to management of the Office of State Parks, the Office of Tourism,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

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

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

Agency Budget Summary

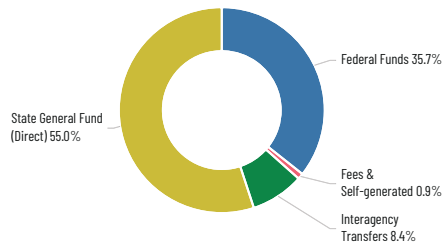
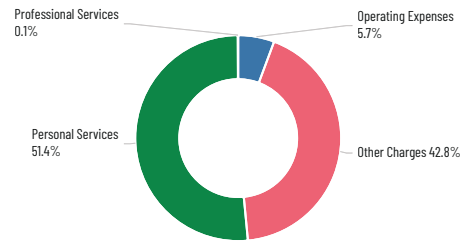
Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	20,168,626	11,829,460	(8,339,166)
Interagency Transfers	1,676,129	1,639,129	(37,000)
Fees & Self-generated	0	0	0
Statutory Dedications	903,818	903,818	0
Federal Funds	0	0	0
Total	22,748,573	14,372,407	(8,376,166)
Total Authorized Positions	58	60	2
Authorized Other Charges Positions	0	0	0

Means of Finance :**Expenditures:****262-Office of the State Library of Louisiana****Agency Description**

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

Agency Budget Summary

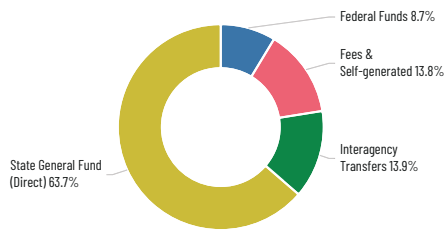
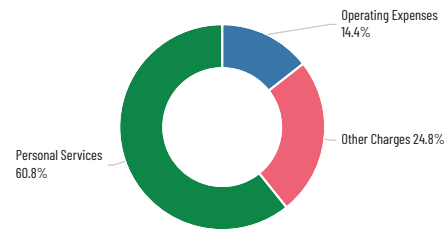
Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	5,540,576	5,402,070	(138,506)
Interagency Transfers	821,436	821,436	0
Fees & Self-generated	96,990	90,000	(6,990)
Statutory Dedications	0	0	0
Federal Funds	3,505,881	3,500,000	(5,881)
Total	9,964,883	9,813,506	(151,377)
Total Authorized Positions	48	47	(1)
Authorized Other Charges Positions	0	0	0

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

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

Agency Budget Summary

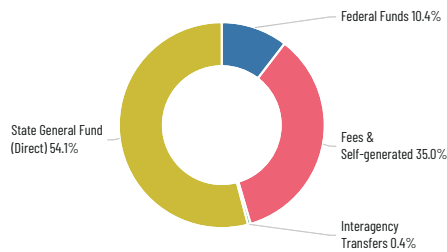
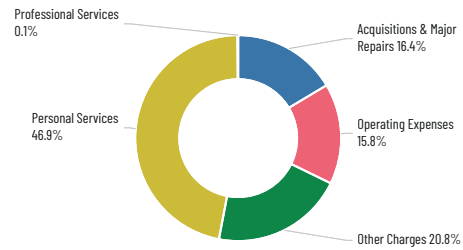
Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	6,813,663	6,615,422	(198,241)
Interagency Transfers	1,440,474	1,440,474	0
Fees & Self-generated	1,281,733	1,436,490	154,757
Statutory Dedications	0	0	0
Federal Funds	900,000	900,000	0
Total	10,435,870	10,392,386	(43,484)
Total Authorized Positions	68	68	0
Authorized Other Charges Positions	0	0	0

Means of Finance :**Expenditures:****264-Office of State Parks****Agency Description**

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

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	23,013,945	28,308,076	5,294,131
Interagency Transfers	224,122	224,122	0
Fees & Self-generated	16,116,575	18,321,587	2,205,012
Statutory Dedications	0	0	0
Federal Funds	5,464,655	5,464,655	0
Total	44,819,297	52,318,440	7,499,143
Total Authorized Positions	308	307	(1)
Authorized Other Charges Positions	6	6	0

Means of Finance :**Expenditures:**

265-Office of Cultural Development

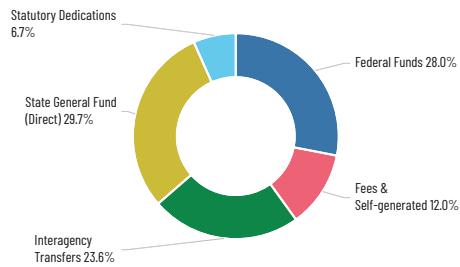
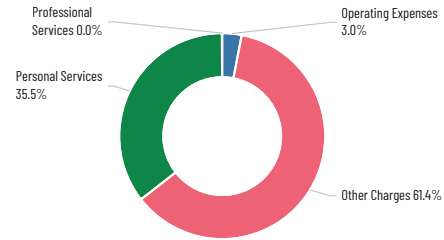
Agency Description

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

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

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	3,612,542	3,218,320	(394,222)
Interagency Transfers	2,551,590	2,551,590	0
Fees & Self-generated	802,230	1,302,230	500,000
Statutory Dedications	0	725,000	725,000
Federal Funds	3,181,665	3,037,116	(144,549)
Total	10,148,027	10,834,256	686,229
Total Authorized Positions	33	33	0
Authorized Other Charges Positions	7	7	0

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

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

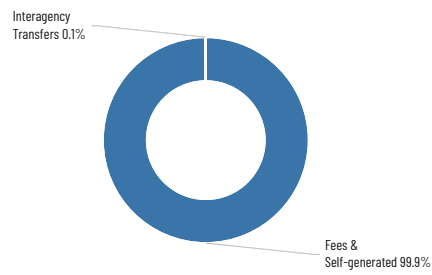
The mission of the Marketing program is to provide advertising and publicity for the assets of Louisiana; to design, produce, and distribute advertising materials in all media; and to reach as many potential tourists as possible with an invitation to visit Louisiana.

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

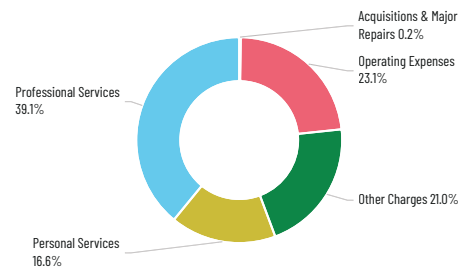
Agency Budget Summary

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

Means of Finance :



Expenditures:



Transportation and Development

Department Description

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

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	60,571,292	41,111,619	(19,459,673)
Interagency Transfers	44,580,651	44,473,651	(107,000)
Fees & Self-generated	44,323,964	31,919,875	(12,404,089)
Statutory Dedications	719,249,651	710,433,105	(8,816,546)
Federal Funds	33,358,001	31,478,163	(1,879,838)
Total	902,083,559	859,416,413	(42,667,146)
Total Authorized Positions	4,319	4,315	(4)
Authorized Other Charges Positions	0	0	0

Budget Highlights

- Consolidates the Engineering Program (total funding of \$120.17 million and 467 authorized T.O. positions) and the Office of Planning Program (total funding of \$75.4 million and 158 authorized T.O. positions) into the newly created Office of Project Delivery Program in accordance with Act 375 of the 2025 Regular Legislative Session.
- \$50.89 million increase provides for new or replacement acquisitions for the Operations Program: \$26.89 million for outright purchases of heavy moveable equipment for the highway districts (\$26 million in State General Fund (Direct) and \$891,700 in Statutory Dedications out of the Transportation Trust Fund (TTF) Federal) along with \$24 million for the equipment buyback program out of Fees and Self-generated Revenues.
- \$2 million increase in State General Fund (Direct) provides for traffic signal maintenance performed by municipalities on state highways.
- \$2.12 million increase in Statutory Dedications out of the Transportation Trust Fund (TTF) Federal provides for contracts associated with the federal Highway Safety Improvement Program requirements.
- \$1.57 million decrease in State General Fund (Direct) non-recurs one-time funding for statewide maintenance and repairs through the highway district offices.
- \$5 million decrease in Statutory Dedications out of the State Highway Improvement Fund transfers funds to the Office of Louisiana Highway Construction.
- \$400,000 increase in Statutory Dedications out of the Strategic Investments Across Louisiana Fund is for improvements and road repairs in Iberia Parish and Vermilion Parish.
- \$3 million increase in State General Fund (Direct) is for the Cameron Ferry operations and maintenance contract.



- \$18,076 decrease in State General Fund (Direct) reduces Personal Services in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session.

273-Administration

Agency Description

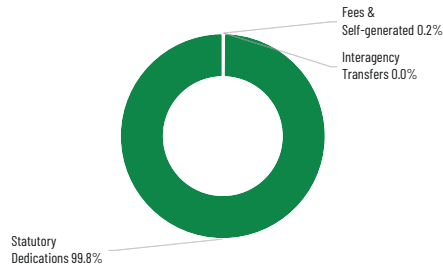
Provides administrative direction and leadership, which will ensure that subordinate departmental programs are managed to provide the optimum benefits and services to the public within the constraints of available funding and applicable regulations, and perform all operational functions with safety as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

Responsible for specifying, procuring and allocating resources necessary to support the department's mission.

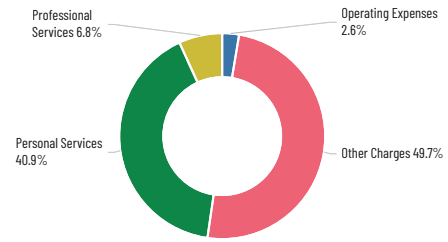
Agency Budget Summary

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

Means of Finance :



Expenditures:



276-Engineering and Operations

Agency Description

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

Provides strategic direction for a seamless, multimodal transportation system.

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

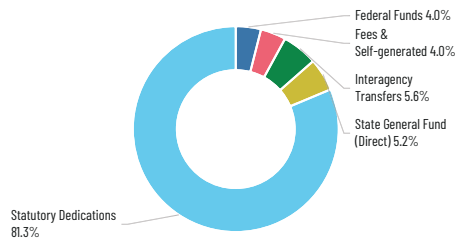
Responsible for facilitating development, exercising regulatory oversight, and providing guidance for Louisiana's aviation system of over 650 public and private airports and heliports.

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

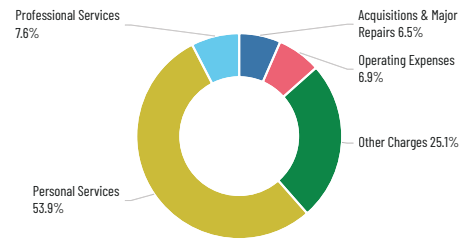
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	60,571,292	41,111,619	(19,459,673)
Interagency Transfers	44,558,675	44,451,675	(107,000)
Fees & Self-generated	44,222,459	31,818,370	(12,404,089)
Statutory Dedications	658,427,204	647,829,937	(10,597,267)
Federal Funds	33,358,001	31,478,163	(1,879,838)
Total	841,137,631	796,689,764	(44,447,867)
Total Authorized Positions	4,120	4,119	(1)
Authorized Other Charges Positions	0	0	0

Means of Finance :



Expenditures:



Corrections Services

Department Description

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

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	716,460,060	799,850,109	83,390,049
Interagency Transfers	16,595,329	59,031,014	42,435,685
Fees & Self-generated	38,818,801	39,523,890	705,089
Statutory Dedications	3,960,000	960,000	(3,000,000)
Federal Funds	4,612,646	4,612,646	0
Total	780,446,836	903,977,659	123,530,823
Total Authorized Positions	4,890	5,040	150
Authorized Other Charges Positions	0	0	0

Budget Highlights

- \$497.09 million and 4,287 authorized T.O. positions provide for administrative, incarceration, rehabilitation, health services, and diagnostic expenditures to house approximately 15,400 offenders in state-operated correctional facilities.
- \$107,275 in State General Fund (Direct) is for incarceration expenditures for approximately 10 adult offenders housed in the privately operated correctional facility (Winn Correctional Center).
- \$10,950 in State General Fund (Direct) is provided to support additional funding for the local housing of offenders at Winn Correctional Center, increasing the per diem rate to \$29.39 per state offender in accordance with Act 530 of the 2026 Regular Legislative Session.
- \$112.3 million provides for administering and supervising approximately 44,000 offenders assigned to Adult Probation and Parole. Probation and parole supervision costs are approximately \$6.26 per offender per day.
- \$46.28 million in Interagency Transfers from the Governor's Office of Homeland Security and Emergency Preparedness is to house immigration detainees in support of the Department of Homeland Security, Immigration and Customs Enforcement.
- \$17.54 million of additional State General Fund (Direct) is provided to Louisiana State Penitentiary to increase capacity by 688 offenders by opening the West Main Prison. It also includes 150 additional authorized T.O. positions, operational services, supplies, and one-time plumbing repair costs.
- \$14.31 million of additional State General Fund (Direct) is provided for offender medical, increasing the budget from \$28.7 million to \$43 million.



- \$5.4 million of additional State General Fund (Direct) is provided for supplies to align with the three-year average of expenditures.
- \$18.61 million of additional State General Fund (Direct) is provided for pay increases as a result of the Special Entrance Rate (SER) pay adjustment for Correctional Service Officers.
- \$9.56 million decrease in State General Fund (Direct) reduces Personal Services in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session.

400-Corrections - Administration

Agency Description

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

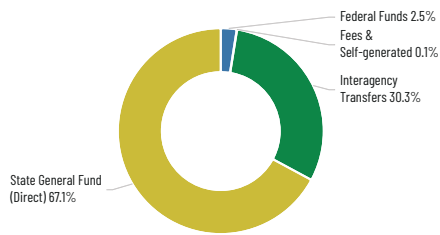
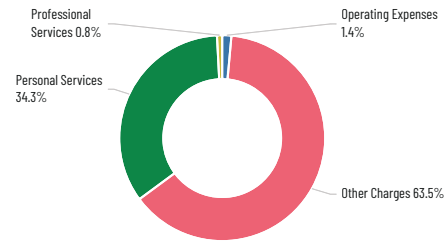
Encompasses fiscal services, budget services, information services, food services, maintenance and construction, performance audit, training, procurement and contractual review, and human resource programs of the department. Ensures that the department's resources are accounted for in accordance with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

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

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

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	112,790,335	124,823,901	12,033,566
Interagency Transfers	13,935,666	56,371,351	42,435,685
Fees & Self-generated	115,136	115,136	0
Statutory Dedications	3,000,000	0	(3,000,000)
Federal Funds	4,612,646	4,612,646	0
Total	134,453,783	185,923,034	51,469,251
Total Authorized Positions	239	265	26
Authorized Other Charges Positions	0	0	0

Means of Finance :**Expenditures:****402-Louisiana State Penitentiary****Agency Description**

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

Additionally, it provides services related to the custody and care (offender classification, record keeping and basic necessities such as food, clothing, and laundry) for 4,828 offenders, security services, and maintenance and support of the facility and equipment. Rehabilitation opportunities are provided to offenders through literacy, academic and vocational programs, religious guidance programs, recreational programs, on-the-job training, and institutional work programs. Provides medical services, dental services, mental health services, and substance abuse counseling.

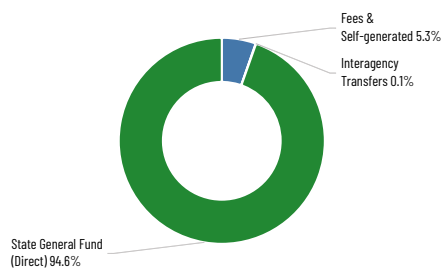
Funds the cost of providing an offender canteen to allow offenders to use their accounts to purchase canteen items. Also provides for expenditures for the benefit of the offender population from profits from the sale of merchandise in the canteen.

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

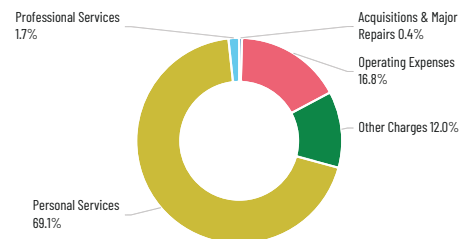
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	170,356,160	209,006,468	38,650,308
Interagency Transfers	172,500	172,500	0
Fees & Self-generated	11,317,720	11,795,496	477,776
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	181,846,380	220,974,464	39,128,084
Total Authorized Positions	1,254	1,392	138
Authorized Other Charges Positions	0	0	0

Means of Finance :



Expenditures:



405-Raymond Laborde Correctional Center

Agency Description

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

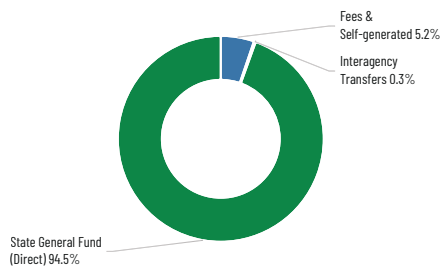
Additionally, it provides services related to the custody and care (offender classification and record keeping and basic necessities such as food, clothing, and laundry) for 1,808 minimum and medium custody offenders, security services, and maintenance and support of the facility and equipment. Rehabilitation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

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

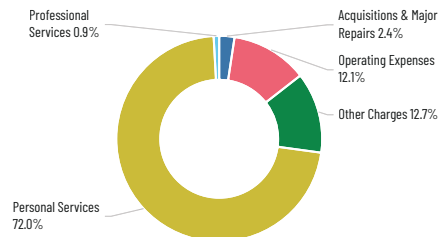
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	42,910,688	47,380,491	4,469,803
Interagency Transfers	144,859	144,859	0
Fees & Self-generated	2,278,438	2,617,621	339,183
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	45,333,985	50,142,971	4,808,986
Total Authorized Positions	355	355	0
Authorized Other Charges Positions	0	0	0

Means of Finance :



Expenditures:



406-Louisiana Correctional Institute for Women

Agency Description

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

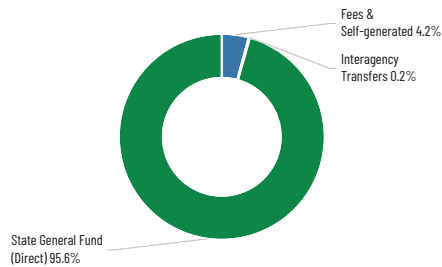
Additionally, it provides services related to the custody and care (offender classification and record keeping and basic necessities such as food, clothing, and laundry) for 959 female offenders of all custody classes, security services, and maintenance and support of the facility and equipment. Rehabilitation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

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

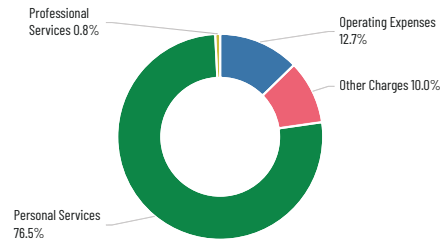
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	32,897,511	36,675,658	3,778,147
Interagency Transfers	72,430	72,430	0
Fees & Self-generated	1,605,953	1,617,666	11,713
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	34,575,894	38,365,754	3,789,860
Total Authorized Positions	265	265	0
Authorized Other Charges Positions	0	0	0

Means of Finance :



Expenditures:



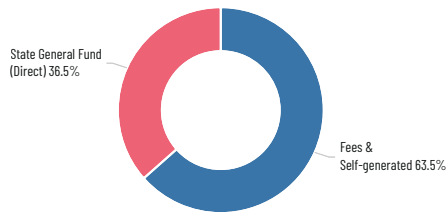
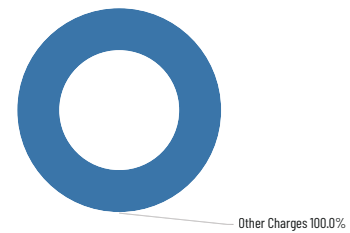
407-Winn Correctional Center

Agency Description

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

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	288,970	107,275	(181,695)
Interagency Transfers	0	0	0
Fees & Self-generated	219,930	186,351	(33,579)
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	508,900	293,626	(215,274)
Total Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance :**Expenditures:****408-Allen Correctional Center****Agency Description**

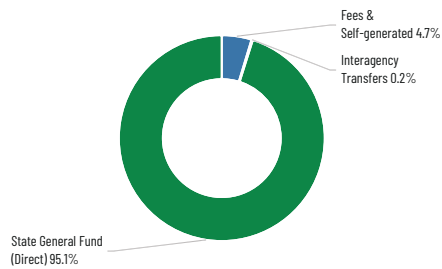
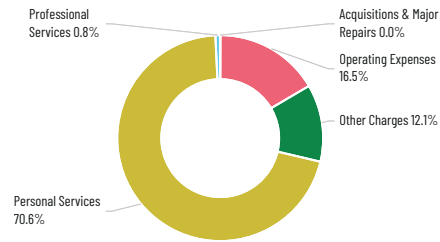
This agency provides administration and institutional support. Administration includes the warden, institution business office, and American Correctional Association (ACA) accreditation reporting efforts. Institutional support includes telephone expenses, utilities, postage, Office of Risk Management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

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

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

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	34,337,971	37,214,427	2,876,456
Interagency Transfers	78,032	78,032	0
Fees & Self-generated	1,821,934	1,827,966	6,032
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	36,237,937	39,120,425	2,882,488
Total Authorized Positions	301	295	(6)
Authorized Other Charges Positions	0	0	0

Means of Finance :**Expenditures:**

409-Dixon Correctional Institute

Agency Description

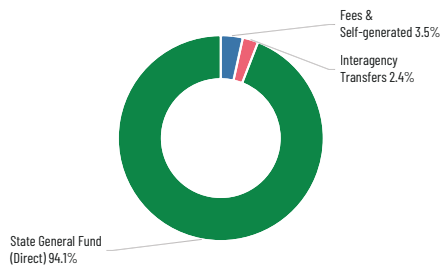
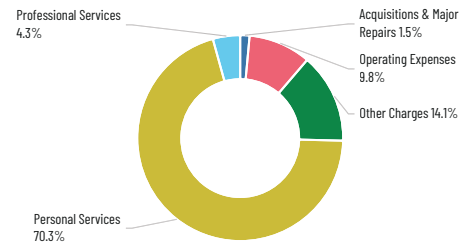
This agency provides administration and institutional support. Administration includes the warden, institution business office, and American Correctional Association (ACA) accreditation reporting efforts. Institutional support includes telephone expenses, utilities, postage, Office of Risk Management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

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

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

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	63,628,169	66,349,401	2,721,232
Interagency Transfers	1,715,447	1,715,447	0
Fees & Self-generated	2,412,724	2,437,244	24,520
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	67,756,340	70,502,092	2,745,752
Total Authorized Positions	463	463	0
Authorized Other Charges Positions	0	0	0

Means of Finance :**Expenditures:**

413-Elayn Hunt Correctional Center

Agency Description

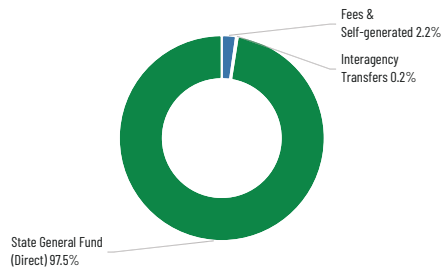
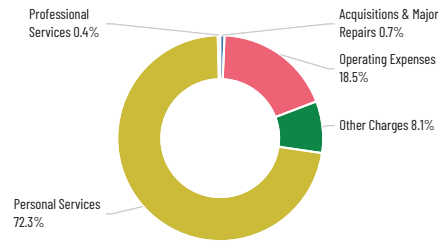
This agency provides administration and institutional support. Administration includes the warden, institution business office, and American Correctional Association (ACA) accreditation reporting efforts. Institutional support includes telephone expenses, utilities, postage, Office of Risk Management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

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

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

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	84,568,964	96,384,862	11,815,898
Interagency Transfers	243,048	243,048	0
Fees & Self-generated	2,240,585	2,210,642	(29,943)
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	87,052,597	98,838,552	11,785,955
Total Authorized Positions	637	629	(8)
Authorized Other Charges Positions	0	0	0

Means of Finance :**Expenditures:**

414-David Wade Correctional Center

Agency Description

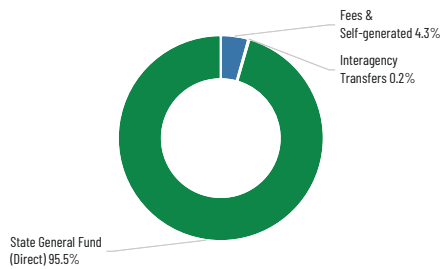
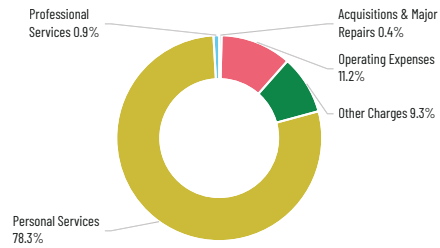
This agency provides administration and institutional support. Administration includes the warden, institution business office, and American Correctional Association (ACA) accreditation reporting efforts. Institutional support includes telephone expenses, utilities, postage, Office of Risk Management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

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

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

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	40,284,183	43,030,985	2,746,802
Interagency Transfers	77,283	77,283	0
Fees & Self-generated	1,929,970	1,949,224	19,254
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	42,291,436	45,057,492	2,766,056
Total Authorized Positions	326	326	0
Authorized Other Charges Positions	0	0	0

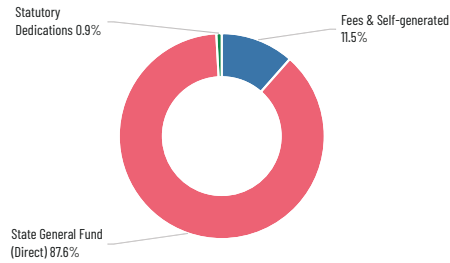
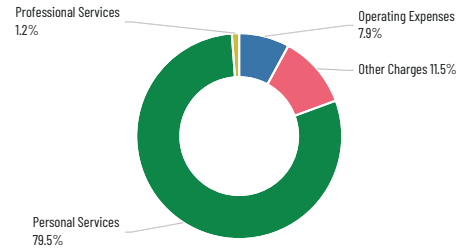
Means of Finance :**Expenditures:****415-Adult Probation and Parole****Agency Description**

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

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

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	97,166,718	98,415,556	1,248,838
Interagency Transfers	0	0	0
Fees & Self-generated	13,045,667	12,920,667	(125,000)
Statutory Dedications	960,000	960,000	0
Federal Funds	0	0	0
Total	111,172,385	112,296,223	1,123,838
Total Authorized Positions	753	753	0
Authorized Other Charges Positions	0	0	0

Means of Finance :**Expenditures:****416-B.B. "Sixty" Rayburn Correctional Center****Agency Description**

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

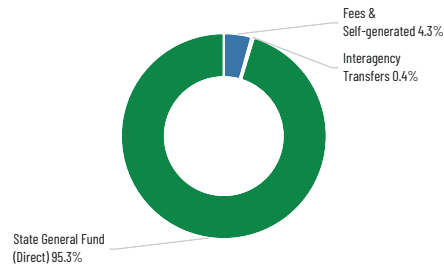
Additionally, it provides services related to the custody and care (offender classification and record keeping and basic necessities such as food, clothing, and laundry) for 1,314 multi-level custody offenders, security services, and maintenance and support of the facility and equipment. Rehabilitation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

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

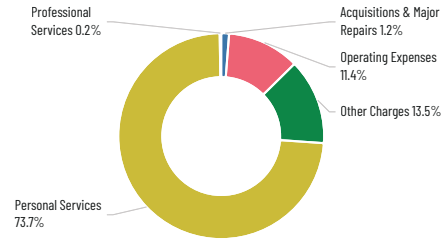
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	37,230,391	40,461,085	3,230,694
Interagency Transfers	156,064	156,064	0
Fees & Self-generated	1,830,744	1,845,877	15,133
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	39,217,199	42,463,026	3,245,827
Total Authorized Positions	297	297	0
Authorized Other Charges Positions	0	0	0

Means of Finance :



Expenditures:





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Public Safety Services

Department Description

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

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	128,895,011	145,561,777	16,666,766
Interagency Transfers	43,693,352	46,240,141	2,546,789
Fees & Self-generated	273,521,305	281,368,854	7,847,549
Statutory Dedications	157,044,123	133,681,066	(23,363,057)
Federal Funds	48,421,720	49,103,505	681,785
Total	651,575,511	655,955,343	4,379,832
Total Authorized Positions	2,715	2,695	(20)
Authorized Other Charges Positions	0	0	0

Budget Highlights

- The Office of State Police has allocated funding for approximately 1,058 State Trooper Commissioned Officer positions, of which approximately 602 are assigned to patrol the state's roadways.
- \$1.15 million increase in State General Fund (Direct) to the Traffic Enforcement Program within the Office of State Police including ten (10) authorized T.O. positions is for state capitol complex security.
- \$3 million increase in State General Fund (Direct) is for the Office of State Police for operational equipment such as Trooper Class A and B uniforms, duty belts, mobile radios, and mobile data terminals.
- \$2.46 million increase in Interagency Transfers from the Governor's Office of Homeland Security and Emergency Preparedness in the Operations Program of the Office of State Police is for increased costs in maintaining the Louisiana Wireless Information Network (LWIN).
- \$427,230 increase in Statutory Dedications out of the Sports Wagering Enforcement Fund is for three (3) authorized T.O. positions to form a dedicated unit that will conduct mobile sports wagering investigations.
- \$2.65 million increase in State General Fund (Direct) is included to finance over five years the purchase of 215 replacement vehicles for the Office of State Police vehicle fleet. This funding will enable all vehicles to have fewer than 150,000 miles and allow the agency to initiate a five-year rotation schedule. As of August 2026, the state police fleet consisted of 1,907 vehicles, including patrol cars, unmarked units, and pool vehicles.
- \$192,151 in Statutory Dedications out of the Riverboat Gaming Enforcement Fund and two (2) authorized T.O. positions transfers from the Office of Management and Finance to the Office of State Police.



- \$1.28 million increase in State General Fund (Direct), \$2.72 million in Fees and Self-generated Revenues out of the Office of Motor Vehicles Special Identification Card Dedicated Fund Account, and \$3.3 million in Statutory Dedications out of the Modernization and Security Fund to the Licensing Program within the Office of Motor Vehicles is for the IT Modernization Project.
- \$374,145 decrease in State General Fund (Direct) reduces Personal Services in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session.

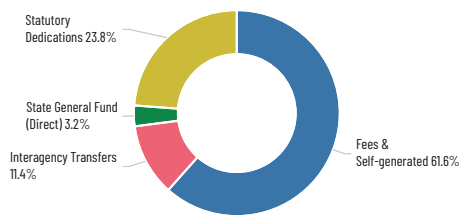
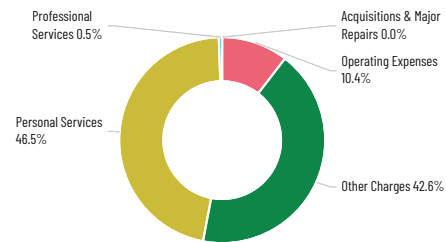
418-Office of Management and Finance

Agency Description

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

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	0	1,033,539	1,033,539
Interagency Transfers	3,766,719	3,614,719	(152,000)
Fees & Self-generated	15,861,189	19,586,699	3,725,510
Statutory Dedications	7,764,726	7,572,575	(192,151)
Federal Funds	0	0	0
Total	27,392,634	31,807,532	4,414,898
Total Authorized Positions	104	107	3
Authorized Other Charges Positions	0	0	0

Means of Finance :**Expenditures:****419-Office of State Police****Agency Description**

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

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

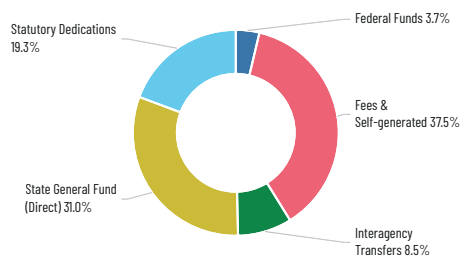
The office provides support services to personnel within the Office of State Police and other public law enforcement agencies; operates the crime laboratory; trains and certifies personnel on blood alcohol testing machinery and paperwork; serves as the central depository for criminal records; manages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

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

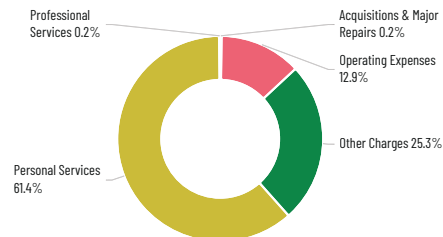
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	128,770,011	143,120,784	14,350,773
Interagency Transfers	36,927,131	39,225,920	2,298,789
Fees & Self-generated	170,345,534	172,899,949	2,554,415
Statutory Dedications	91,859,113	89,298,343	(2,560,770)
Federal Funds	17,235,343	17,056,552	(178,791)
Total	445,137,132	461,601,548	16,464,416
Total Authorized Positions	1,808	1,833	25
Authorized Other Charges Positions	0	0	0

Means of Finance :



Expenditures:



420-Office of Motor Vehicles

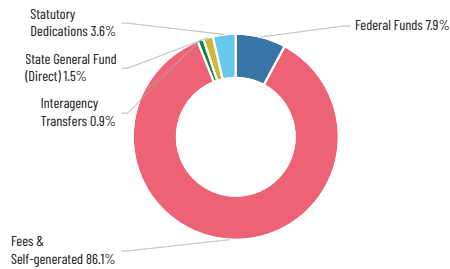
Agency Description

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

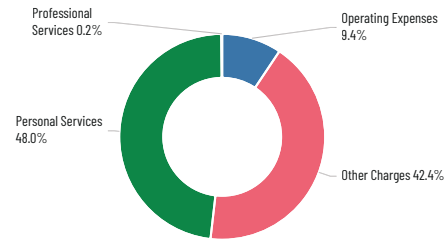
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	125,000	1,407,454	1,282,454
Interagency Transfers	472,500	872,500	400,000
Fees & Self-generated	78,131,624	79,397,819	1,266,195
Statutory Dedications	24,100,000	3,300,000	(20,800,000)
Federal Funds	7,263,802	7,263,802	0
Total	110,092,926	92,241,575	(17,851,351)
Total Authorized Positions	566	521	(45)
Authorized Other Charges Positions	0	0	0

Means of Finance :



Expenditures:



422-Office of State Fire Marshal

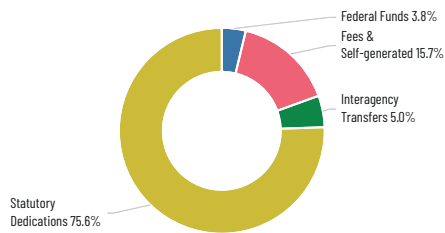
Agency Description

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

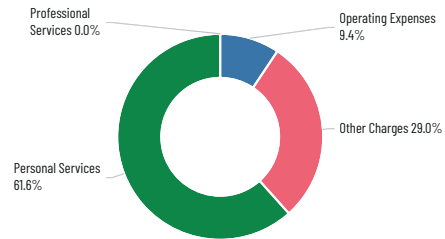
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	2,114,652	2,114,652	0
Fees & Self-generated	6,481,072	6,703,789	222,717
Statutory Dedications	32,206,578	32,214,607	8,029
Federal Funds	1,270,041	1,600,293	330,252
Total	42,072,343	42,633,341	560,998
Total Authorized Positions	206	202	(4)
Authorized Other Charges Positions	0	0	0

Means of Finance :



Expenditures:



423-Louisiana Gaming Control Board

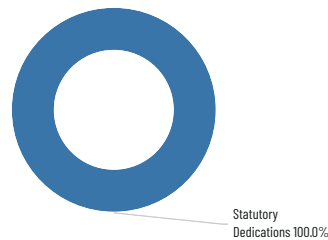
Agency Description

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

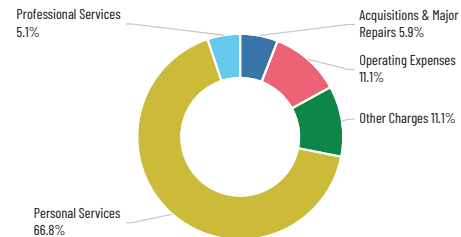
Agency Budget Summary

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

Means of Finance :



Expenditures:



424-Liquefied Petroleum Gas Commission

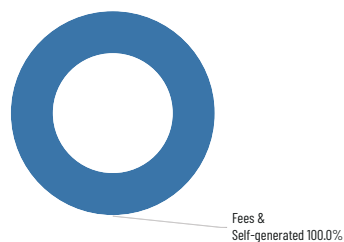
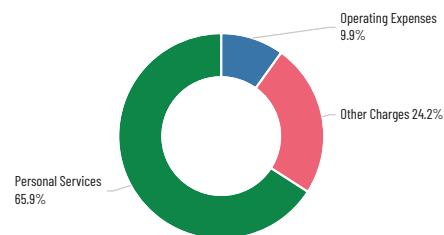
Agency Description

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

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	0	0	0
Fees & Self-generated	1,798,755	1,877,467	78,712
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	1,798,755	1,877,467	78,712
Total Authorized Positions	12	12	0
Authorized Other Charges Positions	0	0	0



Means of Finance :**Expenditures:**

425-Louisiana Highway Safety Commission

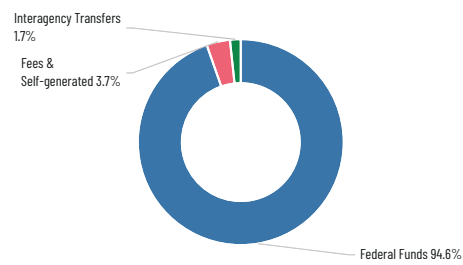
Agency Description

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

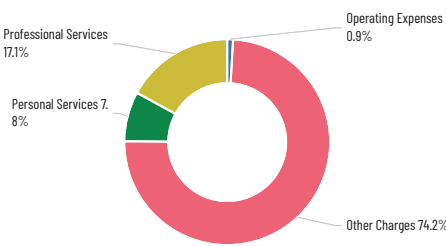
Agency Budget Summary

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

Means of Finance :



Expenditures:





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Youth Services

Department Description

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

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	176,701,933	202,067,315	25,365,382
Interagency Transfers	19,134,621	19,134,621	0
Fees & Self-generated	1,924,509	1,924,509	0
Statutory Dedications	0	0	0
Federal Funds	891,796	891,796	0
Total	198,652,859	224,018,241	25,365,382
Total Authorized Positions	1,070	1,223	153
Authorized Other Charges Positions	6	6	0

Budget Highlights

- The Office of Juvenile Justice (OJJ) serves approximately 6,476 youth in community-based programs, probation and parole programs, and at seven (7) secure care facilities (Acadiana Center for Youth in Bunkie, Acadiana Center for Youth in St. Martinville, Bridge City Center for Youth in Jefferson Parish, Jetson Center for Youth in Baker, Swanson Center for Youth in Monroe, Swanson Center for Youth in Columbia, and Vernon Center for Youth).
- \$15.15 million increase in State General Fund (Direct) and 122 authorized T.O. positions is to operate an additional secure care facility through a lease with the Vernon Parish Sheriff's Office, providing 56 additional beds as well as funding for a medical contract. An additional ten (10) non-T.O. FTE positions are associated with this funding.
- \$1.9 million increase in State General Fund (Direct) and 31 authorized T.O. positions ensures full operational coverage at the Jetson Center for Youth facility, providing 44 additional secure beds.
- \$2.08 million decrease in State General Fund (Direct) reduces Personal Services in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session.

403-Office of Juvenile Justice

Agency Description

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

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

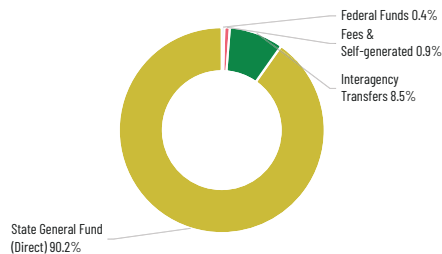
Provides a community-based system of care that addresses the needs of youth committed to custody and/or supervision.

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

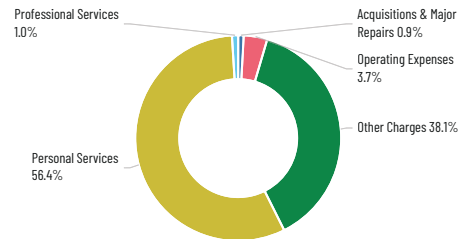
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	176,701,933	202,067,315	25,365,382
Interagency Transfers	19,134,621	19,134,621	0
Fees & Self-generated	1,924,509	1,924,509	0
Statutory Dedications	0	0	0
Federal Funds	891,796	891,796	0
Total	198,652,859	224,018,241	25,365,382
Total Authorized Positions	1,070	1,223	153
Authorized Other Charges Positions	6	6	0

Means of Finance :



Expenditures:



Louisiana Department of Health

Department Description

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

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	3,285,087,565	3,325,094,272	40,006,707
Interagency Transfers	826,617,995	777,862,286	(48,755,709)
Fees & Self-generated	961,026,797	778,435,248	(182,591,549)
Statutory Dedications	1,918,039,456	1,869,827,268	(48,212,188)
Federal Funds	17,726,570,779	16,668,150,895	(1,058,419,884)
Total	24,717,342,592	23,419,369,969	(1,297,972,623)
Total Authorized Positions	7,918	7,913	(5)
Authorized Other Charges Positions	1,295	1,305	10

300-Jefferson Parish Human Services Authority

Agency Description

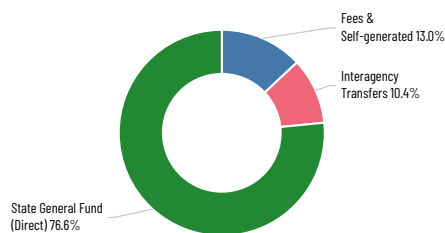
Jefferson Parish Human Services Authority provides the administration, management, and operation of mental health, developmental disabilities, and substance abuse services for the citizens of Jefferson Parish.



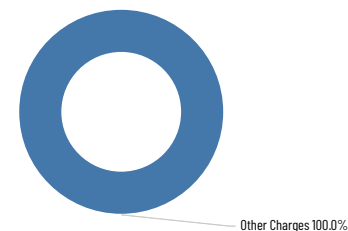
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	15,423,888	16,027,977	604,089
Interagency Transfers	2,180,166	2,180,166	0
Fees & Self-generated	2,725,000	2,725,000	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	20,329,054	20,933,143	604,089
Total Authorized Positions	0	0	0
Authorized Other Charges Positions	145	141	(4)

Means of Finance :



Expenditures:



Budget Highlights

- \$885,603 increase in State General Fund (Direct) is due to statewide adjustments.
- \$281,514 decrease in State General Fund (Direct) reduces Personal Services in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session.

301-Florida Parishes Human Services Authority

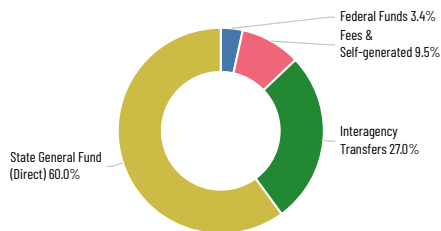
Agency Description

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

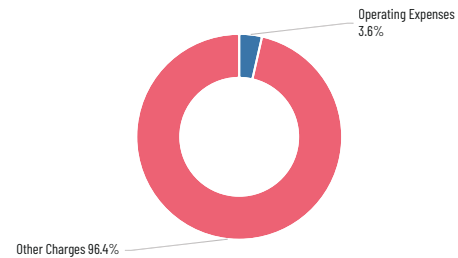
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	16,540,764	17,453,950	913,186
Interagency Transfers	7,863,344	7,863,344	0
Fees & Self-generated	2,754,288	2,754,288	0
Statutory Dedications	0	0	0
Federal Funds	1,000,000	1,000,000	0
Total	28,158,396	29,071,582	913,186
Total Authorized Positions	0	0	0
Authorized Other Charges Positions	181	181	0

Means of Finance :



Expenditures:



Budget Highlights

- \$913,186 increase in State General Fund (Direct) is due to statewide adjustments.
- \$248,405 decrease in State General Fund (Direct) reduces Personal Services in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session.

302-Capital Area Human Services District

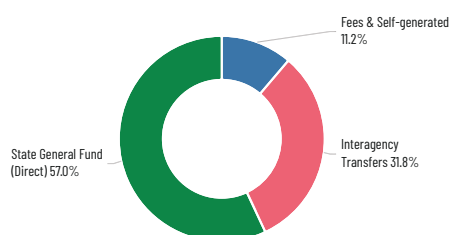
Agency Description

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

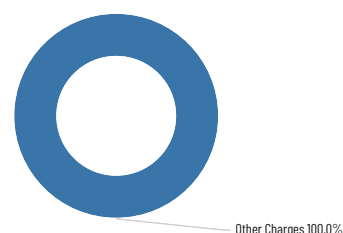
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	18,268,116	18,039,007	(229,109)
Interagency Transfers	10,077,558	10,077,558	0
Fees & Self-generated	3,553,108	3,553,108	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	31,898,782	31,669,673	(229,109)
Total Authorized Positions	0	0	0
Authorized Other Charges Positions	218	216	(2)

Means of Finance :



Expenditures:



Budget Highlights

- \$400,459 decrease in State General Fund (Direct) reduces Personal Services in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session.
- \$277,454 in State General Fund (Direct) and two (2) authorized Other Charges positions are eliminated to annualize the reduction to Personal Services in accordance with Preamble Section 19 in Act 1 of the 2025 Regular Legislative Session.

303-Developmental Disabilities Council

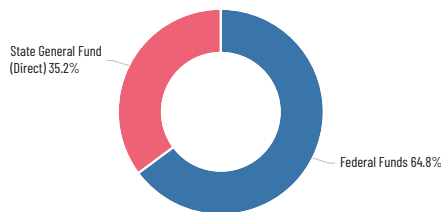
Agency Description

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

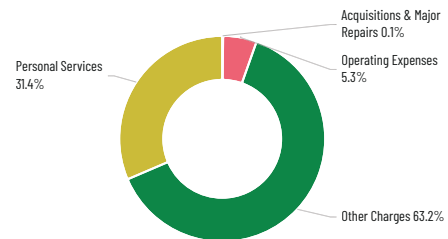
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	1,007,517	1,007,517	0
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	1,834,480	1,856,062	21,582
Total	2,841,997	2,863,579	21,582
Total Authorized Positions	8	8	0
Authorized Other Charges Positions	0	0	0

Means of Finance :



Expenditures:



Budget Highlights

- \$998,898 in State General Fund (Direct) is for the Families Helping Families initiative, which provides individualized services, resources, and support for individuals with disabilities and their families. This level of funding has been consistently provided for the past five (5) years.

304-Metropolitan Human Services District

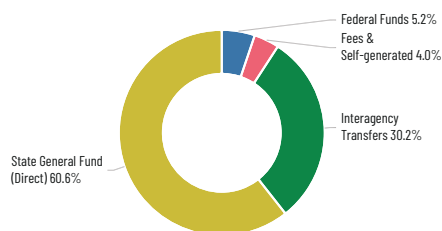
Agency Description

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

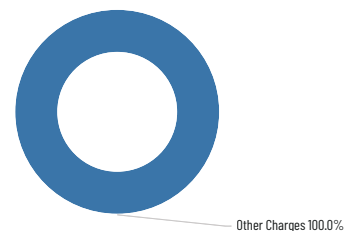
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	18,291,381	18,742,917	451,536
Interagency Transfers	9,339,786	9,339,786	0
Fees & Self-generated	1,229,243	1,229,243	0
Statutory Dedications	0	0	0
Federal Funds	2,355,052	1,605,052	(750,000)
Total	31,215,462	30,916,998	(298,464)
Total Authorized Positions	0	0	0
Authorized Other Charges Positions	121	121	0

Means of Finance :



Expenditures:



Budget Highlights

- \$750,000 decrease in Federal Funds is due to the termination of the Certified Community Behavioral Health Clinic Planning, Development, and Implementation grant.
- \$263,658 decrease in State General Fund (Direct) reduces Personal Services in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session.

305-Medical Vendor Administration

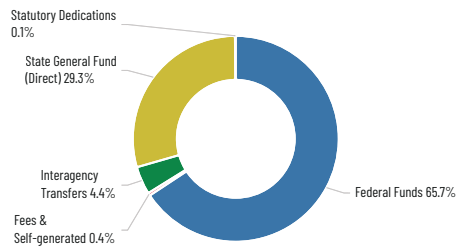
Agency Description

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

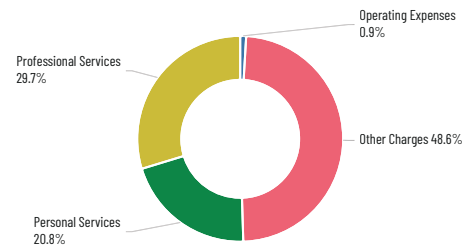
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	198,469,654	278,869,826	80,400,172
Interagency Transfers	41,665,571	41,665,571	0
Fees & Self-generated	4,200,000	4,200,000	0
Statutory Dedications	7,131,794	1,228,748	(5,903,046)
Federal Funds	605,158,824	624,950,911	19,792,087
Total	856,625,843	950,915,056	94,289,213
Total Authorized Positions	2,158	2,153	(5)
Authorized Other Charges Positions	0	0	0

Means of Finance :



Expenditures:



Budget Highlights

- \$1.03 million decrease in State General Fund (Direct) reduces Personal Services in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session.
- \$1.07 million, which includes \$532,874 in State General Fund (Direct) and \$532,874 in Federal Funds, and nine (9) authorized T.O. positions are eliminated to annualize the reduction to Personal Services in accordance with Preamble Section 19 in Act 1 of the 2025 Regular Legislative Session.
- \$7 million decrease in State General Fund (Direct) is in accordance with Schedule 09 Preamble in Act 3 of the 2026 Regular Legislative Session.
- \$42.3 million means of finance substitution increases State General Fund (Direct) and decreases Federal Funds as a result of changes in Federal Financial Participation (FFP) of the Supplemental Nutrition Assistance Program (SNAP) administration services. As mandated by the One Big Beautiful Bill Act (OBBBA), state match is increasing from 50% to 75% effective October 1, 2026.
- \$1.4 million means of finance substitution increases State General Fund (Direct) and decreases Statutory Dedications out of the Medical Assistance Programs Fraud Detection Fund due to a modified allocation of revenues mandated by Act 401 of the 2025 Regular Legislative Session.
- \$37.67 million increase, including \$13.94 million in State General Fund (Direct) and \$23.73 million in Federal Funds, annualizes the transfer of funding from the Department of Children and Family Services (DCFS) for Supplemental Nutrition Assistance Program (SNAP) functions to implement a "One Door" service delivery system as mandated by Act 478 of the 2025 Regular Legislative Session.

- \$5.95 million increase, including \$1.49 million in State General Fund (Direct) and \$4.46 million in Federal Funds, is for increased Medicaid call center staffing in anticipation of higher call volumes from Medicaid members who receive departmental notices regarding work requirement mandates under the OBBBA community engagement provisions.
- \$4.54 million increase in Federal Funds is for the modernization of the Medicaid cost reporting system to simplify cost report preparation for providers across the state.
- \$2.79 million increase in Federal Funds is for a statewide crisis hub contract to support the Louisiana Crisis Response System to remain in compliance with the Department of Justice/Louisiana Department of Health Serious Mental Illness settlement agreement.
- \$1.94 million increase in Federal Funds is for a Preadmission Screening and Resident Review (PASRR) Level II evaluation and Information Technology (IT) system for the Office of Behavioral Health (OBH) to process PASRR more efficiently. PASRR is a federally mandated process required before an individual can be placed in a nursing facility to ensure individuals with serious mental illness receive adequate levels of care.
- \$250,000 increase in Statutory Dedications out of the Strategic Investments Across Louisiana Fund is for CrescentCare Health Clinic facility improvements.

306-Medical Vendor Payments

Agency Description

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

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

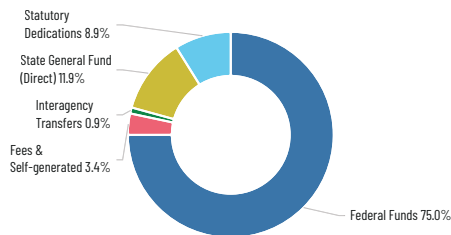
Provides medical insurance for eligible Medicaid and Children's Health Insurance Program (CHIP) enrollees through the payment of premiums to other entities. This avoids potential additional Medicaid costs for those eligible individuals who cannot afford to pay their own "out-of-pocket" Medicare costs.

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

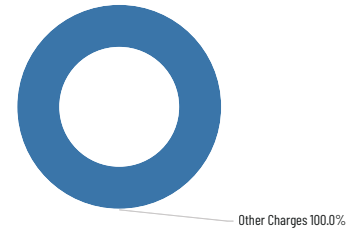
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	2,494,809,223	2,424,790,522	(70,018,701)
Interagency Transfers	230,513,518	192,764,983	(37,748,535)
Fees & Self-generated	870,061,609	685,565,153	(184,496,456)
Statutory Dedications	1,854,654,780	1,814,097,280	(40,557,500)
Federal Funds	16,607,196,594	15,338,395,480	(1,268,801,114)
Total	22,057,235,724	20,455,613,418	(1,601,622,306)
Total Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance :



Expenditures:



Budget Highlights

- Means of finance substitution decreases \$26.92 million in State General Fund (Direct), \$972,662 in Interagency Transfers from Louisiana State University hospitals, \$1.66 million in Fees and Self-generated Revenues from non-state hospitals, and increases \$29.56 million in Federal Funds due to Federal Medical Assistance Percentage (FMAP) rate changes. The FMAP rate changes are as follows:
 - For Title XIX, the FY 2025-2026 blended rate is 67.89%, and the FY 2026-2027 blended rate is 68.06%.
 - For Uncompensated Care Costs (UCC), the FY 2025-2026 FMAP rate is 67.83%, and the FY 2026-2027 rate is 68.14%.
 - For the Louisiana Children's Health Insurance Program (LaCHIP), the FY 2025-2026 blended rate is 77.52%, and the FY 2026-2027 blended rate is 77.65%.
- Means of finance substitution replaces \$1.74 million in Statutory Dedications out of the Medicaid Trust Fund for the Elderly with State General Fund (Direct), which was used for the Nursing Home Rebase in FY 2025-2026.
- Means of finance substitution replaces \$16.05 million of State General Fund (Direct) with Statutory Dedications out of the Health Excellence Fund based on the most recent Revenue Estimating Conference (REC) forecast.

- Means of finance substitution replaces \$1.35 million in Statutory Dedications out of the Louisiana Fund with State General Fund (Direct) based on the most recent Revenue Estimating Conference (REC) forecast.
- \$33.56 million increase, including \$3.99 million in Statutory Dedications out of the Community Options Waiver Fund, \$6.73 million in Statutory Dedications out of the Disability Services Fund and \$22.84 million in Federal Funds, is for an increase in the reimbursement rates for Medicaid home and community-based services for individuals with developmental, intellectual or adult-onset disabilities.
- \$26.04 million increase, including \$8.32 million in State General Fund (Direct) and \$17.72 million in Federal Funds, is for nursing home and hospice inflationary adjustments which are required in non-rebase years. The last rebase was in FY 2025-2026.
- \$20.98 million increase, including \$6.7 million in Statutory Dedications out of the Community Options Waiver Fund and \$14.28 million in Federal Funds, is for the annualization of 750 Community Choices Waiver slots phased in during FY 2025-2026.
- \$10.33 million increase, including \$3.3 million in Statutory Dedications out of the Community Options Waiver Fund and \$7.03 million in Federal Funds, is for the addition of 750 Community Choices Waiver slots.
- \$8.56 million increase, including \$2.73 million in State General Fund (Direct) and \$5.83 million in Federal Funds, is for an inflationary adjustment for Intermediate Care Facilities for the Developmentally Disabled (ICF/DDs) as required by the State Medicaid Plan in non-rebase years. The last rebase was in FY 2025-2026.
- \$7.36 million increase, which consists of \$1.7 million in State General Fund (Direct), \$855,696 in Statutory Dedications out of the Louisiana Medical Assistance Trust Fund, and \$4.8 million in Federal Funds, is for the managed care Dental Benefit Program for dental services. It reflects 12 months of capitated Per Member Per Month (PMPM) payments and includes the following: utilization/trend adjustments, enrollment changes, and premium tax changes.
- \$6.36 million increase, including \$2.03 million in State General Fund (Direct) and \$4.33 million in Federal Funds, is for a projected increase in enrollment changes in Long Term - Personal Care Services (LT-PCS).
- \$4.33 million increase, including \$1.38 million in State General Fund (Direct) and \$2.95 million in Federal Funds, is for Upper Payment Limit (UPL) payments for nursing facilities because of a case mix index transition to a Patient-Driven Payment Model.
- \$2.63 million increase, including \$841,082 in State General Fund (Direct) and \$1.79 million in Federal Funds, provides annualization of the cost for 60 individuals enrolled in the Program of All-Inclusive Care for the Elderly (PACE) during FY 2025-2026 and projected new enrollment of 42 individuals during FY 2026-2027.
- \$1.99 million decrease in State General Fund (Direct) is to transfer funding to the Office of Behavioral Health (OBH) for the statewide crisis hub, which supports the Louisiana Crisis Response System, to remain in compliance with the Department of Justice (DOJ)/Louisiana Department of Health Serious Mental Illness (SMI) settlement agreement.
- \$97.97 million decrease, including \$30.41 million in State General Fund (Direct) and \$67.56 million in Federal Funds reduces Other Charges in accordance with the Schedule 09 Preamble reduction in Act 3 of the 2026 Regular Legislative Session.

- \$208.67 million net decrease is for Managed Care Organization (MCO) payments. This includes an increase of \$28.83 million in State General Fund (Direct), a net decrease of \$23.56 million in Statutory Dedications consisting of an increase out of the Hospital Stabilization Fund (\$11.81 million) and a decrease out of the Louisiana Medical Assistance Trust Fund (\$35.37 million), and \$213.94 million in Federal Funds. It reflects 12 months of capitated PMPM payments and includes the following total adjustments: utilization/trend adjustments, enrollment changes, pharmacy rebates, premium tax changes, Non-Emergency Medical Transportation (NEMT) directed payments, Home and Community-Based Services (HCBS) directed payments, and premium tax from hospital directed payments. Managed Care Incentive Payments (MCIP) are excluded from this adjustment.

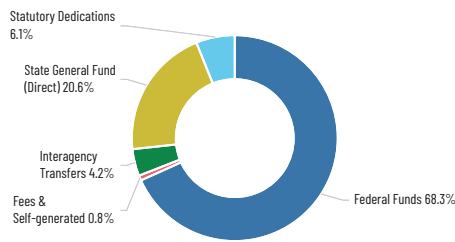
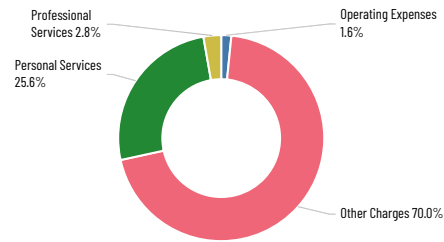
307-Office of the Secretary

Agency Description

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

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	64,628,141	75,113,178	10,485,037
Interagency Transfers	13,980,184	15,397,219	1,417,035
Fees & Self-generated	2,869,401	2,869,401	0
Statutory Dedications	24,154,814	22,173,249	(1,981,565)
Federal Funds	51,025,625	248,542,946	197,517,321
Total	156,658,165	364,095,993	207,437,828
Total Authorized Positions	748	753	5
Authorized Other Charges Positions	0	15	15

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

- \$857,971 decrease in State General Fund (Direct) reduces Personal Services in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session.
- \$123,051 in State General Fund (Direct) and one (1) authorized T.O. position is eliminated to annualize the reduction to Personal Services in accordance with Preamble Section 19 in Act 1 of the 2025 Regular Legislative Session.
- \$250,000 increase in Statutory Dedications out of the Strategic Investments Across Louisiana Fund is for CrescentCare Health Clinic facility improvements.
- \$175 million increase in Federal Funds annualizes the Rural Health Transformation Program grant from Centers for Medicare and Medicaid Services authorized by the One Big Beautiful Bill Act (Section 71401 of Public Law 119-21). This funding will be utilized to improve health care access, quality and outcomes in rural communities.
- \$17.42 million increase, which includes \$649,709 in State General Fund (Direct), \$632,985 in Interagency Transfers from Medical Vendor Administration, and \$16.14 million in Federal Funds, annualizes the transfer of Disability Determination Services (DDS) and Supplemental Nutrition Assistance Program (SNAP) administrative functions from the Department of Children and Family Services (DCFS) to implement a “One Door” service delivery system as mandated by Act 478 of the 2025 Regular Legislative Session.
- \$8.01 million increase, which includes \$1.44 million in State General Fund (Direct), \$2.67 million in Statutory Dedications out of the Rural Primary Care Physicians Development Fund, and \$3.9 million in Federal Funds, is for the transfer of the Office of Rural Health section from the Office of Public Health into the newly created Rural Health Transformation & Sustainability section within the Office of the Secretary (OS). This ensures that rural health activities are maintained within the same budget unit.
- \$4.73 million increase in State General Fund (Direct) annualizes the transfer of the Emergency Support Functions-6 (ESF-6) from the Department of Children and Family Services (DCFS) in compliance with Executive Order JML 25-137.
- \$4.16 million increase, including \$1.13 million in State General Fund (Direct) and \$3.03 million in Federal Funds, annualizes the transfer of the Emergency Support Functions-8 (ESF-8) from the Office of the Surgeon General to OS, to combine emergency preparedness activities within the same budget unit.

- \$940,565 means of finance substitution increases State General Fund (Direct) and decreases Federal Funds due to a reduction in the Hospital Preparedness Program (HPP) grant.

309-South Central Louisiana Human Services Authority

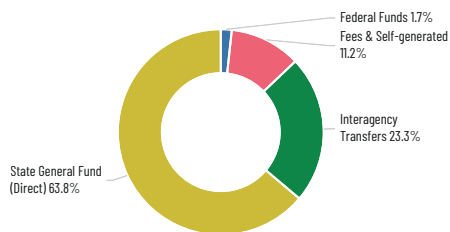
Agency Description

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

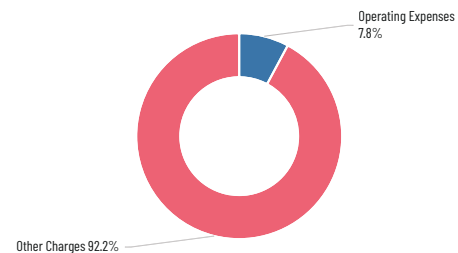
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	18,044,502	18,610,922	566,420
Interagency Transfers	7,943,733	6,780,733	(1,163,000)
Fees & Self-generated	3,100,000	3,263,000	163,000
Statutory Dedications	0	0	0
Federal Funds	500,000	500,000	0
Total	29,588,235	29,154,655	(433,580)
Total Authorized Positions	0	0	0
Authorized Other Charges Positions	144	147	3

Means of Finance :



Expenditures:



Budget Highlights

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

- \$234,187 decrease in State General Fund (Direct) reduces Personal Services in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session.

310-Northeast Delta Human Services Authority

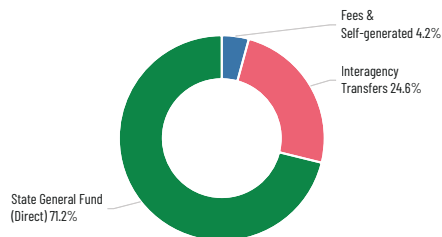
Agency Description

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

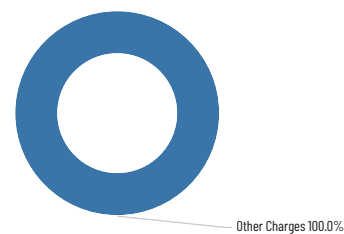
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	12,646,617	12,972,967	326,350
Interagency Transfers	4,483,420	4,483,420	0
Fees & Self-generated	1,080,444	773,844	(306,600)
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	18,210,481	18,230,231	19,750
Total Authorized Positions	0	0	0
Authorized Other Charges Positions	97	99	2

Means of Finance :



Expenditures:



Budget Highlights

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

Fees and Self-generated Revenues from patient billing are projected to be lower than initial estimates for this facility.

- \$141,595 decrease in State General Fund (Direct) reduces Personal Services in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session.

320-Office of Aging and Adult Services

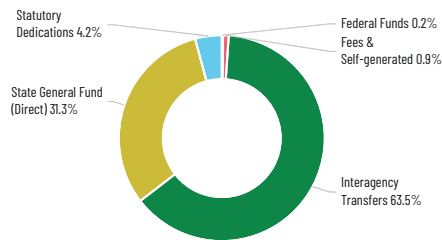
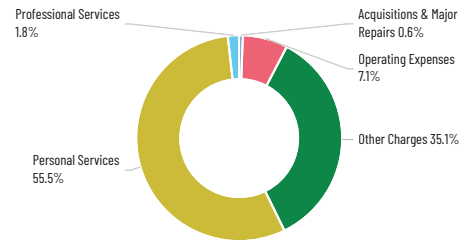
Agency Description

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

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

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	24,239,188	27,806,204	3,567,016
Interagency Transfers	52,433,221	56,417,018	3,983,797
Fees & Self-generated	782,680	782,680	0
Statutory Dedications	3,508,434	3,708,434	200,000
Federal Funds	181,733	181,733	0
Total	81,145,256	88,896,069	7,750,813
Total Authorized Positions	434	435	1
Authorized Other Charges Positions	0	0	0

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

- \$6 million increase in Interagency Transfers from the Office of Community Development (OCD) for the Permanent Supportive Housing (PSH) initiative provides housing support services to disabled individuals who are at risk of homelessness or institutionalization.
- \$2.58 million means of finance substitution replaces Interagency Transfers from OCD with State General Fund (Direct) due to a decrease in the multi-year Cooperative Endeavor Agreement for the Permanent Supportive Housing (PSH) initiative.
- \$600,000 increase, including \$150,000 in State General Fund (Direct) and \$450,000 in Interagency Transfers from Medical Vendor Administration is for contract services due to increased utilization of Pre-Admission Screening and Resident Review (PASRR) for individuals seeking admission to a Medicaid-certified nursing facility.
- \$308,431 decrease in State General Fund (Direct) reduces Personal Services in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session.
- \$200,000 means of finance substitution replaces State General Fund (Direct) with Statutory Dedications out of the Traumatic Brain and Spinal Cord Injury Trust Fund based on the most recent Revenue Estimating Conference (REC) forecast.
- \$68,000 increase in State General Fund (Direct) is for contract services to identify activities to expand housing services and interventions for participants in Permanent Supportive Housing (PSH), My Choice Louisiana (MCL), and My Place Louisiana (MPL) initiatives. These contract services ensure compliance with the Department of Justice agreement regarding Serious Mental Illness.
- \$762,238 decrease in Interagency Transfers from the Office of Behavioral Health based on historical expenditures.

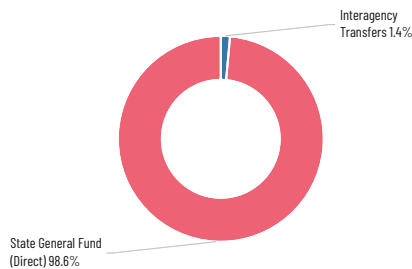
324-Louisiana Emergency Response Network**Agency Description**

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

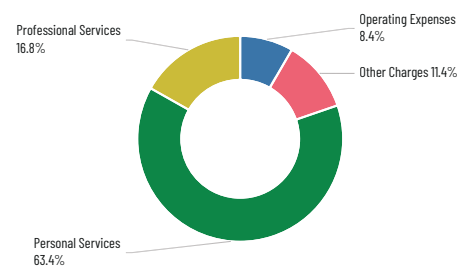
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	2,244,730	2,301,057	56,327
Interagency Transfers	40,000	33,500	(6,500)
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	2,284,730	2,334,557	49,827
Total Authorized Positions	10	10	0
Authorized Other Charges Positions	0	0	0

Means of Finance :



Expenditures:



Budget Highlights

- \$29,786 decrease in State General Fund (Direct) reduces Personal Services in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session.
- \$6,500 decrease in Interagency Transfers from a Louisiana Highway Safety Commission grant for recruiting and educating ambulance providers in Louisiana on how to submit electronic crash data in compliance with the National EMS Information System (NEMSIS).

325-Acadiana Area Human Services District

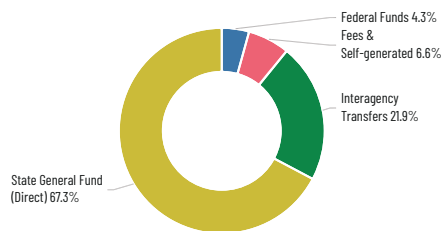
Agency Description

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

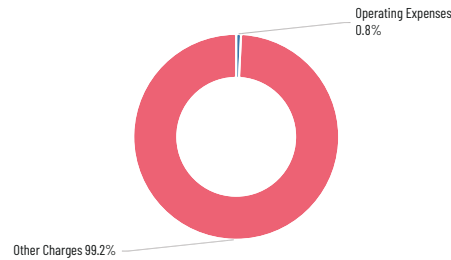
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	15,090,816	15,699,599	608,783
Interagency Transfers	5,107,914	5,107,914	0
Fees & Self-generated	1,536,196	1,536,196	0
Statutory Dedications	0	0	0
Federal Funds	1,000,000	1,000,000	0
Total	22,734,926	23,343,709	608,783
Total Authorized Positions	0	0	0
Authorized Other Charges Positions	119	118	(1)

Means of Finance :



Expenditures:



Budget Highlights

- \$101,700 increase in State General Fund (Direct) and one (1) authorized Other Charges position, a Medical Certification Specialist (MCS), is due to an increase in caseloads from 219 cases per MCS to 278 cases per MCS in the last eight (8) years.
- \$231,929 decrease in State General Fund (Direct) reduces Personal Services in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session.

326-Office of Public Health

Agency Description

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

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

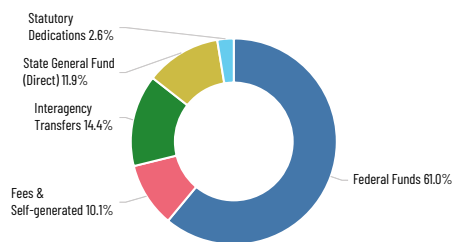
OPH provides leadership, administrative oversight, and grants management for programs related to the provision of preventive health services to the citizens of the state.

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

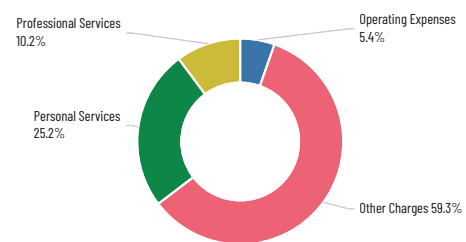
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	72,096,342	70,459,479	(1,636,863)
Interagency Transfers	85,005,926	85,640,509	634,583
Fees & Self-generated	58,257,065	60,290,241	2,033,176
Statutory Dedications	18,000,320	15,326,686	(2,673,634)
Federal Funds	365,822,056	362,651,013	(3,171,043)
Total	599,181,709	594,367,928	(4,813,781)
Total Authorized Positions	1,234	1,230	(4)
Authorized Other Charges Positions	0	0	0

Means of Finance :



Expenditures:



Budget Highlights

- \$8 million decrease in State General Fund (Direct) non-recurs funding for Phenomune pilot testing kits.
- \$8.01 million decrease, which includes \$1.44 million in State General Fund (Direct), \$2.67 million in Statutory Dedications from the Rural Primary Care Physicians Development Fund, and \$3.9 million in Federal Funds, transfers the Office of Rural Health section into the newly created Rural Health Transformation and Sustainability section within the Office of the Secretary. This ensures rural health activities are managed within the same budget unit.
- \$1.25 million increase in Fees and Self-generated Revenues out of the Vital Records Conversion Dedicated Fund Account digitizes permanent vital records.

- \$634,583 means of finance substitution increasing Interagency Transfers from the Department of Children and Family Services (DCFS) and decreasing State General Fund (Direct) is for the Nurse Family Partnership Program.
- \$200,000 means of finance substitution increasing State General Fund (Direct) and decreasing Federal Funds is for continued oversight of the Louisiana Commodity Supplemental Food Program.
- \$643,433 decrease in State General Fund (Direct) reduces Personal Services in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session.

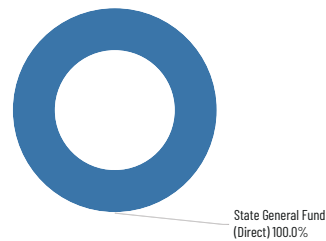
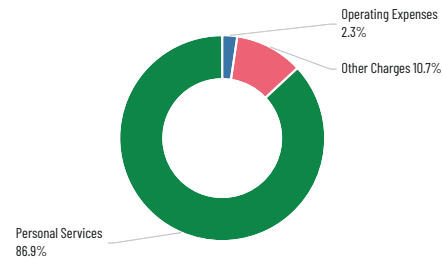
327-Office of the Surgeon General

Agency Description

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

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	1,791,445	935,480	(855,965)
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	3,028,717	0	(3,028,717)
Total	4,820,162	935,480	(3,884,682)
Total Authorized Positions	7	3	(4)
Authorized Other Charges Positions	0	0	0

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

- \$4.16 million decrease, including \$1.13 million in State General Fund (Direct) and \$3.03 million in Federal Funds, annualizes the transfer of the Emergency Support Functions-8 (ESF-8) to the Office of the Secretary. This combines emergency preparedness activities within the same budget unit.
- \$2,658 decrease in State General Fund (Direct) reduces Personal Services in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session.

330-Office of Behavioral Health**Agency Description**

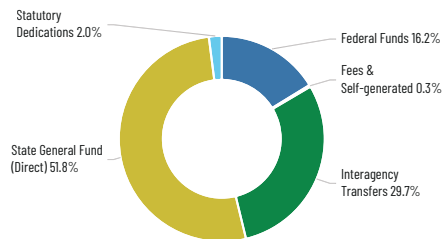
The Office of Behavioral Health includes the following programs:

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

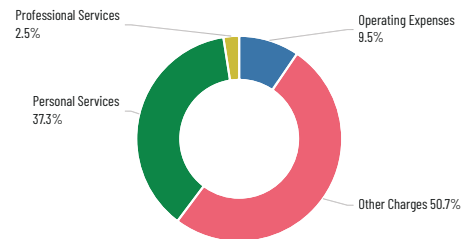
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	239,813,635	253,369,157	13,555,522
Interagency Transfers	168,163,779	145,233,422	(22,930,357)
Fees & Self-generated	1,387,150	1,387,150	0
Statutory Dedications	8,845,801	9,876,051	1,030,250
Federal Funds	79,526,151	79,526,151	0
Total	497,736,516	489,391,931	(8,344,585)
Total Authorized Positions	1,634	1,633	(1)
Authorized Other Charges Positions	6	6	0

Means of Finance :



Expenditures:



Budget Highlights

- \$270,160 in State General Fund (Direct) and three (3) authorized T.O. positions are eliminated to annualize the reduction to Personal Services in accordance with Preamble Section 19 in Act 1 of the 2025 Regular Legislative Session.
- \$20.23 million decrease in Interagency Transfers from Medical Vendor Payments aligns with historical expenditures.
- \$800,668 means of finance substitution replaces State General Fund (Direct) with Interagency Transfers from the Department of Children and Family Services for the Pregnant and Parenting Women program, which is a residential substance use treatment program for pregnant and parenting women with substance use disorders supported by Temporary Assistance for Needy Families (TANF).
- \$5.59 million means of finance substitution replaces Interagency Transfers from Medical Vendor Payments with State General Fund (Direct) for a deficit in the Institutions for Mental Diseases (IMD) allotment of the Uncompensated Care Costs (UCC) budget set by the Centers for Medicare & Medicaid Services (CMS).
- \$4.49 million increase, consisting of \$1.79 million in State General Fund (Direct) and \$2.7 million in Interagency Transfers from Medical Vendor Administration is for the statewide crisis hub which supports the Louisiana Crisis Response System to remain compliant with the Department of Justice (DOJ)/Louisiana Department of Health (LDH) Serious Mental Illness (SMI) settlement agreement.

- \$2.6 million increase, consisting of \$648,825 in State General Fund (Direct) and \$1.95 million in Interagency Transfers from Medical Vendor Administration is for a contract to implement a Pre-Admission Screening Resident Review (PASRR) Level II evaluation software system. PASRR is a federally mandated process required before an individual can be placed in a nursing facility, to ensure individuals with serious mental illness receive adequate levels of care. The new software will consolidate outdated systems and enable the agency to process a higher volume of reviews more efficiently.
- \$1.99 million increase in State General Fund (Direct) transfers funding from Medical Vendor Payments for the statewide crisis hub, which supports the Louisiana Crisis Response System, to remain compliant with the DOJ/LDH SMI settlement agreement.
- \$1.41 million net increase, consisting of \$3.26 million increase in State General Fund (Direct) and a decrease of \$1.85 million in Interagency Transfers from the Office of the Secretary for the Early Childhood Supports and Services (ECSS) initiative. ECSS is a community-based model for infant and early childhood mental health interventions for children (aged 0-5 years) and their families.
- \$1.3 million decrease in State General Fund (Direct) reduces Personal Services in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session.
- \$400,000 increase in Statutory Dedications out of the Strategic Investments Across Louisiana Fund is for start-up costs for the Crisis Center in Shreveport.
- \$370,200 increase in State General Fund (Direct) is for contracts with Grace Outreach Center and Harmony Center supervised community group homes to remain compliant with the Cooper/Jackson settlement agreement.

340-Office of Intellectual and Developmental Disability Supports

Agency Description

The Office of Intellectual and Developmental Disability Supports includes the following programs:

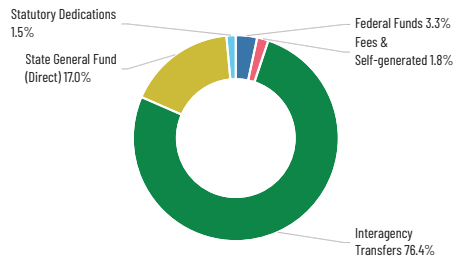
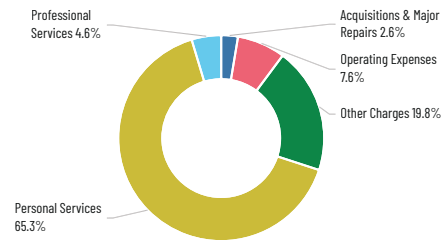
- **Administration Program** - Provides effective and responsive leadership of the developmental disabilities services system. The Administration Program provides system design, policy direction, administrative support functions, and operational oversight for the Resource Center, developmental disabilities waiver services, and state-operated supports and services centers. The Resource Center activity administers services whose primary functions include building community capacity, partnerships and collaborative relationships with providers, community professionals, other state agencies, educational institutions, professional organizations and other stakeholders to efficiently target gaps and improve multiple efforts. Other services provided through the Resource Center activity include statewide supports and services to people who need intensive treatment intervention to allow them to remain in their community living setting. The closed facilities activity provides for ongoing costs associated with closed or privatized facilities.
- **Community-Based Program** - Manages the delivery of individualized community-based supports and services including Home and Community-based waiver services, through assessments, information/choice, planning and referral, in a manner that affords opportunities for people with developmental disabilities to achieve their personally defined outcomes and goals. Community-based services and programs include, but are not limited to, Flexible Family Fund, Individual & Family Support, Pre-Admission Screening & Resident Review, Single Point of Entry, Early Steps, and the four

waiver programs (New Opportunities Waiver, Children's Choice Waiver, Supports Waiver and Residential Options Waiver), and the Money Follows the Person Demonstration Grant.

- Pinecrest Supports and Services Center** - Provides for the administration and operation of the Pinecrest Supports and Services Center (PSSC) to ensure quality services and/or supports to the maximum number of individuals within the available resources. Supports the provision of opportunities for more accessible, integrated, and community-based living options. The Residential Services activity provides specialized residential services to individuals with developmental disabilities and co-morbid complex medical, behavioral, and psychiatric needs in a manner that supports the goal of returning or transitioning individuals to community-based options. Services include operation of 24-hour support and active treatment services delivered in the Intermediate Care Facility/Developmental Disabilities (ICF/DD) facility to services provided to persons who live in their own homes. This includes initial and ongoing assessment, psychiatric services, family support and education, support coordination and any other services critical to an individual's ability to live successfully in the community.
- Central Louisiana Supports and Services Center** - Provides for the administration, instructional and residential needs of the Central Louisiana Supports and Services Center (CLSSC). The 24-hour active treatment facility operates as Louisiana's continuum of developmental disability services to provide specialized residential services to individuals with intellectual and developmental disabilities in a manner to support choice, dignity, and quality of life.
- Auxiliary Program** - This program provides the residents of the Pinecrest Supports and Services Center with paid work opportunities and/or therapeutic activities as recommended by an individual's support team.

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	40,721,095	39,728,251	(992,844)
Interagency Transfers	171,421,533	178,478,801	7,057,268
Fees & Self-generated	4,140,613	4,155,944	15,331
Statutory Dedications	1,743,513	3,416,820	1,673,307
Federal Funds	7,816,547	7,816,547	0
Total	225,843,301	233,596,363	7,753,062
Total Authorized Positions	1,679	1,682	3
Authorized Other Charges Positions	0	0	0

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

- \$1.77 million means of finance substitution replaces State General Fund (Direct) with Statutory Dedications out of the Disability Services Fund based on the most recent Revenue Estimating Conference (REC) forecast.
- \$1.43 million in Interagency Transfers from Medical Vendor Payments is for deferred maintenance projects such as roof replacement, floor replacement, mechanical cooling repairs, and plumbing repairs at Pinecrest Supports and Services Center (PSSC).
- \$572,690 increase in Interagency Transfers from Medical Vendor Payments is for psychiatric services at PSSC.
- \$250,000 increase in Interagency Transfers from Medical Vendor Payments is for architectural planning services to conduct a comprehensive evaluation and develop a master plan to assess current facility conditions and evaluate existing client needs and project future requirements at PSSC.
- \$199,580 decrease in State General Fund (Direct) reduces Personal Services in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session.

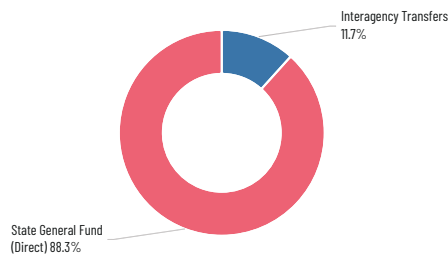
350-Office on Women's Health and Community Health**Agency Description**

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

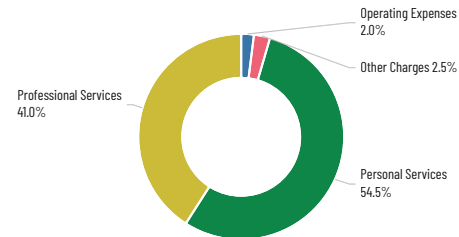
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	1,053,829	1,914,399	860,570
Interagency Transfers	253,408	253,408	0
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	1,307,237	2,167,807	860,570
Total Authorized Positions	6	6	0
Authorized Other Charges Positions	0	0	0

Means of Finance :



Expenditures:



Budget Highlights

- \$18,481 decrease in State General Fund (Direct) reduces Personal Services in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session.
- \$930,000 increase in State General Fund (Direct) is for a platform for data analysis and reporting, resource coordination, and stakeholder engagement.

375-Imperial Calcasieu Human Services Authority

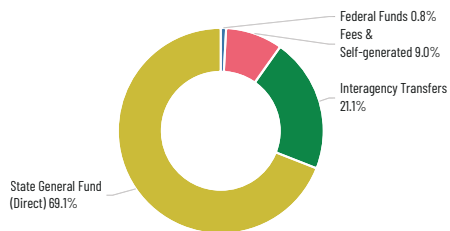
Agency Description

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

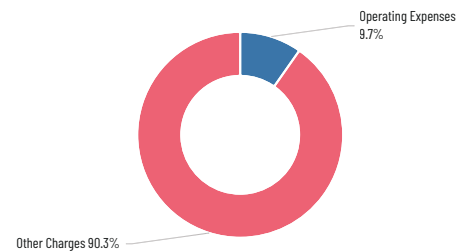
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	9,643,793	10,400,681	756,888
Interagency Transfers	3,185,171	3,185,171	0
Fees & Self-generated	1,350,000	1,350,000	0
Statutory Dedications	0	0	0
Federal Funds	125,000	125,000	0
Total	14,303,964	15,060,852	756,888
Total Authorized Positions	0	0	0
Authorized Other Charges Positions	84	82	(2)

Means of Finance :



Expenditures:



Budget Highlights

- \$221,000 increase in State General Fund (Direct) is for operating services, utilities, and maintenance of a new office building which replaced a building damaged by Hurricane Laura.
- \$119,777 decrease in State General Fund (Direct) reduces Personal Services in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session.

376-Central Louisiana Human Services District

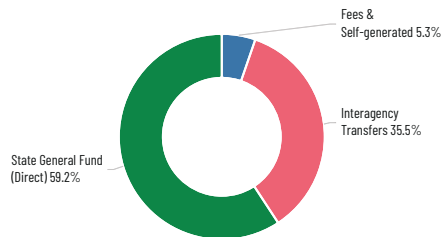
Agency Description

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

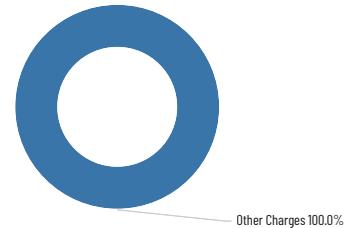
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	10,914,152	11,206,526	292,374
Interagency Transfers	6,712,519	6,712,519	0
Fees & Self-generated	1,000,000	1,000,000	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	18,626,671	18,919,045	292,374
Total Authorized Positions	0	0	0
Authorized Other Charges Positions	89	88	(1)

Means of Finance :



Expenditures:



Budget Highlights

- \$141,371 decrease in State General Fund (Direct) reduces Personal Services in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session.

377-Northwest Louisiana Human Services District

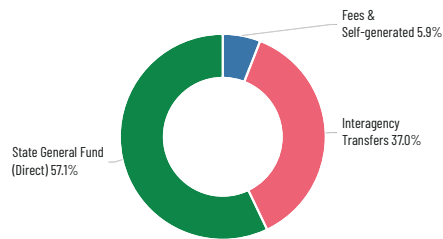
Agency Description

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

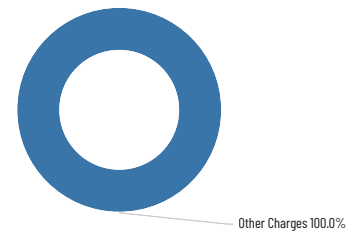
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	9,348,737	9,644,656	295,919
Interagency Transfers	6,247,244	6,247,244	0
Fees & Self-generated	1,000,000	1,000,000	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	16,595,981	16,891,900	295,919
Total Authorized Positions	0	0	0
Authorized Other Charges Positions	91	91	0

Means of Finance :



Expenditures:



Budget Highlights

- \$129,796 decrease in State General Fund (Direct) reduces Personal Services in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session.



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Department of Children and Family Services

Department Description

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

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	252,551,560	268,892,022	16,340,462
Interagency Transfers	17,581,946	22,988,431	5,406,485
Fees & Self-generated	16,634,991	15,172,518	(1,462,473)
Statutory Dedications	0	400,000	0
Federal Funds	501,069,239	483,884,502	(17,184,737)
Total	787,837,736	791,337,473	3,499,737
Total Authorized Positions	2,186	2,184	(2)
Authorized Other Charges Positions	0	0	0

360-Office of Children and Family Services

Agency Description

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

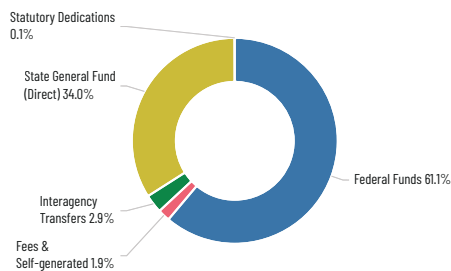
- **Division of Management and Finance:** Provides leadership, support, and oversight to all Department of Children and Family Services programs. This program promotes efficient, professional, and timely responses to employees, partners, and clients. The major functions of this program include the Office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



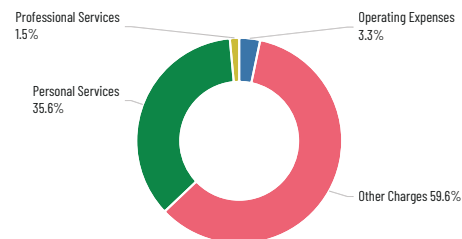
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	252,551,560	268,892,022	16,340,462
Interagency Transfers	17,581,946	22,988,431	5,406,485
Fees & Self-generated	16,634,991	15,172,518	(1,462,473)
Statutory Dedications	0	400,000	400,000
Federal Funds	501,069,239	483,884,502	(17,184,737)
Total	787,837,736	791,337,473	3,499,737
Total Authorized Positions	2,186	2,184	(2)
Authorized Other Charges Positions	0	0	0

Means of Finance :



Expenditures:



Budget Highlights

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

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

- \$5.4 million in Interagency Transfers from the Louisiana Department of Education is for daycare services for foster care children.
- Annualizes the FY 2025-2026 transfer of the Emergency Support Functions–6 (ESF-6) to the Louisiana Department of Health, Office of the Secretary, by reducing \$4.66 million in State General Fund (Direct). The ESF-6 responsibilities include coordinating mass care, emergency assistance, housing and human services during emergencies and natural disasters.
- \$2.26 million, of which \$1.7 million is State General Fund (Direct) and \$564,145 is Federal Funds, provides an increase in TIPS (Tracking, Information, and Payment System) Foster Care due to an increase in the number of paid days for restrictive and non-restrictive care settings.
- \$715,706, of which \$472,366 is State General Fund (Direct) and \$243,340 is Federal Funds, provides an increase in TIPS Guardianship as a result of a 17% increase in the number of children receiving guardianship subsidy payments and an increase in the number of service days.
- \$16.86 million, of which \$12.27 million is State General Fund (Direct) and \$4.6 million is Federal Funds, provides an increase in foster care board rates. This will allow Louisiana’s foster caregivers to receive an increase in the monthly board rate that provides financial support for the care of children and youth in the state’s custody, raising the average daily rate from \$19.47 to \$29.60. This also provides an increase in adoption and guardianship subsidies, which are paid at 80% of the current foster care board rate for eligible families.
- \$9.73 million, of which \$6.43 million is State General Fund (Direct) and \$3.3 million is Federal Funds, is provided for the SABRE Project. This project will digitize approximately 95 million pages of child welfare records and aims to convert physical records into a secure, searchable digital, cloud-based format to improve caseworker access, reduce storage costs, enhance data security, and facilitate faster responses to law enforcement and legal requests.
- \$18.31 million, of which \$12.1 million is State General Fund (Direct) and \$6.21 million is Federal Funds, provides for the Child Welfare System Modernization Project, which replaces the Comprehensive Child Welfare Information System (CCWIS). This project aims to improve Louisiana’s child welfare system by consolidating legacy applications into a modern, centralized platform.
- \$343,000, of which \$226,671 is State General Fund (Direct) and \$116,329 is Federal Funds, provides for Binti software, which will support the Child Welfare System Modernization Project. The HomeReady Project aims to streamline and modernize foster and adoptive home certification by implementing Binti software to replace a paper-based system with a mobile-friendly digital platform. This initiative seeks to substantially reduce certification time.
- \$400,000 in Statutory Dedications out of the Strategic Investments Across Louisiana Fund provides for youth and family support programs.

- \$1.42 million decrease in State General Fund (Direct) reduces Personal Services in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session.
- An increase of 53 non-T.O. FTE positions utilizes \$5 million in State General Fund (Direct) that was provided to the Division of Child Welfare during the 2025 Regular Legislative Session for operating services. DCFS utilized the funding to hire 53 Child Protective Services (CPS) investigator job appointments for a new second shift (1:30 PM-midnight, 4 days per week) to expand evening and weekend coverage for reports of child abuse and neglect, and to address heavy caseloads and response delays.

Department of Conservation and Energy

Department Description

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

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	29,021,034	23,605,920	(5,415,114)
Interagency Transfers	7,247,855	3,408,144	(3,839,711)
Fees & Self-generated	20,462,314	27,908,864	7,446,550
Statutory Dedications	54,697,129	50,675,763	(4,021,366)
Federal Funds	115,701,149	104,139,220	(11,561,929)
Total	227,129,481	209,737,911	(17,391,570)
Total Authorized Positions	378	376	(2)
Authorized Other Charges Positions	0	0	0

Budget Highlights

- \$25 million reduction in Federal Funds is due to the repealing of the Solar for Y'all grant by federal action.
- Reduction of \$107,461 in State General Fund (Direct) and \$18,407 in Fees and Self-generated Revenues is due to savings and efficiencies identified throughout the agency. This includes an \$84,821 reduction in travel expenses due to additional approval requirements, and a \$41,047 reduction in Other Compensation due to scheduling reforms, pre-authorization thresholds, and risk-based deployment of inspectors.
- \$2 million reduction in Interagency Transfers is due to the consolidation of offices.
- \$652,000 increase for the replacement of 14 vehicles. Funding includes Fees and Self-generated Revenues out of the Coastal Resources Trust Dedicated Fund Account (\$50,000), and the Oil and Gas Regulatory Dedicated Fund Account (\$430,300) as well as \$172,100 in Federal Funds.
- \$2.22 million increase in State General Fund (Direct) provides the required state match for the following grants: LA Hubs for Energy Resilient Operations Project (HERO) grant; Preventing Outages and Enhancing the Resilience of the Electric Grid projects (section 401010(d) of the Bipartisan Infrastructure Law); and the State Energy Program grant.
- \$1.17 million increase in Statutory Dedications out of the Mineral and Energy Operation Fund for two (2) new consulting contracts and annualization of the costs associated with the department absorbing the Capital Area Groundwater Conservation District.
- \$147,741 decrease in State General Fund (Direct) reduces Personal Services in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session.
- \$2.6 million increase in Fees and Self-generated Revenues out of the Coastal Resources Trust Dedicated Fund Account to the Natural Resource Management Program for the Northwest Little Lake Marsh Creation project.



- \$5 million increase in Fees and Self-generated Revenues out of the Oil and Gas Regulatory Dedicated Fund Account to the Natural Resource Management Program for mitigation efforts of a sulfur mine salt dome collapse.
- \$1 million increase in Statutory Dedications out of the Carbon Dioxide Geologic Storage Trust Fund to the Natural Resource Management Program for cooperative endeavor agreements with laboratories.

431-Conservation and Energy

Agency Description

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

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

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

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

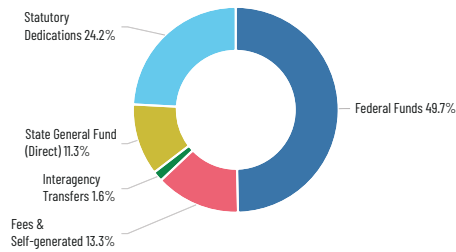
Manages a program that provides an opportunity to protect the correlative rights of all parties involved in the exploration for and production of oil, gas, and other natural resources, while preventing the waste of these resources.

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

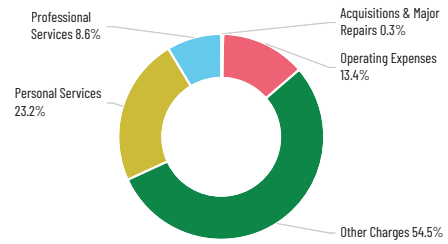
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	29,021,034	23,605,920	(5,415,114)
Interagency Transfers	7,247,855	3,408,144	(3,839,711)
Fees & Self-generated	20,462,314	27,908,864	7,446,550
Statutory Dedications	54,697,129	50,675,763	(4,021,366)
Federal Funds	115,701,149	104,139,220	(11,561,929)
Total	227,129,481	209,737,911	(17,391,570)
Total Authorized Positions	378	376	(2)
Authorized Other Charges Positions	0	0	0

Means of Finance :



Expenditures:





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Department of Revenue

Department Description

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

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	515,000	1,565,000	1,050,000
Fees & Self-generated	142,410,408	132,197,053	(10,213,355)
Statutory Dedications	557,914	557,914	0
Federal Funds	0	0	0
Total	143,483,322	134,319,967	(9,163,355)
Total Authorized Positions	723	723	0
Authorized Other Charges Positions	15	15	0

Budget Highlights

- \$120.52 million in Fees and Self-generated Revenues is allocated for the Tax Collection Program for essential functions of collecting data and revenues via taxpayer registration, tax return and remittance processing, taxpayer account maintenance, and accounting for and distribution of state and local tax returns.
- \$1 million increase in Interagency Transfers from the Louisiana Department of Health is for administering tax credits to rural providers. This funding is from the Office of the Secretary via a Rural Health Transformation Program grant received from the federal Centers for Medicare and Medicaid Services.
- \$193,390 increase in Fees and Self-generated Revenues provides funding for contractual services to ensure the completion of the Casino Intercept Solution. The Casino Intercept Solution is a technology initiative that will enable the Office of Debt Recovery to intercept lottery, casino, and sports betting winnings for the recovery of debts owed to the State of Louisiana.

INCENTIVE EXPENDITURE FORECAST:

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

- Procurement Processing Company Rebate Program (R.S. 47:6351), projected for \$97,840,000.

440-Office of Revenue

Agency Description

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

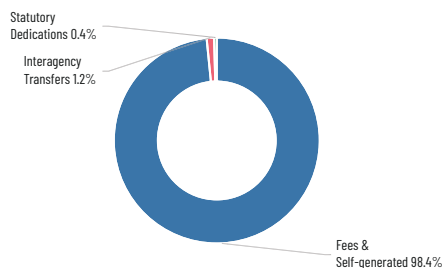
Alcohol and Tobacco Control – Regulates the alcoholic beverage and tobacco industries in the state; licenses alcoholic beverage manufacturers, native wineries, retailers, and wholesalers as well as retail and wholesale tobacco product dealers and enforces state alcoholic beverage and tobacco laws.

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

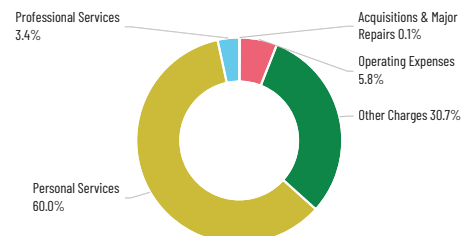
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	515,000	1,565,000	1,050,000
Fees & Self-generated	142,410,408	132,197,053	(10,213,355)
Statutory Dedications	557,914	557,914	0
Federal Funds	0	0	0
Total	143,483,322	134,319,967	(9,163,355)
Total Authorized Positions	723	723	0
Authorized Other Charges Positions	15	15	0

Means of Finance :



Expenditures:



Department of Environmental Quality

Department Description

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

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	14,874,406	12,204,489	(2,669,917)
Interagency Transfers	165,169	10,000	(155,169)
Fees & Self-generated	113,305,271	114,915,637	1,610,366
Statutory Dedications	11,342,403	10,873,471	(468,932)
Federal Funds	21,366,543	20,525,956	(840,587)
Total	161,053,792	158,529,553	(2,524,239)
Total Authorized Positions	712	721	9
Authorized Other Charges Positions	0	0	0

Budget Highlights

- \$1.83 million means of finance substitution increasing Fees and Self-generated Revenues out of the Environmental Trust Dedicated Fund Account and decreasing State General Fund (Direct) in the Office of Management and Finance utilizes the current available balance in the fund account.
- \$930,501 increase in Fees and Self-generated Revenues out of the Environmental Trust Dedicated Fund Account and nine (9) authorized T.O. positions provides for eight (8) additional permit writers in the Office of Environmental Services and one (1) additional accountant in the Office of Management and Finance.
- \$1.87 million reduction in Fees and Self-generated Revenues out of the Environmental Trust Dedicated Fund Account in the Office of Environmental Assessment is due to the Volkswagen Settlement contracts nearing completion.
- \$2.78 million increase in Fees and Self-generated Revenues out of the Environmental Trust Dedicated Fund Account provides for the Office of Management and Finance to transition the department's Tools for Environmental Management and Protection Organizations (TEMPO) application to a vendor-hosted cloud server arrangement.
- \$834,000 in Fees and Self-generated Revenues out of the Environmental Trust Dedicated Fund Account provides for the replacement of ten (10) vehicles and various field and testing equipment throughout the department.
- \$500,000 increase in Fees and Self-generated Revenues out of the Environmental Trust Dedicated Fund Account provides for a statewide permitting dashboard.
- \$115,000 increase in Fees and Self-generated Revenues out of the Lead Hazard Reduction Dedicated Fund Account provides for updates to the lead permitting software and additional lead hazard inspection training.



- \$350,000 increase in State General Fund (Direct) provides for the maintenance of storm water litter and plastics management for Capitol Lake.
- \$30,424 decrease in State General Fund (Direct) reduces Personal Services in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session.

856-Office of Environmental Quality

Agency Description

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

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

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

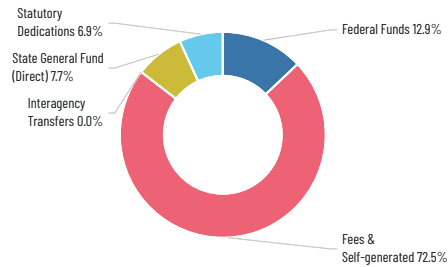
Management and Finance – The mission of the Office of Management & Finance (OMF) is to provide comprehensive support to all Department of Environmental Quality (DEQ) Offices and stakeholders, which is necessary to effectuate the Department's mission. This is accomplished by providing financial and administrative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

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

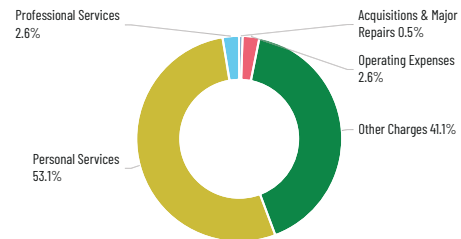
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	14,874,406	12,204,489	(2,669,917)
Interagency Transfers	165,169	10,000	(155,169)
Fees & Self-generated	113,305,271	114,915,637	1,610,366
Statutory Dedications	11,342,403	10,873,471	(468,932)
Federal Funds	21,366,543	20,525,956	(840,587)
Total	161,053,792	158,529,553	(2,524,239)
Total Authorized Positions	712	721	9
Authorized Other Charges Positions	0	0	0

Means of Finance :



Expenditures:





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Louisiana Works

Department Description

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

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	20,680,735	25,845,375	5,164,640
Interagency Transfers	29,529,133	36,478,367	6,949,234
Fees & Self-generated	72,219	72,219	0
Statutory Dedications	117,207,266	118,926,762	1,719,496
Federal Funds	179,551,894	185,431,803	5,879,909
Total	347,041,247	366,754,526	19,713,279
Total Authorized Positions	975	946	(29)
Authorized Other Charges Positions	0	0	0

474-Workforce Support and Training

Agency Description

Workforce Support and Training strives to lower the unemployment rate in Louisiana by working with employers, employees, and government agencies to provide training, assistance, and regulatory services that develop a diversely skilled workforce. Workforce Support and Training consists of five (5) programs:

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

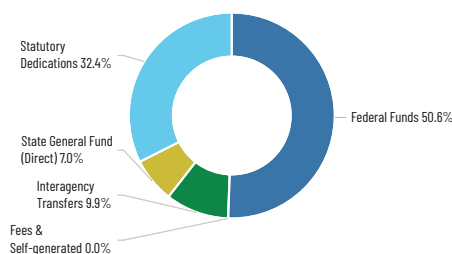


- Office of Management and Finance:** To provide executive leadership, strategic direction, and centralized management of all departmental programs; to develop, promote, and implement policies, mandates, and administrative frameworks; to ensure fiscal integrity, operational efficiency, and regulatory compliance; and to provide technical and administrative support necessary to fulfill the mission of Louisiana Works. This office is responsible for ensuring the quality of services provided, communicating departmental priorities, fostering effective relationships with stakeholders, and supporting department management, programs, employees, and external partners including the Division of Administration, federal and state agencies, local political subdivisions, citizens of Louisiana, and vendors.
- Office of Business Workforce Solutions:** To strengthen Louisiana's economy by aligning workforce efforts with employer demand, the Office of Business Workforce Solutions serves as a business-facing function that delivers coordinated, responsive workforce solutions tailored to employer needs. Through strategic partnerships and flexible deployment of resources, this office helps employers attract, develop, and retain talent while supporting job placement, wage growth, and long-term economic mobility.

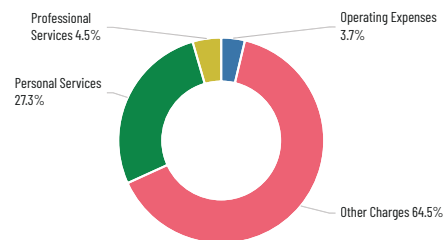
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	20,680,735	25,845,375	5,164,640
Interagency Transfers	29,529,133	36,478,367	6,949,234
Fees & Self-generated	72,219	72,219	0
Statutory Dedications	117,207,266	118,926,762	1,719,496
Federal Funds	179,551,894	185,431,803	5,879,909
Total	347,041,247	366,754,526	19,713,279
Total Authorized Positions	975	946	(29)
Authorized Other Charges Positions	0	0	0

Means of Finance :



Expenditures:



Budget Highlights

- \$222.41 million of funding, which consists of Fees and Self-generated Revenues of \$72,219, Statutory Dedications of \$92.13 million, and Federal Funds of \$130.2 million, is for assisting clients in gaining employment, upgrading job skills in various industries, assisting clients with disabilities to gain employment and/or maintain current employment along with the underemployed workers in

the state through the federal Workforce Innovation and Opportunity Act (WIOA), Unemployment Insurance (UI), Vocational Rehabilitation (VR), and other federal employment and workforce programs.

- \$65.7 million is for Louisiana Rehabilitation Services (LRS), of which \$14 million in State General Fund (Direct) is utilized as matching funds to draw down \$51.7 million in Federal Funds. The LRS is a career development and employment service offering quality professional outcome-based vocational rehabilitation services on a statewide basis to eligible individuals, with the goal of successful employment and independence.
- \$35.71 million is for the transfer of family and support workforce development programs under the Strategies to Empower People (STEP) and Supplemental Nutrition Assistance Program Employment and Training (SNAP E&T) for a “One Door” service delivery system as mandated by Act 478 of the 2025 Regular Legislative Session. Funding is comprised of \$538,512 in State General Fund (Direct) and \$35.17 million in Interagency Transfers, of which \$21.77 million is from the Department of Children and Family Services (DCFS) and \$13.4 million is from the Louisiana Department of Health (LDH).
- \$26 million in Statutory Dedications out of the Incumbent Worker Training Account provides grants for Louisiana businesses to partner with Louisiana-based training providers, delivering customized education to the awarded company employees.
- \$10.01 million is designated for Jobs for America’s Graduates (JAG), which consists of \$8.31 million in State General Fund (Direct) and \$1.7 million in Interagency Transfers from DCFS, providing services to 9,200 students through 177 programs. A state-based, national non-profit organization, JAG is dedicated to helping high school students of promise who have encountered challenging or traumatic life experiences achieve success through graduation. As a resiliency-building workforce preparation program, JAG helps students learn in-demand employability skills, and provides a bridge to postsecondary education and career advancement opportunities.
- \$5.9 million in Federal Funds continues support of the Help Individuals Reach Employment (HiRE) system. Funding covers consulting services/project management, additional infrastructure improvements including business continuity module upgrades, and programming fixes for system functionality. This automated unemployment insurance claim system is a modern web-enabled, fully automated system. It is used to manage unemployment insurance claims and integrate with other systems, to provide workforce development services for job seekers, employers, and general labor market resources.
- \$643,143 increase in Statutory Dedications out of the Office of Workers’ Compensation Administrative Fund and three (3) authorized T.O. positions to create and maintain an All Workers’ Compensation Medical Claims Database to store workers’ compensation medical payment data and to establish and implement a reimbursement schedule for medical and pharmacy claims, in accordance with Act 766 of the 2026 Regular Legislative Session.
- \$3 million in State General Fund (Direct) and two (2) authorized T.O. positions is for the transfer of the Louisiana Science, Technology, Engineering, and Mathematics (LaSTEM) program from the Board of Regents in accordance with Act 433 of the 2026 Regular Legislative Session. Funding will support hands-on, student focused STEM programs and competitions for students from pre-K through college.
- Transfers \$1 million in Statutory Dedications out of the Louisiana Cybersecurity Talent Initiative Fund from the Board of Regents to Louisiana Works in accordance with Act 772 of the 2026 Regular Legislative Session. Funding will promote and support the expansion of cybersecurity programs within public postsecondary education institutions.

- Transfers 28 authorized T.O. positions and \$31.46 million, consisting of \$24.34 million in Statutory Dedications out of the Incumbent Worker Training Account and \$7.12 million in Federal Funds from the Office of Workforce Development (OWD) to the Office of Business Workforce Solutions (OBWS) and provides an additional two (2) authorized T.O. positions for the administration of the office in accordance with Act 856 of the 2026 Regular Legislative Session. Act 856 created the Office of Business Workforce Solutions to serve as a business-facing function that delivers coordinated, responsive workforce solutions tailored to employer needs.
- \$3,185 decrease in State General Fund (Direct) reduces Personal Services in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session.
- Eliminates 36 authorized T.O. positions and associated funding of \$3.62 million, which consists of \$394,214 in Interagency Transfers from DCFS, \$852,222 in Statutory Dedications out of the Office of Workers' Compensation Administrative Fund, and \$2.37 million in Federal Funds, through natural attrition in accordance with Act 478 of the 2025 Regular Legislative Session.
- Eliminates two (2) programs, Office of the Secretary (OS) and the Office of the 2nd Injury Board (OSIB), and transfers the functions of those programs to the Office of Management and Finance (OMF) and the Office of Workers' Compensation Administration (OWCA), respectively. The agency will operate through five (5) programs, allowing the agency to streamline the financial framework with the goal of creating a more unified strategy for delivering workforce and social service programs. The consolidation consists of:
 - \$4.55 million, consisting of \$72,144 in State General Fund (Direct), \$4,626 in Interagency Transfers, \$2.37 million in Statutory Dedications out of the following: Office of Workers' Compensation Administrative Fund (\$548,721), Incumbent Worker Training Account (\$160,293), Employment Security Administration Account (\$435,964), and Penalty and Interest Account (\$1.23 million), and \$2.1 million in Federal Funds, as well as 23 authorized T.O. positions from the OS to the OMF; and
 - \$59.63 million in Statutory Dedications out of the Workers' Compensation Second Injury Fund and 11 authorized T.O. positions from the OSIB to the OWCA.

Department of Wildlife and Fisheries

Department Description

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

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	41,304,956	49,678,256	8,373,300
Interagency Transfers	26,569,969	19,974,252	(6,595,717)
Fees & Self-generated	10,270,251	10,599,316	329,065
Statutory Dedications	105,789,753	79,120,403	(26,669,350)
Federal Funds	67,051,207	50,912,227	(16,138,980)
Total	250,986,136	210,284,454	(40,701,682)
Total Authorized Positions	786	778	(8)
Authorized Other Charges Positions	3	3	0

Budget Highlights

- \$582,403 decrease in State General Fund (Direct) reduces Personal Services in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session.
- \$270,149 in State General Fund (Direct) and one (1) authorized T.O. position is eliminated to annulize the reduction to Personal Services in accordance with Preamble Section 19 in Act 1 of the 2025 Regular Legislative Session.
- \$130,000 increase in Statutory Dedications out of the Conservation Fund in the Management and Finance Program is for a federal advocacy provider to enhance engagement with federal agencies and expand access to competitive federal funding.
- \$1.86 million increase in Statutory Dedications out of the Conservation Fund transfers from the Office of Wildlife and Office of Fisheries to the Management and Finance Program to consolidate tasks and related positions at the general department level for efficiency.
- \$100,000 increase in Statutory Dedications out of the Conservation Fund is for a professional contract for a socioeconomic expert.
- \$1 million increase in State General Fund (Direct) in the Management and Finance Program is for removal of invasive species.
- \$1 million increase in Statutory Dedications out of the Louisiana Outdoors Forever Fund is for outdoor conservation projects.
- \$914,414 increase in State General Fund (Direct) in the Enforcement Program in the Office of the Secretary is for 48 wildlife enforcement patrol vehicles and seven (7) patrol boats to be financed over five (5) years.



- Annualizes \$469,027 in Fees and Self-generated Revenues in the Office of Wildlife from the Mississippi Department of Wildlife, Fisheries, and Parks. This supports restoration and conservation activities along the coast through the America the Beautiful Cooperative Endeavor.
- \$500,000 increase in Statutory Dedications out of the Conservation Incentive Program Account in the Office of Wildlife to enhance wildlife habitats and manage native species on private lands per Act 87 of the 2025 Regular Legislative Session.
- \$216,429 increase in Interagency Transfers from the Coastal Protection and Restoration Authority (CPRA) to the Office of Wildlife is for two (2) new recreational trails projects with the Office of State Parks and CPRA Nutria Control.
- \$321,625 increase in Federal Funds in the Office of Fisheries supports ongoing research into invasive carp species, including the acquisition of specialized software services to analyze ecological impacts and inform mitigation strategies.
- \$139,406 increase in Fees and Self-generated Revenues in the Office of Fisheries is for a comprehensive assessment and restoration initiative for the gulf striped bass population within Lake Maurepas, Lake Pontchartrain, and Pearl River Basin.
- \$3 million increase in Statutory Dedications out of the Oyster Resource Management Account in the Office of Fisheries is for oyster research projects.
- \$200,000 increase in Statutory Dedications out of the Strategic Investments Across Louisiana Fund in the Office of Fisheries is for salvinia control on Lake Bistineau.
- \$150,000 annualized increase in Fees and Self-generated Revenues from the Nature and Science Center at Port Wonder is for operating services shared with The Children's Museum of Southwest Louisiana.

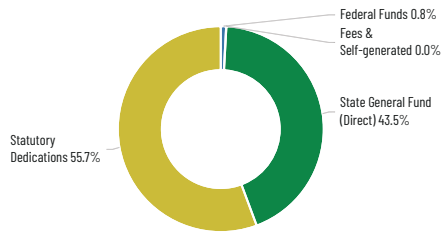
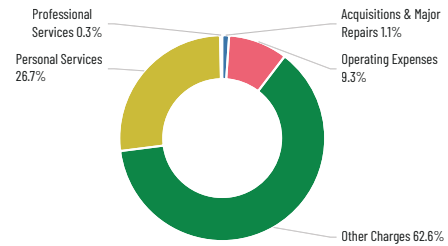
511-Management and Finance

Agency Description

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

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	9,604,498	11,971,217	2,366,719
Interagency Transfers	0	0	0
Fees & Self-generated	10,450	10,450	0
Statutory Dedications	30,139,732	15,336,359	(14,803,373)
Federal Funds	229,315	229,315	0
Total	39,983,995	27,547,341	(12,436,654)
Total Authorized Positions	45	57	12
Authorized Other Charges Positions	0	0	0

Means of Finance :**Expenditures:****512-Office of the Secretary****Agency Description**

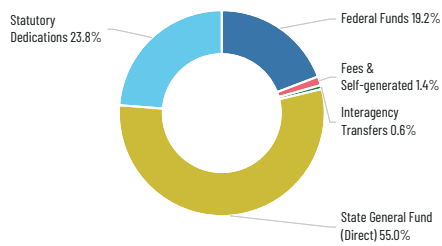
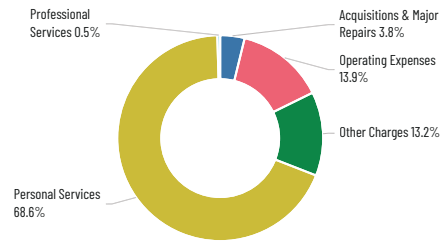
Administrative Program – Provides executive leadership and legal support to all department programs and staff; executes and enforces the laws, rules, and regulations of the state relative to wildlife and fisheries for the conservation of renewable natural resources and relative to boating and outdoor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

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

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	30,309,243	34,061,521	3,752,278
Interagency Transfers	486,670	385,970	(100,700)
Fees & Self-generated	344,975	860,367	515,392
Statutory Dedications	16,017,433	14,718,652	(1,298,781)
Federal Funds	3,719,597	11,898,494	8,178,897
Total	50,877,918	61,925,004	11,047,086
Total Authorized Positions	282	324	42
Authorized Other Charges Positions	0	0	0

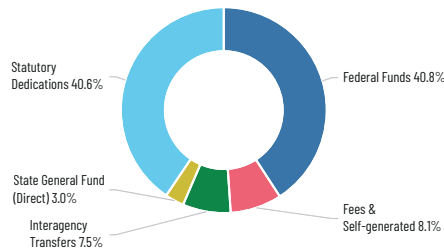
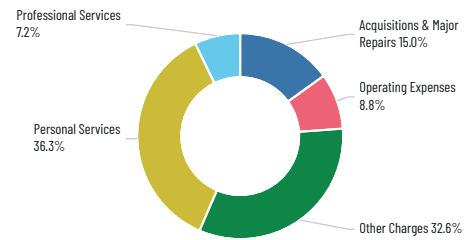


Means of Finance :**Expenditures:****513-Office of Wildlife****Agency Description**

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

Agency Budget Summary

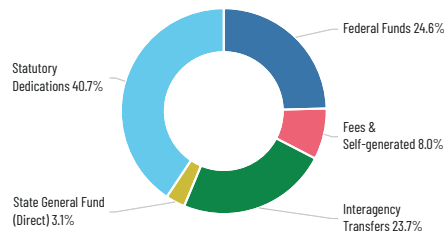
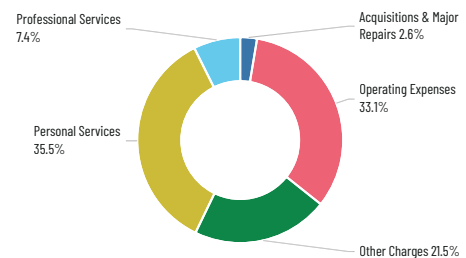
Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	1,391,215	1,662,915	271,700
Interagency Transfers	4,157,927	4,214,897	56,970
Fees & Self-generated	4,523,484	4,517,735	(5,749)
Statutory Dedications	28,963,120	22,658,116	(6,305,004)
Federal Funds	34,422,534	22,813,382	(11,609,152)
Total	73,458,280	55,867,045	(17,591,235)
Total Authorized Positions	226	186	(40)
Authorized Other Charges Positions	3	3	0

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

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

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	0	1,982,603	1,982,603
Interagency Transfers	21,925,372	15,373,385	(6,551,987)
Fees & Self-generated	5,391,342	5,210,764	(180,578)
Statutory Dedications	30,669,468	26,407,276	(4,262,192)
Federal Funds	28,679,761	15,971,036	(12,708,725)
Total	86,665,943	64,945,064	(21,720,879)
Total Authorized Positions	233	211	(22)
Authorized Other Charges Positions	0	0	0

Means of Finance :**Expenditures:**



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Department of Civil Service

Department Description

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

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	5,925,607	6,102,543	176,936
Interagency Transfers	17,011,074	18,351,535	1,340,461
Fees & Self-generated	4,634,996	4,228,164	(406,832)
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	27,571,677	28,682,242	1,110,565
Total Authorized Positions	184	184	0
Authorized Other Charges Positions	0	0	0

560-State Civil Service

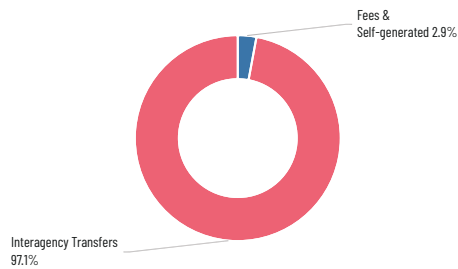
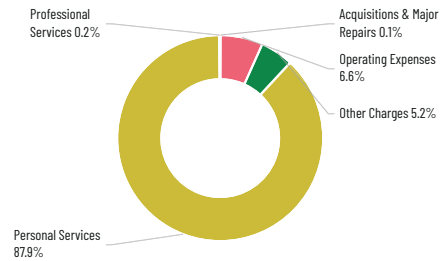
Agency Description

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

Agency Budget Summary

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



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

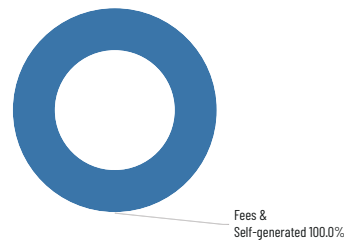
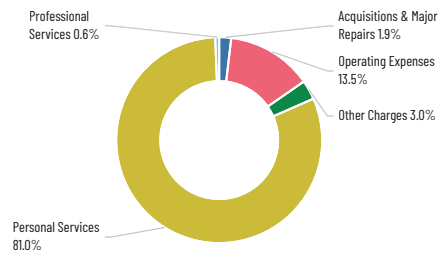
- \$24,531 increase in Interagency Transfers from multiple state entities and \$759 in Fees and Self-generated Revenues is for subscriptions and licenses.
- \$10,811 increase in Interagency Transfers from multiple state entities and \$334 in Fees and Self-generated Revenues is for five (5) replacement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

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

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

Agency Budget Summary

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

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

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

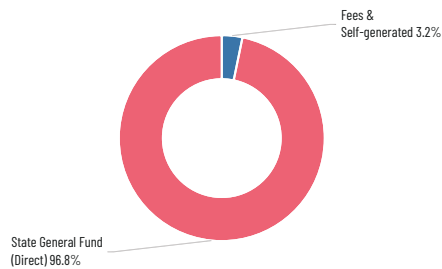
562-Ethics Administration**Agency Description**

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

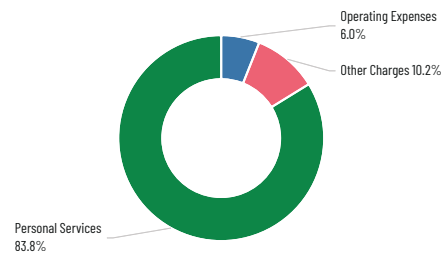
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	5,074,112	5,256,635	182,523
Interagency Transfers	0	0	0
Fees & Self-generated	185,837	175,498	(10,339)
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	5,259,949	5,432,133	172,184
Total Authorized Positions	41	41	0
Authorized Other Charges Positions	0	0	0

Means of Finance :



Expenditures:



Budget Highlights

- \$28,059 increase in State General Fund (Direct) replaces a server and ten (10) desktop computers.
- \$11,962 increase in State General Fund (Direct) is for subscriptions, licenses, and software maintenance contracts.
- \$67,008 decrease in State General Fund (Direct) reduces Personal Services in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session.

563-State Police Commission

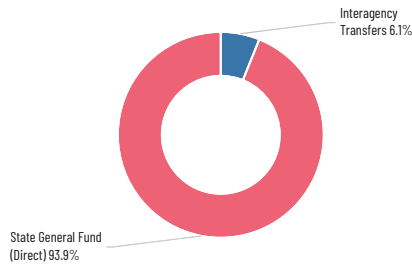
Agency Description

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

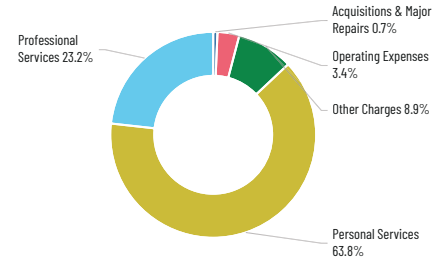
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	851,495	845,908	(5,587)
Interagency Transfers	55,000	55,000	0
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	906,495	900,908	(5,587)
Total Authorized Positions	4	4	0
Authorized Other Charges Positions	0	0	0

Means of Finance :



Expenditures:



Budget Highlights

- \$6,000 increase in State General Fund (Direct) provides for three (3) replacement laptops and docking stations, as well as one (1) desktop computer.
- \$9,273 decrease in State General Fund (Direct) reduces Personal Services in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session.

565-Board of Tax Appeals

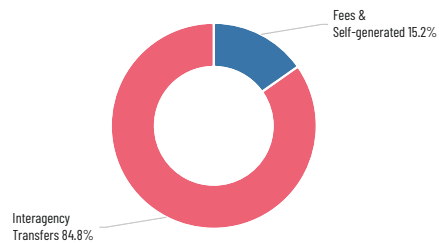
Agency Description

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

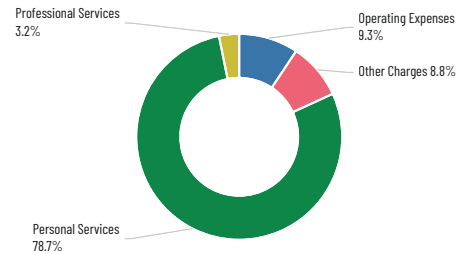
Agency Budget Summary

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

Means of Finance :



Expenditures:



Budget Highlights

- \$20,000 increase in Interagency Transfers from the Department of Revenue in the Administrative program is for increased costs for the case management and E-filing system.

Higher Education

Department Description

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

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	1,321,988,254	1,382,391,343	60,403,089
Interagency Transfers	27,478,007	27,478,007	0
Fees & Self-generated	1,837,179,448	1,908,010,052	70,830,604
Statutory Dedications	238,605,038	290,539,142	51,934,104
Federal Funds	51,904,633	51,904,633	0
Total	3,477,155,380	3,660,323,177	183,167,797
Total Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- The Taylor Opportunity Program for Students (TOPS) awards program is funded at \$290.26 million, which consists of \$164.93 million in State General Fund (Direct) and \$125.33 million in Statutory Dedications out of the TOPS Fund. TOPS is Louisiana's merit-based scholarship program that awards qualifying students tuition payments for up to eight semesters at any eligible Louisiana institution.
- The Louisiana Go Grant Program continues to be funded at \$70.48 million in State General Fund (Direct). The purpose of this program is to provide a need-based component to the state's financial aid plan in supporting non-traditional and low-to-moderate-income students who require additional aid to afford the cost of attending college. These grants are designed to help bridge the gap between the total amount of other forms of aid a financially disadvantaged student is awarded and the cost of attendance at a Louisiana state university or college.
- The M.J. Foster Promise Program is funded at \$25 million in Statutory Dedications out of the M.J. Foster Promise Program Fund, which includes an increase of \$14.5 million in FY 2026-2027. The M.J. Foster Promise Program provides financial assistance to eligible students enrolled in qualifying programs at two-year public postsecondary education institutions or accredited proprietary schools. As determined by the M.J. Foster Promise Program Advisory Council, qualifying programs are those that provide a degree or requisite credential necessary for employment in high-demand, high-wage jobs which fall into one of five industry sectors that align with the state's workforce priorities.
- Adjustments to State General Fund (Direct) include the following:
 - \$56 million increase to higher education formula funding for distribution to postsecondary education institutions;



- Non-recurs \$49.41 million for one-time adjustments received outside of the higher education funding formula;
- \$5.27 million for increases associated with the LSU First Health Plan;
- \$5.17 million decrease in Personal Services in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session;
- \$4.19 million decrease in funding for statewide services, primarily due to rate decreases in the Louisiana State Employees Retirement System (LASERS) and Teachers Retirement System of Louisiana (TRSL), as well as risk management premium reductions;
- \$4 million increase for the implementation of a program management software platform for the state's 529 Savings Programs, which helps families set aside funds for education and disability-related expenses with a tax-advantaged account;
- \$3.2 million decrease to the TOPS activity to realign funding for TOPS awards with the projected need in FY 2026-2027. This includes a means of finance substitution to the TOPS Fund based on the most recent Revenue Estimating Conference (REC) forecast;
- \$3 million decrease for the transfer of the Louisiana Science, Technology, Engineering, and Mathematics (LaSTEM) program to Louisiana Works in accordance with Act 433 of the 2026 Regular Legislative Session;
- \$1 million is for the Hunger-Free Campus program;
- A reduction of \$126,128 due to carryforward adjustments;
- \$16.86 million is provided to the Louisiana State University (LSU) System, which includes funding for graduate assistantships (\$3.46 million), LSU Energy Institute (\$2.7 million), and Health Affairs (\$231,000) at LSU A&M College, additional parking on campus (\$950,000) at LSU – Alexandria, operating expenses (\$1.25 million) and graduate assistantships (\$233,898) at LSU Health Sciences Center – Shreveport, operating expenses (\$1.25 million), operating funds for the Louisiana Tumor Registry (\$900,000), and graduate assistantships (\$195,763) at LSU Health Sciences Center – New Orleans, a competitive pay plan (\$1 million) and operating expenses (\$75,000) at LSU – Eunice, graduate assistantships (\$85,170) at LSU – Shreveport, research support (\$2 million), a youth development program (\$1 million), and graduate assistantships (\$500,848) at LSU – Agricultural Center, and recruitment (\$1 million) and graduate assistantships (\$20,339) at Pennington Biomedical Research Center;
- \$14 million is provided to the Southern University (SU) System, which includes funding for operating expenses (\$2.9 million) and the Southern University System utility master plan (\$1.3 million) to Southern University Board of Supervisors, operating expenses at SU – Law Center (\$2 million), operating expenses (\$3 million) and evening and weekend college (\$2 million) at SU – New Orleans, workforce training and development programs (\$500,000) and operating expenses for the Mobile Health Unit (\$295,000) at SU-Shreveport, and operating expenses (\$2 million) at SU – Agricultural Research and Extension Center;
- \$19.74 million is provided to the University of Louisiana (UL) System, which includes funding for the Coastal Center (\$600,000) and operating expenses for the Maritime Academy (\$500,000) at Nicholls State University, operating expenses (\$3 million) at Grambling State University, conference realignment (\$4 million) at Louisiana Tech University, Gayle Hall (\$600,000) at McNeese State University, accreditation (\$3 million) and operating costs (\$2 million) for the College of Pharmacy at University of Louisiana at Monroe, operating costs (\$3 million) at Southeastern

- Louisiana University, operating expenses (\$3 million) and Cajun Advanced Picosatellite Program (\$40,000) at University of Louisiana at Lafayette; and
- \$8.6 million is provided to the Louisiana Community and Technical Colleges System (LCTCS), which includes funding for programmatic needs in the Maritime, Advanced Manufacturing & Energy, and Healthcare programs (\$4 million) at Delgado Community College, operational costs for the Hyundai Steel Training Center (\$3.3 million) at River Parishes Community College, and workforce operations related to high-demand technical programming (\$1.3 million) at Fletcher Technical Community College.
 - \$23.88 million increase in Statutory Dedications out of the Supporting Programs, Opportunities, Resources, and Teams (SPORT) Fund to the Board of Regents is for distribution to eligible public postsecondary institutions to support athletic departments in accordance with Act 298 of the 2025 Regular Legislative Session.
 - \$7.56 million increase in Statutory Dedications out of the Strategic Investments Across Louisiana Fund is for the following: LSU A&M College for the maintenance of oak trees (\$385,000), LSU AgCenter (\$1 million), Grambling State University for the recruitment of graduate students and adult learners over 25 (\$200,000), McNeese State University for a scoreboard (\$1.5 million) and a sound system for the athletic department (\$425,000), Delgado Community College for the Small Business Center and StartUp U Program (\$50,000), Nunez Community College for welding and manufacturing programs (\$2 million) and startup costs for the aerospace program (\$1 million), and Fletcher Technical Community College (\$1 million).
 - \$7.3 million increase in Statutory Dedications out of the Higher Education Campus Revitalization Fund is for the following: LSU – Alexandria for the acquisition of a facility (\$3.8 million), University of Louisiana at Lafayette for repairs to Duson Tower #0599 (\$200,000), and River Parishes Community College for equipment for a training site (\$3.3 million).
 - \$2.6 million increase in Statutory Dedications out of the Criminal Justice and First Responder Fund is for the following: LSU – Shreveport for campus safety upgrades (\$2.5 million) and McNeese State University for campus police radios (\$100,000).
 - \$2 million increase in Statutory Dedications out of the Postsecondary Inclusive Education Fund to the Board of Regents is to support and expand inclusive postsecondary programs in the state.
 - \$1 million increase in Statutory Dedications out of the Higher Education Initiatives Fund to the Board of Regents is for accreditation.
 - \$1 million decrease in Statutory Dedications out of the Louisiana Cybersecurity Talent Initiative Fund, which transfers the Cybersecurity Education Management Council to Louisiana Works in accordance with Act 772 of the 2026 Regular Legislative Session.
 - \$750,000 in Statutory Dedications out of the Modernization & Security Fund to LSU A&M College is for campus security.
 - The appropriations from State General Fund (Direct) contained herein to the Board of Supervisors of the Louisiana State University and Agricultural and Mechanical College System, the Board of Supervisors of the Southern University and Agricultural and Mechanical College System, the Board of Supervisors of the University of Louisiana System, the Board of Supervisors of the Louisiana Community and Technical Colleges System, their respective institutions, and the Louisiana Universities Marine Consortium and Office of Student Financial Assistance programs within the Board of Regents, have been distributed according to the plan and formula developed by the Board of Regents for the equitable distribution of funds to the institutions of postsecondary education pursuant to Article VIII, Sections 5(A) and (D)(4) of the Constitution of Louisiana.

671-Board of Regents

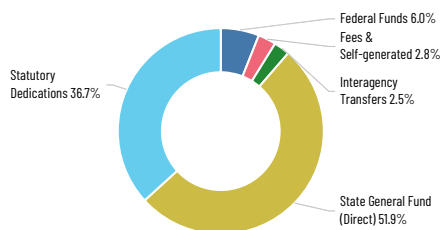
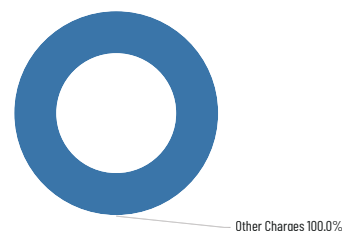
Agency Description

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

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

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	296,365,903	295,081,029	(1,284,874)
Interagency Transfers	14,256,109	14,256,109	0
Fees & Self-generated	16,050,299	16,050,299	0
Statutory Dedications	157,191,757	208,933,512	51,741,755
Federal Funds	34,232,149	34,232,149	0
Total	518,096,217	568,553,098	50,456,881
Total Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance :**Expenditures:**

600-Louisiana State University Board of Supervisors

Agency Description

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

- Louisiana State University Board of Supervisors:** The LSU Board of Supervisors' mission is to redefine and improve the core functions that are normally associated with central administration including: strategic planning and consensus building among all levels of higher education; appointing, evaluating, and developing campus-level chief operating officers; fostering collaboration among and between campuses; serving as an advocate about the needs of higher education; providing a liaison between state government and the campuses within the system; making recommendations on the allocation of capital and operating resources; and auditing and assessing the use of funds and the cost effective performance of the campuses. The system functions of allocating resources, implementing policy, and working within the structure of governance make it possible for the constituent campuses to provide quality instruction, to support faculty research programs, and to serve the community and the state.
- Louisiana State University–A&M College:** As the flagship institution in the state, the vision of Louisiana State University (LSU) is to be a leading research-extensive university, challenging undergraduate and graduate students to achieve the highest levels of intellectual and personal development. Designated as a land-, sea-, and space-grant institution, the mission of LSU is the generation, preservation, dissemination, and application of knowledge and cultivation of the arts. In implementing its mission, LSU is committed to offering a broad array of undergraduate degree programs and extensive graduate research opportunities designed to attract and educate highly qualified undergraduate and graduate students; employing faculty who are excellent teacher-scholars, nationally competitive in research and creative activities, and who contribute to a world-class knowledge base that is transferable to educational, professional, cultural and economic enterprises; and use its extensive resources to solve economic, environmental and social challenges.

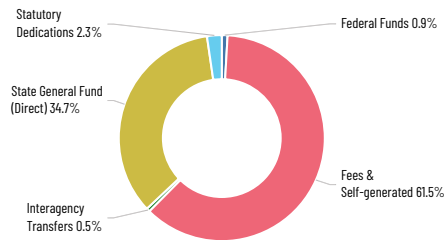
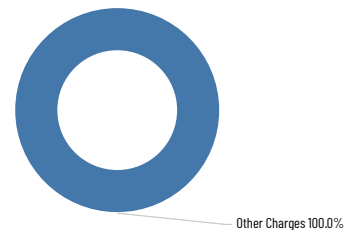
- **Louisiana State University–Alexandria:** LSU at Alexandria (LSUA) offers Central Louisiana access to affordable baccalaureate and associate degrees in a caring environment that challenges students to seek excellence in and bring excellence to their studies and their lives. LSUA is committed to a reciprocal relationship of enrichment with the community it serves.
- **Louisiana State University Health Sciences Center–Shreveport:** The primary mission of LSU Health Sciences Center–Shreveport (LSUHSC-S) is to provide education, patient care services, research, and community outreach. LSUHSC-S encompasses the School of Medicine in Shreveport, the School of Graduate Studies in Shreveport, and the School of Allied Health Professions in Shreveport. In implementing its mission, LSUHSC-S is committed to: educating physicians, biomedical scientists, fellows and allied health professionals based on state-of-the-art curricula, methods, and facilities; preparing students for careers in health care service, teaching or research; providing state-of-the-art clinical care, including a range of special services to an expanding regional base of patients; achieving distinction and international recognition for basic science and clinical research programs that contribute to the body of knowledge and practice in science and medicine; and supporting the region and the State in economic growth and prosperity by utilizing research and knowledge to engage in productive partnerships with the private sector.
- **Louisiana State University Health Sciences Center–New Orleans:** The LSU Health Sciences Center–New Orleans (LSUHSC-NO) provides education, research, and public service through direct patient care and community outreach. LSUHSC-NO comprises the Schools of Allied Health Professions, Dentistry, Graduate Studies, Medicine, Nursing, and Public Health. LSUHSC-NO creates a learning environment of excellence, in which students are prepared for career success and faculty are encouraged to participate in research promoting the discovery and dissemination of new knowledge, securing extramural support, and translating their findings into improved education and patient care. Each year LSUHSC-NO contributes a major portion of the renewal of the needed health professions workforce. It is a local, national, and international leader in research. LSUHSC-NO promotes disease prevention and health awareness for patients and the greater Louisiana community. It participates in mutual planning with community partners and explores areas of invention and collaboration to implement new endeavors for outreach in education, research, service and patient care.
- **Louisiana State University–Eunice:** LSU at Eunice (LSUE) is a comprehensive, open-admissions institution of higher education. The university is dedicated to high-quality, low-cost education and is committed to academic excellence and the dignity and worth of the individual. To this end, LSUE offers associate degrees, certificates and continuing education programs as well as transfer curricula. Its curricula span the liberal arts, sciences, business and technology, pre-professional and professional areas for the benefit of a diverse population. All who can benefit from its resources deserve the opportunity to pursue the goal of lifelong learning and to expand their knowledge and skills at LSUE.
- **Louisiana State University–Shreveport:** The mission of LSU in Shreveport is to provide a stimulating and supportive learning environment in which students, faculty, and staff participate freely in the creation, acquisition, and dissemination of knowledge; encourage an atmosphere of intellectual excitement; foster the academic and personal growth of students; produce graduates who possess the intellectual resources and professional and personal skills that will enable them to be effective and productive members of an ever-changing global community; and enhance the cultural, technological, social, and economic development of the region through outstanding teaching, research, and public service.
- **Louisiana State University–Agricultural Center:** The overall mission of the LSU Agricultural Center is to enhance the quality of life for people through research and educational programs that

develop the best use of natural resources, conserve and protect the environment, enhance development of existing and new agricultural and related enterprises, develop human and community resources, and fulfill the acts of authorization and mandates of state and federal legislative bodies.

- Louisiana State University-New Orleans:** Louisiana State University-New Orleans (LSU-NO) is the comprehensive metropolitan research university providing essential support for the economic, educational, social, and cultural development of the New Orleans metropolitan area. The institution's primary service area includes Orleans Parish and the seven neighboring parishes of Jefferson, St. Bernard, St. Charles, St. Tammany, St. John, St. James, and Plaquemines. As an institution that imposes admissions criteria, LSU-NO serves the educational needs of this population primarily through a wide variety of baccalaureate programs in the arts, humanities, sciences, and social sciences and in the professional areas of business, education, and engineering. LSU-NO offers a variety of graduate programs, including doctoral programs in chemistry, education, engineering and applied sciences, financial economics, political science, psychology, and urban studies. As an urban university serving the state's largest metropolitan area, LSU-NO directs its resources and efforts towards partnerships with business and government to address the complex issues and opportunities that affect New Orleans and the surrounding metropolitan area.
- Pennington Biomedical Research Center:** The research at the Pennington Biomedical Research Center is multifaceted, yet focused on a single mission: to promote longer, healthier lives through nutritional research and preventive medicine. The center's mission is to attack chronic diseases such as cancer, heart disease, diabetes, and stroke before they become killers. The process begins with basic research in cellular and molecular biology, progresses to tissues and organ physiology, and is extended to whole body biology and behavior. The research is then applied to human volunteers in a clinical setting. Ultimately, findings are extended to communities and large populations and then shared with scientists and spread to consumers across the world through public education programs and commercial applications.

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	490,797,861	539,207,004	48,409,143
Interagency Transfers	8,485,184	8,485,184	0
Fees & Self-generated	839,034,535	955,696,001	116,661,466
Statutory Dedications	34,974,626	35,816,888	842,262
Federal Funds	14,018,275	14,018,275	0
Total	1,387,310,481	1,553,223,352	165,912,871
Total Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance :**Expenditures:**

615-Southern University Board of Supervisors

Agency Description

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

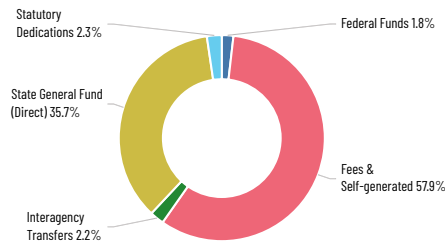
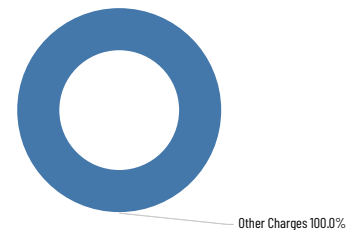
- Southern University Board of Supervisors:** The Southern University Board of Supervisors shall exercise power necessary to supervise and manage the campuses of postsecondary education under its control to include receipt and expenditure of all funds appropriated for the use of the board and the institutions under its jurisdiction in accordance with the Master Plan; set tuition and attendance fees for both residents and nonresidents; purchase/lease land and purchase/construct buildings (subject to BOR approval); purchase equipment, maintain and improve facilities; employ and fix salaries of personnel; review and approve curricula and programs of study (subject to BOR approval); award certificates and confer degrees and issue diplomas; adopt rules and regulations; and perform such other functions necessary to the supervision and management of the university system it supervises.
- Southern University–Agricultural & Mechanical College:** Southern University and Agricultural & Mechanical (A&M) College serves the educational needs of Louisiana’s population through a variety of undergraduate, graduate, and professional programs. The mission of Southern University and A&M College, a historically black 1890 land-grant institution, is to provide opportunities for a diverse student population to achieve a high-quality, global educational experience; to engage in scholarly, research, and creative activities; and to give meaningful public service to the community, the state, the nation, and the world so that Southern University graduates are competent, informed, and productive citizens.
- Southern University–Law Center:** Southern University Law Center (SULC) offers legal training to a diverse group of students in pursuit of a Juris Doctor degree. SULC seeks to maintain its historical tradition of providing legal education opportunities to students facing economic or structural barriers to advance society with competent, ethical individuals, professionally equipped for positions of responsibility and leadership; provide a comprehensive knowledge of the civil law in Louisiana; and promote legal services in underprivileged urban and rural communities.

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

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	66,924,019	71,677,935	4,753,916
Interagency Transfers	4,476,791	4,476,791	0
Fees & Self-generated	112,289,046	116,289,046	4,000,000
Statutory Dedications	4,611,400	4,671,737	60,337
Federal Funds	3,654,209	3,654,209	0
Total	191,955,465	200,769,718	8,814,253
Total Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0



Means of Finance :**Expenditures:**

620-University of Louisiana Board of Supervisors

Agency Description

The University of Louisiana System (UL System) is a public, multi-campus university system that emphasizes teaching, research, and community service to offer a broad spectrum of educational opportunities up to the doctoral level. The UL System is composed of the eight (8) institutions under the supervision and management of the Board of Supervisors for the University of Louisiana System.

- University of Louisiana Board of Supervisors:** The Board of Supervisors for the UL System shall exercise power as necessary to supervise and manage the institutions of postsecondary education under its control, including: receiving and expending all funds appropriated for the use of the board and the institutions under its jurisdiction in accordance with the Master Plan; setting tuition and attendance fees for both residents and nonresidents; purchasing or leasing land and purchasing or constructing buildings subject to approval of the Regents; purchasing equipment; maintaining and improving facilities; employing and fixing salaries of personnel; reviewing and approving curricula and programs of study subject to approval of the Regents; awarding certificates, conferring degrees, and issuing diplomas; adopting rules and regulations; and performing such other functions as are necessary to the supervision and management of the system.
- Nicholls State University:** Nicholls State University is a comprehensive, regional, selective admissions university that provides a unique blend of excellent academic programs to meet the needs of Louisiana and beyond. For more than half a century, the university has been the leader in postsecondary education in an area rich in cultural and natural resources. While maintaining major partnerships with businesses, local school systems, community agencies, and other educational institutions, Nicholls actively participates in the educational, social, and cultural infrastructure of the region. Nicholls' location in the heart of South Louisiana, its access to the Gulf of Mexico and to one of the nation's major estuaries provide valuable opportunities for instruction, research and service, particularly in the fields of marine biology, petroleum technology, and culinary arts. Nicholls makes significant contributions to the economic development of the region, maintaining a vital commitment to the well-being of its people through programs that have strong ties to a nationally recognized health care industry in the Thibodaux – Houma metropolitan area, to area business and industry, and to its K-12 education system. As such, it is a center for collaborative, scientific, technological, cultural, educational and economic leadership and services in South Central Louisiana.

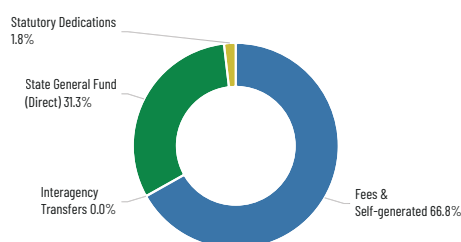
- **Grambling State University:** Grambling State University (GSU) is a comprehensive, historically black institution that offers a broad spectrum of undergraduate and graduate programs of study. The university embraces its founding principle of educational opportunity, is committed to the education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

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

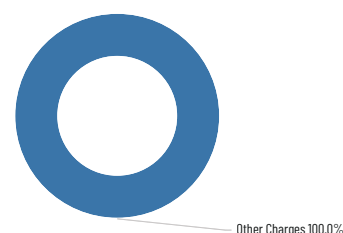
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	314,419,052	299,614,048	(14,805,004)
Interagency Transfers	259,923	259,923	0
Fees & Self-generated	693,993,461	640,227,599	(53,765,862)
Statutory Dedications	23,774,940	17,681,687	(6,093,253)
Federal Funds	0	0	0
Total	1,032,447,376	957,783,257	(74,664,119)
Total Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance :



Expenditures:



649-Louisiana Community & Technical Colleges Board of Supervisors

Agency Description

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

- Louisiana Community and Technical Colleges Board of Supervisors:** Prepares Louisiana's citizens for workforce success, prosperity, continued learning, and improved quality of life. The Board of Supervisors of LCTCS provides effective and efficient management of the colleges within the System through policy making and oversight to educate and prepare Louisiana citizens for workforce success, prosperity and improved quality of life.
- Baton Rouge Community College:** An open admission, two-year postsecondary public institution. The mission of Baton Rouge Community College (BRCC) includes the offering of the highest quality collegiate and career education through comprehensive curricula allowing for transfer to four-year colleges and universities, community education programs and services, lifelong learning, and distance learning programs. This variety of offerings will prepare students to enter the job market, to enhance personal and professional growth, or to change occupations through training and retrain-

ing. The curricular offerings shall include courses and programs leading to transfer credits and to certificates, diplomas, and associate degrees. All offerings are designed to be accessible, affordable, and of high educational quality. Due to its location, BRCC is particularly suited to serve the special needs of area business and industries and the local, state, and federal governmental complex.

- **Delgado Community College:** Delgado Community College provides a learning-centered environment in which to prepare students from all backgrounds to attain their educational, career, and personal goals, to think critically, to demonstrate leadership, and to be productive and responsible citizens. Delgado is a comprehensive, multi-campus, open-admissions, public higher education institution providing pre-baccalaureate programs, occupational and technical training, developmental studies, and continuing education.
- **Nunez Community College:** Offers associate degrees and occupational certificates in keeping with the demands of the area it services. Curricula at Nunez focus on the development of the total person by offering a blend of occupational sciences and the humanities. In recognition of all the needs of the individuals served, Nunez Community College provides a comprehensive educational program that helps students cultivate values and skills in critical thinking, decision-making and problem solving, as well as prepares them for productive, satisfying careers, and offers courses that transfer to senior institutions.
- **Bossier Parish Community College:** Provides instruction and service to its community. This mission is accomplished through courses and programs that provide sound academic education, broad career and workforce training, continuing education, and varied community services. The college provides a wholesome, ethical, and intellectually stimulating environment in which students develop their academic and vocational skills to compete in a technological society.
- **South Louisiana Community College:** Provides multi-campus public educational programs that lead to: achievement of associate degrees of art, science, or applied science; transfer to four-year institutions; acquisition of the technical skills to participate successfully in the workplace and economy; promotion of economic development and job mastery of skills necessary for competence in industry specific to south Louisiana; completion of developmental or remedial cultural enrichment, lifelong learning and life skills.
- **River Parishes Community College:** River Parishes Community College (RPCC) is an open-admission, two-year, postsecondary public institution serving the river parishes. The college provides transferable courses and curricula up to and including certificates and associate degrees. RPCC also collaborates with the communities it serves by providing programs for personal, professional, and academic growth.
- **Louisiana Delta Community College:** Offers quality instruction and service to the residents of its northeastern twelve-parish area. This is accomplished by the offering of courses and programs that provide sound academic education, broad-based vocational and career training, continuing education and various community and outreach services. The college provides these programs in a challenging, wholesome, ethical, and intellectually stimulating setting where students are encouraged to develop their academic, vocational, and career skills to their highest potential in order to successfully compete in this rapidly changing and increasingly technology-based society.
- **Northwest Louisiana Technical Community College:** The main mission of the Northwest Louisiana Technical Community College (NLTCC) remains workforce development. NLTCC provides affordable technical academic education needed to assist individuals in making informed and meaningful occupational choices to meet the labor demands of industry. Included are training, retraining, cross-training and continuous upgrading of the state's workforce so that citizens are employable at both entry and advanced levels.

- **SOWELA Technical Community College:** Provides a lifelong learning and teaching environment designed to afford every student an equal opportunity to develop to his/her full potential. SOWELA Technical Community College is a public, comprehensive technical community college offering programs including associate degrees, diplomas, and technical certificates as well as non-credit courses. The college is committed to accessible and affordable quality education, relevant training, and re-training by providing postsecondary academic and technical education to meet the educational advancement and workforce development needs of the community.
- **L.E. Fletcher Technical Community College:** L.E. Fletcher Technical Community College is an open-admission, two-year public institution of higher education dedicated to offering quality, economical technical programs and academic courses to the citizens of south Louisiana for the purpose of preparing individuals for immediate employment, career advancement and future learning.
- **LCTCSOnline:** A statewide centralized solution for developing and delivering educational programming online. LCTCSOnline currently provides over 50 courses and one full general education program for community college and technical college students. LCTCSOnline courses and programs are available through, and students are awarded credit by, an accredited LCTCS institution. LCTCSOnline develops and delivers courses and programs via a centralized portal where students can search a catalog of classes, choose classes, request enrollment and, once enrolled, attend classes. Students may order publisher content and eBooks, check their progress and see their grades in the same portal. To participate in LCTCSOnline, LCTCS colleges must be accredited either by the Southern Association of Colleges and Schools (SACS) or by the Council on Occupational Education (COE). Students who enroll in LCTCSOnline classes must first be admitted at an accredited college with the appropriate accreditation to offer the course or program. The college at which the student is admitted and will receive a credential is considered the Home College. The Home College will provide all student support services including program advising, financial aid, and library services. It is the policy of LCTCSOnline to use only eBooks where available; this results in significant cost savings to the student and assures that the course materials will be available on the first day of class. The goal of LCTCSOnline is to create greater access to, and variety of, high-quality programming options while containing student costs. LCTCSOnline will provide competency-based classes in which students may enroll any day of the year.
- **Northshore Technical Community College:** Northshore Technical Community College (NTCC) is a public, technical community college offering programs including associate degrees, diplomas, and technical certificates. These offerings provide skilled employees for business and industry that contribute to the overall economic development and workforce needs of the state. NTCC is dedicated to increasing opportunities for access and success, ensuring quality and accountability, enhancing services to communities and state, providing effective articulation and credit transfer to other institutions of higher education, and contributing to the development of business, industry and the community through customized education, job training and re-training. NTCC is committed to providing quality workforce training and transfer opportunities to students seeking a competitive edge in today's global economy.
- **Central Louisiana Technical Community College:** Central Louisiana Technical Community College (CLTCC) is a two-year public technical community college offering associate degrees, certificates, and diplomas that prepare individuals for high-demand occupations and transfer opportunities. The college continuously monitors emerging trends by maintaining proactive business advisory committees and delivering on-time, industry-based certifications and high-quality customized training for employers. CLTCC pursues responsive, innovative educational and business partnership strategies in an environment that promotes lifelong learning, and produces a knowledgeable and skilled workforce as well as confident citizens who grow viable businesses for the

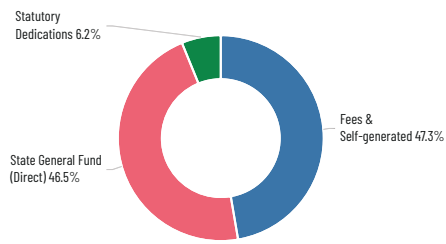
future. Using innovative educational strategies, the college creates a skilled workforce and prepares individuals for advanced educational opportunities.

- Adult Basic Education:** Louisiana's comprehensive adult education program is designed to: 1) satisfy the basic literacy needs of adults; 2) improve and/or upgrade information processing skills and computational skills leading to a high school equivalency diploma or entry into postsecondary education; 3) satisfy the continuing education demands of adults in the current labor market; 4) improve the self-efficacy of adults; and 5) empower adults to achieve their goals. Through LCTCS, WorkReady U supports a diverse network of local adult education providers comprised of colleges, local school systems, and community-based organizations through the administration of grant funds, professional development and technical assistance, collaboration with workforce partners, and leadership development. Local adult education providers deliver courses and programs open to all adults who demonstrate a need for basic skill remediation in reading, writing, math, and English language proficiency. WorkReady U operates approximately 23 adult education programs in partnership with the community and technical colleges and other community entities across the state. These locations serve over 40,000 students annually in various learning programs: high school equivalency, literacy and numeracy education, English acquisition, and civics education.
- Workforce Training Rapid Response:** Customized programs that are designed to quickly ramp up and mobilize training to respond to the fast-paced and changing nature of today's workplace. With rapid changes brought about by innovation, new occupations, and increasing technological skills needed to enter the workforce, the Workforce Training Rapid Response Program assists employers with unique training designed in a compressed nature that leads to academic awards and/or industry-based credentials required for employment. With a required business and industry match, the Louisiana Community and Technical Colleges System ensures that programs are of high-demand/high-wage nature by implementing programs that are related to Louisiana Works' Tier One, Four and Five Star occupation rating.

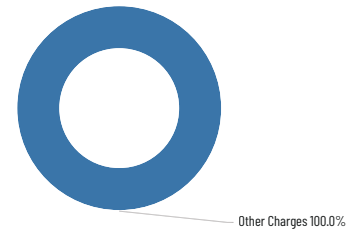
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	153,481,419	176,811,327	23,329,908
Interagency Transfers	0	0	0
Fees & Self-generated	175,812,107	179,747,107	3,935,000
Statutory Dedications	18,052,315	23,435,318	5,383,003
Federal Funds	0	0	0
Total	347,345,841	379,993,752	32,647,911
Total Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance :



Expenditures:





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Special Schools and Commissions

Department Description

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

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	62,693,631	67,878,290	5,184,659
Interagency Transfers	19,371,474	19,266,869	(104,605)
Fees & Self-generated	3,402,805	3,156,390	(246,415)
Statutory Dedications	23,371,937	26,631,544	3,259,607
Federal Funds	0	0	0
Total	108,839,847	116,933,093	8,093,246
Total Authorized Positions	647	641	(6)
Authorized Other Charges Positions	31	31	0

656-Special School District

Agency Description

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

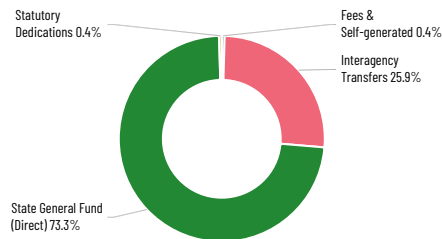
- **Louisiana School for the Deaf and Visually Impaired:** Provides educational services to blind and/or visually-impaired children 3-21 years of age, as well as hearing-impaired children 0-21 years of age through a comprehensive quality educational program that prepares students for post-secondary training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



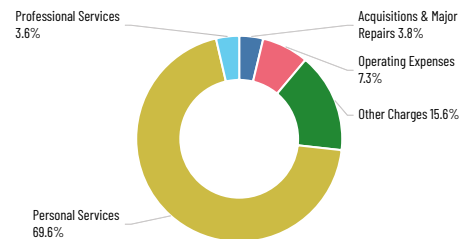
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	27,098,197	27,549,998	451,801
Interagency Transfers	9,888,880	9,735,197	(153,683)
Fees & Self-generated	168,145	168,145	0
Statutory Dedications	154,860	156,022	1,162
Federal Funds	0	0	0
Total	37,310,082	37,609,362	299,280
Total Authorized Positions	337	327	(10)
Authorized Other Charges Positions	3	3	0

Means of Finance :



Expenditures:



Budget Highlights

- Consolidates the Administration and Shared Services (\$15.52 million and 87 authorized T.O. positions), Louisiana School for the Deaf (\$8.49 million and 102 authorized T.O. positions), and Louisiana School for the Visually Impaired (\$5.64 million and 65 authorized T.O. positions) Programs into the Louisiana Schools for the Deaf and Visually Impaired Program.
- \$1.4 million increase in State General Fund (Direct) is for acquisitions and major repairs, which includes \$1.3 million in repairs to HVACs, facilities, and campus roofs and \$111,180 in acquisitions for the replacement of an audiometer, a vehicle, laptops and a copier.
- \$290,000 increase in State General Fund (Direct) is for the River Oaks Hospital in New Orleans and the Brentwood Hospital in Shreveport.
- \$129,831 decrease in State General Fund (Direct) reduces Personal Services in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session.
- As of February 1, 2026, Special School District served 205 students.

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

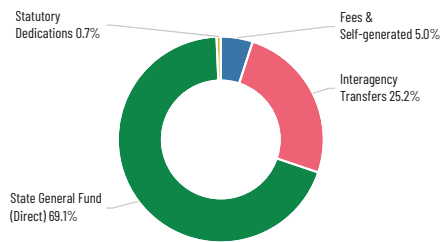
Agency Description

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

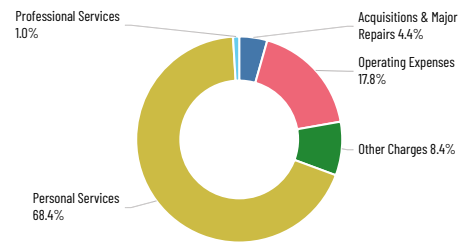
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	7,669,118	8,955,778	1,286,660
Interagency Transfers	3,260,623	3,260,623	0
Fees & Self-generated	650,459	650,459	0
Statutory Dedications	81,523	86,907	5,384
Federal Funds	0	0	0
Total	11,661,723	12,953,767	1,292,044
Total Authorized Positions	91	91	0
Authorized Other Charges Positions	28	28	0

Means of Finance :



Expenditures:



Budget Highlights

- \$687,200 increase in State General Fund (Direct) provides additional funding due to an increase in contracts associated with operational expenses and student services.
- \$570,199 increase in State General Fund (Direct) is for acquisitions and major repairs, including:
 - \$466,350 in acquisitions for a generator, IT equipment, and textbooks; and
 - \$103,849 in major repairs for replacement of the fire alarm system and refinishing of the gym and recital hall floors.
- \$240,423 increase in State General Fund (Direct) is for the salary schedule adopted by the board.
- \$19,229 decrease in State General Fund (Direct) reduces Personal Services in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session.
- As of February 1, 2026, Louisiana School for Math, Science, and the Arts served 263 students.



658-Thrive Academy

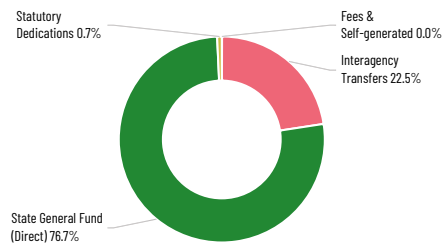
Agency Description

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

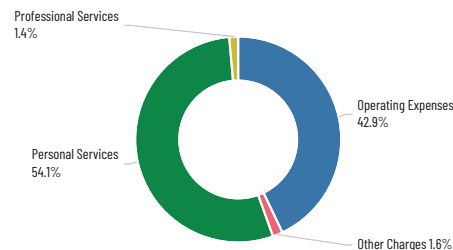
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	8,435,337	8,763,140	327,803
Interagency Transfers	2,869,707	2,575,601	(294,106)
Fees & Self-generated	5,000	5,000	0
Statutory Dedications	78,512	82,652	4,140
Federal Funds	0	0	0
Total	11,388,556	11,426,393	37,837
Total Authorized Positions	49	50	1
Authorized Other Charges Positions	0	0	0

Means of Finance :



Expenditures:



Budget Highlights

- \$95,232 increase in State General Fund (Direct) provides additional funding for support positions to assist with student services.
- \$91,159 increase in State General Fund (Direct) is for various day-to-day operational expenses necessary to maintain continuity of services.
- \$3,537 decrease in State General Fund (Direct) reduces Personal Services in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session.
- As of February 1, 2026, Thrive Academy served 169 students.

659-École Pointe-au-Chien

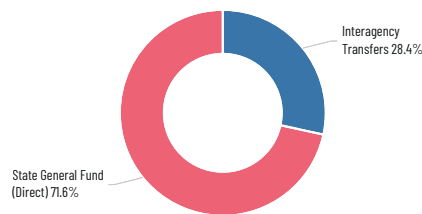
Agency Description

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

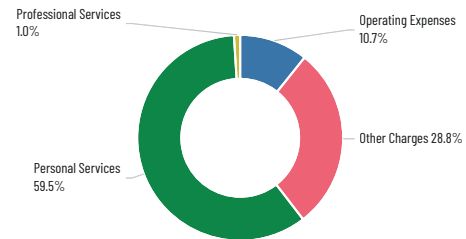
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	1,361,170	1,870,966	509,796
Interagency Transfers	380,040	741,780	361,740
Fees & Self-generated	175,000	0	(175,000)
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	1,916,210	2,612,746	696,536
Total Authorized Positions	16	21	5
Authorized Other Charges Positions	0	0	0

Means of Finance :



Expenditures:



Budget Highlights

- \$541,310 increase in State General Fund (Direct) and five (5) authorized T.O. positions for costs associated with the addition of a 4th grade level.
- \$361,740 increase in Interagency Transfers from the Minimum Foundation Program – Louisiana Department of Education is due to an increase in student enrollment.
- \$175,000 decrease in Fees and Self-generated Revenues aligns with projected collections.
- \$6,016 decrease in State General Fund (Direct) reduces Personal Services in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session.
- As of February 1, 2026, École Pointe-au-Chien served 52 students.

662-Louisiana Educational Television Authority

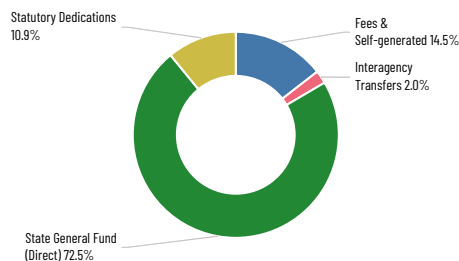
Agency Description

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

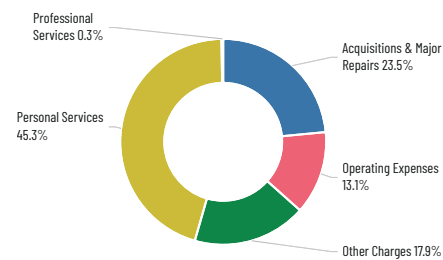
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	8,783,955	11,207,872	2,423,917
Interagency Transfers	315,917	315,917	0
Fees & Self-generated	2,344,201	2,241,786	(102,415)
Statutory Dedications	1,476,448	1,688,438	211,990
Federal Funds	0	0	0
Total	12,920,521	15,454,013	2,533,492
Total Authorized Positions	64	63	(1)
Authorized Other Charges Positions	0	0	0

Means of Finance :



Expenditures:



Budget Highlights

- \$3.6 million increase in State General Fund (Direct) is for acquisitions, which includes the KLTL transmitter and antenna and the WLPB transmitter T-Line.
- \$600,000 increase in State General Fund (Direct) is for operational expenses associated with the WLAE and WYES television stations.
- \$211,990 increase in Statutory Dedications out of the Imagination Library of Louisiana Fund supports Dolly Parton's Imagination Library.
- \$70,112 decrease in State General Fund (Direct) reduces Personal Services in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session.

666-Board of Elementary and Secondary Education

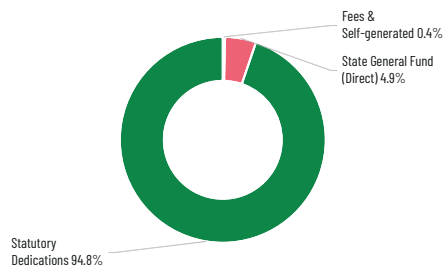
Agency Description

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

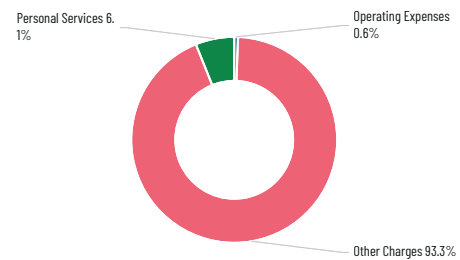
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	1,182,780	1,261,641	78,861
Interagency Transfers	0	0	0
Fees & Self-generated	60,000	91,000	31,000
Statutory Dedications	21,500,000	24,531,931	3,031,931
Federal Funds	0	0	0
Total	22,742,780	25,884,572	3,141,792
Total Authorized Positions	11	11	0
Authorized Other Charges Positions	0	0	0

Means of Finance :



Expenditures:



Budget Highlights

- \$2.98 million increase in Statutory Dedications out of the Louisiana Quality Education Support Fund is for Bridging Success, a special project aimed at strengthening partnerships between local school systems and industries and expanding statewide work-based learning, internships, and apprenticeships.
- \$20,569 increase in State General Fund (Direct) is for increased board member travel for various BESE events that support initiatives and professional development opportunities.
- \$16,000 increase in Fees and Self-generated Revenues is due to an increase from premiums charged to occupants of property owned by BESE.
- \$3,320 decrease in State General Fund (Direct) reduces Personal Services in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session.

673-New Orleans Center for the Creative Arts

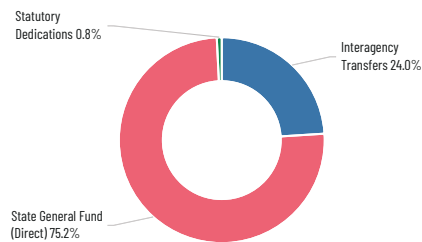
Agency Description

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

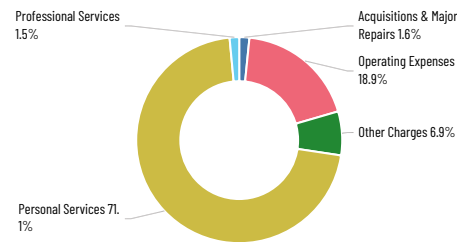
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	8,163,074	8,268,895	105,821
Interagency Transfers	2,656,307	2,637,751	(18,556)
Fees & Self-generated	0	0	0
Statutory Dedications	80,594	85,594	5,000
Federal Funds	0	0	0
Total	10,899,975	10,992,240	92,265
Total Authorized Positions	79	78	(1)
Authorized Other Charges Positions	0	0	0

Means of Finance :



Expenditures:



Budget Highlights

- \$276,444 increase in State General Fund (Direct) provides additional funding for classroom and facility supplies, as well as increased maintenance expenses for the campus.
- \$175,083 increase in State General Fund (Direct) is for major repairs to facility and equipment, including emergency equipment upgrades.
- \$100,300 increase in State General Fund (Direct) is for the continued support of specialized part-time instructors and increased outreach efforts.
- \$40,000 increase in State General Fund (Direct) is for human resource services through a third-party contractor to streamline personnel needs specific to the school's environment.
- \$8,682 decrease in State General Fund (Direct) reduces Personal Services in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session.
- As of February 1, 2026, the New Orleans Center for the Creative Arts (NOCCA) served 234 full-time students and 175 part-time students.

Department of Education

Department Description

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

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	4,250,545,658	4,045,903,487	(204,642,171)
Interagency Transfers	35,111,483	33,263,794	(1,847,689)
Fees & Self-generated	19,815,446	21,753,589	1,938,143
Statutory Dedications	369,083,544	358,256,189	(10,827,355)
Federal Funds	1,842,389,769	1,865,325,739	22,935,970
Total	6,516,945,900	6,324,502,798	(192,443,102)
Total Authorized Positions	511	511	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

INCENTIVE EXPENDITURE FORECAST:

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

- Tax Credit for Donations to School Tuition Organizations (R.S. 47:6301), projected for \$24,730,000.

678-State Activities

Agency Description

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

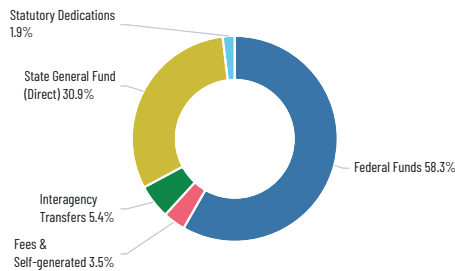
- **Administrative Support:** Performs the functions of the state relating to accounting and budget control, procurement and contract management, management and program analysis, and grants management, all in accordance with applicable law.
- **District Support:** Supports local education agencies in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



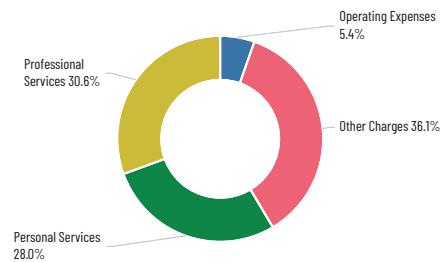
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	63,285,997	72,872,538	9,586,541
Interagency Transfers	12,682,203	12,682,203	0
Fees & Self-generated	6,987,497	8,295,640	1,308,143
Statutory Dedications	2,062,510	4,462,510	2,400,000
Federal Funds	114,364,795	137,300,765	22,935,970
Total	199,383,002	235,613,656	36,230,654
Total Authorized Positions	511	511	0
Authorized Other Charges Positions	0	0	0

Means of Finance :



Expenditures:



Budget Highlights

- \$5 million in State General Fund (Direct) is maintained for the Steve Carter Education Program, which includes both literacy and math tutoring to families of eligible K-12 public school students in accordance with Act 649 of the 2024 Regular Legislative Session.
- \$2.58 million in State General Fund (Direct) is continued for costs associated with the administration of the Louisiana Giving All True Opportunity to Rise (LA GATOR) Scholarship Program as a result of Act 1 of the 2024 Regular Legislative Session.
- \$2.5 million in State General Fund (Direct) is for continued development and implementation of a numeracy screener focusing on foundational math skills in accordance with Act 650 of the 2024 Regular Legislative Session.
- Adjustments to State General Fund (Direct) include the following:
 - \$3 million increase is for the MindPlay dyslexia pilot program;
 - \$3 million increase is for the Zearn online math tutoring program;
 - \$1 million increase is for a learning management system pilot program for public secondary and postsecondary education systems;
 - \$500,000 increase to hire Chief Operating Officers for schools that have not met the expenditure requirement contained in the Minimum Foundation Program Formula;

- \$176,358 decrease reduces Personal Services in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session;
- \$150,000 increase is for the design and implementation of a scholarship tracking platform in accordance with Act 403 of the 2025 Regular Legislative Session, which authorizes students who receive scholarships from a School Tuition Organization to also receive other publicly funded scholarships or forms of financial assistance; and
- \$35,000 increase is for the Magic School AI Pilot Program to support the Franklin Parish, Catahoula Parish and Caldwell Parish School Systems.
- \$12 million increase in Federal Funds from Title I, Part A funds under the Elementary and Secondary Education Act (ESEA) is for direct student services.
- \$6.91 million increase in Federal Funds is to align with projected expenditures related to various U.S. Department of Education grants.
- \$3.5 million in Statutory Dedications out of the Reading Enrichment and Academic Deliverables (READ) Fund provides books and reading materials to students in accordance with Act 395 of the 2022 Regular Legislative Session. This reflects an increase of \$2.5 million.
- \$900,000 in Statutory Dedications out of the Dyslexia Fund is used to implement the Dyslexia Core Assessment Program. This reflects a decrease of \$100,000.

681-Subgrantee Assistance

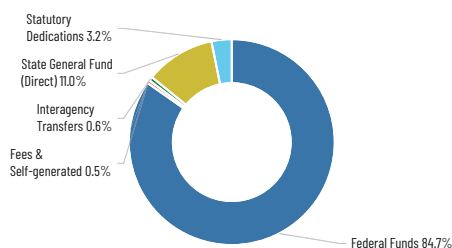
Agency Description

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

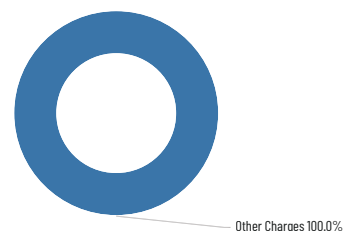
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	218,526,802	223,563,500	5,036,698
Interagency Transfers	14,497,746	12,795,145	(1,702,601)
Fees & Self-generated	9,377,789	10,007,789	630,000
Statutory Dedications	49,278,850	64,747,256	15,468,406
Federal Funds	1,728,024,974	1,728,024,974	0
Total	2,019,706,161	2,039,138,664	19,432,503
Total Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance :



Expenditures:



Budget Highlights

- \$43.51 million in State General Fund (Direct) is maintained for the Louisiana Giving All True Opportunity to Rise (LA GATOR) Scholarship Program, a school choice program that provides state funding for various educational options for K-12 students.
- The state's investment in the Child Care Assistance Program (CCAP) is continued at \$78.58 million of State General Fund (Direct) focusing primarily on children birth to 3 years old.
- \$95.52 million, of which \$85.63 million is State General Fund (Direct) and \$9.9 million is Interagency Transfers of Temporary Assistance for Needy Families (TANF) funds via the Department of Children and Family Services (DCFS), maintains support for the Cecil J. Picard LA-4 Pre-K Program for at-risk 4-year olds. This reflects a means of finance substitution increasing State General Fund (Direct) and decreasing Interagency Transfers by \$1.63 million due to a decline in TANF funds the department will receive.
- \$850,000 in State General Fund (Direct) is maintained for city, parish, and other local public schools for the purchase of instructional materials, Future Farmers of America (FFA) training materials, and supplies for each student enrolled in a vocational agriculture, agribusiness, or agriscience course.
- \$2.09 million is for the School Choice Program for Certain Students with Exceptionalities. This reflects an increase of \$560,000 in State General Fund (Direct).
- \$2 million increase in State General Fund (Direct) is for classroom library support.
- \$1 million increase in State General Fund (Direct) is to implement Farm Ed programming in schools across Louisiana.
- Statutory Dedications include the following:
 - \$34.02 million out of the Education Excellence Fund for pre-kindergarten through 12th grade students' instructional enhancement. This reflects an increase of \$14.91 million based on the most recent Revenue Estimating Conference (REC) forecast.
 - \$30.33 million out of the Early Childhood Education Fund to make one-to-one matching funds awards to Early Childhood Community Networks for early childhood care and education. This reflects an increase of \$561,091.

682-Recovery School District

Agency Description

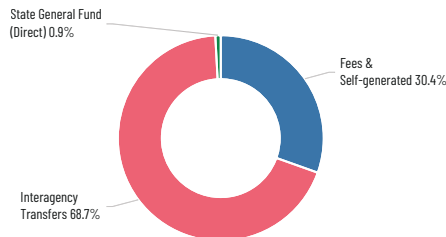
The Recovery School District (RSD) is an educational service agency administered by the Louisiana Department of Education with the approval of the State Board of Elementary and Secondary Education (BESE) serving in the capacity of the governing authority. The RSD is established to provide an appropriate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

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

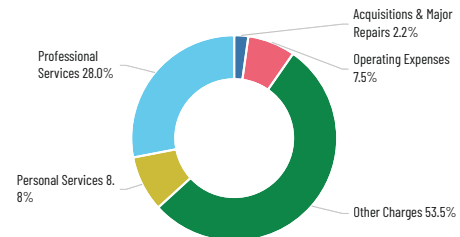
Agency Budget Summary

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

Means of Finance :



Expenditures:



Budget Highlights

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

695-Minimum Foundation Program

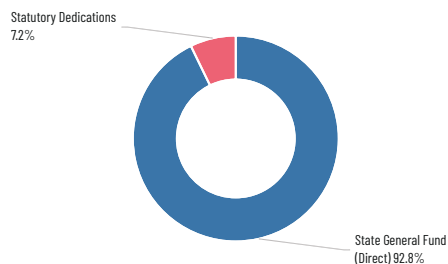
Agency Description

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

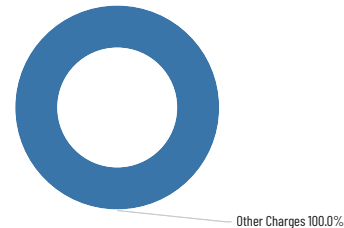
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	3,947,946,759	3,728,776,135	(219,170,624)
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	317,742,184	289,046,423	(28,695,761)
Federal Funds	0	0	0
Total	4,265,688,943	4,017,822,558	(247,866,385)
Total Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance :



Expenditures:



Budget Highlights

- Means of finance substitutions based on the most recent Revenue Estimating Conference (REC) forecast resulted in a net \$3.37 million increase in State General Fund (Direct) due to the following: a \$5.2 million decrease in Statutory Dedications out of the Lottery Proceeds Fund, and a \$1.83 million increase in Statutory Dedications out of the Support Education in Louisiana First (SELF) Fund. Total funding is \$180.6 million in the Lottery Proceeds Fund and \$108.45 million in the SELF Fund.
- House Concurrent Resolution 23 of the 2022 Regular Legislative Session remains the enabling legislation for the FY 2026-2027 MFP Formula. State General Fund (Direct) decreased by \$42.76 million based on the most recent projections of the cost to fully fund the formula. This net decrease is primarily due to a decrease in the student count. The FY 2026-2027 MFP Formula Levels 1, 2 and 3

funding is based on the February 1, 2026 student membership count of 628,479 with a total weighted student membership count of 920,723.

- \$199.47 million is removed for teacher pay stipends of \$2,000 for certificated personnel and \$1,000 for non-certificated personnel, which are outside of the MFP Formula. This consists of \$174.14 million in State General Fund (Direct) and \$25.32 million of Statutory Dedications out of the Overcollections Fund.
- State General Fund (Direct) is provided for the following items which are outside of the MFP Formula:
 - \$24 million, which reflects a reduction of \$6 million, for Tutoring Services to cover services for any student requiring tutoring for literacy and/or math and to include extra staffing, contracted services, or online programming as deemed appropriate at the local level with guidance from the department;
 - \$17.5 million is maintained for Differentiated Compensation to allow school systems to address their unique market needs in the recruitment and retention of teachers; and
 - \$2 million is maintained for Apprenticeships and Internships as an expansion of the Supplemental Course Allocation provision in Level 4 to support workforce development.
- \$741,780 is included for Ecole Pointe-au-Chien. This reflects an increase of \$361,740.

697-Nonpublic Educational Assistance

Agency Description

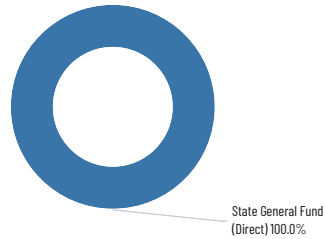
Nonpublic Educational Assistance provides for constitutionally mandated and other statutorily required aid to nonpublic schools in accordance with the funding amount allocated by the Legislature, and consists of four (4) programs:

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

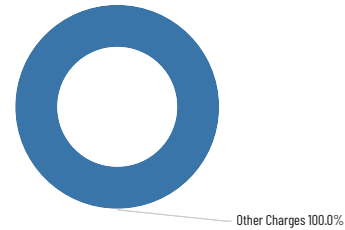
Agency Budget Summary

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

Means of Finance :



Expenditures:



Budget Highlights

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

LSU Health Care Services Division

Department Description

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

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	25,066,857	25,057,289	(9,568)
Interagency Transfers	17,005,954	13,477,895	(3,528,059)
Fees & Self-generated	26,071,001	30,485,154	4,414,153
Statutory Dedications	0	0	0
Federal Funds	5,442,624	5,552,018	109,394
Total	73,586,436	74,572,356	985,920
Total Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

610-LSU Health Care Services Division

Agency Description

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

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

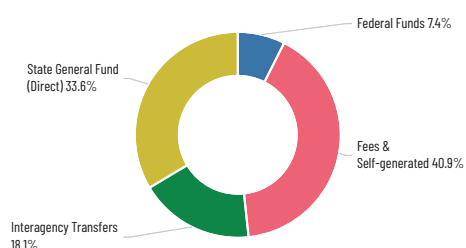
Lallie Kemp Regional Medical Center is an acute care allied health professionals teaching hospital located in Independence, LA providing inpatient and outpatient acute care hospital services, including emergency room and scheduled clinic services, direct patient care physician services, medical support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



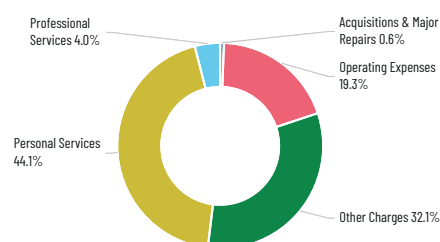
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	25,066,857	25,057,289	(9,568)
Interagency Transfers	17,005,954	13,477,895	(3,528,059)
Fees & Self-generated	26,071,001	30,485,154	4,414,153
Statutory Dedications	0	0	0
Federal Funds	5,442,624	5,552,018	109,394
Total	73,586,436	74,572,356	985,920
Total Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance :



Expenditures:



Budget Highlights

- \$134,987 decrease in State General Fund (Direct) reduces Personal Services in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session.
- \$3.9 million means of finance substitution decreases Interagency Transfers from Medical Vendor Payments and increases Fees and Self-generated Revenues due to a shift in payer mix.

Other Requirements

Department Description

Schedule 20 - Other Requirements includes 23 budget units: Local Housing of State Adult Offenders, Local Housing of State Juvenile Offenders, Sales Tax Dedications, Parish Transportation, Interim Emergency Board, District Attorneys and Assistant District Attorneys, Corrections Debt Service, Video Draw Poker - Local Government Aid, Unclaimed Property Leverage Fund – Debt Service, Sports Wagering Local Allocation Fund, Local Revenue Fund, Higher Education - Debt Service and Maintenance, Louisiana Economic Development – Debt Service and State Commitments, Two Percent Fire Insurance Fund, Governor’s Conferences and Interstate Compacts, Prepaid Wireless 911 Service, Emergency Medical Services – Parishes and Municipalities, Agriculture and Forestry - Pass Through Funds, State Aid to Local Government Entities, Judgments, Supplemental Payments to Law Enforcement Personnel, DOA - Debt Service and Maintenance, and Funds.

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	852,869,783	670,391,061	(182,478,722)
Interagency Transfers	52,649,119	53,138,517	489,398
Fees & Self-generated	14,800,199	14,800,199	0
Statutory Dedications	1,752,268,162	1,422,147,060	(330,121,102)
Federal Funds	20,284,670	20,284,670	0
Total	2,692,871,933	2,180,761,507	(512,110,426)
Total Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

451-Local Housing of State Adult Offenders

Agency Description

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

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

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

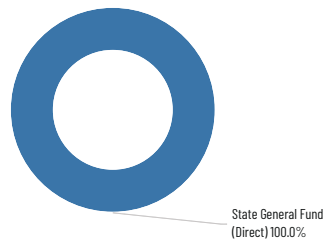
Provides funding to incentivize the expansion of recidivism reduction programming and treatment services by investing in reentry services, community supervision, educational and vocational programming, transitional work programs, and contracting with parish jails and local facilities.



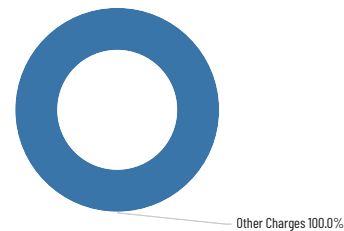
Agency Budget Summary

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

Means of Finance :



Expenditures:



Budget Highlights

- \$174.3 million in State General Fund (Direct) provides housing for approximately 14,882 state adult offenders at local facilities. This includes a \$17.31 million funding increase to raise the per diem rate from \$26.39 to \$29.39 per offender. Currently, sheriffs are paid \$29.39 per diem for each offender they house locally.
- \$15.06 million in State General Fund (Direct) supports the Transitional Work Programs. Transitional Work Program per diem rates are \$12.25 for contract providers and \$16.39 for non-contract providers. These programs allow offenders an opportunity to obtain real-world work experience, which assists them in successfully reintegrating into society.
- \$4.85 million in State General Fund (Direct) provides for the Local Reentry Services Program, which supplies pre-release education and transition services for adult male and female offenders who are in state custody and housed in local correctional facilities.
- \$29.05 million in State General Fund (Direct) is designated for the Criminal Justice Reinvestment Initiative program, which incentivizes the expansion of recidivism reduction programming and treatment services by investing in reentry services, community supervision, education and vocational programming, transitional work programs, and contracts with parish jails and other local facilities.
- \$849,506 in State General Fund (Direct) provides support for offenders enrolled in the General Educational Development (GED) training program.

452-Local Housing of State Juvenile Offenders

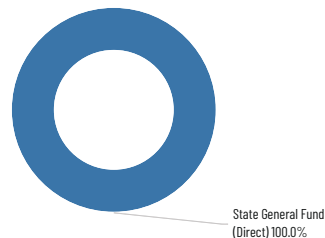
Agency Description

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

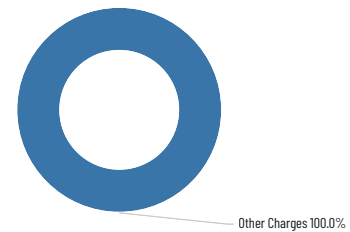
Agency Budget Summary

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

Means of Finance :



Expenditures:



Budget Highlights

- Services are provided to approximately 1,039 youth per year. The cost per day associated with a youth pending secure care placement is \$157.12; for a youth pending non-secure placement, the cost per day is \$29.39.

901-Sales Tax Dedications

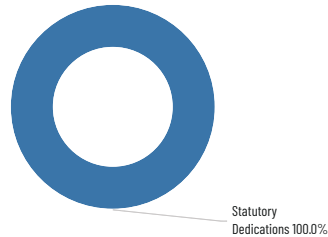
Agency Description

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

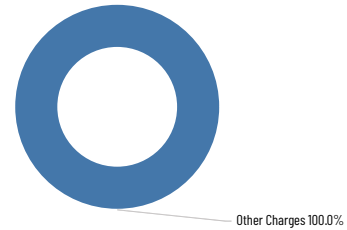
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	74,631,032	70,582,425	(4,048,607)
Federal Funds	0	0	0
Total	74,631,032	70,582,425	(4,048,607)
Total Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance :



Expenditures:



Budget Highlights

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

903-Parish Transportation

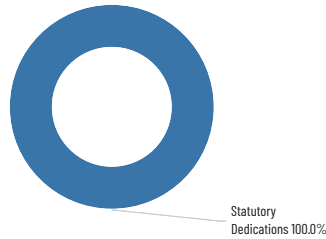
Agency Description

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

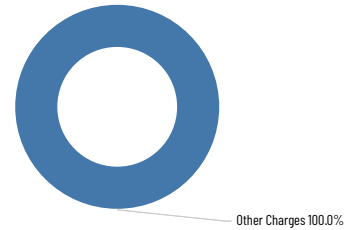
Agency Budget Summary

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

Means of Finance :



Expenditures:



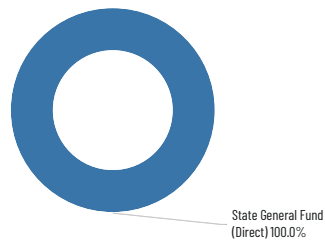
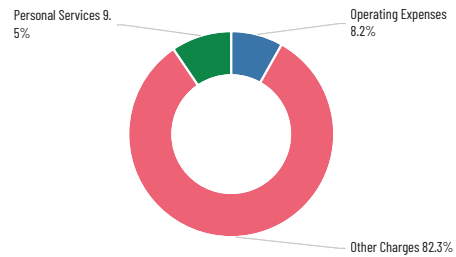
905-Interim Emergency Board

Agency Description

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

Agency Budget Summary

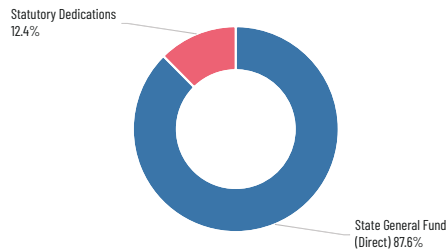
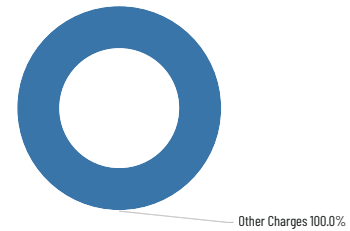
Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	36,808	36,808	0
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	36,808	36,808	0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

Means of Finance :**Expenditures:****906-District Attorneys and Assistant District Attorneys****Agency Description**

Provides state funding for 42 District Attorneys, 684 Assistant District Attorneys, and 65 victims assistance coordinators statewide. State statute provides an annual salary of \$55,000 per district attorney, \$50,000 per assistant district attorney and \$30,000 per victims assistance coordinator.

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	35,352,521	38,371,973	3,019,452
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	5,450,000	5,450,000	0
Federal Funds	0	0	0
Total	40,802,521	43,821,973	3,019,452
Total Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

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

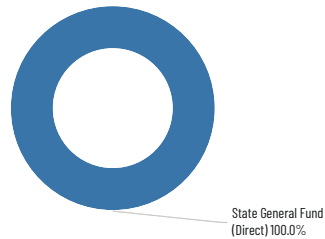
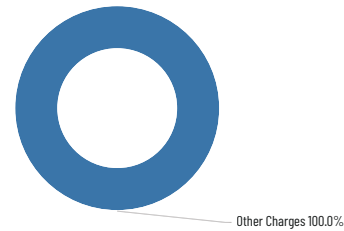
- \$3 million increase in State General Fund (Direct) is for an additional 60 Assistant District Attorney warrants. Act 827 of the 2026 Regular Legislative Session increased the number of Assistant District Attorneys statewide by 60.

923-Corrections Debt Service**Agency Description**

Corrections Debt Service provides for the scheduled annual payments for bonds provided through an Energy Services Contract (ESCO) for the Louisiana Correctional Facilities Corporation Lease Revenue Bonds which were sold for the construction, purchase, or improvement of correctional facilities, including Office of Juvenile Justice and Louisiana Correctional Institute for Women.

Agency Budget Summary

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

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

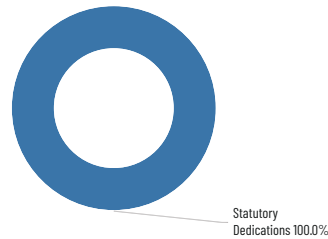
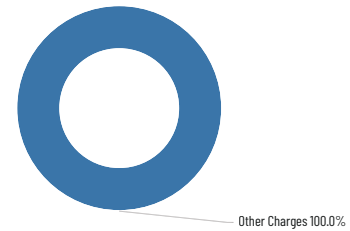
- Bonds for the department's ESCO project were issued in 2011, with an initial balance of \$40.16 million. As of July 1, 2026, the projected outstanding balance will be \$5.56 million; the final scheduled payment will occur in FY 2027-2028.
- Bonds for the Office of Juvenile Justice housing facility were issued in 2021, with an initial balance of \$31.68 million. As of July 1, 2026, the projected outstanding balance will be \$24.09 million; the final scheduled payment will occur in FY 2040-2041.
- Bonds for the Louisiana Correctional Institute for Women were issued in 2023, with an initial balance of \$68.87 million. As of July 1, 2026, the projected outstanding balance will be \$60.67 million; the final scheduled payment will occur in FY 2043-2044.

924-Video Draw Poker - Local Government Aid**Agency Description**

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

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	53,741,660	53,039,125	(702,535)
Federal Funds	0	0	0
Total	53,741,660	53,039,125	(702,535)
Total Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

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

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

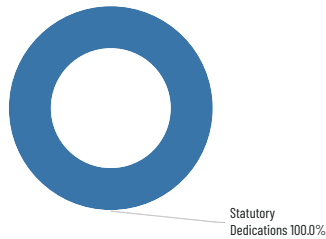
925-Unclaimed Property Leverage Fund - Debt Service**Agency Description**

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

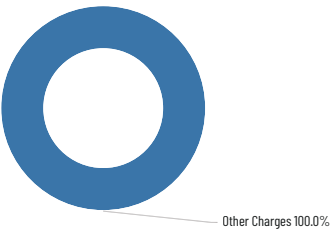
Agency Budget Summary

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

Means of Finance :



Expenditures:



926-Sports Wagering Local Allocation Fund

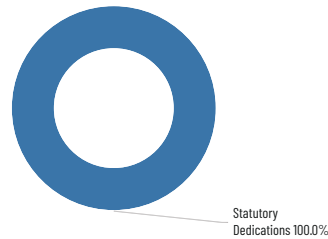
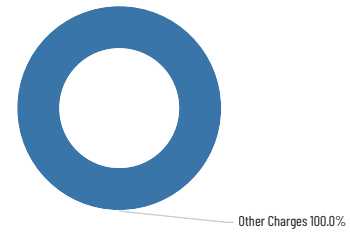
Agency Description

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

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	7,000,000	9,950,000	2,950,000
Federal Funds	0	0	0
Total	7,000,000	9,950,000	2,950,000
Total Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0



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

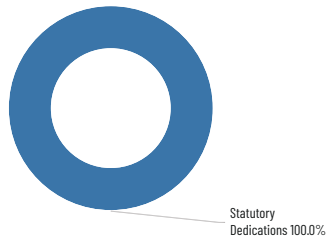
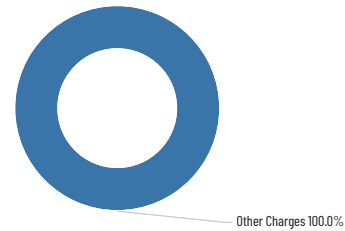
- The FY 2026-2027 funding level for Statutory Dedications out of the Sports Wagering Local Allocation Fund is based on the most recent Revenue Estimating Conference (REC) forecast.

927-Local Revenue Fund**Agency Description**

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

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	42,800,000	45,208,168	2,408,168
Federal Funds	0	0	0
Total	42,800,000	45,208,168	2,408,168
Total Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

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

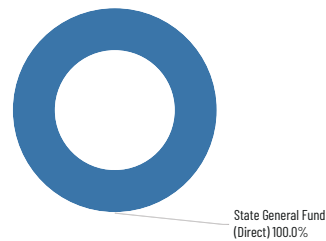
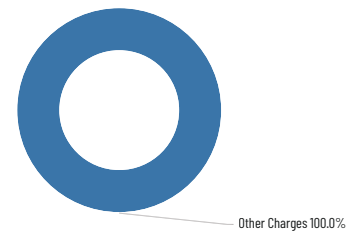
- The FY 2026-2027 funding level for Statutory Dedications out of the Local Revenue Fund is based on the most recent Revenue Estimating Conference (REC) forecast.

930-Higher Education - Debt Service and Maintenance**Agency Description**

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

Agency Budget Summary

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

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

- \$15.45 million in State General Fund (Direct) is for the Louisiana Community and Technical Colleges System for debt service and maintenance reserve payments for various capital outlay projects as specified in Act 360 of the 2013 Regular Legislative Session. The final scheduled payment will occur in FY 2039-2040.
- \$14.32 million in State General Fund (Direct) is for the Louisiana Community and Technical Colleges System for debt service and maintenance reserve payments for various capital outlay projects as specified in Act 391 of the 2007 Regular Legislative Session. The final scheduled payment will occur in FY 2028-2029.
- \$10.99 million in State General Fund (Direct) is for payment of debt service, equipment leases, and maintenance reserves at Baton Rouge Community College, Bossier Parish Community College, and South Louisiana Community College. The final scheduled payment for Baton Rouge Community College will occur in FY 2032-2033, and the final scheduled payments for Bossier Parish Community College and South Louisiana Community College will occur in FY 2027-2028.
- \$3.1 million in State General Fund (Direct) is for debt service and maintenance reserve payments at Louisiana Delta Community College. The final scheduled payment will occur in FY 2027-2028.

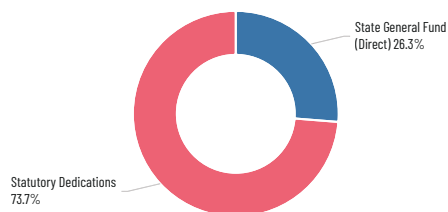
931-Louisiana Economic Development -Debt Service and State Commitments**Agency Description**

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

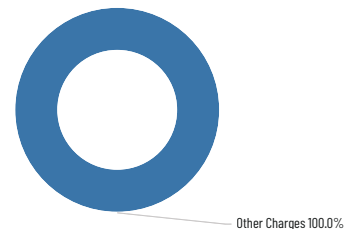
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	23,440,122	56,417,940	32,977,818
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	236,590,816	158,424,008	(78,166,808)
Federal Funds	0	0	0
Total	260,030,938	214,841,948	(45,188,990)
Total Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance :



Expenditures:



Budget Highlights

- \$214.84 million for project commitments consists of \$56.42 million in State General Fund (Direct) and \$158.42 million in Statutory Dedications out of the following: High Impact Job Fund (\$75 million), Louisiana Economic Development Fund (\$25.31 million), Site Investment and Infrastructure Improvement Fund (\$21.59 million), Louisiana Economic Development Initiatives Fund (\$15 million), Rapid Response Fund (\$11.85 million), Major Events Incentive Fund (\$8.53 million), Criminal Justice and First Responder Fund (\$750,000) and Louisiana Mega-Project Development Fund (\$400,000).
- \$75 million increase in Statutory Dedications out of the High Impact Job Fund is allocated for the High Impact Jobs Program. The program was established by Act 372 of the 2025 Regular Legislative Session and is a reimbursable grant program with the intent to encourage companies to create jobs that pay above the parish average wage and offer a basic health benefit plan.
- \$21.59 million increase in Statutory Dedications out of the Site Investment and Infrastructure Improvement Fund is for site investment and infrastructure improvements.
- \$15 million increase in Statutory Dedications out of the Louisiana Economic Development Initiatives Fund is for economic initiatives. This includes \$10 million for Tulane University and Charity Hospital and \$5 million for economic initiatives associated with the wood pellet industry.
- \$8.53 million increase in Statutory Dedications out of the Major Events Incentive Fund is for eligible recipients including, but not limited to, the 2028 National Collegiate Football Championship,

Defenders of Liberty Air Show, Southwest District Livestock Show and Rodeo, and Tales of the Cock-tail.

- \$750,000 increase in Statutory Dedications out of the Criminal Justice and First Responder Fund is for security infrastructure improvement to the State Fair of Louisiana.
- \$6.28 million net decrease, which consists of a decrease of \$53.5 million in Statutory Dedications out of the Rapid Response Fund (\$48.64 million) and Louisiana Economic Development Fund (\$4.86 million), a \$46.82 million increase in State General Fund (Direct), and a \$400,000 increase in Statutory Dedications out of the Louisiana Mega-Project Development Fund, realigns funding to projected expenditures for project commitments.
- Various non-recurring adjustments include:
 - \$68.23 million decrease, which consists of \$13.84 million in State General Fund (Direct) and \$54.38 million in Statutory Dedications out of the Louisiana Economic Development Fund (\$34.52 million) and the Rapid Response Fund (\$19.86 million) for expenses obligated in FY 2024-2025, but not expended prior to the close of the fiscal year;
 - \$75.14 million in Statutory Dedications out of the Rapid Response Fund (\$65.72 million) and the Louisiana Economic Development Initiatives Fund (\$9.42 million) for one-time funding of project commitments; and
 - \$16.4 million in Statutory Dedications out of the Major Events Incentive Fund for one-time funding of qualifying major events.

932-Two Percent Fire Insurance Fund

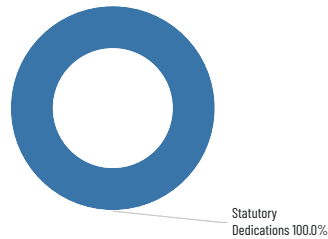
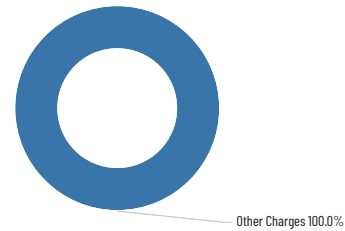
Agency Description

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

Agency Budget Summary

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



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

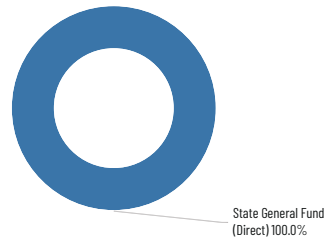
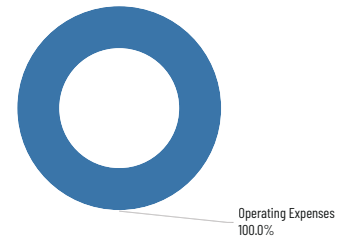
- The FY 2026-2027 funding level for Statutory Dedications out of the Two Percent Fire Insurance Fund is based on the most recent Revenue Estimating Conference (REC) forecast.

933-Governor's Conferences and Interstate Compacts**Agency Description**

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

Agency Budget Summary

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

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

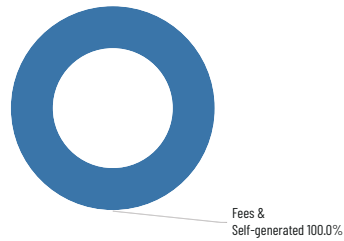
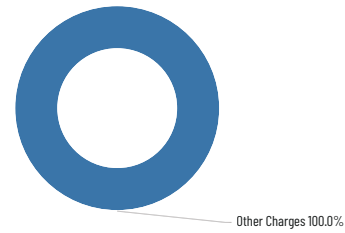
- Maintains funding for the payment of annual membership dues with organizations that the state is a participating member.

939-Prepaid Wireless 911 Service**Agency Description**

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

Agency Budget Summary

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

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

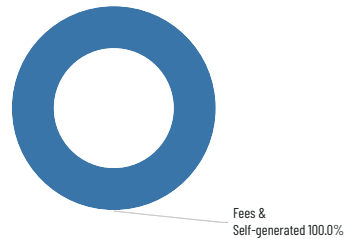
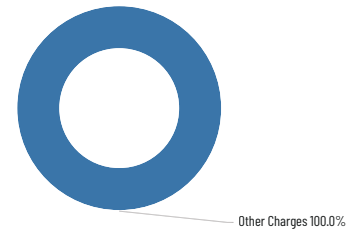
- Prepaid wireless telecommunication 911 service charges are intended to maintain effective and efficient 911 systems across the state through the distribution of funds to communication districts.

940-Emergency Medical Services-Parishes and Municipalities**Agency Description**

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

Agency Budget Summary

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

Means of Finance :**Expenditures:**

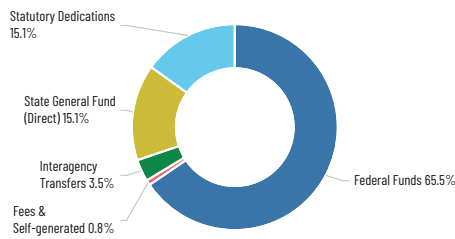
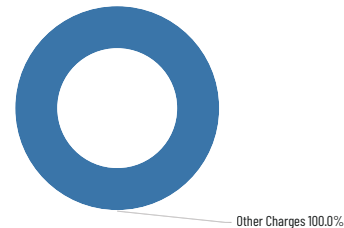
941-Agriculture and Forestry - Pass Through Funds

Agency Description

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

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	5,679,891	4,679,789	(1,000,102)
Interagency Transfers	580,000	1,069,398	489,398
Fees & Self-generated	248,774	248,774	0
Statutory Dedications	5,719,523	4,672,703	(1,046,820)
Federal Funds	20,284,670	20,284,670	0
Total	32,512,858	30,955,334	(1,557,524)
Total Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

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

- Provides \$30.96 million in pass-through funds for the Department of Agriculture and Forestry, including the following: The Emergency Food Assistance Program (TEFAP), U.S. Department of Agriculture (USDA) Local Food Purchase Assistance Cooperative Agreement Program (LFPA), Specialty Crop Block Grant Program, Forestry Productivity Program, Vegetative Planting Program, Federal Forestry Grants, Federal EPA Nonpoint 319 Grant, Agricultural Commodity Commission Self-Insurance Fund, Grain and Cotton Indemnity Fund, Louisiana Equine Promotion and Research Program, and Soil and Water Conservation Districts.
- Non-recurs \$3 million in State General Fund (Direct) for the Louisiana Food Policy Action Council.
- \$689,398 increase in Interagency Transfers from the Department of Environmental Quality through the Bipartisan Infrastructure Law (BIL) Gulf Hypoxia Program (GHP) is for the Lake St. Joseph Nutrient Loading Reduction project.
- Reduction of \$1.05 million in Statutory Dedications out of the Forestry Productivity Fund is based on the most recent Revenue Estimating Conference (REC) forecast.
- \$2 million in State General Fund (Direct) is for two (2) additional grain bins for the South Louisiana Rail Facility rice mill.

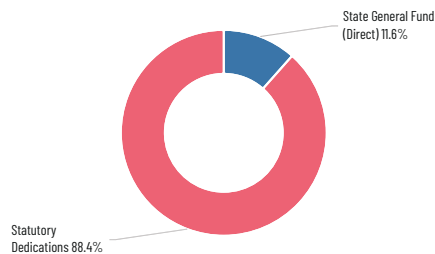
945-State Aid to Local Government Entities**Agency Description**

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

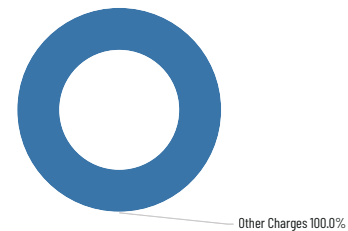
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	252,437,287	17,449,109	(234,988,178)
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	33,181,681	133,573,380	100,391,699
Federal Funds	0	0	0
Total	285,618,968	151,022,489	(134,596,479)
Total Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance :



Expenditures:



Budget Highlights

- Includes \$4.22 million in State General Fund (Direct) for the Louisiana Bar Foundation for Children in Need of Care (CINC) cases and civil legal aid.
- \$125.98 million increase, which consists of \$10.4 million in State General Fund (Direct) and \$115.58 million in Statutory Dedications out of the Strategic Investments Across Louisiana Fund (\$63.76 million), the Louisiana Economic Development Initiatives Fund (\$26 million), the Criminal Justice and First Responder Fund (\$25.25 million), the Modernization and Security Fund (\$400,000), and the Louisiana Transportation Infrastructure Fund (\$170,000), is for one-time special projects for localities throughout the state.
- \$750,613 net increase in various Statutory Dedications is based on the most recent Revenue Estimating Conference (REC) forecast.
- \$22.46 million decrease, which consists of \$17.68 million in State General Fund (Direct) and \$4.78 million in various Statutory Dedications, non-recurs funding for one-time special projects for localities throughout the state.
- \$238.93 million decrease, which consists of \$227.77 million in State General Fund (Direct) and \$11.16 million in various Statutory Dedications, non-recurs funding for carryforwards. \$132.27 million, which consists of \$129.37 million in State General Fund (Direct) and \$2.9 million in Statutory Dedications out of the Louisiana Rescue Plan Fund, is related to one-time special projects for localities throughout the state appropriated in Act 461 of the 2025 Regular Legislative Session.

950-Judgments

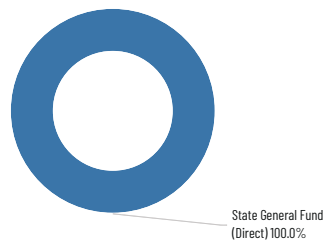
Agency Description

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

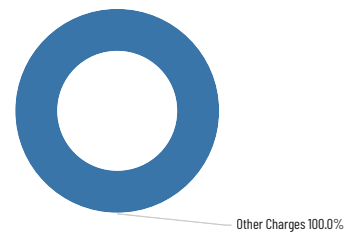
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	4,224,499	6,800,000	2,575,501
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	4,224,499	6,800,000	2,575,501
Total Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance :



Expenditures:



Budget Highlights

- \$6.8 million in State General Fund (Direct) is provided for the payment of judgments against the State of Louisiana.

966-Supplemental Payments to Law Enforcement Personnel

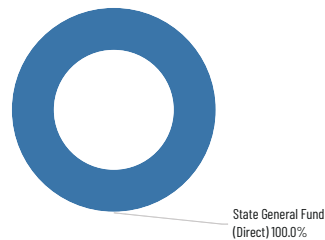
Agency Description

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

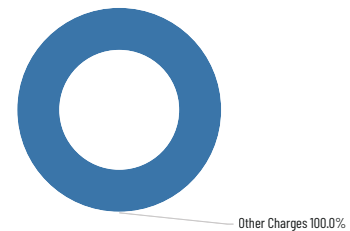
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	147,050,799	147,050,763	(36)
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	147,050,799	147,050,763	(36)
Total Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance :



Expenditures:



Budget Highlights

- \$147.05 million in State General Fund (Direct) is provided for Supplemental Pay to Law Enforcement Personnel in accordance with Act 320 of the 2023 Regular Legislative Session, which increased supplemental pay from \$500 to \$600 per eligible participant per month, effective July 1, 2023. Additionally, every justice of the peace and every constable for each justice of the peace court in the state shall be paid \$120 per month.

977-DOA- Debt Service And Maintenance

Agency Description

DOA Debt Service and Maintenance provides payments for indebtedness and maintenance on state buildings maintained by the Office Facilities Corporation as well as the funds necessary to pay the debt service requirements resulting from the issuance of Louisiana Public Facilities Authority revenue bonds. This agency also provides Cooperative Endeavor Agreements (CEAs) between the State of Louisiana / Division of Administration, the city of New Orleans, the Sewerage and Water Board of New Orleans, and the Louisiana Public Facilities Authority. In accordance with the terms of the CEA, the State, through the Commis-

sioner 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.

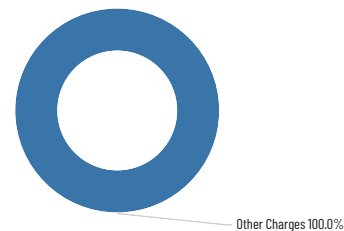
Agency Budget Summary

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

Means of Finance :



Expenditures:



Budget Highlights

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

XXX-Funds

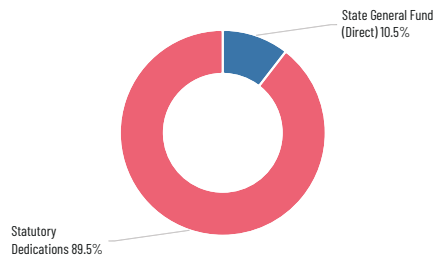
Agency Description

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

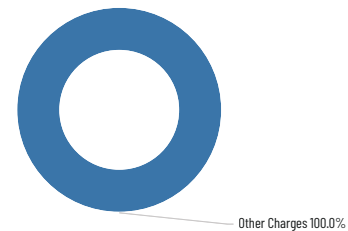
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	85,309,165	99,649,060	14,339,895
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	1,200,000,000	850,000,000	(350,000,000)
Federal Funds	0	0	0
Total	1,285,309,165	949,649,060	(335,660,105)
Total Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance :



Expenditures:



Budget Highlights

- FY 2026-2027 includes the following fund deposits from State General Fund (Direct):
 - \$47.1 million - Louisiana Public Defender Fund
 - \$25 million - M.J. Foster Promise Program Fund
 - \$14.94 million - Self-Insurance Fund
 - \$6 million - Higher Education Initiatives Fund
 - \$2 million - High Impact Job Fund
 - \$1.48 million - Innocence Compensation Fund
 - \$1.1 million - State Emergency Response Fund
 - \$1 million - Louisiana Cybersecurity Talent Initiative Fund
 - \$1 million - Louisiana Outdoors Forever Fund
 - \$19,640 - Medicaid Trust Fund for the Elderly
- FY 2026-2027 includes the following fund deposits from the Revenue Stabilization Trust Fund:
 - \$387.17 million - Louisiana Transportation Infrastructure Fund
 - \$98 million - Louisiana Economic Development Initiatives Fund

- \$85.4 million - Capital Outlay Savings Fund
- \$82.77 million - Strategic Investments Across Louisiana Fund
- \$73 million - High Impact Job Fund
- \$37.22 million - Criminal Justice and First Responder Fund
- \$36.03 million - State Emergency Response Fund
- \$25 million - Major Events Incentive Fund
- \$7.3 million - Higher Education Campus Revitalization Fund
- \$4.45 million - Modernization and Security Fund
- \$3 million - Oyster Resource Management Account
- \$3 million - Criminal Justice Technology Innovation Fund
- \$2.5 million - Louisiana Rural Infrastructure Revolving Loan Program Fund
- \$2.5 million - Reading Enrichment and Academic Deliverables Fund
- \$1.69 million - Federal Energy Settlement Fund
- \$1 million - Louisiana Charter School Start-Up and Expansion Loan Fund

Ancillary Appropriations

Department Description

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

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	997,577,957	1,035,395,380	37,817,423
Fees & Self-generated	2,043,929,010	2,338,299,254	294,370,244
Statutory Dedications	194,057,202	193,026,202	(1,031,000)
Federal Funds	1,169,000	2,200,000	1,031,000
Total	3,236,733,169	3,568,920,836	332,187,667
Total Authorized Positions	1,226	1,258	32
Authorized Other Charges Positions	9	0	(9)

800-Office of Group Benefits

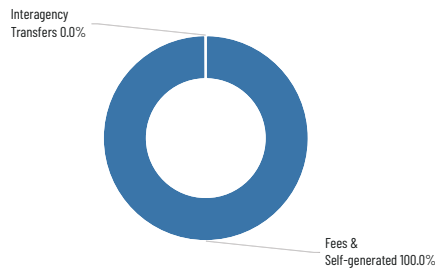
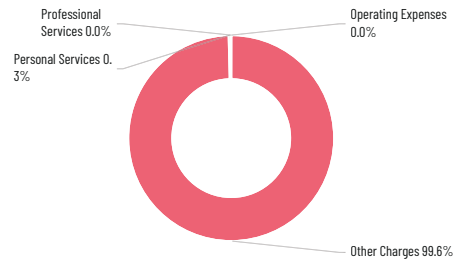
Agency Description

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

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	1,098,733	1,098,733	0
Fees & Self-generated	1,978,025,986	2,269,575,678	291,549,692
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	1,979,124,719	2,270,674,411	291,549,692
Total Authorized Positions	56	56	0
Authorized Other Charges Positions	0	0	0



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

- \$291.58 million increase in Fees and Self-generated Revenues is related to self-funded medical and prescription plans claims, third-party administrator (TPA) fees, fully insured life and medical insurance provider premium pass-throughs, other medical services, and contractually obligated administrative fees, expenses, and state program pass-throughs associated with health, life, and flexible benefit plans.
- \$69,918 reduction in Fees and Self-generated Revenues is for services provided by the Division of Administration.

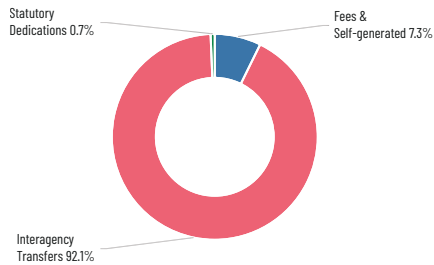
804-Office of Risk Management**Agency Description**

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

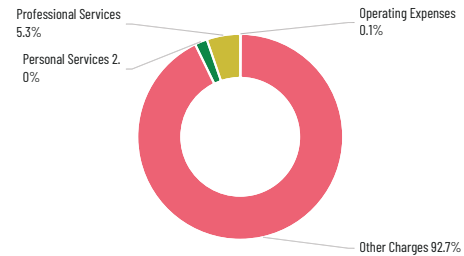
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	281,158,551	281,202,131	43,580
Fees & Self-generated	22,541,848	22,207,366	(334,482)
Statutory Dedications	2,000,000	2,000,000	0
Federal Funds	0	0	0
Total	305,700,399	305,409,497	(290,902)
Total Authorized Positions	43	42	(1)
Authorized Other Charges Positions	0	0	0

Means of Finance :



Expenditures:



Budget Highlights

- \$4.85 million increase in Interagency Transfers from multiple sources aligns attorney contracts with projected expenditures.
- \$3.58 million reduction in Interagency Transfers from multiple sources aligns the budget with the actuary's calculated self-funded insurance premiums.
- \$3.37 million reduction in Interagency Transfers and \$334,482 in Fees and Self-generated Revenues from multiple sources is for commercial excess insurance coverage.
- \$900,000 reduction in Interagency Transfers aligns claims payments on disasters with projected reimbursements from the Federal Emergency Management Agency (FEMA).

806-Louisiana Property Assistance Agency

Agency Description

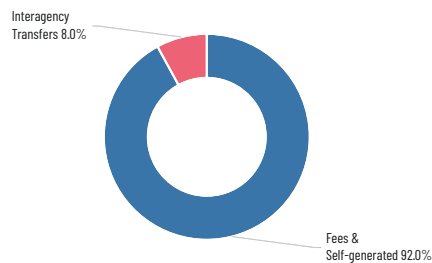
The Louisiana Property Assistance Agency (LPAA) provides for the accountability of the movable property of the state through the development and implementation of sound management practices. LPAA also ensures all state agencies comply with State Property Control and Fleet Management Regulations in order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



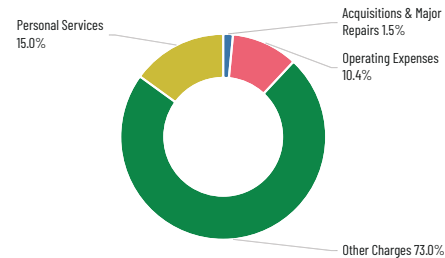
Agency Budget Summary

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

Means of Finance :



Expenditures:



Budget Highlights

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

807-Louisiana Federal Property Assistance Agency

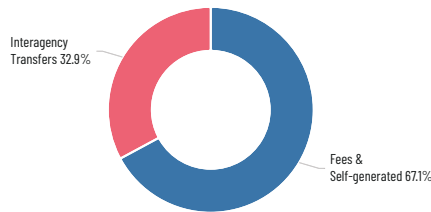
Agency Description

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

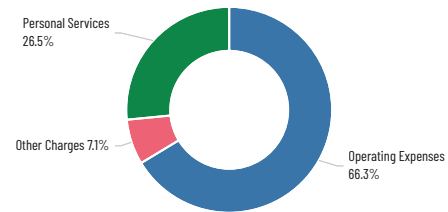
Agency Budget Summary

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

Means of Finance :



Expenditures:



Budget Highlights

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

811-Prison Enterprises

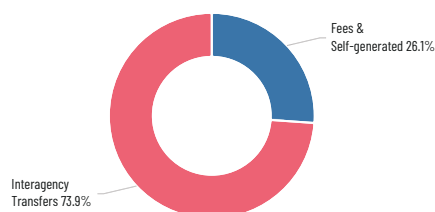
Agency Description

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

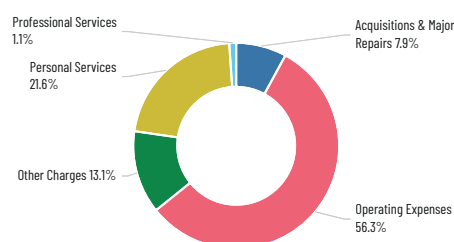
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	27,464,660	27,344,248	(120,412)
Fees & Self-generated	9,677,846	9,664,184	(13,662)
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	37,142,506	37,008,432	(134,074)
Total Authorized Positions	72	72	0
Authorized Other Charges Positions	0	0	0

Means of Finance :



Expenditures:



Budget Highlights

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

815-Office of Technology Services

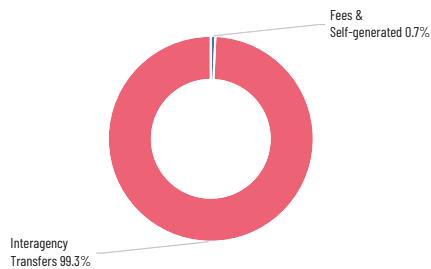
Agency Description

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

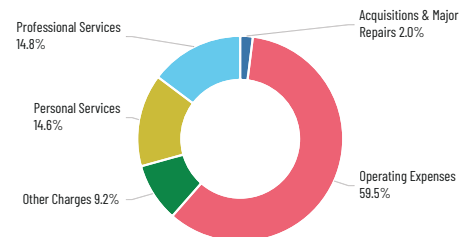
Agency Budget Summary

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

Means of Finance :



Expenditures:



Budget Highlights

- \$36.26 million increase in Interagency Transfers is for infrastructure, licensing, and equipment upgrades.
- \$3.61 million increase in Fees and Self-generated Revenues aligns budget authority with anticipated collections.
- An increase of 37 authorized T.O. positions establishes a New Initiatives Division to oversee architecture, platform engineering, internal development, design, project portfolio management, application architecture, financial systems, field operations, and information security to increase operational stability and support long-term technology modernization efforts.

816-Division of Administrative Law

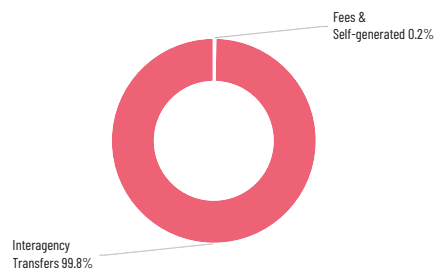
Agency Description

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

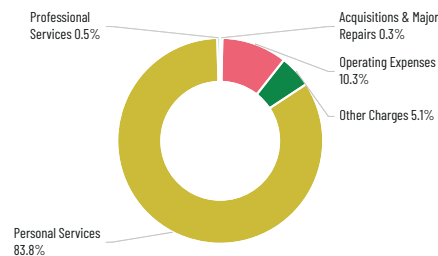
Agency Budget Summary

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

Means of Finance :



Expenditures:



Budget Highlights

- \$1.1 million increase in Interagency Transfers is for eight (8) non-T.O. FTE positions to assist with the demands of increased caseloads.
- \$189,119 increase in Interagency Transfers is for renovations at both the Baton Rouge and New Orleans offices.
- \$82,000 increase in Interagency Transfers is for a third party lease.
- \$32,155 increase in Interagency Transfers is for a HIPAA-compliant automated phone system.

820-Office of State Procurement

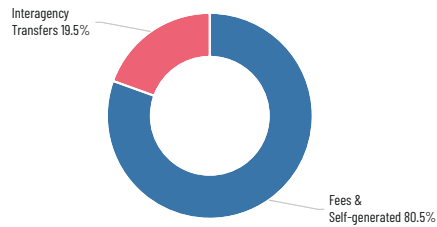
Agency Description

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

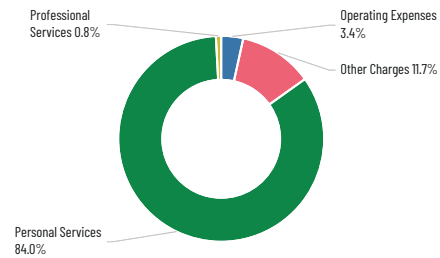
Agency Budget Summary

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

Means of Finance :



Expenditures:



Budget Highlights

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

829-Office of Aircraft Services

Agency Description

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

Agency Budget Summary

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

Budget Highlights

- All funding and positions in the Office of Aircraft Services are transferred out of the Ancillary schedule to operate within the Division of Administration.

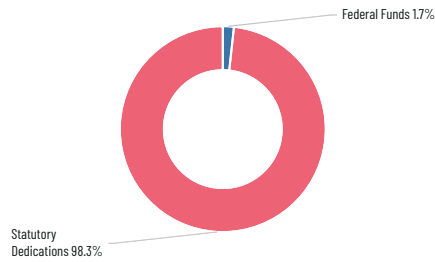
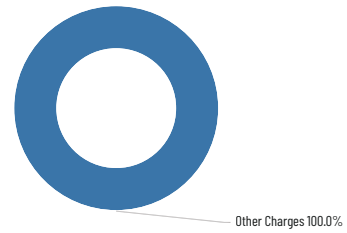
860-Environmental State Revolving Loan Funds

Agency Description

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

Agency Budget Summary

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

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

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

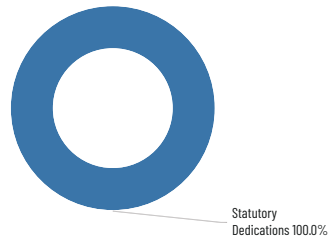
861 - Drinking Water Revolving Loan Fund**Agency Description**

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

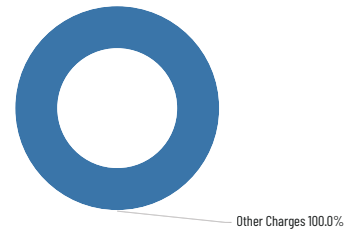
Agency Budget Summary

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

Means of Finance :



Expenditures:



Budget Highlights

- Maintains \$18.72 million in lead service line funding awarded to the program by the U.S. Environmental Protection Agency.

Non-Appropriated Requirements

Department Description

Schedule 22 – Non-Appropriated Requirements includes six (6) budget units: Severance Tax Dedications to local governments, Parish Royalty Fund Payments, State Highway Fund Number Two Motor Vehicle Tax, Interim Emergency Fund, State Revenue Sharing Fund, and General Obligation Debt Service.

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	540,895,863	536,436,282	(4,459,581)
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	51,610,000	49,708,044	(1,901,956)
Federal Funds	0	0	0
Total	592,505,863	586,144,326	(6,361,537)
Total Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- Statutory Dedications out of the Severance Tax Dedications, Parish Royalty Fund Payments, and Highway Fund Number Two Motor Vehicle Tax funds are based on the most recent Revenue Estimating Conference (REC) forecast.
- The Interim Emergency Fund allocates funds for short-term emergencies of state and local entities.
- The State Revenue Sharing Fund program provides \$90 million in State General Fund (Direct) to local governing entities.
- General Obligation Debt Service decreased by \$4.46 million in State General Fund (Direct) based on the amortization schedule.

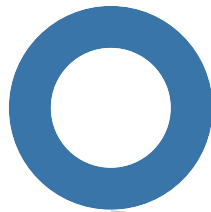


917-Severance Tax Dedication

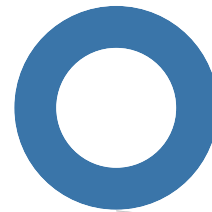
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	31,510,000	30,427,178	(1,082,822)
Federal Funds	0	0	0
Total	31,510,000	30,427,178	(1,082,822)
Total Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance :

Statutory
Dedications 100.0%

Expenditures:

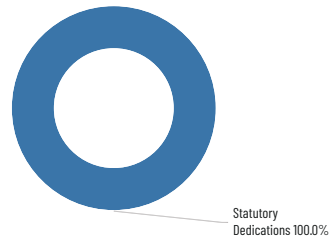
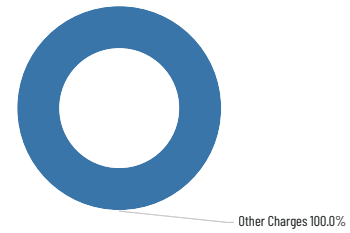


Other Charges 100.0%

918-Parish Royalty Fund Payments

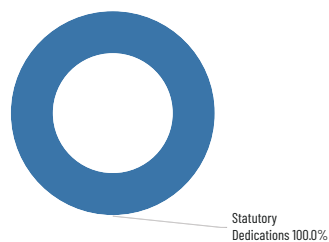
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	0	0	0
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	13,280,000	12,674,217	(605,783)
Federal Funds	0	0	0
Total	13,280,000	12,674,217	(605,783)
Total Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

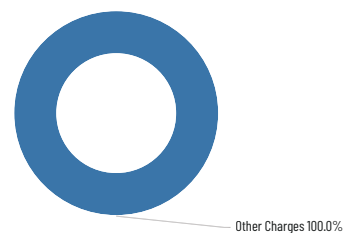
Means of Finance :**Expenditures:****919-Highway Fund Number Two Motor Vehicle Tax****Agency Budget Summary**

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

Means of Finance :



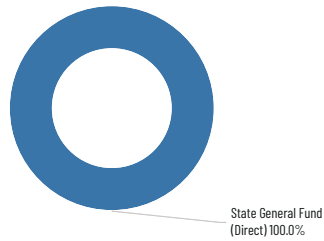
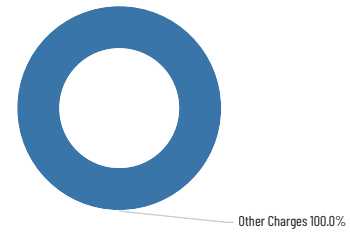
Expenditures:



920-Interim Emergency Fund

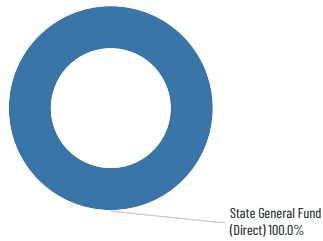
Agency Budget Summary

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

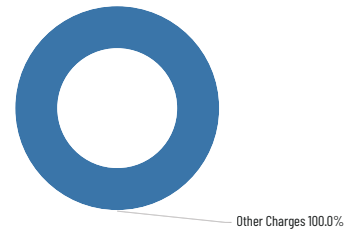
Means of Finance :**Expenditures:****921-State Revenue Sharing Fund****Agency Budget Summary**

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

Means of Finance :



Expenditures:

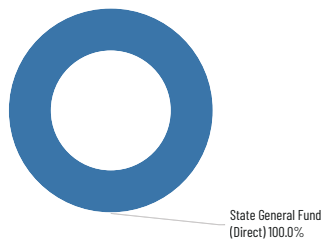


922-General Obligation Debt Service

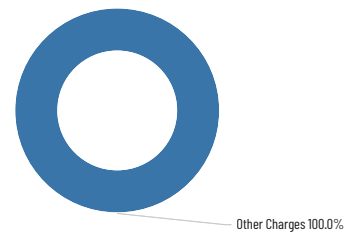
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	449,573,001	445,113,420	(4,459,581)
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	449,573,001	445,113,420	(4,459,581)
Total Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance :



Expenditures:



Judicial Expense

Department Description

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

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	187,855,555	206,123,567	18,268,012
Interagency Transfers	9,392,850	9,392,850	0
Fees & Self-generated	0	0	0
Statutory Dedications	17,842,924	17,735,017	(107,907)
Federal Funds	0	0	0
Total	215,091,329	233,251,434	18,160,105
Total Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- \$5.03 million increase in State General Fund (Direct) is for Families in Need of Services (FINS) programming.
- \$6.48 million increase in State General Fund (Direct) is for an adjustment to the judicial staff pay plan.
- \$6.75 million increase in State General Fund (Direct) is for compensation for judges. Judges received one-time stipends in Fiscal Years 2024-2025 and 2025-2026. This adjustment makes the pay increase part of the department's base budget.
- \$5.89 million out of the Criminal Justice Priority Fund is for the Integrated Criminal Justice Information System in accordance with Act 357 of the 2026 Regular Legislative Session.
- Non-recurs \$6 million from Statutory Dedications out of the Modernization and Security Fund to the Louisiana Supreme Court.

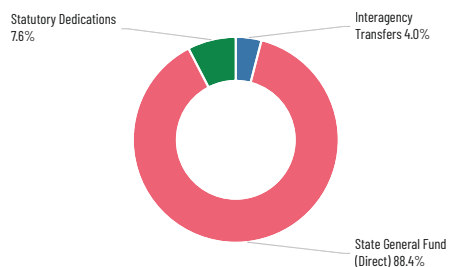


949-Louisiana Judiciary

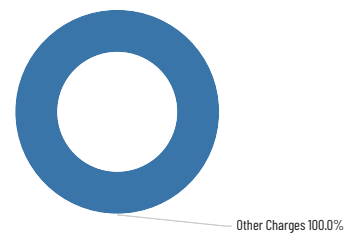
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	187,855,555	206,123,567	18,268,012
Interagency Transfers	9,392,850	9,392,850	0
Fees & Self-generated	0	0	0
Statutory Dedications	17,842,924	17,735,017	(107,907)
Federal Funds	0	0	0
Total	215,091,329	233,251,434	18,160,105
Total Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance :



Expenditures:



Legislative Expense

Department Description

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

Department Budget Summary

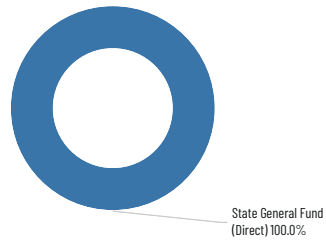
Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	94,514,289	94,541,665	27,376
Interagency Transfers	0	0	0
Fees & Self-generated	25,297,952	25,104,188	(193,764)
Statutory Dedications	10,000,000	10,000,000	0
Federal Funds	0	0	0
Total	129,812,241	129,645,853	(166,388)
Total Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

951-House of Representatives

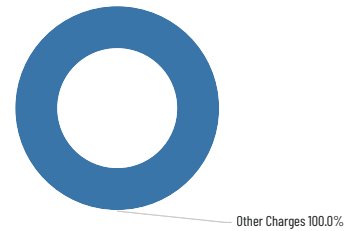
Agency Budget Summary

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

Means of Finance :



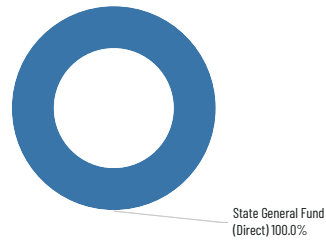
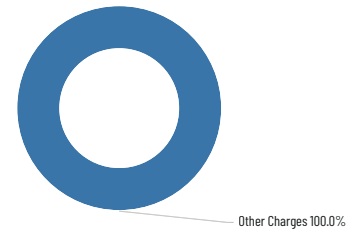
Expenditures:



952-Senate

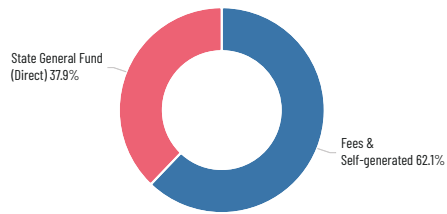
Agency Budget Summary

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

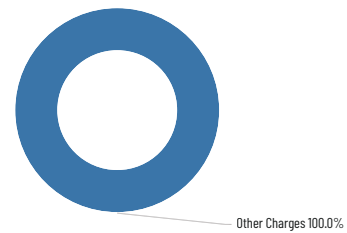
Means of Finance :**Expenditures:****954-Legislative Auditor****Agency Budget Summary**

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	15,295,000	15,295,000	0
Interagency Transfers	0	0	0
Fees & Self-generated	25,297,952	25,104,188	(193,764)
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	40,592,952	40,399,188	(193,764)
Total Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance :



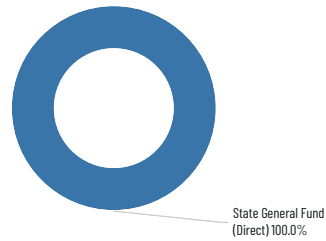
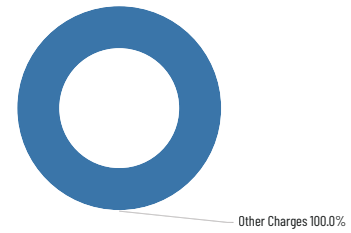
Expenditures:



955-Legislative Fiscal Office

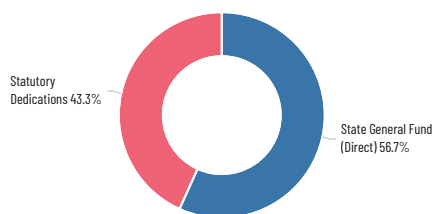
Agency Budget Summary

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

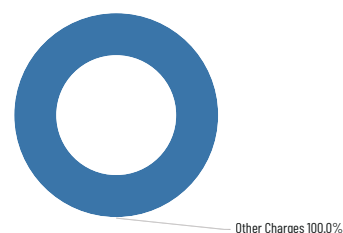
Means of Finance :**Expenditures:****960-Legislative Budgetary Control Council****Agency Budget Summary**

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

Means of Finance :



Expenditures:

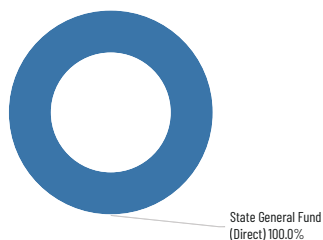


962-Louisiana State Law Institute

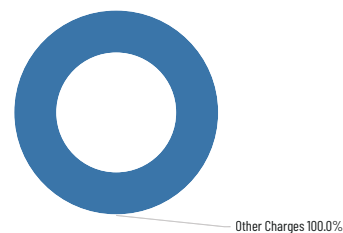
Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	1,198,901	1,226,277	27,376
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	1,198,901	1,226,277	27,376
Total Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Means of Finance :



Expenditures:



Capital Outlay

Department Description

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

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	0	7,250,000	0
Interagency Transfers	221,747,167	155,627,877	(66,119,290)
Fees & Self-generated	113,070,000	190,600,000	77,530,000
Statutory Dedications	2,680,288,148	2,139,045,415	(541,242,733)
Federal Funds	283,826,624	208,000,000	(75,826,624)
Total	3,298,931,939	2,700,523,292	(598,408,647)
Total Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

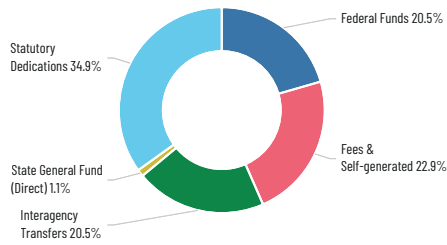
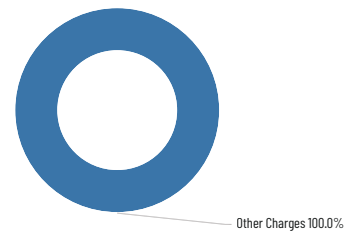
115-Facility Planning and Control

Agency Description

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

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	0	6,950,000	6,950,000
Interagency Transfers	196,747,167	130,627,877	(66,119,290)
Fees & Self-generated	68,070,000	145,600,000	77,530,000
Statutory Dedications	577,232,626	222,000,000	(355,232,626)
Federal Funds	281,326,624	130,500,000	(150,826,624)
Total	1,123,376,417	635,677,877	(487,698,540)
Total Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

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

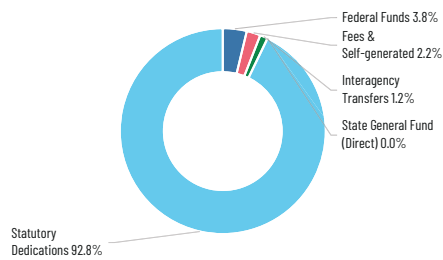
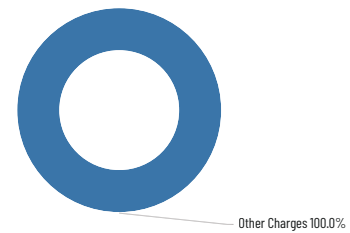
- Funding reflects estimates for cash appropriations for the construction or renovation of state and local public facilities or infrastructure.

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

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

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/25	Appropriated FY 2026-2027	Appropriated Over/(Under) EOB
State General Fund (Direct)	0	300,000	300,000
Interagency Transfers	25,000,000	25,000,000	0
Fees & Self-generated	45,000,000	45,000,000	0
Statutory Dedications	2,103,055,522	1,917,045,415	(186,010,107)
Federal Funds	2,500,000	77,500,000	75,000,000
Total	2,175,555,522	2,064,845,415	(110,710,107)
Total Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

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

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



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