

STATE OF LOUISIANA
EXECUTIVE BUDGET
FISCAL YEAR 2025-2026



Governor Jeff Landry

Commissioner of Administration Taylor Barras

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GOVERNOR'S MESSAGE

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

Today, I submit to you my second executive budget as Governor of Louisiana: the Executive Budget for Fiscal Year 2026, which begins on July 1, 2025.

We have started down the path of structural reform here in Louisiana to provide an even better state to live, work, play, and raise a family. Working together we have reformed our education system to ensure our children reach their full potential, we have started tackling our crime problem so we can further protect our citizens, we announced the largest single jobs and economic growth project in our state's history, and we have put the pieces in place to provide our people, as well as current and future job creators, a tax system which recognizes their hard work rather than just taking more from their pocket.



I am also pleased we have brought a new era of fiscal responsibility to state government.

With an early executive order in my Administration, I began the process of having our state government focus on finding efficiencies within our operations. I am pleased to report that work has produced some early results which are included here in this budget.

Our last budget sought to cut state spending by billions of dollars as the result of the end of unprecedented federal spending which dragged on after the COVID epidemic. I am glad we made significant progress with a reduction of \$2 billion in state spending.

Now, today, I present you with a budget that was built on the goal of flat funding for this fiscal year when compared to the last.

For too long politicians and state government officials only focused on how much they could grow the size of government and how high they could raise taxes and fees rather than seeking to protect the taxpayer.

This budget continues to reverse that trend.

This standstill budget gives us the opportunity to keep the growth of recurring expenditures low even if more revenue is recognized during the year.

This budget will allow us to use any new revenue on non-recurring expenditures, such as buying down the personal income tax rate even further or making non-recurring investments in critical state infrastructure, like roads, bridges, or even deferred maintenance on higher education campuses.

As you know, our budgeting process includes dealing with carryforwards. As a reminder, at the close of a fiscal year agencies may have bonafide obligations, such as contract work completed but not invoiced or necessary purchases ordered but not delivered that require payment in the next fiscal year.

In this budget with Total State Funds (State General Fund, Fees and Self-Generated Revenues, and Statutory Dedications):

- WE DECREASED TOTAL STATE FUNDS BY \$1 BILLION, WHEN INCLUDING CARRYFORWARDS.**
- WE DECREASED TOTAL STATE FUNDS BY \$454 MILLION EXCLUDING CARRYFORWARDS.**

This is a tremendous step forward for fiscal responsibility.

This was achieved, in part, by the efficiencies achieved in my administration including, but not limited to, savings of over \$11 million in the Louisiana Department of Health from operational changes and the elimination of contract services, savings of over \$1 million in the Department of Energy and Natural Resources by reducing reliance on private consultants and using existing internal capacity for federal compliance, and savings of \$2.3 million in the Division of Administration by reducing the need for office equipment, subscriptions, and contracted services no longer needed.

Federal funds increased because of efficiencies in the RESTORE program. This again is from the work we continue to pursue in improving state government operations.

There is still more work to be done.

That is why I have created a fiscal responsibility program and I have appointed a Czar to review all government expenditures and seek even greater efficiencies. I conducted a similar review as our Attorney General and we achieved significant savings. I expect we will again achieve results, now across the entire state government. This work has already started and I know Members of the Legislature appointed to oversee and assist in this work will convene at a later date to discuss this progress and any assistance the Legislature might give in further achieving these goals.

It is also important to note that soon our citizens will vote on a Constitutional amendment most in our Legislature, and I, supported to provide for a state government growth limit and to put restraints on the ability to increase taxes. This will further put our state government on the right path.

I continue to be focused on turning our State around - working with my team, the Legislature, and our people to make Louisiana a great state with a growing and thriving economy which produces prosperity for all and, in turn, strong revenues for our State. To accomplish this, we must continue making these structural reforms.

I believe our budget once again sets us on the right path toward fiscal responsibility and shared prosperity. I look forward to working with you to achieve these goals.

For Louisiana,
Governor Jeff Landry

FOREWORD

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

For detailed information regarding the budget recommendations and program performance, citizens are encouraged to view the FY 2025-2026 Executive Budget Supporting Document on the Office of Planning and Budget's website at <https://www.doa.la.gov/da/opb/budget-documents/executive-budgets/>. The Supporting Document contains detailed financial and performance information at department, agency, and program levels.

To compare the Governor's budget recommendations to EOB, it is necessary to identify a particular date in the current fiscal year as the comparison point. For the development of the FY 2025-2026 Executive Budget, FY 2024-2025 EOB was captured as of December 1, 2024.

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





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Acknowledgments

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PART ONE:
STATEWIDE
SUMMARY



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Comparative Statement

FISCAL YEARS 2023-2024 THROUGH 2025-2026

(Exclusive of Double Counts) (Dollars in Millions)

	ACTUAL FY 2023-2024 (1)	EXISTING AS OF 12/01/2024 FY 2024-2025 (2)	EXECUTIVE BUDGET FY 2025-2026 (3)
REVENUE			
AVAILABLE GENERAL FUND REVENUE (4)	\$14,079.8	\$12,079.9	\$12,151.1
UNDESIGNATED GENERAL FUND CASH BALANCE	\$325.4	\$0.0	\$0.0
USE OF BUDGET STABILIZATION FUND	\$0.0	\$0.0	\$0.0
STATE GENERAL FUND CARRYFORWARD	\$432.2	\$426.3	\$0.0
SELF-GENERATED REVENUE	\$3,464.7	\$3,813.8	\$3,794.5
STATUTORY DEDICATIONS	\$6,378.4	\$6,954.6	\$6,260.0
FEDERAL FUNDS	\$21,049.4	\$22,130.9	\$22,757.5
TOTAL FUNDS AVAILABLE	\$45,729.8	\$45,405.6	\$44,963.2
EXPENDITURES			
GENERAL APPROPRIATIONS BILL (5)	\$38,606.2	\$41,010.9	\$41,068.3
ANCILLARY APPROPRIATIONS	\$78.3	\$186.3	\$203.5
NON-APPROPRIATED REQUIREMENTS	\$589.6	\$641.3	\$591.1
JUDICIAL EXPENSE	\$189.5	\$199.2	\$199.2
LEGISLATIVE EXPENSE	\$110.4	\$116.4	\$116.4
SPECIAL ACTS	\$0.0	\$0.0	\$0.0
CAPITAL OUTLAY (6)	\$3,288.6	\$3,239.3	\$2,784.8
TOTAL EXPENDITURES	\$42,862.5	\$45,393.5	\$44,963.2
FUNDS LESS EXPENDITURES	\$2,867.3	\$12.1	\$0.0
TRANSFERS PER LEGISLATIVE ACTS (7) (8)	(\$420.7)	(\$12.1)	\$0.0
OTHER TRANSFERS (9)	(\$154.1)	\$0.0	\$0.0
UNAPPROPRIATED USE OF FY23 SURPLUS	(\$.4)	\$0.0	\$0.0
USE OF FY23 SURPLUS (10)	(\$81.4)	\$0.0	\$0.0
REVENUE STABILIZATION FUND TRANSFERS (11)	(\$1,189.3)	\$0.0	\$0.0
GENERAL FUND - DIRECT CARRYFORWARDS TO FY25	(\$426.3)	\$0.0	\$0.0
FUNDS LESS EXPENDITURES AFTER ADJUSTMENTS	\$595.1	\$0.0	\$0.0

- (1) The Actual FY 2023-2024 amounts reflect the Legislative Auditor reviewed revenues and expenditures contained in the fiscal status statement that was certified to the Joint Legislative Committee on the Budget on January 16, 2025, as required by R.S. 39:75(A)(3)(a).
- (2) The Existing Operating Budget (EOB) column for FY 2024-2025 reflects the Official Revenue Forecast from the May 9, 2024 meeting of the Revenue Estimating Conference (REC) for available State General Fund revenue.
- (3) The recommended Executive Budget column for FY 2025-2026 reflects the Official Revenue Forecast from the December 19, 2024 meeting of the Revenue Estimating Conference for available State General Fund revenue.
- (4) For FY 2023-2024, includes \$23,278,474 from reclassification of remote sellers taxes remitted in FY 2024-2025, a \$602,841 correction for an overpayment of sports wagering revenues to the Disability-Focused and Disaster Preparedness Response Fund, and \$200,671 in other transfers.
- (5) For FY 2023-2024, includes \$32,543,744 in payments to retirement systems from FY 2022-2023 surplus and \$75,352,183 in transfers out to various funds in 20-XXX.
- (6) For FY 2023-2024, includes use of \$211,170,000 from FY 2022-2023 surplus authorized by Act 5 of the 2024 RLS, \$166,819,000 in appropriations authorized by Act 465 of the 2023 RLS, and \$9,830,150 in appropriations authorized by Act 776 of the 2024 RLS.
- (7) For FY 2023-2024, transfers are authorized by Act 495 of the 2022 RLS (\$1,500,000), Act 410 of the 2023 RLS (\$107,500,000), and Act 723 of the 2024 RLS (\$311,695,000).
- (8) For FY 2024-2025, transfers are authorized by Act 723 of the 2024 RLS.
- (9) For FY 2023-2024, includes a \$65,701,797 transfer of excess mineral revenues to retirement systems pursuant to R.S. 39:100.16, a \$50,400,999 transfer to the Department of Revenue pursuant to R.S. 47:1608, a \$25,000,000 transfer of mineral revenues to the Coastal Protection and Restoration Fund pursuant to R.S. 49:214.5.4, and other corrective actions.
- (10) For FY 2023-2024, the total amount reflects deposits made to the Budget Stabilization Fund.
- (11) For FY 2023-2024, transfers are authorized by LA Constitution Art. VII, Section 10.15.





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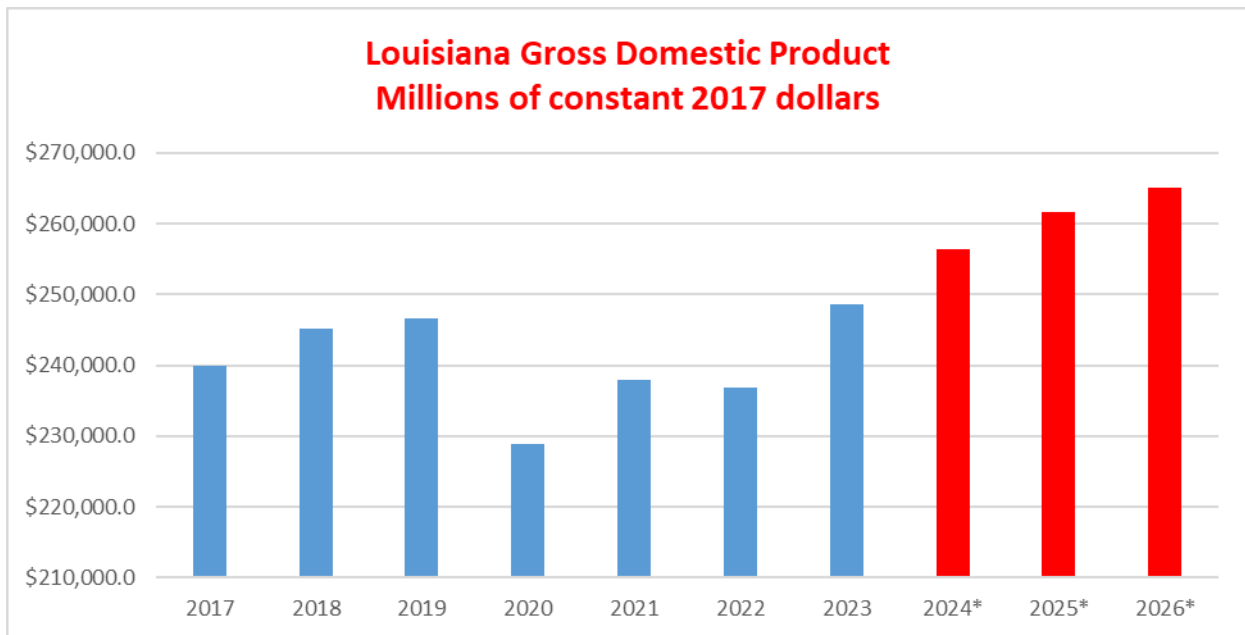
Economic Outlook

Louisiana Production & Income

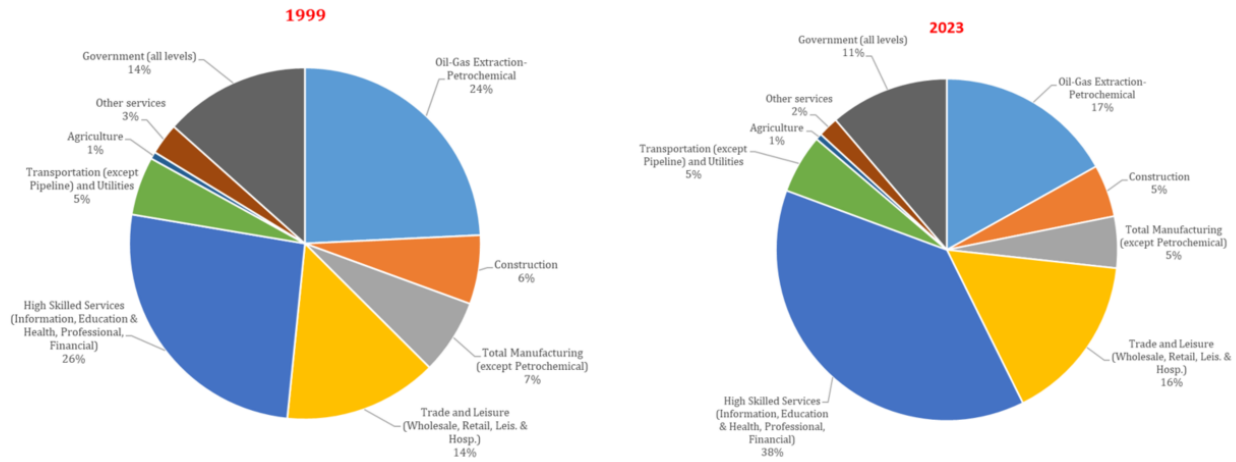
Louisiana Gross Domestic Product

In millions of constant 2017 dollars	2021	2022	2023	Forecast		
				2024*	2025*	2026*
Louisiana Real GDP	\$237,839.2	\$236,854.1	\$248,615.5	\$256,364.94	\$261,560.41	\$265,089.80
Growth rate	2.3%	-1.2%	5.0%	3.1%	2.0%	1.3%
<small>*Forecast by Moody's Analytics</small>						

Louisiana Real Gross Domestic Product (GDP) (as measured in constant 2017 dollars) reached \$248.6 billion in 2023, which is a healthy increase from the previous year (5.0%). In 2020, Louisiana real GDP had fallen 7.1% - the reason for this decrease was the pandemic, which officially started in March 2020. The 2020 pandemic lockdowns and temporary closures of businesses caused economic activity to plummet nationwide. Louisiana was not immune to such decrease. In 2021, the Louisiana economy recovered slightly, but the following year, real GDP suffered a small reduction. However, in 2023, real Louisiana GDP increased by 5.0%, surpassing the level from 2019. Moody's Analytics forecasts the economy in Louisiana to continue to steadily recover, albeit with a moderate or low growth rate.



Louisiana Gross Domestic Product Composition



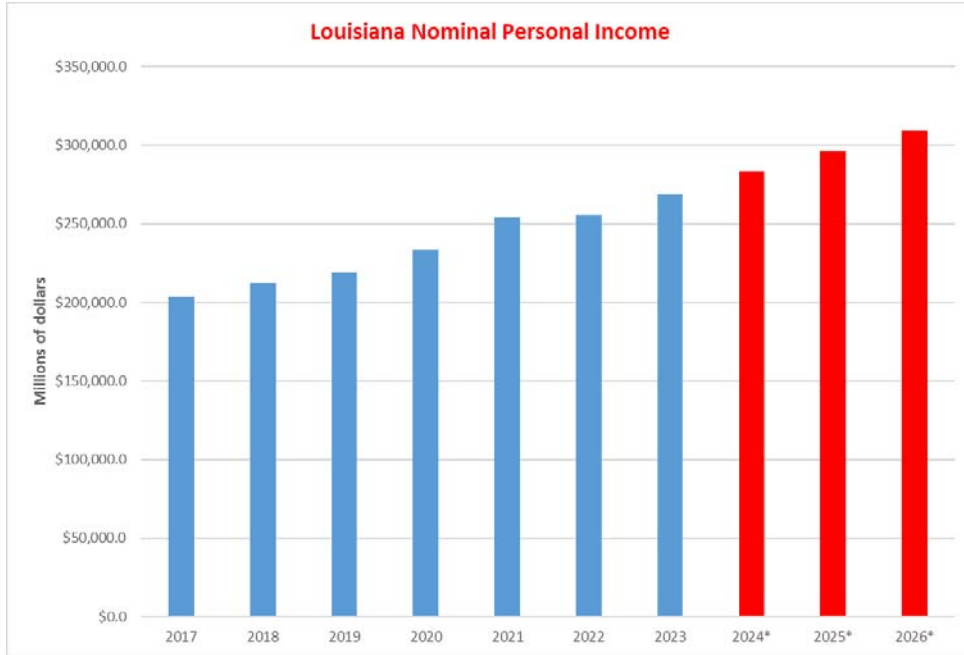
The above pie charts show the evolution of Louisiana Real Gross Domestic Product (GDP) over the span of about twenty-four years. The detailed data on Louisiana GDP for 2024 are not available at the time of this publication. What stands out is the contraction of the Oil/Gas/Petrochemical sector. In 1999, this sector covered about one-fourth of Louisiana’s Gross Domestic Product. In 2023, the last full year of data available, this share represents less than one-fifth. The sector with the most expansion is “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 38% in 2023. 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

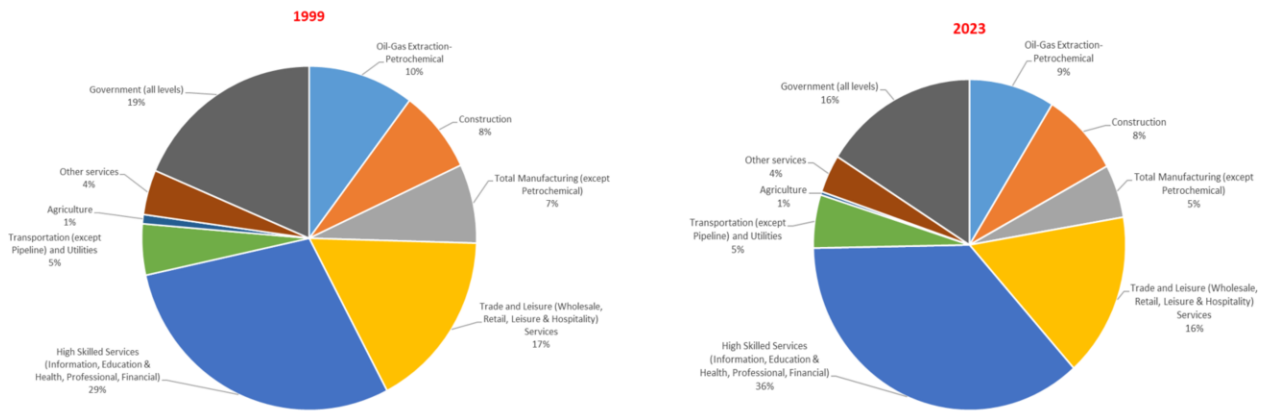
In millions of dollars				Forecast -----		
	2021	2022	2023	2024*	2025*	2026*
Louisiana Nominal Personal Income	\$254,296.9	\$255,687.0	\$269,140.2	\$283,435.5	\$296,109.3	\$309,154.7
Growth rate	9.0%	0.5%	5.3%	5.3%	4.5%	4.4%
*Forecast by Moody’s Analytics						

Louisiana nominal (current dollar) Personal Income growth rate experienced increases over the last few years. The upturns in 2020 and 2021 are explained by significant increases in Transfer Receipts, mostly from the federal government (CARES Act in 2020, ARPA Act in 2021). In 2023, Louisiana Personal Income increase by 5.3% over the previous year. Moody’s Analytics forecasts increases for the following three years.





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 2023. Detailed data for 2024 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 -----	
	2021	2022	2023	2024	2025*	2026*
US Real GDP	\$21,494.8	\$22,034.8	\$22,671.1	\$23,302.2	\$23,833.0	\$24,231.6
Growth rate	6.1%	2.5%	2.9%	2.8%	2.3%	1.7%

*Forecast by Moody's Analytics

In the decade of the 2010s, US Real GDP grew at a steady pace between 2% and 3%, depending on the year. When the global pandemic hit, and thus businesses closed and economic activity came to a halt, the growth rate fell significantly into negative territory, to -2.2%. However, the following year it rebounded quickly, reaching a strong growth rate of 6%. The recovery continued in 2022 and 2023, with growth rates of 2.5% and 2.9%, respectively. In 2024, real GDP continued to grow at a healthy pace of 2.8%. Moody's Analytics forecasts that for 2025 the growth rate for US Real GDP will be 2.3% and slow down to 1.7% in 2026. Thus, as of this writing, Moody's Analytics does not forecast a recession for 2025 and beyond, but an economy with steady growth.



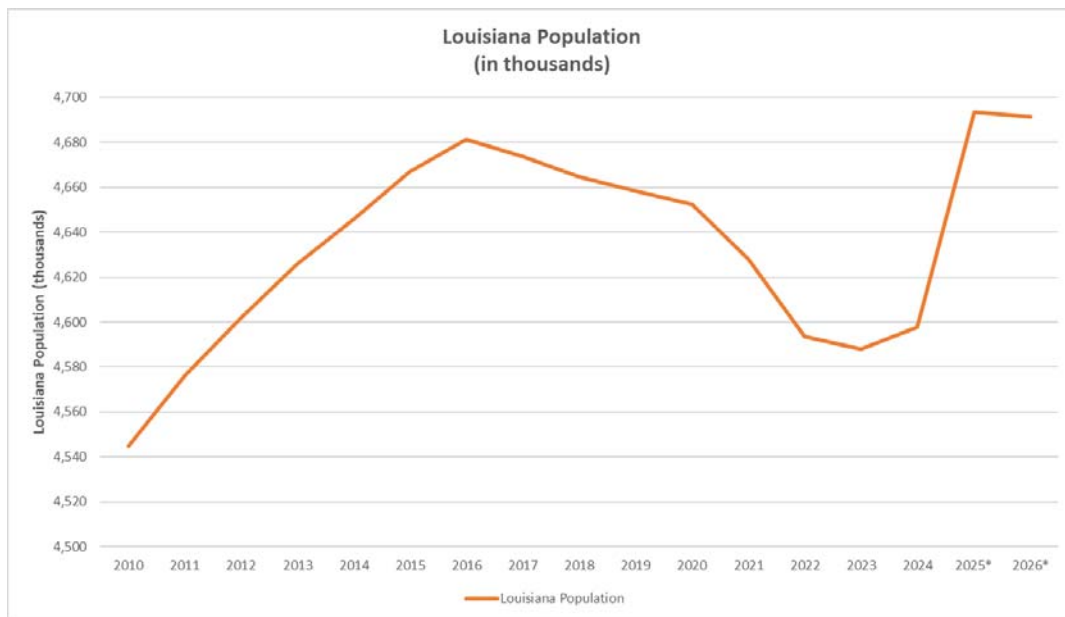
Population, Labor Force and Employment

Louisiana Population

	2021	2022	2023	2024	Forecast -----	
					2025*	2026*
Louisiana Population	4,627,971	4,593,687	4,588,071	4,597,740	4,693,542	4,691,366
Growth rate	-0.5%	-0.7%	-0.1%	0.2%	2.1%	0.0%

*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, 2024) reports the total state population at 4.6 million. Moody's Analytics forecasts a modest population increase for 2025 and staying constant beyond that year.



Louisiana Civilian Labor Force

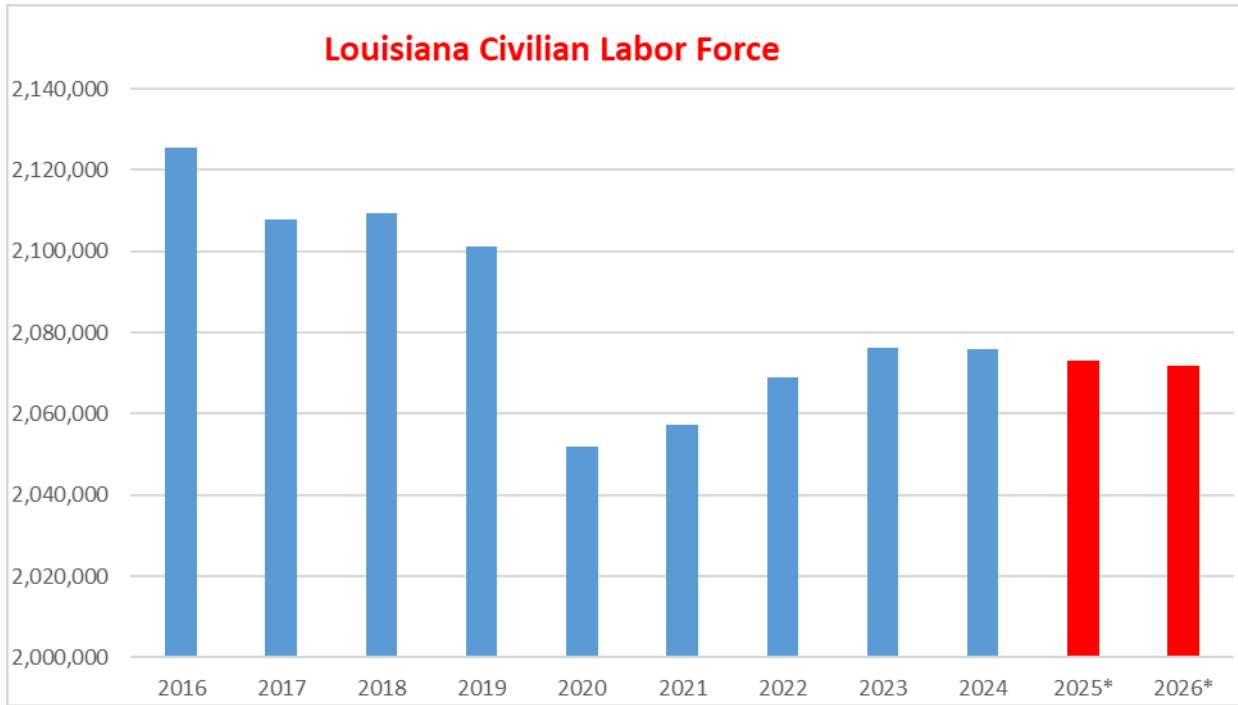
	2021	2022	2023	2024	Forecast -----	
					2025*	2026*
Louisiana Labor Force	2,057,176	2,068,826	2,076,182	2,075,931	2,073,130	2,071,949
Growth rate	0.3%	0.6%	0.4%	0.0%	-0.1%	-0.1%

*Forecast by Moody's Analytics

The labor force includes all people age 16 and older who are classified as either employed or unemployed. Conceptually, the labor force level is the number of people who are either working or actively looking for work. In the years after Hurricane Katrina, the labor force in Louisiana hovered around 2.1 million people. It reached a peak in 2015, with 2.16 million, and in the years since, it returned to its norm of 2.1 million. The global 2020 pandemic caused the labor force to fall to about 2.06 million.



The last year of full data, 2024, the labor force increased to almost 2.08 million. Moody’s Analytics forecasts a steady level for the next two years.



Source: Bureau of Labor Statistics
*Forecast by Moody’s Analytics

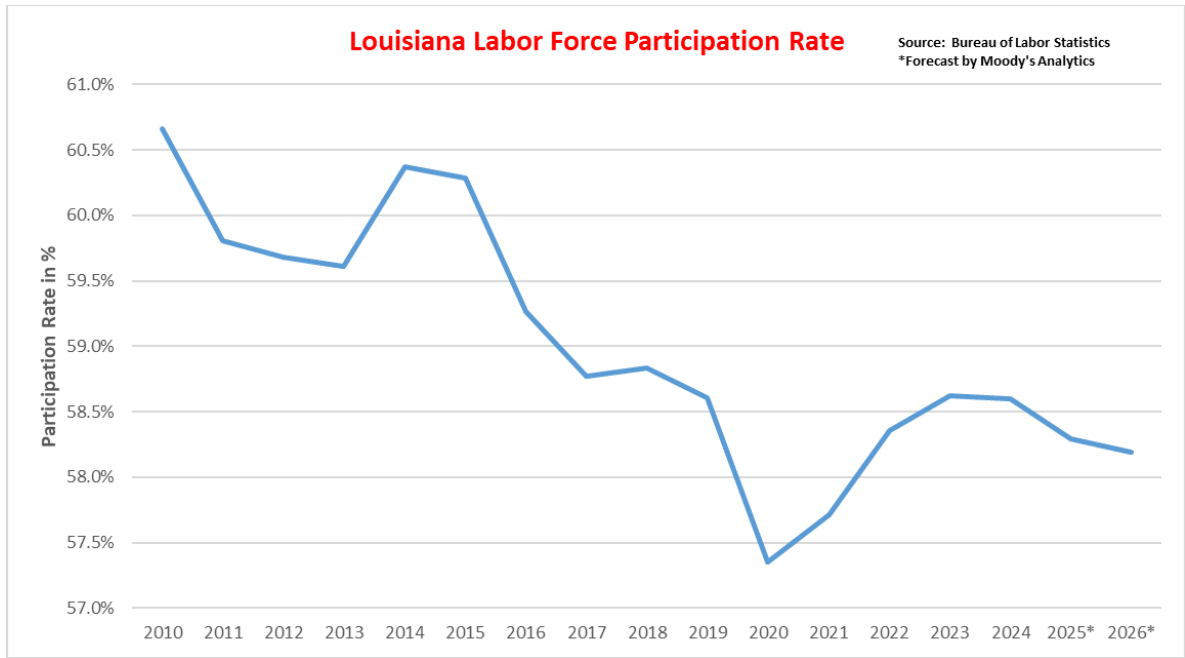
Labor Force Participation Rate

LA Labor Participation Rate	2021	2022	2023	2024	Forecast	
	2025*	2026*				
*Forecast by Moody’s Analytics	57.7%	58.4%	58.6%	58.6%	58.3%	58.2%

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 2022 and 2023, it was 58.4% and 58.6% respectively, holding steady at 58.6% in 2024. Moody’s Analytics forecasts a slight decrease for the next two years.



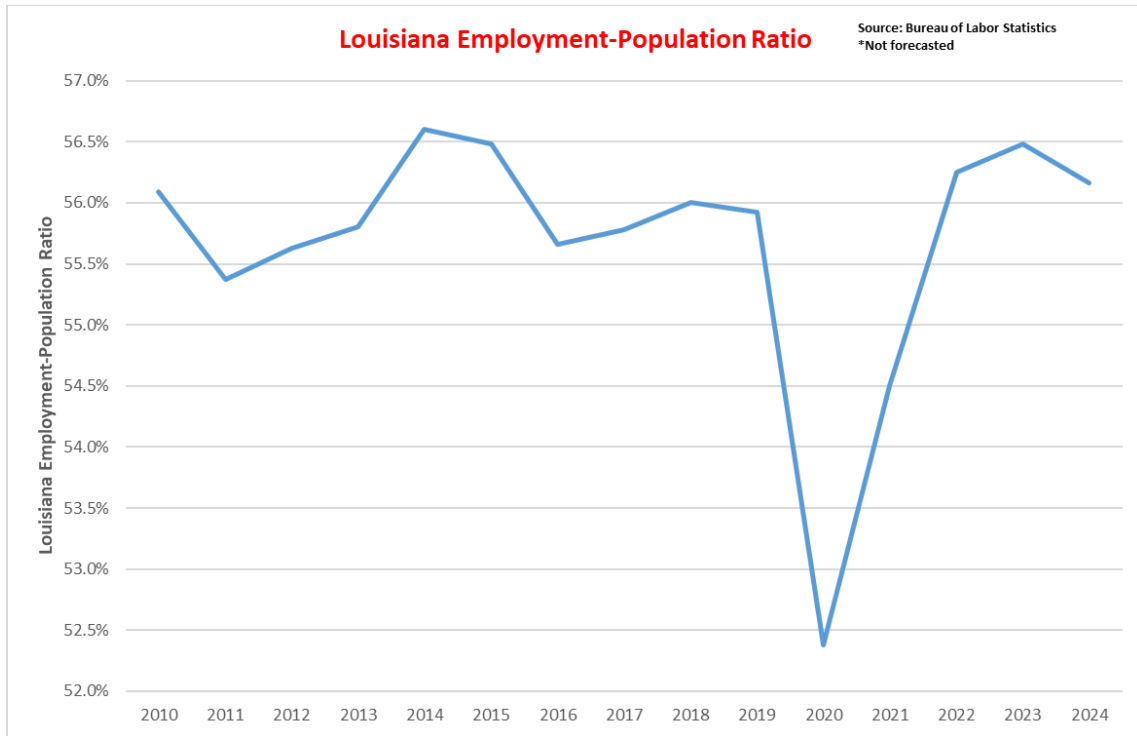


Louisiana Employment-Population Ratio

	2021	2022	2023	2024	Forecast -----	
					2025*	2026*
LA Employment Population Ratio	54.5%	56.3%	56.5%	56.2%	n/a	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.





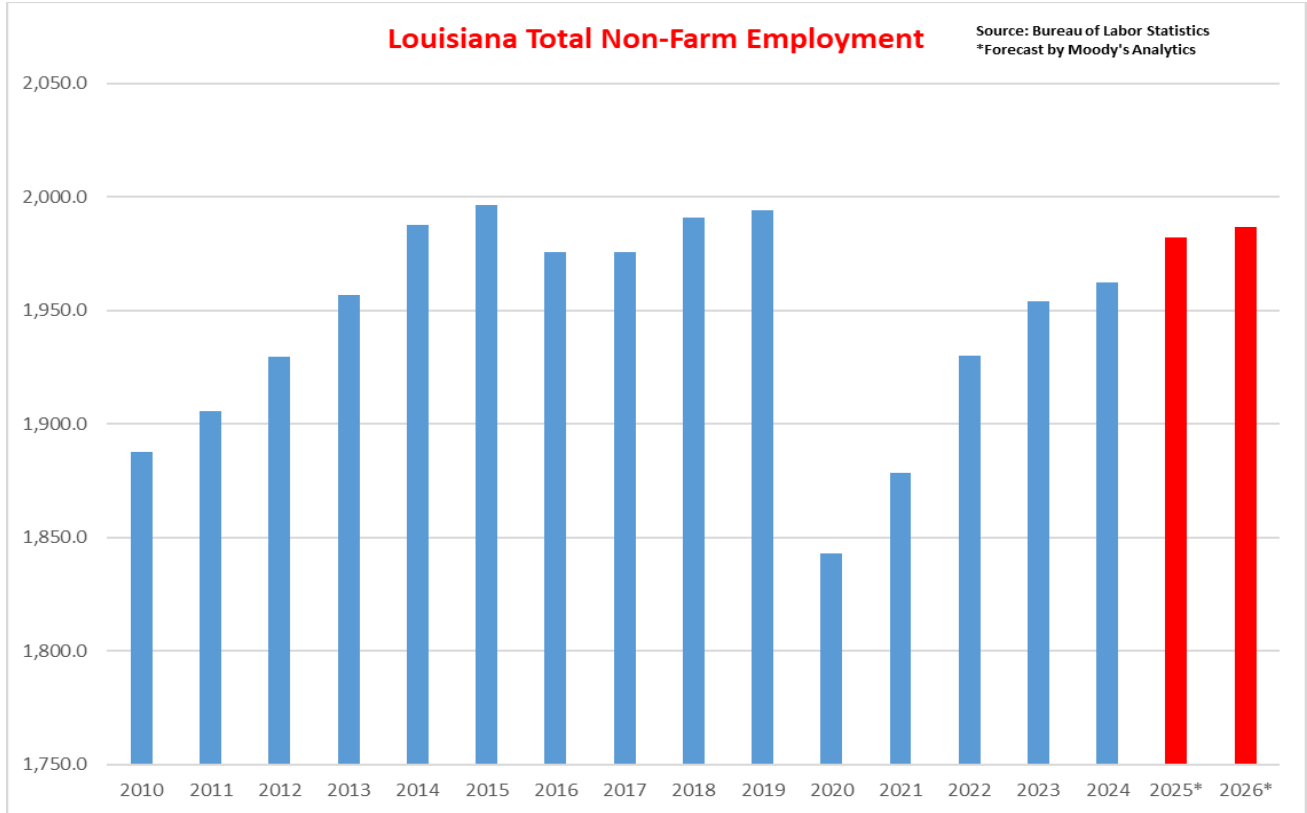
Louisiana Employment

	2021	2022	2023	2024	Forecast -----	
Louisiana Employment	1,878	1,930	1,954	1,962	1,982*	1,987*
Growth rate	1.9%	2.8%	1.3%	0.4%	1.0%	0.2%

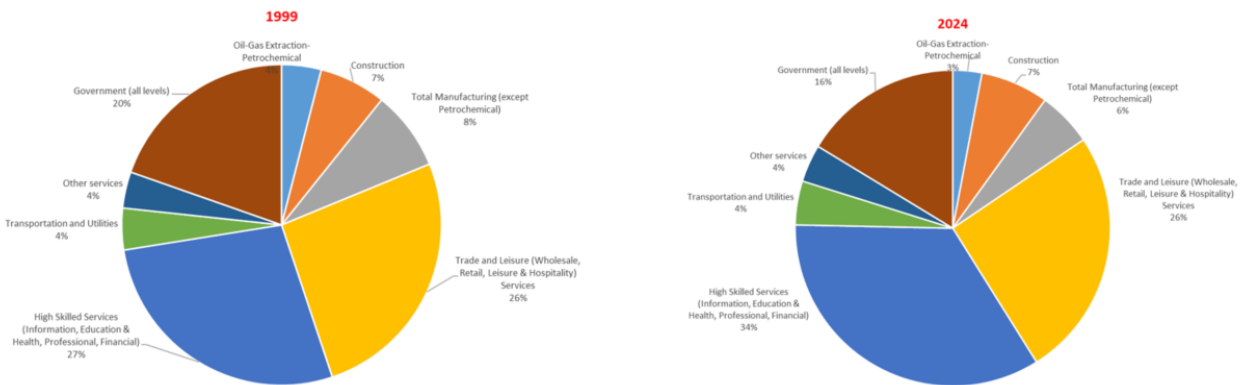
*Forecast by Moody's Analytics

Louisiana total non-farm employment, as measured by the Bureau of Labor Statistics' Establishment survey, increased steadily from 2010 until 2015. After that year, it hovered right under two million people employed. This employment level was abruptly interrupted by the COVID-19 pandemic's emergence in March 2020, when widespread unemployment developed in the state, and across the globe. State employment fell suddenly, from a February 2020 peak of 1.99 million jobs to an April 2020 low of 1.7 million jobs, a loss of almost 284,000 jobs, or 14.2%. The most affected sectors were Leisure & Hospitality and Arts & Entertainment, sectors that depend on tourism (which dropped almost to zero) and have many independent businesses that had to reduce activity or shut down. As of December 2024, State employment stood at 1.96 million, 98.9% of the pre-COVID-19 peak and a recovery of 264,700 jobs from the April 2020 low. Moody's Analytics forecasts an employment level of 1.982 million for 2025 with a slow increase in 2026.





Louisiana Employment Composition



Over the last twenty-plus years Louisiana employment gradually shifted toward a service oriented economy. Trade & Leisure and the High Skilled sectors represented about 53% of employment in 1999. By 2024, these two super sectors represented of 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 reduced from 8% to 6%.

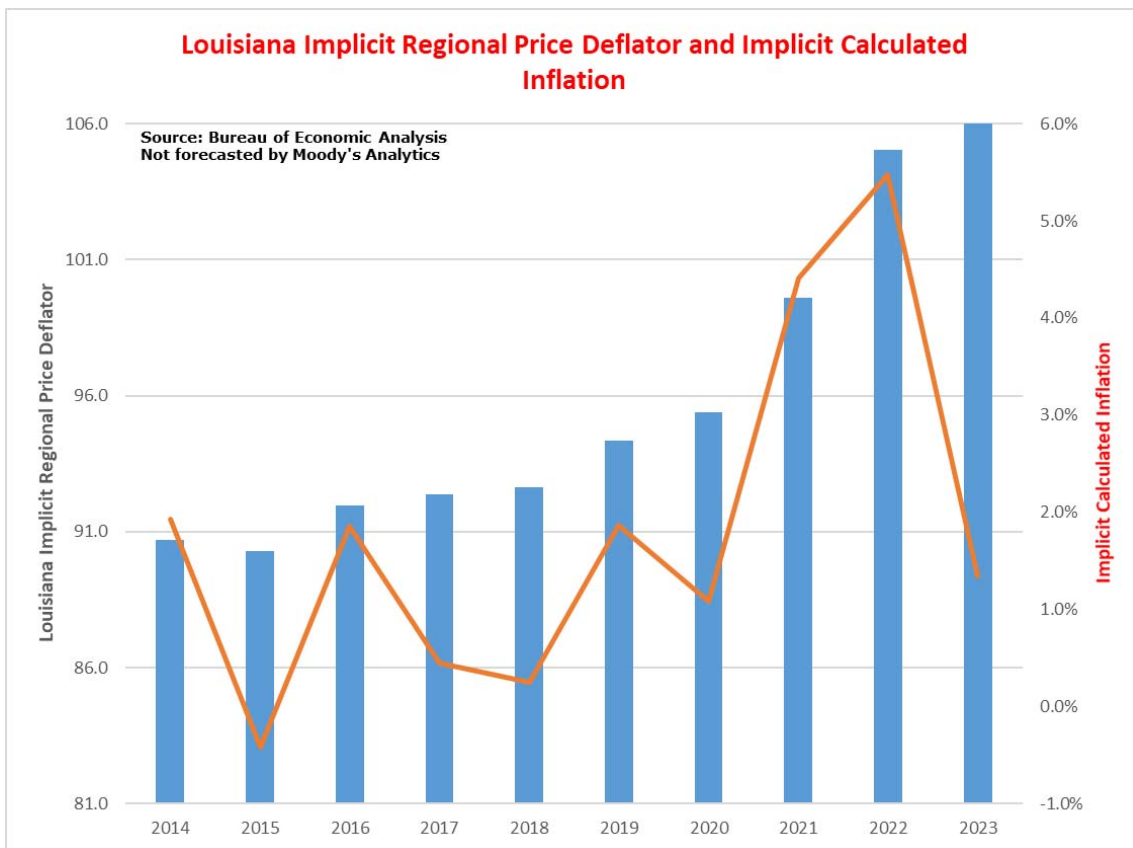


Prices

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 Deflators, is a measure of regional inflation. The Price Deflator is provided once a year in December and is not yet available at the time of this publication.

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 2023 the rate of change in the deflator returned to more normal levels, 1.3%.

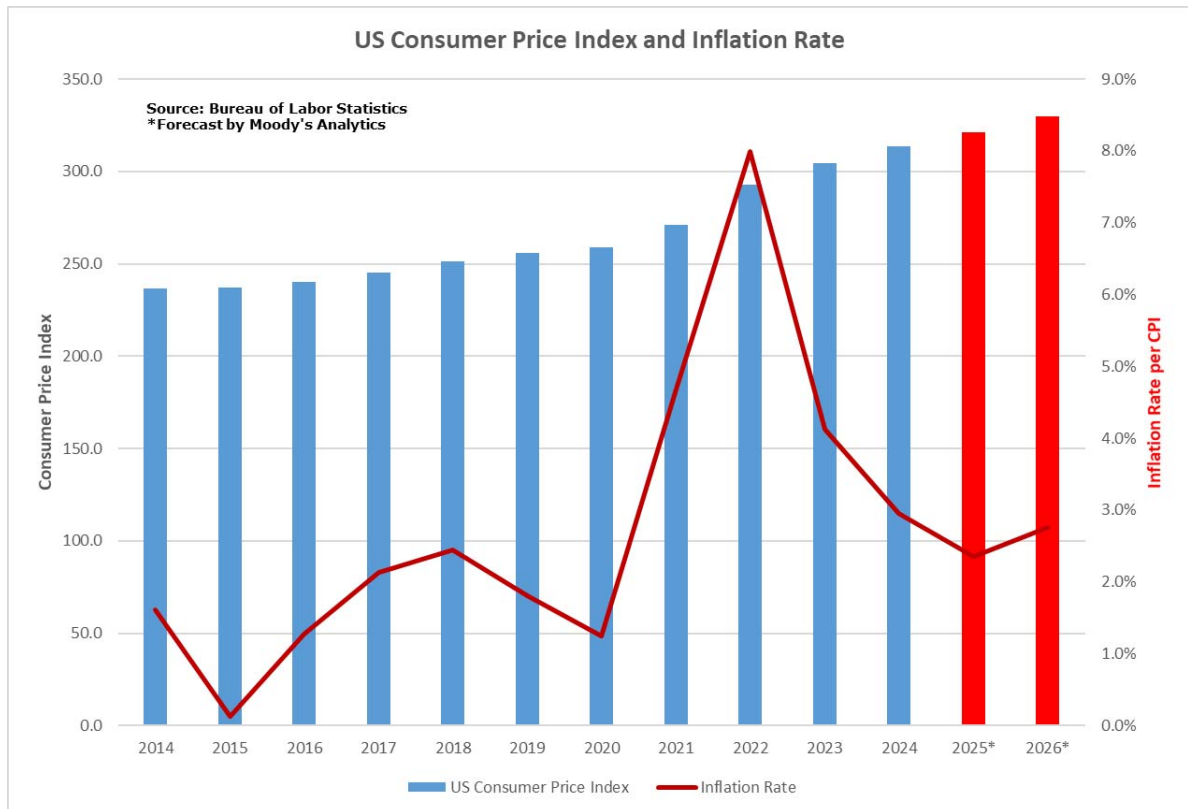


US Consumer Price Index

Base Year: 1982-84=100	2021	2022	2023	2024	Forecast	
US Consumer Price Index	271.0	292.6	304.7	313.7	2025*	2026*
Growth rate	4.7%	8.0%	4.1%	3.0%	2.4%	2.8%

*Forecast by Moody's Analytics

One index that is widely followed to measure inflation is the US Consumer Price Index for all urban areas, produced by the Bureau of Labor Statistics. The inflation rate (changes in the index) fluctuated between 1% and 2% throughout the 2010 decade. In 2020, the inflation rate was 1.3%. The following year, 2021, it increased notably to 4.7%, almost doubling to 8% in 2022. The following year, as a consequence of the tightening of monetary policy by the Federal Reserve, inflation moderated a bit to 4.1%. In 2024 inflation fell a bit further to 3%. Moody's Analytics estimates inflation will moderately fall to 2.4% and 2.8% in 2025 and 2026.



US Personal Consumption Expenditures Price Index

Base year: 2017=100	2021	2022	2023	2024	Forecast	
US Personal Consumption Expenditures Price Index	109.0	116.1	120.5	123.5	2025*	2026*
Growth rate	4.1%	6.6%	3.8%	2.5%	2.2%	2.5%

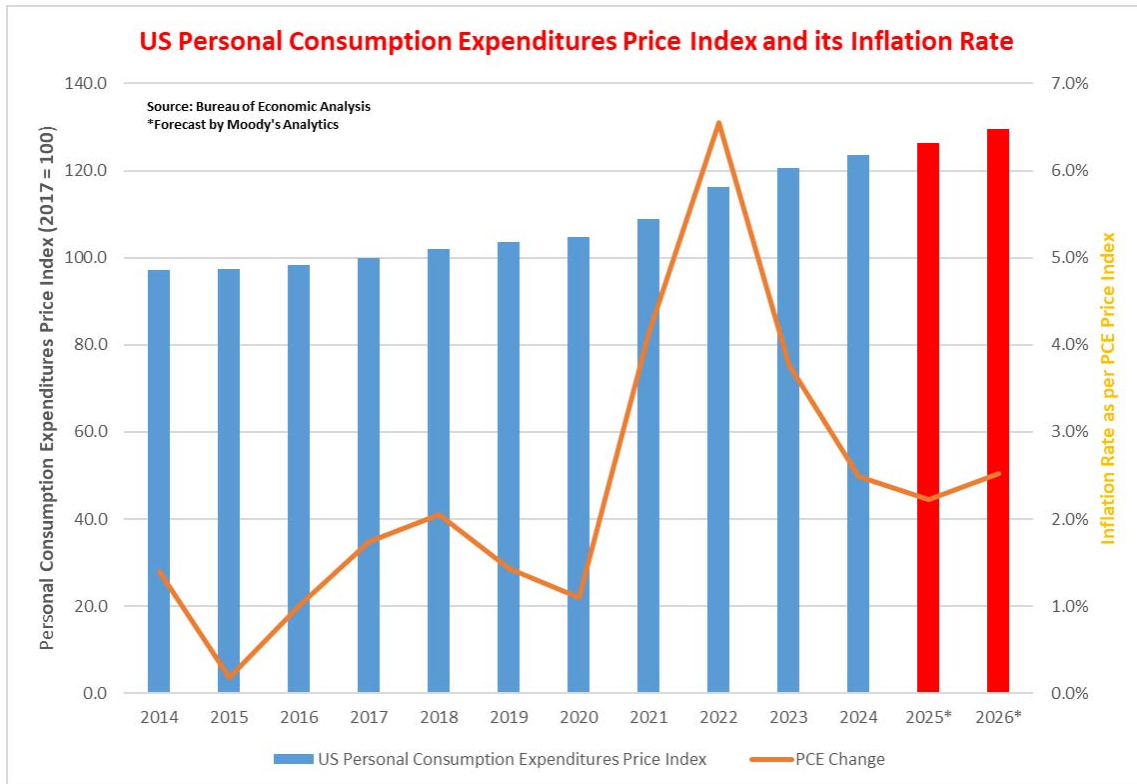
*Forecast by Moody's Analytics

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 as the CPI).

Similarly to the Consumer Price Index, the PCE Index rate of change hovered around 1% and 2% for most of the last decade. In 2021, it increased to 4.1% and the following year it increased even further to 6.6%. The last year of available data is 2024, where the PCE Index receded to 2.5%. Moody’s Analytics forecasts that the inflation rate based on this index, will be 2.2% in 2025 and 2.5% in 2026.



West Texas Intermediate (WTI) Oil Price

	FY2021-2022	FY2022-2023	FY2023-2024	FY2024-2025*	FY2025-2026*
WTI Oil Price Annual Average	\$87.78	\$81.20	\$82.15	\$71.15	\$66.47
*Forecast by REC					

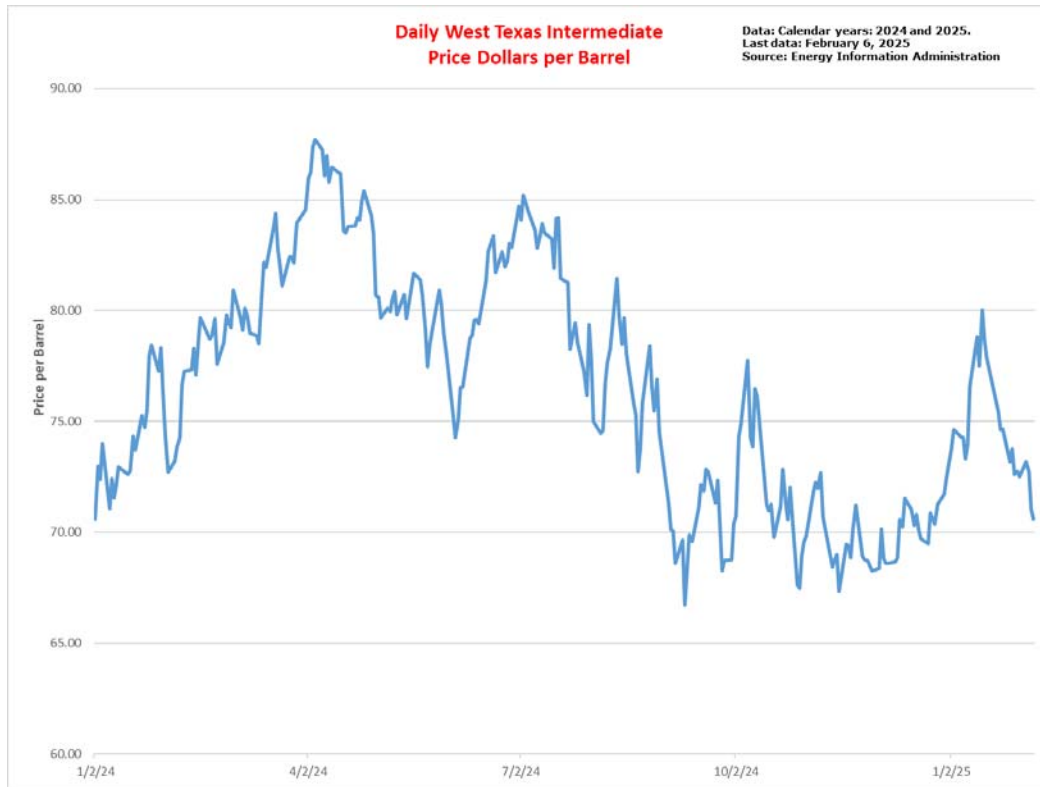
Crude oil price continues to be an important focal point for policymakers in Louisiana. This is the reason why the Revenue Estimating Conference (REC) adopts a projection of the oil price every time it revises the forecast.

The box above shows the fiscal year annual average of the West Texas Intermediate crude oil type, dollars per barrel. In FY 2020-2021, the annual average was \$50.60, in FY 2021-2022, the average increased to \$87.78, and in FY 2022-2023 it was \$81.20. For FY 2023-2024, the yearly average was \$82.15. The chart below shows the evolution of the oil price over the past year. The war in Ukraine and



the production decisions by the Organization of Petroleum Exporting Countries (OPEC) played a big role in the price of oil.

The latest Revenue Estimating Conference on December 19, 2024 adopted a forecast for the crude oil price for the current fiscal year FY 2024-2025 of \$71.15 and for the ensuing fiscal year FY 2025-2026 of \$66.47.

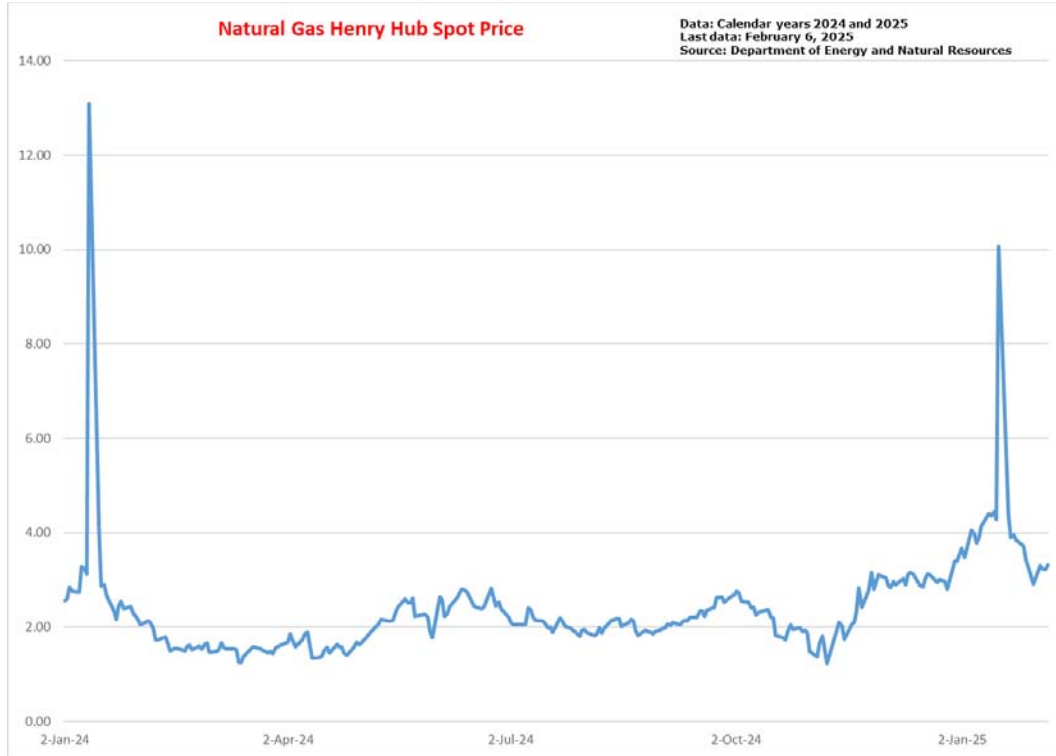


Henry Hub Natural Gas Spot Price

	FY2021-2022	FY2022-2023	FY2023-2024	FY2024-2025*	FY2025-2026*
Henry Hub Natural Gas Price	\$5.21	\$3.25	\$2.19	\$2.95	\$3.82
*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 2021-2022, the average price was \$5.21, falling to \$3.25 in FY 2022-2023 and to \$2.19 in FY 2023-2024. The REC adopted a forecast of \$2.95 for FY 2024-2025 and \$3.82 for FY 2025-2026.





Revenue

Taxes, Licenses and Fees

In millions of dollars	FY2021-2022	FY2022-2023	FY2023-2024	Forecast -----	
				FY2024-2025*	FY2025-2026*
Taxes, Licenses & Fees (TLF)	\$15,602.4	\$16,656.9	\$17,105.3	\$15,816.1	\$15,202.9
Dedications	\$3,867.5	\$4,226.3	\$4,462.7	\$3,706.8	\$3,051.9
State General Fund (SGF)	\$11,734.9	\$12,430.6	\$12,642.6	\$12,109.3	\$12,151.1

Revenue Summary

Fiscal Year 2023 – 2024

FY 2023-2024 saw a small increase in revenue collections as measured by Taxes, Licenses & Fees (TLF), compared to FY 2022-2023. This broad measure tracked by the Revenue Estimating Conference (REC) increased by 2.7%. In addition, Statutory Dedications rose by 5.6% compared to the previous fiscal year. The State General Fund (SGF) collection increased by 1.7%.

Fiscal Year 2024 – 2025

The REC met December 19, 2024 and adopted a forecast for Taxes, Licenses & Fees for FY 2024-2025 (current fiscal year) that is about \$1.3 billion lower than the actual collections in FY 2023-2024. The State General Fund is forecast to decrease by \$533.3 million, compared to the actual collection in FY



2023-2024. The reason for this decrease is based on the comprehensive tax reform passed by the Legislature during the Third Extraordinary Session in November 2024, which will affect the forecast starting January 1, 2025. Due to the uncertainty of the effects of the reform, the REC adopted a very prudent forecast.

The Legislature passed several pieces of legislation, including the comprehensive rewrite of the budget and tax section of the State Constitution. Major legislative reforms include the reduction and flattening of individual and corporate income tax rates, and the increase and expansion of the general sales tax. The constitutional amendment proposes allowing an optional exemption of business inventory from ad valorem taxation, introduces a government growth limit on spending, and restructures certain state funds, among other modifications. Act 1 of the 2024 Third Extraordinary Session will alter the state's fiscal landscape if approved by voters in the upcoming statewide election on March 29, 2025. Below are brief summaries of the substantive legislative changes that are the major contributors to the TLF.

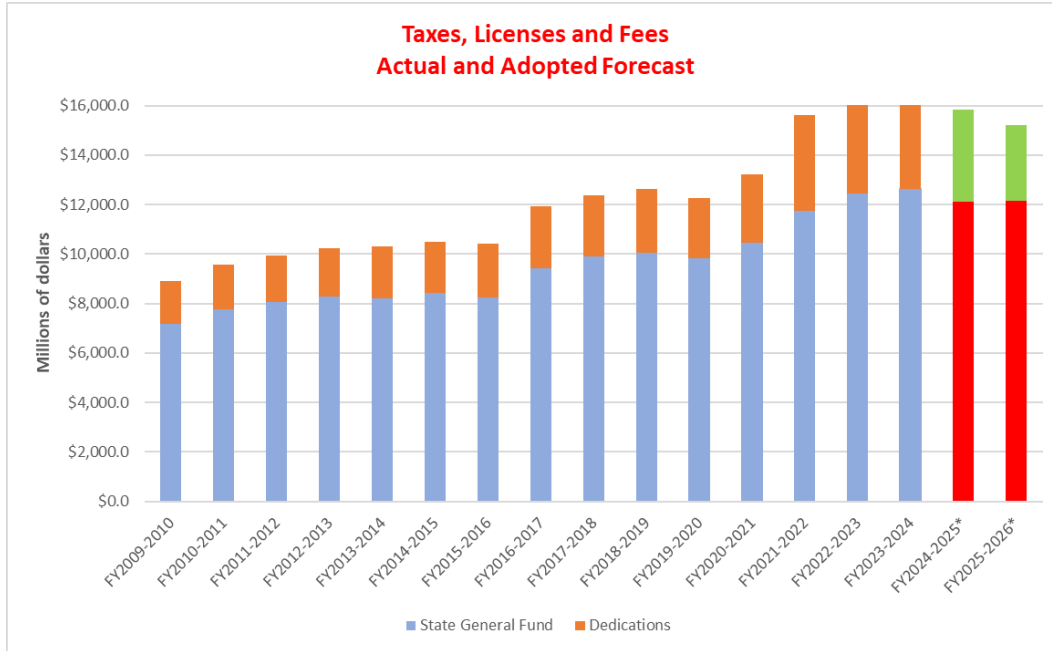
- *Individual Income Tax.* Act 11 of the 2024 Third Extraordinary Session became effective on December 4, 2024, and changes are applicable to taxable periods beginning on and after January 1, 2025. The legislation establishes a flat 3% tax rate beginning January 1, 2025. This is a reduction from the previous system of graduated tax rates and brackets where the highest tax rate was 4.25%. Other changes include increases to the standard deductions and includes increases of certain exemptions for individuals age 65 and older, providing relief to taxpayers across income ranges. These amounts will be indexed to the Consumer Price Index for All Urban Consumers (CPI-U) to ensure ongoing adjustments for inflation.
- *Corporate Tax.* Act 5 and Act 6 of the 2024 Third Extraordinary Session implement reforms to corporate taxation. The existing graduated corporate income tax rate and bracket system is replaced by a flat rate of 5.5%, applicable from the 2025 tax year forward. This simplifies tax compliance for businesses and aligns the State more closely with competitive tax policies observed in other states. Furthermore, Act 6 repeals the corporation franchise tax on January 1, 2026 for tax periods beginning on or after January 1, 2026. Act 5 also introduces new limits on corporate tax credits, deductions, and other incentives. These changes became effective on January 1, 2025. Act 6 limits the eligibility of certain credits to be claimed against corporation franchise tax applicable to tax periods beginning on or after January 1, 2026.
- *General Sales Tax.* Act 10 of the 2024 Third Extraordinary Session expands the State's general sales tax base to include digital audio or audiovisual works, books, games, applications, periodicals, and other digital services, effective January 1, 2025. Additionally, pursuant to Act 11, the combined State sales tax rate will increase to 5% beginning January 1, 2025, before decreasing to 4.75% on January 1, 2030.

Fiscal Year 2025 – 2026

The REC on December 19, 2024 also revised the forecast for FY 2025-2026 (the ensuing fiscal year). It projects that, compared to current fiscal year, TLF will see a reduction of about \$613.2 million and the State General Fund a small increase of \$41.7 million (this increase in SGF is due to the Statutory

Dedications falling by more than TLF). As mentioned in the previous paragraph, these projections are heavily influenced by the tax reform and the uncertainty it caused to estimate the revenues.

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



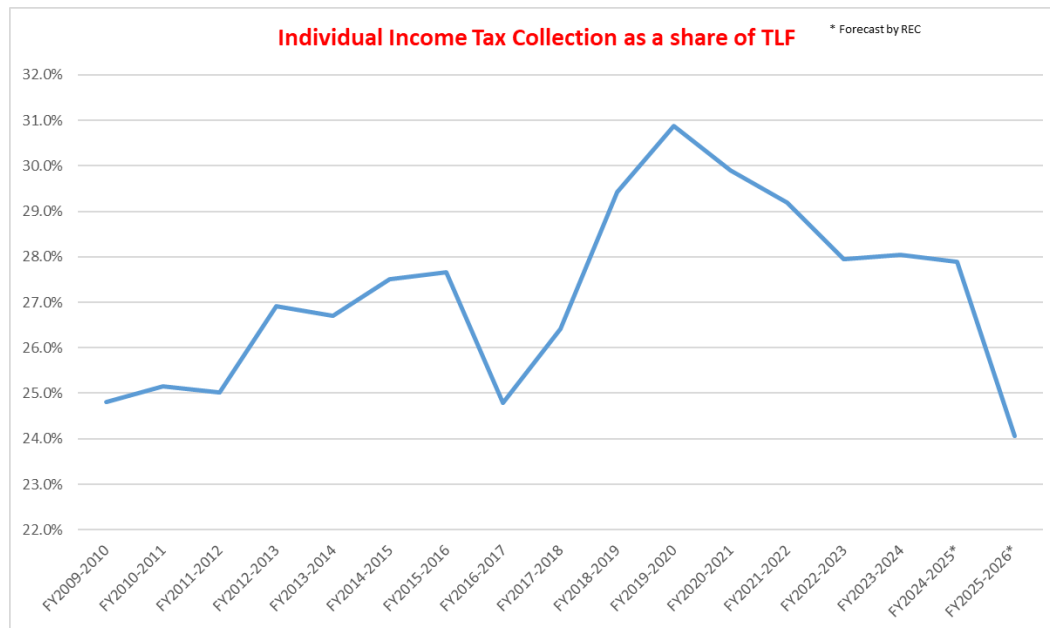
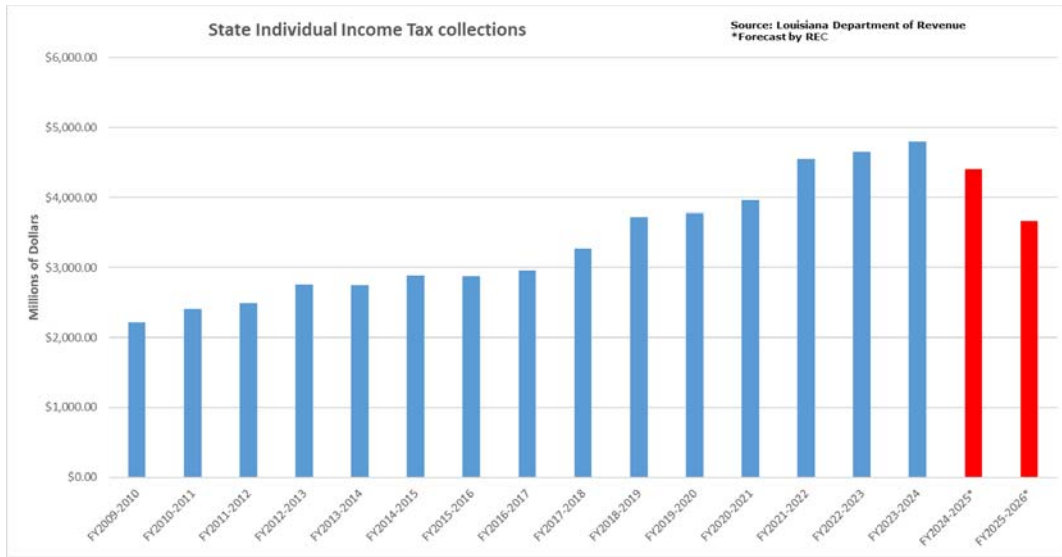
The sections that follow provide greater detail on some of the most important revenue streams that support TLF.

Individual Income Tax

In millions of dollars	FY2021-2022	FY2022-2023	FY2023-2024	Forecast -----	
				FY2024-2025*	FY2025-2026*
Individual Income Tax	\$4,556.1	\$4,654.6	\$4,797.9	\$4,411.1	\$3,657.6

The Individual Income Tax represented between 25% and 30% of the total collection of Taxes, Licenses and Fees. However, this percentage may decrease to some extent given the tax reform discussed above. It has no significant dedications, which means it supports the State General Fund in a sizable share as well. The collection of this tax has consistently increased in recent years. Projections for FY 2024-2025 and FY 2025-2026 show a decrease in collections. This decline is due to the tax reform because the income tax rate was changed to a flat 3% and higher exemptions were introduced for individuals.





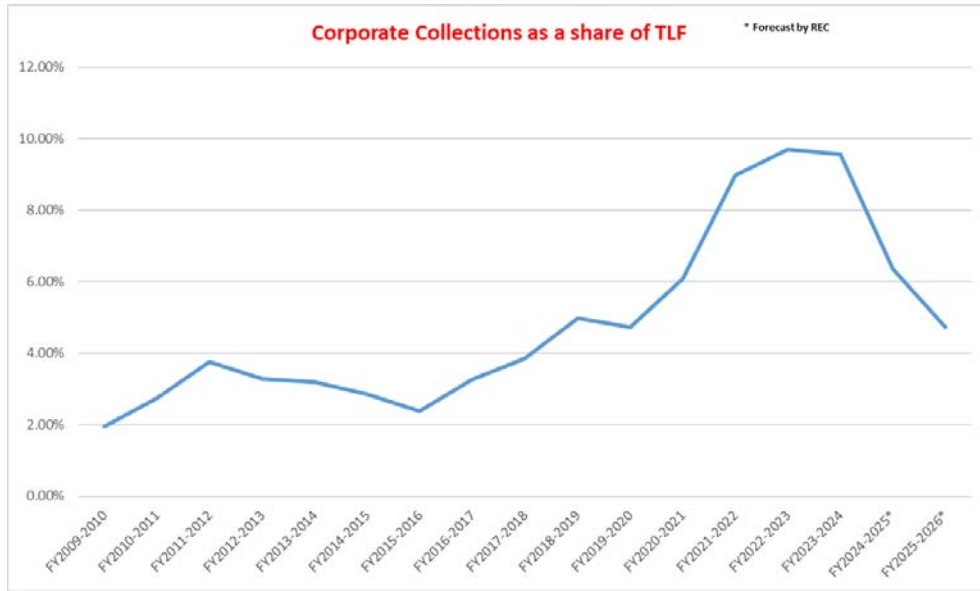
Corporate Collections

In millions of dollars	FY2021-2022	FY2022-2023	FY2023-2024	Forecast -----	
				FY2024-2025*	FY2025-2026*
Corporate Collections	\$1,402.2	\$1,616.8	\$1,636.0	\$1,005.0	\$719.0

Corporate collections have historically been comprised of revenues from the Corporate Income Tax and the Corporate Franchise Tax. Out of the total, 75% come from the Income Tax and the rest from the Franchise Tax. The tax reform discussed above 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. Currently, corporate collections above \$600 million flow in the Revenue Stabilization Trust Fund (RSTF). If the voters approve the constitutional amendment on the



ballot for March 29, 2025, this flow of corporate collections into the RSTF will stop, and the revenue will go to the State General Fund.



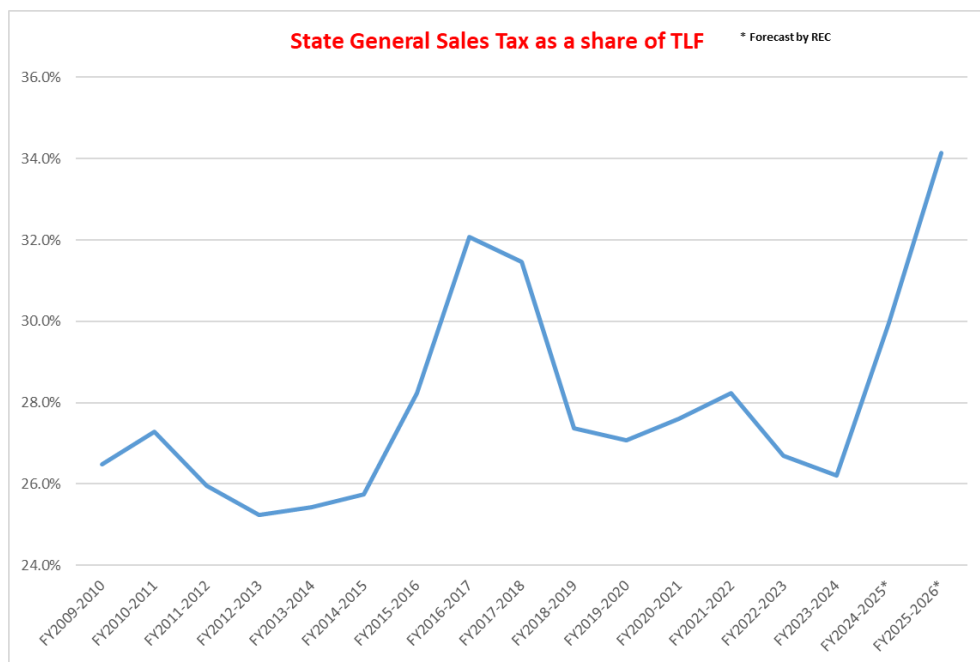
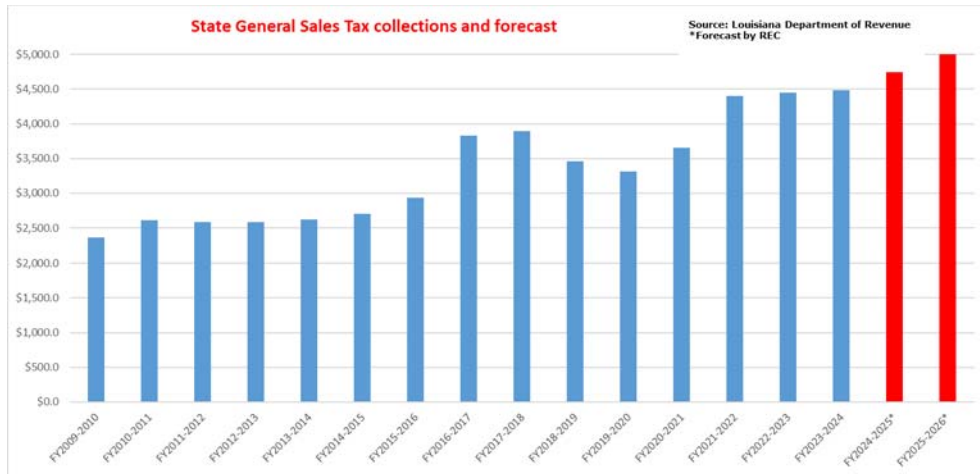
General Sales Tax

In millions of dollars	Forecast -----				
	FY2021-2022	FY2022-2023	FY2023-2024	FY2024-2025*	FY2025-2026*
State General Sales Tax	\$4,406.4	\$4,445.0	\$4,482.4	\$4,740.9	\$5,190.6

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 fiscal year (half of the fiscal year), and the full ensuing fiscal year.





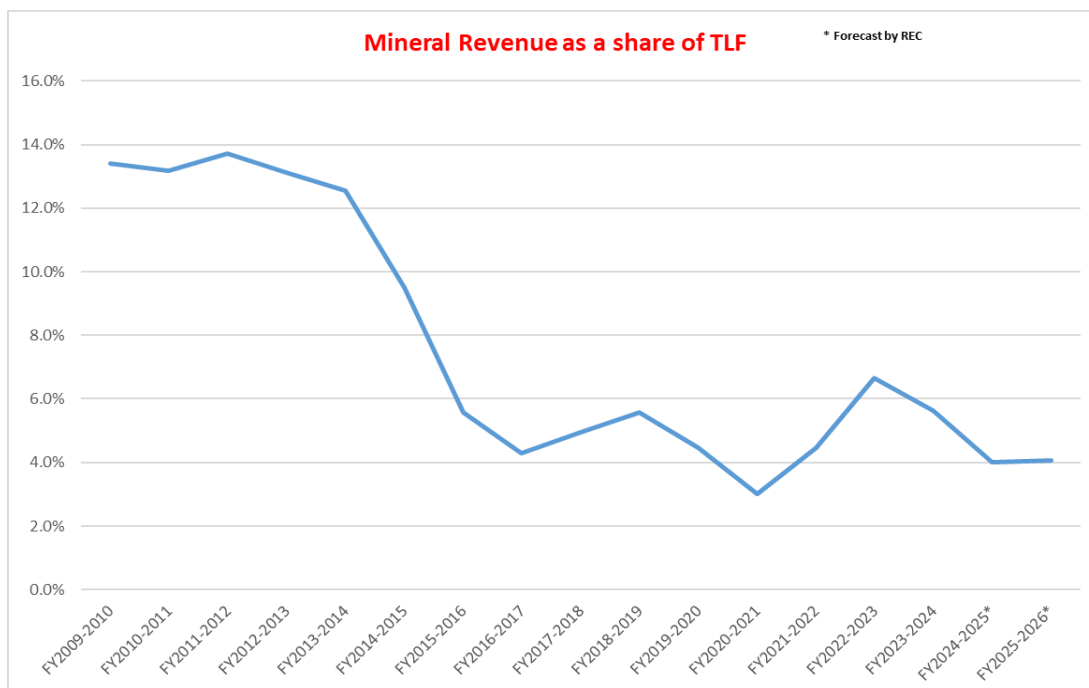
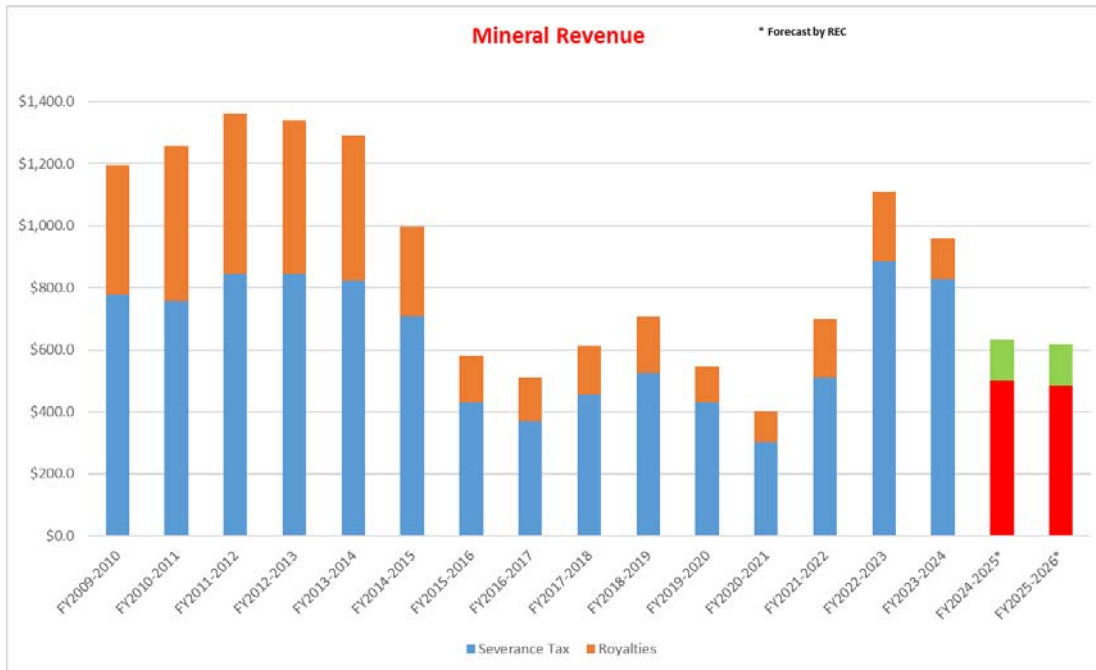
Mineral Revenue

In millions of dollars				Forecast -----	
	FY2021-2022	FY2022-2023	FY2023-2024	FY2024-2025*	FY2025-2026*
Severance Tax	\$511.4	\$883.6	\$828.4	\$501.1	\$484.9
Royalty Collection	\$186.5	\$225.5	\$132.3	\$131.8	\$132.8

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 in the second half of the first decade of this century. 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 dedications of Severance Tax and Royalty collections to parishes), 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. Should the voters approve the constitutional amendment on March 29, 2025, this allocation will change.



Revenue Loss Summary

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

Footnotes for Summary of all Taxes

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

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





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Incentive Expenditure Programs

INCENTIVE EXPENDITURE FORECAST CURRENT PROJECTIONS

Incentive Expenditure	Legal Authority	Adm. Agency	FYE 6-25 (Projected)
Tax Credit for Rehabilitation of Historic Structures	R.S. 47:6019	CRT/LDR	\$125,000,000
Atchafalaya Trace Heritage Area Development Zone	R.S. 25:1226	CRT/LED	\$0
Cane River Heritage Tax Credit	R.S. 47:6026	CRT	\$0
		Subtotal	\$125,000,000
Brownfields Investor Tax Credit	R.S. 47:6021	DEQ	\$0
		Subtotal	\$0
Corporate Headquarters Relocation Program	R.S. 51:3111	LED	Not in effect
Louisiana Community Economic Development Act	R.S. 47:6031	LED	Not in effect
Louisiana Motion Picture Incentive Act	R.S. 47:1121	LED/OFI	Not in effect
Tax Credit for Green Jobs Industries	R.S. 47:6037	LED	Not in effect
Technology Commercialization Credit and Jobs Program	R.S. 51:2351	LED	Not in effect
University Research and Development Parks	R.S. 17:3389	LED	Not in effect
Urban Revitalization Tax Incentive Program	R.S. 51:1801	LED	Not in effect
Motion Picture Investor Tax Credit (See Notes 1 & 4)	R.S. 47:6007	LED	\$180,000,000
Louisiana Quality Jobs Program Act	R.S. 51:2451	LED	\$173,400,000
Digital Interactive Media and Software Act	R.S. 47:6022	LED	\$20,000,000
Research and Development Tax Credit (Note 4)	R.S. 47:6015	LED	\$8,000,000
Louisiana Enterprise Zone Act	R.S. 51:1781	LED	\$35,084,000
Retention and Modernization Act	R.S. 51:2399.1-.6	LED	\$2,395,000
Angel Investor Tax Credit Program	R.S. 47:6020	LED	\$1,960,000
Industrial Tax Equalization Program	R.S. 47:3201-3205	LED	\$2,118,000
Musical and Theatrical Productions Income Tax Credit	R.S. 47:6034	LED	\$1,470,000
Sound Recording Investor Tax Credit	R.S. 47:6023	LED	\$49,000
Exemptions for Manufacturing Establishments	R.S. 47:4301-4306	LED	\$735,000
New Markets Tax Credit (See Note 2)	R.S. 47:6016	LED/LDR	\$0
Competitive Projects Payroll Incentive Program	R.S. 51:3121	LED	\$0
Ports of Louisiana Tax Credits	R.S. 47:6036	LED	\$0
		Subtotal	\$425,211,000
Procurement Processing Company Rebate Program	R.S. 47:6351	LDR	\$83,149,000
Louisiana Capital Companies Tax Credit Program (See Note 3)	R.S. 51:1921	LDR	\$0
		Subtotal	\$83,149,000
Tax Credit for Donations to School Tuition Organizations	R.S. 47:6301	DOE	\$21,800,000
		Subtotal	\$21,800,000
		TOTAL	\$655,160,000

"Negligible" means less than \$10,000; Sorted on FYE 6-24 (YTD Actual)

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 \$180,000,000 credit cap set forth in Acts 2015, No. 134. 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 - Louisiana Capital Companies Tax Credit Program also allows a credit against insurance premium taxes.

Note 4 - Act 5 (3ES2024) established a new credit cap (R&D) and reduced existing caps (MPIC & HTC)

This report was prepared in accordance with LA R.S. 39:24.1 for use at the Revenue Estimating Conference scheduled for December 19, 2024.





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Statewide State General Fund Revenues and Expenditures

REVENUES:

State General Fund Revenue Forecast - For Fiscal Year 2025-2026 \$12,151,100,000

Revenue Estimating Conference as of December 19, 2024

TOTAL STATE GENERAL FUND REVENUES \$12,151,100,000

EXPENDITURES:

General Operating Appropriations \$11,331,290,605

Ancillary Operating Appropriations \$0

Non-Appropriated Requirements \$539,472,528

Judicial Operating Appropriations \$187,315,555

Legislative Operating Appropriations \$93,021,312

Capital Outlay Appropriations \$0

TOTAL STATE GENERAL FUND EXPENDITURES \$12,151,100,000

Revenues to Expenditures Excess/(Deficiency) \$0



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State General Fund - Appropriations and Requirements

	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB	Percent of Change
Executive Department	\$341,735,936	\$267,830,010	(\$73,905,926)	(21.63%)
Department of Veterans Affairs	16,865,961	17,107,297	241,336	1.43
Secretary of State	75,082,234	92,514,631	17,432,397	23.22
Office of the Attorney General	21,342,949	22,927,779	1,584,830	7.43
Lieutenant Governor	1,573,465	1,375,022	(198,443)	(12.61%)
State Treasurer	205,260	205,260	0	0.00
Public Service Commission	0	0	0	
Agriculture and Forestry	41,036,778	35,343,397	(5,693,381)	(13.87%)
Commissioner of Insurance	0	0	0	
Louisiana Economic Development	55,270,883	47,463,355	(7,807,528)	(14.13%)
Department of Culture, Recreation, and Tourism	56,266,340	58,744,300	2,477,960	4.40
Department of Transportation and Development	88,294,597	53,374,750	(34,919,847)	(39.55%)
Corrections Services	728,530,289	707,710,794	(20,819,495)	(2.86%)
Public Safety Services	102,686,432	142,170,412	39,483,980	38.45
Youth Service	156,582,609	175,911,913	19,329,304	12.34
Louisiana Department of Health	3,160,270,413	3,237,200,672	76,930,259	2.43
Department of Children and Family Services	321,009,873	307,072,497	(13,937,376)	(4.34%)
Department of Energy and Natural Resources	37,056,411	26,190,117	(10,866,294)	(29.32%)
Department of Revenue	0	0	0	
Department of Environmental Quality	15,482,342	13,853,948	(1,628,394)	(10.52%)
Louisiana Workforce Commission	15,560,048	16,310,048	750,000	4.82
Department of Wildlife and Fisheries	10,136,928	40,101,670	29,964,742	295.60
Department of Civil Service	6,490,791	5,902,469	(588,322)	(9.06%)
Retirement	0	0	0	0.00
Higher Education	1,317,419,835	1,275,165,701	(42,254,134)	(3.21%)
Special Schools and Commissions	66,588,179	67,774,626	1,186,447	1.78
Department of Education	4,229,304,761	4,134,327,795	(94,976,966)	(2.25%)
LSU Health Care Services Division	25,004,833	25,070,651	65,818	0.26
Other Requirements	781,087,554	559,641,491	(221,446,063)	(28.35%)
Total General Operating Appropriations	\$11,670,885,701	\$11,331,290,605	(\$339,595,096)	(2.91%)
Ancillary Appropriations	\$0	\$0	\$0	0.00
Non-Appropriated Requirements	542,872,886	539,472,528	(3,400,358)	(0.63%)
Judicial Expense	187,315,555	187,315,555	0	0.00
Legislative Expense	93,021,312	93,021,312	0	0.00
Capital Outlay	0	0	0	0.00
Grand Total	\$12,494,095,454	\$12,151,100,000	(\$342,995,454)	(2.75%)



Total Means of Financing - Appropriations and Requirements

	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB	Percent of Change
Executive Department	\$4,475,778,749	\$4,894,705,705	\$418,926,956	9.36
Department of Veterans Affairs	93,826,626	102,161,943	8,335,317	8.88
Secretary of State	113,572,718	131,034,282	17,461,564	15.37
Office of the Attorney General	113,135,348	112,978,670	(156,678)	(0.14%)
Lieutenant Governor	10,814,309	10,615,866	(198,443)	(1.84%)
State Treasurer	14,100,954	14,228,176	127,222	0.90
Public Service Commission	10,473,235	10,952,836	479,601	4.58
Agriculture and Forestry	121,486,247	95,927,087	(25,559,160)	(21.04%)
Commissioner of Insurance	71,975,878	56,829,239	(15,146,639)	(21.04%)
Louisiana Economic Development	120,847,828	62,687,607	(58,160,221)	(48.13%)
Department of Culture, Recreation, and Tourism	139,367,747	135,216,113	(4,151,634)	(2.98%)
Department of Transportation and Development	944,340,241	778,564,958	(165,775,283)	(17.55%)
Corrections Services	790,803,526	768,502,370	(22,301,156)	(2.82%)
Public Safety Services	636,086,866	620,830,144	(15,256,722)	(2.40%)
Youth Service	178,343,535	197,862,839	19,519,304	10.94
Louisiana Department of Health	19,897,013,021	21,358,739,483	1,461,726,462	7.35
Department of Children and Family Services	958,385,226	1,005,646,213	47,260,987	4.93
Department of Energy and Natural Resources	245,236,648	217,623,934	(27,612,714)	(11.26%)
Department of Revenue	123,902,581	134,757,684	10,855,103	8.76
Department of Environmental Quality	164,953,104	156,169,205	(8,783,899)	(5.33%)
Louisiana Workforce Commission	301,071,922	300,081,427	(990,495)	(0.33%)
Department of Wildlife and Fisheries	293,765,388	199,352,361	(94,413,027)	(32.14%)
Department of Civil Service	27,692,104	27,082,306	(609,798)	(2.20%)
Retirement	0	0	0	0.00
Higher Education	3,408,898,794	3,413,282,952	4,384,158	0.13
Special Schools and Commissions	112,694,508	113,069,816	375,308	0.33
Department of Education	7,420,045,822	6,381,736,841	(1,038,308,981)	(13.99%)
LSU Health Care Services Division	72,506,884	73,590,230	1,083,346	1.49
Other Requirements	1,999,280,287	977,022,944	(1,022,257,343)	(51.13%)
Total General Operating Appropriations	\$42,860,400,096	\$42,351,253,231	(\$509,146,865)	(1.19%)
Ancillary Appropriations	\$3,213,485,641	\$3,244,916,591	\$31,430,950	0.98
Non-Appropriated Requirements	641,301,397	591,082,528	(50,218,869)	(7.83%)
Judicial Expense	208,551,329	208,551,329	0	0.00
Legislative Expense	134,500,793	134,500,793	0	0.00
Capital Outlay	3,350,665,004	2,896,105,804	(454,559,200)	(13.57%)
Grand Total	\$50,408,904,260	\$49,426,410,276	(\$982,493,984)	(1.95%)



Comparison of Existing Operating Budget to Recommended Budget Summary by MOF

COMPARISON: Fiscal Year 2024-2025 Budgeted to Fiscal Year 2025-2026 Recommended

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

	As of 12/1/2024		Recommended Over/(Under) Budgeted	Percent Of Change
	Budgeted 2024-2025	Recommended 2025-2026		
STATE GENERAL FUND, DIRECT	\$12,494.1	\$12,151.1	(\$343.0)	-2.75%
STATE GENERAL FUND BY:				
FEES AND SELF-GENERATED REVENUES	\$3,813.8	\$3,794.5	(\$19.3)	-0.51%
STATUTORY DEDICATIONS (See Note 1)	\$6,954.6	\$6,260.0	(\$694.6)	-9.99%
TOTAL STATE FUNDS	\$23,262.5	\$22,205.7	(\$1,056.9)	-4.54%
FEDERAL FUNDS	\$22,130.9	\$22,757.5	\$626.6	2.83%
GRAND TOTAL	\$45,393.5	\$44,963.2	(\$430.2)	-0.95%
TOTAL AUTHORIZED POSITIONS	34,825	35,001	176	0.51%
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	1,710	1,652	(58)	-3.39%
TOTAL NON-TO FTE POSITIONS	1,302	1,288	(14)	-1.08%
TOTAL POSITIONS	37,837	37,941	104	0.27%

NOTE: POSITIONS ARE AUTHORIZED, NOT FILLED POSITIONS.

Note 1: Figure stated as of 12/1 excludes \$540,921,270 in double counted expenditures transferred/appropriated from the Revenue Stabilization Trust Fund in 20-XXX.

Total Double Counts

Ancillary Self-Generated	\$1,989,175,316	\$2,043,929,010	\$54,753,694	2.75%
Legislative Ancillary Enterprise Fund	\$350,000	\$350,000	\$0	0.00%
Legislative Auditor Fees	\$17,741,402	\$17,742,019	\$617	0.00%
State Emergency Response Fund (01-107)	\$100,000	\$100,000	\$0	0.00%
State Emergency Response Fund (01-111)	\$1,000,000	\$1,000,000	\$0	0.00%
Louisiana Public Defender Fund (01-116)	\$46,805,428	\$47,109,668	\$304,240	0.65%
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	\$10,500,000	\$0	0.00%
Higher Education Initiatives Fund (19A)	\$5,000,000	\$5,000,000	\$0	0.00%
College and University Deferred Maintenance and Capital Improvement Fund	\$75,000,000	\$0	(\$75,000,000)	-100.00%
Criminal Justice and First Responder Fund	\$56,502,070	\$0	(\$56,502,070)	-100.00%
Higher Education Campus Revitalization Fund	\$19,300,000	\$0	(\$19,300,000)	-100.00%
Louisiana Transportation Infrastructure Fund	\$390,119,200	\$0	(\$390,119,200)	-100.00%
Interagency Transfers	\$2,401,357,441	\$2,334,965,086	(\$66,392,355)	-2.76%





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Recommended Budget by Agency and Means of Finance

Agency Name	General Fund (Direct)	Total Interagency Transfers	Fees and Self- generated Revenue	Statutory Dedications	Federal Funds	Total Funds
100 Executive Office	\$14,829,454	\$2,241,344	\$1,696,727	\$150,000	\$3,699,392	\$22,616,917
101 Office of Indian Affairs	0	0	18,000	0	0	18,000
102 Office of Inspector General	2,380,847	0	0	0	16,330	2,397,177
103 Mental Health Advocacy Service	6,471,617	672,055	0	0	0	7,143,672
106 Louisiana Tax Commission	2,119,212	0	3,387,438	0	0	5,506,650
107 Division of Administration	72,405,589	78,108,298	50,929,909	161,630,000	1,181,324,065	1,544,397,861
109 Coastal Protection and Restoration Authority	0	10,114,970	0	136,287,912	59,217,313	205,620,195
111 Office of Homeland Security & Emergency Preparedness	75,753,036	578,135	1,303,826	101,500,000	2,457,973,371	2,637,108,368
112 Department of Military Affairs	50,873,284	3,735,324	7,689,444	50,000	68,745,205	131,093,257
116 Office of the State Public Defender	0	1,574,999	0	47,159,668	75,823	48,810,490
124 Louisiana Stadium and Exposition District	0	0	105,342,035	19,920,000	0	125,262,035
129 Louisiana Commission on Law Enforcement	3,905,624	4,457,036	363,863	8,728,680	40,747,913	58,203,116
133 Office of Elderly Affairs	39,091,347	0	12,500	0	32,502,402	71,606,249
254 Louisiana State Racing Commission	0	0	7,309,608	12,089,287	0	19,398,895
255 Office of Financial Institutions	0	0	15,522,823	0	0	15,522,823
Executive Department	\$267,830,010	\$101,482,161	\$193,576,173	\$487,515,547	\$3,844,301,814	\$4,894,705,705
130 Department of Veterans Affairs	\$14,696,317	\$1,794,664	\$1,468,239	\$215,528	\$1,472,692	\$19,647,440
131 Louisiana War Veterans Home	2,047,482	0	2,522,021	0	10,316,289	14,885,792



Agency Name	General Fund (Direct)	Total Interagency Transfers	Fees and Self-generated Revenue	Statutory Dedications	Federal Funds	Total Funds
132 Northeast Louisiana War Veterans Home	0	0	2,400,000	0	14,094,960	16,494,960
134 Southwest Louisiana War Veterans Home	0	235,068	3,104,779	0	14,118,391	17,458,238
135 Northwest Louisiana War Veterans Home	363,498	0	2,599,976	0	13,410,902	16,374,376
136 Southeast Louisiana War Veterans Homes	0	483,506	2,931,413	0	13,886,218	17,301,137
Department of Veterans Affairs	\$17,107,297	\$2,513,238	\$15,026,428	\$215,528	\$67,299,452	\$102,161,943
139 Secretary of State	\$92,514,631	\$857,600	\$37,091,484	\$113,078	\$457,489	\$131,034,282
Secretary of State	\$92,514,631	\$857,600	\$37,091,484	\$113,078	\$457,489	\$131,034,282
141 Office of the Attorney General	\$22,927,779	\$25,989,244	\$15,806,306	\$38,845,700	\$9,409,641	\$112,978,670
Office of the Attorney General	\$22,927,779	\$25,989,244	\$15,806,306	\$38,845,700	\$9,409,641	\$112,978,670
146 Lieutenant Governor	\$1,375,022	\$1,095,750	\$0	\$0	\$8,145,094	\$10,615,866
Lieutenant Governor	\$1,375,022	\$1,095,750	\$0	\$0	\$8,145,094	\$10,615,866
147 State Treasurer	\$205,260	\$1,720,658	\$11,415,803	\$886,455	\$0	\$14,228,176
State Treasurer	\$205,260	\$1,720,658	\$11,415,803	\$886,455	\$0	\$14,228,176
158 Public Service Commission	\$0	\$0	\$10,952,836	\$0	\$0	\$10,952,836
Public Service Commission	\$0	\$0	\$10,952,836	\$0	\$0	\$10,952,836
160 Agriculture and Forestry	\$35,343,397	\$539,035	\$8,252,743	\$38,803,433	\$12,988,479	\$95,927,087
Agriculture and Forestry	\$35,343,397	\$539,035	\$8,252,743	\$38,803,433	\$12,988,479	\$95,927,087
165 Commissioner of Insurance	\$0	\$0	\$41,029,239	\$15,000,000	\$800,000	\$56,829,239
Commissioner of Insurance	\$0	\$0	\$41,029,239	\$15,000,000	\$800,000	\$56,829,239
250 Office of Economic Development	\$47,463,355	\$175,000	\$10,074,252	\$2,000,000	\$2,975,000	\$62,687,607
251 Office of the Secretary	0	0	0	0	0	0
252 Office of Business Development	0	0	0	0	0	0
Louisiana Economic Development	\$47,463,355	\$175,000	\$10,074,252	\$2,000,000	\$2,975,000	\$62,687,607
261 Office of the Secretary	\$11,269,761	\$1,639,129	\$0	\$909,118	\$0	\$13,818,008



Agency Name	General Fund (Direct)	Total Interagency Transfers	Fees and Self-generated Revenue	Statutory Dedications	Federal Funds	Total Funds
262 Office of the State Library of Louisiana	5,337,219	821,436	90,000	0	3,500,000	9,748,655
263 Office of State Museum	6,449,046	1,440,474	1,271,043	0	900,000	10,060,563
264 Office of State Parks	32,796,164	224,122	15,179,114	0	5,464,655	53,664,055
265 Office of Cultural Development	2,890,687	2,551,590	802,230	0	3,037,116	9,281,623
267 Office of Tourism	1,423	43,216	38,498,570	0	100,000	38,643,209
Department of Culture, Recreation, and Tourism	\$58,744,300	\$6,719,967	\$55,840,957	\$909,118	\$13,001,771	\$135,216,113
273 Administration	\$0	\$21,976	\$101,505	\$60,321,506	\$0	\$60,444,987
276 Engineering and Operations	53,374,750	44,558,675	29,818,370	559,880,013	30,488,163	718,119,971
Department of Transportation and Development	\$53,374,750	\$44,580,651	\$29,919,875	\$620,201,519	\$30,488,163	\$778,564,958
400 Corrections - Administration	\$110,479,287	\$13,740,466	\$115,136	\$0	\$4,612,646	\$128,947,535
402 Louisiana State Penitentiary	170,870,202	172,500	11,317,720	0	0	182,360,422
405 Raymond Laborde Correctional Center	43,768,781	144,859	2,278,438	0	0	46,192,078
406 Louisiana Correctional Institute for Women	33,245,330	72,430	1,605,953	0	0	34,923,713
407 Winn Correctional Center	288,970	0	219,930	0	0	508,900
408 Allen Correctional Center	34,368,904	78,032	1,821,934	0	0	36,268,870
409 Dixon Correctional Institute	62,306,640	1,715,447	2,412,724	0	0	66,434,811
413 Elayn Hunt Correctional Center	85,413,747	243,048	2,240,585	0	0	87,897,380
414 David Wade Correctional Center	39,536,041	77,283	1,929,970	0	0	41,543,294
415 Adult Probation and Parole	90,708,715	0	13,045,667	960,000	0	104,714,382



Agency Name	General Fund (Direct)	Total Interagency Transfers	Fees and Self-generated Revenue	Statutory Dedications	Federal Funds	Total Funds
416 B.B. Sixty Rayburn Correctional Center	36,724,177	156,064	1,830,744	0	0	38,710,985
Corrections Services	\$707,710,794	\$16,400,129	\$38,818,801	\$960,000	\$4,612,646	\$768,502,370
418 Office of Management and Finance	\$0	\$3,766,719	\$14,856,455	\$7,764,726	\$0	\$26,387,900
419 Office of State Police	142,170,412	34,381,003	168,726,956	85,812,401	13,894,158	444,984,930
420 Office of Motor Vehicles	0	472,500	75,306,154	0	7,263,802	83,042,456
422 Office of State Fire Marshal	0	1,259,721	6,481,072	31,206,578	587,011	39,534,382
423 Louisiana Gaming Control Board	0	0	0	1,113,706	0	1,113,706
424 Liquefied Petroleum Gas Commission	0	0	1,798,755	0	0	1,798,755
425 Louisiana Highway Safety Commission	0	412,350	903,131	0	22,652,534	23,968,015
Public Safety Services	\$142,170,412	\$40,292,293	\$268,072,523	\$125,897,411	\$44,397,505	\$620,830,144
403 Office of Juvenile Justice	\$175,911,913	\$19,134,621	\$1,924,509	\$0	\$891,796	\$197,862,839
Youth Services	\$175,911,913	\$19,134,621	\$1,924,509	\$0	\$891,796	\$197,862,839
300 Jefferson Parish Human Services Authority	\$15,465,190	\$2,180,166	\$2,725,000	\$0	\$0	\$20,370,356
301 Florida Parishes Human Services Authority	16,540,764	7,863,344	2,754,288	0	1,000,000	28,158,396
302 Capital Area Human Services District	18,545,570	10,077,558	3,553,108	0	0	32,176,236
303 Developmental Disabilities Council	507,517	0	0	0	1,834,480	2,341,997
304 Metropolitan Human Services District	18,291,381	9,339,786	1,229,243	0	2,355,052	31,215,462
305 Medical Vendor Administration	126,086,715	499,672	4,200,000	1,407,500	429,753,786	561,947,673
306 Medical Vendor Payments	2,551,584,973	172,242,756	525,316,681	1,518,150,930	14,231,220,084	18,998,515,424
307 Office of the Secretary	59,786,029	12,314,057	2,869,401	24,341,030	18,466,747	117,777,264
309 South Central Louisiana Human Services Authority	18,108,641	7,943,733	3,100,000	0	500,000	29,652,374



	Agency Name	General Fund (Direct)	Total Interagency Transfers	Fees and Self-generated Revenue	Statutory Dedications	Federal Funds	Total Funds
310	Northeast Delta Human Services Authority	12,570,955	4,483,420	1,080,444	0	0	18,134,819
320	Office of Aging and Adult Services	24,239,188	52,433,221	782,680	3,508,434	181,733	81,145,256
324	Louisiana Emergency Response Network Board	2,244,730	40,000	0	0	0	2,284,730
325	Acadiana Area Human Services District	15,124,680	5,107,914	1,536,196	0	1,000,000	22,768,790
326	Office of Public Health	64,157,273	85,005,926	58,169,027	18,000,320	406,102,806	631,435,352
327	Office of Surgeon General	1,818,329	0	0	0	3,028,717	4,847,046
330	Office of Behavioral Health	220,254,463	166,783,072	1,387,150	7,392,892	104,526,151	500,343,728
340	Office for Citizens w/ Developmental Disabilities	40,749,381	170,284,984	4,140,613	1,634,820	7,816,547	224,626,345
350	Office on Women's Health and Community Health	1,068,143	253,408	0	0	0	1,321,551
375	Imperial Calcasieu Human Services Authority	9,659,651	3,185,171	1,350,000	0	125,000	14,319,822
376	Central Louisiana Human Services District	11,007,023	6,712,519	1,000,000	0	0	18,719,542
377	Northwest Louisiana Human Services District	9,390,076	6,247,244	1,000,000	0	0	16,637,320
Louisiana Department of Health		\$3,237,200,672	\$722,997,951	\$616,193,831	\$1,574,435,926	\$15,207,911,103	\$21,358,739,483
360	DCFS - Office for Children and Family Services	\$307,072,497	\$16,550,584	\$16,634,991	\$724,294	\$664,663,847	\$1,005,646,213
Department of Children and Family Services		\$307,072,497	\$16,550,584	\$16,634,991	\$724,294	\$664,663,847	\$1,005,646,213
431	Office of the Secretary	\$26,190,117	\$7,247,855	\$20,462,314	\$48,256,421	\$115,467,227	\$217,623,934



Agency Name	General Fund (Direct)	Total Interagency Transfers	Fees and Self-generated Revenue	Statutory Dedications	Federal Funds	Total Funds
432 Office of Conservation	0	0	0	0	0	0
Department of Energy and Natural Resources	\$26,190,117	\$7,247,855	\$20,462,314	\$48,256,421	\$115,467,227	\$217,623,934
440 Office of Revenue	\$0	\$515,000	\$133,684,770	\$557,914	\$0	\$134,757,684
Department of Revenue	\$0	\$515,000	\$133,684,770	\$557,914	\$0	\$134,757,684
856 Office of Environmental Quality	\$13,853,948	\$3,239,295	\$107,776,535	\$10,873,471	\$20,425,956	\$156,169,205
Department of Environmental Quality	\$13,853,948	\$3,239,295	\$107,776,535	\$10,873,471	\$20,425,956	\$156,169,205
474 Workforce Support and Training	\$16,310,048	\$1,700,000	\$72,219	\$115,207,266	\$166,791,894	\$300,081,427
Louisiana Workforce Commission	\$16,310,048	\$1,700,000	\$72,219	\$115,207,266	\$166,791,894	\$300,081,427
511 Wildlife and Fisheries Management and Finance	\$9,604,498	\$0	\$10,450	\$10,988,206	\$229,315	\$20,832,469
512 Office of the Secretary	30,497,172	329,304	344,975	15,537,160	3,103,510	49,812,121
513 Office of Wildlife	0	3,998,468	4,168,382	25,287,860	30,336,465	63,791,175
514 Office of Fisheries	0	16,998,161	5,284,665	25,618,060	17,015,710	64,916,596
Department of Wildlife and Fisheries	\$40,101,670	\$21,325,933	\$9,808,472	\$77,431,286	\$50,685,000	\$199,352,361
560 State Civil Service	\$0	\$15,019,215	\$449,670	\$0	\$0	\$15,468,885
561 Municipal Fire and Police Civil Service	0	0	3,182,234	0	0	3,182,234
562 Ethics Administration	5,050,974	0	175,498	0	0	5,226,472
563 State Police Commission	851,495	55,000	0	0	0	906,495
565 Board of Tax Appeals	0	1,936,859	361,361	0	0	2,298,220
Department of Civil Service	\$5,902,469	\$17,011,074	\$4,168,763	\$0	\$0	\$27,082,306
600 LSU System	\$0	\$8,485,184	\$847,675,558	\$24,534,977	\$13,018,275	\$893,713,994
615 Southern University System	0	4,476,791	112,289,046	4,655,016	3,654,209	125,075,062
620 University of Louisiana System	0	259,923	693,993,461	17,728,871	0	711,982,255



Agency Name	General Fund (Direct)	Total Interagency Transfers	Fees and Self-generated Revenue	Statutory Dedications	Federal Funds	Total Funds
649 LA Community & Technical Colleges System	0	0	173,792,107	16,043,688	0	189,835,795
671 Board of Regents	1,275,165,701	14,256,109	16,030,299	152,991,588	34,232,149	1,492,675,846
Higher Education	\$1,275,165,701	\$27,478,007	\$1,843,780,471	\$215,954,140	\$50,904,633	\$3,413,282,952
656 Special School District	\$28,180,903	\$9,735,197	\$168,145	\$152,071	\$0	\$38,236,316
657 Louisiana School for Math, Science, and the Arts	11,891,816	3,087,004	650,459	79,172	0	15,708,451
658 Thrive Academy	8,203,347	2,379,875	5,000	77,436	0	10,665,658
659 Ecole Pointe-Au-Chien	1,395,126	369,000	175,000	0	0	1,939,126
662 Louisiana Educational TV Authority	9,090,190	315,917	2,344,201	1,476,448	0	13,226,756
666 Board of Elementary & Secondary Education	1,189,862	0	60,000	21,718,780	0	22,968,642
673 New Orleans Center for the Creative Arts	7,823,382	2,423,059	0	78,426	0	10,324,867
Special Schools and Commissions	\$67,774,626	\$18,310,052	\$3,402,805	\$23,582,333	\$0	\$113,069,816
678 State Activities	\$61,811,783	\$12,682,203	\$6,987,497	\$62,510	\$114,364,795	\$195,908,788
681 Subgrantee Assistance	268,170,733	14,422,746	9,377,789	44,091,952	1,728,024,974	2,064,088,194
682 Recovery School District	91,321	20,132,420	3,450,160	0	0	23,673,901
695 Minimum Foundation Program	3,783,559,179	0	0	293,812,000	0	4,077,371,179
697 Non-Public Educational Assistance	20,694,779	0	0	0	0	20,694,779
Department of Education	\$4,134,327,795	\$47,237,369	\$19,815,446	\$337,966,462	\$1,842,389,769	\$6,381,736,841
610 LA Health Care Services Division	\$25,070,651	\$19,005,954	\$24,071,001	\$0	\$5,442,624	\$73,590,230
LSU Health Care Services Division	\$25,070,651	\$19,005,954	\$24,071,001	\$0	\$5,442,624	\$73,590,230
451 Local Housing of State Adult Offenders	\$186,589,036	\$0	\$0	\$0	\$0	\$186,589,036
452 Local Housing of State Juvenile Offenders	4,069,402	0	0	0	0	4,069,402
901 Sales Tax Dedications	0	0	0	56,919,186	0	56,919,186



Agency Name	General Fund (Direct)	Total 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 Attorney	35,352,521	0	0	5,450,000	0	40,802,521
923 Corrections Debt Service	7,595,661	0	0	0	0	7,595,661
924 Video Draw Poker - Local Government Aid	0	0	0	57,608,045	0	57,608,045
925 Unclaimed Property Leverage Fund	0	0	0	15,000,000	0	15,000,000
926 Sports Wagering Allocation Fund	0	0	0	5,930,000	0	5,930,000
930 Higher Education - Debt Service and Maintenance	43,859,167	0	0	0	0	43,859,167
931 LA Economic Dev -Debt Service	11,763,424	0	0	90,666,002	0	102,429,426
932 Two Percent Fire Insurance Fund	0	0	0	28,560,000	0	28,560,000
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 & Municip	0	0	150,000	0	0	150,000
941 Agriculture and Forestry - Pass Through Funds	2,679,891	580,000	248,774	5,719,523	20,284,670	29,512,858
945 State Aid to Local Government Entities	4,870,253	0	0	17,394,709	0	22,264,962
950 Special Acts / Judgments	0	0	0	0	0	0
966 Supplemental Pay to Law Enforcement Personnel	147,050,799	0	0	0	0	147,050,799



Agency Name	General Fund (Direct)	Total Interagency Transfers	Fees and Self-generated Revenue	Statutory Dedications	Federal Funds	Total Funds
977 DOA- Debt Service And Maintenance	34,031,406	52,069,119	401,425	0	0	86,501,950
XXX Funds	81,149,060	0	0	0	0	81,149,060
Other Requirements	\$559,641,491	\$52,649,119	\$14,800,199	\$329,647,465	\$20,284,670	\$977,022,944
800 Office of Group Benefits	\$0	\$1,098,733	\$1,978,025,986	\$0	\$0	\$1,979,124,719
804 Office of Risk Management	0	281,158,551	22,541,848	2,000,000	0	305,700,399
806 Louisiana Property Assistance	0	1,615,846	18,860,470	0	0	20,476,316
807 Federal Property Assistance	0	1,084,342	2,424,983	0	0	3,509,325
811 Prison Enterprises	0	27,464,660	9,677,846	0	0	37,142,506
815 Office of Technology Services	0	669,222,622	1,518,473	0	0	670,741,095
816 Division of Administrative Law	0	9,605,541	28,897	0	0	9,634,438
820 Office of State Procurement	0	2,583,342	10,671,292	0	0	13,254,634
829 Office of Aircraft Services	0	3,634,944	179,215	0	0	3,814,159
860 DEQ- Environmental State Revolving Loan Funds	0	0	0	125,350,000	1,169,000	126,519,000
861 Drinking Water Revolving Loan Fund	0	0	0	75,000,000	0	75,000,000
Ancillary Appropriations	\$0	\$997,468,581	\$2,043,929,010	\$202,350,000	\$1,169,000	\$3,244,916,591
917 Severance Tax Dedication	\$0	\$0	\$0	\$31,510,000	\$0	\$31,510,000
918 Parish Royalty Fund Payments	0	0	0	13,280,000	0	13,280,000
919 Highway Fund Number Two Motor Vehicle	0	0	0	6,820,000	0	6,820,000
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	General Fund (Direct)	Total Interagency Transfers	Fees and Self-generated Revenue	Statutory Dedications	Federal Funds	Total Funds
922 General Obligation Debt Service	448,149,666	0	0	0	0	448,149,666
Non-Appropriated Requirements	\$539,472,528	\$0	\$0	\$51,610,000	\$0	\$591,082,528
949 Louisiana Judiciary	\$187,315,555	\$9,392,850	\$0	\$11,842,924	\$0	\$208,551,329
Judicial Expense	\$187,315,555	\$9,392,850	\$0	\$11,842,924	\$0	\$208,551,329
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	25,479,481	0	0	40,774,481
955 Legislative Fiscal Office	3,441,600	0	0	0	0	3,441,600
960 Legislative Budgetary Control Council	11,970,000	0	0	16,000,000	0	27,970,000
962 Louisiana State Law Institute	1,198,901	0	0	0	0	1,198,901
Legislative Expense	\$93,021,312	\$0	\$25,479,481	\$16,000,000	\$0	\$134,500,793
115 Facility Planning and Control	\$0	\$86,335,115	\$204,680,000	\$164,821,686	\$569,135,539	\$1,024,972,340
279 DOTD-Capital Outlay/Non-State	0	25,000,000	30,000,000	1,813,633,464	2,500,000	1,871,133,464
Capital Outlay	\$0	\$111,335,115	\$234,680,000	\$1,978,455,150	\$571,635,539	\$2,896,105,804
Grand Total	\$12,151,100,000	\$2,334,965,086	\$5,856,562,237	\$6,326,242,841	\$22,757,540,112	\$49,426,410,276



Position Analysis

DEPARTMENT NAME	Authorized Positions as of EOB 12/01/2024	Total Authorized Positions Eliminated	Total Authorized Positions Transferred	Moved From Authorized Other Charges	Total New Authorized Positions Added	Net Authorized Positions Recommended	Recommended Over/(Under) EOB	Authorized Other Charges Recommended	Recommended Non T.O. FTE Positions
Executive	2,217	(3)	(2)	0	18	2,230	13	262	90
Veterans Affairs	851	0	0	0	0	851	0	0	1
State	365	0	0	0	1	366	1	0	0
Justice	534	0	0	0	5	539	5	1	46
Lt. Governor	7	0	0	0	0	7	0	8	0
Treasury	74	0	0	0	0	74	0	0	5
Public Service	95	0	0	0	0	95	0	0	1
Agriculture & Forestry	590	(4)	0	0	0	586	(4)	2	42
Insurance	230	0	0	0	2	232	2	0	3
Economic Development	113	0	0	0	100	213	100	6	0
Culture, Rec. & Tourism	594	(3)	0	0	0	591	(3)	14	105
Transportation & Develop.	4,319	0	0	0	0	4,319	0	0	0
Corrections	4,890	0	0	0	0	4,890	0	0	23
Public Safety	2,717	0	(1)	0	0	2,716	(1)	0	48
Youth Development Svcs.	977	0	0	0	93	1,070	93	6	25
Department of Health	6,476	(50)	0	0	32	6,458	(18)	1,295	448
Children & Family Services	3,760	(7)	0	0	0	3,753	(7)	0	102
Energy & Natural Resources	361	0	3	0	0	364	3	0	3
Revenue	724	(1)	0	0	0	723	(1)	15	6
Environmental Quality	712	0	0	0	0	712	0	0	0
Workforce Commission	873	(5)	0	0	0	868	(5)	0	141
Wildlife & Fisheries	786	0	0	0	0	786	0	3	116
Civil Service	182	0	0	0	2	184	2	0	2
Retirement	0	0	0	0	0	0	0	0	0
Higher Education	0	0	0	0	0	0	0	0	0
Other Education	659	(20)	0	0	8	647	(12)	31	11
Dept. of Education	503	0	0	0	0	503	0	0	48
Health Care Services Div.	0	0	0	0	0	0	0	0	0
Other Requirements	0	0	0	0	0	0	0	0	0
GENERAL APP. BILL	33,609	(93)	0	0	261	33,777	168	1,643	1,266
Ancillary	1,216	0	0	0	8	1,224	8	9	22
Non-Appropriated	0	0	0	0	0	0	0	0	0
Judicial App. Bill	0	0	0	0	0	0	0	0	0
Legislative App. Bill	0	0	0	0	0	0	0	0	0
Special Acts	0	0	0	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0	0	0
TOTAL STATE	34,825	(93)	0	0	269	35,001	176	1,652	1,288





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Comparative Health Care and Higher Education

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

HEALTH CARE

TABLE 1

09-LDH	FY 25 Current	FY 26 Exec Budget	Difference
SGF	\$3,160,270,413	\$3,237,200,672	\$76,930,259
SGR	\$643,717,660	\$616,193,831	(\$27,523,829)
Dedications	\$1,328,499,758	\$1,574,435,926	\$245,936,168
Total	\$5,132,487,831	\$5,427,830,429	\$295,342,598

HIGHER EDUCATION

TABLE 2A

19-HIED	FY 25 Current	FY 26 Exec Budget	Difference
SGF	\$1,317,419,835	\$1,275,165,701	(\$42,254,134)
Dedications	\$242,238,117	\$215,954,140	(\$26,283,977)
Total	\$1,559,657,952	\$1,491,119,841	(\$68,538,111)

TABLE 2B

19-HCSD	FY 25 Current	FY 26 Exec Budget	Difference
SGF	\$25,004,833	\$25,070,651	\$65,818
Dedications	\$0	\$0	\$0
Total	\$25,004,833	\$25,070,651	\$65,818

TABLE 2C

19-HIED/HCS D TOTAL	FY 25 Current	FY 26 Exec Budget	Difference
SGF	\$1,342,424,668	\$1,300,236,352	(\$42,188,316)
Dedications	\$242,238,117	\$215,954,140	(\$26,283,977)
Total	\$1,584,662,785	\$1,516,190,492	(\$68,472,293)

Definition used:

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

Article VII, Section 10 (J)

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

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





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Comparison of Existing Operating Budget to Recommended by Functional Area

Explanation of Functional Area

Business and Infrastructure includes: Louisiana Economic Development; Culture, Recreation and Tourism; Louisiana Tax Commission; Louisiana Stadium and Exposition District; Louisiana State Racing Commission; Office of Financial Institutions; Public Service Commission; Louisiana Workforce Commission; 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; Energy and Natural Resources; Wildlife and Fisheries; Agriculture and Forestry; and Agriculture and Forestry - Pass Through Funds.

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

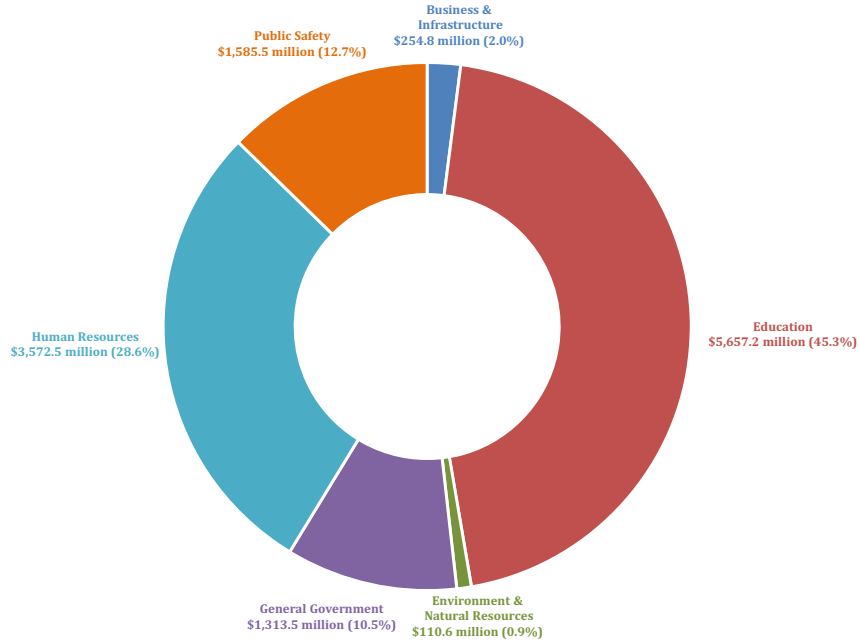
Human Resources includes: Department of Health (and related Ancillary agencies); Department of Children and Family Services; Louisiana State University Health Science Center Health Care Services Division; Mental Health Advocacy Service; Office of Elderly Affairs; Veterans’ Affairs; and Drinking Water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

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

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

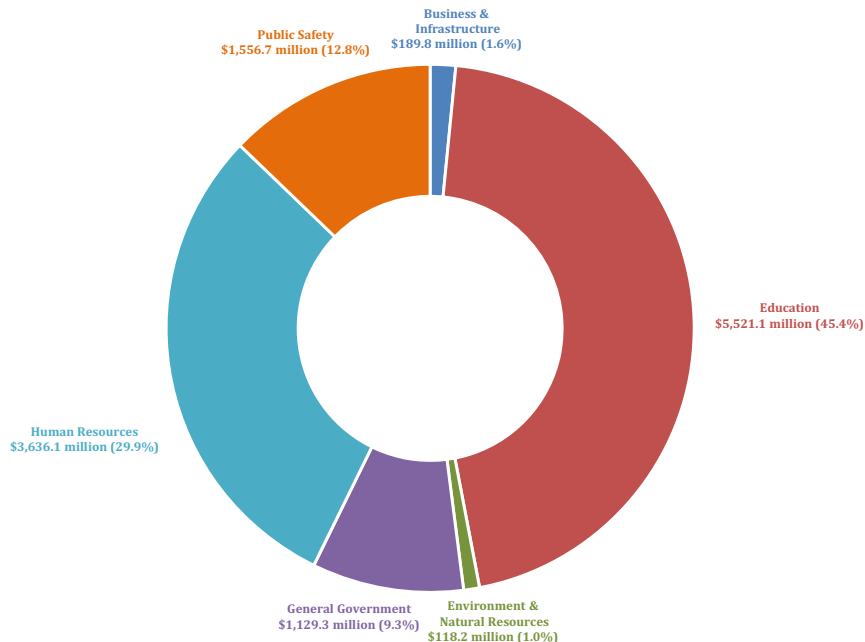
FY 2024-2025 EOB State General Fund Expenditures by Functional Area

FY 2024 - 2025 EOB State General Fund Expenditures by Functional Area
State General Fund only
 (Totals \$12.49 billion)



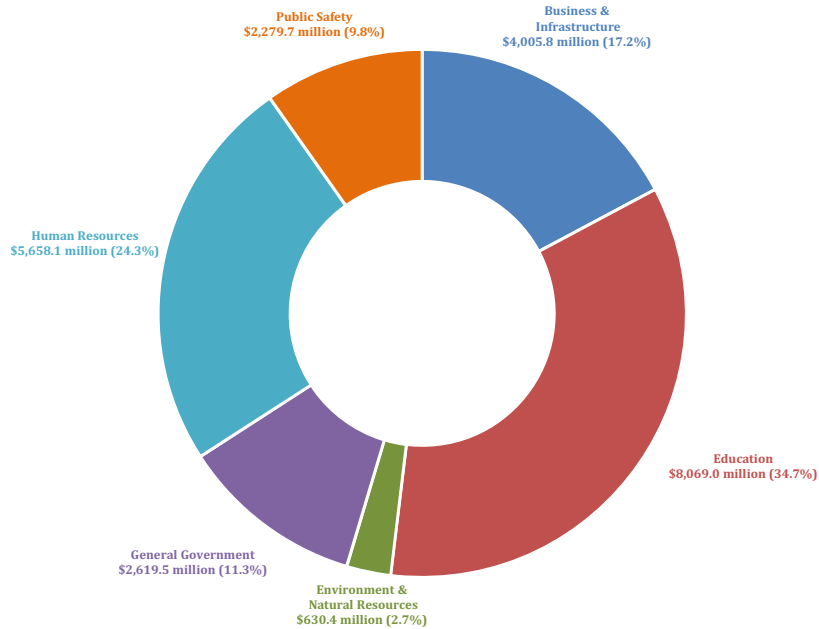
FY 2025-2026 Recommended State General Fund Expenditures by Functional Area

FY 2025 - 2026 Recommended State General Fund Expenditures by Functional Area
State General Fund only
 (Totals \$12.15 billion)



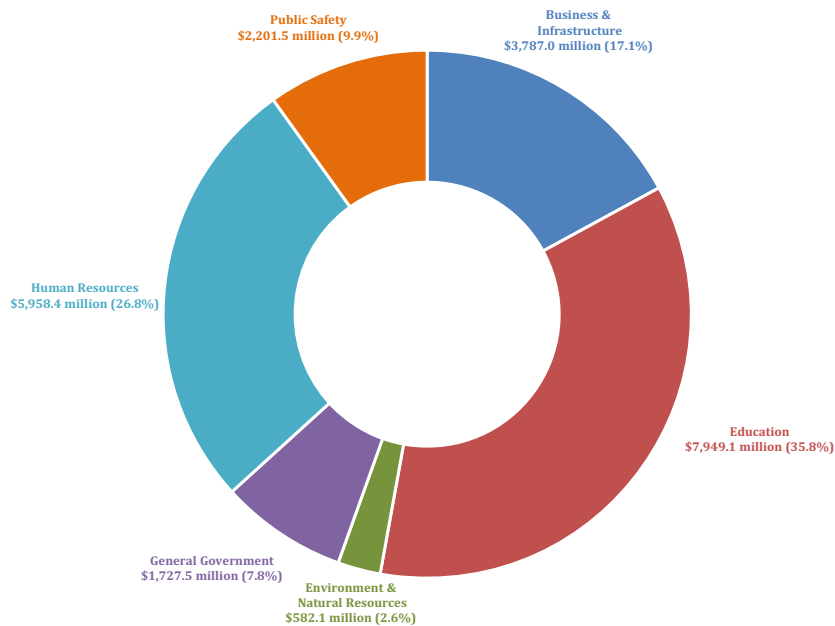
FY 2024-2025 EOB State Funded Expenditures by Functional Area

FY 2024 - 2025 EOB State Funded Expenditures by Functional Area
 State General Fund, Fees and Self-Generated Revenues, Statutory Dedications (Excluding Double-Counts)
 (Totals \$23.26 billion)



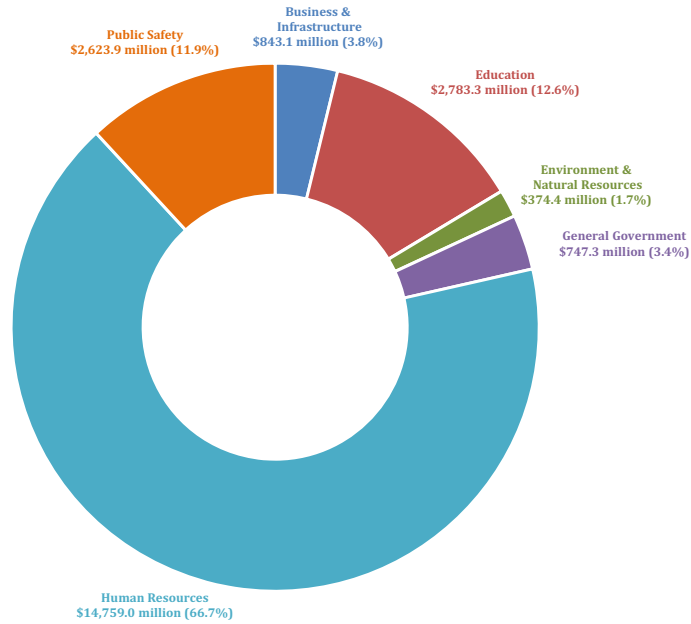
FY 2025-2026 Recommended State Funded Expenditures by Functional Area

FY 2025 - 2026 Recommended State Funded Expenditures by Functional Area
 State General Fund, Fees and Self-Generated Revenues, Statutory Dedications (Excluding Double-Counts)
 (Totals \$22.21 billion)



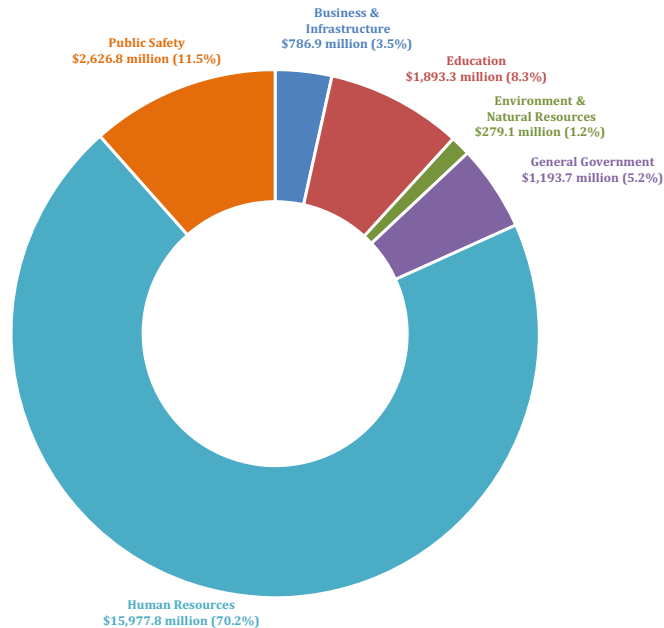
FY 2024-2025 EOB Federal Funded Expenditures by Functional Area

FY 2024 - 2025 EOB Federal Funded Expenditures by Functional Area
Federal Funds only
(Totals \$22.13 billion)



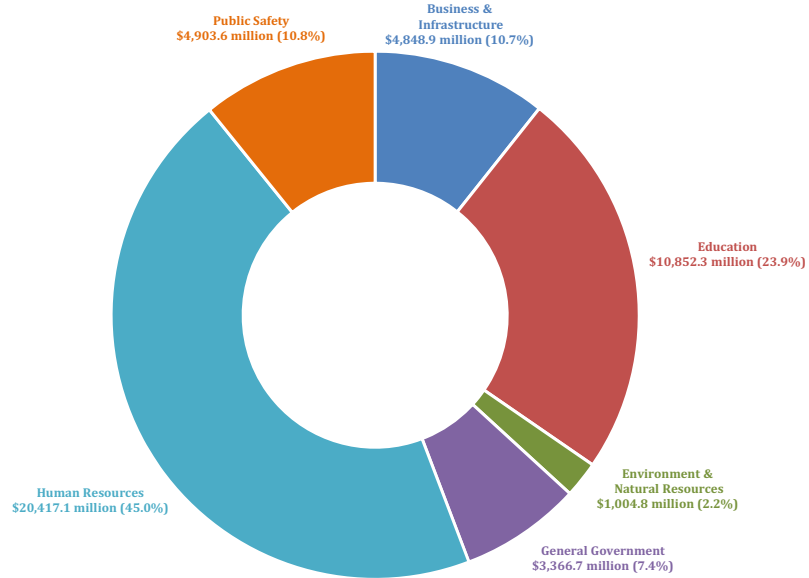
FY 2025-2026 Recommended Federal Funded Expenditures by Functional Area

FY 2025 - 2026 Recommended Federal Funded Expenditures by Functional Area
Federal Funds only
(Totals \$22.76 billion)



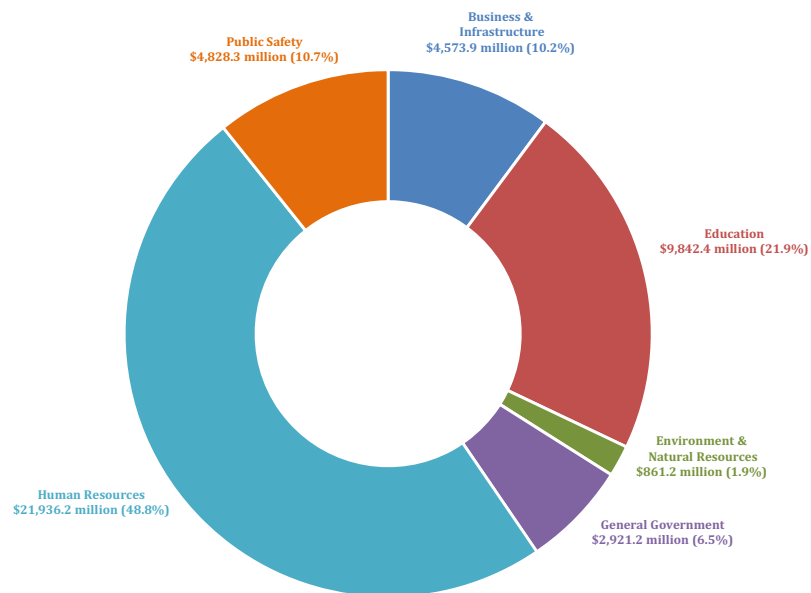
FY 2024-2025 EOB Total Expenditures by Functional Area

FY 2024 - 2025 EOB Total Expenditures by Functional Area
 All Means of Finance (Excluding Double-Counts)
 (Totals \$45.39 billion)



FY 2025-2026 Recommended Total Expenditures by Functional Area

FY 2025 - 2026 Recommended Total Expenditures by Functional Area
 All Means of Finance (Excluding Double-Counts)
 (Totals \$44.96 billion)





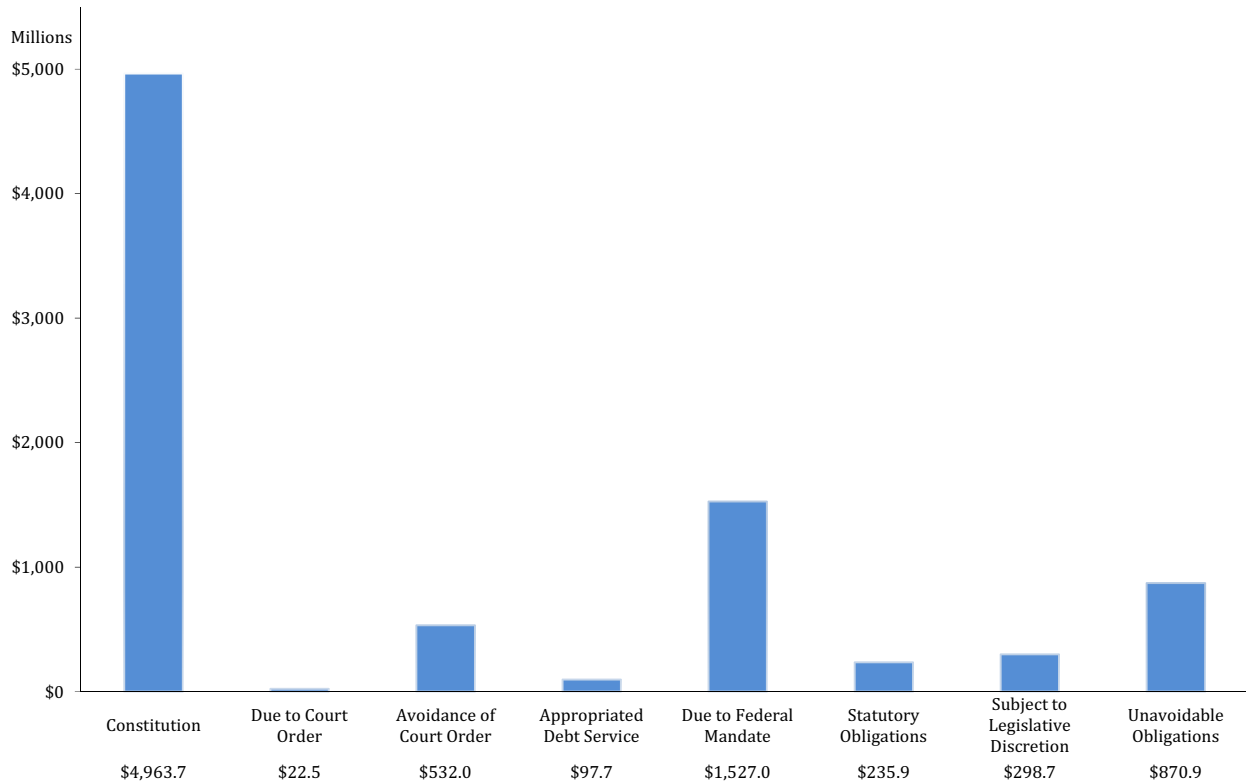
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Statewide Discretionary and Non-Discretionary Expenditures

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 2025 - 2026 Non-Discretionary Expenditures by Category
 State General Fund only
 (Totals \$8.55 billion)



NON-DISCRETIONARY EXPENDITURES (List of Examples)

Required by the Constitution

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

Due to Court Order

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

Avoidance of Court Order

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

Needed to Pay Debt Service

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

Due to Federal Mandate

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

Needed for Statutory Obligations

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

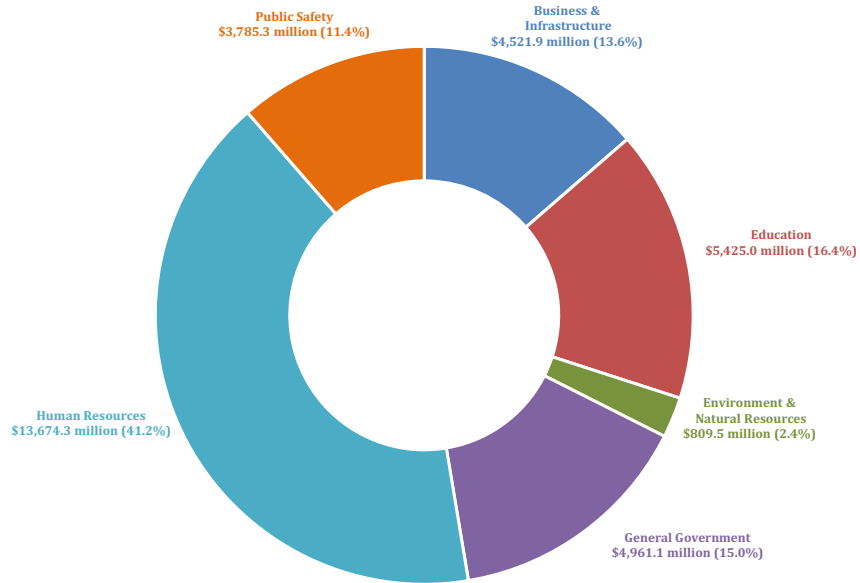
Subject to Legislative Discretion

- Legislative Expenses
- Judicial Expenses

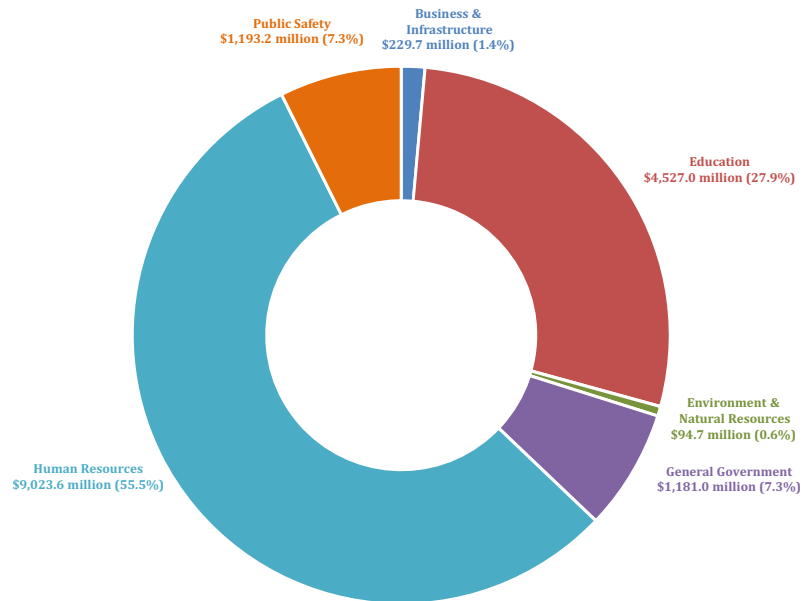
Needed for Unavoidable Obligations

- 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 2025 - 2026 Recommended Discretionary Expenditures by Functional Area
All Means of Finance (Including Double-Counts)
 (Totals \$33.18 billion)



FY 2025 - 2026 Recommended Non-Discretionary Expenditures by Functional Area
All Means of Finance (Including Double-Counts)
 (Totals \$16.25 billion)



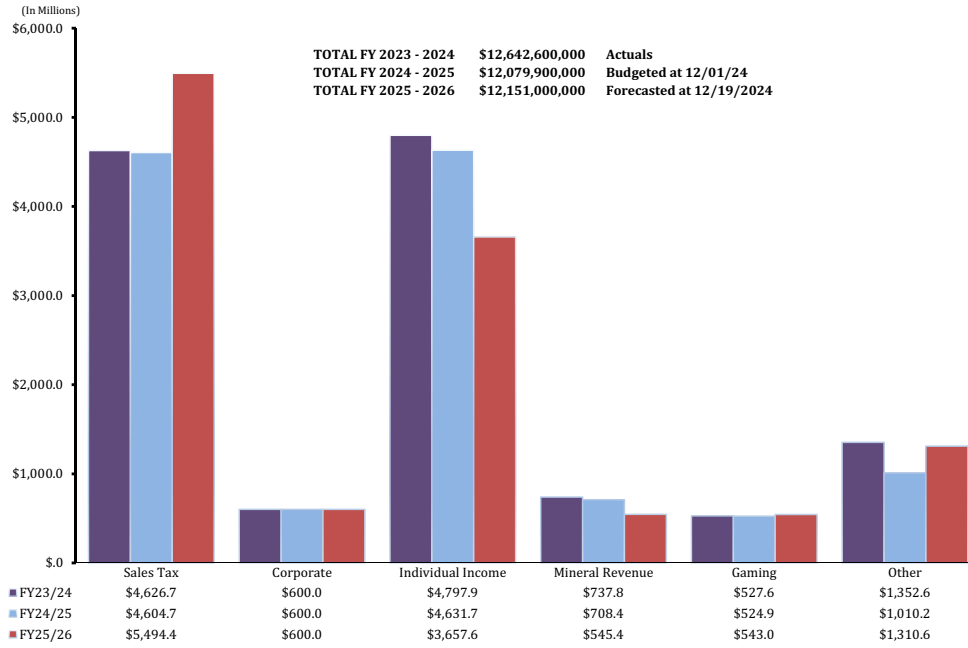
Discretionary and Non-Discretionary Funding by Department

DEPT. NAME	Discretionary	Non-Discretionary	Total
Executive	\$4,794,593,663	\$100,112,042	\$4,894,705,705
Veterans	\$91,836,115	\$10,325,828	\$102,161,943
State	\$80,732,633	\$50,301,649	\$131,034,282
Justice	\$98,178,395	\$14,800,275	\$112,978,670
Lt. Governor	\$9,849,728	\$766,138	\$10,615,866
Treasury	\$12,274,422	\$1,953,754	\$14,228,176
Public Service	\$8,479,315	\$2,473,521	\$10,952,836
Agriculture & Forestry	\$80,755,611	\$15,171,476	\$95,927,087
Insurance	\$50,354,554	\$6,474,685	\$56,829,239
Economic Development	\$56,846,631	\$5,840,976	\$62,687,607
Culture, Rec. & Tourism	\$123,354,206	\$11,861,907	\$135,216,113
Trans. & Development	\$681,996,014	\$96,568,944	\$778,564,958
Corrections	\$147,400,724	\$621,101,646	\$768,502,370
Public Safety	\$531,530,049	\$89,300,095	\$620,830,144
Youth Services	\$177,000,044	\$20,862,795	\$197,862,839
Health & Hospitals	\$12,805,249,145	\$8,553,490,338	\$21,358,739,483
Children and Family Services	\$581,224,396	\$424,421,817	\$1,005,646,213
Natural Resources	\$207,589,593	\$10,034,341	\$217,623,934
Revenue	\$114,426,384	\$20,331,300	\$134,757,684
Environmental Quality	\$112,104,254	\$44,064,951	\$156,169,205
Labor	\$277,321,517	\$22,759,910	\$300,081,427
Wildlife & Fisheries	\$178,645,586	\$20,706,775	\$199,352,361
Civil Service	\$19,249,355	\$7,832,951	\$27,082,306
Retirement Systems	\$0	\$0	\$0
Higher Education	\$3,078,439,644	\$334,843,308	\$3,413,282,952
Other Education	\$72,760,049	\$40,309,767	\$113,069,816
Dept. of Education	\$2,273,752,415	\$4,107,984,426	\$6,381,736,841
Health Care Services Div.	\$51,261,045	\$22,329,185	\$73,590,230
Other Requirements	\$389,962,053	\$587,060,891	\$977,022,944
Ancillary	\$3,173,834,780	\$71,081,811	\$3,244,916,591
Non-Appropriated	\$0	\$591,082,528	\$591,082,528
Judicial App. Bill	\$0	\$208,551,329	\$208,551,329
Leg. App. Bill	\$0	\$134,500,793	\$134,500,793
Special Acts	\$0	\$0	\$0
Capital Outlay	\$2,896,105,804	\$0	\$2,896,105,804
Total State	\$33,177,108,124	\$16,249,302,152	\$49,426,410,276

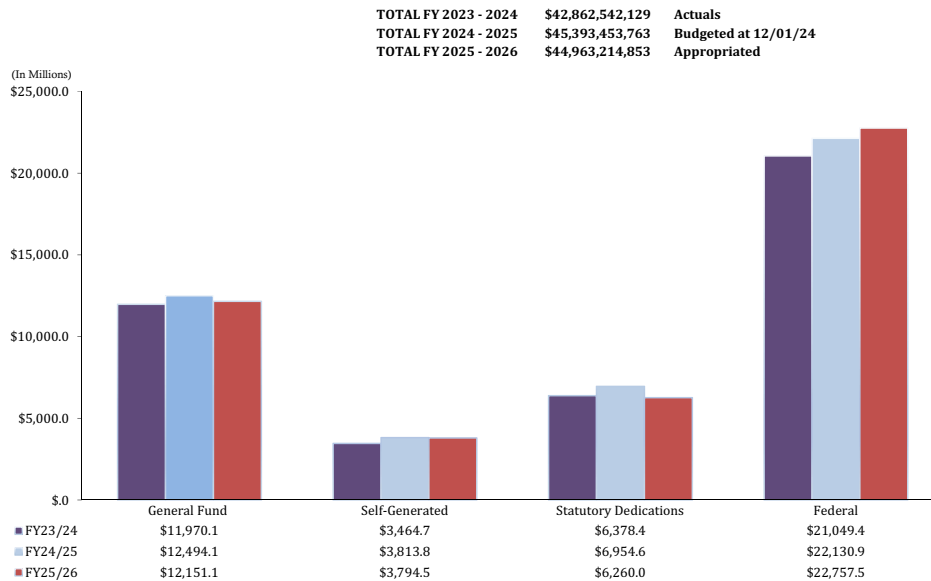


Historical Trends

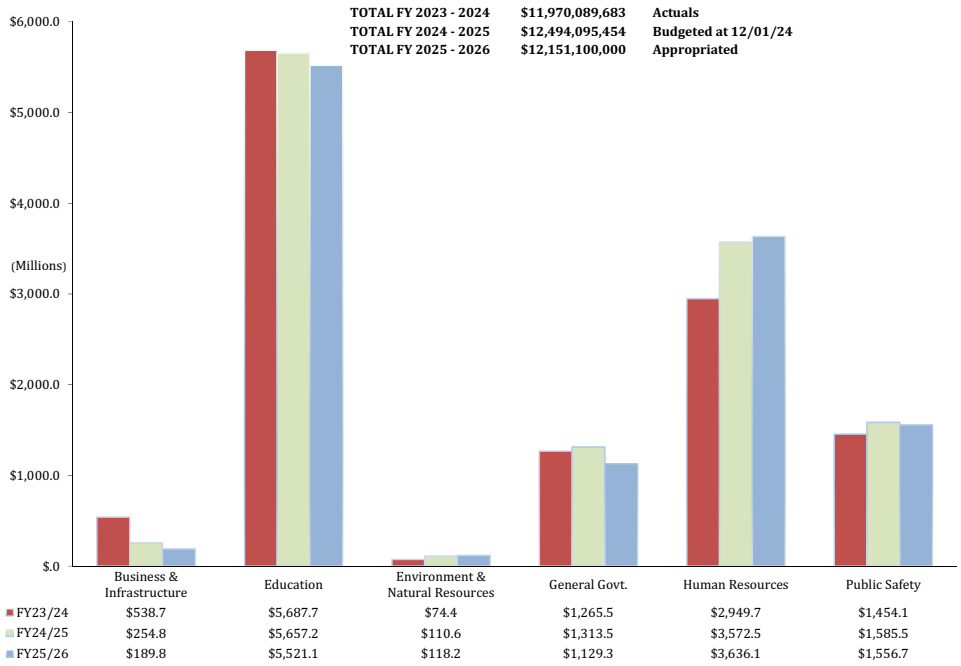
State General Fund Revenue



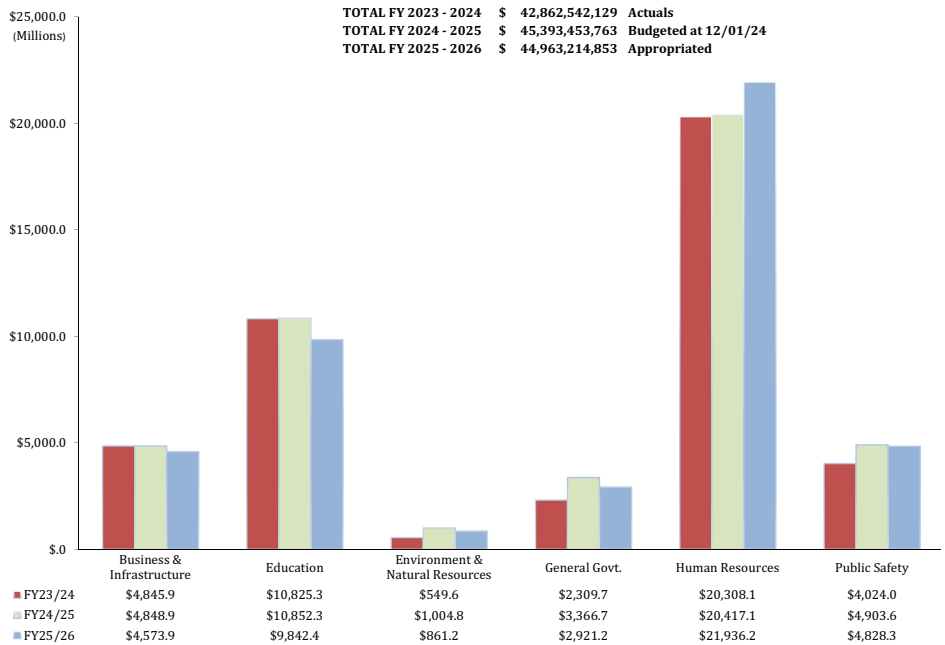
Total Means of Financing (Excluding Double Counts)



State General Fund Expenditures



Total Expenditures
(Excluding Double Counts)





PART TWO:

**BUDGET
RECOMMENDATION
BY SCHEDULE**



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Executive Department

Department Description

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

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$341,735,936	\$267,830,010	(\$73,905,926)
Interagency Transfers	104,282,268	101,482,161	(2,800,107)
Fees & Self-generated	203,107,570	193,576,173	(9,531,397)
Statutory Dedications	423,824,032	487,515,547	63,691,515
Federal Funds	3,402,828,943	3,844,301,814	441,472,871
Total	\$4,475,778,749	\$4,894,705,705	\$418,926,956
Total Authorized Positions	2,217	2,230	13
Authorized Other Charges Positions	268	262	(6)

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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$14,682,865	\$14,829,454	\$146,589
Interagency Transfers	3,706,344	2,241,344	(1,465,000)
Fees & Self-generated	1,696,727	1,696,727	0
Statutory Dedications	150,000	150,000	0
Federal Funds	3,699,392	3,699,392	0
Total	\$23,935,328	\$22,616,917	(\$1,318,411)
Authorized Positions	93	93	0
Authorized Other Charges Positions	0	0	0



Budget Highlights

- \$146,589 increase in State General Fund (Direct) due to statewide adjustments, to continue managing the governor's action initiatives, overseeing implementation of gubernatorial polices, responding to constituent requests, and providing general administrative and support services required by the Governor.
- \$1.47 million reduction in Interagency Transfers from the Department of Children and Family Services (DCFS) for the Human Trafficking Prevention Program. DCFS will assume responsibility for these services.

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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$0	\$0	\$0
Interagency Transfers	0	0	0
Fees & Self-generated	18,000	18,000	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	\$18,000	\$18,000	\$0
Authorized Positions	1	1	0
Authorized Other Charges Positions	0	0	0

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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$2,350,809	\$2,380,847	\$30,038
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	16,330	16,330	0
Total	\$2,367,139	\$2,397,177	\$30,038
Authorized Positions	15	15	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- \$30,038 increase in State General Fund (Direct), due to statewide adjustments to allow the agency to maintain existing levels of services to further the agency's mission of preventing fraud, waste and abuse in the executive level of government.

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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$5,903,984	\$6,471,617	\$567,633
Interagency Transfers	672,055	672,055	0
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	\$6,576,039	\$7,143,672	\$567,633
Authorized Positions	47	53	6
Authorized Other Charges Positions	6	0	(6)

Budget Highlights

- Converts six (6) authorized other charges positions to authorized T.O. positions, in an effort to more efficiently fill positions to provide services to clients.
- \$567,633 increase in State General Fund (Direct) due to statewide adjustments, to continue providing legal representation to adult and juvenile patients admitted to facilities in Louisiana for behavioral health treatment and children in "child in need of care" proceedings.



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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$2,058,414	\$2,119,212	\$60,798
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	\$5,445,852	\$5,506,650	\$60,798
Authorized Positions	36	36	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- \$60,798 increase in State General Fund (Direct), due to statewide adjustments to maintain existing levels of services to further the agency's goals of providing the public with centralized property tax information and ensuring fair and equitable property tax assessments.

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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$76,290,914	\$72,405,589	(\$3,885,325)
Interagency Transfers	72,281,855	78,108,298	5,826,443
Fees & Self-generated	61,101,895	50,929,909	(10,171,986)
Statutory Dedications	96,630,000	161,630,000	65,000,000
Federal Funds	735,334,772	1,181,324,065	445,989,293
Total	\$1,041,639,436	\$1,544,397,861	\$502,758,425
Authorized Positions	528	535	7
Authorized Other Charges Positions	42	42	0

Budget Highlights

- \$13.15 million increase in Federal Funds from the Bipartisan Infrastructure Law (BIL) for initiatives to ensure communities have access to safe and adequate water.
- \$462.56 million increase in Federal Funds for the administration and distribution of funds by the Disaster Recovery Unit for grant programs.
- \$4.2 million increase in Interagency Transfers and eight (8) authorized T.O. positions for the Office of Facility Planning and Control (FPC) to address long-term staffing needs due to the increase in Capital Outlay projects managed by FPC.
- \$65 million increase in Statutory Dedications, including \$60 million out of the Phase II Subfund of the Water Sector Fund and \$5 million out of the Emergency Subfund of the Water Sector Fund for the execution of the Water Sector Program Phase II.
- \$591,574 increase in Interagency Transfers, one (1) authorized T.O. position, and three (3) non-T.O. full time equivalent (FTE) positions to support and administer the Water Sector Phase II program.
- \$290,5494 increase in Interagency Transfers and three (3) authorized T.O positions in the Office of Finance and Support Services to provide administrative support for the Water Sector Phase II program and for the Department of Natural Resources.
- Transfers three (3) authorized T.O. positions from the Office of State Lands to the Department of Energy and Natural Resources due to reorganization.
- Pursuant to Executive Order JML 24-11, a reduction of \$2.37 million and two (2) authorized T.O. positions, including \$2.28 million in State General Fund (Direct), \$62,323 in Interagency Transfers, \$22,704 in Fees and Self-generated Revenues, and \$8,031 in Federal Funds, due to efficiencies identified throughout the agency.



109-Coastal Protection & Restoration Authority

Agency Description

The Coastal Protection and Restoration Authority (CPRA) works with federal, state, and local political subdivisions, including levee districts, to provide a safe and sustainable coast that will protect communities, the nation's critical energy infrastructure, and Louisiana's natural resources. CPRA implements projects approved by the Coastal Protection and Restoration Authority Board and in accordance with Comprehensive Master Plan for a Sustainable Coast and the Annual Plan with goals of protecting, restoring, enhancing, or creating vegetable 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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$4,239,688	\$0	(\$4,239,688)
Interagency Transfers	12,784,400	10,114,970	(2,669,430)
Fees & Self-generated	0	0	0
Statutory Dedications	131,044,378	136,287,912	5,243,534
Federal Funds	59,067,678	59,217,313	149,635
Total	\$207,136,144	\$205,620,195	(\$1,515,949)
Authorized Positions	186	186	0
Authorized Other Charges Positions	6	6	0

Budget Highlights

- \$3.19 million increase, including \$6.93 million increase in Statutory Dedications out of the Coastal Protection and Restoration Fund, \$149,635 increase in Federal Funds, \$1.23 million reduction in Statutory Dedications out of the Natural Resource Restoration Fund, and \$2.67 million reduction in Interagency Transfers from multiple state agencies, to align expenditures with projects contained in the Louisiana Comprehensive Master Plan for a Sustainable Coast.
- \$60,125 increase in Statutory Dedications out of the Coastal Protection and Restoration Fund for operational needs including licenses, memberships and subscriptions.
- \$384,180 reduction in Statutory Dedications out of the Coastal Protection and Restoration Fund for one-time funding added in FY 2024-2025 for IT acquisitions.

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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$116,695,834	\$75,753,036	(\$40,942,798)
Interagency Transfers	578,135	578,135	0
Fees & Self-generated	1,265,396	1,303,826	38,430
Statutory Dedications	105,100,000	101,500,000	(3,600,000)
Federal Funds	2,455,952,328	2,457,973,371	2,021,043
Total	\$2,679,591,693	\$2,637,108,368	(\$42,483,325)
Authorized Positions	119	120	1
Authorized Other Charges Positions	210	210	0

Budget Highlights

- \$1.86 million increase in State General Fund (Direct) for acquisitions and maintenance to the Louisiana Wireless Information Network (LWIN) to continue to provide emergency communications to all local and state first responders.
- Transfers one (1) authorized T.O. position from the Louisiana State Police to GOHSEP to consolidate the overall management of the School Safety initiative. This annualizes a mid-year adjustment from FY 2024-2025.
- \$678,246 increase in State General Fund (Direct) and transfer of ten (10) authorized T.O. positions from the Department of Military Affairs to GOHSEP to more effectively detect, prevent, and respond to cyber vulnerabilities. This annualizes a mid-year adjustment from FY 2024-2025.
- \$42 million reduction in State General Fund (Direct) for expenses obligated in FY 2023-2024 but not expended prior to the close of the fiscal year.

112-Department of Military Affairs

Agency Description

The Department of Military Affairs (DMA) through its Military Affairs Program, Education Program, and Auxiliary Account, strives to protect and serve the citizens of Louisiana by providing a highly trained, qualified and reliable force to support all-hazard responses and "At-Risk" Youth Education programs.



Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$70,089,514	\$50,873,284	(\$19,216,230)
Interagency Transfers	8,967,071	3,735,324	(5,231,747)
Fees & Self-generated	8,425,241	7,689,444	(735,797)
Statutory Dedications	50,000	50,000	0
Federal Funds	72,841,954	68,745,205	(4,096,749)
Total	\$160,373,780	\$131,093,257	(\$29,280,523)
Authorized Positions	850	849	(1)
Authorized Other Charges Positions	4	4	0

Budget Highlights

- \$10.59 million increase, including \$3.42 million in State General Fund (Direct), \$2.39 million in Fees and Self-generated Revenues, and \$4.78 million in Federal Funds for acquisitions and major repairs expenditures to sustain operations in the agency. Includes life-cycle replacement of equipment for operational and emergency response efforts, and maintenance and renovations of buildings and equipment.
- \$28.78 million reduction, including \$20.73 million in State General Fund (Direct), \$1.48 million in Interagency Transfers, \$566,176 in Fees and Self-generated Revenues, and \$6 million in Federal Funds, for expenses obligated in FY 2023-2024, but not expended prior to the close of the fiscal year.
- \$8.69 million reduction, including \$2.21 million in State General Fund (Direct), \$2.64 million in Fees and Self-generated Revenues, and \$3.85 million in Federal Funds for non-recurring acquisitions and major repairs expenditures.

116-Office of the State Public Defender

Agency Description

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



Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$750,000	\$0	(\$750,000)
Interagency Transfers	824,999	1,574,999	750,000
Fees & Self-generated	0	0	0
Statutory Dedications	47,191,981	47,159,668	(32,313)
Federal Funds	75,823	75,823	0
Total	\$48,842,803	\$48,810,490	(\$32,313)
Authorized Positions	17	17	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- \$750,000 increase in Interagency Transfers from the Department of Children and Family Services (DCFS) for Title IV-E funding to reimburse costs associated with providing representation for parents in all stages of foster care legal proceedings. This adjustment will bring the total funding received from DCFS for the Title IV-E program to \$1.5 million.

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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$0	\$0	\$0
Interagency Transfers	0	0	0
Fees & Self-generated	103,365,026	105,342,035	1,977,009
Statutory Dedications	19,899,331	19,920,000	20,669
Federal Funds	0	0	0
Total	\$123,264,357	\$125,262,035	\$1,997,678
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- \$3.1 million increase in Fees and Self-generated Revenues to align expenditures with projected revenue collections for hotel occupancy taxes, event rentals, concessions, merchandise and parking.
- \$400,000 increase in Statutory Dedications, including \$100,000 out of the Sports Facility Assistance Fund and \$300,000 out of the New Orleans Sports Franchise Fund for contractual obligations of the State to the Saints and Pelicans organization.



- \$379,331 reduction in Statutory Dedications out of the New Orleans Sports Franchise Assistance Fund based on the most recent Revenue Estimated Conference (REC) forecast.

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

Agency Description

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

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$8,018,110	\$3,905,624	(\$4,112,486)
Interagency Transfers	4,467,409	4,457,036	(10,373)
Fees & Self-generated	363,863	363,863	0
Statutory Dedications	11,694,786	8,728,680	(2,966,106)
Federal Funds	40,747,913	40,747,913	0
Total	\$65,292,081	\$58,203,116	(\$7,088,965)
Authorized Positions	43	43	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- \$102,641 reduction in Statutory Dedications out of the Tobacco Tax Health Care Fund based on the most recent Revenue Estimated Conference (REC) forecast.
- \$2.48 million reduction, including \$2.39 million in State General Fund (Direct), \$10,373 in Interagency Transfers and \$78,465 in Statutory Dedications out of the Crime Victims Reparations Fund, for expenses obligated in FY 2023-2024 but not expended prior to the close of the fiscal year.



133-Office of Elderly Affairs

Agency Description

The Governor's Office of Elderly Affairs serves as the focal point for the development, implementation, and administration of public policy that addresses the needs of the state's elderly citizens. The agency is comprised of four programs: the Administrative program, the Title III, V, VIII 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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$40,655,804	\$39,091,347	(\$1,564,457)
Interagency Transfers	0	0	0
Fees & Self-generated	12,500	12,500	0
Statutory Dedications	0	0	0
Federal Funds	35,092,753	32,502,402	(2,590,351)
Total	\$75,761,057	\$71,606,249	(\$4,154,808)
Authorized Positions	87	87	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- Funding for the agency includes a total of \$44.3 million, comprised of \$12.5 million in State General Fund (Direct) and \$31.89 million in Federal Funds, for the Title III, Title V, Title VII and NSIP program to provide services to Louisiana citizens over 55 years of age. This funding includes a \$2.59 million reduction of Federal Funds for grants provided by the Department of Health and Human Services for grants associated with the American Rescue Plan and other grants that the agency will no longer be receiving at the same level.
- Funding for the agency includes a total of \$6.95 million State General Fund (Direct) in the Parish Councils on Aging program.
- Funding for the agency includes \$9 million State General Fund (Direct) for the Senior Centers program where older individuals throughout the state can come together at Senior Center facilities a receive a variety of services on a local level.



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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$0	\$0	\$0
Interagency Transfers	0	0	0
Fees & Self-generated	7,383,310	7,309,608	(73,702)
Statutory Dedications	12,063,556	12,089,287	25,731
Federal Funds	0	0	0
Total	\$19,446,866	\$19,398,895	(\$47,971)
Authorized Positions	89	89	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- Pursuant to Executive Order JML 24-11, a reduction of \$25,308 in Statutory Dedications out of the Pari-mutuel Live Racing Facility Gaming Control Fund for the Equine Drug Testing contract.
- \$175,000 reduction in Fees and Self-generated Revenues for off-track wagering facilities to align expenditures with projected revenue.

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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$0	\$0	\$0
Interagency Transfers	0	0	0
Fees & Self-generated	16,088,174	15,522,823	(565,351)
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	\$16,088,174	\$15,522,823	(\$565,351)
Authorized Positions	106	106	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- \$20,100 increase in Fees and Self-generated Revenues for the replacement of printers and computers.





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Department of Veterans Affairs

Department Description

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

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$16,865,961	\$17,107,297	\$241,336
Interagency Transfers	2,479,430	2,513,238	33,808
Fees & Self-generated	14,963,271	15,026,428	63,157
Statutory Dedications	215,528	215,528	0
Federal Funds	59,302,436	67,299,452	7,997,016
Total	\$93,826,626	\$102,161,943	\$8,335,317
Total Authorized Positions	851	851	0
Authorized Other Charges Positions	0	0	0

130-Department of Veterans Affairs

Agency Description

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, Slidell 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 USC; 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, 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.

Assists veterans and/or their dependents to receive any and all benefits to which they are entitled under federal law.

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.



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 veteran's administration contract.

State Veterans Cemetery consists of the Northwest Louisiana State Veterans Cemetery in Keithville, Louisiana, the Central Louisiana State 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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$14,356,543	\$14,696,317	\$339,774
Interagency Transfers	1,794,664	1,794,664	0
Fees & Self-generated	1,448,138	1,468,239	20,101
Statutory Dedications	215,528	215,528	0
Federal Funds	1,186,269	1,472,692	286,423
Total	\$19,001,142	\$19,647,440	\$646,298
Authorized Positions	126	126	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- \$377,462 increase including \$357,562 in Federal Funds and \$19,900 in Fees and Self-generated Revenues for landscaping equipment to carry out cemetery operations.
- \$50,000 increase in State General Fund (Direct) for two (2) vehicles in the Contact Assistance Program.

131-Louisiana Veterans Home

Agency Description

To provide medical and nursing care to eligible Louisiana veterans in an effort to return the veteran to the highest physical and mental capacity. The veterans home, located in Jackson, Louisiana, opened in 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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$2,341,711	\$2,047,482	(\$294,229)
Interagency Transfers	0	0	0
Fees & Self-generated	2,321,341	2,522,021	200,680
Statutory Dedications	0	0	0
Federal Funds	9,473,764	10,316,289	842,525
Total	\$14,136,816	\$14,885,792	\$748,976
Authorized Positions	122	122	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- \$595,222 increase in Federal Funds, for additional premium pay in accordance with State Civil Service Rule 6.16(a) and overtime pay.
- \$375,242 increase in Federal Funds to replace beds, air conditioning units, and furniture for hallways, offices, and conference rooms.
- \$200,680 increase in Fees and Self-generated Revenues for renovations to the flooring and the repainting of the interior of the facility.
- \$125,559 increase in Federal Funds to renovate five (5) nursing stations and flooring.
- \$16,419 increase in Federal Funds to provide natural gas required by the home for the year.

132-Northeast Louisiana Veterans Home

Agency Description

To provide medical and nursing care to eligible Louisiana veterans in an effort to return the veteran to the highest physical and mental capacity. The veteran's home, 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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$0	\$0	\$0
Interagency Transfers	0	0	0
Fees & Self-generated	2,400,000	2,400,000	0
Statutory Dedications	0	0	0
Federal Funds	11,928,125	14,094,960	2,166,835
Total	\$14,328,125	\$16,494,960	\$2,166,835
Authorized Positions	149	149	0
Authorized Other Charges Positions	0	0	0



Budget Highlights

- \$2.16 million increase in Federal Funds, due to statewide adjustments and for additional premium pay in accordance with State Civil Service Rule 6.16(a) and overtime pay as well as additional acquisitions and major repairs funding to carry out everyday operations.

134-Southwest Louisiana Veterans Home

Agency Description

To provide medical and nursing care to eligible Louisiana veterans in an effort to return the veteran to the highest physical and mental capacity. The veterans home, 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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$167,707	\$0	(\$167,707)
Interagency Transfers	201,260	235,068	33,808
Fees & Self-generated	3,138,587	3,104,779	(33,808)
Statutory Dedications	0	0	0
Federal Funds	12,609,683	14,118,391	1,508,708
Total	\$16,117,237	\$17,458,238	\$1,341,001
Authorized Positions	153	153	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- \$1.34 million increase in Federal Funds, due to statewide adjustments and for additional premium pay in accordance with State Civil Service Rule 6.16(a) and overtime pay of employees as well as additional funding for acquisitions and major repairs to carry out everyday operations.

135-Northwest Louisiana Veterans Home

Agency Description

To provide medical and nursing care to eligible Louisiana veterans in an effort to return the veteran to the highest physical and mental capacity. The veterans home, 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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$0	\$363,498	\$363,498
Interagency Transfers	0	0	0
Fees & Self-generated	2,723,792	2,599,976	(123,816)
Statutory Dedications	0	0	0
Federal Funds	12,800,746	13,410,902	610,156
Total	\$15,524,538	\$16,374,376	\$849,838
Authorized Positions	150	150	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- \$784,395 increase in Federal Funds, due to statewide adjustments and for additional premium pay in accordance with State Civil Service Rule 6.16(a) and overtime pay of employees.
- \$86,815 increase in State General Fund (Direct) for beds and medical equipment to assist with resident care.
- \$73,000 increase in State General Fund (Direct) for renovations to whirlpool rooms, expansion of the Wander Guard security system, replacing outdoor signage, and canopy lighting.

136-Southeast Louisiana Veterans Homes

Agency Description

To provide medical and nursing care to eligible Louisiana veterans in an effort to return the veteran to the highest physical and mental capacity. The veterans home, 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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$0	\$0	\$0
Interagency Transfers	483,506	483,506	0
Fees & Self-generated	2,931,413	2,931,413	0
Statutory Dedications	0	0	0
Federal Funds	11,303,849	13,886,218	2,582,369
Total	\$14,718,768	\$17,301,137	\$2,582,369
Authorized Positions	151	151	0
Authorized Other Charges Positions	0	0	0



Budget Highlights

- \$2.49 million increase in Federal Funds, due to statewide adjustments and for additional premium pay in accordance with State Civil Service Rule 6.16(a) and overtime pay of employees as well as funding for acquisitions and major repairs to carry out everyday operations.

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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$75,082,234	\$92,514,631	\$17,432,397
Interagency Transfers	845,100	857,600	12,500
Fees & Self-generated	37,532,306	37,091,484	(440,822)
Statutory Dedications	113,078	113,078	0
Federal Funds	0	457,489	0
Total	\$113,572,718	\$131,034,282	\$17,461,564
Total Authorized Positions	365	366	1
Authorized Other Charges Positions	0	0	0

Budget Highlights

- An increase of \$1.5 million in State General Fund (Direct) for election expenses, including ballot printing, for total FY 2025-2026 election expenses of \$22.38 million. Elections include an Open Primary / Orleans Municipal Primary, Open General / Orleans Municipal General, Party Primary / Municipal Primary, Party Runoff / Municipal General.
- An increase of \$811,909 in State General Fund (Direct) for Registrar of Voters market adjustments, step increases, and Certified Elections Registration Administrator (CERA) certifications and corresponding benefits.
- The Secretary of State is required to hold a new statewide election in FY 2025-2026, in accordance with Act 1 of the 2024 First Extraordinary Session and Act 640 of the 2024 Regular Legislative Session. \$17.2 million in State General Fund (Direct) is provided to implement this change in the election process which includes: (\$12.7 million) to purchase electronic poll books to record and audit the selection of a party by unaffiliated voters; (\$300,000) for implementation costs and trainings for Parish Board of Elections Supervisors, Clerk of Court and staff, Registrar of Voters and staff, elections employees, and Commissioners; (\$619,424) for postage and printing of a mailer the agency will send to all no-party affiliated voters to select which party they would like to vote with during the statewide election; and (\$3.5 million) for outreach costs to undertake a massive voter education program including a letter explaining the change to every voter, as well as traditional and digital media outreach.
- \$829,000 in State General Fund (Direct) for major repairs to the Museums and Other Operations Program which includes: restoration of an iron metal fence and rotunda renovations at the Louisiana State Exhibit Museum (LSEM) (\$450,000); repairing a brick wall at the Mansfield Female College Museum (\$45,000); exterior lighting at the Old State Capitol (\$125,000); interior painting at the Old Governor's Mansion (OGM) (\$63,000); and grounds maintenance at LSEM and OGM (\$146,000).



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 make 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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$75,082,234	\$92,514,631	\$17,432,397
Interagency Transfers	845,100	857,600	12,500
Fees & Self-generated	37,532,306	37,091,484	(440,822)
Statutory Dedications	113,078	113,078	0
Federal Funds	0	457,489	457,489
Total	\$113,572,718	\$131,034,282	\$17,461,564
Authorized Positions	365	366	1
Authorized Other Charges Positions	0	0	0



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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$21,342,949	\$22,927,779	\$1,584,830
Interagency Transfers	24,808,905	25,989,244	1,180,339
Fees & Self-generated	16,199,751	15,806,306	(393,445)
Statutory Dedications	41,431,605	38,845,700	(2,585,905)
Federal Funds	9,352,138	9,409,641	57,503
Total	\$113,135,348	\$112,978,670	(\$156,678)
Total Authorized Positions	534	539	5
Authorized Other Charges Positions	1	1	0

Budget Highlights

- \$3 million reduction in Statutory Dedications out of the Criminal Justice and First Responder Fund for one-time expenses related to the Troop Nola Project. There is \$12 million remaining in the fund for one-time expenses for the Troop Nola Project and the Criminal Division.
- Increases the Louisiana Medicaid Fraud Control Unit (LMFCU) by \$1.8 million and three (3) authorized positions to further investigate, prosecute and seek civil remedies against individuals and entities that defraud the Medicaid Program. The funding includes: (\$98,572) in Fees and Self-generated Revenues; (\$1.4 million) in Statutory Dedications out of the Medical Assistance Programs Fraud Detection Fund; and (\$295,719) in Federal Funds.

141-Office of the Attorney General

Agency Description

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

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



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

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

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

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$21,342,949	\$22,927,779	\$1,584,830
Interagency Transfers	24,808,905	25,989,244	1,180,339
Fees & Self-generated	16,199,751	15,806,306	(393,445)
Statutory Dedications	41,431,605	38,845,700	(2,585,905)
Federal Funds	9,352,138	9,409,641	57,503
Total	\$113,135,348	\$112,978,670	(\$156,678)
Authorized Positions	534	539	5
Authorized Other Charges Positions	1	1	0



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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$1,573,465	\$1,375,022	(\$198,443)
Interagency Transfers	1,095,750	1,095,750	0
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	8,145,094	8,145,094	0
Total	\$10,814,309	\$10,615,866	(\$198,443)
Total Authorized Positions	7	7	0
Authorized Other Charges Positions	8	8	0

Budget Highlights

- \$8.1 million in Federal Funds 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.

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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$1,573,465	\$1,375,022	(\$198,443)
Interagency Transfers	1,095,750	1,095,750	0
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	8,145,094	8,145,094	0
Total	\$10,814,309	\$10,615,866	(\$198,443)
Authorized Positions	7	7	0
Authorized Other Charges Positions	8	8	0



State Treasurer

Department Description

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

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$205,260	\$205,260	\$0
Interagency Transfers	1,961,308	1,720,658	(240,650)
Fees & Self-generated	11,047,931	11,415,803	367,872
Statutory Dedications	886,455	886,455	0
Federal Funds	0	0	0
Total	\$14,100,954	\$14,228,176	\$127,222
Total Authorized Positions	74	74	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- The FY 2025-2026 recommended amount is \$14.23 million; allowing the Department to maintain both prudent cash management and investment strategies, and the ability to monitor, regulate, and coordinate any debt obligations as mandated by law.

147-State Treasurer

Agency Description

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

Provides the highest quality accounting and fiscal controls of all monies deposited in the Treasury and assures that monies on deposit in the Treasury are disbursed from the Treasury in accordance with constitutional and statutory law for the benefit of the citizens of the State of Louisiana 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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$205,260	\$205,260	\$0
Interagency Transfers	1,961,308	1,720,658	(240,650)
Fees & Self-generated	11,047,931	11,415,803	367,872
Statutory Dedications	886,455	886,455	0
Federal Funds	0	0	0
Total	\$14,100,954	\$14,228,176	\$127,222
Authorized Positions	74	74	0
Authorized Other Charges Positions	0	0	0



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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$0	\$0	\$0
Interagency Transfers	0	0	0
Fees & Self-generated	10,473,235	10,952,836	479,601
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	\$10,473,235	\$10,952,836	\$479,601
Total Authorized Positions	95	95	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- A total of \$10.95 million is recommended for the Public Service Commission to perform its duties in regulating the rates and services of public utilities and common carriers operating in the State, and to carry out legislative mandates, such as "Do Not Call" regulations.

158-Public Service Commission

Agency Description

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

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

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

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



Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$0	\$0	\$0
Interagency Transfers	0	0	0
Fees & Self-generated	10,473,235	10,952,836	479,601
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	\$10,473,235	\$10,952,836	\$479,601
Authorized Positions	95	95	0
Authorized Other Charges Positions	0	0	0



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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$41,036,778	\$35,343,397	(\$5,693,381)
Interagency Transfers	5,837,147	539,035	(5,298,112)
Fees & Self-generated	8,253,309	8,252,743	(566)
Statutory Dedications	44,232,304	38,803,433	(5,428,871)
Federal Funds	22,126,709	12,988,479	(9,138,230)
Total	\$121,486,247	\$95,927,087	(\$25,559,160)
Total Authorized Positions	590	586	(4)
Authorized Other Charges Positions	2	2	0

Budget Highlights

- \$95.93 million and 586 authorized Table of Organization (T.O.) positions to oversee the affairs of two of the state's largest industries - agriculture and forestry.
- \$8.67 million increase in State General Fund (Direct) for replacement acquisitions including: 101 vehicles in the Management and Finance Program (\$4.18 million); two (2) vehicles for the Live-stock Brand Commission in the Animal Health and Food Safety Program (\$79,550); 30 plows used with Forestry Program dozers (\$420,000); 50 heavy duty trucks in the Forestry Program (\$3.75 million); and three (3) house trailers for the Grand Cane, Pollock, and Sheridan fire substations in the Forestry Program (\$240,000).
- \$210,000 increase in State General Fund (Direct) to the Forestry Program for repairs to fire substa-tion offices in Deridder, Abita Springs, and Minden.
- Increase of \$413,855 in Federal Funds from the United States Department of Agriculture (USDA) Natural Resources Conservation Service (NRCS) for four (4) existing grants that were recently renewed or overhauled (Farm Bill, Feral Swine Eradication, Louisiana Resource Unit Soil Conserva-tion, Program Support Specialist Assistance) and one (1) new grant (Watershed Technician Assis-tance) in the Management and Finance Program (\$209,269) and the Soil and Water Conservation Program (\$204,586). This funding will provide for software, additional travel for workshops, fuel for visiting more sites, supplies, and administrative costs.



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 including the regulation of the production of medical marijuana.

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

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

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

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

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$41,036,778	\$35,343,397	(\$5,693,381)
Interagency Transfers	5,837,147	539,035	(5,298,112)
Fees & Self-generated	8,253,309	8,252,743	(566)
Statutory Dedications	44,232,304	38,803,433	(5,428,871)
Federal Funds	22,126,709	12,988,479	(9,138,230)
Total	\$121,486,247	\$95,927,087	(\$25,559,160)
Authorized Positions	590	586	(4)
Authorized Other Charges Positions	2	2	0



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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$0	\$0	\$0
Interagency Transfers	0	0	0
Fees & Self-generated	36,071,043	41,029,239	4,958,196
Statutory Dedications	34,709,164	15,000,000	(19,709,164)
Federal Funds	1,195,671	800,000	(395,671)
Total	\$71,975,878	\$56,829,239	(\$15,146,639)
Total Authorized Positions	230	232	2
Authorized Other Charges Positions	0	0	0

Budget Highlights

- A total of \$56.83 million is recommended to investigate complaints, process applications, and perform all other duties related to the Department of Insurance.
- \$65,508 increase in Fees and Self-generated Revenues for of one (1) authorized T.O. position in the Administrative/Fiscal Program for the Fiscal Division to handle increasing volume of payments for the Louisiana Fortify Homes Program.
- \$107,702 increase in Fees and Self-generated Revenues for one (1) authorized T.O. position in the Market Compliance Program to serve as the lead over market conduct examinations.
- \$2.1 million increase in Fees and Self-generated Revenues for multiple professional service contracts designed to boost digital media outreach, communicational initiatives, new programs, and development of artificial intelligence to improve regulatory efficiency.
- \$1 million increase in Fees and Self-generated Revenues from the Insurance Fraud Investigation Dedicated Fund Account for investigation of high rates in Louisiana and efficient actions to mitigate them.
- \$400,000 increase in Fees and Self-generated Revenues for two (2) professional service contracts to perform the analysis needed to design a base benchmark plan mandated under the Affordable Care Act (\$200,000) and to review healthcare legislation to identify inflating costs in accordance with Act 714 of the 2024 Regular Legislative Session (\$200,000).
- \$19.71 million decrease in Statutory Dedications out of the Louisiana Fortify Homes Program Fund. This is the amount of a prior year balance that the Department will spend in FY 2024-2025. \$15 million is recommended from the fund in FY 2025-2026 for the purpose of making grants to property owners to retrofit roofs to meet or exceed the Insurance Institute for Business and Home Safety "fortified roof" standards.



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 advocate for the state's insurance consumers.

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$0	\$0	\$0
Interagency Transfers	0	0	0
Fees & Self-generated	36,071,043	41,029,239	4,958,196
Statutory Dedications	34,709,164	15,000,000	(19,709,164)
Federal Funds	1,195,671	800,000	(395,671)
Total	\$71,975,878	\$56,829,239	(\$15,146,639)
Authorized Positions	230	232	2
Authorized Other Charges Positions	0	0	0



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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$55,270,883	\$47,463,355	(\$7,807,528)
Interagency Transfers	231,619	175,000	(56,619)
Fees & Self-generated	8,824,780	10,074,252	1,249,472
Statutory Dedications	3,575,850	2,000,000	(1,575,850)
Federal Funds	52,944,696	2,975,000	(49,969,696)
Total	\$120,847,828	\$62,687,607	(\$58,160,221)
Total Authorized Positions	113	213	100
Authorized Other Charges Positions	6	6	0

Budget Highlights

- \$11.4 million in State General Fund (Direct) for the Louisiana FastStart Program, which delivers comprehensive workforce training services to businesses looking to relocate and/or expand with turnkey employee training and delivery solutions. This includes additional funding of \$1.5 million and 80 authorized T.O. positions for the department to directly administer the program in-house and to support an increase in product offerings, workforce training services, and project commitments to the program.
- \$5 million in Fees and Self-generated Revenues out of the Louisiana Entertainment Development Dedicated Fund Account, which supports education development initiatives, matching grants for Louisiana filmmakers, and a loan guarantee program.
- \$4 million in State General Fund (Direct) to provide additional funding for marketing efforts in industry targets, including four (4) authorized T.O. positions to support development in those markets.
- \$2.59 million in State General Fund (Direct), which includes funding of \$1.59 million for IT equipment and system enhancements, and an increase of eight (8) authorized T.O. positions to support additional functions across various activities within the department, including compliance, fiscal, and legal services.
- \$2 million in State General Fund (Direct) for an enhanced, dedicated "Certified Sites" portal for the agency's website, as well as one (1) authorized T.O. position to manage the portal. The "Certified Sites" portal provides site information for potential businesses, and the dedicated website will provide flexibility and innovative advantages in elevating marketing and reach.
- \$1.5 million in Fees and Self-generated Revenues for direct investment, program grants, and administrative expenses under the State Small Business Credit Initiative (SSBCI) umbrella. Act 590 of the 2024 Regular Legislative Session authorized the creation of a newly separate bank account by the State Treasurer's Office for the investment of funds received by Louisiana Economic Development



from any federal agency. These funds will be used for contractual services, innovation marketing support to promote and raise awareness of the program, accelerator program grants for start-up companies, and a direct equity investment program.

- \$1 million in State General Fund (Direct) and four (4) authorized T.O. positions for the pilot of the formation of regional support for an innovation ecosystem that focuses on supporting programs and services designed to develop and cultivate four (4) regions of the state: New Orleans, Lafayette, Baton Rouge, and Ruston.
- \$900,000 in Federal Funds for the first tranche of funding for the State Small Business Credit Initiative (SSBCI) Small Business Opportunity Program (SBOP) for additional support in delivering technical assistance to small businesses throughout the state. Total funding of \$5,380,000 has been allocated to the state and will be disbursed in three tranches.
- \$113,424 in State General Fund (Direct) for an increase of three (3) authorized T.O. positions for information technology functions and services. Act 590 of the 2024 Regular Legislative Session exempts the department from the oversight and procurement authority of the Office of Technology Services.
- Various non-recurring adjustments include:
 - Carryforward adjustments of \$40.78 million, consisting of \$19.57 million in State General Fund (Direct), \$56,619 in Interagency Transfers, \$2.67 million in Fees and Self-generated Revenues, \$2,100 in Statutory Dedications out of the Louisiana Economic Development Fund, and \$18.48 million in Federal Funds for expenses obligated in FY 2023-2024, but not expended prior to the close of the fiscal year.
 - \$32.86 million in Federal Funds for the second tranche of funding for the State Small Business Credit Initiative (SSBCI). Total funding of \$113.07 million has been allocated to the state in support of small businesses that are unable to access the capital needed to expand and create jobs. The third and final tranche is anticipated in FY 2026-2027.
- Consolidates the Office of the Secretary and the Office of Business Development into the newly created Office of Economic Development. The Office of Economic Development will operate as the department's sole agency, allowing the Secretary to more efficiently manage the Department. The functions and funding of \$62.69 million, 213 authorized T.O. positions, and six (6) authorized Other Charges positions transferring to the Office of Economic Development consist of:
 - \$26.16 million in State General Fund (Direct) and 130 authorized T.O. positions from the Office of the Secretary; and
 - \$36.53 million, consisting of \$21.31 in State General Fund (Direct), \$175,000 in Interagency Transfers, \$10.07 million in Fees and Self-generated Revenues, \$2 million in Statutory Dedications out of the Marketing Fund, and \$2.98 million in Federal Funds, as well as 83 authorized T.O. positions and six (6) authorized Other Charges positions from the Office of Business Development.

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 (REC) forecast. This department administers the following incentive expenditure programs:

- Louisiana Community Economic Development Act (R.S. 47:6031), not in effect.
- Ports of Louisiana Tax Credits (R.S. 47:6036), projected for \$0.

- Motion Picture Investor Tax Credit (R.S. 47:6007), projected for \$180,000,000.
- Research and Development Tax Credit (R.S. 47:6015), projected for \$8,000,000.
- Digital Interactive Media and Software Act (R.S. 47:6022), projected for \$20,000,000.
- Louisiana Motion Picture Incentive Act (R.S. 47:1121), not in effect.
- New Markets Tax Credit (R.S. 47:6016), projected for \$0.
- University Research and Development Parks (R.S. 17:3389), not in effect.
- Industrial Tax Equalization Program (R.S. 47:3201-3205), projected for \$2,118,000.
- Exemptions for Manufacturing Establishments (R.S. 47:4301-4306), projected for \$735,000.
- Louisiana Enterprise Zone Act (R.S. 51:1781), projected for \$35,084,000.
- Sound Recording Investor Tax Credit (R.S. 47:6023), projected for \$49,000.
- Urban Revitalization Tax Incentive Program (R.S. 51:1801), not in effect.
- Technology Commercialization Credit and Jobs Program (R.S. 51:2351), not in effect.
- Angel Investor Tax Credit Program (R.S. 47:6020), projected for \$1,960,000.
- Musical and Theatrical Productions Income Tax Credit (R.S. 47:6034), projected for \$1,470,000.
- Retention and Modernization Act (R.S. 51:2399.1-.6), projected for \$2,395,000.
- Tax Credit for Green Job Industries (R.S. 47:6037), not in effect.
- Louisiana Quality Jobs Program Act (R.S. 51:2451), projected for \$173,400,000.
- Corporate Headquarters Relocation Program (R.S. 51:3111), not in effect.
- Competitive Projects Payroll Incentive Program (R.S. 51:3121), projected for \$0.

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-add 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 and education, regional and local economic development 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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$0	\$47,463,355	\$47,463,355
Interagency Transfers	0	175,000	175,000
Fees & Self-generated	0	10,074,252	10,074,252
Statutory Dedications	0	2,000,000	2,000,000
Federal Funds	0	2,975,000	2,975,000
Total	\$--	\$62,687,607	\$--
Authorized Positions	0	213	0
Authorized Other Charges Positions	0	6	6

251-Office of the Secretary**Agency Budget Summary**

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$24,656,676	\$0	(\$24,656,676)
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	\$24,656,676	\$0	(\$24,656,676)
Authorized Positions	38	0	(38)
Authorized Other Charges Positions	0	0	0

252-Office of Business Development**Agency Budget Summary**

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$30,614,207	\$0	(\$30,614,207)
Interagency Transfers	231,619	0	(231,619)
Fees & Self-generated	8,824,780	0	(8,824,780)
Statutory Dedications	3,575,850	0	(3,575,850)
Federal Funds	52,944,696	0	(52,944,696)
Total	\$96,191,152	\$0	(\$96,191,152)
Authorized Positions	75	0	(75)
Authorized Other Charges Positions	6	0	(6)



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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$56,266,340	\$58,744,300	\$2,477,960
Interagency Transfers	6,923,106	6,719,967	(203,139)
Fees & Self-generated	61,626,659	55,840,957	(5,785,702)
Statutory Dedications	919,551	909,118	(10,433)
Federal Funds	13,632,091	13,001,771	(630,320)
Total	\$139,367,747	\$135,216,113	(\$4,151,634)
Total Authorized Positions	594	591	(3)
Authorized Other Charges Positions	14	14	0

Budget Highlights

- \$4.18 million, including \$630,000 in Statutory Dedications out of the Litter Abatement and Education Account and \$3.5 million of State General Fund (Direct), for litter abatement initiatives including: litter reduction; litter control awareness; the litter abatement grant program; and private sector anti-litter programs.
- \$900,000 increase in State General Fund (Direct) for acquisitions of replacement equipment for the upkeep and maintenance for all state parks' grounds and historic sites including: mowers; tractors; utility terrain vehicles; and skid steers.
- \$9.5 million increase in State General Fund (Direct) for major repairs to lodges, park signs, showers and tubs, seawalls, bridges, roads, and trails in state parks.
- \$4.7 million increase in Fees and Self-generated Revenues for the Marketing Program for promotion and marketing of Louisiana Tourism including a campaign to highlight the state's outdoor recreational opportunities.
- \$225,000 increase in State General Fund (Direct) for the Louisiana Main Street Program to provide annual technical support such as organization, economic planning, design place making, and community branding to communities statewide.

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:

- Atchafalaya Trace Heritage Area Development Zone (R.S. 25:1226), projected for \$0.
- Cane River Heritage Tax Credit (R.S. 47:6026), projected for \$0.



- Tax Credit for Rehabilitation of Historic Structures (R.S. 47:6019), projected for \$125,000,000.

261-Office of the Secretary

Agency Description

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

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

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

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$19,087,916	\$11,269,761	(\$7,818,155)
Interagency Transfers	1,812,927	1,639,129	(173,798)
Fees & Self-generated	0	0	0
Statutory Dedications	919,551	909,118	(10,433)
Federal Funds	0	0	0
Total	\$21,820,394	\$13,818,008	(\$8,002,386)
Authorized Positions	58	58	0
Authorized Other Charges Positions	0	0	0

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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$5,215,436	\$5,337,219	\$121,783
Interagency Transfers	821,436	821,436	0
Fees & Self-generated	113,643	90,000	(23,643)
Statutory Dedications	0	0	0
Federal Funds	3,500,000	3,500,000	0
Total	\$9,650,515	\$9,748,655	\$98,140
Authorized Positions	48	48	0
Authorized Other Charges Positions	0	0	0

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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$7,880,415	\$6,449,046	(\$1,431,369)
Interagency Transfers	1,440,474	1,440,474	0
Fees & Self-generated	1,272,039	1,271,043	(996)
Statutory Dedications	0	0	0
Federal Funds	900,000	900,000	0
Total	\$11,492,928	\$10,060,563	(\$1,432,365)
Authorized Positions	68	68	0
Authorized Other Charges Positions	0	0	0

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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$20,979,844	\$32,796,164	\$11,816,320
Interagency Transfers	224,122	224,122	0
Fees & Self-generated	25,096,094	15,179,114	(9,916,980)
Statutory Dedications	0	0	0
Federal Funds	5,910,990	5,464,655	(446,335)
Total	\$52,211,050	\$53,664,055	\$1,453,005
Authorized Positions	311	308	(3)
Authorized Other Charges Positions	6	6	0

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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$2,976,306	\$2,890,687	(\$85,619)
Interagency Transfers	2,580,931	2,551,590	(29,341)
Fees & Self-generated	802,230	802,230	0
Statutory Dedications	0	0	0
Federal Funds	3,193,333	3,037,116	(156,217)
Total	\$9,552,800	\$9,281,623	(\$271,177)
Authorized Positions	33	33	0
Authorized Other Charges Positions	7	7	0



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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$126,423	\$1,423	(\$125,000)
Interagency Transfers	43,216	43,216	0
Fees & Self-generated	34,342,653	38,498,570	4,155,917
Statutory Dedications	0	0	0
Federal Funds	127,768	100,000	(27,768)
Total	\$34,640,060	\$38,643,209	\$4,003,149
Authorized Positions	76	76	0
Authorized Other Charges Positions	1	1	0





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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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$88,294,597	\$53,374,750	(\$34,919,847)
Interagency Transfers	47,580,651	44,580,651	(3,000,000)
Fees & Self-generated	40,024,841	29,919,875	(10,104,966)
Statutory Dedications	738,177,989	620,201,519	(117,976,470)
Federal Funds	30,262,163	30,488,163	226,000
Total	\$944,340,241	\$778,564,958	(\$165,775,283)
Total Authorized Positions	4,319	4,319	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- Funding is primarily comprised of \$433.04 million in Statutory Dedications out of the Transportation Trust Fund (TTF) Regular, \$181.02 million out of the Transportation Trust Fund (TTF) Federal, and \$53.37 million in State General Fund (Direct).
- \$67.03 million is provided for acquisitions largely comprised of \$65.89 million for the Operations Program: including \$43.89 million for outright purchase of heavy moveable equipment for the highway districts utilizing \$43 million of State General Fund (Direct) and \$891,700 out of TTF Federal along with \$22 million for the equipment buyback program out of Fees and Self-generated Revenues. \$768,750 in the Engineering Program provides for assorted classroom, video, field and lab equipment out of State General Fund (Direct).
- \$772,780 increase in Statutory Dedications out of TTF Federal for a Geographic Information System (GIS) contract update to enable more accurate reporting into the Federal Highway Performance Monitoring System.
- \$51.92 million decrease consisting of \$21.92 million in State General Fund (Direct) and \$30 million in Statutory Dedications out of TTF Regular. This was one-time funding to be used in FY 2024-2025 for statewide maintenance and repairs through the highway district offices.
- \$23.99 million decrease in Statutory Dedications out of the Louisiana Transportation Infrastructure Fund that was one-time funding to be used in FY 2024-2025 for various DOTD projects throughout the state.
- In FY 2025-2026, DOTD is responsible for maintaining and improving 1,620 Interstate Highway System miles, 3,387 National Highway System miles, 6,663 Highways of Statewide Significance miles, and 7,049 Regional Highway System miles, as well as conducting 5,544 State-System bridge inspections and 2,810 Off-System bridge inspections.



273-Administration

Agency Description

Provides administrative direction and accountability for all programs under the department's jurisdiction; provides related communications between the department and other government agencies, the transportation industry, and the general public; and fosters institutional change for the efficient and effective management of people, programs and operations through innovation and deployment of advanced technologies.

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

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$0	\$0	\$0
Interagency Transfers	21,976	21,976	0
Fees & Self-generated	101,505	101,505	0
Statutory Dedications	55,237,144	60,321,506	5,084,362
Federal Funds	0	0	0
Total	\$55,360,625	\$60,444,987	\$5,084,362
Authorized Positions	201	199	(2)
Authorized Other Charges Positions	0	0	0

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 overall direction and long-range planning for Louisiana's transportation system and administers the department's planning and programming functions related to highways, bridge and pavement management, data collection and analysis, congestion, safety, and public transportation/transit.

Operates and maintains a safe, cost effective and efficient highway system including mowing and litter removal services; operates and maintains the Department's fleet of ferries; regulates mobile and stationary weight enforcement of commercial vehicles and maintains passenger vehicles and specialized heavy equipment.

Responsible for management, development, and guidance for Louisiana's aviation system of over 650 public and private airports and heliports. Monitors all publicly-owned airports within the state on behalf of the Federal Aviation Administration (FAA) to determine compliance with federal guidance, oversight, capital improvement grants, aviators. Regulates airports, provides airways lighting and electronic navigation aides to enhance both flight and ground safety on behalf of the general public.

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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$88,294,597	\$53,374,750	(\$34,919,847)
Interagency Transfers	47,558,675	44,558,675	(3,000,000)
Fees & Self-generated	39,923,336	29,818,370	(10,104,966)
Statutory Dedications	682,940,845	559,880,013	(123,060,832)
Federal Funds	30,262,163	30,488,163	226,000
Total	\$888,979,616	\$718,119,971	(\$170,859,645)
Authorized Positions	4,118	4,120	2
Authorized Other Charges Positions	0	0	0





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Corrections Services

Department Description

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

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$728,530,289	\$707,710,794	(\$20,819,495)
Interagency Transfers	16,400,129	16,400,129	0
Fees & Self-generated	40,300,462	38,818,801	(1,481,661)
Statutory Dedications	960,000	960,000	0
Federal Funds	4,612,646	4,612,646	0
Total	\$790,803,526	\$768,502,370	(\$22,301,156)
Total Authorized Positions	4,890	4,890	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- \$430.4 million and 4,137 authorized Table of Organization (T.O.) positions are provided for administrative, incarceration, rehabilitation, health services, and diagnostic expenditures to house approximately 14,000 offenders in state-operated correctional facilities.
- Louisiana's system-wide average operating cost per offender per day is \$47.20, which is among the lowest of the 15 Southern Legislative Conference states, according to a 2020 report by the Louisiana Legislative Fiscal Office.
- \$288,970 in State General Fund (Direct) is allocated for incarceration expenditures for approximately 30 adult offenders housed in the privately operated correctional facility (Winn Correctional Center), allowing cost savings to the state. The private operator is paid a per diem of \$26.39 per offender per day.
- \$104.7 million provides for administering and supervising approximately 44,000 offenders assigned to Adult Probation and Parole. Probation and parole supervision costs are roughly \$6.26 per offender per day.
- Means of finance substitution increases State General Fund (Direct) \$3.9 million and decreases Fees and Self-generated Revenues as a result of updated Federal Communications Commission (FCC) rules on offender phone calls.



400-Corrections - Administration

Agency Description

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

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

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

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

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$101,051,045	\$110,479,287	\$9,428,242
Interagency Transfers	13,740,466	13,740,466	0
Fees & Self-generated	1,565,136	115,136	(1,450,000)
Statutory Dedications	0	0	0
Federal Funds	4,612,646	4,612,646	0
Total	\$120,969,293	\$128,947,535	\$7,978,242
Authorized Positions	239	239	0
Authorized Other Charges Positions	0	0	0

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 3,990 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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$167,600,188	\$170,870,202	\$3,270,014
Interagency Transfers	172,500	172,500	0
Fees & Self-generated	12,329,614	11,317,720	(1,011,894)
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	\$180,102,302	\$182,360,422	\$2,258,120
Authorized Positions	1,254	1,254	0
Authorized Other Charges Positions	0	0	0

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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$42,099,042	\$43,768,781	\$1,669,739
Interagency Transfers	144,859	144,859	0
Fees & Self-generated	2,263,635	2,278,438	14,803
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	\$44,507,536	\$46,192,078	\$1,684,542
Authorized Positions	355	355	0
Authorized Other Charges Positions	0	0	0

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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$32,510,298	\$33,245,330	\$735,032
Interagency Transfers	72,430	72,430	0
Fees & Self-generated	1,669,364	1,605,953	(63,411)
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	\$34,252,092	\$34,923,713	\$671,621
Authorized Positions	265	265	0
Authorized Other Charges Positions	0	0	0



407-Winn Correctional Center

Agency Description

This agency provides the necessary level of security for 30 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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$288,970	\$288,970	\$0
Interagency Transfers	0	0	0
Fees & Self-generated	301,298	219,930	(81,368)
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	\$590,268	\$508,900	(\$81,368)
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$34,238,927	\$34,368,904	\$129,977
Interagency Transfers	78,032	78,032	0
Fees & Self-generated	1,798,818	1,821,934	23,116
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	\$36,115,777	\$36,268,870	\$153,093
Authorized Positions	301	301	0
Authorized Other Charges Positions	0	0	0

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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$64,530,752	\$62,306,640	(\$2,224,112)
Interagency Transfers	1,715,447	1,715,447	0
Fees & Self-generated	2,766,962	2,412,724	(354,238)
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	\$69,013,161	\$66,434,811	(\$2,578,350)
Authorized Positions	463	463	0
Authorized Other Charges Positions	0	0	0



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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$103,390,917	\$85,413,747	(\$17,977,170)
Interagency Transfers	243,048	243,048	0
Fees & Self-generated	2,610,463	2,240,585	(369,878)
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	\$106,244,428	\$87,897,380	(\$18,347,048)
Authorized Positions	637	637	0
Authorized Other Charges Positions	0	0	0

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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$39,787,653	\$39,536,041	(\$251,612)
Interagency Transfers	77,283	77,283	0
Fees & Self-generated	2,032,052	1,929,970	(102,082)
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	\$41,896,988	\$41,543,294	(\$353,694)
Authorized Positions	326	326	0
Authorized Other Charges Positions	0	0	0

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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$90,589,649	\$90,708,715	\$119,066
Interagency Transfers	0	0	0
Fees & Self-generated	10,854,000	13,045,667	2,191,667
Statutory Dedications	960,000	960,000	0
Federal Funds	0	0	0
Total	\$102,403,649	\$104,714,382	\$2,310,733
Authorized Positions	753	753	0
Authorized Other Charges Positions	0	0	0

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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$52,442,848	\$36,724,177	(\$15,718,671)
Interagency Transfers	156,064	156,064	0
Fees & Self-generated	2,109,120	1,830,744	(278,376)
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	\$54,708,032	\$38,710,985	(\$15,997,047)
Authorized Positions	297	297	0
Authorized Other Charges Positions	0	0	0





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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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$102,686,432	\$142,170,412	\$39,483,980
Interagency Transfers	39,587,385	40,292,293	704,908
Fees & Self-generated	325,226,223	268,072,523	(57,153,700)
Statutory Dedications	129,075,923	125,897,411	(3,178,512)
Federal Funds	39,510,903	44,397,505	4,886,602
Total	\$636,086,866	\$620,830,144	(\$15,256,722)
Total Authorized Positions	2,717	2,716	(1)
Authorized Other Charges Positions	0	0	0

Budget Highlights

- The total funding in Public Safety Services for FY 2025-2026 is \$620.83 million which represents a 2.40% decrease compared to FY 2024-2025.
- The Office of State Police is allocated funding for approximately 1,010 State Trooper Commissioned Officer positions; of which, approximately 937 are assigned to patrol the state's roadways.
- \$2.56 million increase in State General Fund (Direct) is included to finance the purchase of 244 replacement vehicles for the Office of State Police fleet. This funding will allow all vehicles to have less than 150,000 miles and allow the agency to begin a five-year rotation schedule. As of November 2024, the state police fleet consisted of 1,278 vehicles.
- \$5.37 million increase in Federal Funds for two (2) Commercial Driver's License Program Implementation grants. These grants will be used to support the Office of Motor Vehicles' anti-human trafficking campaign to increase awareness and education within the Commercial Motor Vehicle community.
- \$1.48 million increase in State General Fund (Direct) to upgrade the existing Automated Fingerprint Identification System (AFIS). This is a computer system that uses digital imaging to store, analyze, and compare fingerprints.
- \$1 million increase in Statutory Dedications out of the Louisiana Fire Marshal Fund for the Office of State Fire Marshal Headquarters office building to make various repairs that are needed at the aging facility.
- Transfer of \$121,248 in Interagency Transfers and one (1) authorized T.O. position (School Safety Policy Planner) from the Louisiana State Police (LSP)/Criminal Investigation Program to the Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) to better facilitate management of School Safety Initiatives.



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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$1,309,247	\$0	(\$1,309,247)
Interagency Transfers	3,766,719	3,766,719	0
Fees & Self-generated	19,592,060	14,856,455	(4,735,605)
Statutory Dedications	7,764,726	7,764,726	0
Federal Funds	0	0	0
Total	\$32,432,752	\$26,387,900	(\$6,044,852)
Authorized Positions	104	104	0
Authorized Other Charges Positions	0	0	0

419-Office of State Police

Agency Description

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

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

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

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



Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$101,277,185	\$142,170,412	\$40,893,227
Interagency Transfers	33,616,095	34,381,003	764,908
Fees & Self-generated	227,728,874	168,726,956	(59,001,918)
Statutory Dedications	92,404,232	85,812,401	(6,591,831)
Federal Funds	14,042,739	13,894,158	(148,581)
Total	\$469,069,125	\$444,984,930	(\$24,084,195)
Authorized Positions	1,809	1,808	(1)
Authorized Other Charges Positions	0	0	0

420-Office of Motor Vehicles

Agency Description

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

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$100,000	\$0	(\$100,000)
Interagency Transfers	532,500	472,500	(60,000)
Fees & Self-generated	68,874,414	75,306,154	6,431,740
Statutory Dedications	0	0	0
Federal Funds	1,984,312	7,263,802	5,279,490
Total	\$71,491,226	\$83,042,456	\$11,551,230
Authorized Positions	566	566	0
Authorized Other Charges Positions	0	0	0



422-Office of State Fire Marshal

Agency Description

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

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$0	\$0	\$0
Interagency Transfers	1,259,721	1,259,721	0
Fees & Self-generated	6,481,072	6,481,072	0
Statutory Dedications	27,904,543	31,206,578	3,302,035
Federal Funds	771,984	587,011	(184,973)
Total	\$36,417,320	\$39,534,382	\$3,117,062
Authorized Positions	207	207	0
Authorized Other Charges Positions	0	0	0

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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$0	\$0	\$0
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	1,002,422	1,113,706	111,284
Federal Funds	0	0	0
Total	\$1,002,422	\$1,113,706	\$111,284
Authorized Positions	4	4	0
Authorized Other Charges Positions	0	0	0

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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$0	\$0	\$0
Interagency Transfers	0	0	0
Fees & Self-generated	1,646,672	1,798,755	152,083
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	\$1,646,672	\$1,798,755	\$152,083
Authorized Positions	12	12	0
Authorized Other Charges Positions	0	0	0

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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$0	\$0	\$0
Interagency Transfers	412,350	412,350	0
Fees & Self-generated	903,131	903,131	0
Statutory Dedications	0	0	0
Federal Funds	22,711,868	22,652,534	(59,334)
Total	\$24,027,349	\$23,968,015	(\$59,334)
Authorized Positions	15	15	0
Authorized Other Charges Positions	0	0	0



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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$156,582,609	\$175,911,913	\$19,329,304
Interagency Transfers	19,944,621	19,134,621	(810,000)
Fees & Self-generated	924,509	1,924,509	1,000,000
Statutory Dedications	0	0	0
Federal Funds	891,796	891,796	0
Total	\$178,343,535	\$197,862,839	\$19,519,304
Total Authorized Positions	977	1,070	93
Authorized Other Charges Positions	6	6	0

Budget Highlights

- The Office of Juvenile Justice (OJJ) serves approximately 6,855 youth in community-based programs, probation and parole programs, and youth at five (5) secure care facilities (Acadiana Center for Youth at Bunkie, Acadiana Center for Youth at St. Martinville, Bridge City Center for Youth, Swanson Center for Youth at Monroe, and Swanson Center for Youth at Columbia).
- Increasing funding by \$12.69 million in State General Fund (Direct) and also 77 T.O. positions at Jetson Center for Youth. This will provide 44 additional beds, 34 diagnostic and 10 transition, as well as funding for a medical contract. This brings total funding of Jetson to \$15.44 million in State General Fund (Direct) and 108 authorized T.O. positions.
- \$1 million increase in Fees and Self-generated Revenues from the City of New Orleans and \$168,650 in State General Fund (Direct) for 16 authorized T.O. positions for OJJ to oversee the City of New Orleans' Juvenile Electronic Monitoring Program and provide enhanced probation supervision.

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 public, staff, and youth; and to reintegrate youth into society. The region also provides a community-based system of care that supervises the needs of the youth after reintegration into society.

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



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

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$156,582,609	\$175,911,913	\$19,329,304
Interagency Transfers	19,944,621	19,134,621	(810,000)
Fees & Self-generated	924,509	1,924,509	1,000,000
Statutory Dedications	0	0	0
Federal Funds	891,796	891,796	0
Total	\$178,343,535	\$197,862,839	\$19,519,304
Authorized Positions	977	1,070	93
Authorized Other Charges Positions	6	6	0



Louisiana Department of Health

Department Description

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

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$3,160,270,413	\$3,237,200,672	\$76,930,259
Interagency Transfers	707,760,463	722,997,951	15,237,488
Fees & Self-generated	643,717,660	616,193,831	(27,523,829)
Statutory Dedications	1,328,499,758	1,574,435,926	245,936,168
Federal Funds	14,056,764,727	15,207,911,103	1,151,146,376
Total	\$19,897,013,021	\$21,358,739,483	\$1,461,726,462
Total Authorized Positions	6,476	6,458	(18)
Authorized Other Charges Positions	1,347	1,295	(52)

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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$15,560,341	\$15,465,190	(\$95,151)
Interagency Transfers	4,486,789	2,180,166	(2,306,623)
Fees & Self-generated	2,725,000	2,725,000	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	\$22,772,130	\$20,370,356	(\$2,401,774)
Authorized Positions	0	0	0
Authorized Other Charges Positions	176	145	(31)

Budget Highlights

- \$2.31 million decrease in Interagency Transfers from the Office of Behavioral Health due to the end of funding for Early Childhood Supports and Services.

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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$16,386,230	\$16,540,764	\$154,534
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	\$28,003,862	\$28,158,396	\$154,534
Authorized Positions	0	0	0
Authorized Other Charges Positions	181	181	0

Budget Highlights

- \$154,534 increase in State General Fund (Direct) due to statewide adjustments.

302-Capital Area Human Services District

Agency Description

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

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$18,818,386	\$18,545,570	(\$272,816)
Interagency Transfers	11,100,731	10,077,558	(1,023,173)
Fees & Self-generated	3,553,108	3,553,108	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	\$33,472,225	\$32,176,236	(\$1,295,989)
Authorized Positions	0	0	0
Authorized Other Charges Positions	218	218	0

Budget Highlights

- \$1.02 million decrease in Interagency Transfers from the Office of Public Health due to the end of the Nurse Family Partnership program in the Capital Area Human Services District.

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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$1,007,517	\$507,517	(\$500,000)
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	1,788,551	1,834,480	45,929
Total	\$2,796,068	\$2,341,997	(\$454,071)
Authorized Positions	8	8	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- \$500,000 decrease in State General Fund (Direct) to non-recur funding for the Families Helping Families initiative added by the Legislature.

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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$18,088,015	\$18,291,381	\$203,366
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	2,355,052	0
Total	\$31,012,096	\$31,215,462	\$203,366
Authorized Positions	0	0	0
Authorized Other Charges Positions	140	121	(19)

Budget Highlights

- \$203,366 increase in State General Fund (Direct) due to statewide adjustments.

305-Medical Vendor Administration

Agency Description

Medical Vendor Administration develops, implements, and enforces the administrative and programmatic policies of the Medicaid program with respect to eligibility, reimbursement, and monitoring of quality-driven health care services in Louisiana, in concurrence with evidence-based best practices as well as federal and state laws and regulations.

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$142,475,367	\$126,086,715	(\$16,388,652)
Interagency Transfers	499,672	499,672	0
Fees & Self-generated	4,200,000	4,200,000	0
Statutory Dedications	929,940	1,407,500	477,560
Federal Funds	492,318,130	429,753,786	(62,564,344)
Total	\$640,423,109	\$561,947,673	(\$78,475,436)
Authorized Positions	996	998	2
Authorized Other Charges Positions	0	0	0

Budget Highlights

- A means of finance substitution replacing \$477,560 of State General Fund (Direct) with Statutory Dedications out of the Medical Assistance Programs Fraud Detection Fund based on the most recent Revenue Estimating Conference (REC) forecast.
- \$2.79 million increase in Federal Funds for a new contract to establish and maintain a statewide crisis hub to support the Louisiana Crisis Response System in order to remain in compliance with the Department of Justice/Louisiana Department of Health Serious Mental Illness settlement agreement.
- \$1.5 million increase in Federal Funds to receive funding to focus exclusively on improving maternal health for people enrolled in Medicaid and Children's Health Insurance Program (CHIP) through the Transforming Maternal Health model.
- Pursuant to Executive Order JML 24-11, a reduction of \$11.34 million, which consists of \$4.89 million in State General Fund (Direct), and \$6.45 million in Federal Funds, based on savings and efficiencies identified throughout the agency, such as operating services, the elimination of contracted services in professional services and other charges, and interagency transfers and other expenditures that are no longer required.

306-Medical Vendor Payments

Agency Description

Provides payments to private providers of health care services to 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 to 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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$2,512,520,489	\$2,551,584,973	\$39,064,484
Interagency Transfers	166,436,529	172,242,756	5,806,227
Fees & Self-generated	554,334,489	525,316,681	(29,017,808)
Statutory Dedications	1,273,135,770	1,518,150,930	245,015,160
Federal Funds	12,871,874,017	14,231,220,084	1,359,346,067
Total	\$17,378,301,294	\$18,998,515,424	\$1,620,214,130
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- A means of finance substitution increasing \$2.80 million in State General Fund (Direct), \$227,216 in Interagency Transfers, \$1.06 million in Fees and Self-generated Revenues, and decreasing \$4.09 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 2024-2025 blended rate is 67.96%, and the FY 2025-2026 blended rate is 67.89%.
 - For Uncompensated Care costs (UCC), the FY 2024-2025 FMAP rate is 68.06%, and the FY 2025-2026 rate is 67.83%.
 - For the Louisiana Children's Health Insurance Program (LaCHIP), the FY 2024-2025 blended rate is 77.57%, and the FY 2025-2026 blended rate is 77.52%.
- A means of finance substitution replacing \$1.96 million of State General Fund (Direct) with Statutory Dedications out of the Louisiana Fund based on the most recent Revenue Estimating Conference (REC) forecast.
- A means of finance substitution replacing \$28.52 million of Statutory Dedications out of the Medical Assistance Trust Fund with State General Fund (Direct) based on the most recent Revenue Estimating Conference (REC) forecast.
- \$1.22 billion net increase from the following: decreases of \$21.42 million in State General Fund (Direct), and \$38.42 million in Fees and Self-generated Revenues; increases of \$6.44 million in Interagency Transfers, \$228.05 million in Statutory Dedications out of the Hospital Stabilization Fund (\$188.76 million) and Louisiana Medical Assistance Trust Fund (\$39.29 million), and \$1.04 billion in Federal Funds for Managed Care Organization (MCO) payments. It reflects 12 months of

capitated Per Member Per Month (PMPM) payments and includes the following total adjustments: utilization/trend adjustments, enrollment changes, pharmacy rebates, premium tax changes, and premium tax from hospital directed payments. Managed Care Incentive Payments (MCIP) is excluded from this adjustment.

- \$258.4 million increase in physician reimbursement rates for MCO and fee-for-service to bring them to 85% of Medicare rates in FY 2025-2026. This includes \$22.31 million in State General Fund (Direct), \$35.57 million in Statutory Dedications out of the Hospital Stabilization Fund (\$28.47 million) and Louisiana Medical Assistance Trust Fund (\$7.1 million), and \$200.52 million in Federal Funds.
- \$105.37 million increase, including \$32.09 million in State General Fund (Direct), \$1.74 million in Statutory Dedications out of the Medicaid Trust Fund for the Elderly, and \$71.54 million in Federal funds for the nursing home rebase which is required every other year.
- \$52.82 million net increase, including decrease of \$856,959 in Interagency Transfers, and increases of \$8.34 million in Fees and Self-generated Revenues and \$45.34 million in Federal Funds, due to adjusted capitation payment projections in the Managed Care Incentive Payments (MCIP) program.
- \$50.89 million increase, including \$16.34 million in State General Fund (Direct), and \$34.55 million in Federal Funds for Medicare Part A and B premiums and for the anticipated increase in the number of dual eligibles who qualify for both Medicare and Medicaid.
- \$20.3 million increase, including \$6.52 million in Statutory Dedications out of the Community Options Waiver Fund, and \$13.78 million in Federal Funds, for annualization of 750 Community Choices Waiver slots phased in during FY 2024-2025.
- \$20.12 million increase, including \$6.46 million in State General Fund (Direct), and \$13.66 million in Federal Funds, for a partial year of the new minimum staffing requirements mandated by Centers for Medicare and Medicaid Services (CMS) for long term care facilities. CMS requires nursing facilities to have a registered nurse on duty 24/7, and provide at least 3.48 hours of nursing care per resident per day by May 11, 2026, for non-rural facilities and by May 10, 2027 for rural facilities.
- \$17.57 million increase in State General Fund (Direct) for "clawback" payments, which are paid to CMS for a phase-down contribution to finance a portion of the Medicare drug expenditures for individuals (known as dual eligibles) whose projected Medicaid drug coverage is assumed by Medicare Part-D.
- \$8.35 million increase, including \$784,741 in State General Fund (Direct), \$ 229,578 in Statutory Dedications out of the Louisiana Medical Assistance Trust Fund, and \$7.33 million in Federal Funds for 1115 demonstration waiver services, to improve care transition for Medicaid-eligible individuals who are incarcerated. It also provides certain covered services including, but not limited to, case management, medication-assisted treatment and counseling for substance use disorders, and a 30-day supply of all prescription medications during the 90-day pre-release period. Eligible carceral settings will include all state prison facilities and up to 13 parish jails.
- \$4.12 million net increase, which consists of a decrease of \$125,957 in State General Fund (Direct), and increases of \$116,421 in Statutory Dedications out of the Louisiana Medical Assistance Trust Fund, and \$4.13 million in Federal Funds, for the managed care Dental Benefit Program for dental services. It reflects 12 months of capitated PMPM payments and includes the following: utilization/trend adjustment, enrollment changes, and premium tax changes.
- \$1.24 million increase, including \$396,976 in State General Fund (Direct), and \$839,324 in Federal Funds, to provide annualization of the cost for 77 individuals enrolled in Program of All-Inclusive

Care for the Elderly (PACE) program during FY 2024-2025 and projected new enrollment of 20 individuals during FY 2025-2026.

- \$31.66 million decrease in State General Fund (Direct) resulting from a transfer of funding for three (3) 60-bed contracted facilities for 648B clients found not competent to stand trial to the Office of Behavioral Health (OBH) in order to remain compliant with the Cooper/Jackson settlement agreement.

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; and Disaster Reimbursement.

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$60,401,900	\$59,786,029	(\$615,871)
Interagency Transfers	12,314,057	12,314,057	0
Fees & Self-generated	2,869,401	2,869,401	0
Statutory Dedications	24,341,030	24,341,030	0
Federal Funds	18,466,747	18,466,747	0
Total	\$118,393,135	\$117,777,264	(\$615,871)
Authorized Positions	442	448	6
Authorized Other Charges Positions	0	0	0

Budget Highlights

- \$571,988 increase in State General Fund (Direct) for three (3) Medical Certification Specialist positions and one (1) Medical Certification Manager position in the Health Standards Services (HSS) division. HSS is responsible for enforcing statewide licensing standards for behavioral health providers. These additional positions support HSS to schedule and conduct regular surveys, ensure licensing standards are met, and promote the health, safety, and welfare of clients who receive services in these facilities.
- \$144,348 decrease in State General Fund (Direct) for funding for a physician position, which is responsible for developing policies at the Office of the Surgeon General.



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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$16,881,979	\$18,108,641	\$1,226,662
Interagency Transfers	7,943,733	7,943,733	0
Fees & Self-generated	3,100,000	3,100,000	0
Statutory Dedications	0	0	0
Federal Funds	0	500,000	500,000
Total	\$27,925,712	\$29,652,374	\$1,726,662
Authorized Positions	0	0	0
Authorized Other Charges Positions	146	144	(2)

Budget Highlights

- \$500,000 increase in Federal Funds for the receipt of a federal grant from the Substance Abuse and Mental Health Services Administration to implement an Assisted Outpatient Treatment program in Terrebonne Parish to support adults in the Terrebonne Parish Judicial System with serious mental illness.

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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$11,309,002	\$12,570,955	\$1,261,953
Interagency Transfers	4,483,420	4,483,420	0
Fees & Self-generated	773,844	1,080,444	306,600
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	\$16,566,266	\$18,134,819	\$1,568,553
Authorized Positions	0	0	0
Authorized Other Charges Positions	101	97	(4)

Budget Highlights

- \$1.48 million increase, consisting of \$1.18 million in State General Fund (Direct) and \$306,600 in Fees and Self-generated Revenues, 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.

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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$29,092,182	\$24,239,188	(\$4,852,994)
Interagency Transfers	41,636,514	52,433,221	10,796,707
Fees & Self-generated	782,680	782,680	0
Statutory Dedications	3,508,434	3,508,434	0
Federal Funds	181,733	181,733	0
Total	\$75,201,543	\$81,145,256	\$5,943,713
Authorized Positions	426	434	8
Authorized Other Charges Positions	0	0	0

Budget Highlights

- Pursuant to Executive Order JML 24-11, a means of finance substitution of \$8.19 million replacing State General Fund (Direct) with Interagency Transfers from Medical Vendor Administration (MVA) for positions that receive a 50% Medicaid match.
- \$868,048 increase including \$434,024 in State General Fund (Direct) and \$434,024 in Interagency Transfers from MVA provides for positions supporting waiver participants by monitoring support coordination providers.
- \$199,380 increase including \$145,321 in State General Fund (Direct) and \$54,059 in Interagency Transfers from MVA for three (3) Adult Protection Specialist positions for the Community Investigations team.
- \$3 million increase in Interagency Transfers from the Office of Community Development for the Permanent Supportive Housing initiative.
- A means of finance substitution replacing \$2.05 million of State General Fund (Direct) with Interagency Transfers from MVA for operating services.
- \$1.29 million increase in Interagency Transfers from the Office of Behavioral Health to Villa Feliciana Medical Complex for seven (7) sick bay beds.

324-Louisiana Emergency Response Network

Agency Description

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 incident of morbidity due to trauma.



Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$2,157,768	\$2,244,730	\$86,962
Interagency Transfers	40,000	40,000	0
Fees & Self-generated	1,000	0	(1,000)
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	\$2,198,768	\$2,284,730	\$85,962
Authorized Positions	10	10	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- \$2,301 increase in State General Fund (Direct) for software maintenance and support of the State Trauma Registry and the Louisiana Emergency Response Network (LERN) Call Center.
- \$1,860 increase in State General Fund (Direct) for equipment maintenance support of the Communication Center.

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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$14,666,975	\$15,124,680	\$457,705
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	\$22,311,085	\$22,768,790	\$457,705
Authorized Positions	0	0	0
Authorized Other Charges Positions	119	119	0

Budget Highlights

- \$457,705 increase in State General Fund (Direct) due to statewide adjustments.

326-Office of Public Health

Agency Description

Operate a centralized vital event registry and health data analysis office for the government and people of the state of Louisiana. To collect, transcribe, compile, analyze, report, preserve, amend, and issue vital records including birth, death, fetal death, abortion, marriage, and divorce certificates and operate the Louisiana Putative Father Registry, the Orleans Parish Marriage License Office, and with recording all adoptions, legitimatizations, and other judicial edicts that affect the state's vital records. To also maintain the state's health statistics repository and publishes the Vital Statistics Reports and the Louisiana Health Report Card.

Provide for and assure educational, clinical, and preventive services to Louisiana citizens to promote reduced morbidity and mortality resulting from: Chronic diseases; Infectious/communicable diseases; High risk conditions of infancy and childhood; Accidental and unintentional injuries.

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

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

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$61,846,578	\$64,157,273	\$2,310,695
Interagency Transfers	87,005,926	85,005,926	(2,000,000)
Fees & Self-generated	56,728,876	58,169,027	1,440,151
Statutory Dedications	18,000,320	18,000,320	0
Federal Funds	552,284,082	406,102,806	(146,181,276)
Total	\$775,865,782	\$631,435,352	(\$144,430,430)
Authorized Positions	1,229	1,234	5
Authorized Other Charges Positions	0	0	0

Budget Highlights

- A means of finance substitution replacing \$2 million of Interagency Transfers with State General Fund (Direct) to support the Nurse Family Partnership.
- \$782,242 increase in State General Fund (Direct) for a new federally mandated Environment Protection Agency (EPA) revision that expands the amount of samples the Office of Public Health (OPH) lab will receive annually.
- Pursuant to Executive Order JML 24-11, a means of finance substitution replacing \$207,500 of State General Fund (Direct) with Federal Funds from various federal grants.
- \$100,000 increase in State General Fund (Direct) for the Bureau of Community Preparedness lease which is needed for emergency related response efforts as well as resupplying regions with resources for field operations.



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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$2,015,799	\$1,818,329	(\$197,470)
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	3,028,717	3,028,717	0
Total	\$5,044,516	\$4,847,046	(\$197,470)
Authorized Positions	7	7	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- \$144,348 increase in State General Fund (Direct) to receive transfer of funding for physician position from the Office of the Secretary.

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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$163,091,928	\$220,254,463	\$57,162,535
Interagency Transfers	168,315,405	166,783,072	(1,532,333)
Fees & Self-generated	1,387,150	1,387,150	0
Statutory Dedications	8,165,264	7,392,892	(772,372)
Federal Funds	104,526,151	104,526,151	0
Total	\$445,485,898	\$500,343,728	\$54,857,830
Authorized Positions	1,673	1,634	(39)
Authorized Other Charges Positions	6	6	0

Budget Highlights

- Pursuant to Executive Order JML 24-11, a reduction of \$2.61 million in State General Fund (Direct) for a 28% reduction in contract nursing services at Eastern Louisiana Mental Health System (ELMHS).
- \$49.36 million increase in State General Fund (Direct) for three (3) 60-bed contracted facilities for ELMHS 648B clients found not competent to stand trial, in order to remain compliant with the Cooper/Jackson Settlement Agreement.
- \$3 million means of finance substitution replaces Interagency Transfers from the Department of Children and Family Services with State General Fund (Direct) for the Pregnant and Parenting Women program, which is a residential substance use treatment program for pregnant and parenting women with substance use disorders.
- \$1.79 million increase in State General Fund (Direct) for a new contract to establish and maintain a statewide crisis hub to support the Louisiana Crisis Response System.
- \$1.27 million increase in State General Fund (Direct) for additional beds at Villa Feliciana Medical Complex for ELMHS sick bay patients.
- \$1 million increase in State General Fund (Direct) for the Louisiana Bridge Program, which connects individuals with substance use disorder to treatment through partnerships with hospital emergency departments.
- \$496,934 increase in State General Fund (Direct) for a contract increase with Grace Outreach Center and Harmony Center supervised community group homes, in order to remain compliant with the Cooper/Jackson Settlement Agreement.

340-Office for Citizens with Developmental Disabilities

Agency Description

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

- **Administration Program** - Provides effective and responsive leadership of the developmental disabilities services system. The Administration Program provides system design, policy direction, administrative support functions, and operational oversight for the Resource Center, developmental disabilities waiver services, and state-operated supports and services centers. The Resource Center



activity administers services whose primary functions include building community capacity, partnerships and collaborative relationships with providers, community professionals, other state agencies, educational institutions, professional organizations and other stakeholders to efficiently target gaps and improve multiple efforts. Other services provided through the Resource Center activity include statewide supports and services to people who need intensive treatment intervention to allow them to remain in their community living setting. The closed facilities activity provides for ongoing costs associated with closed or privatized facilities.

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

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$43,250,725	\$40,749,381	(\$2,501,344)
Interagency Transfers	165,041,709	170,284,984	5,243,275
Fees & Self-generated	4,142,385	4,140,613	(1,772)
Statutory Dedications	419,000	1,634,820	1,215,820
Federal Funds	7,816,547	7,816,547	0
Total	\$220,670,366	\$224,626,345	\$3,955,979
Authorized Positions	1,679	1,679	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- Pursuant to Executive Order JML 24-11, a means of finance substitution of \$4.17 million replacing State General Fund (Direct) with Interagency Transfers from Medical Vendor Administration (MVA) for positions that receive a 50% Medicaid match.
- Pursuant to Executive Order JML 24-11, a reduction of \$375,629 in State General Fund (Direct) for contracts that are ending in FY 2024-2025.
- \$2.3 million increase in Interagency Transfers from MVA to utilize American Rescue Plan Act funding for Home and Community-Based Service activities.
- \$1.8 million increase in State General Fund (Direct) for EarlySteps services and claims payments.

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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$1,172,768	\$1,068,143	(\$104,625)
Interagency Transfers	0	253,408	253,408
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	\$1,172,768	\$1,321,551	\$148,783
Authorized Positions	6	6	0
Authorized Other Charges Positions	0	0	0



Budget Highlights

- \$253,408 increase in Interagency Transfers from Medical Vendor Administration (MVA) for the Transforming Maternal Health initiative.

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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$9,243,739	\$9,659,651	\$415,912
Interagency Transfers	3,185,171	3,185,171	0
Fees & Self-generated	1,400,000	1,350,000	(50,000)
Statutory Dedications	0	0	0
Federal Funds	125,000	125,000	0
Total	\$13,953,910	\$14,319,822	\$365,912
Authorized Positions	0	0	0
Authorized Other Charges Positions	80	84	4

Budget Highlights

- \$415,912 increase in State General Fund (Direct) due to statewide adjustments.

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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$10,927,247	\$11,007,023	\$79,776
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	\$18,639,766	\$18,719,542	\$79,776
Authorized Positions	0	0	0
Authorized Other Charges Positions	89	89	0

Budget Highlights

- \$79,776 increase in State General Fund (Direct) due to statewide adjustments.

377-Northwest Louisiana Human Services District

Agency Description

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

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$9,355,478	\$9,390,076	\$34,598
Interagency Transfers	6,247,244	6,247,244	0
Fees & Self-generated	1,200,000	1,000,000	(200,000)
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	\$16,802,722	\$16,637,320	(\$165,402)
Authorized Positions	0	0	0
Authorized Other Charges Positions	91	91	0

Budget Highlights

- \$34,598 increase in State General Fund (Direct) due to statewide adjustments.





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Department of Children and Family Services

Department Description

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

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$321,009,873	\$307,072,497	(\$13,937,376)
Interagency Transfers	16,502,907	16,550,584	47,677
Fees & Self-generated	16,634,991	16,634,991	0
Statutory Dedications	1,724,294	724,294	(1,000,000)
Federal Funds	602,513,161	664,663,847	62,150,686
Total	\$958,385,226	\$1,005,646,213	\$47,260,987
Total Authorized Positions	3,760	3,753	(7)
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 keep children safe, helps individuals and families become self-sufficient, and provides safe refuge during disasters. 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, Appeals, Bureau of Audit and Compliance, General Counsel, Fiscal Services, Budget, Administrative Services, Cost Allocation, Women's Policy, Systems, Research and Analysis, Licensing, 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 Supplemental Nutrition Assistance Program (SNAP - formerly Food Stamps), Kinship Care Subsidy Program (KCSP), and the Family Independence Temporary Assistance Program (FITAP), Child Support Services, Disability Determination Services and Workforce Development.



Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$321,009,873	\$307,072,497	(\$13,937,376)
Interagency Transfers	16,502,907	16,550,584	47,677
Fees & Self-generated	16,634,991	16,634,991	0
Statutory Dedications	1,724,294	724,294	(1,000,000)
Federal Funds	602,513,161	664,663,847	62,150,686
Total	\$958,385,226	\$1,005,646,213	\$47,260,987
Authorized Positions	3,760	3,753	(7)
Authorized Other Charges Positions	0	0	0

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, \$39.6 million is allocated to child welfare services associated with foster care and prevention services; \$51.66 million for TANF initiatives, including LA 4, Court Appointed Special Advocates (CASA), Family Support, and Drug Courts; and \$72.17 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. These initiatives enhance the department's ability to connect citizens with employment and training opportunities with the goal of increasing workforce participation, as required by federal law.
- \$80.07 million, of which \$2.48 million is State General Fund (Direct) and \$77.59 million is Federal Funds, is provided for the continuation of the SUN Bucks (Summer Electronic Benefits Transfer (EBT)) program. Families are provided \$120 for each eligible school-aged child (5-18 years old) to buy groceries while schools are on summer break.
- Maintains the current funding level for the Louisiana Pregnancy and Baby Care Initiative of \$4 million, of which \$1.74 million is State General Fund (Direct) and \$2.26 million is TANF Federal Funds. This program acts as a statewide social service program to enhance and increase resources that promote childbirth instead of abortion for women facing unplanned pregnancies and to offer services, including pregnancy support services, parenting help, and adoption assistance.
- An increase of \$3.65 million, of which \$2.54 million is State General Fund (Direct) and \$1.11 million is Federal Funds, is provided for an increase in foster care funding for relative and fictive kin caregivers who become certified caregivers eligible to receive monthly board payments of \$570.
- Annualizes the expansion of 85 Therapeutic Foster Care (TFC) beds and 14 short-term residential beds provided in Fiscal Year 2024-2025. In order to maintain the current level of services, \$1.36 million in State General Fund (Direct) is decreased and \$1.55 million in Title IV-E Federal Funds is increased as a result of identifying matching Title IV-E funds. TFC is the level of care in placements that meet the special needs of children and youth with significant behavioral, psychiatric and/or medical needs.
- \$1.12 million in State General Fund (Direct) is provided for 45 replacement vehicles which will be used to assist child welfare staff in safely completing the essential functions, mandates, and services to families under the department's care.



- An increase of \$300,841, of which \$96,089 is State General Fund (Direct) and \$204,752 is Federal Funds, is provided for an increase of 55 adopted children eligible for board payments based on the Foster Connections Law which became effective July 1, 2024. Adoption maintenance board payments are monthly payments of \$455.82 to families who have adopted eligible children from foster care to help cover the costs of raising a child.
- Eliminated seven (7) vacant Authorized Table of Organization (T.O.) positions and associated funding.
- Pursuant to Executive Order JML 24-11, a reduction of \$4.44 million, of which \$2.06 million is State General Fund (Direct) and \$2.38 million is Federal Funds, in efficiencies is included as a result of expired administrative contracts that will not be renewed and decreasing cellular expenditures.



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Department of Energy and Natural Resources

Department Description

Schedule 11 - Department of Energy and Natural Resources includes one (1) budget unit: Office of the Secretary

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$37,056,411	\$26,190,117	(\$10,866,294)
Interagency Transfers	8,632,737	7,247,855	(1,384,882)
Fees & Self-generated	21,538,537	20,462,314	(1,076,223)
Statutory Dedications	47,738,799	48,256,421	517,622
Federal Funds	130,270,164	115,467,227	(14,802,937)
Total	\$245,236,648	\$217,623,934	(\$27,612,714)
Total Authorized Positions	361	364	3
Authorized Other Charges Positions	0	0	0

Budget Highlights

- \$14.9 million reduction in Federal Funds due to delays in receiving federal awards. The current delays requires a temporary reduction in budget authority in FY 2025-2026 to align with the projected timeline.
- Pursuant to Executive Order JML 24-11, a reduction of \$1.7 million in State General Fund (Direct) due to savings and efficiencies identified throughout the agency. This includes a \$600,000 reduction due to an increase in the collection of fees in the Carbon Sequestration program which eliminates the need for State General Fund (Direct); and \$1.1 million reduction due to the agency reducing reliance on private consultants for federal compliance.
- Two agencies (Office of the Secretary and, Office of Conservation) within the Department of Energy and Natural Resources have been consolidated into one agency called the Office of the Secretary but will maintain their current primary functions. The consolidation will allow the Secretary to more efficiently manage the Department.
- \$2 million reduction in Interagency Transfers due to the consolidation of offices.

431-Office of the Secretary

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

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

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

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

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

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$24,061,555	\$26,190,117	\$2,128,562
Interagency Transfers	7,133,320	7,247,855	114,535
Fees & Self-generated	6,420,374	20,462,314	14,041,940
Statutory Dedications	44,923,950	48,256,421	3,332,471
Federal Funds	125,795,905	115,467,227	(10,328,678)
Total	\$208,335,104	\$217,623,934	\$9,288,830
Authorized Positions	176	364	188
Authorized Other Charges Positions	0	0	0



432-Office of Conservation

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$12,994,856	\$0	(\$12,994,856)
Interagency Transfers	1,499,417	0	(1,499,417)
Fees & Self-generated	15,118,163	0	(15,118,163)
Statutory Dedications	2,814,849	0	(2,814,849)
Federal Funds	4,474,259	0	(4,474,259)
Total	\$36,901,544	\$0	(\$36,901,544)
Authorized Positions	185	0	(185)
Authorized Other Charges Positions	0	0	0





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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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$0	\$0	\$0
Interagency Transfers	515,000	515,000	0
Fees & Self-generated	122,829,667	133,684,770	10,855,103
Statutory Dedications	557,914	557,914	0
Federal Funds	0	0	0
Total	\$123,902,581	\$134,757,684	\$10,855,103
Total Authorized Positions	724	723	(1)
Authorized Other Charges Positions	15	15	0

Budget Highlights

- \$121.6 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 Fees and Self-generated Revenues provided to the Louisiana Board of Tax Appeals for their Administrative Program in accordance with the established Interagency Transfer agreements.

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:

- Louisiana Capital Companies Tax Credit Program (R.S. 51:1921), projected for \$0.
- Procurement Processing Company Rebate Program (R.S. 47:6351), projected for \$83,149,000.



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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$0	\$0	\$0
Interagency Transfers	515,000	515,000	0
Fees & Self-generated	122,829,667	133,684,770	10,855,103
Statutory Dedications	557,914	557,914	0
Federal Funds	0	0	0
Total	\$123,902,581	\$134,757,684	\$10,855,103
Authorized Positions	724	723	(1)
Authorized Other Charges Positions	15	15	0



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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$15,482,342	\$13,853,948	(\$1,628,394)
Interagency Transfers	3,239,295	3,239,295	0
Fees & Self-generated	113,981,858	107,776,535	(6,205,323)
Statutory Dedications	11,321,089	10,873,471	(447,618)
Federal Funds	20,928,520	20,425,956	(502,564)
Total	\$164,953,104	\$156,169,205	(\$8,783,899)
Total Authorized Positions	712	712	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- \$1.3 million increase in Fees and Self-generated Revenues out of the Waste Tire Management Dedicated Fund Account in the Office of Management and Finance for the clean-up of unauthorized waste tire piles throughout the state.
- \$3.3 million reduction in Fees and Self-generated Revenues out of the Environmental Trust Dedicated Fund Account in the Office of Environmental Assessment due to the Volkswagen Settlement contracts nearing completion.
- \$440,000 increase in the Office of Environmental Compliance for air quality labs and laboratory analysis contract renewals. This includes \$305,000 in Fees and Self-generated Revenues out of the Environmental Trust Dedicated Fund Account and \$135,000 in Federal Funds from the Environmental Protection Agency.
- \$1.1 million in Fees and Self-generated Revenues out of the Environmental Trust Dedicated Fund Account is provided for the replacement of 14 vehicles and various field and testing equipment throughout the department.

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:

- Brownfields Investor Tax Credit (R.S. 47:6021), projected for \$0.



856-Office of Environmental Quality

Agency Description

Secretary - The mission of the Office of the Secretary 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. OEC protects the citizens of the state by conducting inspections of permitted and non-permitted facilities, assessing environmental conditions, 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 establishing and assessing environmental standards, regulating pollution sources through permitting activities which are consistent with laws and regulations, by providing interface between the department and its customers, by providing improved public participation. The permitting activity will provide single entry/contact point for permitting, including a multimedia team approach; providing technical guidance for permit applications; improve permit tracking; and allow focus on applications with the highest potential for environmental impact.

Management and Finance - The mission of the Office of Management & Finance is to provide effective and efficient support and resources to all of the Louisiana Department of Environmental Quality (DEQ) Offices and external customers necessary to carry out the mission of the department. The specific role of the Support Services activity is to provide financial and administrative services (property control, safety, and other general services) to the department and its employees.

Environmental Assessment - The mission of the Office of Environmental Assessment 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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$15,482,342	\$13,853,948	(\$1,628,394)
Interagency Transfers	3,239,295	3,239,295	0
Fees & Self-generated	113,981,858	107,776,535	(6,205,323)
Statutory Dedications	11,321,089	10,873,471	(447,618)
Federal Funds	20,928,520	20,425,956	(502,564)
Total	\$164,953,104	\$156,169,205	(\$8,783,899)
Authorized Positions	712	712	0
Authorized Other Charges Positions	0	0	0





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Louisiana Workforce Commission

Department Description

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

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$15,560,048	\$16,310,048	\$750,000
Interagency Transfers	3,200,000	1,700,000	(1,500,000)
Fees & Self-generated	72,219	72,219	0
Statutory Dedications	114,811,325	115,207,266	395,941
Federal Funds	167,428,330	166,791,894	(636,436)
Total	\$301,071,922	\$300,081,427	(\$990,495)
Total Authorized Positions	873	868	(5)
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 has six (6) programs:

- **Office of the Secretary:** To provide leadership and management of all departmental programs, to communicate departmental direction, to ensure the quality of services provided, and to foster better relations with all stakeholders, thereby increasing awareness and use of departmental services.
- **Office of Workers' Compensation Administration:** To establish standards of payment, to utilize and review procedure of injured worker claims, and to receive, process, hear and resolve legal actions in compliance with state statutes. It is also the mission of this office to educate and influence employers and employees in adopting comprehensive safety and health policies, practices and procedures, and to collect fees.
- **Office of Unemployment Insurance Administration:** To promote a stable, growth-oriented Louisiana through the administration of a solvent and secure Unemployment Insurance Trust Fund, which is supported by employer taxes. It is also the mission of this program to pay Unemployment Compensation Benefits to eligible unemployed workers.
- **Office of Workforce Development:** To provide high quality employment, training services, supportive services, provide timely and accurate labor market information to the Louisiana Workforce Commission (LWC), its customers, and stakeholders, and other employment related services to businesses and job seekers to develop a diversely skilled workforce with access to good paying jobs and making informed workforce decisions; and support and protect the rights and interests of Lou-



isiana's workers through the administration and enforcement of state worker protection statutes and regulations.

- **Office of the 2nd Injury Board:** To encourage the employment, re-employment or retention of employees with a permanent, partial disability that is an obstacle to employment or re-employment, by reimbursing the employer, or if insured their insurer, for the costs of workers' compensation benefits when such a worker sustains a subsequent job-related injury. The 2nd Injury Board obtains assessments from insurance companies and self-insured employers, and reimburses those clients who have met the prerequisites.
- **Office of Management and Finance:** To develop, promote and implement the policies and mandates, and to provide technical and administrative support, necessary to fulfill the vision and mission of the Louisiana Workforce Commission in serving its customers. The Louisiana Workforce Commission customers include department management, programs and employees, the Division of Administration, various federal and state agencies, local political subdivisions, citizens of Louisiana, and vendors.

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$15,560,048	\$16,310,048	\$750,000
Interagency Transfers	3,200,000	1,700,000	(1,500,000)
Fees & Self-generated	72,219	72,219	0
Statutory Dedications	114,811,325	115,207,266	395,941
Federal Funds	167,428,330	166,791,894	(636,436)
Total	\$301,071,922	\$300,081,427	(\$990,495)
Authorized Positions	873	868	(5)
Authorized Other Charges Positions	0	0	0

Budget Highlights

- \$37.54 million is allocated for Louisiana Rehabilitation Services (LRS), which consists of \$8 million in State General Fund (Direct) used as matching funds to draw \$29.54 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.
- 10.01 million is designated for Jobs for America's Graduates (JAG), which consists of \$8.31 million in State General Fund (Direct) and \$1.7 million in Interagency Transfers from the Department of Children and Family Services (DCFS), providing services to 11,000 students through 181 programs. A state-based, national non-profit organization, JAG is dedicated to helping high school students of promise who have encountered challenging or traumatic life experiences achieve success through graduation. As a resiliency-building workforce preparation program, JAG helps students learn in-demand employability skills, and provides a bridge to post-secondary education and career advancement opportunities.
- The recommended budget consolidates the Office of Occupational Information Services (OOIS) into other programs within the agency. The functions of OOIS, consisting of \$5.5 million and 23 authorized T.O. positions, are transferring to the Office of Workforce Development program, while \$13.68 million is transferring to the Office of Management and Finance program for information technology and telecommunication services. This consolidation will streamline the agency's financial



framework with the goal of creating a more unified strategy for delivering workforce development solutions.





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Department of Wildlife and Fisheries

Department Description

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

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$10,136,928	\$40,101,670	\$29,964,742
Interagency Transfers	25,720,722	21,325,933	(4,394,789)
Fees & Self-generated	10,275,636	9,808,472	(467,164)
Statutory Dedications	125,914,273	77,431,286	(48,482,987)
Federal Funds	121,717,829	50,685,000	(71,032,829)
Total	\$293,765,388	\$199,352,361	(\$94,413,027)
Total Authorized Positions	786	786	0
Authorized Other Charges Positions	3	3	0

Budget Highlights

- Law Enforcement Division's (LED) budget within the Office of the Secretary includes Federal Funds from the U.S. Coast Guard Boating Safety program to provide recreational boating safety education and enforcement. The LED budget also includes Fees and Self-generated Revenues to secure waterways by private entities. The LED is the primary division of the state for providing public safety on the state's waterways.
- The Office of Fisheries non-recurs \$29 million due to completed projects from the National Oceanic and Atmospheric Administration (NOAA) Flood Disaster Grant.
- The department's budget includes nearly \$100,000 in Statutory Dedications out of the Litter Abatement and Education Account which funds Environmental Education Programs, local litter enforcement activities, and a cooperative endeavor agreement with the Keep Louisiana Beautiful Initiative which teaches environmental education to the citizens of Louisiana.
- The department is budgeted to receive \$17.2 million in Interagency Transfers from the Coastal Protection and Restoration Authority (CPRA). This includes funding for Deepwater Horizon Oil Spill Restoration projects, the Nutria Control Program, and the Fisheries Independent Monitoring Program.

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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$2,873,711	\$9,604,498	\$6,730,787
Interagency Transfers	19,500	0	(19,500)
Fees & Self-generated	10,450	10,450	0
Statutory Dedications	27,031,001	10,988,206	(16,042,795)
Federal Funds	229,315	229,315	0
Total	\$30,163,977	\$20,832,469	(\$9,331,508)
Authorized Positions	45	45	0
Authorized Other Charges Positions	0	0	0

512-Office of the Secretary

Agency Description

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

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

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$4,750,000	\$30,497,172	\$25,747,172
Interagency Transfers	329,304	329,304	0
Fees & Self-generated	294,975	344,975	50,000
Statutory Dedications	40,670,394	15,537,160	(25,133,234)
Federal Funds	3,425,710	3,103,510	(322,200)
Total	\$49,470,383	\$49,812,121	\$341,738
Authorized Positions	282	282	0
Authorized Other Charges Positions	0	0	0

513-Office of Wildlife

Agency Description

Provides wise stewardship of the state's wildlife and habitats, 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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$2,513,217	\$0	(\$2,513,217)
Interagency Transfers	4,339,897	3,998,468	(341,429)
Fees & Self-generated	4,429,236	4,168,382	(260,854)
Statutory Dedications	29,309,822	25,287,860	(4,021,962)
Federal Funds	36,249,271	30,336,465	(5,912,806)
Total	\$76,841,443	\$63,791,175	(\$13,050,268)
Authorized Positions	226	226	0
Authorized Other Charges Positions	3	3	0

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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$0	\$0	\$0
Interagency Transfers	21,032,021	16,998,161	(4,033,860)
Fees & Self-generated	5,540,975	5,284,665	(256,310)
Statutory Dedications	28,903,056	25,618,060	(3,284,996)
Federal Funds	81,813,533	17,015,710	(64,797,823)
Total	\$137,289,585	\$64,916,596	(\$72,372,989)
Authorized Positions	233	233	0
Authorized Other Charges Positions	0	0	0





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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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$6,490,791	\$5,902,469	(\$588,322)
Interagency Transfers	15,540,662	17,011,074	1,470,412
Fees & Self-generated	5,660,651	4,168,763	(1,491,888)
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	\$27,692,104	\$27,082,306	(\$609,798)
Total Authorized Positions	182	184	2
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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$0	\$0	\$0
Interagency Transfers	14,678,573	15,019,215	340,642
Fees & Self-generated	439,134	449,670	10,536
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	\$15,117,707	\$15,468,885	\$351,178
Authorized Positions	105	105	0
Authorized Other Charges Positions	0	0	0



Budget Highlights

- \$331,537 increase in Interagency Transfers and \$10,254 in Fees and Self-generated Revenues for an increase in Rent for the Training and Recruiting Center in the Louisiana Agriculture Building, and other statewide adjustments which allow the agency to attract, develop and retain an engaged workforce to serve the state.
- \$9,105 increase in Interagency Transfers and \$282 of Fees and Self-generated Revenues for IT acquisitions, including additional software licenses, and software updates needed to protect the existing IT infrastructure and software and to allow employees to effectively use software needed to carry out the agency's mission.

561-Municipal Fire and Police Civil Service

Agency Description

The Office of State Examiner, Municipal Fire and Police Civil Service provides support and guidance to local jurisdictions which administer an effective, cost-efficient civil service system based on merit, efficiency, fitness, and length of service, consistent with the law and professional standards. These services are provided for fire fighters and police officers in covered municipalities, Parish Fire Department, 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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$0	\$0	\$0
Interagency Transfers	0	0	0
Fees & Self-generated	4,684,658	3,182,234	(1,502,424)
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	\$4,684,658	\$3,182,234	(\$1,502,424)
Authorized Positions	21	21	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- \$1.48 million reduction in Fees and Self-generated Revenues for funding associated with the purchase of a database system.

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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$5,028,707	\$5,050,974	\$22,267
Interagency Transfers	0	0	0
Fees & Self-generated	175,498	175,498	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	\$5,204,205	\$5,226,472	\$22,267
Authorized Positions	41	41	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- \$25,636 increase in State General Fund (Direct) for per-diem and travel funding for four (4) additional board members. Act 591 of the 2024 Regular Legislative Session increased the number of Ethics Board members from 11 to 15.
- Pursuant to Executive Order JML 24-11, a reduction of \$25,000 in State General Fund (Direct) due to savings and efficiencies realized in operating expenditures.

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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$814,753	\$851,495	\$36,742
Interagency Transfers	55,000	55,000	0
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	\$869,753	\$906,495	\$36,742
Authorized Positions	4	4	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- \$24,412 increase in State General Fund (Direct) for supplies, contractual expenses associated with the implementation of an online application system, and an increase for legal fees due to increases in hourly rates for attorneys.

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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$647,331	\$0	(\$647,331)
Interagency Transfers	807,089	1,936,859	1,129,770
Fees & Self-generated	361,361	361,361	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	\$1,815,781	\$2,298,220	\$482,439
Authorized Positions	11	13	2
Authorized Other Charges Positions	0	0	0

Budget Highlights

- A \$647,331 means of finance substitution in the Administrative program replacing State General Fund (Direct) with Interagency Transfers due to increase funding being provided by the Department of Revenue.



- \$388,008 increase in Interagency Transfers from the Department of Revenue and an additional two (2) authorized T.O. positions (a Law Clerk and a Special Projects Officer) in the Administrative program, and funding for an additional hearing day each month, to assist with the anticipated increase in hearings and appeals resulting from the recently passed tax reform legislation.
- \$30,000 increase in Interagency Transfers from the Department of Revenue for the Local Tax Division to provide additional travel funds for Ad Hoc judges due to the anticipated increase in volume and complexity of cases as a result of the recently implemented tax reform legislation.





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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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$1,317,419,835	\$1,275,165,701	(\$42,254,134)
Interagency Transfers	28,024,005	27,478,007	(545,998)
Fees & Self-generated	1,760,312,204	1,843,780,471	83,468,267
Statutory Dedications	242,238,117	215,954,140	(26,283,977)
Federal Funds	60,904,633	50,904,633	(10,000,000)
Total	\$3,408,898,794	\$3,413,282,952	\$4,384,158
Total Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- A net decrease of \$42.25 million in State General Fund (Direct) due to the following adjustments:
 - Non-recurs \$40.5 million for one-time adjustments received outside of the higher education funding formula;
 - \$6.13 million for increases associated with the LSU First Health Plan;
 - \$4.43 million net reduction in the Taylor Opportunity Program for Students (TOPS) activity to align funding due to a decline in the number of awards by 2,076, as projected by the Office of Student Financial Assistance, and a means of finance substitution of \$10.26 million provides State General Fund (Direct) and reduces Statutory Dedications out of the TOPS Fund based on the most recent Revenue Estimating Conference (REC) forecast;
 - \$4.36 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;
 - \$2.3 million for the Louisiana National Guard Patriot Scholarship Program to cover the cost of mandatory fees for eligible Louisiana National Guard members attending postsecondary institutions. This brings the total funding for the scholarship program to \$6 million;
 - A reduction of \$891,000 due to carryforward adjustments; and
 - Pursuant to Executive Order JML 24-11, a reduction of \$525,000 for savings identified include the following: limit the number of users with access to the Lightcast economic modeling subscription (\$300,000), the LaStem annual summit will now be funded by private sponsors (\$125,000), and the cost of Canvas Credentials Software subscription will be passed on to the institutions (\$100,000).



- The TOPS awards program is funded at \$282.41 million, of which \$168.96 million is State General Fund (Direct) and \$113.45 million is 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. 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 appropriations from State General Fund (Direct) contained herein to the Board of Regents pursuant to the budgetary responsibility for all public postsecondary education provided in Article VIII, Section 5(A) of the Constitution of Louisiana and the power to formulate and revise a master plan for higher education, which shall include a formula for the equitable distribution of funds to the institutions of postsecondary education pursuant to Article VIII, Section 5(D)(4) of the Constitution of Louisiana, are, and shall be, deemed appropriated to the Board of Supervisors of the Louisiana State University and Agricultural and Mechanical College System, the Board of Supervisors of the Southern University and Agricultural and Mechanical College System, the Board of Supervisors of the University of Louisiana System, the Board of Supervisors of the Louisiana Community and Technical Colleges System, their respective institutions, and the Louisiana Universities Marine Consortium and Office of Student Financial Assistance programs within the Board of Regents, in the amounts and for the purposes as specified in a plan and formula for the distribution of said funds as approved by the Board of Regents.

671-Board of Regents

Agency Description

The Board of Regents 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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$300,781,342	\$1,275,165,701	\$974,384,359
Interagency Transfers	14,752,107	14,256,109	(495,998)
Fees & Self-generated	16,030,299	16,030,299	0
Statutory Dedications	164,097,086	152,991,588	(11,105,498)
Federal Funds	34,232,149	34,232,149	0
Total	\$529,892,983	\$1,492,675,846	\$962,782,863
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

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

600-Louisiana State University Board of Supervisors

Agency Description

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

- Louisiana State University-A&M College:** As the flagship institution in the state, the vision of Louisiana State University (LSU) is to be a leading research-extensive university, challenging undergraduate and graduate students to achieve the highest levels of intellectual and personal development. Designated as a land-, sea-, and space-grant institution, the mission of LSU is the generation, preservation, dissemination, and application of knowledge and cultivation of the arts. In implementing its mission, LSU is committed to offer a broad array of undergraduate degree programs and extensive graduate research opportunities designed to attract and educate highly-qualified undergraduate and graduate students; employ faculty who are excellent teacher-scholars, nationally competitive in research and creative activities, and who contribute to a world-class knowledge base that is transfer-



able 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 diverse 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 tertiary special services to an enlarging and diverse 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; supporting the region and the State in economic growth and prosperity by utilizing research and knowledge to engage in productive partnerships with the private sector.
- **Louisiana State University Health Sciences Center-New Orleans:** The LSU Health Sciences Center-New Orleans (LSUHSC-NO) provides education, research, and public service through direct patient care and community outreach. LSUHSC-NO comprises the Schools of Allied Health Professions, Dentistry, Graduate Studies, Medicine, Nursing, and Public Health. LSUHSC-NO creates a learning environment of excellence, in which students are prepared for career success and faculty are encouraged to participate in research promoting the discovery and dissemination of new knowledge, securing extramural support, and translating their findings into improved education and patient care. Each year LSUHSC-NO contributes a major portion of the renewal of the needed health professions workforce. It is a local, national, and international leader in research. LSUHSC-NO promotes disease prevention and health awareness for patients and the greater Louisiana community. It participates in mutual planning with community partners and explores areas of invention and collaboration to implement new endeavors for outreach in education, research, service and patient care.
- **Louisiana State University-Eunice:** LSU at Eunice (LSUE) is a comprehensive, open admissions institution of higher education. The university is dedicated to high quality, low-cost education and is committed to academic excellence and the dignity and worth of the individual. To this end, LSUE offers associate degrees, certificates and continuing education programs as well as transfer curricula. Its curricula span the liberal arts, sciences, business and technology, pre-professional and professional areas for the benefit of a diverse population. All who can benefit from its resources deserve the opportunity to pursue the goal of lifelong learning and to expand their knowledge and skills at LSUE.
- **Louisiana State University-Shreveport:** The mission of LSU in Shreveport is to provide stimulating and supportive learning environment in which students, faculty, and staff participate freely in the creation, acquisition, and dissemination of knowledge; encourage an atmosphere of intellectual excitement; foster the academic and personal growth of students; produce graduates who possess the intellectual resources and professional personal skills that will enable them to be effective and productive members of an ever-changing global community and enhance the cultural, technological, social, and economic development of the region through outstanding teaching, research, and public service.

- **Louisiana State University-Agricultural Center:** The overall mission of the LSU Agricultural Center is to enhance the quality of life for people through research and educational programs that develop the best use of natural resources, conserve and protect the environment, enhance development of existing and new agricultural and related enterprises, develop human and community resources, and fulfill the acts of authorization and mandates of state and federal legislative bodies.
- **Pennington Biomedical Research Center:** The research at the Pennington Biomedical Research Center is multifaceted, yet focused on a single mission: to promote longer, healthier lives through nutritional research and preventive medicine. The center's mission is to attack chronic diseases such as cancer, heart disease, diabetes, and stroke before they become killers. The process begins with basic research in cellular and molecular biology, progresses to tissues and organ physiology, and is extended to whole body biology and behavior. The research is then applied to human volunteers in a clinical setting. Ultimately, findings are extended to communities and large populations and then shared with scientists and spread to consumers across the world through public education programs and commercial applications.

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$492,838,441	\$0	(\$492,838,441)
Interagency Transfers	8,485,184	8,485,184	0
Fees & Self-generated	786,152,963	847,675,558	61,522,595
Statutory Dedications	24,140,874	24,534,977	394,103
Federal Funds	13,018,275	13,018,275	0
Total	\$1,324,635,737	\$893,713,994	(\$430,921,743)
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

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

615-Southern University Board of Supervisors

Agency Description

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

- **Southern University Board of Supervisors:** The Southern University Board of Supervisors shall exercise power necessary to supervise and manage the campuses of postsecondary education under its control, to include receipt and expenditure of all funds appropriated for the use of the board and the institutions under its jurisdiction in accordance with the Master Plan, set tuition and attendance fees for both residents and nonresidents, purchase/lease land and purchase/construct



buildings (subject to Regents approval), purchase equipment, maintain and improve facilities, employ and fix salaries of personnel, review and approve curricula, programs of study (subject to Regents approval), award certificates and confer degrees and issue diplomas, adopt rules and regulations and perform such other functions necessary to the supervision and management of the university system it supervises.

- **Southern University-Agricultural & Mechanical College:** Southern University and Agricultural & Mechanical (A&M) College serves the educational needs of Louisiana's population through a variety of undergraduate, graduate, and professional programs. The mission of Southern University and A&M College, a historically black 1890 land-grant institution, is to: provide opportunities for a diverse student population to achieve a high-quality, global educational experience; to engage in scholarly, research, and creative activities; and to give meaningful public service to the community, the state, the nation, and the world so that Southern University graduates are competent, informed, and productive citizens.
- **Southern University-Law Center:** Southern University Law Center (SULC) offers legal training to a diverse group of students in pursuit of a Juris Doctorate degree. SULC seeks to maintain its historical tradition of providing legal education opportunities to under-represented racial, ethnic, and economic groups 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 those who are socially, economically and educationally disadvantaged. 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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$68,472,475	\$0	(\$68,472,475)
Interagency Transfers	4,476,791	4,476,791	0
Fees & Self-generated	115,831,100	112,289,046	(3,542,054)
Statutory Dedications	12,454,156	4,655,016	(7,799,140)
Federal Funds	13,654,209	3,654,209	(10,000,000)
Total	\$214,888,731	\$125,075,062	(\$89,813,669)
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

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

620-University of Louisiana Board of Supervisors

Agency Description

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

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



recognized health care industry in the Thibodaux - Houma metropolitan area, to area business and industry, and to its K-12 education system. As such, it is a center for collaborative, scientific, technological, cultural, educational and economic leadership and services in South Central Louisiana.

- **Grambling State University:** Grambling State University (GSU) is a comprehensive, historically-black institution that offers a broad spectrum of undergraduate and graduate programs of study. The university embraces its founding principle of educational opportunity, is committed to the education of minorities in American society, and seeks to reflect in all of its programs the diversity present in the world. The GSU community of learners strives for excellence in the pursuit of knowledge. The university prepares its graduates to compete and succeed in careers, to contribute to the advancement of knowledge, and to lead productive lives as informed citizens in a democratic society. It provides a living and learning environment to nurture students' development for leadership in academics, athletics, campus governance, and future pursuits. Grambling advances the study and preservation of African American history, art and culture, and seeks to foster in its students a commitment to service to improve the quality of life for all.
- **Louisiana Tech University:** Louisiana Tech University recognizes its threefold obligation to advance the state of knowledge, to disseminate knowledge, and to provide strong outreach and service programs and activities. To fulfill its obligations, the university will maintain a strong research, creative environment, and intellectual environment that encourages the development and application of knowledge. Recognizing that service is an important function of every university, Louisiana Tech provides outreach programs and activities to meet the needs of the region and the state. Louisiana Tech views graduate study and research as integral to the university's purpose. Committed to graduate education through the doctorate, it will conduct research appropriate to the level of academic programs offered and will have a defined ratio of undergraduate to graduate enrollment. Doctoral programs will continue to focus on fields of study in which the university has the ability to achieve national competitiveness or to respond to specific state or regional needs. As such, Louisiana Tech will provide leadership for the region's engineering, science and business innovation.
- **McNeese State University:** McNeese State University is a comprehensive institution that provides leadership for educational, cultural, and economic development for southwest Louisiana. It offers a wide range of baccalaureate programs and select graduate programs appropriate for the workforce, allied health, and intellectual capital needs of the area. The institution promotes diverse economic growth and provides programs critical to the oil, gas, petrochemical, and related industries operating in the region. Its academic programs and services are vital resources for increasing the level of education, productivity, and quality of life for the citizens of Louisiana. The university allocates resources and functions according to principles and values that promote accountability for excellence in teaching, scholarship and service, and for cultural awareness and economic development. McNeese emphasizes teaching excellence to foster student access and success, and it seeks partnerships and collaboration with community and educational entities to facilitate economic growth and diversity 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 diverse 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 enable it to favorably affect the economic development of the region and to improve the quality of life for its citizens. The university's Leesville campus, in close proximity to the Fort Johnson U.S. Army base, offers a prime opportunity for the university to provide educational experiences to military personnel stationed there, and, through electronic program delivery, to armed forces throughout the world. Northwestern is also home to the Louisiana Scholars College, the state's selective admissions college for the liberal arts.
- **Southeastern Louisiana University:** The mission of Southeastern Louisiana University is to lead the educational, economic, and cultural development of the southeast region of the state known as the Northshore. Its educational programs are based on evolving curricula that address emerging regional, national, and international priorities. The university promotes student success and retention as well as intellectual and personal growth through a variety of academic, social, vocational, and wellness programs. Southeastern's credit and non-credit educational experiences emphasize challenging, relevant course content and innovative, effective delivery systems. Global perspectives are broadened through opportunities to work and study abroad. Through its Centers of Excellence, Southeastern embraces active partnerships that benefit faculty, students, and the region it serves. Dynamic collaborative efforts range from local to global in scope and encompass education, business, industry, and the public sector. Of particular interest are partnerships that directly or indirectly contribute to economic renewal and diversification.
- **University of Louisiana at Lafayette:** The University of Louisiana at Lafayette (UL Lafayette) takes as its primary purpose the examination, transmission, preservation, and extension of mankind's intellectual traditions. The university provides intellectual leadership for the educational, cultural, and economic development of its region and the state through its instructional, research, and service activities. Graduate study and research are integral to the university's mission. Doctoral programs will continue to focus on fields of study in which UL Lafayette has the ability to achieve national competitiveness or to respond to specific state or regional needs. UL Lafayette is committed to promoting social mobility and equality of opportunity. The university extends its resources to the diverse constituencies it serves through research centers, continuing education, public outreach programs, cultural activities, and access to campus facilities. Because of its location in the heart of South Louisiana, UL Lafayette will continue its leadership in maintaining instructional and research programs that preserve Louisiana's history and the rich Cajun and Creole cultures.
- **University of New Orleans:** The University of New Orleans (UNO) is the comprehensive metropolitan research university providing essential support for the economic, educational, social, and cultural development of the New Orleans metropolitan area. The institution's primary service area includes Orleans Parish and the seven neighboring parishes of Jefferson, St. Bernard, St. Charles, St. Tammany, St. John, St. James, and Plaquemine. As an institution that imposes admissions criteria, UNO serves the educational needs of this population primarily through a wide variety of baccalaureate programs in the arts, humanities, sciences, and social sciences and in the professional areas of business, education, and engineering. UNO offers a variety of graduate programs, including doctoral programs in chemistry, education, engineering and applied sciences, financial economics, political

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

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$300,035,965	\$0	(\$300,035,965)
Interagency Transfers	309,923	259,923	(50,000)
Fees & Self-generated	672,482,759	693,993,461	21,510,702
Statutory Dedications	25,515,858	17,728,871	(7,786,987)
Federal Funds	0	0	0
Total	\$998,344,505	\$711,982,255	(\$286,362,250)
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

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

649-Louisiana Community & Technical Colleges Board of Supervisors

Agency Description

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

- Louisiana Community and Technical Colleges Board of Supervisors:** Prepares Louisiana's citizens for workforce success, prosperity, continued learning, and improved quality of life. The Board of Supervisors of LCTCS provide effective and efficient management of the colleges within the System through policy making and oversight to educate and prepare Louisiana citizens for workforce success, prosperity and improved quality of life.
- Baton Rouge Community College:** An open admission, two-year post-secondary public institution. The mission of Baton Rouge Community College (BRCC) includes the offering of the highest quality collegiate and career education through comprehensive curricula allowing for transfer to four-year colleges and universities, community education programs and services life-long learning, and distance learning programs. This variety of offerings will prepare students to enter the job market, to enhance personal and professional growth, or to change occupations through training and retraining. The curricular offerings shall include courses and programs leading to transfer credits and to certificates, diplomas, and associate degrees. All offerings are designed to be accessible, affordable, and of high educational quality. Due to its location, BRCC is particularly suited to serve the special needs of area business and industries and the local, state, and federal governmental complex.



- **Delgado Community College:** Delgado Community College provides a learning centered environment in which to prepare students from diverse backgrounds to attain their educational, career, and personal goals, to think critically, to demonstrate leadership, and to be productive and responsible citizens. Delgado is a comprehensive, multi-campus, open-admissions, public higher education institution providing pre-baccalaureate programs, occupational and technical training, developmental studies, and continuing education.
- **Nunez Community College:** Offers associate degrees and occupational certificates in keeping with the demands of the area it services. Curricula at Nunez focuses on the development of the total person by offering a blend of occupational sciences and the humanities. In recognition of the diverse needs of the individuals we serve and of a democratic society, Nunez Community College will provide a comprehensive educational program that helps students cultivate values and skills in critical thinking, decision-making and problem solving, as well as prepare them for productive satisfying careers, and offer courses that transfer to senior institutions.
- **Bossier Parish Community College:** Provides instruction and service to its community. This mission is accomplished through courses and programs that provide sound academic education, broad career and workforce training, continuing education, and varied community services. The college provides a wholesome, ethical, and intellectually stimulating environment in which diverse students develop their academic and vocational skills to compete in a technological society.
- **South Louisiana Community College:** Provides multi-campus public educational programs that lead to: achievement of associate degrees of art, science, or applied science; transfer to four-year institutions; acquisition of the technical skills to participate successfully in the workplace and economy; promotion of economic development and job mastery of skills necessary for competence in industry specific to south Louisiana; completion of development or remedial cultural enrichment, lifelong learning and life skills.
- **River Parishes Community College:** River Parishes Community College (RPCC) is an open-admission, two-year, post-secondary public institution serving the river parishes. The college provides transferable courses and curricula up to and including certificates and associate degrees. RPCC also collaborates with the communities it serves by providing programs for personal, professional, and academic growth.
- **Louisiana Delta Community College:** Offers quality instruction and service to the residents of its northeastern twelve-parish area. This will be accomplished by the offering of course and programs that provide sound academic education, broad based vocational and career training, continuing educational and various community and outreach services. The college will provide 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 is training, retraining, cross training and continuous upgrading of the state's workforce so that citizens are employable at both entry and advanced levels.
- **SOWELA Technical Community College:** Provides a lifelong learning and teaching environment designed to afford every student an equal opportunity to develop to his/her full potential. SOWELA Technical Community College is a public, comprehensive technical community college offering programs including associate degrees, diplomas, and technical certificates as well as non-credit

courses. The college is committed to accessible and affordable quality education, relevant training, and re-training by providing post-secondary academic and technical education to meet the educational advancement and workforce development needs of the community.

- **L.E. Fletcher Technical Community College:** L.E. Fletcher Technical Community College is an open-admission, two-year public institution of higher education dedicated to offering quality, economical technical programs and academic courses to the citizens of south Louisiana for the purpose of preparing individuals for immediate employment, career advancement and future learning.
- **LCTCSOnline:** A statewide centralized solution for developing and delivering educational programming online. LCTCSOnline currently provides over 50 courses and one full general education program for community college and technical college students. LCTCSOnline courses and programs are available through and students are awarded credit by an accredited LCTCS institution. LCTCSOnline develops and delivers courses and programs via a centralized portal where students can search a catalog of classes, choose classes, request enrollment and, once enrolled, attends classes. Students may order publisher content and eBooks, check their progress and see their grades in the same portal. To participate in LCTCSOnline, LCTCS colleges must be accredited either by the Southern Association of Colleges and Schools (SACS) or by the Council on Occupational Education (COE). Students who enroll in LCTCSOnline classes must first be admitted at an accredited college with the appropriate accreditation to offer the course or program. The college at which the student is admitted and will receive a credential is considered the Home College. The Home College will provide all student support services including program advising, financial aid, and library services. It is the policy of LCTCSOnline to use only eBooks where available that results in significant cost savings to the student and assures that the course materials will be available on the first day of class. The goal of LCTCSOnline is to create greater access and variety of high quality programming options while containing student costs. LCTCSOnline will provide competency-based classes in which students may enroll any day of the year.
- **Northshore Technical Community College:** Northshore Technical Community College (NTCC) is a public, technical community college offering programs including associate degrees, diplomas, and technical certificates. These offerings provide skilled employees for business and industry that contribute to the overall economic development and workforce needs of the state. NTCC is dedicated to increasing opportunities for access and success, ensuring quality and accountability, enhancing services to communities and state, providing effective articulation and credit transfer to other institutions of higher education, and contributing to the development of business, industry and the community through customized education, job training and re-training. NTCC is committed to 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 life-long learning, and produces a knowledgeable and skilled workforce as well as confident citizens who grow viable businesses for the future. Using innovative educational strategies, the college creates a skilled workforce and prepares individuals for advanced educational opportunities.
- **Adult Basic Education:** Louisiana's comprehensive adult education program is designed to 1) satisfy the basic literacy needs of adults; 2) improve and/or upgrade information processing skills and

computational skills leading to a high school equivalency diploma or entry into postsecondary education; 3) satisfy the continuing education demands of adults in the current labor market; 4) improve the self-efficacy of adults; and 5) empower adults to achieve their goals. Through LCTCS, WorkReady U supports a diverse network of local adult education providers comprised of colleges, local school systems, and community-based organizations through the administration of grant funds, professional development and technical assistance, collaboration with workforce partners, and leadership development. Local adult education providers deliver courses and programs open to all adults who demonstrate a need for basic skill remediation in reading, writing, math, and English language proficiency. WorkReady U operates approximately 23 adult education programs in partnership with the community and technical colleges and other community entities across the state. These locations served 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 College System ensures that programs are of high demand/ high wage nature by implementing programs that are related to the Louisiana Workforce Commission's Tier One, Four and Five Star occupation rating.

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$155,291,612	\$0	(\$155,291,612)
Interagency Transfers	0	0	0
Fees & Self-generated	169,815,083	173,792,107	3,977,024
Statutory Dedications	16,030,143	16,043,688	13,545
Federal Funds	0	0	0
Total	\$341,136,838	\$189,835,795	(\$151,301,043)
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

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





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Special Schools and Commissions

Department Description

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

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$66,588,179	\$67,774,626	\$1,186,447
Interagency Transfers	19,610,913	18,310,052	(1,300,861)
Fees & Self-generated	3,912,805	3,402,805	(510,000)
Statutory Dedications	22,582,611	23,582,333	999,722
Federal Funds	0	0	0
Total	\$112,694,508	\$113,069,816	\$375,308
Total Authorized Positions	659	647	(12)
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 ASL and Braille, respectively, by providing a culturally and sensory-rich environment. The Special School District has five (5) programs:

- **Administration and Shared Services:** Provides administrative direction and support services essential for the effective delivery of direct services to the schools. This activity is primarily grouped in the administrative category to provide the following essential services: executive, personnel, accounting, purchasing, and facility planning and management. School operations include maintenance (security, custodial, general maintenance) and food service. Student services include student health services, student transportation, technology, admissions/records, and appraisal services.
- **Louisiana School for the Deaf:** Provides educational services to 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.
- **Louisiana School for the Visually Impaired:** Provides educational services to blind and/or visually impaired children 3-21 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.

- **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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$30,141,431	\$28,180,903	(\$1,960,528)
Interagency Transfers	10,625,096	9,735,197	(889,899)
Fees & Self-generated	168,145	168,145	0
Statutory Dedications	152,220	152,071	(149)
Federal Funds	0	0	0
Total	\$41,086,892	\$38,236,316	(\$2,850,576)
Authorized Positions	356	337	(19)
Authorized Other Charges Positions	3	3	0

Budget Highlights

- Provides \$1.7 million in State General Fund (Direct) for acquisitions and major repairs, including \$1.04 million in major repairs for select parking lot and roadway asphalt relaying, metal roof and flooring repairs to the Louisiana School for the Deaf (LSD) middle/high school gymnasium and dormitory building, and \$653,200 in acquisitions for the replacement of outdoor lighting and two (2) HVAC units.
- As of October 1, 2024, Louisiana School for the Deaf (LSD) served 81 students and Louisiana School for the Visually Impaired (LSVI) served 56 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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$7,030,808	\$11,891,816	\$4,861,008
Interagency Transfers	3,439,709	3,087,004	(352,705)
Fees & Self-generated	650,459	650,459	0
Statutory Dedications	79,032	79,172	140
Federal Funds	0	0	0
Total	\$11,200,008	\$15,708,451	\$4,508,443
Authorized Positions	91	91	0
Authorized Other Charges Positions	28	28	0

Budget Highlights

- Provides \$4.58 million in State General Fund (Direct) for acquisitions and major repairs, including:
 - \$4.05 million in major repairs, to include replacement windows, sills and frames, exterior water-proofing, and auditorium repairs in the original high school building, as well as installation and replacement of 80 fiberglass shower units in the Living and Learning Community residential student housing suites.
 - \$127,000 in acquisitions, to include replacement textbooks, office seating and furnishings, paper filing, and storage equipment in two (2) administrative and faculty offices, and \$27,000 for a replacement gymnasium floor cover.
- Provides \$128,610 in State General Fund (Direct) for an increase in the food service contract, utility, supply, and operating costs; and \$110,964 to realign funding with average historical expenditures for Adjunct instruction and related Other Compensation expenses.
- As of October 1, 2024, the Jimmy D. Long, Sr. Louisiana School for Math, Science, and the Arts (LSMSA) served 274 students.

658-Thrive Academy

Agency Description

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



Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$7,950,562	\$8,203,347	\$252,785
Interagency Transfers	2,370,493	2,379,875	9,382
Fees & Self-generated	0	5,000	5,000
Statutory Dedications	77,718	77,436	(282)
Federal Funds	0	0	0
Total	\$10,398,773	\$10,665,658	\$266,885
Authorized Positions	44	49	5
Authorized Other Charges Positions	0	0	0

Budget Highlights

- Provides \$323,209 in State General Fund (Direct) which includes \$117,496 for an increase in Thrive's lease agreement and \$97,254 for increased utility, supply and operating costs.
- Continues funding for the administration of a month-long residential summer school program on Thrive's campus.
- As of October 1, 2024, Thrive Academy served 161 students.

659-Ecole Pointe-au-Chien

Agency Description

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

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$1,083,182	\$1,395,126	\$311,944
Interagency Transfers	325,750	369,000	43,250
Fees & Self-generated	700,000	175,000	(525,000)
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	\$2,108,932	\$1,939,126	(\$169,806)
Authorized Positions	13	16	3
Authorized Other Charges Positions	0	0	0

Budget Highlights

- Provides \$294,755 in State General Fund (Direct) for three (3) additional Instructor positions, and supply and operating costs associated with the addition of a 3rd grade level in FY 2025-2026.
- As of October 1, 2024, Ecole Pointe-au-Chien served 34 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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$11,780,264	\$9,090,190	(\$2,690,074)
Interagency Transfers	315,917	315,917	0
Fees & Self-generated	2,344,201	2,344,201	0
Statutory Dedications	1,476,448	1,476,448	0
Federal Funds	0	0	0
Total	\$15,916,830	\$13,226,756	(\$2,690,074)
Authorized Positions	65	64	(1)
Authorized Other Charges Positions	0	0	0

Budget Highlights

- Provides \$2.15 million in State General Fund (Direct) for acquisitions and major repairs, including:
 - \$1.58 million in acquisitions for the replacement of two (2) HVAC units, a main facility chiller and digital AC system conversion, IT network and infrastructure upgrade equipment, six (6) Production Studio editing suite TV's, a replacement cyclorama curtain and a modernized Ross video graphics editing system.
 - \$571,000 in major repairs for parking lot repaving at WLPB, interior repainting at the KLTS and KLPA transmitter buildings, and replacement flooring at the WLPB, KLTS and KLPA facilities.
- Continues funding of \$1.4 million in Statutory Dedications out of the Imagination Library of Louisiana Fund to meet the anticipated administrative and operational costs for the Imagination Library of Louisiana.

666-Board of Elementary and Secondary Education

Agency Description

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



Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$1,155,652	\$1,189,862	\$34,210
Interagency Transfers	0	0	0
Fees & Self-generated	50,000	60,000	10,000
Statutory Dedications	20,718,780	21,718,780	1,000,000
Federal Funds	0	0	0
Total	\$21,924,432	\$22,968,642	\$1,044,210
Authorized Positions	11	11	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- Provides \$21.5 million in Statutory Dedications out of the Louisiana Quality Education Support Fund for eligible K-12 educational and administrative expenses.
- Provides \$48,977 in State General Fund (Direct) for an increased board member per diem rate and associated supply costs.

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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$7,446,280	\$7,823,382	\$377,102
Interagency Transfers	2,533,948	2,423,059	(110,889)
Fees & Self-generated	0	0	0
Statutory Dedications	78,413	78,426	13
Federal Funds	0	0	0
Total	\$10,058,641	\$10,324,867	\$266,226
Authorized Positions	79	79	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- Provides \$324,774 in State General Fund (Direct) including \$160,000 for acquisitions and major repairs, and \$164,774 for increased operating, supply, substitute personnel and educational support contract costs.
- As of October 1, 2024, the New Orleans Center for the Creative Arts (NOCCA) served 225 full-time students and 182 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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$4,229,304,761	\$4,134,327,795	(\$94,976,966)
Interagency Transfers	61,368,991	47,237,369	(14,131,622)
Fees & Self-generated	19,875,656	19,815,446	(60,210)
Statutory Dedications	387,101,963	337,966,462	(49,135,501)
Federal Funds	2,722,394,451	1,842,389,769	(880,004,682)
Total	\$7,420,045,822	\$6,381,736,841	(\$1,038,308,981)
Total Authorized Positions	503	503	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:

- Rebates for Donations to School Tuition Organizations (R.S. 47:6301), projected for \$21,800,000.

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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$56,592,351	\$61,811,783	\$5,219,432
Interagency Transfers	14,809,651	12,682,203	(2,127,448)
Fees & Self-generated	7,047,707	6,987,497	(60,210)
Statutory Dedications	1,636,498	62,510	(1,573,988)
Federal Funds	163,868,594	114,364,795	(49,503,799)
Total	\$243,954,801	\$195,908,788	(\$48,046,013)
Authorized Positions	503	503	0
Authorized Other Charges Positions	0	0	0

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.
- \$2.5 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.
- \$3.39 million in State General Fund (Direct) is provided for the administration of the Louisiana Giving All True Opportunity to Rise (LA GATOR) Scholarship Program as a result of Act 1 of the 2024 Regular Legislative Session. This reflects transitioning current administrative funding for the Student Scholarships for Educational Excellence Program to LA GATOR, a transfer of \$1.05 million from Subgrantee Assistance, and an increase of \$768,873 in expanded support.
- \$359,454 in State General Fund (Direct) is for free school breakfast and lunch for students who meet federal eligibility guidelines for reduced price meals as a result of Act 305 of the 2023 Regular Legislative Session. This reflects a decrease of \$500,000, pursuant to Executive Order JML 24-11.
- \$630,000 in decreased State General Fund (Direct) removes funding for the pilot program Imagine Learning/Robotify for online computer science for grades 3-8.
- \$1.57 million in Statutory Dedications out of the Reading Enrichment and Academic Deliverables (R.E.A.D.) Fund is non-recurred based on the projected balance.
- \$70,000 in increased State General Fund (Direct) for contracts to provide training and certification of school bus operators in the state.
- \$45,000 in increased State General Fund (Direct) for the development of course materials aligned with Louisiana's computer science standards in accordance with Act 211 of the 2024 Regular Legislative Session, which added computer science as a high school graduation requirement.

Pandemic Relief:

- The American Rescue Plan (ARP) Act of 2021 - a decrease of \$50.53 million in Federal Funds removes all remaining funding provided through the ARP Act.



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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$216,178,621	\$268,170,733	\$51,992,112
Interagency Transfers	22,800,237	14,422,746	(8,377,491)
Fees & Self-generated	9,377,789	9,377,789	0
Statutory Dedications	44,870,101	44,091,952	(778,149)
Federal Funds	2,558,525,857	1,728,024,974	(830,500,883)
Total	\$2,851,752,605	\$2,064,088,194	(\$787,664,411)
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- \$93.51 million in State General Fund (Direct) for the Louisiana Giving All True Opportunity to Rise (LA GATOR) Scholarship Program, a school choice program that provides state funding for various educational options for K-12 students. This reflects transitioning the Student Scholarships for Educational Excellence Program, which terminates at the end of the 2024-2025 school year in accordance with Act 1 of the 2024 Regular Legislative Session, to LA GATOR, as well as providing an additional \$50 million in state support.
- The state's investment in the Child Care Assistance Program (CCAP) is maintained at \$78.58 million of State General Fund (Direct) focusing primarily on children birth to 3-years-old.
- \$95.52 million, of which \$84 million is State General Fund (Direct) and \$11.52 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 \$8.4 million due to a decline in TANF funds the department will receive.
- \$850,000 in State General Fund (Direct) 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. This reflects an increase of \$200,000.
- \$800,000 in State General Fund (Direct) is maintained for school systems for annual system maintenance and storage costs associated with cameras in the special education classrooms as provided in Act 456 of the 2021 Regular Legislative Session.

Statutory Dedications include the following:



- \$32.44 million out of the Early Childhood Education Fund to make one-to-one matching funds awards to Early Childhood Community Networks for projects that will expand the number of early childhood care and education quality slots. This reflects an increase of \$991,479.
- \$11.65 million out of the Education Excellence Fund for pre-kindergarten through 12th grade students' instructional enhancement. This reflects an increase of \$128,372 based on the most recent Revenue Estimating Conference (REC) forecast.
- Statutory Dedications out of the Athletic Trainer Professional Development Fund (\$1.43 million) and the Jump Start Your Heart Fund (\$472,500) are non-recurred based on projected balances.

Pandemic Relief:

- The American Rescue Plan (ARP) Act of 2021 - a decrease of \$830.5 million in Federal Funds removes all remaining funding provided through the ARP Act.

682-Recovery School District

Agency Description

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

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

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$104,390	\$91,321	(\$13,069)
Interagency Transfers	23,759,103	20,132,420	(3,626,683)
Fees & Self-generated	3,450,160	3,450,160	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	\$27,313,653	\$23,673,901	(\$3,639,752)
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- Provides \$91,321 in State General Fund (Direct) and \$20.13 million in Interagency Transfers to the Recovery School District for the operation and instructional oversight of two (2) direct-run and three (3) Charter-run public schools, currently under jurisdiction of the RSD.
- A decrease of \$3.59 million in Interagency Transfers from the Louisiana Department of Education (LDOE) non-recurs all remaining funding provided through the American Rescue Plan Act.



- Provides \$3.45 million in Fees and Self-generated Revenues to the Recovery School District - Construction Program for licensing and contractor fees associated with the School Facilities Master Plan, which has completed the construction phase and is in the grant closeout phase.

695-Minimum Foundation Program

Agency Description

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

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$3,935,730,529	\$3,783,559,179	(\$152,171,350)
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	340,595,364	293,812,000	(46,783,364)
Federal Funds	0	0	0
Total	\$4,276,325,893	\$4,077,371,179	(\$198,954,714)
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- Means of finance substitutions based on the most recent Revenue Estimating Conference (REC) forecast resulted in a net \$8.98 million increase in State General Fund (Direct) due to the following: a \$5.57 million decrease in Statutory Dedications out of the Lottery Proceeds Fund, and a \$3.41 million decrease in Statutory Dedications out of the Support Education in Louisiana First (SELF) Fund. Total recommended funding is \$185.4 million in the Lottery Proceeds Fund and \$108.41 million in the SELF Fund.
- State General Fund (Direct) of \$49.5 million continues to be provided for the following items which are outside of the MFP Formula:
 - \$30 million for Tutoring Services to cover services for any student requiring tutoring for literacy and/or math and to include extra staffing, contracted services, or online programming as deemed appropriate at the local level with guidance from the department,
 - \$17.5 million for Differentiated Compensation to allow school systems to address their unique market needs in the recruitment and retention of teachers, and
 - \$2 million for Apprenticeships and Internships as an expansion of the Supplemental Course Allocation provision in Level 4 to support workforce development.
- State General Fund (Direct) of \$369,000 is maintained for Ecole Pointe-au-Chien.



- \$198.95 million is removed for teacher pay stipends of \$2,000 for certificated personnel and \$1,000 for non-certificated personnel which is outside of the MFP Formula. This consists of \$161.15 million of State General Fund (Direct) and \$37.8 million of Statutory Dedications out of the Overcollections Fund.

697-Nonpublic Educational Assistance

Agency Description

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

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

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$20,698,870	\$20,694,779	(\$4,091)
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	\$20,698,870	\$20,694,779	(\$4,091)
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- \$2.88 million of State General Fund (Direct) in the Textbooks and Textbooks Administration Programs is for the purchase of books and instructional materials for participating nonpublic schools.
- Funding in the Required Services Program is \$10.82 million of State General Fund (Direct) for the reimbursement to qualifying nonpublic schools for costs associated with certain administrative services.

Louisiana State University Health Sciences Center Health Care Services Division

Department Description

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

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$25,004,833	\$25,070,651	\$65,818
Interagency Transfers	18,603,701	19,005,954	402,253
Fees & Self-generated	23,575,560	24,071,001	495,441
Statutory Dedications	0	0	0
Federal Funds	5,322,790	5,442,624	119,834
Total	\$72,506,884	\$73,590,230	\$1,083,346
Total Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

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

Agency Description

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

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

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

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$25,004,833	\$25,070,651	\$65,818
Interagency Transfers	18,603,701	19,005,954	402,253
Fees & Self-generated	23,575,560	24,071,001	495,441
Statutory Dedications	0	0	0
Federal Funds	5,322,790	5,442,624	119,834
Total	\$72,506,884	\$73,590,230	\$1,083,346
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- Increase of \$1.08 million for statewide adjustments.
- \$6.36 million in State General Fund (Direct) for medical services provided by the LSU Health Sciences Center and other miscellaneous expenses.
- \$15.76 million in State General Fund (Direct) for legacy costs.

Other Requirements

Department Description

Schedule 20 - Other Requirements includes 21 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, Higher Education - Debt Service and Maintenance, Louisiana Economic Development - Debt Service and State Commitments, Two Percent Fire Insurance Fund, Governor's Conferences and Interstate Compacts, Prepaid Wireless 911 Service, Emergency Medical Services - Parishes and Municipalities, Agriculture and Forestry - Pass Through Funds, State Aid to Local Government Entities, Judgements, Supplemental Payments to Law Enforcement Personnel, DOA - Debt Service and Maintenance, and Funds.

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$781,087,554	\$559,641,491	(\$221,446,063)
Interagency Transfers	61,929,692	52,649,119	(9,280,573)
Fees & Self-generated	14,799,957	14,800,199	242
Statutory Dedications	1,116,391,077	329,647,465	(786,743,612)
Federal Funds	25,072,007	20,284,670	(4,787,337)
Total	\$1,999,280,287	\$977,022,944	(\$1,022,257,343)
Total Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

451-Local Housing of State Adult Offenders

Agency Description

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

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

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

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



Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$192,395,368	\$186,589,036	(\$5,806,332)
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	\$192,395,368	\$186,589,036	(\$5,806,332)
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- \$141.0 million in State General Fund (Direct) provides for the housing of 14,882 state adult offenders at local facilities. Sheriffs receive a per diem of \$26.39 per state offender housed at the local level.
- \$12.88 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.
- \$27.86 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.

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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$2,759,414	\$4,069,402	\$1,309,988
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	\$2,759,414	\$4,069,402	\$1,309,988
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- Services are provided to approximately 1,155 youth per year. The cost per day associated with youth pending secure care placement is \$147.82; for a youth pending non-secure placement, the cost per day is \$26.39.

901-Sales Tax Dedications

Agency Description

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

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$0	\$0	\$0
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	65,495,364	56,919,186	(8,576,178)
Federal Funds	0	0	0
Total	\$65,495,364	\$56,919,186	(\$8,576,178)
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- The FY 2025-2026 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 roads systems maintenance. Funds distributed on population-based formula as well as on mileage-based formula.

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$0	\$0	\$0
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	46,400,000	46,400,000	0
Federal Funds	0	0	0
Total	\$46,400,000	\$46,400,000	\$0
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$36,808	\$36,808	\$0
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	\$36,808	\$36,808	\$0
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

906-District Attorneys and Assistant District Attorney

Agency Description

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



Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$35,244,868	\$35,352,521	\$107,653
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	\$40,694,868	\$40,802,521	\$107,653
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- \$109,856 increase in State General Fund (Direct) for the District Attorneys' Retirement System (DARS) and administrative costs.

923-Corrections Debt Service

Agency Description

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

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$7,770,539	\$7,595,661	(\$174,878)
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	\$7,770,539	\$7,595,661	(\$174,878)
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- Corrections Debt Service provides for the scheduled annual payments for bonds used to improve correctional facilities through an Energy Services Contract (ESCO), as well as bonds to build a new Office of Juvenile Justice housing facility and the new Louisiana Correctional Institute for Women.
- Bonds for the department's ESCO project were issued in 2011, with an initial balance of \$40.16 million. As of July 1, 2025, the projected outstanding balance is \$8.62 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, 2025, the projected outstanding balance is \$25.69 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, 2025, the projected outstanding balance is \$64.03 million; the final scheduled payment will occur in FY 2043-2044.

924-Video Draw Poker - Local Government Aid

Agency Description

Provides for the distribution of approximately 25% of funds in the Video Draw Poker Device Fund (less District Attorneys and Asst. District Attorneys dedications of \$5,400,000) to local parishes or municipalities 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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$0	\$0	\$0
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	53,575,000	57,608,045	4,033,045
Federal Funds	0	0	0
Total	\$53,575,000	\$57,608,045	\$4,033,045
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- The 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 therewith on unclaimed property bonds issued by the commission. Monies from the I-49 North Account and the I-49 South Account shall be used exclusively to match federal funds to be used by the Department of Transportation and Development for the costs for and associated with the construction of Interstate 49.



Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$0	\$0	\$0
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	15,000,000	15,000,000	0
Federal Funds	0	0	0
Total	\$15,000,000	\$15,000,000	\$0
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

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 with mobile wagering only 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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$0	\$0	\$0
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	5,000,000	5,930,000	930,000
Federal Funds	0	0	0
Total	\$5,000,000	\$5,930,000	\$930,000
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

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

930-Higher Education - Debt Service and Maintenance

Agency Description

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



Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$43,909,956	\$43,859,167	(\$50,789)
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	\$43,909,956	\$43,859,167	(\$50,789)
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- \$15.45 million in State General Fund (Direct) for the Louisiana Community and Technical Colleges System for debt service and maintenance reserve payments for various capital outlay projects as specified in Act 360 of the 2013 Regular Legislative Session.
- \$14.31 million in State General Fund (Direct) for the Louisiana Community and Technical Colleges System for debt service and maintenance reserve payments for various capital outlay projects as specified in Act 391 of the 2007 Regular Legislative Session.
- \$10.99 million in State General Fund (Direct) for payment of debt service, equipment leases, and maintenance reserves at Baton Rouge Community College, Bossier Parish Community College, and South Louisiana Community College.
- \$3.1 million in State General Fund (Direct) for debt service and maintenance reserve payments at Louisiana Delta Community College.

931-Louisiana Economic Development -Debt Service and State Commitments

Agency Description

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

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$37,304,598	\$11,763,424	(\$25,541,174)
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	136,686,840	90,666,002	(46,020,838)
Federal Funds	4,787,337	0	(4,787,337)
Total	\$178,778,775	\$102,429,426	(\$76,349,349)
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0



Budget Highlights

- \$102.43 million provided for project commitments, consisting of \$11.76 million in State General Fund (Direct) and \$90.67 million in Statutory Dedications out of the following: Rapid Response Fund (\$39.03 million), Louisiana Economic Development Fund (\$30.17 million), and Louisiana Megaproject Development Fund (\$21.47 million).
- Increase from the previous year is due to a net increase of \$22.26 million required for project commitments, comprised of a \$32.96 million increase in Statutory Dedications out of the following: Rapid Response Fund (\$19.68 million), Louisiana Economic Development Fund (\$12.21 million), and Louisiana Megaproject Development Fund (\$1.07 million), and a reduction of \$10.7 million in State General Fund (Direct).
- Various non-recurring adjustments include:
 - Carryforward of \$66.61 million, consisting of \$14.84 million in State General Fund (Direct), \$26.13 million in Statutory Dedications out of the Louisiana Economic Development Fund, \$20.85 million in Statutory Dedications out of the Rapid Response Fund, and \$4.79 million in Federal Funds;
 - \$14 million in Statutory Dedications out of the Major Events Incentive Program in accordance with Act 518 of the 2024 Regular Legislative Session;
 - \$10 million in Statutory Dedications out of the Louisiana Economic Development Fund for the Economic Development Awards Program;
 - \$5 million in Statutory Dedications out of the Louisiana Economic Development Fund for various economic development initiatives related to Super Bowl LIX; and
 - \$3 million in Statutory Dedications out of the Major Events Incentive Fund for the Essence Festival.

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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$0	\$0	\$0
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	26,781,343	28,560,000	1,778,657
Federal Funds	0	0	0
Total	\$26,781,343	\$28,560,000	\$1,778,657
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0



Budget Highlights

- The 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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$594,063	\$594,063	\$0
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	\$594,063	\$594,063	\$0
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

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

939-Prepaid Wireless 911 Service

Agency Description

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



Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$0	\$0	\$0
Interagency Transfers	0	0	0
Fees & Self-generated	14,000,000	14,000,000	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	\$14,000,000	\$14,000,000	\$0
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

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

940-Emergency Medical Services-Parishes and Municipalities

Agency Description

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

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$0	\$0	\$0
Interagency Transfers	0	0	0
Fees & Self-generated	150,000	150,000	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	\$150,000	\$150,000	\$0
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$2,679,891	\$2,679,891	\$0
Interagency Transfers	994,323	580,000	(414,323)
Fees & Self-generated	248,532	248,774	242
Statutory Dedications	5,219,523	5,719,523	500,000
Federal Funds	20,284,670	20,284,670	0
Total	\$29,426,939	\$29,512,858	\$85,919
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- Provides \$29.5 million in pass through funds for the Department of Agriculture and Forestry, including the following: The Emergency Food Assistance Program (TEFAP), U.S. Department of Agriculture (USDA) Local Food Purchase Assistance Cooperative Agreement Program (LFPA), Specialty Crop Block Grant Program, Forestry Productivity Program, Vegetative Planning Program, Federal Forestry Grants, Federal EPA Non-Point 319 Grant, Agricultural Commodity Commission Self-Insurance Fund, Grain and Cotton Indemnity Fund, Louisiana Equine Promotion and Research Program, and Soil and Water Conservation Districts.

945-State Aid to Local Government Entities

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$198,197,824	\$4,870,253	(\$193,327,571)
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	39,783,007	17,394,709	(22,388,298)
Federal Funds	0	0	0
Total	\$237,980,831	\$22,264,962	(\$215,715,869)
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- Includes \$4.22 million in State General Fund (Direct) for the Louisiana Bar Foundation for Child in Need of Care (CINC) cases and civil legal aid.
- Non-recurs \$16.47 million in State General Fund (Direct) and \$8.28 million in various Statutory Dedications for one-time special projects for localities throughout the state.
- Non-recurs \$176.91 million in State General Fund (Direct) and \$11.75 million in various Statutory Dedications associated with carryforwards. The State General Fund (Direct) portion of the carry-



forward is related to one-time special projects appropriated in the FY 2023-2024 supplemental bill for localities throughout the state.

- The FY 2025-2026 funding level for Miscellaneous State Aid to Local Entities reflects the most recent Revenue Estimating Conference (REC) forecast.

950-Judgments

Agency Description

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

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$0	\$0	\$0
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	\$--	\$0	\$--
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

966-Supplemental Payments to Law Enforcement Personnel

Agency Description

Provides additional compensation for each eligible law enforcement personnel, municipal police, fire-fighter, 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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$145,317,999	\$147,050,799	\$1,732,800
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	\$145,317,999	\$147,050,799	\$1,732,800
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0



Budget Highlights

- \$147.1 million in State General Fund (Direct) is provided for Supplemental Pay to Law Enforcement Personnel in accordance with Act 664 of the 2008 Regular Legislative Session, which increased supplemental pay from \$500 to \$600 per eligible participant each month effective July 1, 2023.
- An increase of \$1.7 million in State General Fund (Direct) for supplemental payments for firefighters due to a 1.5% growth rate increase.

977-DOA- Debt Service And Maintenance

Agency Description

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

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$34,031,406	\$34,031,406	\$0
Interagency Transfers	60,935,369	52,069,119	(8,866,250)
Fees & Self-generated	401,425	401,425	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	\$95,368,200	\$86,501,950	(\$8,866,250)
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- \$8.87 million reduction in State General Fund (Direct) to align the agency with debt service obligations for FY 2025-2026.

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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$80,844,820	\$81,149,060	\$304,240
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	717,000,000	0	(717,000,000)
Federal Funds	0	0	0
Total	\$797,844,820	\$81,149,060	(\$716,695,760)
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- FY 2025-2026 includes the following fund deposits:
 - \$ 47.1 million deposited into the Louisiana Public Defender Fund
 - \$ 14.94 million deposited into the Self-Insurance Fund
 - \$ 10.5 million deposited into the M.J. Foster Promise Program Fund
 - \$ 5 million deposited into the Higher Education Initiatives Fund
 - \$ 1.48 million deposited into the Innocence Compensation Fund
 - \$1.1 million deposited into the State Emergency Response Fund
 - \$ 1 million deposited into the Louisiana Cybersecurity Talent Initiative Fund
 - \$ 19,640 deposited into the Medicaid Trust Fund for the Elderly





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Ancillary Appropriations

Department Description

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

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$0	\$0	\$0
Interagency Transfers	1,038,002,969	997,468,581	(40,534,388)
Fees & Self-generated	1,989,175,316	2,043,929,010	54,753,694
Statutory Dedications	185,138,356	202,350,000	17,211,644
Federal Funds	1,169,000	1,169,000	0
Total	\$3,213,485,641	\$3,244,916,591	\$31,430,950
Total Authorized Positions	1,216	1,224	8
Authorized Other Charges Positions	9	9	0

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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$0	\$0	\$0
Interagency Transfers	1,098,733	1,098,733	0
Fees & Self-generated	1,910,930,064	1,978,025,986	67,095,922
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	\$1,912,028,797	\$1,979,124,719	\$67,095,922
Authorized Positions	56	56	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- \$67.82 million increase in Fees and Self-generated Revenues 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 admin-



istrative fees, expenses, and state program pass-throughs associated with health, life, and flexible benefit plans.

- \$379,739 reduction in Fees and Self-generated Revenues for premiums collected by OGB on behalf of the Louisiana Department of Health (LDH) for the Louisiana Children's Health Insurance Program (LaCHIP) and Family Opportunity Act (FOA) programs.

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 manage 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 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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$0	\$0	\$0
Interagency Transfers	292,247,518	281,158,551	(11,088,967)
Fees & Self-generated	30,302,241	22,541,848	(7,760,393)
Statutory Dedications	2,000,000	2,000,000	0
Federal Funds	0	0	0
Total	\$324,549,759	\$305,700,399	(\$18,849,360)
Authorized Positions	42	43	1
Authorized Other Charges Positions	0	0	0

Budget Highlights

- \$2.3 million reduction in Interagency Transfers to align with projected contract expenditures for contract attorneys, expert disaster recovery specialist, and property adjustors.
- \$4.87 million reduction in Interagency Transfers to align the budget with the actuary's calculated self-funded insurance premiums.
- \$798,485 increase in Interagency Transfers and \$239,607 in Fees and Self-generated Revenues for commercial excess insurance coverage..
- \$8 million reduction in Fees and Self-generated Revenues for claim payments received from Excess Insurance Carriers.



- \$10 million reduction in Interagency Transfers to align with projected reimbursements from FEMA for claim payments on disasters.
- \$5.2 million increase in Interagency Transfers for funding received by the Federal Emergency Management Agency (FEMA), including \$4 million for the Department of Wildlife and Fisheries levee repairs for the Rockefeller Management Area (WMA) and \$1.2 million to replace contents at the Louisiana Correctional Institute for Women (LCIW). The Office of Risk Management is responsible for the management of FEMA funds for Hazard Mitigation projects for state entities, including the Rockefeller WMA levee repairs and the rebuild of LCIW.

806-Louisiana Property Assistance

Agency Description

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

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$0	\$0	\$0
Interagency Transfers	1,615,846	1,615,846	0
Fees & Self-generated	25,892,509	18,860,470	(7,032,039)
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	\$27,508,355	\$20,476,316	(\$7,032,039)
Authorized Positions	37	37	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- \$627,600 increase in Fees and Self-generated Revenues for the replacement of a forklift, semi-tractor, and enclosed trailers.
- \$7.5 million reduction in Fees and Self-generated Revenues to align with the projected budget authority needed for reimbursing agencies following the sale of movable property.

807-Louisiana Federal Property Assistance

Agency Description

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



Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$0	\$0	\$0
Interagency Transfers	1,084,342	1,084,342	0
Fees & Self-generated	2,398,231	2,424,983	26,752
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	\$3,482,573	\$3,509,325	\$26,752
Authorized Positions	9	9	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- 144,000 increase in Fees and Self-generated Revenues for the replacement of a forklift and rollup doors.

811-Prison Enterprises

Agency Description

Prison Enterprises utilizes the resources of the Department of Corrections in the production of food, fiber and other necessary items used by the inmates in order to lower the cost of incarceration; to provide products and services to state agencies and agencies of parishes, municipalities and other political subdivisions; and to provide work opportunities for inmates.

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$0	\$0	\$0
Interagency Transfers	26,478,752	27,464,660	985,908
Fees & Self-generated	9,221,304	9,677,846	456,542
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	\$35,700,056	\$37,142,506	\$1,442,450
Authorized Positions	72	72	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- Revenues are derived from selling goods and services to state and local government entities. The program 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.



- Provides a \$1.4 million increase in funding, which comprises \$985,908 in Interagency Transfers and \$456,542 in Fees and Self-generated Revenues. This 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 shall charge 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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$0	\$0	\$0
Interagency Transfers	697,945,860	669,222,622	(28,723,238)
Fees & Self-generated	1,518,473	1,518,473	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	\$699,464,333	\$670,741,095	(\$28,723,238)
Authorized Positions	838	845	7
Authorized Other Charges Positions	9	9	0

Budget Highlights

- An increase of seven (7) positions and \$915,329 in Interagency Transfers for the maintenance and operations of the Enterprise Architect project.
- A reduction of \$29.8 million in Interagency Transfers to eliminate the Cyber Assurance Program.

816-Division of Administrative Law

Agency Description

The Division of Administrative Law 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.



Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$0	\$0	\$0
Interagency Transfers	9,507,451	9,605,541	98,090
Fees & Self-generated	28,897	28,897	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	\$9,536,348	\$9,634,438	\$98,090
Authorized Positions	59	59	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- \$55,297 increase in Interagency Transfers for IT acquisitions to replace backup power systems, data storage units, firewalls, routers and switches.

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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$0	\$0	\$0
Interagency Transfers	4,725,806	2,583,342	(2,142,464)
Fees & Self-generated	8,704,382	10,671,292	1,966,910
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	\$13,430,188	\$13,254,634	(\$175,554)
Authorized Positions	99	99	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- A \$2 million means of finance substitution decreasing Interagency Transfers and increasing Fees and Self-generated Revenue due to an increase in collections of administrative fees causing a reduction to the costs to the agencies.



829-Office of Aircraft Services

Agency Description

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

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$0	\$0	\$0
Interagency Transfers	3,298,661	3,634,944	336,283
Fees & Self-generated	179,215	179,215	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	\$3,477,876	\$3,814,159	\$336,283
Authorized Positions	4	4	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- \$485,000 increase in Interagency Transfers to replace equipment and aircraft maintenance.

860-Environmental State Revolving Loan Funds

Agency Description

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



Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$0	\$0	\$0
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	126,857,100	125,350,000	(1,507,100)
Federal Funds	1,169,000	1,169,000	0
Total	\$128,026,100	\$126,519,000	(\$1,507,100)
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- 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.
- \$1.51 million decrease in Statutory Dedications out of the Matching Funds Fund that was one-time funding originally from the American Rescue Plan Act and is expected to be expended in FY 2024-2025.

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 capitalization of the fund 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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$0	\$0	\$0
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	56,281,256	75,000,000	18,718,744
Federal Funds	0	0	0
Total	\$56,281,256	\$75,000,000	\$18,718,744
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- \$18.72 million increase in Statutory Dedications out of the Drinking Water Revolving Loan Fund for the Environmental Protection Agency Lead Service Line funding awarded to the program.



Non-Appropriated Requirements

Department Description

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

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$542,872,886	\$539,472,528	(\$3,400,358)
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	98,428,511	51,610,000	(46,818,511)
Federal Funds	0	0	0
Total	\$641,301,397	\$591,082,528	(\$50,218,869)
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 are based on the most recent Revenue Estimating Conference (REC) forecast.
- The Interim Emergency Fund allocates funds for short-term emergencies of state and local entities.
- The State Revenue Sharing program provides \$90 million in State General Fund (Direct) to local governing entities.
- Debt Service decreased by \$3.4 million in State General Fund (Direct), including:
 - \$30.2 million decrease for general obligation debt service based on the amortization schedule.
 - \$26.5 million in additional funds for a new bond sale in the spring of FY 2024-2025.



917-Severance Tax Dedication

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$0	\$0	\$0
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	71,569,619	31,510,000	(40,059,619)
Federal Funds	0	0	0
Total	\$71,569,619	\$31,510,000	(\$40,059,619)
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- The FY 2025-2026 funding level for Statutory Dedications out of the General Severance Tax-Parish Fund is based on the most recent Revenue Estimating Conference (REC) forecast.
- The FY 2025-2026 funding level for Statutory Dedications out of the Timber Severance Tax-Parish Fund is based on the most recent Revenue Estimating Conference (REC) forecast.

918-Parish Royalty Fund Payments

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$0	\$0	\$0
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	19,906,803	13,280,000	(6,626,803)
Federal Funds	0	0	0
Total	\$19,906,803	\$13,280,000	(\$6,626,803)
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- The FY 2025-2026 funding level for Statutory Dedications out of the Parish Road Royalty Fund is based on the most recent Revenue Estimating Conference (REC) forecast.



919-Highway Fund Number Two Motor Vehicle

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$0	\$0	\$0
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	6,952,089	6,820,000	(132,089)
Federal Funds	0	0	0
Total	\$6,952,089	\$6,820,000	(\$132,089)
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- The FY 2025-2026 funding level for Statutory Dedications out of the Highway Fund #2 - Motor Vehicle License Tax Fund is based on the most recent Revenue Estimating Conference (REC) forecast.

920-Interim Emergency Fund

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$1,322,862	\$1,322,862	\$0
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	\$1,322,862	\$1,322,862	\$0
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0



921-Revenue Sharing - State

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$90,000,000	\$90,000,000	\$0
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	\$90,000,000	\$90,000,000	\$0
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

922-General Obligation Debt Service

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$451,550,024	\$448,149,666	(\$3,400,358)
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	\$451,550,024	\$448,149,666	(\$3,400,358)
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

- An increase of \$251,071 in State General Fund (Direct) for an arbitrage payment.
- An increase of \$26.5 million in State General Fund (Direct) for the first anticipated payment of a new bond series.
- A reduction of \$30.2 million in State General Fund (Direct) to adjust the general obligation debt service per the most recent amortization schedule from the Department of Treasury.



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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$187,315,555	\$187,315,555	\$0
Interagency Transfers	9,392,850	9,392,850	0
Fees & Self-generated	0	0	0
Statutory Dedications	11,842,924	11,842,924	0
Federal Funds	0	0	0
Total	\$208,551,329	\$208,551,329	\$0
Total Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

949-Louisiana Judiciary

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$187,315,555	\$187,315,555	\$0
Interagency Transfers	9,392,850	9,392,850	0
Fees & Self-generated	0	0	0
Statutory Dedications	11,842,924	11,842,924	0
Federal Funds	0	0	0
Total	\$208,551,329	\$208,551,329	\$0
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0





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Legislative Expense

Department Description

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

Department Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$93,021,312	\$93,021,312	\$0
Interagency Transfers	0	0	0
Fees & Self-generated	25,479,481	25,479,481	0
Statutory Dedications	16,000,000	16,000,000	0
Federal Funds	0	0	0
Total	\$134,500,793	\$134,500,793	\$0
Total Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

951-House of Representatives

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$32,998,300	\$32,998,300	\$0
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	\$32,998,300	\$32,998,300	\$0
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0



952-Senate

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$28,117,511	\$28,117,511	\$0
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	\$28,117,511	\$28,117,511	\$0
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

954-Legislative Auditor

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$15,295,000	\$15,295,000	\$0
Interagency Transfers	0	0	0
Fees & Self-generated	25,479,481	25,479,481	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	\$40,774,481	\$40,774,481	\$0
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0



955-Legislative Fiscal Office

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$3,441,600	\$3,441,600	\$0
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	\$3,441,600	\$3,441,600	\$0
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

960-Legislative Budgetary Control Council

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$11,970,000	\$11,970,000	\$0
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	16,000,000	16,000,000	0
Federal Funds	0	0	0
Total	\$27,970,000	\$27,970,000	\$0
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0



962-Louisiana State Law Institute

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$1,198,901	\$1,198,901	\$0
Interagency Transfers	0	0	0
Fees & Self-generated	0	0	0
Statutory Dedications	0	0	0
Federal Funds	0	0	0
Total	\$1,198,901	\$1,198,901	\$0
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0



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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$0	\$0	\$0
Interagency Transfers	111,335,115	111,335,115	0
Fees & Self-generated	234,680,000	234,680,000	0
Statutory Dedications	2,433,014,350	1,978,455,150	(454,559,200)
Federal Funds	571,635,539	571,635,539	0
Total	\$3,350,665,004	\$2,896,105,804	(\$454,559,200)
Total Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

115-Facility Planning and Control

Agency Description

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

Agency Budget Summary

Means of Finance & Positions	Existing Operating Budget (EOB) as of 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$0	\$0	\$0
Interagency Transfers	86,335,115	86,335,115	0
Fees & Self-generated	204,680,000	204,680,000	0
Statutory Dedications	307,415,786	164,821,686	(142,594,100)
Federal Funds	569,135,539	569,135,539	0
Total	\$1,167,566,440	\$1,024,972,340	(\$142,594,100)
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

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 12/01/24	Recommended FY 2025-2026	Recommended Over/(Under) EOB
State General Fund (Direct)	\$0	\$0	\$0
Interagency Transfers	25,000,000	25,000,000	0
Fees & Self-generated	30,000,000	30,000,000	0
Statutory Dedications	2,125,598,564	1,813,633,464	(311,965,100)
Federal Funds	2,500,000	2,500,000	0
Total	\$2,183,098,564	\$1,871,133,464	(\$311,965,100)
Authorized Positions	0	0	0
Authorized Other Charges Positions	0	0	0

Budget Highlights

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