

HOUSE BILL NO. 1

ENGROSSED

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2026 Regular Session

HOUSE BILL NO. 1

BY REPRESENTATIVE MCFARLAND

APPROPRIATIONS: Provides for the ordinary operating expenses of state government for Fiscal Year 2026-2027

1 AN ACT

2 Making annual appropriations for Fiscal Year 2026-2027 for the ordinary expenses of the
3 executive branch of state government, pensions, public schools, public roads, public
4 charities, and state institutions and providing with respect to the expenditure of said
5 appropriations.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. The appropriations in this Act from state revenue shall be payable out of the
8 sources specified and shall be limited by the provisions of Article VII, Section 10(D) of the
9 Louisiana Constitution.

10 Section 2.A. All money from federal, interagency, statutory dedications, or self-
11 generated revenues shall be available for expenditure in the amounts herein appropriated.
12 Any increase in such revenues shall be available for allotment and expenditure by an agency
13 on approval of an increase in the appropriation by the commissioner of administration and
14 the Joint Legislative Committee on the Budget. Any increase in such revenues for an agency
15 without an appropriation from the respective revenue source shall be incorporated into the
16 agency's appropriation on approval of the commissioner of administration and the Joint
17 Legislative Committee on the Budget. In the event that these revenues should be less than
18 the amount appropriated, the appropriation shall be reduced accordingly. To the extent that
19 such funds were included in the budget on a matching basis with state funds, a corresponding
20 decrease in the state matching funds may be made. Any federal funds which are classified
21 as disaster or emergency may be expended prior to approval of a BA-7 by the Joint

1 Legislative Committee on the Budget upon the secretary's certifying to the governor that any
2 delay would be detrimental to the state. The Joint Legislative Committee on the Budget
3 shall be notified in writing of such declaration and shall meet to consider such action, but
4 if it is found by the committee that such funds were not needed for an emergency
5 expenditure, such approval may be withdrawn and any balance remaining shall not be
6 expended.

7 B. The commissioner of administration is hereby authorized and directed to correct the
8 means of financing and expenditures for any appropriation contained in Schedule 20-901
9 Sales Tax Dedications to reflect current law enacted in any session of the Legislature which
10 affects any such means of financing or expenditure.

11 C. Notwithstanding any provision of law or this Act to the contrary, no funds herein
12 appropriated or authorized later through a BA-7 in any means of finance may be used for a
13 contact tracing program that mandates participation by an individual or business entity in the
14 state of Louisiana.

15 Section 3.A. Notwithstanding any other law to the contrary, the functions of any
16 department, agency, program, or budget unit of the executive branch, except functions in
17 departments, agencies, programs, or budget units of other statewide elected officials, may
18 be transferred to a different department, agency, program, or budget unit for the purpose of
19 economizing the operations of state government by executive order of the governor.
20 Provided, however, that each such transfer must, prior to implementation, be approved by
21 the commissioner of administration and Joint Legislative Committee on the Budget. Further,
22 provided that no transfers pursuant to this Section shall violate the provisions of Title 36,
23 Organization of the Executive Branch of State Government.

24 B. In the event that any agency, budget unit, program, or function of a department is
25 transferred to any other department, agency, program, or budget unit by other Act or Acts
26 of the legislature, the commissioner of administration shall make the necessary adjustments
27 to appropriations through the notification of appropriation process, or through approval of
28 mid-year adjustments. All such adjustments shall be in strict conformity with the provisions
29 of the Act or Acts which provide for the transfers.

30 C. Notwithstanding any other law to the contrary and before the commissioner of
31 administration shall authorize the purchase of any luxury or full-size motor vehicle for

1 personal assignment by a statewide elected official other than the governor and lieutenant
2 governor, such official shall first submit the request to the Joint Legislative Committee on
3 the Budget for approval. "Luxury or full-sized motor vehicle" shall mean or refer to such
4 vehicles as defined or used in rules or guidelines promulgated and implemented by the
5 Division of Administration.

6 D. Notwithstanding any provision of law to the contrary, each agency which has
7 contracted with outside legal counsel for representation in an action against another agency,
8 shall submit a detailed report of all litigation costs incurred and payable to the outside
9 counsel to the commissioner of administration, the legislative committee charged with
10 oversight of that agency, and the Joint Legislative Committee on the Budget. The report
11 shall be submitted on a quarterly basis, each January, April, July, and October, and shall
12 include all litigation costs paid and payable during the prior quarter. For purposes of this
13 Subsection, the term "litigation expenses" shall mean court costs and attorney fees of the
14 agency and of the other party if the agency was required to pay such costs and fees. The
15 commissioner of administration shall not authorize any payments for any such contract until
16 such report for the prior quarter has been submitted.

17 E. Notwithstanding any provision of law to the contrary, each agency may use a portion
18 of its appropriations contained in this Act for the expenditure of funds for salaries and
19 related benefits for smoking cessation wellness programs, including pharmacotherapy and
20 behavioral counseling for state employees of the agency.

21 Section 4. Each schedule as designated by a five-digit number code for which an
22 appropriation is made in this Act is hereby declared to be a budget unit of the state.

23 Section 5.A. The program descriptions, account descriptions, general performance
24 information, and the role, scope, and mission statements of postsecondary education
25 institutions contained in this Act are not part of the law and are not enacted into law by
26 virtue of their inclusion in this Act.

27 B. All key and supporting performance objectives and indicators for the departments,
28 agencies, programs, and budget units contained in the Governor's Executive Budget
29 Supporting Document shall be adjusted by the commissioner of administration to reflect the
30 funds appropriated therein. The commissioner of administration shall report on these

1 adjustments to the Joint Legislative Committee on the Budget by August 15 of the current
2 fiscal year.

3 C. The discretionary and nondiscretionary allocations if contained in this Act are
4 provided in accordance with R.S. 39:51(A)(3) and are to provide information to assist in
5 legislative decision making and shall not be construed to limit the expenditures or means of
6 financing of an agency, budget unit, or department to the discretionary or nondiscretionary
7 amounts contained in this Act.

8 D. The expenditure category allocations contained in this Act are provided for
9 informational purposes only from the Governor's Executive Budget supporting documents
10 in accordance with R.S. 39:51(C) and are to provide information to assist in legislative
11 decision making and shall not be construed to limit the expenditures or means of financing
12 of an agency, budget unit, or department to the expenditure category amounts contained in
13 this Act. The commissioner of administration shall notify the Joint Legislative Committee
14 on the Budget of the initial allocation of expenditures and means of financing for the
15 personal services expenditure category at the same time he reports initial expenditure
16 allocations as required by R.S. 39:57.1.

17 E. The incentive programs, expenditures, and benefits contained in this Act are provided
18 in accordance with R.S. 39:51(A)(2) and are not included as, nor counted towards, the
19 operating expenses of the department, agency, or authority.

20 F. The prior year budget and positions contained in this Act are provided in accordance
21 with R.S. 39:51 and are to provide information to assist in legislative decision making and
22 shall not be construed as additional expenditures, means of financing, or positions of an
23 agency, budget unit, or department.

24 Section 6.A. Unless expressly provided in this Act, funds cannot be transferred between
25 departments or schedules receiving appropriations. However, any unencumbered funds
26 which accrue to an appropriation within a department or schedule of this Act due to policy,
27 programmatic, or cost-saving/avoidance measures may, upon approval by the commissioner
28 of administration and the Joint Legislative Committee on the Budget, be transferred to any
29 other appropriation within that same department or schedule. Each request for the transfer
30 of funds pursuant to this Section shall include full written justification. The commissioner
31 of administration, upon approval by the Joint Legislative Committee on the Budget, shall

1 have the authority to transfer between departments funds associated with lease agreements
2 between the state and the Office Facilities Corporation. The commissioner of administration
3 shall, in accordance with R.S. 15:827.3, transfer between departments or schedules of this
4 Act any unencumbered funds which accrue to an appropriation due to the prior year savings
5 achieved as a result of legislation relative to the criminal justice system enacted in the 2017
6 Regular Session of the Legislature.

7 B. In conjunction with the continuing assessment of the existing staff, assets, contracts,
8 and facilities of each department, agency, program or budget unit's information technology
9 resources and procurement resources, upon completion of this assessment and to the extent
10 optimization of these resources will result in the projected cost savings through staff
11 reductions, realization of operational efficiencies, cost avoidance, and elimination of asset
12 duplication, the commissioner of administration is authorized to transfer the functions,
13 positions, assets, and funds from any other department, agency, program, or budget units
14 related to these optimizations to a different department. The provisions of this Subsection
15 shall not apply to the Department of Culture, Recreation and Tourism, or any agency
16 contained in Schedule 04, Elected Officials, of this Act.

17 C. The commissioner of administration shall review all existing leases for office and
18 warehouse space and compare the rent per square foot of such space to the market rent of
19 similar space in the same market. The commissioner of administration is authorized and
20 directed to renegotiate all leases that are in excess of the market rent to bring the rent in line
21 with the market rent. The commissioner of administration, upon approval of the Joint
22 Legislative Committee on the Budget, shall have the authority to transfer between
23 departments funds from any savings from renegotiated leases.

24 Section 7. The state treasurer is hereby authorized and directed to use any available
25 funds on deposit in the state treasury to complete the payment of General Fund
26 appropriations for the current fiscal year. In order to conform to the provisions of P.L. 101-
27 453, the Cash Management Improvement Act of 1990, and in accordance with the agreement
28 executed between the state and Financial Management Services, a division of the U.S.
29 Treasury, the state treasurer is hereby authorized to release checks drawn on federally funded
30 appropriations prior to the receipt of funds from the U.S. Treasury.

1 Section 8.A.(1) The figures in parentheses following the designation of a program are
2 the total authorized positions and authorized other charges positions for that program. If
3 there are no figures following a department, agency, or program, the commissioner of
4 administration shall have the authority to set the number of positions.

5 (2) The commissioner of administration, upon approval of the Joint Legislative
6 Committee on the Budget, shall have the authority to transfer positions between departments,
7 agencies, or programs or to increase or decrease positions and associated funding necessary
8 to effectuate such transfers.

9 (3) The number of authorized positions and authorized other charges positions approved
10 for each department, agency, or program as a result of the passage of this Act may be
11 increased by the commissioner of administration in conjunction with the transfer of
12 functions or funds to that department, agency, or program when sufficient documentation
13 is presented and the request deemed valid.

14 (4) The number of authorized positions and authorized other charges positions approved
15 in this Act for each department, agency, or program may also be increased by the
16 commissioner of administration when sufficient documentation of other necessary
17 adjustments is presented and the request is deemed valid. The total number of such positions
18 so approved by the commissioner of administration may not be increased in excess of three
19 hundred fifty. However, any request which reflects an annual aggregate increase in excess
20 of twenty-five positions for any department, agency, or program must also be approved by
21 the Joint Legislative Committee on the Budget.

22 B. Orders from the Civil Service Commission or its designated referee which direct an
23 agency to pay attorney fees for a successful appeal by an employee may be paid out of an
24 agency's appropriation from the expenditure category professional services; provided,
25 however, that an individual expenditure pursuant to this Subsection may not exceed \$5,000
26 in accordance with Civil Service Rule 13.35(a).

27 C. The budget request of any agency with an appropriation level of thirty million dollars
28 or more shall include, within its existing table of organization, positions which perform the
29 function of internal auditing, including the position of a chief audit executive. The chief
30 audit executive shall be responsible for ensuring that the internal audit function adheres to
31 the Institute of Internal Auditors and Global Internal Audit Standards. The chief audit

1 executive shall maintain organizational independence in accordance with these standards and
2 shall have direct and unrestricted access to the commission, board, secretary, or equivalent
3 head of the agency. The chief audit executive shall certify to the commission, board,
4 secretary, or equivalent head of the agency that the internal audit function conforms to the
5 Institute of Internal Auditors and Global Internal Audit Standards.

6 D. In the event that any cost assessment allocation proposed by the Office of Group
7 Benefits becomes effective during the current fiscal year, each budget unit contained in this
8 Act shall pay out of its appropriation an amount no less than 75% of total premiums for all
9 active employees and those retirees with Medicare in accordance with R.S. 42:851(D)(1) for
10 the state basic health insurance indemnity program.

11 E. In the event that any cost allocation or increase recommended by the Public
12 Retirement Systems' Actuarial Committee through adoption of a valuation submitted to the
13 Joint Legislative Committee on the Budget and the House and Senate committees on
14 retirement becomes effective before or during the current fiscal year, each budget unit shall
15 pay out of its appropriation funds necessary to satisfy the requirements of such increase.

16 Section 9. In the event the governor shall veto any line item expenditure and such veto
17 shall be upheld by the legislature, the commissioner of administration shall withhold from
18 the department's, agency's, or program's funds an amount equal to the veto. The
19 commissioner of administration shall determine how much of such withholdings shall be
20 from the State General Fund.

21 Section 10.A. Pursuant to Article IV, Section 5(G)(2) and Article VII, Section 10(F) of
22 the Louisiana constitution, if at any time during the current fiscal year the official budget
23 status report indicates that appropriations will exceed the official revenue forecast, the
24 governor shall have full power to reduce appropriations in accordance with R.S. 39:75. The
25 governor shall have the authority to make adjustments to other means of financing and
26 positions necessary to balance the budget as authorized by R.S. 39:75(C).

27 B. The governor shall have the authority within any month of the fiscal year to direct
28 the commissioner of administration to disapprove warrants drawn upon the state treasury for
29 appropriations contained in this Act which are in excess of amounts approved by the
30 governor in accordance with R.S. 39:74.

1 C. The governor may also, and in addition to the other powers set forth herein, issue
2 executive orders in a combination of any of the foregoing means for the purpose of
3 preventing the occurrence of a deficit.

4 Section 11. Notwithstanding the provisions of Section 2 of this Act, the commissioner
5 of administration shall make such technical adjustments as are necessary in the interagency
6 transfers means of financing and expenditure categories of the appropriations in this Act to
7 result in a balance between each transfer of funds from one budget unit to another budget
8 unit in this Act. Such adjustments shall be strictly limited to those necessary to achieve this
9 balance and shall in no way have the effect of changing the intended level of funding for a
10 program or budget unit of this Act.

11 Section 12.A. For the purpose of paying appropriations made herein, all revenues due
12 the state in the current fiscal year shall be credited by the collecting agency to the current
13 fiscal year provided such revenues are received in time to liquidate obligations incurred
14 during the current fiscal year.

15 B. A state board or commission shall have the authority to expend only those funds that
16 are appropriated in this Act, except those boards or commissions which are solely supported
17 from private donations or which function as port commissions, levee boards or professional
18 and trade organizations.

19 Section 13.A. Notwithstanding any other law to the contrary, including any provision
20 of any appropriation act or any capital outlay act, no constitutional requirement or special
21 appropriation enacted at any session of the legislature, except the specific appropriations acts
22 for the payment of judgments against the state, of legal expenses, and of back supplemental
23 pay, the appropriation act for the expenses of the judiciary, and the appropriation act for
24 expenses of the legislature, its committees, and any other items listed therein, shall have
25 preference and priority over any of the items in the General Appropriation Act or the Capital
26 Outlay Act for any fiscal year.

27 B. In the event that more than one appropriation is made in this Act which is payable
28 from any specific statutory dedication, such appropriations shall be allocated and distributed
29 by the state treasurer in accordance with the order of priority specified or provided in the law
30 establishing such statutory dedication and if there is no such order of priority such
31 appropriations shall be allocated and distributed as otherwise provided by any provision of

1 law including this or any other act of the legislature appropriating funds from the state
2 treasury.

3 C. In accordance with R.S. 49:314(B)(1) and (2) appropriations from the Transportation
4 Trust Fund in the General Appropriation Act and the Capital Outlay Act shall have equal
5 priority. In the event revenues being received in the state treasury and being credited to the
6 fund which is the source of payment of any appropriation in such acts are insufficient to fully
7 fund the appropriations made from such fund source, the treasurer shall allocate money for
8 the payment of warrants drawn on such appropriations against such fund source during the
9 fiscal year on the basis of the ratio which the amount of such appropriation bears to the total
10 amount of appropriations from such fund source contained in both acts.

11 Section 14. Pay raises or supplements provided for by this Act shall in no way supplant
12 any local or parish salaries or salary supplements to which the personnel affected would be
13 ordinarily entitled.

14 Section 15. Any unexpended or unencumbered reward monies received by any state
15 agency during prior fiscal years pursuant to the Exceptional Performance and Efficiency
16 Incentive Program may be carried forward for expenditure from the prior fiscal year to the
17 current fiscal year, in accordance with the respective resolution granting the reward. The
18 commissioner of administration shall implement any internal budgetary adjustments
19 necessary to effectuate incorporation of these monies into the respective agencies' budgets
20 for the current fiscal year, and shall provide a summary list of all such adjustments to the
21 Joint Legislative Committee on the Budget by August 31 of the current fiscal year.

22 Section 16. Should any section, subsection, clause, sentence, phrase, or part of the Act
23 for any reason be held, deemed or construed to be unconstitutional or invalid, such decisions
24 shall not affect the remaining provisions of the Act, and the legislature hereby declares that
25 it would have passed the Act, and each section, subsection, clause, sentence, phrase, or part
26 thereof, irrespective of the fact that one or more of the sections, subsections, clauses,
27 sentences, phrases, or parts thereof, is declared unconstitutional or invalid. To this end, the
28 provisions of this Act are hereby declared severable.

29 Section 17.A. All BA-7 budget transactions, including relevant changes to performance
30 information, submitted in accordance with this Act or any other provisions of law which
31 require approval by the Joint Legislative Committee on the Budget or joint approval by the

1 commissioner of administration and the Joint Legislative Committee on the Budget shall be
2 submitted to the commissioner of administration, Joint Legislative Committee on the
3 Budget, and Legislative Fiscal Office a minimum of sixteen working days prior to
4 consideration by the Joint Legislative Committee on the Budget. Each submission must
5 include full justification of the transaction requested, but submission in accordance with this
6 deadline shall not be the sole determinant of whether the item is actually placed on the
7 agenda for a hearing by the Joint Legislative Committee on the Budget. Transactions not
8 submitted in accordance with the provisions of this Section shall be considered by the
9 commissioner of administration and Joint Legislative Committee on the Budget only when
10 extreme circumstances requiring immediate action exist.

11 B. Notwithstanding any contrary provision of this Act or any contrary provision of law,
12 no funds appropriated by this Act shall be released or provided to any recipient of an
13 appropriation made in this Act if, when, and for as long as, the recipient fails or refuses to
14 comply with the provisions of R.S. 24:513. No recipient shall be considered to fail or refuse
15 to comply with the provisions of R.S. 24:513 pursuant to this Section during any extension
16 of time granted by the legislative auditor or the Legislative Audit Advisory Council. The
17 legislative auditor may grant a recipient, for good cause shown, an extension of time to
18 comply with the provisions of R.S. 24:513. The Legislative Audit Advisory Council may
19 grant additional extensions of time to comply with the provisions of R.S. 24:513 for recipient
20 entities of an appropriation contained in this Act with recommendation by the legislative
21 auditor pursuant to R.S. 39:72.1.

22 Section 18.A. Funds appropriated to auxiliary accounts herein shall be from prior and
23 current year collections, with the exception of State General Fund (Direct). Further provided
24 with regard to auxiliary funds, that excess cash funds, excluding cash funds arising from
25 working capital advances, shall be invested by the state treasurer with the interest proceeds
26 therefrom credited to each account and not transferred to the State General Fund. This Act
27 shall be subject to all conditions set forth in Title 39 of the Louisiana Revised Statutes of
28 1950 as amended.

29 B.(1) No funds appropriated in this Act shall be transferred to a public or quasi-public
30 agency or entity which is not a budget unit of the state unless the intended recipient of those
31 funds submits, for approval, a comprehensive budget to the legislative auditor and the

1 transferring agency showing all anticipated uses of the appropriation, an estimate of the
2 duration of the project, and a plan showing specific goals and objectives for the use of such
3 funds, including measures of performance. In addition, and prior to making such
4 expenditure, the transferring agency shall require each recipient to agree in writing to
5 provide written reports to the transferring agency at least every six months concerning the
6 use of the funds and the specific goals and objectives for the use of the funds. In the event
7 the transferring agency determines that the recipient failed to use the funds set forth in its
8 budget within the estimated duration of the project or failed to reasonably achieve its
9 specific goals and objectives for the use of the funds, the transferring agency shall demand
10 that any unexpended funds be returned to the state treasury unless approval to retain the
11 funds is obtained from the division of administration and the Joint Legislative Committee
12 on the Budget. Each recipient shall be audited in accordance with R.S. 24:513. If the
13 amount of the public funds received by the provider is below the amount for which an audit
14 is required under R.S. 24:513, the transferring agency shall monitor and evaluate the use of
15 the funds to ensure effective achievement of the goals and objectives. The transferring
16 agency shall forward to the legislative auditor, the division of administration, and the Joint
17 Legislative Committee on the Budget a report showing specific data regarding compliance
18 with this Section and collection of any unexpended funds. This report shall be submitted no
19 later than May 1 of the current fiscal year.

20 (2) Transfers to public or quasi-public agencies or entities that have submitted a budget
21 request to the division of administration in accordance with Part II of Chapter 1 of Subtitle
22 1 of Title 39 of the Louisiana Revised Statutes of 1950, transfers authorized by specific
23 provisions of the Louisiana Revised Statutes of 1950 and the Constitution of the State of
24 Louisiana to local governing authorities, and any transfer to a political subdivision created
25 for economic development or tourism promotion and established by law in a parish having
26 a population of no less than two hundred forty-five thousand persons and no more than three
27 hundred fifty thousand persons shall be exempt from the provisions of this Subsection.

28 (3) Notwithstanding any other provision of law or this Act to the contrary, if the name
29 of an entity subject to this Subsection is misspelled or misstated in this Act or any other Act,
30 the state treasurer may pay the funds appropriated to the entity without obtaining the
31 approval of the Joint Legislative Committee on the Budget, but only after the entity has

1 provided proof of its correct legal name to the state treasurer and transmitted a copy to the
2 staffs of the House Committee on Appropriations and the Senate Committee on Finance.

3 C. All departments containing appropriations out of means of financing designated as
4 coming from prior and current year collections shall report all prior year balances to the Joint
5 Legislative Committee on the Budget at its first meeting held after October 15 of the current
6 fiscal year.

7 D. All departments receiving appropriations in this Act shall spend all other means of
8 finance prior to spending any State General Fund (Direct), whenever possible, and shall
9 reverse warrant any State General Fund (Direct) if any other means of finance becomes
10 available prior to the end of the fiscal year to the greatest extent permissible by law.

11 Section 19. The commissioner of administration is hereby authorized and directed to
12 reduce appropriations out of the State General Fund (Direct) for related benefits by
13 (\$30,000,000).

14 Section 20. The following sums or so much thereof as maybe necessary are hereby
15 appropriated out of any monies in the state treasury from the sources specified; from federal
16 funds payable to the state by the United States Treasury; or from funds belonging to the State
17 of Louisiana and/or collected by boards, commissions, departments, and agencies thereof,
18 for purposes specified herein for the current fiscal year. This Act shall be subject to all
19 conditions and set forth in Title 39 of the Louisiana Revised Statutes of 1950 as amended.

20 **SCHEDULE 01**

21 **EXECUTIVE DEPARTMENT**

22 **01-100 EXECUTIVE OFFICE**

23 EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
24 Administrative - Authorized Positions	(93)	(92)
25 Nondiscretionary Expenditures	\$ 2,414,217	\$ 2,230,505
26 Discretionary Expenditures	<u>\$ 21,466,722</u>	<u>\$ 22,987,131</u>

27 **Program Description:** *Provides general administration and support services required by*
28 *the Governor; includes staff for policy initiatives, executive counsel, finance and*
29 *administration, constituent services, communications, coastal activities, and legislative*
30 *affairs. In addition, the Office of Community Programs provides for outreach initiatives*
31 *including the Commission on Human Rights, the Office of Disability Affairs, Drug Policy*
32 *Board, Louisiana Youth for Excellence, State Independent Living Council, and Children's*
33 *Cabinet.*

34 TOTAL EXPENDITURES	<u>\$ 23,880,939</u>	<u>\$ 25,217,636</u>
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1	MEANS OF FINANCE (NONDISCRETIONARY):		
2	State General Fund (Direct)	\$ 1,937,835	\$ 1,795,830
3	State General Fund by:		
4	Interagency Transfers	\$ 322,488	\$ 290,244
5	Fees & Self-generated Revenues	\$ 55,141	\$ 51,641
6	Statutory Dedications:		
7	Disability Affairs Trust Fund	\$ 20,341	\$ 19,138
8	Federal Funds	<u>\$ 78,412</u>	<u>\$ 73,652</u>
9	TOTAL MEANS OF FINANCING		
10	(NONDISCRETIONARY)	<u>\$ 2,414,217</u>	<u>\$ 2,230,505</u>
11	MEANS OF FINANCE (DISCRETIONARY):		
12	State General Fund (Direct)	\$ 14,145,293	\$ 14,394,402
13	State General Fund by:		
14	Interagency Transfers	\$ 1,918,856	\$ 2,480,135
15	Fees & Self-generated Revenues	\$ 64,859	\$ 111,659
16	Fees & Self-generated Revenues Dedicated		
17	Fund Accounts:		
18	Children’s Trust Fund	\$ 1,576,727	\$ 1,579,449
19	Statutory Dedications:		
20	Disability Affairs Trust Fund	\$ 129,659	\$ 131,771
21	Survivor Special Fund	\$ 10,348	\$ 10,348
22	Federal Funds	<u>\$ 3,620,980</u>	<u>\$ 4,279,367</u>
23	TOTAL MEANS OF FINANCING		
24	(DISCRETIONARY)	<u>\$ 21,466,722</u>	<u>\$ 22,987,131</u>

25 Provided however, and notwithstanding any law to the contrary, prior year Self-generated
 26 Revenues shall be carried forward and shall be available for expenditure.

27 BY EXPENDITURE CATEGORY:

28	Personal Services	\$ 12,124,056	\$ 12,115,957
29	Operating Expenses	\$ 2,200,484	\$ 2,200,484
30	Professional Services	\$ 1,445,947	\$ 1,445,947
31	Other Charges	\$ 8,110,452	\$ 9,455,248
32	Acquisitions/Major Repairs	<u>\$ 0</u>	<u>\$ 0</u>
33	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 23,880,939</u>	<u>\$ 25,217,636</u>

34 Payable out of Federal Funds to the Administrative
 35 Program for the development and revitalization of
 36 rural areas in the state \$ 5,500,000

37 **01-101 OFFICE OF INDIAN AFFAIRS**

38	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
39	Administrative –		
40	Authorized Position	(1)	(1)
41	Nondiscretionary Expenditures	\$ 18,000	\$ 18,000
42	Discretionary Expenditures	<u>\$ 0</u>	<u>\$ 0</u>

43 **Program Description:** *Assists Louisiana American Indians in receiving education,*
 44 *realizing self-determination, improving the quality of life, and developing a mutual*
 45 *relationship between the state and the tribes.*

46	TOTAL EXPENDITURES	<u>\$ 18,000</u>	<u>\$ 18,000</u>
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1	MEANS OF FINANCE (NONDISCRETIONARY):		
2	State General Fund by:		
3	Fees & Self-generated Revenues	\$ 18,000	\$ 18,000
4	TOTAL MEANS OF FINANCING		
5	(NONDISCRETIONARY)	\$ 18,000	\$ 18,000
6	MEANS OF FINANCE (DISCRETIONARY):		
7	TOTAL MEANS OF FINANCING		
8	(DISCRETIONARY)	\$ 0	\$ 0
9	BY EXPENDITURE CATEGORY:		
10	Personal Services	\$ 0	\$ 0
11	Operating Expenses	\$ 0	\$ 0
12	Professional Services	\$ 0	\$ 0
13	Other Charges	\$ 18,000	\$ 18,000
14	Acquisitions/Major Repairs	\$ 0	\$ 0
15	TOTAL BY EXPENDITURE CATEGORY	\$ 18,000	\$ 18,000

01-102 OFFICE OF THE STATE INSPECTOR GENERAL

17	EXPENDITURES:	FY 26 EOB	FY 27 REC
18	Administrative –		
19	Authorized Positions	(15)	(15)
20	Nondiscretionary Expenditures	\$ 500,460	\$ 511,337
21	Discretionary Expenditures	\$ 1,881,678	\$ 4,994,198

Program Description: *The Office of the State Inspector General’s mission as a statutorily empowered law enforcement agency is to investigate, detect, and prevent 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.*

28	TOTAL EXPENDITURES	\$ 2,382,138	\$ 5,505,535
29	MEANS OF FINANCE (NONDISCRETIONARY):		
30	State General Fund (Direct)	\$ 500,460	\$ 511,337
31	TOTAL MEANS OF FINANCING		
32	(NONDISCRETIONARY)	\$ 500,460	\$ 511,337
33	MEANS OF FINANCE (DISCRETIONARY):		
34	State General Fund (Direct)	\$ 1,865,348	\$ 4,977,868
35	Federal Funds	\$ 16,330	\$ 16,330
36	TOTAL MEANS OF FINANCING		
37	(DISCRETIONARY)	\$ 1,881,678	\$ 4,994,198
38	BY EXPENDITURE CATEGORY:		
39	Personal Services	\$ 2,050,563	\$ 2,183,658
40	Operating Expenses	\$ 45,360	\$ 45,360
41	Professional Services	\$ 2,500	\$ 3,002,500
42	Other Charges	\$ 283,715	\$ 274,017
43	Acquisitions/Major Repairs	\$ 0	\$ 0
44	TOTAL BY EXPENDITURE CATEGORY	\$ 2,382,138	\$ 5,505,535

1 **01-103 MENTAL HEALTH ADVOCACY SERVICE**

2	EXPENDITURES:		<u>FY 26 EOB</u>	<u>FY 27 REC</u>
3	Administrative - Authorized Positions		(53)	(53)
4	Nondiscretionary Expenditures	\$	7,117,474	\$ 8,593,519
5	Discretionary Expenditures	\$	<u>0</u>	\$ <u>0</u>

6 **Program Description:** *Provides trained representation to every adult and juvenile patient*
 7 *in mental health treatment facilities in Louisiana at all stages of the civil commitment*
 8 *process and ensures that the legal rights of all persons with mental disabilities are*
 9 *protected. Also provides legal representation to children in child protection cases in*
 10 *Louisiana.*

11	TOTAL EXPENDITURES		<u>\$ 7,117,474</u>	<u>\$ 8,593,519</u>
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12	MEANS OF FINANCE (NONDISCRETIONARY):			
13	State General Fund (Direct)	\$	6,445,419	\$ 7,636,464
14	State General Fund by:			
15	Interagency Transfers	\$	<u>672,055</u>	\$ <u>957,055</u>

16	TOTAL MEANS OF FINANCING			
17	(NONDISCRETIONARY)	\$	<u>7,117,474</u>	<u>\$ 8,593,519</u>

18	MEANS OF FINANCE (DISCRETIONARY):			
19	TOTAL MEANS OF FINANCE			
20	(DISCRETIONARY)	\$	<u>0</u>	\$ <u>0</u>

21 Provided, however, and notwithstanding any law to the contrary, prior year Interagency
 22 Transfers derived from Title IV-E shall be carried forward and shall be available for
 23 expenditure.

24	BY EXPENDITURE CATEGORY:			
25	Personal Services	\$	6,063,956	\$ 7,081,039
26	Operating Expenses	\$	387,448	\$ 522,448
27	Professional Services	\$	29,506	\$ 29,506
28	Other Charges	\$	636,564	\$ 960,526
29	Acquisitions/Major Repairs	\$	<u>0</u>	\$ <u>0</u>

30	TOTAL BY EXPENDITURE CATEGORY	\$	<u>7,117,474</u>	<u>\$ 8,593,519</u>
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31 **01-106 LOUISIANA TAX COMMISSION**

32	EXPENDITURES:		<u>FY 26 EOB</u>	<u>FY 27 REC</u>
33	Property Taxation Regulatory/Oversight -			
34	Authorized Positions		(36)	(36)
35	Nondiscretionary Expenditures	\$	993,052	\$ 965,673
36	Discretionary Expenditures	\$	<u>4,513,598</u>	\$ <u>4,607,810</u>

37 **Program Description:** *Reviews and certifies the parish assessment rolls, and acts as an*
 38 *appellate body for appeals by assessors, taxpayers, and tax recipient bodies after actions*
 39 *by parish review boards; provides guidelines for assessment of all classifications of property*
 40 *and performs and reviews appraisals or assessments, and where necessary, modifies (or*
 41 *orders reassessment) to ensure uniformity and fairness. Assesses public service property,*
 42 *as well as valuation of banks and insurance companies, and provides assistance to*
 43 *assessors.*

44	TOTAL EXPENDITURES	\$	<u>5,506,650</u>	<u>\$ 5,573,483</u>
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1	MEANS OF FINANCE (NONDISCRETIONARY):		
2	State General Fund (Direct)	\$ 398,423	\$ 803,164
3	State General Fund by:		
4	Fees & Self-generated Revenues Dedicated		
5	Fund Accounts:		
6	Tax Commission Expense Dedicated		
7	Fund Account	<u>\$ 594,629</u>	<u>\$ 162,509</u>
8	TOTAL MEANS OF FINANCING		
9	(NONDISCRETIONARY)	<u>\$ 993,052</u>	<u>\$ 965,673</u>
10	MEANS OF FINANCE (DISCRETIONARY):		
11	State General Fund (Direct)	\$ 1,720,789	\$ 2,446,026
12	State General Fund by:		
13	Fees & Self-generated Revenues Dedicated		
14	Fund Accounts:		
15	Tax Commission Expense Dedicated		
16	Fund Account	<u>\$ 2,792,809</u>	<u>\$ 2,161,784</u>
17	TOTAL MEANS OF FINANCING		
18	(DISCRETIONARY)	<u>\$ 4,513,598</u>	<u>\$ 4,607,810</u>
19	BY EXPENDITURE CATEGORY:		
20	Personal Services	\$ 4,213,102	\$ 4,285,942
21	Operating Expenses	\$ 272,431	\$ 272,431
22	Professional Services	\$ 315,000	\$ 315,000
23	Other Charges	\$ 706,117	\$ 700,110
24	Acquisitions/Major Repairs	<u>\$ 0</u>	<u>\$ 0</u>
25	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 5,506,650</u>	<u>\$ 5,573,483</u>

26 The commissioner of administration is hereby authorized and directed to adjust the means
 27 of finance for the Property Taxation Regulatory Oversight Program by reducing the
 28 appropriation out of the State General Fund (Direct) by (\$1,063,145), in the event that House
 29 Bill No. 287 of the 2026 Regular Session of the Louisiana Legislature becomes law.

30 Payable out of the State General Fund by
 31 Fees and Self-generated Revenues out of the Tax
 32 Commission Expense Dedicated Fund Account in
 33 the Property Taxation Regulatory/Oversight Program
 34 in the event that House Bill No. 287 of the 2026
 35 Regular Session of the Louisiana Legislature
 36 becomes law \$ 1,063,145

37 **01-107 DIVISION OF ADMINISTRATION**

38	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
39	Executive Administration - Authorized Positions	(448)	(444)
40	Authorized Other Charges Positions	(5)	(0)
41	Nondiscretionary Expenditures	\$ 15,328,845	\$ 15,462,281
42	Discretionary Expenditures	\$ 348,658,930	\$ 333,978,461

43 **Program Description:** *Provides centralized administrative and support services (including*
 44 *financial, accounting, human resource, fixed asset management, payroll, and training*
 45 *services) to state agencies and the state as a whole by developing, promoting, and*
 46 *implementing executive policies and legislative mandates.*

1	Community Development Block Grant -		
2	Authorized Positions	(91)	(91)
3	Authorized Other Charges Positions	(37)	(42)
4	Nondiscretionary Expenditures	\$ 2,846,001	\$ 2,984,855
5	Discretionary Expenditures	\$ 1,203,387,596	\$ 1,196,234,752
6	Program Description: <i>Awards and administers financial assistance in federally designated</i>		
7	<i>eligible areas of the state in order to further develop communities by providing decent</i>		
8	<i>housing and a suitable living environment while expanding economic opportunities</i>		
9	<i>principally for persons of low to moderate income. The Louisiana Government Assistance</i>		
10	<i>Program is designed to fill the gaps where there are no federal or other state funds available</i>		
11	<i>to assist local governments with an identified high priority need.</i>		
12	Auxiliary Account - Authorized Positions	(12)	(12)
13	Nondiscretionary Expenditures	\$ 282,140	\$ 269,578
14	Discretionary Expenditures	<u>\$ 36,494,457</u>	<u>\$ 36,561,750</u>
15	Account Description: <i>Provides services to other agencies and programs which are</i>		
16	<i>supported through charging of those entities; includes CDBG Revolving Funds, Louisiana</i>		
17	<i>Equipment Acquisitions Fund (LEAF), State Buildings Repairs and Major Maintenance</i>		
18	<i>Fund, State Register, and Cash and Travel Management.</i>		
19	TOTAL EXPENDITURES	<u>\$ 1,606,997,969</u>	<u>\$ 1,585,491,677</u>
20	MEANS OF FINANCE (NONDISCRETIONARY):		
21	State General Fund (Direct)	\$ 10,664,459	\$ 10,993,491
22	State General Fund by:		
23	Interagency Transfers	\$ 2,863,035	\$ 2,861,805
24	Fees & Self-generated Revenues from Prior		
25	and Current Year Collections	\$ 1,788,493	\$ 2,008,648
26	Statutory Dedications:		
27	Granting Unserved Municipalities		
28	Broadband Opportunities Fund	\$ 0	\$ 17,189
29	Federal Funds	<u>\$ 3,140,999</u>	<u>\$ 2,835,581</u>
30	TOTAL MEANS OF FINANCING		
31	(NONDISCRETIONARY)	<u>\$ 18,456,986</u>	<u>\$ 18,716,714</u>
32	MEANS OF FINANCE (DISCRETIONARY):		
33	State General Fund (Direct)	\$ 69,435,152	\$ 54,561,382
34	State General Fund by:		
35	Interagency Transfers	\$ 75,252,422	\$ 77,598,721
36	Fees & Self-generated Revenues from Prior		
37	and Current Year Collections	\$ 53,938,915	\$ 49,979,348
38	Statutory Dedications:		
39	Granting Unserved Municipalities		
40	Broadband Opportunities Fund	\$ 90,000,000	\$ 89,482,811
41	State Emergency Response Fund	\$ 100,000	\$ 100,000
42	Energy Performance Contract Fund	\$ 30,000	\$ 30,000
43	Engineering Fees Subfund within the		
44	Water Sector Fund	\$ 2,500,000	\$ 2,500,000
45	Phase II Subfund of the Water Sector	\$ 75,000,000	\$ 75,000,000
46	Fund		
47	Emergency Subfund of the Water	\$ 5,000,000	\$ 5,000,000
48	Sector Fund		
49	Political Subdivision Federal Grant		
50	Assistance Fund	\$ 1,882,648	\$ 9,040,125
51	Criminal Justice Priority Fund	\$ 27,000,000	\$ 27,000,000

1	Louisiana Charter School Start-Up		
2	and Expansion Loan Fund	\$ 218,780	\$ 218,780
3	Modernization and Security Fund	\$ 10,000,000	\$ 0
4	Federal Funds	<u>\$ 1,178,183,066</u>	<u>\$ 1,176,263,796</u>

5	TOTAL MEANS OF FINANCING		
6	(DISCRETIONARY)	<u>\$ 1,588,540,983</u>	<u>\$ 1,566,774,963</u>

7 BY EXPENDITURE CATEGORY:

8	Personal Services	\$ 64,261,449	\$ 70,357,284
9	Operating Expenses	\$ 25,988,184	\$ 26,676,262
10	Professional Services	\$ 1,644,220	\$ 1,887,061
11	Other Charges	\$ 1,514,814,157	\$ 1,486,070,775
12	Acquisitions/Major Repairs	<u>\$ 289,959</u>	<u>\$ 500,295</u>

13	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 1,606,997,969</u>	<u>\$ 1,585,491,677</u>
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14 Provided, however, that the funds appropriated above for the Auxiliary Account
15 appropriation shall be allocated as follows:

16	State Register	\$ 600,762	\$ 615,007
17	LEAF	\$ 30,000,000	\$ 30,000,000
18	Cash Management	\$ 200,000	\$ 200,000
19	Travel Management	\$ 1,515,763	\$ 1,556,249
20	State Building and Grounds Major Repairs	\$ 716,148	\$ 716,148
21	Construction Litigation	\$ 1,013,058	\$ 1,013,058
22	State Uniform Payroll Account	\$ 22,000	\$ 22,000
23	Disaster CDBG Economic Development		
24	Revolving Loan Fund	\$ 2,708,866	\$ 2,708,866

25 **01-109 COASTAL PROTECTION & RESTORATION AUTHORITY**

26	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
27	Implementation - Authorized Positions	(186)	(186)
28	Authorized Other Charges Positions	(6)	(6)
29	Nondiscretionary Expenditures	\$ 4,679,679	\$ 4,470,613
30	Discretionary Expenditures	<u>\$ 212,274,971</u>	<u>\$ 142,810,046</u>

31 **Program Description:** *The Coastal Protection and Restoration Authority Board is*
32 *comprised of agency heads from numerous state offices and regional representatives. It is*
33 *designed to be the public venue to develop and approve coastal policies and budgets focused*
34 *on hurricane protection and coastal restoration efforts. The board was established to*
35 *achieve integrated coastal protection for Louisiana through the articulation of a clear*
36 *statement of priorities, policies and funding. The Coastal Protection and Restoration*
37 *Authority (CPRA) is working closely with other entities on coastal issues, including the state*
38 *legislature, the Governor’s Advisory Commission on Coastal Protection, Restoration and*
39 *Conservation, and the Division of Administration’s Disaster Recovery Unit within the Office*
40 *of Community Development. Through the Implementation Program, CPRA will develop,*
41 *implement and enforce the coastal protection and restoration Master Plan, which will lead*
42 *to a safe and sustainable coast that will protect communities, the nation’s critical energy*
43 *infrastructure, and Louisiana’s natural resources.*

44	TOTAL EXPENDITURES	<u>\$ 216,954,650</u>	<u>\$ 147,280,659</u>
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1	MEANS OF FINANCE (NONDISCRETIONARY):		
2	State General Fund by:		
3	Interagency Transfers	\$ 0	\$ 30,536
4	Statutory Dedications:		
5	Natural Resource Restoration Trust Fund	\$ 469,331	\$ 469,331
6	Coastal Protection and Restoration Fund	\$ 3,112,139	\$ 2,953,486
7	Federal Funds	<u>\$ 1,098,209</u>	<u>\$ 1,017,260</u>
8	TOTAL MEANS OF FINANCING		
9	(NONDISCRETIONARY)	<u>\$ 4,679,679</u>	<u>\$ 4,470,613</u>
10	MEANS OF FINANCE (DISCRETIONARY):		
11	State General Fund (Direct)	\$ 1,219,700	\$ 0
12	State General Fund by:		
13	Interagency Transfers	\$ 10,114,970	\$ 6,048,044
14	Statutory Dedications:		
15	Natural Resource Restoration Trust Fund	\$ 40,606,898	\$ 33,176,040
16	Coastal Protection and Restoration Fund	\$ 92,214,299	\$ 55,403,580
17	Louisiana Transportation Infrastructure Fund	\$ 10,000,000	\$ 0
18	Federal Funds	<u>\$ 58,119,104</u>	<u>\$ 48,182,382</u>
19	TOTAL MEANS OF FINANCING		
20	(DISCRETIONARY)	<u>\$ 212,274,971</u>	<u>\$ 142,810,046</u>
21	BY EXPENDITURE CATEGORY:		
22	Personal Services	\$ 24,811,338	\$ 25,119,134
23	Operating Expenses	\$ 2,315,268	\$ 2,172,976
24	Professional Services	\$ 0	\$ 0
25	Other Charges	\$ 189,188,719	\$ 119,785,660
26	Acquisitions/Major Repairs	<u>\$ 639,325</u>	<u>\$ 202,889</u>
27	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 216,954,650</u>	<u>\$ 147,280,659</u>
28	Payable out of the State General Fund (Direct)		
29	to the Implementation Program for the Amite River		
30	Basin Drainage and Water Conservation District		
31	for operating expenses		\$ 1,000,000
32	01-112 DEPARTMENT OF MILITARY AFFAIRS		
33	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
34	Military Affairs - Authorized Positions	(443)	(443)
35	Authorized Other Charges Positions	(1)	(1)
36	Nondiscretionary Expenditures	\$ 7,805,176	\$ 6,899,963
37	Discretionary Expenditures	\$ 90,681,721	\$ 78,910,186
38	Program Description:		
39	<i>The Military Affairs Program was created to reinforce the Armed</i>		
40	<i>Forces of the United States and to be available for the security and emergency needs of the</i>		
41	<i>State of Louisiana. The program provides organized, trained and equipped units to execute</i>		
42	<i>assigned state and federal missions.</i>		
42	Governor's Office of Homeland Security and		
43	Emergency Preparedness -		
44	Authorized Positions	(120)	(119)
45	Authorized Other Charges Positions	(210)	(210)
46	Nondiscretionary Expenditures	\$ 6,767,261	\$ 6,846,478
47	Discretionary Expenditures	\$ 2,970,652,191	\$ 2,742,068,548

1 **Program Description:** *Responsibilities include assisting state and local governments to*
 2 *prepare for, respond to, and recover from natural and manmade disasters by coordinating*
 3 *activities between local governments, state, and federal entities; serving as the state's*
 4 *emergency operations center during emergencies; and provides resources and training*
 5 *relating to homeland security and emergency preparedness. Serves as the grant*
 6 *administrator for all FEMA and homeland security funds disbursed within of the state.*

7	Education - Authorized Positions	(406)	(393)
8	Authorized Other Charges Positions	(3)	(3)
9	Nondiscretionary Expenditures	\$ 4,803,426	\$ 4,592,901
10	Discretionary Expenditures	\$ 38,505,680	\$ 36,257,354

11 **Program Description:** *The mission of the Education Program in the Department of*
 12 *Military Affairs is to provide alternative education opportunities for selected at-risk youth*
 13 *through the Youth Challenge (Camp Beauregard, the Gillis W. Long Center, and Camp*
 14 *Minden), Starbase Programs (Camp Beauregard, Jackson Barracks, and Iberville Parish),*
 15 *and Job Challenge (Gillis W. Long Center).*

16	Auxiliary Account - Authorized Positions	(0)	(0)
17	Nondiscretionary Expenditures	\$ 0	\$ 20,130
18	Discretionary Expenditures	<u>\$ 885,302</u>	<u>\$ 861,787</u>

19 **Account Description:** *Provides essential quality of life services to Military Members, Youth*
 20 *Challenge and Job Challenge students, employees and tenants of our installations.*

21	TOTAL EXPENDITURES	<u>\$ 3,120,100,757</u>	<u>\$ 2,876,457,347</u>
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22 MEANS OF FINANCE (NONDISCRETIONARY):

23	State General Fund (Direct)	\$ 9,202,660	\$ 8,145,933
24	State General Fund by:		
25	Interagency Transfers	\$ 147,155	\$ 164,821
26	Fees & Self-generated Revenues from Prior		
27	and Current Year Collections	\$ 400,319	\$ 386,797
28	Federal Funds	<u>\$ 9,625,729</u>	<u>\$ 9,661,921</u>

29	TOTAL MEANS OF FINANCING		
30	(NONDISCRETIONARY)	<u>\$ 19,375,863</u>	<u>\$ 18,359,472</u>

31 MEANS OF FINANCE (DISCRETIONARY):

32	State General Fund (Direct)	\$ 141,312,953	\$ 132,193,888
33	State General Fund by:		
34	Interagency Transfers	\$ 7,801,523	\$ 4,048,638
35	Fees & Self-generated Revenues from Prior		
36	and Current Year Collections	\$ 9,065,244	\$ 6,326,057
37	Statutory Dedications:		
38	Camp Minden Fire Protection Fund	\$ 50,000	\$ 50,000
39	Modernization and Security Fund	\$ 3,536,760	\$ 0
40	Disability-Focused Disaster Preparedness		
41	and Response Fund	\$ 500,000	\$ 500,000
42	State Emergency Response Fund	\$ 1,180,412	\$ 1,000,000
43	Water Sector Fund	\$ 414,544,502	\$ 200,000,000
44	Federal Funds	<u>\$ 2,522,733,500</u>	<u>\$ 2,513,979,292</u>

45	TOTAL MEANS OF FINANCING		
46	(DISCRETIONARY)	<u>\$ 3,100,724,894</u>	<u>\$ 2,858,097,875</u>

1 BY EXPENDITURE CATEGORY:

2	Personal Services	\$ 86,533,519	\$ 90,119,210
3	Operating Expenses	\$ 39,685,895	\$ 36,580,780
4	Professional Services	\$ 6,348,030	\$ 5,744,817
5	Other Charges	\$ 2,975,259,884	\$ 2,739,443,695
6	Acquisitions/Major Repairs	<u>\$ 12,273,429</u>	<u>\$ 4,568,845</u>
7	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 3,120,100,757</u>	<u>\$ 2,876,457,347</u>

8 Payable out of the State General Fund (Direct)
 9 to the Governor's Office of Homeland Security
 10 and Emergency Preparedness Program for
 11 Federal Emergency Management Agency
 12 Hurricane Katrina debt payments \$ 23,000,000

13 The commissioner of administration is hereby authorized and directed to adjust the means
 14 of finance for the Governor's Office of Homeland Security and Emergency Preparedness
 15 Program by reducing the appropriation out of the State General Fund (Direct) by
 16 (\$8,996,813), in the event that House Bill No. 821 of the 2026 Regular Session of the
 17 Louisiana Legislature becomes law.

18 **01-116 OFFICE OF THE STATE PUBLIC DEFENDER**

19	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
20	Office of the State Public Defender -		
21	Authorized Positions	(17)	(17)
22	Nondiscretionary Expenditures	\$ 403,849	\$ 385,217
23	Discretionary Expenditures	<u>\$ 53,631,860</u>	<u>\$ 48,570,384</u>

24 **Program Description:** *The goals of the Office of the State Public Defender are to improve*
 25 *the criminal justice system and the quality of criminal defense services provided to*
 26 *individuals through a community-based delivery system; ensure equal justice for all citizens*
 27 *without regard to race, color, religion, age, sex, national origin, political affiliation or*
 28 *disability; guarantee the respect for personal rights of individuals charged with criminal or*
 29 *delinquent acts; and uphold the highest ethical standards of the legal profession. In*
 30 *addition, the Office of the State Public Defender provides legal representation to all indigent*
 31 *parents in Child In Need of Care (CINC) cases statewide.*

32	TOTAL EXPENDITURES	<u>\$ 54,035,709</u>	<u>\$ 48,955,601</u>
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33 MEANS OF FINANCE (NONDISCRETIONARY):

34	State General Fund by:		
35	Statutory Dedications:		
36	Louisiana Public Defender Fund	<u>\$ 403,849</u>	<u>\$ 385,217</u>

37	TOTAL MEANS OF FINANCING		
38	(NONDISCRETIONARY)	<u>\$ 403,849</u>	<u>\$ 385,217</u>

39 MEANS OF FINANCE (DISCRETIONARY):

40	State General Fund (Direct)	\$ 1,000,000	\$ 0
41	State General Fund by:		
42	Interagency Transfers	\$ 1,574,999	\$ 1,574,999
43	Statutory Dedications:		
44	Louisiana Public Defender Fund	\$ 46,717,371	\$ 46,776,810
45	Overcollections Fund	\$ 4,160,105	\$ 0

1	DNA Testing Post-Conviction Relief		
2	for Indigents Fund	\$ 50,000	\$ 50,000
3	Federal Funds	<u>\$ 129,385</u>	<u>\$ 168,575</u>

4	TOTAL MEANS OF FINANCING		
5	(DISCRETIONARY)	<u>\$ 53,631,860</u>	<u>\$ 48,570,384</u>

6 Provided, however, and notwithstanding any law to the contrary, prior year Interagency
 7 Transfers derived from Title IV-E shall be carried forward and shall be available for
 8 expenditure.

9 BY EXPENDITURE CATEGORY:

10	Personal Services	\$ 2,349,408	\$ 2,375,823
11	Operating Expenses	\$ 416,158	\$ 416,158
12	Professional Services	\$ 401,604	\$ 401,604
13	Other Charges	\$ 50,861,939	\$ 45,755,416
14	Acquisitions/Major Repairs	<u>\$ 6,600</u>	<u>\$ 6,600</u>

15	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 54,035,709</u>	<u>\$ 48,955,601</u>
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16 Payable out of the State General Fund by
 17 Statutory Dedications out of the Overcollections
 18 Fund to the Office of the State Public Defender
 19 Program for contract costs associated with
 20 post-conviction relief \$ 2,408,105

21 **01-124 LOUISIANA STADIUM AND EXPOSITION DISTRICT**

22	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
23	Administrative - Authorized Positions	(0)	(0)
24	Nondiscretionary Expenditures	\$ 29,995,726	\$ 29,995,726
25	Discretionary Expenditures	<u>\$ 96,362,309</u>	<u>\$ 98,646,839</u>

26 **Program Description:** *Provides for the operations of the Caesars Superdome and the*
 27 *Smoothie King Center.*

28	TOTAL EXPENDITURES	<u>\$ 126,358,035</u>	<u>\$ 128,642,565</u>
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29 MEANS OF FINANCE (NONDISCRETIONARY):

30	State General Fund by:		
31	Fees & Self-generated Revenues	\$ 29,395,726	\$ 29,395,726
32	Fees & Self-generated Revenues Dedicated		
33	Fund Accounts:		
34	Louisiana Stadium and Exposition		
35	District License Plate Dedicated		
36	Fund Account	<u>\$ 600,000</u>	<u>\$ 600,000</u>

37	TOTAL MEANS OF FINANCING		
38	(NONDISCRETIONARY)	<u>\$ 29,995,726</u>	<u>\$ 29,995,726</u>

1	MEANS OF FINANCE (DISCRETIONARY):		
2	State General Fund by:		
3	Fees & Self-generated Revenues	\$ 75,346,309	\$ 77,589,339
4	Statutory Dedications:		
5	New Orleans Sports Franchise Fund	\$ 12,000,000	\$ 12,240,000
6	New Orleans Sports Franchise		
7	Assistance Fund	\$ 2,766,000	\$ 2,467,500
8	Sports Facility Assistance Fund	\$ 6,250,000	\$ 6,350,000
9	TOTAL MEANS OF FINANCING		
10	(DISCRETIONARY)	<u>\$ 96,362,309</u>	<u>\$ 98,646,839</u>

11 BY EXPENDITURE CATEGORY:

12	Personal Services	\$ 0	\$ 0
13	Operating Expenses	\$ 37,183,018	\$ 38,307,147
14	Professional Services	\$ 0	\$ 0
15	Other Charges	\$ 89,175,017	\$ 90,335,418
16	Acquisitions/Major Repairs	\$ 0	\$ 0
17	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 126,358,035</u>	<u>\$ 128,642,565</u>

18 **01-129 LOUISIANA COMMISSION ON LAW ENFORCEMENT AND THE**
19 **ADMINISTRATION OF CRIMINAL JUSTICE**

20	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
21	Federal Program - Authorized Positions	(25)	(25)
22	Nondiscretionary Expenditures	\$ 740,856	\$ 768,102
23	Discretionary Expenditures	\$ 40,780,343	\$ 40,856,414

24 **Program Description:** *Advances the overall agency mission through the effective*
25 *administration of federal formula and discretionary grant programs as may be authorized*
26 *by Congress to support the development, coordination, and when appropriate,*
27 *implementation of broad system-wide programs, and by assisting in the improvement of the*
28 *state's criminal justice community through the funding of innovative, essential, and needed*
29 *initiatives at the state and local level.*

30	State Program -		
31	Authorized Positions	(18)	(18)
32	Nondiscretionary Expenditures	\$ 9,318,865	\$ 9,403,092
33	Discretionary Expenditures	<u>\$ 15,575,937</u>	<u>\$ 14,338,792</u>

34 **Program Description:** *Advances the overall agency mission through the effective*
35 *administration of state programs as authorized, to assist in the improvement of the state's*
36 *criminal justice community through the funding of innovative, essential, and needed criminal*
37 *justice initiatives at the state and local levels. Also provides leadership and coordination*
38 *of multi-agency efforts in those areas directly relating to the overall agency mission.*

39	TOTAL EXPENDITURES	<u>\$ 66,416,001</u>	<u>\$ 65,366,400</u>
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40	MEANS OF FINANCE (NONDISCRETIONARY):		
41	State General Fund (Direct)	\$ 369,293	\$ 351,666
42	State General Fund by:		
43	Interagency Transfers	\$ 47,860	\$ 44,051
44	Fees & Self-generated Revenues Dedicated		
45	Fund Accounts:		
46	Drug Abuse Education and Treatment		
47	Dedicated Fund Account	\$ 363,863	\$ 363,863
48	Statutory Dedications:		
49	Crime Victims Reparation Fund	\$ 5,605,788	\$ 5,605,788
50	Tobacco Tax Health Care Fund	\$ 1,565,801	\$ 1,721,051

1	Innocence Compensation Fund	\$ 1,480,000	\$ 1,480,000
2	Federal Funds	<u>\$ 627,116</u>	<u>\$ 604,775</u>
3	TOTAL MEANS OF FINANCING		
4	(NONDISCRETIONARY)	<u>\$ 10,059,721</u>	<u>\$ 10,171,194</u>
5	MEANS OF FINANCE (DISCRETIONARY):		
6	State General Fund (Direct)	\$ 6,641,833	\$ 5,487,558
7	State General Fund by:		
8	Interagency Transfers	\$ 4,560,701	\$ 4,564,510
9	Statutory Dedications:		
10	Criminal Justice Priority Fund	\$ 5,000,000	\$ 5,000,000
11	Federal Funds	<u>\$ 40,153,746</u>	<u>\$ 40,143,138</u>
12	TOTAL MEANS OF FINANCING		
13	(DISCRETIONARY)	<u>\$ 56,356,280</u>	<u>\$ 55,195,206</u>
14	BY EXPENDITURE CATEGORY:		
15	Personal Services	\$ 4,910,337	\$ 5,042,784
16	Operating Expenses	\$ 829,591	\$ 732,282
17	Professional Services	\$ 3,195,617	\$ 3,162,698
18	Other Charges	\$ 57,480,456	\$ 56,428,636
19	Acquisitions/Major Repairs	<u>\$ 0</u>	<u>\$ 0</u>
20	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 66,416,001</u>	<u>\$ 65,366,400</u>
21	Payable out of the State General Fund (Direct)		
22	to the State Program for the Louisiana Center		
23	for Safe Schools, including twelve (12)		
24	authorized positions, in the event that House		
25	Bill No. 821 of the 2026 Regular Session		
26	of the Louisiana Legislature becomes law		\$ 8,996,813
27	Payable out of the State General Fund (Direct)		
28	to the State Program for office space and vehicle		
29	purchases for authorized positions, in the event that		
30	House Bill No. 821 of the Regular Session of the		
31	Louisiana Legislature becomes law		\$ 250,000
32	Payable out of the State General Fund by		
33	Statutory Dedications out of the Criminal Justice		
34	and First Responder Fund to the State Program for		
35	enhancements to the criminal justice integrated data		
36	management system		\$ 2,465,108
37	Payable out of the State General Fund (Direct)		
38	to the State Program for the Crime Victim		
39	Reparations program for sexual assault centers that		
40	provide direct services, health care services, and		
41	advocacy programs for victims of sexually-oriented		
42	criminal offenses		\$ 1,500,000
43	01-133 OFFICE OF ELDERLY AFFAIRS		
44	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
45	Administrative - Authorized Positions	(84)	(84)
46	Nondiscretionary Expenditures	\$ 1,823,353	\$ 1,851,890
47	Discretionary Expenditures	\$ 10,282,190	\$ 9,797,165

1 **Program Description:** *Provides administrative functions including advocacy, planning,*
 2 *coordination, interagency links, information sharing, and monitoring and evaluation*
 3 *services.*

4	Title III, Title V, Title VII and NSIP -		
5	Authorized Positions	(3)	(3)
6	Nondiscretionary Expenditures	\$ 45,743	\$ 51,813
7	Discretionary Expenditures	\$ 44,621,406	\$ 41,150,272

8 **Program Description:** *Fosters and assists in the development of cooperative agreements*
 9 *with federal, state, area agencies, organizations and providers of supportive services to*
 10 *provide a wide range of support services for older Louisianans.*

11	Parish Councils on Aging - Authorized Positions	(0)	(0)
12	Nondiscretionary Expenditures	\$ 0	\$ 0
13	Discretionary Expenditures	\$ 8,495,137	\$ 10,629,542

14 **Program Description:** *Supports local services to the elderly provided by Parish Councils*
 15 *on Aging by providing funds to supplement other programs, administrative costs, and*
 16 *expenses not allowed by other funding sources.*

17	Senior Centers - Authorized Positions	(0)	(0)
18	Nondiscretionary Expenditures	\$ 0	\$ 0
19	Discretionary Expenditures	\$ 9,400,166	\$ 9,229,616

20 **Program Description:** *Provides facilities where older persons in each parish can receive*
 21 *support services and participate in activities that foster their independence, enhance their*
 22 *dignity, and encourage involvement in and with the community.*

23	TOTAL EXPENDITURES	<u>\$ 74,667,995</u>	<u>\$ 72,710,298</u>
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24	MEANS OF FINANCE (NONDISCRETIONARY):		
25	State General Fund (Direct)	\$ 1,734,348	\$ 1,761,698
26	Federal Funds	<u>\$ 134,748</u>	<u>\$ 142,005</u>

27	TOTAL MEANS OF FINANCING		
28	(NONDISCRETIONARY)	<u>\$ 1,869,096</u>	<u>\$ 1,903,703</u>

29	MEANS OF FINANCE (DISCRETIONARY):		
30	State General Fund (Direct)	\$ 40,226,308	\$ 41,398,454
31	State General Fund by:		
32	Fees & Self-generated Revenues	\$ 12,500	\$ 15,000
33	Federal Funds	<u>\$ 32,560,091</u>	<u>\$ 29,393,141</u>

34	TOTAL MEANS OF FINANCING		
35	(DISCRETIONARY)	<u>\$ 72,798,899</u>	<u>\$ 70,806,595</u>

36	BY EXPENDITURE CATEGORY:		
37	Personal Services	\$ 8,902,011	\$ 9,084,738
38	Operating Expenses	\$ 468,738	\$ 468,738
39	Professional Services	\$ 69,097	\$ 69,097
40	Other Charges	\$ 65,228,149	\$ 63,087,725
41	Acquisitions/Major Repairs	<u>\$ 0</u>	<u>\$ 0</u>

42	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 74,667,995</u>	<u>\$ 72,710,298</u>
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43	Payable out of the State General Fund (Direct)		
44	to the Administrative Program for dementia		
45	specialist resources at parish and disability		
46	resource centers		\$ 824,000

1 Provided, however, notwithstanding the provisions of R.S. 46:1608 of the funds appropriated
 2 herein from State General Fund (Direct) to the Senior Centers Program, the funding amount
 3 distributed to each parish council on aging for senior centers shall be equal to the amount
 4 distributed in Fiscal Year 2025-2026.

5 **01-254 LOUISIANA STATE RACING COMMISSION**

6	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
7	Louisiana State Racing Commission -		
8	Authorized Positions	(89)	(85)
9	Nondiscretionary Expenditures	\$ 1,033,056	\$ 961,612
10	Discretionary Expenditures	<u>\$ 18,405,149</u>	<u>\$ 17,277,796</u>

11 **Program Description:** *Supervises, regulates, and enforces all statutes concerning horse*
 12 *racing and pari-mutuel wagering for live horse racing on-track, off-track, and by simulcast;*
 13 *to collect and record all taxes due to the State of Louisiana; to safeguard the assets of the*
 14 *LSRC, and to perform administrative and regulatory requirements by operating the LSRC*
 15 *activities including payment of expenses, making decisions, and creating regulations with*
 16 *mandatory compliance.*

17	TOTAL EXPENDITURES	<u>\$ 19,438,205</u>	<u>\$ 18,239,408</u>
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18 MEANS OF FINANCE (NONDISCRETIONARY):

19	State General Fund by:		
20	Fees & Self-generated Revenues from Prior		
21	and Current Year Collections	\$ 412,608	\$ 378,994
22	Statutory Dedications:		
23	Pari-mutuel Live Racing Facility		
24	Gaming Control Fund	<u>\$ 620,448</u>	<u>\$ 582,618</u>

25	TOTAL MEANS OF FINANCING		
26	(NONDISCRETIONARY)	<u>\$ 1,033,056</u>	<u>\$ 961,612</u>

27 MEANS OF FINANCE (DISCRETIONARY):

28	State General Fund by:		
29	Fees & Self-generated Revenues from Prior		
30	and Current Year Collections	\$ 6,936,310	\$ 5,771,127
31	Statutory Dedications:		
32	Pari-mutuel Live Racing Facility		
33	Gaming Control Fund	\$ 5,578,035	\$ 5,615,865
34	Sports Wagering Purse Supplement		
35	Fund	\$ 1,800,000	\$ 1,800,000
36	Video Draw Poker Device Purse		
37	Supplement Fund	<u>\$ 4,090,804</u>	<u>\$ 4,090,804</u>

38	TOTAL MEANS OF FINANCING		
39	(DISCRETIONARY)	<u>\$ 18,405,149</u>	<u>\$ 17,277,796</u>

40 BY EXPENDITURE CATEGORY:

41	Personal Services	\$ 6,331,564	\$ 6,603,991
42	Operating Expenses	\$ 747,238	\$ 759,738
43	Professional Services	\$ 454,464	\$ 454,464
44	Other Charges	\$ 11,810,629	\$ 10,378,715
45	Acquisitions/Major Repairs	<u>\$ 94,310</u>	<u>\$ 42,500</u>

46	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 19,438,205</u>	<u>\$ 18,239,408</u>
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1 38 USC; LaVetCorps program staffing 30 college and university campus student veteran
 2 centers with LDVA-trained AmeriCorps service members, offering student veterans
 3 assistance transitioning home from active duty to higher education; Title 29 state tuition
 4 assistance program pursuant to R.S. 29:36.1, 29:288-290; Louisiana Honor Medals
 5 Program, recognizing service of all Louisiana veterans; and Louisiana Military Family
 6 Assistance Fund, offering donation-funded need-based grants and Louisiana National Guard
 7 deployment assistance pursuant to R.S. 46:121-123.

8	Appeals - Authorized Positions		(7)		(7)
9	Nondiscretionary Expenditures	\$	95,259	\$	96,333
10	Discretionary Expenditures	\$	508,377	\$	541,458

11 **Program Description:** Assists veterans and/or their dependents to receive any and all
 12 benefits to which they are entitled under federal law.

13	Contact Assistance -				
14	Authorized Positions		(63)		(63)
15	Nondiscretionary Expenditures	\$	656,516	\$	689,870
16	Discretionary Expenditures	\$	7,873,402	\$	8,599,322

17 **Program Description:** Informs veterans and/or their dependents of federal and state
 18 benefits to which they are entitled, and assists in applying for and securing these benefits;
 19 and operates offices throughout the state.

20	State Approval Agency -				
21	Authorized Positions		(4)		(5)
22	Nondiscretionary Expenditures	\$	63,265	\$	59,949
23	Discretionary Expenditures	\$	428,278	\$	576,252

24 **Program Description:** Conducts inspections and provides technical assistance to programs
 25 of education pursued by veterans and other eligible persons under statute. The program
 26 also works to ensure that programs of education, job training, and flight schools are
 27 approved in accordance with Title 38, relative to plan of operation and veteran's
 28 administration contract.

29	State Veterans Cemetery - Authorized Positions		(32)		(32)
30	Nondiscretionary Expenditures	\$	359,115	\$	341,877
31	Discretionary Expenditures	\$	3,351,860	\$	3,309,641

32 **Program Description:** State Veterans Cemetery consists of the Northwest Louisiana State
 33 Veterans Cemetery in Keithville, Louisiana, the Central Louisiana State Veterans Cemetery
 34 in Leesville, Louisiana, the Southeast Louisiana Veterans Cemetery in Slidell, Louisiana, the
 35 Northeast Louisiana Veterans Cemetery in Rayville, Louisiana and the Southwest Louisiana
 36 Veterans Cemetery in Jennings, Louisiana.

37	TOTAL EXPENDITURES		<u>\$ 19,677,150</u>		<u>\$ 21,021,006</u>
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38	MEANS OF FINANCE (NONDISCRETIONARY):				
39	State General Fund (Direct)	\$	1,579,715	\$	1,631,138
40	State General Fund by:				
41	Interagency Transfers	\$	158,633	\$	173,689
42	Fees & Self-generated Revenues	\$	229,142	\$	200,381
43	Federal Funds	\$	<u>214,979</u>	\$	<u>202,854</u>

44	TOTAL MEANS OF FINANCING				
45	(NONDISCRETIONARY)	\$	<u>2,182,469</u>	\$	<u>2,208,062</u>

46	MEANS OF FINANCE (DISCRETIONARY):				
47	State General Fund (Direct)	\$	13,099,570	\$	14,165,760
48	State General Fund by:				
49	Interagency Transfers	\$	1,636,031	\$	1,744,242

1	Fees & Self-generated Revenues	\$ 1,280,952	\$ 1,293,807
2	Statutory Dedications:		
3	Louisiana Military Family Assistance Fund	\$ 215,528	\$ 215,528
4	Federal Funds	<u>\$ 1,262,600</u>	<u>\$ 1,393,607</u>
5	TOTAL MEANS OF FINANCING		
6	(DISCRETIONARY)	<u>\$ 17,494,681</u>	<u>\$ 18,812,944</u>
7	BY EXPENDITURE CATEGORY:		
8	Personal Services	\$ 10,769,472	\$ 11,776,443
9	Operating Expenses	\$ 1,052,808	\$ 1,210,553
10	Professional Services	\$ 166,625	\$ 157,220
11	Other Charges	\$ 7,213,274	\$ 7,658,540
12	Acquisitions/Major Repairs	<u>\$ 474,971</u>	<u>\$ 218,250</u>
13	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 19,677,150</u>	<u>\$ 21,021,006</u>
14	Payable out of the State General Fund (Direct)		
15	to the Administrative Program for an Assistant		
16	Secretary position for the Office of Military		
17	Affairs, including one (1) authorized position		\$ 185,800
18	Payable out of the State General Fund (Direct)		
19	to Administrative Program for recruitment,		
20	retention, and return of military service members		
21	to Louisiana		\$ 250,000
22	Payable out of the State General Fund (Direct)		
23	to Contact Assistance Program for Louisiana		
24	National Guard disability claims		\$ 3,000,000
25	03-131 LOUISIANA VETERANS HOME		
26	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
27	Louisiana Veterans Home -		
28	Authorized Positions	(122)	(120)
29	Nondiscretionary Expenditures	\$ 1,585,750	\$ 1,548,418
30	Discretionary Expenditures	<u>\$ 13,354,191</u>	<u>\$ 13,578,739</u>
31	Program Description:		
32	<i>To provide medical and nursing care to eligible Louisiana veterans</i>		
33	<i>in an effort to return the veteran to the highest physical and mental capacity. The veterans</i>		
34	<i>home, located in Jackson, Louisiana, opened in March 1982 to meet the growing long-term</i>		
34	<i>healthcare needs of Louisiana's disabled and homeless veterans.</i>		
35	TOTAL EXPENDITURES	<u>\$ 14,939,941</u>	<u>\$ 15,127,157</u>
36	MEANS OF FINANCE (NONDISCRETIONARY):		
37	State General Fund (Direct)	\$ 373,426	\$ 583,693
38	State General Fund by:		
39	Fees & Self-generated Revenues	\$ 274,661	\$ 189,464
40	Federal Funds	<u>\$ 937,663</u>	<u>\$ 775,261</u>
41	TOTAL MEANS OF FINANCING		
42	(NONDISCRETIONARY)	<u>\$ 1,585,750</u>	<u>\$ 1,548,418</u>

1	MEANS OF FINANCE (DISCRETIONARY):		
2	State General Fund (Direct)	\$ 1,644,998	\$ 1,711,009
3	State General Fund by:		
4	Fees & Self-generated Revenues	\$ 2,247,360	\$ 2,492,828
5	Federal Funds	\$ 9,461,833	\$ 9,374,902
6	TOTAL MEANS OF FINANCING		
7	(DISCRETIONARY)	<u>\$ 13,354,191</u>	<u>\$ 13,578,739</u>
8	BY EXPENDITURE CATEGORY:		
9	Personal Services	\$ 9,965,483	\$ 10,020,724
10	Operating Expenses	\$ 2,172,004	\$ 2,282,955
11	Professional Services	\$ 739,391	\$ 801,316
12	Other Charges	\$ 1,278,375	\$ 1,297,103
13	Acquisitions/Major Repairs	\$ 784,688	\$ 725,059
14	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 14,939,941</u>	<u>\$ 15,127,157</u>

15 The commissioner of administration is hereby authorized and directed to adjust the means
 16 of finance for the Louisiana Veterans Home Program by reducing the appropriation out of
 17 the State General Fund (Direct) by (\$118,389) and Federal Funds by (\$31,611).

18 **03-132 NORTHEAST LOUISIANA VETERANS HOME**

19	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
20	Northeast Louisiana Veterans Home -		
21	Authorized Positions	(149)	(148)
22	Nondiscretionary Expenditures	\$ 1,718,987	\$ 1,573,690
23	Discretionary Expenditures	\$ 14,775,973	\$ 15,240,494

24 **Program Description:** *To provide medical and nursing care to eligible Louisiana veterans*
 25 *in an effort to return the veteran to the highest physical and mental capacity. The veteran's*
 26 *home, located in Monroe, Louisiana, opened in December 1996 to meet the growing long-*
 27 *term healthcare needs of Louisiana's disabled and homeless veterans.*

28	TOTAL EXPENDITURES	<u>\$ 16,494,960</u>	<u>\$ 16,814,184</u>
29	MEANS OF FINANCE (NONDISCRETIONARY):		
30	State General Fund by:		
31	Fees & Self-generated Revenues	\$ 288,476	\$ 283,786
32	Federal Funds	\$ 1,430,511	\$ 1,289,904
33	TOTAL MEANS OF FINANCING		
34	(NONDISCRETIONARY)	<u>\$ 1,718,987</u>	<u>\$ 1,573,690</u>
35	MEANS OF FINANCE (DISCRETIONARY):		
36	State General Fund by:		
37	Fees & Self-generated Revenues	\$ 2,111,524	\$ 2,116,214
38	Federal Funds	\$ 12,664,449	\$ 13,124,280
39	TOTAL MEANS OF FINANCING		
40	(DISCRETIONARY)	<u>\$ 14,775,973</u>	<u>\$ 15,240,494</u>

1 BY EXPENDITURE CATEGORY:

2	Personal Services	\$ 11,409,483	\$ 11,374,094
3	Operating Expenses	\$ 2,717,214	\$ 2,644,249
4	Professional Services	\$ 827,528	\$ 965,957
5	Other Charges	\$ 1,276,512	\$ 1,314,884
6	Acquisitions/Major Repairs	<u>\$ 264,223</u>	<u>\$ 515,000</u>
7	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 16,494,960</u>	<u>\$ 16,814,184</u>

8 **03-134 SOUTHWEST LOUISIANA VETERANS HOME**

9	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
10	Southwest Louisiana Veterans Home -		
11	Authorized Positions	(153)	(153)
12	Nondiscretionary Expenditures	\$ 1,673,971	\$ 1,567,884
13	Discretionary Expenditures	<u>\$ 15,784,267</u>	<u>\$ 16,633,888</u>

14 **Program Description:** *To provide medical and nursing care to eligible Louisiana veterans*
 15 *in an effort to return the veteran to the highest physical and mental capacity. The veterans*
 16 *home, located in Jennings, Louisiana, opened in April 2004 to meet the growing long-term*
 17 *healthcare needs of Louisiana's disabled and homeless veterans.*

18	TOTAL EXPENDITURES	<u>\$ 17,458,238</u>	<u>\$ 18,201,772</u>
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19 MEANS OF FINANCE (NONDISCRETIONARY):

20	State General Fund by:		
21	Fees & Self-generated Revenues	\$ 311,105	\$ 288,725
22	Federal Funds	<u>\$ 1,362,866</u>	<u>\$ 1,279,159</u>

23	TOTAL MEANS OF FINANCING		
24	(NONDISCRETIONARY)	<u>\$ 1,673,971</u>	<u>\$ 1,567,884</u>

25 MEANS OF FINANCE (DISCRETIONARY):

26	State General Fund by:		
27	Interagency Transfers	\$ 235,068	\$ 235,068
28	Fees & Self-generated Revenues	\$ 2,793,674	\$ 2,816,054
29	Federal Funds	<u>\$ 12,755,525</u>	<u>\$ 13,582,766</u>

30	TOTAL MEANS OF FINANCING		
31	(DISCRETIONARY)	<u>\$ 15,784,267</u>	<u>\$ 16,633,888</u>

32 BY EXPENDITURE CATEGORY:

33	Personal Services	\$ 12,546,765	\$ 12,975,144
34	Operating Expenses	\$ 2,606,944	\$ 2,606,944
35	Professional Services	\$ 678,902	\$ 746,752
36	Other Charges	\$ 1,329,564	\$ 1,370,654
37	Acquisitions/Major Repairs	<u>\$ 296,063</u>	<u>\$ 502,278</u>
38	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 17,458,238</u>	<u>\$ 18,201,772</u>

1 **03-135 NORTHWEST LOUISIANA VETERANS HOME**

2	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
3	Northwest Louisiana Veterans Home -		
4	Authorized Positions	(150)	(148)
5	Nondiscretionary Expenditures	\$ 1,542,918	\$ 1,479,308
6	Discretionary Expenditures	<u>\$ 14,671,643</u>	<u>\$ 15,248,813</u>

7 **Program Description:** *To provide medical and nursing care to eligible Louisiana veterans*
 8 *in an effort to return the veteran to the highest physical and mental capacity. The veterans*
 9 *home, located in Bossier City, Louisiana, opened in April 2007 to meet the growing long-*
 10 *term healthcare needs of Louisiana's disabled and homeless veterans.*

11	TOTAL EXPENDITURES	<u>\$ 16,214,561</u>	<u>\$ 16,728,121</u>
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12 MEANS OF FINANCE (NONDISCRETIONARY):

13	State General Fund by:		
14	Fees & Self-generated Revenues	\$ 2,871	\$ 2,704
15	Federal Funds	<u>\$ 1,540,047</u>	<u>\$ 1,476,604</u>

16	TOTAL MEANS OF FINANCING		
17	(NONDISCRETIONARY)	<u>\$ 1,542,918</u>	<u>\$ 1,479,308</u>

18 MEANS OF FINANCE (DISCRETIONARY):

19	State General Fund (Direct)	\$ 203,683	\$ 0
20	State General Fund by:		
21	Fees & Self-generated Revenues	\$ 2,597,105	\$ 2,597,272
22	Federal Funds	<u>\$ 11,870,855</u>	<u>\$ 12,651,541</u>

23	TOTAL MEANS OF FINANCING		
24	(DISCRETIONARY)	<u>\$ 14,671,643</u>	<u>\$ 15,248,813</u>

25 BY EXPENDITURE CATEGORY:

26	Personal Services	\$ 11,344,247	\$ 11,926,015
27	Operating Expenses	\$ 2,634,818	\$ 2,298,882
28	Professional Services	\$ 1,086,767	\$ 1,129,335
29	Other Charges	\$ 1,130,675	\$ 1,189,174
30	Acquisitions/Major Repairs	<u>\$ 18,054</u>	<u>\$ 184,715</u>

31	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 16,214,561</u>	<u>\$ 16,728,121</u>
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32 **03-136 SOUTHEAST LOUISIANA VETERANS HOME**

33	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
34	Southeast Louisiana Veterans Home -		
35	Authorized Positions	(151)	(149)
36	Nondiscretionary Expenditures	\$ 1,621,733	\$ 1,573,442
37	Discretionary Expenditures	<u>\$ 15,679,404</u>	<u>\$ 15,689,794</u>

38 **Program Description:** *To provide medical and nursing care to eligible Louisiana veterans*
 39 *in an effort to return the veteran to the highest physical and mental capacity. The veterans*
 40 *home, located in Reserve, Louisiana, opened in June 2007 to meet the growing long-term*
 41 *healthcare needs of Louisiana's disabled and homeless veterans.*

42	TOTAL EXPENDITURES	<u>\$ 17,301,137</u>	<u>\$ 17,263,236</u>
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1	MEANS OF FINANCE (NONDISCRETIONARY):		
2	State General Fund by:		
3	Interagency Transfers	\$ 48,098	\$ 44,071
4	Fees & Self-generated Revenues	\$ 30,517	\$ 27,962
5	Federal Funds	\$ 1,543,118	\$ 1,501,409
6	TOTAL MEANS OF FINANCING		
7	(NONDISCRETIONARY)	<u>\$ 1,621,733</u>	<u>\$ 1,573,442</u>
8	MEANS OF FINANCE (DISCRETIONARY):		
9	State General Fund by:		
10	Interagency Transfers	\$ 435,408	\$ 439,435
11	Fees & Self-generated Revenues	\$ 2,900,896	\$ 2,903,451
12	Federal Funds	\$ 12,343,100	\$ 12,346,908
13	TOTAL MEANS OF FINANCING		
14	(DISCRETIONARY)	<u>\$ 15,679,404</u>	<u>\$ 15,689,794</u>
15	BY EXPENDITURE CATEGORY:		
16	Personal Services	\$ 12,547,156	\$ 12,799,600
17	Operating Expenses	\$ 2,150,882	\$ 2,150,882
18	Professional Services	\$ 751,827	\$ 817,975
19	Other Charges	\$ 1,163,078	\$ 1,156,779
20	Acquisitions/Major Repairs	\$ 688,194	\$ 338,000
21	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 17,301,137</u>	<u>\$ 17,263,236</u>

SCHEDULE 04

ELECTED OFFICIALS

DEPARTMENT OF STATE

04-139 SECRETARY OF STATE

26	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
27	Administrative - Authorized Positions	(85)	(85)
28	Nondiscretionary Expenditures	\$ 2,977,114	\$ 2,988,464
29	Discretionary Expenditures	\$ 17,085,358	\$ 15,603,562

Program Description: *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.*

36	Elections - Authorized Positions	(151)	(151)
37	Nondiscretionary Expenditures	\$ 45,565,806	\$ 51,292,603
38	Discretionary Expenditures	\$ 49,311,995	\$ 35,306,362

Program Description: *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 current and potential voters about the elections process through effective outreach programs.*

1	Archives and Records -		
2	Authorized Positions	(38)	(38)
3	Nondiscretionary Expenditures	\$ 519,050	\$ 502,614
4	Discretionary Expenditures	\$ 5,227,447	\$ 5,131,227

5 **Program Description:** *Ensures the government and the public continued access to essential*
6 *information created by the State through a viable and responsive records management*
7 *program and a comprehensive preservation effort, and makes the archival materials*
8 *acquired and maintained by the program readily available for researchers and for*
9 *educational programs.*

10	Museum and Other Operations -		
11	Authorized Positions	(38)	(38)
12	Nondiscretionary Expenditures	\$ 456,139	\$ 437,549
13	Discretionary Expenditures	\$ 4,615,923	\$ 6,273,005

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

20	Commercial -		
21	Authorized Positions	(55)	(55)
22	Nondiscretionary Expenditures	\$ 783,540	\$ 754,314
23	Discretionary Expenditures	\$ 10,674,914	\$ 10,390,872

24 **Program Description:** *Provides for business, financial, and legal communities timely and*
25 *efficient service in the certification and registration of documents relating to securing and*
26 *retaining business entities and assets; processes legal services documents and*
27 *communications of business licensing information as required by law and makes such*
28 *information concerning these business entities available to the public.*

29	TOTAL EXPENDITURES	\$ 137,217,286	\$ 128,680,572
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30	MEANS OF FINANCE (NONDISCRETIONARY):		
31	State General Fund (Direct)	\$ 46,021,945	\$ 51,730,152
32	State General Fund by:		
33	Fees & Self-generated Revenues	\$ 4,279,704	\$ 4,245,392

34	TOTAL MEANS OF FINANCING		
35	(NONDISCRETIONARY)	\$ 50,301,649	\$ 55,975,544

36	MEANS OF FINANCE (DISCRETIONARY):		
37	State General Fund (Direct)	\$ 51,719,598	\$ 37,454,209
38	State General Fund by:		
39	Interagency Transfers	\$ 1,067,400	\$ 845,300
40	Fees & Self-generated Revenues	\$ 33,558,072	\$ 33,834,952
41	Statutory Dedications:		
42	Shreveport Riverfront and Convention		
43	Center and Independence Stadium Fund	\$ 113,078	\$ 113,078
44	Federal Funds	\$ 457,489	\$ 457,489

45	TOTAL MEANS OF FINANCING		
46	(DISCRETIONARY)	\$ 86,915,637	\$ 72,705,028

1 BY EXPENDITURE CATEGORY:

2	Personal Services	\$ 37,886,365	\$ 39,308,727
3	Operating Expenses	\$ 17,387,098	\$ 22,205,732
4	Professional Services	\$ 0	\$ 0
5	Other Charges	\$ 68,000,148	\$ 64,557,305
6	Acquisitions/Major Repairs	\$ 13,943,675	\$ 2,608,808
7	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 137,217,286</u>	<u>\$ 128,680,572</u>

8 **DEPARTMENT OF JUSTICE**

9 **04-141 OFFICE OF THE ATTORNEY GENERAL**

10	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
11	Administrative - Authorized Positions	(63)	(83)
12	Nondiscretionary Expenditures	\$ 2,282,313	\$ 2,147,506
13	Discretionary Expenditures	\$ 6,383,574	\$ 6,592,745

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

20	Civil Law - Authorized Positions	(82)	(85)
21	Nondiscretionary Expenditures	\$ 2,818,291	\$ 2,851,207
22	Discretionary Expenditures	\$ 35,040,379	\$ 34,130,442

23 **Program Description:** *Provides legal services (opinions, counsel, and representation) in*
 24 *the areas of public finance and contract law, education law, land and natural resource law,*
 25 *collection law, consumer protection/environmental law, auto fraud law, and insurance*
 26 *receivership law.*

27	Criminal Law and Medicaid Fraud -		
28	Authorized Positions	(168)	(191)
29	Authorized Other Charges Positions	(1)	(1)
30	Nondiscretionary Expenditures	\$ 3,983,099	\$ 4,001,679
31	Discretionary Expenditures	\$ 37,681,808	\$ 37,005,266

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

39	Risk Litigation - Authorized Positions	(172)	(172)
40	Nondiscretionary Expenditures	\$ 4,329,443	\$ 4,456,587
41	Discretionary Expenditures	\$ 18,252,543	\$ 19,458,888

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

1	Gaming - Authorized Positions	(54)	(54)
2	Nondiscretionary Expenditures	\$ 1,387,129	\$ 1,389,676
3	Discretionary Expenditures	<u>\$ 5,300,275</u>	<u>\$ 6,238,797</u>
4	Program Description: <i>Serves as legal advisor to gaming regulatory agencies (Louisiana</i>		
5	<i>Gaming Control Board, Office of State Police, Department of Revenue, Louisiana State</i>		
6	<i>Racing Commission, and Louisiana Lottery Corporation) and represents them in legal</i>		
7	<i>proceedings.</i>		
8	TOTAL EXPENDITURES	<u>\$ 117,458,854</u>	<u>\$ 118,272,793</u>
9	MEANS OF FINANCE (NONDISCRETIONARY):		
10	State General Fund (Direct)	\$ 4,156,954	\$ 4,304,817
11	State General Fund by:		
12	Interagency Transfers from Prior and		
13	Current Year Collections	\$ 4,585,795	\$ 4,700,507
14	Fees & Self-generated Revenues from Prior		
15	and Current Year Collection	\$ 323,216	\$ 302,757
16	Fees & Self-generated Revenues Dedicated		
17	Fund Accounts:		
18	Insurance Fraud Investigation Dedicated		
19	Fund Account	\$ 218,399	\$ 54,719
20	Sex Offender Registry Technology		
21	Dedicated Fund Account	\$ 218,399	\$ 54,719
22	Statutory Dedications:		
23	Department of Justice Debt		
24	Collection Fund	\$ 1,676,282	\$ 1,877,335
25	Department of Justice Legal		
26	Support Fund	\$ 880,511	\$ 895,335
27	Department of Justice Occupational		
28	Licensing Review Program Fund	\$ 35,238	\$ 33,577
29	Tobacco Settlement Enforcement Fund	\$ 35,238	\$ 33,577
30	Pari-mutuel Live Racing Facility		
31	Gaming Control Fund	\$ 133,325	\$ 133,261
32	Riverboat Gaming Enforcement Fund	\$ 399,978	\$ 399,785
33	Video Draw Poker Device Fund	\$ 733,292	\$ 732,938
34	Sports Wagering Enforcement Fund	\$ 66,663	\$ 66,631
35	Federal Funds	<u>\$ 1,336,985</u>	<u>\$ 1,256,697</u>
36	TOTAL MEANS OF FINANCING		
37	(NONDISCRETIONARY)	<u>\$ 14,800,275</u>	<u>\$ 14,846,655</u>
38	MEANS OF FINANCE (DISCRETIONARY):		
39	State General Fund (Direct)	\$ 18,865,061	\$ 20,254,940
40	State General Fund by:		
41	Interagency Transfers from Prior and		
42	Current Year Collection	\$ 21,403,449	\$ 22,622,226
43	Fees & Self-generated Revenues from Prior		
44	and Current Year Collection	\$ 15,028,717	\$ 11,248,149
45	Fees & Self-generated Revenues Dedicated		
46	Fund Accounts:		
47	Insurance Fraud Investigation Dedicated		
48	Fund Account	\$ 729,372	\$ 886,652
49	Sex Offender Registry Technology		
50	Dedicated Fund Account	\$ 730,090	\$ 814,770
51	Statutory Dedications:		
52	Department of Justice Debt		
53	Collection Fund	\$ 4,373,527	\$ 5,293,582
54	Department of Justice Legal		
55	Support Fund	\$ 10,144,471	\$ 9,164,879

1	Department of Justice Occupational		
2	Licensing Review Program Fund	\$ 497,355	\$ 486,686
3	Tobacco Control Special Fund	\$ 15,000	\$ 15,000
4	Tobacco Settlement Enforcement Fund	\$ 364,762	\$ 366,423
5	Louisiana Fund	\$ 2,171,155	\$ 2,176,505
6	Pari-mutuel Live Racing Facility		
7	Gaming Control Fund	\$ 511,333	\$ 600,221
8	Riverboat Gaming Enforcement Fund	\$ 1,532,765	\$ 1,825,430
9	Video Draw Poker Device Fund	\$ 2,735,870	\$ 3,143,529
10	Sports Wagering Enforcement Fund	\$ 91,703	\$ 244,203
11	Criminal Justice and First Responder Fund	\$ 13,875,000	\$ 12,000,000
12	Medical Assistance Programs Fraud		
13	Detection Fund	\$ 1,400,000	\$ 3,760,990
14	Federal Funds	<u>\$ 8,188,949</u>	<u>\$ 8,521,953</u>
15	TOTAL MEANS OF FINANCING		
16	(DISCRETIONARY)	<u>\$ 102,658,579</u>	<u>\$ 103,426,138</u>
17	BY EXPENDITURE CATEGORY:		
18	Personal Services	\$ 66,005,850	\$ 68,437,138
19	Operating Expenses	\$ 7,192,484	\$ 7,674,024
20	Professional Services	\$ 18,074,170	\$ 13,843,279
21	Other Charges	\$ 24,363,134	\$ 24,835,525
22	Acquisitions/Major Repairs	<u>\$ 1,823,216</u>	<u>\$ 2,981,185</u>
23	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 117,458,854</u>	<u>\$ 117,771,151</u>
24	EXPENDITURES:		
25	Gaming Program for salaries and related benefits		<u>\$ 138,888</u>
26	TOTAL EXPENDITURES		<u>\$ 138,888</u>
27	MEANS OF FINANCE:		
28	State General Fund by:		
29	Statutory Dedications:		
30	Sports Wagering Enforcement Fund		\$ 99,747
31	Pari-mutuel Live Racing Facility Gaming		
32	Control Fund		<u>\$ 39,141</u>
33	TOTAL MEANS OF FINANCING		<u>\$ 138,888</u>
34	Payable out of the State General Fund (Direct)		
35	to the Civil Law Program for the statewide		
36	coordination of sexual assault nurse examiners,		
37	including two (2) authorized positions		\$ 405,428
38	Payable out of the State General Fund by		
39	Statutory Dedications out of the Department		
40	of Justice Legal Support Fund to the		
41	Administrative Program for operating		
42	expenses		\$ 5,000,000
43	OFFICE OF THE LIEUTENANT GOVERNOR		
44	04-146 LIEUTENANT GOVERNOR		
45	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
46	Administrative Program -		
47	Authorized Positions	(7)	(7)
48	Nondiscretionary Expenditures	\$ 594,261	\$ 582,401
49	Discretionary Expenditures	\$ 3,900,036	\$ 1,577,209

1 **Program Description:** *The mission of the Administrative program is to participate in*
 2 *executive department activities designed to prepare the Lieutenant Governor to serve as*
 3 *Governor; to serve as Commissioner of Department of Culture, Recreation, and Tourism;*
 4 *and to develop and implement a retirement program which will result in retaining and*
 5 *attracting retirees in Louisiana.*

6	Grants Program -		
7	Authorized Other Charges Positions	(8)	(8)
8	Nondiscretionary Expenditures	\$ 171,877	\$ 122,082
9	Discretionary Expenditures	<u>\$ 8,270,852</u>	<u>\$ 6,572,039</u>

10 **Program Description:** *The mission of the Grants program is to build and foster the*
 11 *sustainability of high quality programs that meet the needs of Louisiana's citizens, to*
 12 *promote an ethic of service, and to encourage service as a means of community and state*
 13 *problem solving through the Volunteer Louisiana Commission.*

14	TOTAL EXPENDITURES	<u>\$ 12,937,026</u>	<u>\$ 8,853,731</u>
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15	MEANS OF FINANCE (NONDISCRETIONARY):		
16	State General Fund (Direct)	\$ 477,634	\$ 478,450
17	State General Fund by:		
18	Interagency Transfers	\$ 150,654	\$ 144,162
19	Federal Funds	<u>\$ 137,850</u>	<u>\$ 81,871</u>

20	TOTAL MEANS OF FINANCING		
21	(NONDISCRETIONARY)	<u>\$ 766,138</u>	<u>\$ 704,483</u>

22	MEANS OF FINANCE: (DISCRETIONARY)		
23	State General Fund (Direct)	\$ 3,218,548	\$ 877,166
24	State General Fund by:		
25	Interagency Transfers	\$ 945,096	\$ 951,588
26	Federal Funds	<u>\$ 8,007,244</u>	<u>\$ 6,320,494</u>

27	TOTAL MEANS OF FINANCING		
28	(DISCRETIONARY)	<u>\$ 12,170,888</u>	<u>\$ 8,149,248</u>

29 BY EXPENDITURE CATEGORY:

30	Personal Services	\$ 1,702,174	\$ 1,661,824
31	Operating Expenses	\$ 70,428	\$ 70,428
32	Professional Services	\$ 7,404	\$ 7,404
33	Other Charges	\$ 11,157,020	\$ 7,114,075
34	Acquisitions/Major Repairs	<u>\$ 0</u>	<u>\$ 0</u>

35	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 12,937,026</u>	<u>\$ 8,853,731</u>
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36	Payable out of the State General Fund (Direct)		
37	to the Administrative Program		\$ 1,600,000

38 **DEPARTMENT OF TREASURY**

39 **04-147 STATE TREASURER**

40	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
41	Administrative - Authorized Positions	(43)	(43)
42	Nondiscretionary Expenditures	\$ 1,133,775	\$ 1,119,518
43	Discretionary Expenditures	\$ 5,683,841	\$ 6,097,970

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

1	Financial Accountability and Control -		
2	Authorized Positions	(17)	(17)
3	Nondiscretionary Expenditures	\$ 428,613	\$ 442,808
4	Discretionary Expenditures	\$ 3,666,772	\$ 3,840,815
5	Program Description: <i>Provides the highest quality accounting and fiscal controls of all</i>		
6	<i>monies deposited in the Treasury and assures that monies on deposit in the Treasury are</i>		
7	<i>disbursed from the Treasury in accordance with constitutional and statutory law for the</i>		
8	<i>benefit of the citizens of the State of Louisiana and provides for the internal management</i>		
9	<i>and finance functions of the Treasury.</i>		
10	Debt Management -		
11	Authorized Positions	(10)	(10)
12	Nondiscretionary Expenditures	\$ 243,019	\$ 265,456
13	Discretionary Expenditures	\$ 1,390,154	\$ 1,515,070
14	Program Description: <i>Provides staff to assist the State Bond Commission in carrying out</i>		
15	<i>its constitutional and statutory mandates.</i>		
16	Investment Management -		
17	Authorized Positions	(4)	(4)
18	Nondiscretionary Expenditures	\$ 148,347	\$ 172,824
19	Discretionary Expenditures	<u>\$ 1,533,655</u>	<u>\$ 1,582,610</u>
20	Program Description: <i>Invests state funds deposited in the State Treasury in a prudent</i>		
21	<i>manner consistent with the cash needs of the state, the directives of the Louisiana</i>		
22	<i>Constitution and statutes, and within the guidelines and requirements of the various funds</i>		
23	<i>under management.</i>		
24	TOTAL EXPENDITURES	<u>\$ 14,228,176</u>	<u>\$ 15,037,071</u>
25	MEANS OF FINANCE (NONDISCRETIONARY):		
26	State General Fund (Direct)	\$ 11,591	\$ 10,736
27	State General Fund by:		
28	Interagency Transfers	\$ 107,366	\$ 96,873
29	Fees & Self-generated Revenues from Prior		
30	and Current Year Collections per		
31	R.S. 39:1405.1 and per R.S. 49:321.1	\$ 1,749,918	\$ 1,814,453
32	Statutory Dedications:		
33	Louisiana Quality Education Support Fund	\$ 43,001	\$ 36,666
34	Education Excellence Fund	\$ 10,939	\$ 10,939
35	Health Excellence Fund	\$ 10,939	\$ 10,939
36	TOPS Fund	\$ 10,939	\$ 10,939
37	Medicaid Trust Fund for the Elderly	\$ 1,881	\$ 1,881
38	Megaprojects Leverage Fund	\$ 3,830	\$ 3,830
39	Louisiana Unclaimed Property		
40	Permanent Trust Fund	<u>\$ 3,350</u>	<u>\$ 3,350</u>
41	TOTAL MEANS OF FINANCING		
42	(NONDISCRETIONARY)	<u>\$ 1,953,754</u>	<u>\$ 2,000,606</u>
43	MEANS OF FINANCE (DISCRETIONARY):		
44	State General Fund (Direct)	\$ 193,669	\$ 194,524
45	State General Fund by:		
46	Interagency Transfers	\$ 1,613,292	\$ 1,644,336
47	Fees & Self-generated Revenues from Prior		
48	and Current Year Collections per		
49	R.S. 39:1405.1 and per R.S. 49:321.1	\$ 9,665,885	\$ 10,389,694
50	Statutory Dedications:		
51	Louisiana Quality Education Support Fund	\$ 406,092	\$ 412,427
52	Education Excellence Fund	\$ 103,301	\$ 103,301

1	Health Excellence Fund	\$ 103,303	\$ 103,303
2	TOPS Fund	\$ 103,301	\$ 103,301
3	Medicaid Trust Fund for the Elderly	\$ 17,759	\$ 17,759
4	Megaprojects Leverage Fund	\$ 36,170	\$ 36,170
5	Louisiana Unclaimed Property		
6	Permanent Trust Fund	<u>\$ 31,650</u>	<u>\$ 31,650</u>
7	TOTAL MEANS OF FINANCING		
8	(DISCRETIONARY)	<u>\$ 12,274,422</u>	<u>\$ 13,036,465</u>

9 BY EXPENDITURE CATEGORY:

10	Personal Services	\$ 8,924,789	\$ 9,585,932
11	Operating Expenses	\$ 1,873,756	\$ 1,873,756
12	Professional Services	\$ 178,911	\$ 178,911
13	Other Charges	\$ 3,153,005	\$ 3,300,757
14	Acquisitions/Major Repairs	<u>\$ 97,715</u>	<u>\$ 97,715</u>
15	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 14,228,176</u>	<u>\$ 15,037,071</u>

16 **DEPARTMENT OF PUBLIC SERVICE**

17 **04-158 PUBLIC SERVICE COMMISSION**

18	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
19	Administrative -		
20	Authorized Positions	(31)	(31)
21	Nondiscretionary Expenditures	\$ 932,605	\$ 979,319
22	Discretionary Expenditures	\$ 3,365,718	\$ 3,648,955

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

28	Support Services -		
29	Authorized Positions	(21)	(21)
30	Nondiscretionary Expenditures	\$ 577,004	\$ 618,616
31	Discretionary Expenditures	\$ 1,910,899	\$ 2,081,314

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

38	Motor Carrier Registration -		
39	Authorized Positions	(6)	(6)
40	Nondiscretionary Expenditures	\$ 156,839	\$ 154,625
41	Discretionary Expenditures	\$ 517,195	\$ 489,106

42 **Program Description:** *Provides fair and impartial regulations of intrastate common and*
 43 *contract carriers offering services for hire, is responsible for the regulation of the financial*
 44 *responsibility and lawfulness of interstate motor carriers operating into or through*
 45 *Louisiana in interstate commerce, and provides fair and equal treatment in the application*
 46 *and enforcement of motor carrier laws.*

1	District Offices -		
2	Authorized Positions	(37)	(37)
3	Nondiscretionary Expenditures	\$ 807,073	\$ 817,307
4	Discretionary Expenditures	<u>\$ 2,685,503</u>	<u>\$ 2,686,097</u>

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

10	TOTAL EXPENDITURES	<u>\$ 10,952,836</u>	<u>\$ 11,475,339</u>
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11 MEANS OF FINANCE (NONDISCRETIONARY):

12 State General Fund by:

13	Fees & Self-generated Revenues Dedicated		
14	Fund Accounts:		
15	Motor Carrier Regulation Dedicated		
16	Fund Account	\$ 25,895	\$ 26,843
17	Utility and Carrier Inspection and		
18	Supervision Dedicated Fund Account	\$ 2,428,598	\$ 2,521,400
19	Telephonic Solicitation Relief Dedicated		
20	Fund Account	<u>\$ 19,028</u>	<u>\$ 21,624</u>

21	TOTAL MEANS OF FINANCING		
22	(NONDISCRETIONARY)	<u>\$ 2,473,521</u>	<u>\$ 2,569,867</u>

23 MEANS OF FINANCE (DISCRETIONARY):

24 State General Fund by:

25	Fees & Self-generated Revenues Dedicated		
26	Fund Accounts:		
27	Motor Carrier Regulation Dedicated		
28	Fund Account	\$ 201,595	\$ 200,647
29	Utility and Carrier Inspection and		
30	Supervision Dedicated Fund Account	\$ 8,096,237	\$ 8,508,187
31	Telephonic Solicitation Relief Dedicated		
32	Fund Account	<u>\$ 181,483</u>	<u>\$ 196,638</u>

33	TOTAL MEANS OF FINANCING		
34	(DISCRETIONARY)	<u>\$ 8,479,315</u>	<u>\$ 8,905,472</u>

35 BY EXPENDITURE CATEGORY:

36	Personal Services	\$ 9,331,448	\$ 9,766,616
37	Operating Expenses	\$ 680,846	\$ 688,941
38	Professional Services	\$ 5,000	\$ 5,000
39	Other Charges	\$ 833,659	\$ 873,457
40	Acquisitions/Major Repairs	<u>\$ 101,883</u>	<u>\$ 141,325</u>

41	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 10,952,836</u>	<u>\$ 11,475,339</u>
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42 **DEPARTMENT OF AGRICULTURE AND FORESTRY**

43 **04-160 AGRICULTURE AND FORESTRY**

44	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
45	Management and Finance -		
46	Authorized Positions	(111)	(112)
47	Nondiscretionary Expenditures	\$ 7,995,925	\$ 8,019,216
48	Discretionary Expenditures	\$ 15,867,552	\$ 19,266,600

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

7	Agricultural and Environmental Sciences -		
8	Authorized Positions	(107)	(105)
9	Authorized Other Charges Positions	(2)	(2)
10	Nondiscretionary Expenditures	\$ 1,711,969	\$ 1,603,712
11	Discretionary Expenditures	\$ 12,779,268	\$ 12,927,974

12 **Program Description:** Samples and inspects seeds, fertilizers and pesticides; enforces
 13 quality requirements and guarantees for such materials; assists farmers in their safe and
 14 effective application, including remediation of improper pesticide application; and licenses
 15 and permits horticulture related businesses including the regulation of the production of
 16 medical marijuana.

17	Animal Health and Food Safety -		
18	Authorized Positions	(104)	(102)
19	Nondiscretionary Expenditures	\$ 1,791,841	\$ 1,647,267
20	Discretionary Expenditures	\$ 13,935,898	\$ 14,154,951

21 **Program Description:** Conducts inspection of meat and meat products, eggs, and fish and
 22 fish products; controls and eradicates infectious diseases of animals and poultry; and
 23 ensures the quality and condition of fresh produce and grain commodities. Also responsible
 24 for the licensing of livestock dealers, the supervision of auction markets, and the control of
 25 livestock theft and nuisance animals.

26	Agro-Consumer Services -		
27	Authorized Positions	(75)	(77)
28	Nondiscretionary Expenditures	\$ 1,168,877	\$ 1,110,316
29	Discretionary Expenditures	\$ 8,152,268	\$ 8,206,332

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

34	Forestry -		
35	Authorized Positions	(181)	(179)
36	Nondiscretionary Expenditures	\$ 2,323,767	\$ 2,226,048
37	Discretionary Expenditures	\$ 26,174,673	\$ 19,297,435

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

42	Soil and Water Conservation -		
43	Authorized Positions	(10)	(10)
44	Nondiscretionary Expenditures	\$ 179,097	\$ 189,853
45	Discretionary Expenditures	\$ 2,907,404	\$ 2,734,302

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

50	TOTAL EXPENDITURES	\$ 94,988,539	\$ 91,384,006
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1	MEANS OF FINANCE (NONDISCRETIONARY):		
2	State General Fund (Direct)	\$ 9,428,506	\$ 9,383,646
3	State General Fund by:		
4	Fees & Self-generated Revenues	\$ 732,746	\$ 644,199
5	Statutory Dedications:		
6	Agricultural Commodity Dealers and		
7	Warehouse Fund	\$ 255,350	\$ 249,048
8	Feed and Fertilizer Fund	\$ 290,294	\$ 277,850
9	Forestry Productivity Fund	\$ 38,728	\$ 14,728
10	Horticulture and Quarantine Fund	\$ 328,330	\$ 318,295
11	Imported Seafood Safety Fund	\$ 20,696	\$ 20,063
12	Louisiana Agricultural Finance		
13	Authority Fund	\$ 1,193,585	\$ 1,141,433
14	Pesticide Fund	\$ 657,793	\$ 591,383
15	Petroleum Products Fund	\$ 501,523	\$ 458,561
16	Seed Fund	\$ 186,926	\$ 181,213
17	Structural Pest Control Commission Fund	\$ 139,939	\$ 135,517
18	Sweet Potato Pest and Diseases Fund	\$ 24,767	\$ 24,010
19	Weights and Measures Fund	\$ 462,245	\$ 480,840
20	Wildfire Suppression Subfund	\$ 155,967	\$ 151,801
21	Federal Funds	<u>\$ 754,081</u>	<u>\$ 723,825</u>
22	TOTAL MEANS OF FINANCING		
23	(NONDISCRETIONARY)	<u>\$ 15,171,476</u>	<u>\$ 14,796,412</u>
24	MEANS OF FINANCE (DISCRETIONARY):		
25	State General Fund (Direct)	\$ 17,095,596	\$ 21,030,216
26	State General Fund by:		
27	Interagency Transfers	\$ 539,035	\$ 492,535
28	Fees & Self-generated Revenues	\$ 7,519,997	\$ 7,594,141
29	Statutory Dedications:		
30	Agricultural Commodity Dealers and		
31	Warehouse Fund	\$ 1,960,241	\$ 2,051,118
32	Feed and Fertilizer Fund	\$ 2,548,029	\$ 2,622,229
33	Forest Protection Fund	\$ 996,244	\$ 820,000
34	Forestry Productivity Fund	\$ 311,272	\$ 235,272
35	Horticulture and Quarantine Fund	\$ 2,271,670	\$ 2,281,705
36	Imported Seafood Safety Fund	\$ 219,912	\$ 220,545
37	Livestock Brand Commission Fund	\$ 25,000	\$ 25,000
38	Louisiana Agricultural Finance		
39	Authority Fund	\$ 12,697,477	\$ 10,659,893
40	Pesticide Fund	\$ 5,662,379	\$ 5,707,482
41	Petroleum Products Fund	\$ 4,807,265	\$ 4,002,739
42	Seed Fund	\$ 939,387	\$ 945,100
43	Structural Pest Control Commission Fund	\$ 1,412,092	\$ 1,416,514
44	Sweet Potato Pests and Diseases Fund	\$ 175,233	\$ 175,990
45	Weights and Measures Fund	\$ 2,859,444	\$ 3,087,440
46	Wildfire Suppression Subfund	\$ 819,033	\$ 749,878
47	Federal Funds	<u>\$ 16,957,757</u>	<u>\$ 12,469,797</u>
48	TOTAL MEANS OF FINANCING		
49	(DISCRETIONARY)	<u>\$ 79,817,063</u>	<u>\$ 76,587,594</u>

1 BY EXPENDITURE CATEGORY:

2	Personal Services	\$ 63,802,136	\$ 65,224,580
3	Operating Expenses	\$ 15,213,631	\$ 15,101,529
4	Professional Services	\$ 1,295,219	\$ 1,295,219
5	Other Charges	\$ 6,666,085	\$ 7,357,493
6	Acquisitions/Major Repairs	<u>\$ 8,011,468</u>	<u>\$ 2,405,185</u>
7	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 94,988,539</u>	<u>\$ 91,384,006</u>

8 Payable out of the State General Fund (Direct)
9 to the Management and Finance Program for
10 Hurricane Francine related expenses \$ 195,089

11 Payable out of the State General Fund (Direct)
12 to the Forestry Program for wildfire assistance \$ 1,033,539

13 Payable out of the State General Fund (Direct)
14 to the Forestry Program for fireman pay raises \$ 5,193,022

15 **DEPARTMENT OF INSURANCE**

16 **04-165 COMMISSIONER OF INSURANCE**

17	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
18	Administrative/Fiscal Program -		
19	Authorized Positions	(73)	(77)
20	Nondiscretionary Expenditures	\$ 2,761,444	\$ 4,214,514
21	Discretionary Expenditures	\$ 13,878,709	\$ 44,237,301

22 **Program Description:** *Provide necessary administrative and operational support to the*
23 *entire department, attracts insurers to the state in order to promote a more competitive*
24 *market, works to stabilize the property insurance market and provide outreach and*
25 *consumer assistance.*

26	Market Compliance Program -		
27	Authorized Positions	(159)	(154)
28	Nondiscretionary Expenditures	\$ 3,713,241	\$ 2,389,700
29	Discretionary Expenditures	<u>\$ 46,695,730</u>	<u>\$ 22,698,426</u>

30 **Program Description:** *Regulates the insurance industry in the state (licensing of*
31 *producers, insurance adjusters, public adjusters, and insurers) and serves as advocate for*
32 *insurance consumers.*

33 TOTAL EXPENDITURES \$ 67,049,124 \$ 73,539,941

34 MEANS OF FINANCE (NONDISCRETIONARY):

35	State General Fund by:		
36	Fees & Self-generated Revenues	\$ 5,903,065	\$ 5,955,746
37	Fees & Self-generated Revenues Dedicated		
38	Fund Accounts:		
39	Administrative Dedicated Fund Account		
40	of the Department of Insurance	\$ 191,047	\$ 191,047
41	Insurance Fraud Investigation		
42	Dedicated Fund Account	\$ 300,789	\$ 300,789
43	Federal Funds	<u>\$ 79,784</u>	<u>\$ 156,632</u>

44 TOTAL MEANS OF FINANCING
45 (NONDISCRETIONARY) \$ 6,474,685 \$ 6,604,214

1	MEANS OF FINANCE (DISCRETIONARY):		
2	State General Fund (Direct)	\$ 180,000	\$ 0
3	State General Fund by:		
4	Fees & Self-generated Revenues	\$ 31,050,859	\$ 31,895,813
5	Fees & Self-generated Revenues Dedicated		
6	Fund Accounts:		
7	Administrative Dedicated Fund Account		
8	of the Department of Insurance	\$ 1,039,320	\$ 1,039,320
9	Insurance Fraud Investigation Dedicated		
10	Fund Account	\$ 2,584,044	\$ 3,357,226
11	Statutory Dedications:		
12	Louisiana Fortify Homes Program Fund	\$ 25,000,000	\$ 30,000,000
13	Federal Funds	<u>\$ 720,216</u>	<u>\$ 643,368</u>
14	TOTAL MEANS OF FINANCING		
15	(DISCRETIONARY)	<u>\$ 60,574,439</u>	<u>\$ 66,935,727</u>
16	BY EXPENDITURE CATEGORY:		
17	Personal Services	\$ 27,155,867	\$ 27,848,548
18	Operating Expenses	\$ 4,158,658	\$ 4,215,735
19	Professional Services	\$ 7,995,230	\$ 8,725,412
20	Other Charges	\$ 27,011,757	\$ 32,040,634
21	Acquisitions/Major Repairs	<u>\$ 727,612</u>	<u>\$ 709,612</u>
22	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 67,049,124</u>	<u>\$ 73,539,941</u>

SCHEDULE 05

LOUISIANA ECONOMIC 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. This department administers the following incentive expenditure programs:

29	INCENTIVE EXPENDITURES:	<u>AUTHORITY</u>	<u>FORECAST</u>
30	Motion Picture Investor Tax Credit	R.S. 47:6007	\$ 125,000,000
31	Digital Interactive Media and Software Act	R.S. 47:6022	\$ 62,000,000
32	Research and Development Tax Credit	R.S. 47:6015	\$ 12,000,000
33	Louisiana Quality Jobs Program Act	R.S. 51:2451	\$ 113,501,000
34	Louisiana Enterprise Zone Act	R.S. 51:1781	\$ 28,000,000
35	Retention and Modernization Act	R.S. 51:2399.1 -	
36		R.S. 51.2399.6	\$ 6,000,000
37	Industrial Tax Equalization Program	R.S. 47:3201 -	
38		R.S. 47:3205	\$ 2,367,000
39	Angel Investor Tax Credit Program	R.S. 47:6020	\$ 1,420,000
40	Musical and Theatrical Productions Income Tax		
41	Credit	R.S. 47:6034	\$ 5,616,000
42	Sound Recording Investor Tax Credit	R.S. 47:6023	\$ 22,000
43	Exemptions for Manufacturing Establishments	R.S. 47:4301 -	\$ Unable to
44		R.S. 47:4306	anticipate

1 **05-250 OFFICE OF ECONOMIC DEVELOPMENT**

2	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
3	Economic Development Program -		
4	Authorized Positions	(213)	(214)
5	Authorized Other Charges Positions	(6)	(6)
6	Nondiscretionary Expenditures	\$ 5,840,976	\$ 5,315,764
7	Discretionary Expenditures	<u>\$ 129,250,260</u>	<u>\$ 54,092,086</u>

8 **Program Description:** *The mission of the Economic Development Program is to provide*
 9 *leadership, along with quality administrative and legal services, which sustains and*
 10 *promotes a globally competitive business climate that retains, creates, and attracts quality*
 11 *jobs and increased investment for the benefit of the people of Louisiana; support statewide*
 12 *economic development by providing expertise and incremental resources to leverage*
 13 *business opportunities; encouragement and assistance in the startup of new businesses;*
 14 *opportunities for expansion and growth of existing business and industry, including small*
 15 *business; execution of an aggressive business recruitment program; partnering relationships*
 16 *with communities for economic growth; expertise in the development and optimization of*
 17 *global opportunities for trade and inbound investments; cultivation of top regional economic*
 18 *development assets; protection and growth of the state's military and federal presence;*
 19 *communication, advertising, and marketing of the state as a premier location to do business;*
 20 *create value for existing, expanding, and new businesses in Louisiana by providing quality*
 21 *assistance through marketing and administering tax, financial, and other assistance*
 22 *products; and business intelligence to support these efforts.*

23	TOTAL EXPENDITURES	<u>\$ 135,091,236</u>	<u>\$ 59,407,850</u>
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24	MEANS OF FINANCE (NONDISCRETIONARY):		
25	State General Fund (Direct)	\$ 5,264,248	\$ 5,030,761
26	State General Fund by:		
27	Fees & Self-generated Revenues from prior		
28	and current year collections	\$ 436,425	\$ 213,294
29	Federal Funds	<u>\$ 140,303</u>	<u>\$ 71,709</u>

30	TOTAL MEANS OF FINANCING		
31	(NONDISCRETIONARY)	<u>\$ 5,840,976</u>	<u>\$ 5,315,764</u>

32	MEANS OF FINANCE (DISCRETIONARY):		
33	State General Fund (Direct)	\$ 56,543,433	\$ 40,852,040
34	State General Fund by:		
35	Interagency Transfers	\$ 922,500	\$ 175,000
36	Fees & Self-generated Revenues from prior		
37	and current year collections	\$ 4,740,272	\$ 4,894,735
38	Fees & Self-generated Revenues Dedicated		
39	Fund Accounts:		
40	Louisiana Entertainment Development		
41	Dedicated Fund Account	\$ 7,084,178	\$ 2,700,000
42	Statutory Dedications:		
43	Marketing Fund	\$ 8,412,850	\$ 2,000,000
44	Small Business Innovation Retention Fund	\$ 521,249	\$ 0
45	Federal Funds	<u>\$ 51,025,778</u>	<u>\$ 3,470,311</u>

46	TOTAL MEANS OF FINANCING		
47	(DISCRETIONARY)	<u>\$ 129,250,260</u>	<u>\$ 54,092,086</u>

1 BY EXPENDITURE CATEGORY:

2	Personal Services	\$ 27,801,838	\$ 28,688,166
3	Operating Expenses	\$ 3,223,187	\$ 3,173,101
4	Professional Services	\$ 17,119,048	\$ 7,352,307
5	Other Charges	\$ 85,985,810	\$ 20,194,276
6	Acquisitions/Major Repairs	<u>\$ 961,353</u>	<u>\$ 0</u>
7	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 135,091,236</u>	<u>\$ 59,407,850</u>

8 **SCHEDULE 06**

9 **DEPARTMENT OF CULTURE, RECREATION AND TOURISM**

10 The Lieutenant Governor shall have the authority to transfer positions between the
 11 Department of Culture, Recreation and Tourism agencies or programs and to increase or
 12 decrease positions and associated funding necessary to effectuate such transfers.

13 Provided, however, that the department shall submit a letter, which will include the number
 14 of positions and the associated funding, notifying the commissioner of administration within
 15 three (3) business days of any such transfer.

16 **INCENTIVE EXPENDITURE FORECAST**

17 In accordance with Act 401 of the 2017 Regular Legislative Session, below is the listing of
 18 the incentive expenditure programs based on the most recent Revenue Estimating
 19 Conference (REC) forecast. This department administers the following incentive
 20 expenditure programs:

21	INCENTIVE EXPENDITURES:	<u>AUTHORITY</u>	<u>FORECAST</u>
22	Tax Credit for Rehabilitation of Historic Structures	R.S. 47:6019	\$ 85,000,000

23 **06-261 OFFICE OF THE SECRETARY**

24	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
25	Administrative Program -		
26	Authorized Positions	(16)	(18)
27	Nondiscretionary Expenditures	\$ 247,040	\$ 307,091
28	Discretionary Expenditures	\$ 15,022,679	\$ 6,229,111

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

34	Management and Finance Program -		
35	Authorized Positions	(39)	(39)
36	Nondiscretionary Expenditures	\$ 1,207,367	\$ 1,229,884
37	Discretionary Expenditures	\$ 5,684,435	\$ 6,104,128

38 **Program Description:** *The mission of the Office of Management and Finance is to direct*
 39 *the mandated functions of human resources, fiscal, and information services for the six*
 40 *offices within the Department of Culture, Recreation and Tourism and the Office of the*
 41 *Lieutenant Governor to support them in the accomplishment of their stated goals and*
 42 *objectives, ensure compliance with legislative mandates, and increase efficiency and*
 43 *productivity.*

1	Louisiana Seafood Promotion and Marketing Board -		
2	Authorized Positions	(3)	(3)
3	Nondiscretionary Expenditures	\$ 62,523	\$ 53,796
4	Discretionary Expenditures	<u>\$ 524,529</u>	<u>\$ 535,124</u>

5 **Program Description:** *The mission of the Louisiana Seafood Promotion and Marketing*
6 *Board is to give assistance to the state’s seafood industry through product promotion and*
7 *market development in order to enhance the economic well-being of the industry and of the*
8 *state, while increasing consumption and value of Louisiana Seafood products.*

9	TOTAL EXPENDITURES	<u>\$ 22,748,573</u>	<u>\$ 14,459,134</u>
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10	MEANS OF FINANCE (NONDISCRETIONARY):		
11	State General Fund (Direct)	\$ 1,297,469	\$ 1,381,117
12	State General Fund by:		
13	Interagency Transfers	\$ 77,499	\$ 77,342
14	Statutory Dedications:		
15	Litter Abatement Account	\$ 84,126	\$ 83,956
16	Seafood Promotion and Marketing Fund	<u>\$ 57,836</u>	<u>\$ 48,356</u>

17	TOTAL MEANS OF FINANCING		
18	(NONDISCRETIONARY)	<u>\$ 1,516,930</u>	<u>\$ 1,590,771</u>

19	MEANS OF FINANCE (DISCRETIONARY):		
20	State General Fund (Direct)	\$ 18,871,157	\$ 10,558,279
21	State General Fund by:		
22	Interagency Transfers	\$ 1,598,630	\$ 1,561,787
23	Statutory Dedications:		
24	Litter Abatement Account	\$ 545,874	\$ 546,044
25	Seafood Promotion and Marketing Fund	<u>\$ 215,982</u>	<u>\$ 202,253</u>

26	TOTAL MEANS OF FINANCING		
27	(DISCRETIONARY)	<u>\$ 21,231,643</u>	<u>\$ 12,868,363</u>

28	BY EXPENDITURE CATEGORY:		
29	Personal Services	\$ 6,738,903	\$ 7,307,249
30	Operating Expenses	\$ 197,711	\$ 187,182
31	Professional Services	\$ 10,848	\$ 10,848
32	Other Charges	\$ 15,801,111	\$ 6,953,855
33	Acquisitions/Major Repairs	<u>\$ 0</u>	<u>\$ 0</u>
34	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 22,748,573</u>	<u>\$ 14,459,134</u>

35 **06-262 OFFICE OF THE STATE LIBRARY OF LOUISIANA**

36	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
37	Library Services -		
38	Authorized Positions	(48)	(47)
39	Nondiscretionary Expenditures	\$ 1,921,114	\$ 1,964,281
40	Discretionary Expenditures	<u>\$ 8,043,769</u>	<u>\$ 7,901,052</u>

41 **Program Description:** *The mission of the State Library of Louisiana is to foster a culture*
42 *of literacy, promote awareness of our state’s rich literary heritage, and ensure public access*
43 *to and preserve informational, educational, cultural, and recreational resources, especially*
44 *those unique to Louisiana.*

45	TOTAL EXPENDITURES	<u>\$ 9,964,883</u>	<u>\$ 9,865,333</u>
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1	MEANS OF FINANCE (NONDISCRETIONARY):		
2	State General Fund (Direct)	\$ 1,739,842	\$ 1,792,664
3	Federal Funds	<u>\$ 181,272</u>	<u>\$ 171,617</u>
4	TOTAL MEANS OF FINANCING		
5	(NONDISCRETIONARY)	<u>\$ 1,921,114</u>	<u>\$ 1,964,281</u>
6	MEANS OF FINANCE (DISCRETIONARY):		
7	State General Fund (Direct)	\$ 3,800,734	\$ 3,661,233
8	State General Fund by:		
9	Interagency Transfers	\$ 821,436	\$ 821,436
10	Fees & Self-generated Revenues	\$ 96,990	\$ 90,000
11	Federal Funds	<u>\$ 3,324,609</u>	<u>\$ 3,328,383</u>
12	TOTAL MEANS OF FINANCING		
13	(DISCRETIONARY)	<u>\$ 8,043,769</u>	<u>\$ 7,901,052</u>
14	BY EXPENDITURE CATEGORY:		
15	Personal Services	\$ 4,923,818	\$ 5,099,762
16	Operating Expenses	\$ 584,406	\$ 556,421
17	Professional Services	\$ 6,597	\$ 6,597
18	Other Charges	\$ 4,351,882	\$ 4,202,553
19	Acquisitions/Major Repairs	<u>\$ 98,180</u>	<u>\$ 0</u>
20	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 9,964,883</u>	<u>\$ 9,865,333</u>
21	06-263 OFFICE OF STATE MUSEUM		
22	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
23	Museum -		
24	Authorized Positions	(68)	(68)
25	Nondiscretionary Expenditures	\$ 1,732,009	\$ 1,706,785
26	Discretionary Expenditures	<u>\$ 8,703,861</u>	<u>\$ 8,764,283</u>
27	Program Description:		
28	<i>The mission of the Office of State Museum is to maintain the</i>		
29	<i>Louisiana State Museum as a true statewide museum system that is accredited by the</i>		
30	<i>American Alliance of Museums; to collect, preserve, and interpret buildings, documents, and</i>		
31	<i>artifacts that reveal Louisiana's history and culture and to present those items using both</i>		
32	<i>traditional and innovative technology to educate, enlighten, and provide enjoyment for the</i>		
33	<i>people of Louisiana and its visitors.</i>		
33	TOTAL EXPENDITURES	<u>\$ 10,435,870</u>	<u>\$ 10,471,068</u>
34	MEANS OF FINANCE (NONDISCRETIONARY):		
35	State General Fund (Direct)	\$ 1,536,847	\$ 1,523,431
36	State General Fund by:		
37	Interagency Transfers	<u>\$ 195,162</u>	<u>\$ 183,354</u>
38	TOTAL MEANS OF FINANCING		
39	(NONDISCRETIONARY)	<u>\$ 1,732,009</u>	<u>\$ 1,706,785</u>

1	MEANS OF FINANCE (DISCRETIONARY):		
2	State General Fund (Direct)	\$ 5,276,816	\$ 5,170,673
3	State General Fund by:		
4	Interagency Transfers	\$ 1,245,312	\$ 1,257,120
5	Fees & Self-generated Revenues from		
6	Prior and Current Year Collections	\$ 1,281,733	\$ 1,436,490
7	Federal Funds	<u>\$ 900,000</u>	<u>\$ 900,000</u>
8	TOTAL MEANS OF FINANCING		
9	(DISCRETIONARY)	<u>\$ 8,703,861</u>	<u>\$ 8,764,283</u>
10	BY EXPENDITURE CATEGORY:		
11	Personal Services	\$ 6,291,158	\$ 6,392,539
12	Operating Expenses	\$ 1,405,258	\$ 1,498,568
13	Professional Services	\$ 0	\$ 0
14	Other Charges	\$ 2,539,454	\$ 2,579,961
15	Acquisitions/Major Repairs	<u>\$ 200,000</u>	<u>\$ 0</u>
16	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 10,435,870</u>	<u>\$ 10,471,068</u>

17 **06-264 OFFICE OF STATE PARKS**

18	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
19	Parks and Recreation -		
20	Authorized Positions	(308)	(307)
21	Authorized Other Charges Positions	(6)	(6)
22	Nondiscretionary Expenditures	\$ 4,686,932	\$ 4,711,689
23	Discretionary Expenditures	<u>\$ 40,132,365</u>	<u>\$ 53,857,797</u>

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

30	TOTAL EXPENDITURES	<u>\$ 44,819,297</u>	<u>\$ 58,569,486</u>
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31	MEANS OF FINANCE (NONDISCRETIONARY):		
32	State General Fund (Direct)	\$ 3,028,822	\$ 3,139,759
33	State General Fund by:		
34	Fees & Self-generated Revenues	\$ 3,037	\$ 3,037
35	Fees & Self-generated Revenues Dedicated		
36	Fund Accounts:		
37	Louisiana State Parks Improvement and		
38	Repair Dedicated Fund Account	\$ 1,634,389	\$ 1,549,441
39	Poverty Point Reservoir Development		
40	Dedicated Fund Account	<u>\$ 20,684</u>	<u>\$ 19,452</u>
41	TOTAL MEANS OF FINANCING		
42	(NONDISCRETIONARY)	<u>\$ 4,686,932</u>	<u>\$ 4,711,689</u>

43	MEANS OF FINANCE (DISCRETIONARY):		
44	State General Fund (Direct)	\$ 19,985,123	\$ 31,419,363
45	State General Fund by:		
46	Interagency Transfers	\$ 224,122	\$ 224,122
47	Fees & Self-generated Revenues	\$ 1,176,077	\$ 1,176,077
48	Fees & Self-generated Revenues Dedicated		
49	Fund Accounts:		

1	Louisiana State Parks Improvement and		
2	Repair Dedicated Fund Account	\$ 12,803,072	\$ 15,093,032
3	Poverty Point Reservoir Development		
4	Dedicated Fund Account	\$ 479,316	\$ 480,548
5	Federal Funds	<u>\$ 5,464,655</u>	<u>\$ 5,464,655</u>
6	TOTAL MEANS OF FINANCING		
7	(DISCRETIONARY)	<u>\$ 40,132,365</u>	<u>\$ 53,857,797</u>
8	BY EXPENDITURE CATEGORY:		
9	Personal Services	\$ 23,844,460	\$ 24,704,635
10	Operating Expenses	\$ 8,295,945	\$ 8,271,465
11	Professional Services	\$ 67,667	\$ 67,667
12	Other Charges	\$ 11,407,788	\$ 10,869,804
13	Acquisitions/Major Repairs	<u>\$ 1,203,437</u>	<u>\$ 14,655,915</u>
14	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 44,819,297</u>	<u>\$ 58,569,486</u>
15	06-265 OFFICE OF CULTURAL DEVELOPMENT		
16	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
17	Cultural Development -		
18	Authorized Positions	(33)	(33)
19	Authorized Other Charges Positions	(7)	(7)
20	Nondiscretionary Expenditures	\$ 811,954	\$ 1,051,124
21	Discretionary Expenditures	<u>\$ 9,336,073</u>	<u>\$ 8,365,699</u>
22	Program Description: <i>The mission of the Cultural Development program is to administer</i>		
23	<i>statewide programs, provide technical assistance and education to survey and preserve</i>		
24	<i>Louisiana's historic buildings and sites—both historic and archaeological as well as objects</i>		
25	<i>that convey the state's rich heritage and French language through the program's major</i>		
26	<i>components: Historic Preservation, Archaeology, Arts, the Council for Development of</i>		
27	<i>French in Louisiana, and the Atchafalaya National Heritage Area.</i>		
28	TOTAL EXPENDITURES	<u>\$ 10,148,027</u>	<u>\$ 9,416,823</u>
29	MEANS OF FINANCE (NONDISCRETIONARY):		
30	State General Fund (Direct)	\$ 445,179	\$ 691,306
31	State General Fund by:		
32	Interagency Transfers	\$ 51,317	\$ 50,272
33	Fees & Self-generated Revenues	\$ 78,928	\$ 77,462
34	Federal Funds	<u>\$ 236,530</u>	<u>\$ 232,084</u>
35	TOTAL MEANS OF FINANCING		
36	(NONDISCRETIONARY)	<u>\$ 811,954</u>	<u>\$ 1,051,124</u>
37	MEANS OF FINANCE (DISCRETIONARY):		
38	State General Fund (Direct)	\$ 3,167,363	\$ 2,334,581
39	State General Fund by:		
40	Interagency Transfers	\$ 2,500,273	\$ 2,501,318
41	Fees & Self-generated Revenues	\$ 723,302	\$ 724,768
42	Federal Funds	<u>\$ 2,945,135</u>	<u>\$ 2,805,032</u>
43	TOTAL MEANS OF FINANCING		
44	(DISCRETIONARY)	<u>\$ 9,336,073</u>	<u>\$ 8,365,699</u>

1 BY EXPENDITURE CATEGORY:

2	Personal Services	\$ 3,815,220	\$ 3,847,019
3	Operating Expenses	\$ 308,732	\$ 308,732
4	Professional Services	\$ 5,178	\$ 5,178
5	Other Charges	\$ 6,018,897	\$ 5,255,894
6	Acquisitions/Major Repairs	<u>\$ 0</u>	<u>\$ 0</u>
7	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 10,148,027</u>	<u>\$ 9,416,823</u>

8 Payable out of the State General Fund by
 9 Fees and Self-generated Revenues to the Cultural
 10 Development Program for various initiatives \$ 500,000

11 **06-267 OFFICE OF TOURISM**

12	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
13	Administrative -		
14	Authorized Positions	(7)	(7)
15	Nondiscretionary Expenditures	\$ 476,459	\$ 476,357
16	Discretionary Expenditures	\$ 1,910,040	\$ 1,753,245

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

21	Marketing -		
22	Authorized Positions	(18)	(18)
23	Authorized Other Charges Positions	(1)	(1)
24	Nondiscretionary Expenditures	\$ 343,452	\$ 350,253
25	Discretionary Expenditures	\$ 32,508,155	\$ 33,729,113

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

30	Welcome Centers -		
31	Authorized Positions	(51)	(51)
32	Nondiscretionary Expenditures	\$ 373,057	\$ 395,399
33	Discretionary Expenditures	<u>\$ 3,575,251</u>	<u>\$ 3,876,696</u>

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

38	TOTAL EXPENDITURES	<u>\$ 39,186,414</u>	<u>\$ 40,581,063</u>
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39 MEANS OF FINANCE (NONDISCRETIONARY):

40	State General Fund by:		
41	Fees & Self-generated Revenues	<u>\$ 1,192,968</u>	<u>\$ 1,222,009</u>

42	TOTAL MEANS OF FINANCING		
43	(NONDISCRETIONARY)	<u>\$ 1,192,968</u>	<u>\$ 1,222,009</u>

1	MEANS OF FINANCE (DISCRETIONARY):		
2	State General Fund (Direct)	\$ 276,423	\$ 1,423
3	State General Fund by:		
4	Interagency Transfers	\$ 43,216	\$ 43,216
5	Fees & Self-generated Revenues	\$ 37,673,807	\$ 39,314,415
6	TOTAL MEANS OF FINANCING		
7	(DISCRETIONARY)	<u>\$ 37,993,446</u>	<u>\$ 39,359,054</u>
8	BY EXPENDITURE CATEGORY:		
9	Personal Services	\$ 6,200,752	\$ 6,746,397
10	Operating Expenses	\$ 9,363,408	\$ 9,363,408
11	Professional Services	\$ 14,357,599	\$ 15,856,662
12	Other Charges	\$ 9,161,075	\$ 8,514,596
13	Acquisitions/Major Repairs	\$ 103,580	\$ 100,000
14	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 39,186,414</u>	<u>\$ 40,581,063</u>

SCHEDULE 07

DEPARTMENT OF TRANSPORTATION AND DEVELOPMENT

07-273 ADMINISTRATION

18	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
19	Office of the Secretary -		
20	Authorized Positions	(92)	(80)
21	Nondiscretionary Expenditures	\$ 3,074,728	\$ 2,862,125
22	Discretionary Expenditures	\$ 12,806,797	\$ 11,958,398

Program Description: *The mission of the Office of the Secretary is to provide administrative direction and leadership, which will ensure that subordinate programs under the jurisdiction of the Department of Transportation and Development (DOTD) are managed to provide the optimum benefits and services to the public within the constraints of available funding and applicable regulations, and perform all operational functions with safety as a priority.*

29	Office of Management and Finance -		
30	Authorized Positions	(107)	(116)
31	Nondiscretionary Expenditures	\$ 3,251,079	\$ 3,253,636
32	Discretionary Expenditures	\$ 41,813,324	\$ 44,652,490

Program Description: *The mission of the Office of Management and Finance is to support the mission of DOTD by providing services that enable the success of all DOTD agencies, offices and programs.*

36	TOTAL EXPENDITURES	<u>\$ 60,945,928</u>	<u>\$ 62,726,649</u>
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37	MEANS OF FINANCE (NONDISCRETIONARY):		
38	State General Fund by:		
39	Statutory Dedications:		
40	Transportation Trust Fund -		
41	Federal Receipts	\$ 1,182,302	\$ 1,145,258
42	Transportation Trust Fund - Regular	\$ 5,143,505	\$ 4,970,503
43	TOTAL MEANS OF FINANCING		
44	(NONDISCRETIONARY)	<u>\$ 6,325,807</u>	<u>\$ 6,115,761</u>

1	MEANS OF FINANCE (DISCRETIONARY):		
2	State General Fund by:		
3	Interagency Transfers	\$ 21,976	\$ 21,976
4	Fees & Self-generated Revenues	\$ 101,505	\$ 101,505
5	Statutory Dedications:		
6	Transportation Trust Fund -		
7	Federal Receipts	\$ 11,113,194	\$ 12,150,238
8	Transportation Trust Fund - Regular	\$ 43,383,446	\$ 44,337,169
9	TOTAL MEANS OF FINANCING		
10	(DISCRETIONARY)	<u>\$ 54,620,121</u>	<u>\$ 56,610,888</u>

11 BY EXPENDITURE CATEGORY:

12	Personal Services	\$ 24,731,992	\$ 25,633,792
13	Operating Expenses	\$ 1,653,176	\$ 1,653,176
14	Professional Services	\$ 4,786,844	\$ 4,285,903
15	Other Charges	\$ 29,773,916	\$ 31,153,778
16	Acquisitions/Major Repairs	\$ 0	\$ 0
17	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 60,945,928</u>	<u>\$ 62,726,649</u>

18 **07-276 ENGINEERING AND OPERATIONS**

19	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
20	Office of Project Delivery -		
21	Authorized Positions	(625)	(625)
22	Nondiscretionary Expenditures	\$ 18,592,639	\$ 18,249,263
23	Discretionary Expenditures	\$ 176,980,766	\$ 177,667,983

24 **Program Description:** *The mission of the Project Delivery Program is to develop,*
 25 *construct and operate a safe, cost-effective and efficient highway and public infrastructure*
 26 *system which will satisfy the needs of the public and serve the economic development of the*
 27 *State in an environmentally compatible manner, to provide strategic direction for a*
 28 *seamless, multimodal transportation system.*

29	Office of Operations -		
30	Authorized Positions	(3,469)	(3,469)
31	Nondiscretionary Expenditures	\$ 71,024,305	\$ 70,419,770
32	Discretionary Expenditures	\$ 568,679,526	\$ 488,132,476

33 **Program Description:** *This mission of the Operations Program is to plan, design, build,*
 34 *sustain, and operate a safe and reliable multimodal transportation and infrastructure system*
 35 *that enhances mobility and economic opportunity.*

36	Aviation -		
37	Authorized Positions	(12)	(12)
38	Nondiscretionary Expenditures	\$ 242,562	\$ 325,639
39	Discretionary Expenditures	\$ 1,844,478	\$ 1,878,946

40 **Program Description:** *The mission of the Aviation Program is overall responsibility for*
 41 *facilitating, development, exercising regulatory oversight, and providing guidance for*
 42 *Louisiana's aviation system of over 650 public and private airports and heliports.*

43	Office of Multimodal Commerce -		
44	Authorized Positions	(14)	(13)
45	Nondiscretionary Expenditures	\$ 383,631	\$ 308,335
46	Discretionary Expenditures	\$ 3,389,724	\$ 3,299,541

1 **Program Description:** *The mission of the Office of Multimodal Commerce is to administer*
 2 *the planning and programming functions of the department related to commercial trucking,*
 3 *ports and waterways, freight and passenger rail development, advise the Project Delivery*
 4 *Program on intermodal issues, and implement the master plan as it relates to intermodal*
 5 *transportation.*

6 TOTAL EXPENDITURES \$ 841,137,631 \$ 760,281,953

7 MEANS OF FINANCE (NONDISCRETIONARY):

8 State General Fund (Direct) \$ 235,403 \$ 179,327

9 State General Fund by:

10 Interagency Transfers \$ 1,041,471 \$ 997,738

11 Fees & Self-generated Revenues \$ 335,816 \$ 320,055

12 Fees & Self-generated Revenues Dedicated

13 Fund Accounts:

14 Right-of-Way Permit Processing

15 Dedicated Fund Account \$ 58,091 \$ 50,363

16 Statutory Dedications:

17 Transportation Trust Fund -

18 Federal Receipts \$ 19,791,723 \$ 18,928,345

19 Transportation Trust Fund - Regular \$ 68,599,211 \$ 68,665,687

20 Federal Funds \$ 181,422 \$ 161,492

21 TOTAL MEANS OF FINANCING

22 (NONDISCRETIONARY) \$ 90,243,137 \$ 89,303,007

23 MEANS OF FINANCE (DISCRETIONARY):

24 State General Fund (Direct) \$ 60,335,889 \$ 66,924,481

25 State General Fund by:

26 Interagency Transfers \$ 43,517,204 \$ 43,453,937

27 Fees & Self-generated Revenues \$ 42,724,183 \$ 30,335,855

28 Fees & Self-generated Revenues Dedicated

29 Fund Accounts:

30 Louisiana Bicycle and Pedestrian

31 Safety Dedicated Fund Account \$ 5,870 \$ 5,870

32 Right-of-Way Permit Processing

33 Dedicated Fund Account \$ 371,909 \$ 379,637

34 LTRC Transportation Training and

35 Education Center Dedicated

36 Fund Account \$ 726,590 \$ 726,590

37 Statutory Dedications:

38 Transportation Trust Fund -

39 Federal Receipts \$ 153,095,234 \$ 153,546,252

40 Transportation Trust Fund - Regular \$ 332,383,278 \$ 338,149,653

41 New Orleans Ferry Fund \$ 1,140,000 \$ 1,140,000

42 State Highway Improvement Fund \$ 5,000,000 \$ 5,000,000

43 Louisiana Transportation Infrastructure

44 Fund \$ 78,417,758 \$ 0

45 Federal Funds \$ 33,176,579 \$ 31,316,671

46 TOTAL MEANS OF FINANCING

47 (DISCRETIONARY) \$ 750,894,494 \$ 670,978,946

1 BY EXPENDITURE CATEGORY:

2	Personal Services	\$ 413,207,092	\$ 429,506,695
3	Operating Expenses	\$ 88,277,707	\$ 59,900,346
4	Professional Services	\$ 63,185,289	\$ 60,320,243
5	Other Charges	\$ 184,093,074	\$ 129,522,699
6	Acquisitions/Major Repairs	<u>\$ 92,374,469</u>	<u>\$ 81,031,970</u>
7	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 841,137,631</u>	<u>\$ 760,281,953</u>

8 Payable out of the State General Fund (Direct)
 9 to the Office of Operations for the Cameron Ferry
 10 operations and maintenance contract \$ 3,000,000

11 **SCHEDULE 08**

12 **DEPARTMENT OF PUBLIC SAFETY AND CORRECTIONS**

13 **CORRECTIONS SERVICES**

14 Notwithstanding any law to the contrary, the secretary of the Department of Public Safety
 15 and Corrections, Corrections Services, may transfer, with the approval of the Commissioner
 16 of Administration via midyear budget adjustment (BA-7 Form), up to twenty-five (25)
 17 authorized positions and associated personal services funding from one budget unit to any
 18 other budget unit and/or between programs within any budget unit within this schedule. Not
 19 more than an aggregate of 100 positions and associated personal services may be transferred
 20 between budget units and/or programs within a budget unit without the approval of the Joint
 21 Legislative Committee on the Budget.

22 Provided, however, that the department shall submit a monthly status report to the
 23 commissioner of administration and the Joint Legislative Committee on the Budget, which
 24 format shall be determined by the Joint Legislative Committee on the Budget. Provided,
 25 further, that this report shall be submitted via letter and shall include, but is not limited to,
 26 actual and projected expenditures by agency by object code and projections of offender
 27 population and expenditures for Corrections Services and Local Housing of State Adult
 28 Offenders.

29 **08-400 CORRECTIONS – ADMINISTRATION**

30	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
31	Office of the Secretary -		
32	Authorized Positions	(32)	(32)
33	Nondiscretionary Expenditures	\$ 889,291	\$ 726,255
34	Discretionary Expenditures	\$ 4,242,682	\$ 4,197,998

35 **Program Description:** *Provides department wide administration, policy development,*
 36 *financial management, and audit functions; also operates the Crime Victim Services Bureau,*
 37 *Corrections Organized for Re-entry (COrE), and Project Clean Up.*

38	Office of Management and Finance -		
39	Authorized Positions	(75)	(85)
40	Nondiscretionary Expenditures	\$ 30,003,458	\$ 31,009,391
41	Discretionary Expenditures	\$ 50,848,975	\$ 39,870,938

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

6	Adult Services -		
7	Authorized Positions	(115)	(131)
8	Nondiscretionary Expenditures	\$ 34,095,635	\$ 42,515,935
9	Discretionary Expenditures	\$ 12,960,804	\$ 66,591,493

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

15	Board of Pardons and Parole -		
16	Authorized Positions	(17)	(17)
17	Nondiscretionary Expenditures	\$ 1,412,938	\$ 1,412,938
18	Discretionary Expenditures	\$ 0	\$ 171,015

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

25	TOTAL EXPENDITURES	<u>\$ 134,453,783</u>	<u>\$ 186,495,963</u>
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26	MEANS OF FINANCE (NONDISCRETIONARY):		
27	State General Fund (Direct)	\$ 66,333,432	\$ 75,602,705
28	State General Fund by:		
29	Interagency Transfers	\$ 52,589	\$ 47,860
30	Fees & Self-generated Revenues	\$ 6,049	\$ 5,517
31	Federal Funds	<u>\$ 9,252</u>	<u>\$ 8,437</u>

32	TOTAL MEANS OF FINANCING		
33	(NONDISCRETIONARY)	<u>\$ 66,401,322</u>	<u>\$ 75,664,519</u>

34	MEANS OF FINANCE (DISCRETIONARY):		
35	State General Fund (Direct)	\$ 46,456,903	\$ 49,794,125
36	State General Fund by:		
37	Interagency Transfers	\$ 13,883,077	\$ 56,323,491
38	Fees & Self-generated Revenues	\$ 109,087	\$ 109,619
39	Statutory Dedications:		
40	Criminal Justice and First Responder Fund	\$ 3,000,000	\$ 0
41	Federal Funds	<u>\$ 4,603,394</u>	<u>\$ 4,604,209</u>

42	TOTAL MEANS OF FINANCING		
43	(DISCRETIONARY)	<u>\$ 68,052,461</u>	<u>\$ 110,831,444</u>

1 BY EXPENDITURE CATEGORY:

2	Personal Services	\$ 60,764,001	\$ 64,333,555
3	Operating Expenses	\$ 2,686,897	\$ 2,669,318
4	Professional Services	\$ 1,518,434	\$ 1,518,434
5	Other Charges	\$ 69,230,507	\$ 117,974,656
6	Acquisitions/Major Repairs	\$ 253,944	\$ 0

7	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 134,453,783</u>	<u>\$ 186,495,963</u>
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8 **08-402 LOUISIANA STATE PENITENTIARY**

9	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
10	Administration -		
11	Authorized Positions	(21)	(19)
12	Nondiscretionary Expenditures	\$ 400,118	\$ 300,998
13	Discretionary Expenditures	\$ 22,416,553	\$ 20,949,170

14 **Program Description:** *Provides administration and institutional support. Administration*
 15 *includes the warden, institution business office, and American Correctional Association*
 16 *(ACA) accreditation reporting efforts. Institutional support includes telephone expenses,*
 17 *utilities, postage, Office of Risk Management insurance, and lease-purchase of equipment.*

18	Incarceration -		
19	Authorized Positions	(1,220)	(1,360)
20	Nondiscretionary Expenditures	\$ 148,386,165	\$ 185,637,327
21	Discretionary Expenditures	\$ 0	\$ 0

22 **Program Description:** *Provides security; services related to the custody and care (offender*
 23 *classification and record keeping and basic necessities such as food, clothing, and laundry)*
 24 *for 4,678 offenders; and maintenance and support of the facility and equipment. Provides*
 25 *rehabilitation opportunities to offenders through literacy, academic and vocational*
 26 *programs, religious guidance programs, recreational programs, on-the-job training, and*
 27 *institutional work programs. Provides medical services, dental services, mental health*
 28 *services, and substance abuse counseling (including a substance abuse coordinator and both*
 29 *Alcoholics Anonymous and Narcotics Anonymous activities).*

30	Auxiliary Account -		
31	Authorized Positions	(13)	(13)
32	Nondiscretionary Expenditures	\$ 186,192	\$ 186,067
33	Discretionary Expenditures	\$ 5,657,352	\$ 6,135,253

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

37	Auxiliary Account – Rodeo -		
38	Authorized Positions	(0)	(0)
39	Nondiscretionary Expenditures	\$ 0	\$ 0
40	Discretionary Expenditures	<u>\$ 4,800,000</u>	<u>\$ 4,800,000</u>

41 **Account Description:** *Funds expenditures necessary for production of the annual Angola*
 42 *Rodeo events, which are held each October and April. This Program is funded entirely from*
 43 *Fees & Self-generated Revenues derived from the sale of admission tickets, hobby-craft sales*
 44 *commissions, advertising, and other miscellaneous sources.*

45	TOTAL EXPENDITURES	<u>\$ 181,846,380</u>	<u>\$ 218,008,815</u>
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1	MEANS OF FINANCE (NONDISCRETIONARY):		
2	State General Fund (Direct)	\$ 147,939,607	\$ 185,091,649
3	State General Fund by:		
4	Interagency Transfers	\$ 172,500	\$ 172,500
5	Fees & Self-generated Revenues	\$ 860,368	\$ 860,243
6	TOTAL MEANS OF FINANCING		
7	(NONDISCRETIONARY)	<u>\$ 148,972,475</u>	<u>\$ 186,124,392</u>
8	MEANS OF FINANCE (DISCRETIONARY):		
9	State General Fund (Direct)	\$ 22,416,553	\$ 20,949,170
10	State General Fund by:		
11	Fees & Self-generated Revenues	\$ 10,457,352	\$ 10,935,253
12	TOTAL MEANS OF FINANCING		
13	(DISCRETIONARY)	<u>\$ 32,873,905</u>	<u>\$ 31,884,423</u>
14	BY EXPENDITURE CATEGORY:		
15	Personal Services	\$ 118,954,945	\$ 148,277,980
16	Operating Expenses	\$ 31,519,460	\$ 37,065,650
17	Professional Services	\$ 3,716,572	\$ 3,716,572
18	Other Charges	\$ 26,636,866	\$ 26,516,174
19	Acquisitions/Major Repairs	\$ 1,018,537	\$ 2,432,439
20	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 181,846,380</u>	<u>\$ 218,008,815</u>

21 **08-405 RAYMOND LABORDE CORRECTIONAL CENTER**

22	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
23	Administration -		
24	Authorized Positions	(10)	(10)
25	Nondiscretionary Expenditures	\$ 225,824	\$ 222,999
26	Discretionary Expenditures	\$ 5,819,762	\$ 6,151,986

27 **Program Description:** *Provides administration and institutional support. Administration*
 28 *includes the warden, institution business office, and American Correctional Association*
 29 *(ACA) accreditation reporting efforts. Institutional support includes telephone expenses,*
 30 *utilities, postage, Office of Risk Management insurance, and lease-purchase of equipment.*

31	Incarceration -		
32	Authorized Positions	(341)	(341)
33	Nondiscretionary Expenditures	\$ 37,054,237	\$ 41,991,365
34	Discretionary Expenditures	\$ 0	\$ 0

35 **Program Description:** *Provides security; services related to the custody and care (offender*
 36 *classification and record keeping and basic necessities such as food, clothing, and laundry)*
 37 *for 1,808 minimum and medium custody offenders; and maintenance and support of the*
 38 *facility and equipment. Provides rehabilitation opportunities to offenders through literacy,*
 39 *academic and vocational programs, religious guidance programs, recreational programs,*
 40 *on-the-job training, and institutional work programs. Provides medical services (including*
 41 *an infirmary unit), dental services, mental health services, and substance abuse counseling*
 42 *(including a substance abuse coordinator and both Alcoholics Anonymous and Narcotics*
 43 *Anonymous activities).*

44	Auxiliary Account -		
45	Authorized Positions	(4)	(4)
46	Nondiscretionary Expenditures	\$ 57,106	\$ 57,640
47	Discretionary Expenditures	<u>\$ 2,177,056</u>	<u>\$ 2,515,705</u>

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

4 TOTAL EXPENDITURES \$ 45,333,985 \$ 50,939,695

5 MEANS OF FINANCE (NONDISCRETIONARY):

6 State General Fund (Direct) \$ 37,090,926 \$ 42,025,229

7 State General Fund by:

8 Interagency Transfers \$ 144,859 \$ 144,859

9 Fees & Self-generated Revenues \$ 101,382 \$ 101,916

10 TOTAL MEANS OF FINANCING
 11 (NONDISCRETIONARY) \$ 37,337,167 \$ 42,272,004

12 MEANS OF FINANCE (DISCRETIONARY):

13 State General Fund (Direct) \$ 5,819,762 \$ 6,151,986

14 State General Fund by:

15 Fees & Self-generated Revenues \$ 2,177,056 \$ 2,515,705

16 TOTAL MEANS OF FINANCING
 17 (DISCRETIONARY) \$ 7,996,818 \$ 8,667,691

18 BY EXPENDITURE CATEGORY:

19 Personal Services \$ 33,617,209 \$ 35,321,573

20 Operating Expenses \$ 5,678,034 \$ 6,049,287

21 Professional Services \$ 435,565 \$ 435,565

22 Other Charges \$ 5,589,178 \$ 6,367,270

23 Acquisitions/Major Repairs \$ 13,999 \$ 2,766,000

24 TOTAL BY EXPENDITURE CATEGORY \$ 45,333,985 \$ 50,939,695

25 **08-406 LOUISIANA CORRECTIONAL INSTITUTE FOR WOMEN**

26 EXPENDITURES:

FY 26 EOB

FY 27 REC

27 Administration -

28 Authorized Positions (7) (7)

29 Nondiscretionary Expenditures \$ 120,306 \$ 123,227

30 Discretionary Expenditures \$ 1,957,494 \$ 3,112,205

31 **Program Description:** *Provides administration and institutional support. Administration*
 32 *includes the warden, institution business office, and American Correctional Association*
 33 *(ACA) accreditation reporting efforts. Institutional support includes telephone expenses,*
 34 *utilities, postage, Office of Risk Management insurance, and lease-purchase of equipment.*

35 Incarceration -

36 Authorized Positions (254) (254)

37 Nondiscretionary Expenditures \$ 30,966,210 \$ 33,189,288

38 Discretionary Expenditures \$ 0 \$ 0

39 **Program Description:** *Provides security; services related to the custody and care (offender*
 40 *classification and record keeping and basic necessities such as food, clothing, and laundry)*
 41 *for 959 female offenders of all custody classes; and maintenance and support of the facility*
 42 *and equipment. Provides rehabilitation opportunities to offenders through literacy,*
 43 *academic and vocational programs, religious guidance programs, recreational programs,*
 44 *on-the-job training, and institutional work programs. Provides medical services, dental*
 45 *services, mental health services, and substance abuse counseling (including a substance*
 46 *abuse coordinator and both Alcoholics Anonymous and Narcotics Anonymous activities).*

1	Auxiliary Account -		
2	Authorized Positions	(4)	(4)
3	Nondiscretionary Expenditures	\$ 53,515	\$ 47,285
4	Discretionary Expenditures	\$ 1,478,369	\$ 1,496,312

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

8	TOTAL EXPENDITURES	<u>\$ 34,575,894</u>	<u>\$ 37,968,317</u>
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9 MEANS OF FINANCE (NONDISCRETIONARY):

10	State General Fund (Direct)	\$ 30,940,017	\$ 33,166,016
11	State General Fund by:		
12	Interagency Transfers	\$ 72,430	\$ 72,430
13	Fees & Self-generated Revenues	\$ 127,584	\$ 121,354

14	TOTAL MEANS OF FINANCING		
15	(NONDISCRETIONARY)	<u>\$ 31,140,031</u>	<u>\$ 33,359,800</u>

16 MEANS OF FINANCE (DISCRETIONARY):

17	State General Fund (Direct)	\$ 1,957,494	\$ 3,112,205
18	State General Fund by:		
19	Fees & Self-generated Revenues	\$ 1,478,369	\$ 1,496,312

20	TOTAL MEANS OF FINANCING		
21	(DISCRETIONARY)	<u>\$ 3,435,863</u>	<u>\$ 4,608,517</u>

22 BY EXPENDITURE CATEGORY:

23	Personal Services	\$ 26,989,567	\$ 28,755,604
24	Operating Expenses	\$ 4,227,962	\$ 4,876,007
25	Professional Services	\$ 300,579	\$ 300,579
26	Other Charges	\$ 3,010,809	\$ 3,963,807
27	Acquisitions/Major Repairs	\$ 46,977	\$ 72,320

28	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 34,575,894</u>	<u>\$ 37,968,317</u>
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29 **08-407 WINN CORRECTIONAL CENTER**

30	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
31	Administration -		
32	Authorized Positions	(0)	(0)
33	Nondiscretionary Expenditures	\$ 0	\$ 0
34	Discretionary Expenditures	\$ 219,930	\$ 186,351

35 **Program Description:** *Provides institutional support services including American*
36 *Correctional Association (ACA) accreditation reporting efforts, heating and air conditioning*
37 *service contracts, risk management premiums, and major repairs.*

38	Purchase of Correctional Services -		
39	Authorized Positions	(0)	(0)
40	Nondiscretionary Expenditures	\$ 288,970	\$ 107,275
41	Discretionary Expenditures	\$ 0	\$ 0

42 **Program Description:** *Privately managed correctional facility operated by LaSalle*
43 *Corrections; provides for the necessary level of security for 10 male offenders.*

44	TOTAL EXPENDITURES	<u>\$ 508,900</u>	<u>\$ 293,626</u>
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1	MEANS OF FINANCE (NONDISCRETIONARY):		
2	State General Fund (Direct)	\$ 288,970	\$ 107,275
3	TOTAL MEANS OF FINANCING		
4	(NONDISCRETIONARY)	<u>\$ 288,970</u>	<u>\$ 107,275</u>
5	MEANS OF FINANCE (DISCRETIONARY):		
6	State General Fund (Direct)	\$ 0	\$ 0
7	State General Fund by:		
8	Fees & Self-generated Revenues	\$ 219,930	\$ 186,351
9	TOTAL MEANS OF FINANCING		
10	(DISCRETIONARY)	<u>\$ 219,930</u>	<u>\$ 186,351</u>
11	BY EXPENDITURE CATEGORY:		
12	Personal Services	\$ 0	\$ 0
13	Operating Expenses	\$ 0	\$ 0
14	Professional Services	\$ 0	\$ 0
15	Other Charges	\$ 508,900	\$ 293,626
16	Acquisitions/Major Repairs	\$ 0	\$ 0
17	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 508,900</u>	<u>\$ 293,626</u>

18 **08-408 ALLEN CORRECTIONAL CENTER**

19	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
20	Administration -		
21	Authorized Positions	(13)	(13)
22	Nondiscretionary Expenditures	\$ 200,379	\$ 204,998
23	Discretionary Expenditures	\$ 5,254,287	\$ 5,775,483

24 **Program Description:** *Provides administration and institutional support. Administration*
 25 *includes the warden, institution business office, and American Correctional Association*
 26 *(ACA) accreditation reporting efforts. Institutional support includes telephone expenses,*
 27 *utilities, postage, Office of Risk Management insurance, and lease-purchase of equipment.*

28	Incarceration -		
29	Authorized Positions	(285)	(279)
30	Nondiscretionary Expenditures	\$ 29,136,340	\$ 30,987,046
31	Discretionary Expenditures	\$ 0	\$ 0

32 **Program Description:** *Provides security; services related to the custody and care (offender*
 33 *classification and record keeping and basic necessities such as food, clothing, and laundry)*
 34 *for 1,474 offenders of various custody levels; and maintenance and support of the facility*
 35 *and equipment. Provides rehabilitation opportunities to offenders through literacy,*
 36 *academic and vocational programs, religious guidance programs, recreational programs,*
 37 *on-the-job training, and institutional work programs. Provides medical services, dental*
 38 *services, mental health services, and substance abuse counseling (including a substance*
 39 *abuse coordinator and both Alcoholics Anonymous and Narcotics Anonymous activities).*

40	Auxiliary Account -		
41	Authorized Positions	(3)	(3)
42	Nondiscretionary Expenditures	\$ 46,301	\$ 44,519
43	Discretionary Expenditures	<u>\$ 1,600,630</u>	<u>\$ 1,608,444</u>

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

4 TOTAL EXPENDITURES \$ 36,237,937 \$ 38,620,490

5 MEANS OF FINANCE (NONDISCRETIONARY):

6 State General Fund (Direct) \$ 29,083,684 \$ 30,939,009

7 State General Fund by:

8 Interagency Transfers \$ 78,032 \$ 78,032

9 Fees & Self-generated Revenues \$ 221,304 \$ 219,522

10 TOTAL MEANS OF FINANCING
 11 (NONDISCRETIONARY) \$ 29,383,020 \$ 31,236,563

12 MEANS OF FINANCE (DISCRETIONARY):

13 State General Fund (Direct) \$ 5,254,287 \$ 5,775,483

14 State General Fund by:

15 Fees & Self-generated Revenues \$ 1,600,630 \$ 1,608,444

16 TOTAL MEANS OF FINANCING
 17 (DISCRETIONARY) \$ 6,854,917 \$ 7,383,927

18 BY EXPENDITURE CATEGORY:

19 Personal Services \$ 25,007,068 \$ 27,004,825

20 Operating Expenses \$ 6,079,948 \$ 6,450,742

21 Professional Services \$ 300,037 \$ 294,627

22 Other Charges \$ 4,241,629 \$ 4,750,796

23 Acquisitions/Major Repairs \$ 609,255 \$ 119,500

24 TOTAL BY EXPENDITURE CATEGORY \$ 36,237,937 \$ 38,620,490

25 **08-409 DIXON CORRECTIONAL INSTITUTE**

26 EXPENDITURES:

FY 26 EOB

FY 27 REC

27 Administration -

28 Authorized Positions (12) (12)

29 Nondiscretionary Expenditures \$ 207,231 \$ 202,675

30 Discretionary Expenditures \$ 7,835,477 \$ 7,280,528

31 **Program Description:** *Provides administration and institutional support. Administration*
 32 *includes the warden, institution business office, and American Correctional Association*
 33 *(ACA) accreditation reporting efforts. Institutional support includes telephone expenses,*
 34 *utilities, postage, Office of Risk Management insurance, and lease-purchase of equipment.*

35 Incarceration -

36 Authorized Positions (446) (446)

37 Nondiscretionary Expenditures \$ 57,764,835 \$ 60,970,933

38 Discretionary Expenditures \$ 0 \$ 0

39 **Program Description:** *Provides security; services related to the custody and care (offender*
 40 *classification and record keeping and basic necessities such as food, clothing, and laundry)*
 41 *for 1,800 minimum and medium custody offenders; and maintenance and support for the*
 42 *facility and equipment. Provides rehabilitation opportunities to offenders through literacy,*
 43 *academic and vocational programs, religious guidance programs, recreational programs,*
 44 *on-the-job training, and institutional work programs. Provides medical services (including*
 45 *an infirmary unit and dialysis treatment program), dental services, mental health services,*
 46 *and substance abuse counseling (including a substance abuse coordinator and both*
 47 *Alcoholics Anonymous and Narcotics Anonymous activities).*

1	Auxiliary Account -		
2	Authorized Positions	(5)	(5)
3	Nondiscretionary Expenditures	\$ 65,625	\$ 63,704
4	Discretionary Expenditures	\$ 1,883,172	\$ 1,909,613

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

8	TOTAL EXPENDITURES	<u>\$ 67,756,340</u>	<u>\$ 70,427,453</u>
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9 MEANS OF FINANCE (NONDISCRETIONARY):

10	State General Fund (Direct)	\$ 55,808,516	\$ 59,010,360
11	State General Fund by:		
12	Interagency Transfers	\$ 1,715,447	\$ 1,715,447
13	Fees & Self-generated Revenues	\$ 513,728	\$ 511,505

14	TOTAL MEANS OF FINANCING		
15	(NONDISCRETIONARY)	<u>\$ 58,037,691</u>	<u>\$ 61,237,312</u>

16 MEANS OF FINANCE (DISCRETIONARY):

17	State General Fund (Direct)	\$ 7,819,653	\$ 7,264,402
18	State General Fund by:		
19	Fees & Self-generated Revenues	\$ 1,898,996	\$ 1,925,739

20	TOTAL MEANS OF FINANCING		
21	(DISCRETIONARY)	<u>\$ 9,718,649</u>	<u>\$ 9,190,141</u>

22 BY EXPENDITURE CATEGORY:

23	Personal Services	\$ 46,597,526	\$ 48,112,487
24	Operating Expenses	\$ 8,003,373	\$ 6,916,442
25	Professional Services	\$ 3,026,000	\$ 3,026,000
26	Other Charges	\$ 8,988,320	\$ 9,958,706
27	Acquisitions/Major Repairs	\$ 1,141,121	\$ 2,413,818

28	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 67,756,340</u>	<u>\$ 70,427,453</u>
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29 **08-413 ELAYN HUNT CORRECTIONAL CENTER**

30	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
31	Administration -		
32	Authorized Positions	(9)	(9)
33	Nondiscretionary Expenditures	\$ 235,088	\$ 140,105
34	Discretionary Expenditures	\$ 7,081,878	\$ 7,662,324

35 **Program Description:** *Provides administration and institutional support. Administration*
36 *includes the warden, institution business office, and American Correctional Association*
37 *(ACA) accreditation reporting efforts. Institutional support includes telephone expenses,*
38 *utilities, postage, Office of Risk Management insurance, and lease-purchase of equipment.*

39	Incarceration -		
40	Authorized Positions	(623)	(615)
41	Nondiscretionary Expenditures	\$ 77,653,929	\$ 88,040,635
42	Discretionary Expenditures	\$ 0	\$ 0

43 **Program Description:** *Provides security; services related to the custody and care (offender*
44 *classification and record keeping and basic necessities such as food, clothing, and laundry)*
45 *for 2,181 offenders of various custody levels; and maintenance and support of the facility*
46 *and equipment. Provides rehabilitation opportunities to offenders through literacy,*
47 *academic and vocational programs, religious guidance programs, recreational programs,*

1 *on-the-job training, and institutional work programs. Provides medical services, dental*
 2 *services, mental health services, and substance abuse counseling (including a substance*
 3 *abuse coordinator and both Alcoholics Anonymous and Narcotics Anonymous activities).*
 4 *Provides diagnostic and classification services for newly committed state offenders,*
 5 *including a medical exam, psychological evaluation, and social workup.*

6	Auxiliary Account -		
7	Authorized Positions	(5)	(5)
8	Nondiscretionary Expenditures	\$ 81,732	\$ 74,622
9	Discretionary Expenditures	\$ <u>1,999,970</u>	\$ <u>1,977,137</u>

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

13	TOTAL EXPENDITURES	\$ <u>87,052,597</u>	\$ <u>97,894,823</u>
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14 **MEANS OF FINANCE (NONDISCRETIONARY):**

15	State General Fund (Direct)	\$ 77,487,086	\$ 87,778,809
16	State General Fund by:		
17	Interagency Transfers	\$ 243,048	\$ 243,048
18	Fees & Self-generated Revenues	\$ <u>240,615</u>	\$ <u>233,505</u>

19	TOTAL MEANS OF FINANCING		
20	(NONDISCRETIONARY)	\$ <u>77,970,749</u>	\$ <u>88,255,362</u>

21 **MEANS OF FINANCE (DISCRETIONARY):**

22	State General Fund (Direct)	\$ 7,081,878	\$ 7,662,324
23	State General Fund by:		
24	Fees & Self-generated Revenues	\$ <u>1,999,970</u>	\$ <u>1,977,137</u>

25	TOTAL MEANS OF FINANCING		
26	(DISCRETIONARY)	\$ <u>9,081,848</u>	\$ <u>9,639,461</u>

27 **BY EXPENDITURE CATEGORY:**

28	Personal Services	\$ 62,817,040	\$ 69,760,221
29	Operating Expenses	\$ 16,448,080	\$ 18,304,252
30	Professional Services	\$ 381,761	\$ 381,761
31	Other Charges	\$ 7,364,676	\$ 8,033,589
32	Acquisitions/Major Repairs	\$ <u>41,040</u>	\$ <u>1,415,000</u>

33	TOTAL BY EXPENDITURE CATEGORY	\$ <u>87,052,597</u>	\$ <u>97,894,823</u>
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34 **08-414 DAVID WADE CORRECTIONAL CENTER**

35	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
36	Administration -		
37	Authorized Positions	(9)	(9)
38	Nondiscretionary Expenditures	\$ 180,132	\$ 169,815
39	Discretionary Expenditures	\$ 5,124,765	\$ 4,466,395

40 **Program Description:** *Provides administration and institutional support. Administration*
 41 *includes the warden, institution business office, and American Correctional Association*
 42 *(ACA) accreditation reporting efforts. Institutional support includes telephone expenses,*
 43 *utilities, postage, Office of Risk Management insurance, and lease-purchase of equipment.*

1	Incarceration -		
2	Authorized Positions	(313)	(313)
3	Nondiscretionary Expenditures	\$ 35,308,604	\$ 38,239,611
4	Discretionary Expenditures	\$ 0	\$ 0

5 **Program Description:** *Provides security; services related to the custody and care (offender*
6 *classification and record keeping and basic necessities such as food, clothing, and laundry)*
7 *for 1,176 multi-level custody offenders; and maintenance and support of the facility and*
8 *equipment. Provides rehabilitation opportunities to offenders through literacy, academic*
9 *and vocational programs, religious guidance programs, recreational programs, on-the-job*
10 *training, and institutional work programs. Provides medical services (including an*
11 *infirmity unit), dental services, mental health services, and substance abuse counseling*
12 *(including a substance abuse coordinator and both Alcoholics Anonymous and Narcotics*
13 *Anonymous activities).*

14	Auxiliary Account -		
15	Authorized Positions	(4)	(4)
16	Nondiscretionary Expenditures	\$ 59,327	\$ 57,880
17	Discretionary Expenditures	\$ 1,618,608	\$ 1,639,309

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

21	TOTAL EXPENDITURES	\$ 42,291,436	\$ 44,573,010
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22	MEANS OF FINANCE (NONDISCRETIONARY):		
23	State General Fund (Direct)	\$ 35,159,418	\$ 38,080,108
24	State General Fund by:		
25	Interagency Transfers	\$ 77,283	\$ 77,283
26	Fees & Self-generated Revenues	\$ 311,362	\$ 309,915

27	TOTAL MEANS OF FINANCING		
28	(NONDISCRETIONARY)	\$ 35,548,063	\$ 38,467,306

29	MEANS OF FINANCE (DISCRETIONARY):		
30	State General Fund (Direct)	\$ 5,124,765	\$ 4,466,395
31	State General Fund by:		
32	Fees & Self-generated Revenues	\$ 1,618,608	\$ 1,639,309

33	TOTAL MEANS OF FINANCING		
34	(DISCRETIONARY)	\$ 6,743,373	\$ 6,105,704

35 BY EXPENDITURE CATEGORY:

36	Personal Services	\$ 32,395,610	\$ 34,578,313
37	Operating Expenses	\$ 5,622,765	\$ 5,024,322
38	Professional Services	\$ 403,238	\$ 403,238
39	Other Charges	\$ 3,846,323	\$ 4,175,137
40	Acquisitions/Major Repairs	\$ 23,500	\$ 392,000

41	TOTAL BY EXPENDITURE CATEGORY	\$ 42,291,436	\$ 44,573,010
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42 **08-415 ADULT PROBATION AND PAROLE**

43	EXPENDITURES:	FY 26 EOB	FY 27 REC
44	Administration and Support -		
45	Authorized Positions	(20)	(20)
46	Nondiscretionary Expenditures	\$ 748,011	\$ 726,280
47	Discretionary Expenditures	\$ 6,247,532	\$ 7,245,624

1 **Program Description:** *Provides management direction, guidance, coordination, and*
2 *administrative support.*

3	Field Services -		
4	Authorized Positions	(733)	(733)
5	Nondiscretionary Expenditures	\$ 104,176,842	\$ 106,791,811
6	Discretionary Expenditures	<u>\$ 0</u>	<u>\$ 0</u>

7 **Program Description:** *Provides supervision of remanded clients; supplies investigative*
8 *reports for sentencing, release, and clemency; fulfills extradition requirements; and*
9 *supervises contract work release centers.*

10	TOTAL EXPENDITURES	<u>\$ 111,172,385</u>	<u>\$ 114,763,715</u>
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11 MEANS OF FINANCE (NONDISCRETIONARY):

12	State General Fund (Direct)	\$ 90,919,186	\$ 93,662,227
13	State General Fund by:		
14	Fees & Self-generated Revenues from prior		
15	and current year collections	\$ 12,991,667	\$ 12,866,667
16	Fees & Self-generated Revenues Dedicated		
17	Fund Accounts:		
18	Sex Offender Registry Technology		
19	Dedicated Fund Account	\$ 54,000	\$ 54,000
20	Statutory Dedications:		
21	Adult Probation & Parole Officer		
22	Retirement Fund	<u>\$ 960,000</u>	<u>\$ 935,197</u>

23	TOTAL MEANS OF FINANCING		
24	(NONDISCRETIONARY)	<u>\$ 104,924,853</u>	<u>\$ 107,518,091</u>

25 MEANS OF FINANCE (DISCRETIONARY):

26	State General Fund (Direct)	<u>\$ 6,247,532</u>	<u>\$ 7,245,624</u>
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27	TOTAL MEANS OF FINANCING		
28	(DISCRETIONARY)	<u>\$ 6,247,532</u>	<u>\$ 7,245,624</u>

29 BY EXPENDITURE CATEGORY:

30	Personal Services	\$ 89,720,457	\$ 90,662,149
31	Operating Expenses	\$ 8,701,502	\$ 8,907,424
32	Professional Services	\$ 1,297,026	\$ 1,292,526
33	Other Charges	\$ 11,158,734	\$ 13,776,616
34	Acquisitions/Major Repairs	<u>\$ 294,666</u>	<u>\$ 125,000</u>

35	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 111,172,385</u>	<u>\$ 114,763,715</u>
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36 **08-416 B. B. "SIXTY" RAYBURN CORRECTIONAL CENTER**

37	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
38	Administration -		
39	Authorized Positions	(9)	(9)
40	Nondiscretionary Expenditures	\$ 209,273	\$ 168,247
41	Discretionary Expenditures	\$ 4,796,105	\$ 5,578,330

42 **Program Description:** *Provides administration and institutional support. Administration*
43 *includes the warden, institution business office, and American Correctional Association*
44 *(ACA) accreditation reporting efforts. Institutional support includes telephone expenses,*
45 *utilities, postage, Office of Risk Management insurance, and lease-purchase of equipment.*

1	Incarceration -		
2	Authorized Positions	(284)	(284)
3	Nondiscretionary Expenditures	\$ 32,600,211	\$ 34,974,671
4	Discretionary Expenditures	\$ 0	\$ 0

5 **Program Description:** *Provides security; services related to the custody and care (offender*
6 *classification and record keeping and basic necessities such as food, clothing, and laundry)*
7 *for 1,314 multi-level custody offenders; and maintenance and support of the facility and*
8 *equipment. Provides rehabilitation opportunities to offenders through literacy, academic*
9 *and vocational programs, religious guidance programs, recreational programs, on-the-job*
10 *training, and institutional work programs. Provides medical services (including an*
11 *infirmity unit), dental services, mental health services, and substance abuse counseling*
12 *(including a substance abuse coordinator and both Alcoholics Anonymous and Narcotics*
13 *Anonymous activities).*

14	Auxiliary Account -		
15	Authorized Positions	(4)	(4)
16	Nondiscretionary Expenditures	\$ 54,771	\$ 54,338
17	Discretionary Expenditures	\$ 1,556,839	\$ 1,572,405

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

21	TOTAL EXPENDITURES	\$ 39,217,199	\$ 42,347,991
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22	MEANS OF FINANCE (NONDISCRETIONARY):		
23	State General Fund (Direct)	\$ 32,434,286	\$ 34,767,720
24	State General Fund by:		
25	Interagency Transfers	\$ 156,064	\$ 156,064
26	Fees & Self-generated Revenues	\$ 273,905	\$ 273,472

27	TOTAL MEANS OF FINANCING		
28	(NONDISCRETIONARY)	\$ 32,864,255	\$ 35,197,256

29	MEANS OF FINANCE (DISCRETIONARY):		
30	State General Fund (Direct)	\$ 4,796,105	\$ 5,578,330
31	State General Fund by:		
32	Fees & Self-generated Revenues	\$ 1,556,839	\$ 1,572,405

33	TOTAL MEANS OF FINANCING		
34	(DISCRETIONARY)	\$ 6,352,944	\$ 7,150,735

35	BY EXPENDITURE CATEGORY:		
36	Personal Services	\$ 28,808,287	\$ 30,458,332
37	Operating Expenses	\$ 4,476,549	\$ 4,832,529
38	Professional Services	\$ 101,970	\$ 101,970
39	Other Charges	\$ 4,789,341	\$ 5,724,810
40	Acquisitions/Major Repairs	\$ 1,041,052	\$ 1,230,350

41	TOTAL BY EXPENDITURE CATEGORY	\$ 39,217,199	\$ 42,347,991
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1 **PUBLIC SAFETY SERVICES**

2 **08-418 OFFICE OF MANAGEMENT AND FINANCE**

3	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
4	Management and Finance Program -		
5	Authorized Positions	(104)	(107)
6	Nondiscretionary Expenditures	\$ 3,321,522	\$ 3,523,125
7	Discretionary Expenditures	\$ <u>24,071,112</u>	\$ <u>27,250,868</u>

8 **Program Description:** *Provides effective management and support services in an efficient,*
9 *expeditious, and professional manner to all budget units within Public Safety Services.*

10	TOTAL EXPENDITURES	\$ <u>27,392,634</u>	\$ <u>30,733,993</u>
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11 MEANS OF FINANCE (NONDISCRETIONARY):

12	State General Fund by:		
13	Interagency Transfers	\$ 619,793	\$ 623,519
14	Fees & Self-generated Revenues	\$ 2,068,309	\$ 2,294,151
15	Statutory Dedications:		
16	Riverboat Gaming Enforcement Fund	\$ <u>633,420</u>	\$ <u>605,455</u>

17	TOTAL MEANS OF FINANCING		
18	(NONDISCRETIONARY)	\$ <u>3,321,522</u>	\$ <u>3,523,125</u>

19 MEANS OF FINANCE (DISCRETIONARY):

20	State General Fund by:		
21	Interagency Transfers	\$ 3,146,926	\$ 2,991,200
22	Fees & Self-generated Revenues	\$ 13,792,880	\$ 17,292,548
23	Statutory Dedications:		
24	Riverboat Gaming Enforcement Fund	\$ 5,145,687	\$ 4,981,501
25	Video Draw Poker Device Fund	\$ <u>1,985,619</u>	\$ <u>1,985,619</u>

26	TOTAL MEANS OF FINANCING		
27	(DISCRETIONARY)	\$ <u>24,071,112</u>	\$ <u>27,250,868</u>

28 BY EXPENDITURE CATEGORY:

29	Personal Services	\$ 13,136,056	\$ 14,779,671
30	Operating Expenses	\$ 3,325,896	\$ 3,317,862
31	Professional Services	\$ 172,100	\$ 172,100
32	Other Charges	\$ 10,756,581	\$ 12,502,360
33	Acquisitions/Major Repairs	\$ <u>2,001</u>	\$ <u>2,000</u>

34	TOTAL BY EXPENDITURE CATEGORY	\$ <u>27,392,634</u>	\$ <u>30,733,993</u>
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35 **08-419 OFFICE OF STATE POLICE**

36	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
37	Traffic Enforcement Program -		
38	Authorized Positions	(982)	(1,058)
39	Nondiscretionary Expenditures	\$ 35,433,694	\$ 13,470,311
40	Discretionary Expenditures	\$ 144,515,068	\$ 190,495,948

41 **Program Description:** *Enforces state laws relating to motor vehicles and streets and*
42 *highways of the state, investigates crashes, performs drug interdiction, aids motorists,*
43 *conducts crime prevention programs, promotes highway safety, and leads and assists local*
44 *and state law enforcement agencies; provides inspection and enforcement activities relative*
45 *to intrastate and interstate commercial vehicles; oversees the transportation of hazardous*
46 *materials; regulates the towing and wrecker industry; regulates explosives control; and*
47 *provides security for the Capital Complex and state-owned facilities across the state.*

1	Criminal Investigation Program -		
2	Authorized Positions	(200)	(200)
3	Nondiscretionary Expenditures	\$ 7,645,162	\$ 3,323,899
4	Discretionary Expenditures	\$ 30,136,656	\$ 31,716,503

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

12	Operational Support Program -		
13	Authorized Positions	(415)	(339)
14	Nondiscretionary Expenditures	\$ 20,116,107	\$ 15,603,968
15	Discretionary Expenditures	\$ 172,973,392	\$ 170,661,341

16 **Program Description:** *Provides support services to personnel within the Office of State*
17 *Police and other public law enforcement agencies; operates the crime laboratory; trains and*
18 *certifies personnel on blood alcohol testing machinery and paperwork; serves as central*
19 *depository for criminal records; manages fleet operations and maintenance; issues*
20 *Concealed Handgun permits; provides security for elected officials; conducts background*
21 *investigations on new and current employees through its Internal Affairs Section; promotes*
22 *interoperability throughout the state; and manages and provides training, certification, and*
23 *recertification of all required law enforcement classes.*

24	Gaming Enforcement Program -		
25	Authorized Positions	(211)	(216)
26	Nondiscretionary Expenditures	\$ 7,963,846	\$ 5,959,232
27	Discretionary Expenditures	\$ 26,353,207	\$ 28,474,825

28 **Program Description:** *Regulates, licenses, audits, and investigates gaming activities in the*
29 *state, including video poker, riverboat, land-based casino, and Indian gaming, and gaming*
30 *equipment and manufacturers.*

31	TOTAL EXPENDITURES	<u>\$ 445,137,132</u>	<u>\$ 459,706,027</u>
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32	MEANS OF FINANCE (NONDISCRETIONARY):		
33	State General Fund (Direct)	\$ 14,187,544	\$ 8,187,590
34	State General Fund by:		
35	Interagency Transfers	\$ 793,306	\$ 447,669
36	Fees & Self-generated Revenues	\$ 30,942,396	\$ 13,457,782
37	Fees & Self-generated Revenues Dedicated		
38	Fund Accounts:		
39	Insurance Verification System Dedicated		
40	Fund Account	\$ 11,032,529	\$ 11,032,529
41	Statutory Dedications:		
42	Riverboat Gaming Enforcement Fund	\$ 12,265,109	\$ 3,658,331
43	Louisiana State Police Salary Fund	\$ 1,314,356	\$ 1,314,356
44	Federal Funds	<u>\$ 623,569</u>	<u>\$ 259,153</u>

45	TOTAL MEANS OF FINANCING		
46	(NONDISCRETIONARY)	<u>\$ 71,158,809</u>	<u>\$ 38,357,410</u>

47	MEANS OF FINANCE (DISCRETIONARY):		
48	State General Fund (Direct)	\$ 114,582,467	\$ 147,361,557
49	State General Fund by:		
50	Interagency Transfers	\$ 36,133,825	\$ 38,778,251
51	Fees & Self-generated Revenues	\$ 74,587,355	\$ 85,992,677

1	Fees & Self-generated Revenues Dedicated		
2	Fund Accounts:		
3	Concealed Handgun Permit Dedicated		
4	Fund Account	\$ 734,963	\$ 734,963
5	Criminal Identification and		
6	Information Dedicated Fund Account	\$ 6,500,000	\$ 6,500,000
7	Explosives Trust Dedicated Fund Account	\$ 251,182	\$ 251,182
8	Insurance Fraud Investigation Dedicated		
9	Fund Account	\$ 5,187,785	\$ 5,187,785
10	Insurance Verification System Dedicated		
11	Fund Account	\$ 27,501,536	\$ 27,501,536
12	Louisiana Towing and Storage Dedicated		
13	Fund Account	\$ 300,000	\$ 300,000
14	Motorcycle Safety, Awareness, and		
15	Operator Training Program Dedicated		
16	Fund Account	\$ 333,850	\$ 333,850
17	Public Safety DWI Testing, Maintenance		
18	and Training Dedicated Fund Account	\$ 440,825	\$ 440,825
19	Right to Know Dedicated Fund Account	\$ 26,069	\$ 26,069
20	Unified Carrier Registration		
21	Agreement Dedicated Fund Account	\$ 12,482,044	\$ 11,547,216
22	Sex Offender Registry Technology		
23	Dedicated Fund Account	\$ 25,000	\$ 25,000
24	Statutory Dedications:		
25	Riverboat Gaming Enforcement Fund	\$ 42,742,693	\$ 47,391,928
26	Sports Wagering Enforcement Fund	\$ 1,700,000	\$ 2,127,230
27	Video Draw Poker Device Fund	\$ 5,297,174	\$ 5,297,174
28	Hazardous Materials Emergency		
29	Response Fund	\$ 106,453	\$ 106,453
30	Criminal Justice and First Responder Fund	\$ 3,800,000	\$ 0
31	Pari-mutuel Live Racing Facility		
32	Gaming Control Fund	\$ 1,952,084	\$ 1,824,119
33	Tobacco Tax Health Care Fund	\$ 3,131,600	\$ 3,442,100
34	Louisiana State Police Salary Fund	\$ 19,285,644	\$ 19,117,303
35	Department of Public Safety Peace		
36	Officers Fund	\$ 249,000	\$ 249,000
37	Underground Damages Prevention Fund	\$ 15,000	\$ 15,000
38	Federal Funds	\$ 16,611,774	\$ 16,797,399
39	TOTAL MEANS OF FINANCING		
40	(DISCRETIONARY)	<u>\$ 373,978,323</u>	<u>\$ 421,348,617</u>
41	Provided however, and notwithstanding any law to the contrary, prior year Fees and Self-		
42	generated Revenues derived from federal and state drug and gaming asset forfeitures shall		
43	be carried forward and shall be available for expenditure.		
44	BY EXPENDITURE CATEGORY:		
45	Personal Services	\$ 273,175,264	\$ 280,700,945
46	Operating Expenses	\$ 58,128,866	\$ 59,347,333
47	Professional Services	\$ 1,751,312	\$ 827,973
48	Other Charges	\$ 98,718,909	\$ 113,812,988
49	Acquisitions/Major Repairs	\$ 13,362,781	\$ 5,016,788
50	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 445,137,132</u>	<u>\$ 459,706,027</u>

1 Payable out of the State General Fund (Direct)
2 to the Operational Support Program for the
3 Acadiana Criminalistics Laboratory \$ 1,000,000

4 Payable out of the State General Fund (Direct)
5 to the Operational Support Program for the North
6 Louisiana Criminalistics Laboratory \$ 1,000,000

7 The commissioner of administration is hereby authorized and directed to adjust the means
8 of finance for the Traffic Enforcement Program by reducing the appropriation out of the
9 State General Fund (Direct) by (\$7,240,068).

10 Payable out of the State General Fund by
11 Fees and Self-generated Revenues out of the Office
12 of Motor Vehicles Driver's License Escrow
13 Dedicated Fund Account to the Traffic
14 Enforcement Program for personal services \$ 7,240,068

15 **08-420 OFFICE OF MOTOR VEHICLES**

16	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
17	Licensing Program -		
18	Authorized Positions	(566)	(546)
19	Nondiscretionary Expenditures	\$ 9,698,508	\$ 9,661,532
20	Discretionary Expenditures	<u>\$ 100,394,418</u>	<u>\$ 77,083,510</u>

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

29 TOTAL EXPENDITURES \$ 110,092,926 \$ 86,745,042

30 MEANS OF FINANCE (NONDISCRETIONARY):

31	State General Fund by:		
32	Interagency Transfers	\$ 751	\$ 722
33	Fees & Self-generated Revenues	\$ 9,660,748	\$ 9,625,221
34	Federal Funds	<u>\$ 37,009</u>	<u>\$ 35,589</u>

35 TOTAL MEANS OF FINANCING
36 (NONDISCRETIONARY) \$ 9,698,508 \$ 9,661,532

37 MEANS OF FINANCE (DISCRETIONARY):

38	State General Fund (Direct)	\$ 125,000	\$ 0
39	State General Fund by:		
40	Interagency Transfers	\$ 471,749	\$ 471,778
41	Fees & Self-generated Revenues	\$ 55,267,078	\$ 56,179,721
42	Fees & Self-generated Revenues Dedicated		
43	Fund Accounts:		
44	Trucking Research and Education		
45	Council Fund Account	\$ 900,000	\$ 900,000
46	Office of Motor Vehicles Customer		
47	Service and Technology Dedicated		
48	Fund Account	\$ 6,800,000	\$ 6,800,000
49	Handling Fee Escrow Dedicated		
50	Fund Account	\$ 4,150,870	\$ 4,150,870

1	Unified Carrier Registration Agreement		
2	Dedicated Fund Account	\$ 171,007	\$ 171,007
3	Insurance Verification System Dedicated		
4	Fund Account	\$ 1,181,921	\$ 1,181,921
5	Statutory Dedications:		
6	Modernization and Security Fund	\$ 24,100,000	\$ 0
7	Federal Funds	<u>\$ 7,266,793</u>	<u>\$ 7,228,213</u>
8	TOTAL MEANS OF FINANCING		
9	(DISCRETIONARY)	<u>\$ 100,394,418</u>	<u>\$ 77,083,510</u>

10 BY EXPENDITURE CATEGORY:

11	Personal Services	\$ 46,521,535	\$ 46,225,187
12	Operating Expenses	\$ 8,406,313	\$ 8,656,313
13	Professional Services	\$ 267,286	\$ 142,286
14	Other Charges	\$ 54,848,163	\$ 31,721,256
15	Acquisitions/Major Repairs	<u>\$ 49,629</u>	<u>\$ 0</u>
16	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 110,092,926</u>	<u>\$ 86,745,042</u>

17 Provided however, and notwithstanding any law to the contrary, prior year Fees and Self-
18 generated Revenues shall be carried forward and shall be available for expenditure.

19 **08-422 OFFICE OF STATE FIRE MARSHAL**

20	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
21	Fire Prevention Program -		
22	Authorized Positions	(206)	(202)
23	Nondiscretionary Expenditures	\$ 4,406,504	\$ 4,509,105
24	Discretionary Expenditures	<u>\$ 37,665,839</u>	<u>\$ 37,624,236</u>

25 **Program Description:** *Performs fire and safety inspections of all facilities requiring state*
26 *or federal licenses; certifies health care facilities for compliance with fire and safety codes;*
27 *certifies and licenses fire protection sprinklers and extinguishers; inspects boiler and certain*
28 *pressure vessels; licenses manufacturers, distributors, and retailers of fireworks.*
29 *Investigates fires not covered by a recognized fire protection bureau; maintains a data*
30 *depository and provides statistical analyses of all fires. Reviews final construction plans*
31 *and specifications for new or remodeled buildings in the state (except one and two family*
32 *dwelling) for compliance with fire, safety and accessibility laws; reviews designs and*
33 *calculations for fire extinguishing systems, alarm systems, portable fire extinguishers, and*
34 *dry chemical suppression systems.*

35	TOTAL EXPENDITURES	<u>\$ 42,072,343</u>	<u>\$ 42,133,341</u>
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36 MEANS OF FINANCE (NONDISCRETIONARY):

37	State General Fund by:		
38	Interagency Transfers	\$ 30,137	\$ 27,690
39	Fees & Self-generated Revenues	\$ 675,072	\$ 620,255
40	Statutory Dedications:		
41	Louisiana Fire Marshal Fund	\$ 3,701,295	\$ 3,859,162
42	Federal Funds	<u>\$ 0</u>	<u>\$ 1,998</u>

43	TOTAL MEANS OF FINANCING		
44	(NONDISCRETIONARY)	<u>\$ 4,406,504</u>	<u>\$ 4,509,105</u>

1	MEANS OF FINANCE (DISCRETIONARY):		
2	State General Fund by:		
3	Interagency Transfers	\$ 2,084,515	\$ 2,086,962
4	Fees & Self-generated Revenues	\$ 4,781,000	\$ 4,993,317
5	Fees & Self-generated Revenues Dedicated		
6	Fund Accounts:		
7	Industrialized Building Program Dedicated		
8	Fund Account	\$ 300,000	\$ 300,000
9	Louisiana Life Safety and Property		
10	Protection Trust Dedicated Fund		
11	Account	\$ 725,000	\$ 725,000
12	Statutory Dedications:		
13	Louisiana Fire Marshal Fund	\$ 25,939,508	\$ 26,589,670
14	Two Percent Fire Insurance Fund	\$ 1,960,000	\$ 1,160,000
15	Louisiana Manufactured Housing		
16	Commission Fund	\$ 305,775	\$ 305,775
17	Volunteer Firefighter Tuition		
18	Reimbursement Fund	\$ 250,000	\$ 250,000
19	Fire and Emergency Training Academy		
20	Film Library Fund	\$ 50,000	\$ 50,000
21	Federal Funds	<u>\$ 1,270,041</u>	<u>\$ 1,163,512</u>
22	TOTAL MEANS OF FINANCING		
23	(DISCRETIONARY)	<u>\$ 37,665,839</u>	<u>\$ 37,624,236</u>
24	BY EXPENDITURE CATEGORY:		
25	Personal Services	\$ 24,209,289	\$ 26,266,017
26	Operating Expenses	\$ 4,012,326	\$ 3,995,826
27	Professional Services	\$ 7,219	\$ 7,219
28	Other Charges	\$ 12,843,509	\$ 10,864,279
29	Acquisitions/Major Repairs	<u>\$ 1,000,000</u>	<u>\$ 0</u>
30	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 42,072,343</u>	<u>\$ 41,133,341</u>
31	Provided however, and notwithstanding any law to the contrary, prior-year Interagency		
32	Transfers and Fees and Self-generated Revenues shall be carried forward and shall be		
33	available for expenditure.		
34	08-423 LOUISIANA GAMING CONTROL BOARD		
35	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
36	Louisiana Gaming Control Board -		
37	Authorized Positions	(4)	(5)
38	Nondiscretionary Expenditures	\$ 163,773	\$ 171,647
39	Discretionary Expenditures	<u>\$ 949,933</u>	<u>\$ 1,123,894</u>
40	Program Description: <i>Promulgates and enforces rules which regulate operations in the</i>		
41	<i>state relative to provisions of the Louisiana Riverboat Economic Development and Gaming</i>		
42	<i>Control Act, the Louisiana Economic Development and Gaming Corporation Act, and the</i>		
43	<i>Video Draw Poker Devices Control law. Further the board has all regulatory, enforcement</i>		
44	<i>and supervisory authority that exists in the state as to gaming on Indian lands.</i>		
45	TOTAL EXPENDITURES	<u>\$ 1,113,706</u>	<u>\$ 1,295,541</u>

1	MEANS OF FINANCE (NONDISCRETIONARY):		
2	State General Fund by:		
3	Statutory Dedications:		
4	Pari-mutuel Live Racing Facility		
5	Gaming Control Fund	\$ 666	\$ 666
6	Riverboat Gaming Enforcement Fund	\$ 163,107	\$ 170,981
7	TOTAL MEANS OF FINANCING		
8	(NONDISCRETIONARY)	<u>\$ 163,773</u>	<u>\$ 171,647</u>
9	MEANS OF FINANCE (DISCRETIONARY):		
10	State General Fund by:		
11	Statutory Dedications:		
12	Pari-mutuel Live Racing Facility		
13	Gaming Control Fund	\$ 82,427	\$ 82,427
14	Sports Wagering Enforcement Fund	\$ 105,020	\$ 281,855
15	Riverboat Gaming Enforcement Fund	\$ 762,486	\$ 759,612
16	TOTAL MEANS OF FINANCING		
17	(DISCRETIONARY)	<u>\$ 949,933</u>	<u>\$ 1,123,894</u>
18	BY EXPENDITURE CATEGORY:		
19	Personal Services	\$ 779,824	\$ 864,872
20	Operating Expenses	\$ 133,020	\$ 143,620
21	Professional Services	\$ 66,717	\$ 66,717
22	Other Charges	\$ 134,145	\$ 143,732
23	Acquisitions/Major Repairs	\$ 0	\$ 76,600
24	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 1,113,706</u>	<u>\$ 1,295,541</u>
25	08-424 LIQUEFIED PETROLEUM GAS COMMISSION		
26	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
27	Administrative Program -		
28	Authorized Positions	(12)	(12)
29	Nondiscretionary Expenditures	\$ 219,480	\$ 210,839
30	Discretionary Expenditures	\$ 1,579,275	\$ 1,576,628
31	Program Description:		
32	<i>Promulgates and enforces rules which regulate the distribution,</i>		
33	<i>handling and storage, and transportation of liquefied petroleum gases; inspects storage</i>		
	<i>facilities and equipment; examines and certifies personnel engaged in the industry.</i>		
34	TOTAL EXPENDITURES	<u>\$ 1,798,755</u>	<u>\$ 1,787,467</u>
35	MEANS OF FINANCE (NONDISCRETIONARY):		
36	State General Fund by:		
37	Fees & Self-generated Revenues Dedicated		
38	Fund Accounts:		
39	Liquefied Petroleum Gas Rainy Day		
40	Dedicated Fund Account	\$ 219,480	\$ 210,839
41	TOTAL MEANS OF FINANCING		
42	(NONDISCRETIONARY)	<u>\$ 219,480</u>	<u>\$ 210,839</u>

1	MEANS OF FINANCE (DISCRETIONARY):		
2	State General Fund by:		
3	Fees & Self-generated Revenues Dedicated		
4	Fund Accounts:		
5	Liquefied Petroleum Gas Rainy Day		
6	Dedicated Fund Account	\$ 1,579,275	\$ 1,576,628
7	TOTAL MEANS OF FINANCING		
8	(DISCRETIONARY)	<u>\$ 1,579,275</u>	<u>\$ 1,576,628</u>
9	BY EXPENDITURE CATEGORY:		
10	Personal Services	\$ 1,275,651	\$ 1,237,508
11	Operating Expenses	\$ 163,959	\$ 186,104
12	Professional Services	\$ 0	\$ 0
13	Other Charges	\$ 359,145	\$ 363,855
14	Acquisitions/Major Repairs	<u>\$ 0</u>	<u>\$ 0</u>
15	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 1,798,755</u>	<u>\$ 1,787,467</u>
16	08-425 LOUISIANA HIGHWAY SAFETY COMMISSION		
17	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
18	Administrative Program -		
19	Authorized Positions	(15)	(15)
20	Nondiscretionary Expenditures	\$ 331,499	\$ 369,285
21	Discretionary Expenditures	<u>\$ 23,636,516</u>	<u>\$ 24,129,054</u>
22	Program Description: <i>Provides the mechanism through which the state receives federal</i>		
23	<i>funds for highway safety purposes; conducts analyses of highway safety initiatives; contracts</i>		
24	<i>with law enforcement agencies to maintain compliance with federal mandates; conducts</i>		
25	<i>public information/education initiatives in nine highway safety priority areas.</i>		
26	TOTAL EXPENDITURES	<u>\$ 23,968,015</u>	<u>\$ 24,498,339</u>
27	MEANS OF FINANCE (NONDISCRETIONARY):		
28	State General Fund by:		
29	Fees & Self-generated Revenues	\$ 172,851	\$ 195,206
30	Federal Funds	<u>\$ 158,648</u>	<u>\$ 174,079</u>
31	TOTAL MEANS OF FINANCING		
32	(NONDISCRETIONARY)	<u>\$ 331,499</u>	<u>\$ 369,285</u>
33	MEANS OF FINANCE (DISCRETIONARY):		
34	State General Fund by:		
35	Interagency Transfers	\$ 412,350	\$ 412,350
36	Fees & Self-generated Revenues	\$ 730,280	\$ 707,925
37	Federal Funds	<u>\$ 22,493,886</u>	<u>\$ 23,008,779</u>
38	TOTAL MEANS OF FINANCING		
39	(DISCRETIONARY)	<u>\$ 23,636,516</u>	<u>\$ 24,129,054</u>
40	BY EXPENDITURE CATEGORY:		
41	Personal Services	\$ 1,777,872	\$ 1,914,724
42	Operating Expenses	\$ 223,188	\$ 223,188
43	Professional Services	\$ 4,177,050	\$ 4,177,050
44	Other Charges	\$ 17,789,905	\$ 18,183,377
45	Acquisitions/Major Repairs	<u>\$ 0</u>	<u>\$ 0</u>
46	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 23,968,015</u>	<u>\$ 24,498,339</u>

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YOUTH SERVICES

08-403 OFFICE OF JUVENILE JUSTICE

EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
Youth Services -		
Authorized Positions	(1,070)	(1,223)
Authorized Other Charges Positions	(6)	(6)
Nondiscretionary Expenditures	\$ 20,862,795	\$ 23,650,140
Discretionary Expenditures	\$ 177,554,382	\$ 202,687,596

Program Description: *Provides beneficial administration, policy development, financial management and leadership; and develops and implements evident based practices/formulas for juvenile services. Provides for the custody, care, and treatment of adjudicated youth through enforcement of laws and implementation of programs designed to ensure the safety of public, staff, and youth; and to reintegrate youth into society. The region also provides a community-based system of care that supervises the needs of the youth after reintegration into society. Provides a community-based system of care that addresses the needs of youth committed to custody and/or supervision.*

Auxiliary Account -		
Authorized Positions	(0)	(0)
Nondiscretionary Expenditures	\$ 0	\$ 0
Discretionary Expenditures	<u>\$ 235,682</u>	<u>\$ 235,682</u>

Program Description: *The Auxiliary Account was created to administer a service to youthful offenders within the agency's secure care facilities. The fund is used to account for juvenile purchases of consumer items from the facility's canteen. In addition to, telephone commissions, hobby craft sales, donations, visitation sales, recycling, contraband, and photo sales. Funding in this account will be used to replenish canteens; fund youth recreation and rehabilitation programs within Acadiana, Bridge City, Columbia, Jetson, and Swanson Correctional Centers For Youth. This account is funded entirely with Fees and Self-generated Revenues.*

TOTAL EXPENDITURES	<u>\$ 198,652,859</u>	<u>\$ 226,573,418</u>
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MEANS OF FINANCE (NONDISCRETIONARY):		
State General Fund (Direct)	\$ 20,100,526	\$ 22,887,672
State General Fund by:		
Interagency Transfers	\$ 605,430	\$ 601,741
Fees & Self-generated Revenues	\$ 144,523	\$ 148,531
Federal Funds	<u>\$ 12,316</u>	<u>\$ 12,196</u>

TOTAL MEANS OF FINANCING (NONDISCRETIONARY)	<u>\$ 20,862,795</u>	<u>\$ 23,650,140</u>
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MEANS OF FINANCE (DISCRETIONARY):		
State General Fund (Direct)	\$ 156,601,407	\$ 181,734,820
State General Fund by:		
Interagency Transfers	\$ 18,529,191	\$ 18,532,880
Fees & Self-generated Revenues	\$ 1,630,964	\$ 1,626,956
Fees & Self-generated Revenues Dedicated Fund Accounts:		
Youthful Offender Management Dedicated Fund Account	\$ 149,022	\$ 149,022
Federal Funds	<u>\$ 879,480</u>	<u>\$ 879,600</u>

TOTAL MEANS OF FINANCING (DISCRETIONARY)	<u>\$ 177,790,064</u>	<u>\$ 202,923,278</u>
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1 BY EXPENDITURE CATEGORY:

2	Personal Services	\$ 101,221,942	\$ 128,422,580
3	Operating Expenses	\$ 7,628,462	\$ 8,771,059
4	Professional Services	\$ 2,155,838	\$ 2,188,773
5	Other Charges	\$ 87,196,617	\$ 85,284,426
6	Acquisitions/Major Repairs	<u>\$ 450,000</u>	<u>\$ 1,906,580</u>
7	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 198,652,859</u>	<u>\$ 226,573,418</u>

8 **SCHEDULE 09**

9 **LOUISIANA DEPARTMENT OF HEALTH**

10 For Fiscal Year 2026-2027, cash generated by each budget unit within Schedule 09 may be
 11 pooled with any other budget unit within Schedule 09 to avoid a cash deficit. No budget unit
 12 may expend more revenues than are appropriated to it in this Act except upon the approval
 13 of the Division of Administration and the Joint Legislative Committee on the Budget, or as
 14 may otherwise be provided for by law.

15 Notwithstanding any provision of law to the contrary, the department shall purchase medical
 16 services for consumers in the most cost effective manner. The secretary is directed to utilize
 17 various cost containment measures to ensure expenditures remain at the level appropriated
 18 in this Schedule, including but not limited to precertification, preadmission screening,
 19 diversion, fraud control, utilization review and management, prior authorization, service
 20 limitations, drug therapy management, disease management, cost sharing, and other
 21 measures as permitted under federal law.

22 Beginning on October 15, 2026, and monthly thereafter, the department shall submit to the
 23 Joint Legislative Committee on the Budget for its review a report itemizing the means of
 24 financing and expenditures for Schedule 09-306 Medical Vendor Payments. The department
 25 may vary the forecasting methodologies utilized to produce the reports as necessary to
 26 ensure the submission of the most accurate projections of revenues and expenditures as
 27 practical.

28 The first report shall include a detailed itemization of the actual means of financing and
 29 expenditures for Medical Vendor Payments in Fiscal Year 2025-2026 and budgeted means
 30 of financing and the initial allocation of payments and year-to-date expenditures for Fiscal
 31 Year 2026-2027 delineated by provider group, state agency, or managed care program. The
 32 reporting on the managed care expenditures shall differentiate between expenditures on the
 33 ACA Expansion population and the non-expansion population. The first report shall also
 34 include, for both the prior and current fiscal years, an itemization of supplemental or directed
 35 payment programs by provider group as well as all supplemental or directed payments and
 36 uncompensated care costs payments to the LSU Public Private Partnership hospitals. Finally,
 37 the report shall also provide the total amount of the expenditures on the Managed Care
 38 Incentive Program for both the prior and current fiscal years.

39 In the second report and each subsequent report submitted monthly thereafter, the
 40 department shall include a section detailing the budgeted means of financing versus the
 41 projected use of those means of financing to fund the projected expenditures and as adjusted
 42 for projected revenue collections by source. In the event a surplus is projected, the
 43 department shall provide an explanation of the source of any surplus revenues and the
 44 rationale of the department’s proposed use of the means of financing. In the event a deficit
 45 is projected due to the budgeted means of finance or estimated revenue collections being
 46 insufficient to finance projected expenditures, the department shall inform the committee of
 47 any other sources of revenues that may be available or adjustments in expenditures that
 48 could be implemented within the department to aid in alleviating the projected deficit. Also,
 49 beginning with the second report and continuing in each report submitted monthly thereafter,
 50 the department shall delineate, in the same manner as presented in the first report of the
 51 fiscal year, the initial allocation of payments, total projected expenditures, and year-to-date
 52 expenditures in Fiscal Year 2026-2027 for each allocation within the programs, the

1 supplemental or directed payment programs, the supplemental or directed payments and
2 uncompensated care costs payments to the LSU Public Private Partnership hospitals, and the
3 total expenditures on the Managed Care Incentive Program.

4 Further, each report shall include a section specifying the total amount of pharmacy rebates
5 projected to be received by the end of the fiscal year delineated between those generated by
6 drug utilization of the expansion enrollees versus the non-expansion enrollees and, for the
7 non-expansion enrollees, between those receiving health care services under the fee-for-
8 service program versus the managed care program. In addition, each report shall include a
9 section on current expansion and non-expansion enrollment in the Medicaid program and
10 projected expansion and non-expansion enrollment through the end of the fiscal year.

11 Finally, each report shall include a thorough explanation of all policy changes proposed or
12 implemented by the department since the preceding report was submitted to the committee,
13 including but not limited to those being proposed or implemented by administrative rule
14 making, state plan amendment, waiver application, or contract amendment. Such
15 explanations shall include whether the policy change will result in an increase or decrease
16 in revenue collections and/or expenditures.

17 Notwithstanding any provision of law to the contrary and specifically R.S. 39:82(E), for
18 Fiscal Year 2026-2027 any over-collected funds, including interagency transfers, fees and
19 self-generated revenues, federal funds, and surplus statutory dedicated funds generated and
20 collected by any agency in Schedule 09 for Fiscal Year 2025-2026 may be carried forward
21 and expended in Fiscal Year 2026-2027 in the Medical Vendor Program. Revenues from
22 refunds and recoveries in the Medical Vendor Program are authorized to be expended in
23 Fiscal Year 2026-2027. No such carried forward funds, which are in excess of those
24 appropriated in this Act, may be expended without the express approval of the Division of
25 Administration and the Joint Legislative Committee on the Budget.

26 Notwithstanding any provision of law to the contrary, the secretary of the Louisiana
27 Department of Health may transfer, with the approval of the commissioner of administration
28 via midyear budget adjustment (BA-7 Form), up to twenty-five (25) authorized positions and
29 associated personnel services funding if necessary from one budget unit to any other budget
30 unit and/or between programs within any budget unit within this schedule. Not more than
31 an aggregate of one-hundred (100) positions and associated personal services may be
32 transferred between budget units and/or programs within a budget unit without the approval
33 of the Joint Legislative Committee on the Budget.

34 Notwithstanding any provision of law to the contrary, the secretary of the Louisiana
35 Department of Health is authorized to transfer, with the approval of the commissioner of
36 administration through midyear budget adjustments, funds and authorized positions from one
37 budget unit to any other budget unit and/or between programs within any budget unit within
38 this schedule. Such transfers shall be made solely to provide for the effective delivery of
39 services by the department, promote efficiencies and enhance the cost effective delivery of
40 services. Not more than six million dollars may be transferred pursuant to this authority. The
41 secretary and the commissioner shall promptly notify the Joint Legislative Committee on the
42 Budget of any such transfer.

43 Notwithstanding any provision of law to the contrary, the department shall not be under any
44 obligation to perform any of the services as described in R.S. 46:2116, et seq., and may
45 utilize other revenue sources to provide these services if available. Provided, further, that any
46 additional funding for state plan personal assistance services may be used as state match for
47 available federal funds.

48 In addition to all other reductions required by this Act, the commissioner of administration
49 is hereby authorized and directed to reduce the aggregate total State General Fund (Direct)
50 appropriations in this Act to the Louisiana Department of Health by (\$21,415,684).

1 **09-300 JEFFERSON PARISH HUMAN SERVICES AUTHORITY**

2	EXPENDITURES:		<u>FY 26 EOB</u>	<u>FY 27 REC</u>
3	Jefferson Parish Human Services Authority			
4	Authorized Other Charges Positions		(145)	(141)
5	Nondiscretionary Expenditures	\$	2,868,981	\$ 2,839,739
6	Discretionary Expenditures	\$	<u>17,460,073</u>	<u>18,374,918</u>

7 **Program Description:** *Jefferson Parish Human Services Authority provides the*
 8 *administration, management, and operation of mental health, developmental disabilities,*
 9 *and substance abuse services for the citizens of Jefferson Parish.*

10	TOTAL EXPENDITURES	\$	<u>20,329,054</u>	<u>21,214,657</u>
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11	MEANS OF FINANCE (NONDISCRETIONARY):			
12	State General Fund (Direct)	\$	<u>2,868,981</u>	<u>2,839,739</u>

13	TOTAL MEANS OF FINANCING			
14	(NONDISCRETIONARY)	\$	<u>2,868,981</u>	<u>2,839,739</u>

15	MEANS OF FINANCE (DISCRETIONARY):			
16	State General Fund (Direct)	\$	12,554,907	\$ 13,469,752
17	State General Fund By:			
18	Interagency Transfers	\$	2,180,166	\$ 2,180,166
19	Fees & Self-generated Revenues	\$	<u>2,725,000</u>	<u>2,725,000</u>

20	TOTAL MEANS OF FINANCING			
21	(DISCRETIONARY)	\$	<u>17,460,073</u>	<u>18,374,918</u>

22	BY EXPENDITURE CATEGORY:			
23	Personal Services	\$	0	\$ 0
24	Operating Expenses	\$	0	\$ 0
25	Professional Services	\$	0	\$ 0
26	Other Charges	\$	20,329,054	\$ 21,214,657
27	Acquisitions/Major Repairs	\$	<u>0</u>	<u>0</u>

28	TOTAL BY EXPENDITURE CATEGORY	\$	<u>20,329,054</u>	<u>21,214,657</u>
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29 **09-301 FLORIDA PARISHES HUMAN SERVICES AUTHORITY**

30	EXPENDITURES:		<u>FY 26 EOB</u>	<u>FY 27 REC</u>
31	Florida Parishes Human Services Authority			
32	Authorized Other Charges Positions		(181)	(181)
33	Nondiscretionary Expenditures	\$	3,560,385	\$ 3,733,890
34	Discretionary Expenditures	\$	<u>24,598,011</u>	<u>25,586,097</u>

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

39	TOTAL EXPENDITURES	\$	<u>28,158,396</u>	<u>29,319,987</u>
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1	MEANS OF FINANCE (NONDISCRETIONARY):		
2	State General Fund (Direct)	\$ 2,489,205	\$ 2,734,808
3	State General Fund by:		
4	Interagency Transfers	\$ 612,103	\$ 570,904
5	Fees & Self-generated Revenues	\$ 428,472	\$ 399,632
6	Federal Funds	\$ 30,605	\$ 28,546
7	TOTAL MEANS OF FINANCING		
8	(NONDISCRETIONARY)	<u>\$ 3,560,385</u>	<u>\$ 3,733,890</u>
9	MEANS OF FINANCE (DISCRETIONARY):		
10	State General Fund (Direct)	\$ 14,051,559	\$ 14,967,547
11	State General Fund by:		
12	Interagency Transfers	\$ 7,251,241	\$ 7,292,440
13	Fees & Self-generated Revenues	\$ 2,325,816	\$ 2,354,656
14	Federal Funds	\$ 969,395	\$ 971,454
15	TOTAL MEANS OF FINANCING		
16	(DISCRETIONARY)	<u>\$ 24,598,011</u>	<u>\$ 25,586,097</u>
17	BY EXPENDITURE CATEGORY:		
18	Personal Services	\$ 0	\$ 0
19	Operating Expenses	\$ 1,038,220	\$ 1,038,220
20	Professional Services	\$ 0	\$ 0
21	Other Charges	\$ 27,120,176	\$ 28,281,767
22	Acquisitions/Major Repairs	\$ 0	\$ 0
23	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 28,158,396</u>	<u>\$ 29,319,987</u>

24 **09-302 CAPITAL AREA HUMAN SERVICES DISTRICT**

25	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
26	Capital Area Human Services District		
27	Authorized Other Charges Positions	(218)	(216)
28	Nondiscretionary Expenditures	\$ 4,375,741	\$ 4,280,197
29	Discretionary Expenditures	<u>\$ 27,523,041</u>	<u>\$ 27,843,736</u>

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

34	TOTAL EXPENDITURES	<u>\$ 31,898,782</u>	<u>\$ 32,123,933</u>
35	MEANS OF FINANCE (NONDISCRETIONARY):		
36	State General Fund (Direct)	\$ 4,020,688	\$ 4,280,197
37	State General Fund by:		
38	Interagency Transfers	\$ 274,644	\$ 0
39	Fees & Self-generated Revenues	<u>\$ 80,409</u>	<u>\$ 0</u>
40	TOTAL MEANS OF FINANCE		
41	(NONDISCRETIONARY)	<u>\$ 4,375,741</u>	<u>\$ 4,280,197</u>

1	MEANS OF FINANCE (DISCRETIONARY):		
2	State General Fund (Direct)	\$ 14,247,428	\$ 14,213,070
3	State General Fund by:		
4	Interagency Transfers	\$ 9,802,914	\$ 10,077,558
5	Fees & Self-generated Revenues	\$ 3,472,699	\$ 3,553,108
6	TOTAL MEANS OF FINANCE		
7	(DISCRETIONARY)	<u>\$ 27,523,041</u>	<u>\$ 27,843,736</u>
8	BY EXPENDITURE CATEGORY:		
9	Personal Services	\$ 0	\$ 0
10	Operating Expenses	\$ 0	\$ 0
11	Professional Services	\$ 0	\$ 0
12	Other Charges	\$ 31,898,782	\$ 32,123,933
13	Acquisitions/Major Repairs	\$ 0	\$ 0
14	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 31,898,782</u>	<u>\$ 32,123,933</u>
15	09-303 DEVELOPMENTAL DISABILITIES COUNCIL		
16	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
17	Developmental Disabilities Council -		
18	Authorized Positions	(8)	(8)
19	Nondiscretionary Expenditures	\$ 166,788	\$ 156,739
20	Discretionary Expenditures	\$ 2,675,209	\$ 2,456,840
21	Program Description:		
22	<i>The Developmental Disabilities Council is a 28 member, Governor</i>		
23	<i>appointed board whose function is to implement the Federal Developmental Disabilities</i>		
24	<i>Assistance and Bill of Rights Act (P.L. 106-402; R.S. 28:750-758; R.S. 36:251) in Louisiana.</i>		
25	<i>The focus of the Council is to facilitate change in Louisiana's system of supports and</i>		
26	<i>services to individuals with disabilities and their families in order to enhance and improve</i>		
27	<i>their quality of life. The Council plans and advocates for greater opportunities for</i>		
28	<i>individuals with disabilities in all areas of life, and supports activities, initiatives and</i>		
29	<i>practices that promote the successful implementation of the Council's Mission and mandate</i>		
30	TOTAL EXPENDITURES	<u>\$ 2,841,997</u>	<u>\$ 2,613,579</u>
31	MEANS OF FINANCE (NONDISCRETIONARY):		
32	Federal Funds	\$ 166,788	\$ 156,739
33	TOTAL MEANS OF FINANCING		
34	(NONDISCRETIONARY)	<u>\$ 166,788</u>	<u>\$ 156,739</u>
35	MEANS OF FINANCE (DISCRETIONARY):		
36	State General Fund (Direct)	\$ 1,007,517	\$ 757,517
37	Federal Funds	\$ 1,667,692	\$ 1,699,323
38	TOTAL MEANS OF FINANCING		
39	(DISCRETIONARY)	<u>\$ 2,675,209</u>	<u>\$ 2,456,840</u>
40	BY EXPENDITURE CATEGORY:		
41	Personal Services	\$ 883,535	\$ 900,232
42	Operating Expenses	\$ 150,985	\$ 150,985
43	Professional Services	\$ 0	\$ 0
44	Other Charges	\$ 1,805,159	\$ 1,558,362
45	Acquisitions/Major Repairs	\$ 2,318	\$ 4,000
46	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 2,841,997</u>	<u>\$ 2,613,579</u>

1 Payable out of the State General Fund (Direct)
2 to the Developmental Disabilities Council for
3 Families Helping Families \$ 250,000

4 **09-304 METROPOLITAN HUMAN SERVICES DISTRICT**

5 EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
6 Metropolitan Human Services District		
7 Authorized Other Charges Positions	(121)	(121)
8 Nondiscretionary Expenditures	\$ 2,862,820	\$ 2,427,242
9 Discretionary Expenditures	<u>\$ 28,352,642</u>	<u>\$ 28,753,414</u>

10 **Program Description:** *Metropolitan Human Services District provides the administration,*
11 *management, and operation of behavioral health and developmental disability services for*
12 *the citizens of Orleans, Plaquemines, and St. Bernard parishes.*

13 TOTAL EXPENDITURES \$ 31,215,462 \$ 31,180,656

14 MEANS OF FINANCE (NONDISCRETIONARY):
15 State General Fund (Direct) \$ 2,862,820 \$ 2,427,242

16 TOTAL MEANS OF FINANCE
17 (NONDISCRETIONARY) \$ 2,862,820 \$ 2,427,242

18 MEANS OF FINANCE (DISCRETIONARY):
19 State General Fund (Direct) \$ 15,428,561 \$ 16,579,333
20 State General Fund by:
21 Interagency Transfers \$ 9,339,786 \$ 9,339,786
22 Fees & Self-generated Revenues \$ 1,229,243 \$ 1,229,243
23 Federal Funds \$ 2,355,052 \$ 1,605,052

24 TOTAL MEANS OF FINANCING
25 (DISCRETIONARY) \$ 28,352,642 \$ 28,753,414

26 BY EXPENDITURE CATEGORY:

27 Personal Services	\$ 0	\$ 0
28 Operating Expenses	\$ 0	\$ 0
29 Professional Services	\$ 0	\$ 0
30 Other Charges	\$ 31,215,462	\$ 31,180,656
31 Acquisitions/Major Repairs	<u>\$ 0</u>	<u>\$ 0</u>

32 TOTAL BY EXPENDITURE CATEGORY \$ 31,215,462 \$ 31,180,656

33 **09-305 MEDICAL VENDOR ADMINISTRATION**

34 EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
35 Medical Vendor Administration -		
36 Authorized Positions	(2,158)	(2,149)
37 Nondiscretionary Expenditures	\$ 202,565,050	\$ 243,034,176
38 Discretionary Expenditures	<u>\$ 654,060,793</u>	<u>\$ 709,368,025</u>

39 **Program Description:** *Develops, implements, and enforces the administrative and*
40 *programmatic policies of the Supplemental Nutrition Assistance Program (SNAP) and*
41 *Medicaid programs with respect to eligibility, reimbursement, and monitoring of quality-*
42 *driven health care services in Louisiana, in concurrence with evidence-based best practices*
43 *as well as federal and state laws and regulations.*

44 TOTAL EXPENDITURES \$ 856,625,843 \$ 952,402,201

1	MEANS OF FINANCE (NONDISCRETIONARY):		
2	State General Fund (Direct)	\$ 45,356,611	\$ 61,029,381
3	State General Fund by:		
4	Interagency Transfers	\$ 142,441	\$ 700,900
5	Fees & Self-generated Revenues	\$ 1,186,500	\$ 1,316,904
6	Statutory Dedications:		
7	Medical Assistance Programs Fraud		
8	Detection Fund	\$ 391,008	\$ 0
9	Federal Funds	\$ 155,488,490	\$ 179,986,991
10	TOTAL MEANS OF FINANCING		
11	(NONDISCRETIONARY)	<u>\$ 202,565,050</u>	<u>\$ 243,034,176</u>
12	MEANS OF FINANCE (DISCRETIONARY):		
13	State General Fund (Direct)	\$ 153,113,043	\$ 223,996,110
14	State General Fund by:		
15	Interagency Transfers	\$ 41,523,130	\$ 40,964,671
16	Fees & Self-generated Revenues	\$ 3,013,500	\$ 2,883,096
17	Statutory Dedications:		
18	Medical Assistance Programs Fraud		
19	Detection Fund	\$ 1,016,492	\$ 0
20	Fraud Detection Fund	\$ 724,294	\$ 724,294
21	Modernization and Security Fund	\$ 5,000,000	\$ 504,454
22	Federal Funds	\$ 449,670,334	\$ 440,295,400
23	TOTAL MEANS OF FINANCING		
24	(DISCRETIONARY)	<u>\$ 654,060,793</u>	<u>\$ 709,368,025</u>
25	BY EXPENDITURE CATEGORY:		
26	Personal Services	\$ 170,256,996	\$ 198,320,471
27	Operating Expenses	\$ 7,902,267	\$ 8,815,329
28	Professional Services	\$ 278,899,583	\$ 265,600,339
29	Other Charges	\$ 399,566,997	\$ 479,666,062
30	Acquisitions/Major Repairs	\$ 0	\$ 0
31	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 856,625,843</u>	<u>\$ 952,402,201</u>
32	Payable out of the State General Fund (Direct)		
33	to the Medical Vendor Administration Program for		
34	Supplemental Nutrition Assistance Program		
35	(SNAP) activities, including four (4) authorized		
36	positions		\$ 185,886
37	09-306 MEDICAL VENDOR PAYMENTS		
38	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
39	Payments to Private Providers -		
40	Authorized Positions	(0)	(0)
41	Nondiscretionary Expenditures	\$ 6,734,162,948	\$ 7,860,075,754
42	Discretionary Expenditures	\$13,853,453,134	\$11,185,794,292
43	Program Description: Provides payments to private providers of health care services to		
44	Louisiana residents who are eligible for Title XIX (Medicaid), while ensuring that		
45	reimbursements to providers of medical services to Medicaid recipients are appropriate.		
46	Payments to Public Providers -		
47	Authorized Positions	(0)	(0)
48	Nondiscretionary Expenditures	\$ 77,776,334	\$ 74,857,875
49	Discretionary Expenditures	\$ 186,580,337	\$ 193,449,920

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

4 Medicare Buy-Ins & Supplements -			
5 Authorized Positions		(0)	(0)
6 Nondiscretionary Expenditures	\$	887,692,709	\$ 896,137,878
7 Discretionary Expenditures	\$	14,011,791	\$ 5,566,622

8 **Program Description:** *Provides medical insurance for eligible Medicaid and CHIP*
 9 *enrollees through the payment of premiums to other entities. This avoids potential*
 10 *additional Medicaid costs for those eligible individuals who cannot afford to pay their own*
 11 *“out-of-pocket” Medicare costs.*

12 Uncompensated Care Costs -			
13 Authorized Positions		(0)	(0)
14 Nondiscretionary Expenditures	\$	76,854,498	\$ 76,854,498
15 Discretionary Expenditures	\$	226,721,973	\$ 219,423,782

16 **Program Description:** *Payments to inpatient and outpatient medical care providers*
 17 *servicing a disproportionately large number of uninsured and low-income individuals.*
 18 *Hospitals are reimbursed for their uncompensated care costs associated with the free care*
 19 *which they provide.*

20 TOTAL EXPENDITURES		<u>\$22,057,235,724</u>	<u>\$20,512,160,621</u>
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21 MEANS OF FINANCE (NONDISCRETIONARY):			
22 State General Fund (Direct)	\$	1,876,752,556	\$ 1,793,787,246
23 State General Fund by:			
24 Interagency Transfers	\$	69,405,245	\$ 9,326,711
25 Fees & Self-generated Revenues	\$	97,271,262	\$ 135,491
26 Statutory Dedications:			
27 Health Excellence Fund	\$	4,885,591	\$ 4,626,441
28 Hospital Stabilization Fund	\$	131,877,586	\$ 134,281,049
29 Louisiana Fund	\$	3,940,148	\$ 4,023,065
30 Louisiana Medical Assistance Trust Fund	\$	292,389,555	\$ 744,418,067
31 New Opportunities Waiver Fund	\$	43,348,066	\$ 43,348,066
32 Community Options Waiver Fund	\$	12,081,168	\$ 18,781,270
33 Federal Funds	\$	5,244,535,312	\$ 6,155,198,599

34 TOTAL MEANS OF FINANCING			
35 (NONDISCRETIONARY)		<u>\$ 7,776,486,489</u>	<u>\$8,907,926,005</u>

36 MEANS OF FINANCE (DISCRETIONARY):			
37 State General Fund (Direct)	\$	618,056,667	\$ 677,980,621
38 State General Fund by:			
39 Interagency Transfers	\$	161,108,273	\$ 183,438,272
40 Fees & Self-generated Revenue	\$	772,790,347	\$ 685,429,662
41 Statutory Dedications:			
42 Disabilities Services Fund	\$	2,388,500	\$ 2,388,500
43 Health Excellence Fund	\$	21,029,508	\$ 19,914,022
44 Hospital Stabilization Fund	\$	516,354,655	\$ 525,765,197
45 Louisiana Fund	\$	16,746,583	\$ 17,099,001
46 Louisiana Medical Assistance Trust Fund	\$	807,871,769	\$ 271,963,572
47 Medicaid Trust Fund for the Elderly	\$	1,741,651	\$ 0
48 Federal Funds	\$	11,362,661,282	\$ 9,220,255,769

49 TOTAL MEANS OF FINANCING			
50 (DISCRETIONARY)		<u>\$14,280,749,235</u>	<u>\$11,604,234,616</u>

1 Expenditure Controls:
2 Provided, however, that the Louisiana Department of Health may, to control expenditures
3 to the level appropriated herein for the Medical Vendor Payments program, negotiate
4 supplemental rebates for the Medicaid pharmacy program in conjunction with the preferred
5 drug list. In these negotiations, the preferred drug list may be adjusted to limit brand name
6 drug products in each therapeutic category while ensuring appropriate access to medically
7 necessary medication.

8 Provided, however, that the Louisiana Department of Health shall continue with the
9 implementation of sustainability strategies to control the costs of the
10 Intellectual/Developmental Disabilities Home and Community Based Waivers in order that
11 the continued provision of Community Based Waivers for the citizens with developmental
12 disabilities is not jeopardized.

13 BY EXPENDITURE CATEGORY:

14	Personal Services	\$	0	\$	0
15	Operating Expenses	\$	0	\$	0
16	Professional Services	\$	0	\$	0
17	Other Charges	\$22,057,235,724		\$20,512,160,621	
18	Acquisitions/Major Repairs	\$	<u>0</u>	\$	<u>0</u>
19	TOTAL BY EXPENDITURE CATEGORY		<u>\$22,057,235,724</u>		<u>\$20,512,160,621</u>

20 EXPENDITURES:

21	Payments to Private Providers Program for 750				
22	Community Choice Waiver slots			\$	<u>10,331,872</u>
23	TOTAL EXPENDITURES			\$	<u>10,331,872</u>

24 MEANS OF FINANCE:

25	State General Fund by:				
26	Statutory Dedications:				
27	Community Options Waiver Fund			\$	3,300,000
28	Federal Funds			\$	<u>7,031,872</u>
29	TOTAL MEANS OF FINANCING			\$	<u>10,331,872</u>

30 EXPENDITURES:

31	Payments to Private Providers Program for				
32	statewide newborn and postpartum home health				
33	visits			\$	<u>3,184,713</u>
34	TOTAL EXPENDITURES			\$	<u>3,184,713</u>

35 MEANS OF FINANCE:

36	State General Fund (Direct)			\$	1,000,000
37	Federal Funds			\$	<u>2,184,713</u>
38	TOTAL MEANS OF FINANCING			\$	<u>3,184,713</u>

39 Provided, however, that from the monies appropriated to the Payments to Private Providers
40 Program, the amount of \$728,042 in State General Fund (Direct) shall be allocated to the
41 Covenant House New Orleans for youth homelessness initiatives.

42 Provided, however, that from the monies appropriated to the Payments to Private Providers
43 Program, the amount of \$784,370 in State General Fund (Direct), \$18,861 in Statutory
44 Dedications out of the Medical Assistance Trust Fund, and \$1,711,582 in Federal Funds
45 shall be allocated for medically necessary dental procedures required for clearance to receive
46 another Medicaid-covered medical procedure, in the event that House Bill No. 222 of the
47 2026 Regular Session of the Louisiana Legislature becomes law.

1 **09-307 OFFICE OF THE SECRETARY**

2	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
3	Management and Finance Program-		
4	Authorized Positions	(748)	(753)
5	Authorized Other Charges Positions	(0)	(15)
6	Nondiscretionary Expenditures	\$ 22,810,604	\$ 28,104,710
7	Discretionary Expenditures	\$ 133,847,561	\$ 322,860,761

8 **Program Description:** *Provides management, supervision and support services for: Legal*
 9 *Services; Media and Communications; Executive Administration; Fiscal Management;*
 10 *Planning and Budget; Governor’s Council on Physical Fitness and Sports; Minority Health*
 11 *Access and Planning; Health Standards; Disability Determination Services; Program*
 12 *Integrity and Internal Audit.*

13	TOTAL EXPENDITURES	<u>\$ 156,658,165</u>	<u>\$ 350,965,471</u>
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14	MEANS OF FINANCE (NONDISCRETIONARY):		
15	State General Fund (Direct)	\$ 13,014,789	\$ 15,971,207
16	State General Fund by:		
17	Interagency Transfers	\$ 6,184,965	\$ 6,477,533
18	Fees & Self-generated Revenues	\$ 501,359	\$ 364,829
19	Statutory Dedications:		
20	Medical Assistance Program Fraud		
21	Detection Program	\$ 9,495	\$ 0
22	Federal Funds	<u>\$ 3,099,996</u>	<u>\$ 5,291,141</u>

23	TOTAL MEANS OF FINANCING		
24	(NONDISCRETIONARY)	<u>\$ 22,810,604</u>	<u>\$ 28,104,710</u>

25	MEANS OF FINANCE (DISCRETIONARY):		
26	State General Fund (Direct)	\$ 51,613,352	\$ 59,999,942
27	State General Fund by:		
28	Interagency Transfers	\$ 7,795,219	\$ 8,919,686
29	Fees & Self-generated Revenues	\$ 2,368,042	\$ 2,504,572
30	Statutory Dedications:		
31	Medical Assistance Program Fraud		
32	Detection Fund	\$ 90,505	\$ 0
33	Nursing Home Residents' Trust Fund	\$ 150,000	\$ 150,000
34	Early Childhood Supports and Services		
35	Program Fund	\$ 9,000,000	\$ 7,151,560
36	Health Care Employment Reinvestment		
37	Opportunity (H.E.R.O.) Fund	\$ 14,904,814	\$ 0
38	Rural Primary Care Physicians		
39	Development Fund	\$ 0	\$ 2,673,634
40	Federal Funds	<u>\$ 47,925,629</u>	<u>\$ 241,461,367</u>

41	TOTAL MEANS OF FINANCING		
42	(DISCRETIONARY)	<u>\$ 133,847,561</u>	<u>\$ 322,860,761</u>

43	BY EXPENDITURE CATEGORY:		
44	Personal Services	\$ 79,855,609	\$ 92,873,070
45	Operating Expenses	\$ 2,198,602	\$ 5,759,643
46	Professional Services	\$ 6,999,705	\$ 10,099,881
47	Other Charges	\$ 67,604,249	\$ 257,600,618
48	Acquisitions/Major Repairs	<u>\$ 0</u>	<u>\$ 0</u>

49	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 156,658,165</u>	<u>\$ 366,333,212</u>
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1 **09-309 SOUTH CENTRAL LOUISIANA HUMAN SERVICES AUTHORITY**

2	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
3	South Central Louisiana Human Services Authority		
4	Authorized Other Charges Positions	(144)	(147)
5	Nondiscretionary Expenditures	\$ 2,982,109	\$ 3,104,425
6	Discretionary Expenditures	<u>\$ 26,606,126</u>	<u>\$ 26,302,602</u>

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

13	TOTAL EXPENDITURES	<u>\$ 29,588,235</u>	<u>\$ 29,407,027</u>
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14	MEANS OF FINANCE (NONDISCRETIONARY):		
15	State General Fund (Direct)	\$ 2,359,175	\$ 2,493,150
16	State General Fund by:		
17	Interagency Transfers	\$ 357,478	\$ 324,486
18	Fees & Self-generated Revenues	\$ 265,456	\$ 240,955
19	Federal Funds	<u>\$ 0</u>	<u>\$ 45,834</u>

20	TOTAL MEANS OF FINANCE		
21	(NONDISCRETIONARY)	<u>\$ 2,982,109</u>	<u>\$ 3,104,425</u>

22	MEANS OF FINANCE (DISCRETIONARY):		
23	State General Fund (Direct)	\$ 15,685,327	\$ 16,370,144
24	State General Fund by:		
25	Interagency Transfers	\$ 7,586,255	\$ 6,456,247
26	Fees & Self-generated Revenues	\$ 2,834,544	\$ 3,022,045
27	Federal Funds	<u>\$ 500,000</u>	<u>\$ 454,166</u>

28	TOTAL MEANS OF FINANCE		
29	(DISCRETIONARY)	<u>\$ 26,606,126</u>	<u>\$ 26,302,602</u>

30 BY EXPENDITURE CATEGORY:

31	Personal Services	\$ 0	\$ 0
32	Operating Expenses	\$ 2,279,323	\$ 2,279,323
33	Professional Services	\$ 0	\$ 0
34	Other Charges	\$ 27,308,912	\$ 27,127,704
35	Acquisitions/Major Repairs	<u>\$ 0</u>	<u>\$ 0</u>

36	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 29,588,235</u>	<u>\$ 29,407,027</u>
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37 **09-310 NORTHEAST DELTA HUMAN SERVICES AUTHORITY**

38	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
39	Northeast Delta Human Services Authority		
40	Authorized Other Charges Positions	(97)	(99)
41	Nondiscretionary Expenditures	\$ 1,982,886	\$ 1,975,199
42	Discretionary Expenditures	<u>\$ 16,227,595</u>	<u>\$ 16,396,627</u>

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

7 TOTAL EXPENDITURES \$ 18,210,481 \$ 18,371,826

8 MEANS OF FINANCE (NONDISCRETIONARY)

9 State General Fund (Direct) \$ 1,595,117 \$ 1,606,975

10 State General Fund by:

11 Interagency Transfers \$ 361,067 \$ 342,868

12 Fees & Self-generated Revenues \$ 26,702 \$ 25,356

13 TOTAL MEANS OF FINANCE

14 (NONDISCRETIONARY) \$ 1,982,886 \$ 1,975,199

15 MEANS OF FINANCE (DISCRETIONARY):

16 State General Fund (Direct) \$ 11,051,500 \$ 11,507,587

17 State General Fund by:

18 Interagency Transfers \$ 4,122,353 \$ 4,140,552

19 Fees & Self-generated Revenues \$ 1,053,742 \$ 748,488

20 TOTAL MEANS OF FINANCE

21 (DISCRETIONARY) \$ 16,227,595 \$ 16,396,627

22 BY EXPENDITURE CATEGORY:

23 Personal Services \$ 0 \$ 0

24 Operating Expenses \$ 0 \$ 0

25 Professional Services \$ 0 \$ 0

26 Other Charges \$ 18,210,481 \$ 18,371,826

27 Acquisitions/Major Repairs \$ 0 \$ 0

28 TOTAL BY EXPENDITURE CATEGORY \$ 18,210,481 \$ 18,371,826

29 **09-320 OFFICE OF AGING AND ADULT SERVICES**

30 EXPENDITURES:

FY 26 EOB

FY 27 REC

31 Administration Protection and Support -

32 Authorized Positions (218) (219)

33 Nondiscretionary Expenditures \$ 22,182,263 \$ 23,767,721

34 Discretionary Expenditures \$ 27,109,922 \$ 33,252,578

35 **Program Description:** *Provides access to quality long-term services and supports for the*
 36 *elderly and adults with disabilities in a manner that supports choice, informal caregiving,*
 37 *and effective use of public resources.*

38 Villa Feliciana Medical Complex -

39 Authorized Positions (216) (216)

40 Nondiscretionary Expenditures \$ 4,809,859 \$ 5,205,025

41 Discretionary Expenditures \$ 26,983,212 \$ 26,919,176

42 **Program Description:** *Provides long-term care, rehabilitative services, infectious disease*
 43 *services, and an acute care hospital for medically complex residents with chronic diseases,*
 44 *disabilities, and terminal illnesses.*

1	Auxiliary Account -		
2	Authorized Positions	(0)	(0)
3	Nondiscretionary Expenditures	\$ 0	\$ 0
4	Discretionary Expenditures	\$ 60,000	\$ 60,000

5 **Program Description:** *Provides residents with opportunities to participate in therapeutic*
6 *activities as approved by their treatment teams. It also provides therapeutic and social*
7 *activities to create a homelike atmosphere and environment for residents.*

8	TOTAL EXPENDITURES	<u>\$ 81,145,256</u>	<u>\$ 89,204,500</u>
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9 MEANS OF FINANCE (NONDISCRETIONARY):

10	State General Fund (Direct)	\$ 20,410,488	\$ 20,770,094
11	State General Fund by:		
12	Interagency Transfers	\$ 6,416,974	\$ 8,049,983
13	Fees & Self-generated Revenues	\$ 65,167	\$ 56,120
14	Statutory Dedications:		
15	Traumatic Brain and Spinal Cord		
16	Injury Trust Fund	\$ 99,493	\$ 96,549
17	Federal Funds	\$ 0	\$ 0

18	TOTAL MEANS OF FINANCING		
19	(NONDISCRETIONARY)	<u>\$ 26,992,122</u>	<u>\$ 28,972,746</u>

20 MEANS OF FINANCE (DISCRETIONARY):

21	State General Fund (Direct)	\$ 3,828,700	\$ 4,962,252
22	State General Fund by:		
23	Interagency Transfers	\$ 46,016,247	\$ 50,949,324
24	Fees & Self-generated Revenues	\$ 717,513	\$ 726,560
25	Statutory Dedications:		
26	Nursing Home Residents' Trust Fund	\$ 2,300,000	\$ 2,300,000
27	Traumatic Head and Spinal Cord		
28	Injury Trust Fund	\$ 1,108,941	\$ 1,111,885
29	Federal Funds	\$ 181,733	\$ 181,733

30	TOTAL MEANS OF FINANCING		
31	(DISCRETIONARY)	<u>\$ 54,153,134</u>	<u>\$ 60,231,754</u>

32 BY EXPENDITURE CATEGORY:

33	Personal Services	\$ 49,970,487	\$ 49,614,145
34	Operating Expenses	\$ 6,095,352	\$ 6,295,868
35	Professional Services	\$ 1,516,351	\$ 1,584,351
36	Other Charges	\$ 23,563,066	\$ 31,213,653
37	Acquisitions/Major Repairs	\$ 0	\$ 496,483

38	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 81,145,256</u>	<u>\$ 89,204,500</u>
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39 **09-324 LOUISIANA EMERGENCY RESPONSE NETWORK**

40	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
41	Louisiana Emergency Response Network -		
42	Authorized Positions	(10)	(10)
43	Nondiscretionary Expenditures	\$ 245,859	\$ 236,424
44	Discretionary Expenditures	\$ 2,038,871	\$ 2,127,919

45 **Program Description:** *To safeguard the public health, safety and welfare of the people of*
46 *the State of Louisiana against unnecessary trauma and time-sensitive related deaths and*
47 *incidents of morbidity due to trauma.*

48	TOTAL EXPENDITURES	<u>\$ 2,284,730</u>	<u>\$ 2,364,343</u>
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1	MEANS OF FINANCE (NONDISCRETIONARY):		
2	State General Fund (Direct)	\$ 245,859	\$ 236,424
3	TOTAL MEANS OF FINANCING		
4	(NONDISCRETIONARY)	<u>\$ 245,859</u>	<u>\$ 236,424</u>
5	MEANS OF FINANCE (DISCRETIONARY):		
6	State General Fund (Direct)	\$ 1,998,871	\$ 2,094,419
7	State General Fund by:		
8	Interagency Transfers	\$ 40,000	\$ 33,500
9	TOTAL MEANS OF FINANCING		
10	(DISCRETIONARY)	<u>\$ 2,038,871</u>	<u>\$ 2,127,919</u>
11	BY EXPENDITURE CATEGORY:		
12	Personal Services	\$ 1,447,585	\$ 1,510,825
13	Operating Expenses	\$ 195,183	\$ 195,183
14	Professional Services	\$ 392,840	\$ 392,840
15	Other Charges	\$ 249,122	\$ 265,495
16	Acquisitions/Major Repairs	\$ 0	\$ 0
17	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 2,284,730</u>	<u>\$ 2,364,343</u>

18 **09-325 ACADIANA AREA HUMAN SERVICES DISTRICT**

19	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
20	Acadiana Area Human Services District		
21	Authorized Other Charges Positions	(119)	(118)
22	Nondiscretionary Expenditures	\$ 2,390,158	\$ 2,326,520
23	Discretionary Expenditures	<u>\$ 20,344,768</u>	<u>\$ 21,249,118</u>

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

30	TOTAL EXPENDITURES	<u>\$ 22,734,926</u>	<u>\$ 23,575,638</u>
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31	MEANS OF FINANCE (NONDISCRETIONARY):		
32	State General Fund (Direct)	\$ 2,390,158	\$ 2,326,520

33	TOTAL MEANS OF FINANCE		
34	(NONDISCRETIONARY)	<u>\$ 2,390,158</u>	<u>\$ 2,326,520</u>

35	MEANS OF FINANCE (DISCRETIONARY):		
36	State General Fund (Direct)	\$ 12,700,658	\$ 13,605,008
37	State General Fund by:		
38	Interagency Transfers	\$ 5,107,914	\$ 5,107,914
39	Fees & Self-generated Revenues	\$ 1,536,196	\$ 1,536,196
40	Federal Funds	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>

41	TOTAL MEANS OF FINANCE		
42	(DISCRETIONARY)	<u>\$ 20,344,768</u>	<u>\$ 21,249,118</u>

1 BY EXPENDITURE CATEGORY:

2	Personal Services	\$ 0	\$ 0
3	Operating Expenses	\$ 176,386	\$ 176,386
4	Professional Services	\$ 0	\$ 0
5	Other Charges	\$ 22,558,540	\$ 23,399,252
6	Acquisitions/Major Repairs	\$ 0	\$ 0
7	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 22,734,926</u>	<u>\$ 23,575,638</u>

8 **09-326 OFFICE OF PUBLIC HEALTH**

9	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
10	Public Health Services -		
11	Authorized Positions	(1,234)	(1,230)
12	Nondiscretionary Expenditures	\$ 57,896,433	\$ 58,853,494
13	Discretionary Expenditures	<u>\$ 541,285,276</u>	<u>\$ 536,157,867</u>

14 **Program Description:** 1) Operate a centralized vital event registry and health data
 15 analysis office for the government and people of the state of Louisiana. To collect,
 16 transcribe, compile, analyze, report, preserve, amend, and issue vital records including
 17 birth, death, fetal death, abortion, marriage, and divorce certificates and operate the
 18 Louisiana Putative Father Registry, the Orleans Parish Marriage License Office, and with
 19 recording all adoptions, legitimatizations, and other judicial edicts that affect the state's
 20 vital records. To also maintain the state's health statistics repository and publishes the Vital
 21 Statistics Reports and the Louisiana Health Report Card. 2) Provide for and assure
 22 educational, clinical, and preventive services to Louisiana citizens to promote reduced
 23 morbidity and mortality resulting from: Chronic diseases; Infectious/communicable
 24 diseases; High risk conditions of infancy and childhood; Accidental and unintentional
 25 injuries. 3) Provide for the leadership, administrative oversight, and grants management
 26 for those programs related to the provision of preventive health services to the citizens of
 27 the state. 4) Promote a reduction in infectious and chronic disease morbidity and mortality
 28 and a reduction in communicable/infectious disease through the promulgation,
 29 implementation and enforcement of the State Sanitary Code.

30	TOTAL EXPENDITURES	<u>\$ 599,181,709</u>	<u>\$ 595,011,361</u>
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31 MEANS OF FINANCE (NONDISCRETIONARY):

32	State General Fund (Direct)	\$ 12,660,835	\$ 10,293,637
33	State General Fund by:		
34	Interagency Transfers	\$ 225,710	\$ 146,847
35	Fees & Self-generated Revenues	\$ 25,947,460	\$ 28,183,199
36	Statutory Dedications:		
37	Telecommunications for the Deaf Fund	\$ 80,282	\$ 74,281
38	Federal Funds	<u>\$ 18,982,146</u>	<u>\$ 20,155,530</u>

39	TOTAL MEANS OF FINANCING		
40	(NONDISCRETIONARY)	<u>\$ 57,896,433</u>	<u>\$ 58,853,494</u>

41 MEANS OF FINANCE (DISCRETIONARY):

42	State General Fund (Direct)	\$ 59,435,507	\$ 60,809,275
43	State General Fund by:		
44	Interagency Transfers	\$ 84,780,216	\$ 85,493,662
45	Fees & Self-generated Revenues	\$ 31,610,112	\$ 30,229,288
46	Fees & Self-generated Revenues Dedicated		
47	Fund Accounts:		
48	Vital Records Conversion Dedicated		
49	Fund Account	\$ 425,404	\$ 1,675,404
50	Oyster Sanitation Dedicated Fund Account	\$ 274,089	\$ 174,350
51	Emergency Medical Technician Dedicated		
52	Fund Account	\$ 0	\$ 28,000

1	Statutory Dedications:		
2	Louisiana Fund	\$ 9,815,747	\$ 9,815,747
3	Telecommunications for the Deaf Fund	\$ 5,430,657	\$ 5,436,658
4	Rural Primary Care Physicians		
5	Development Fund	\$ 2,673,634	\$ 0
6	Federal Funds	<u>\$ 346,839,910</u>	<u>\$ 342,495,483</u>
7	TOTAL MEANS OF FINANCING		
8	(DISCRETIONARY)	<u>\$ 541,285,276</u>	<u>\$ 536,157,867</u>
9	BY EXPENDITURE CATEGORY:		
10	Personal Services	\$ 147,099,093	\$ 150,192,884
11	Operating Expenses	\$ 32,847,095	\$ 32,082,044
12	Professional Services	\$ 61,279,572	\$ 60,538,614
13	Other Charges	\$ 357,557,478	\$ 352,197,819
14	Acquisitions/Major Repairs	<u>\$ 398,471</u>	<u>\$ 0</u>
15	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 599,181,709</u>	<u>\$ 595,011,361</u>
16	09-327 OFFICE OF THE SURGEON GENERAL		
17	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
18	Office of the Surgeon General -		
19	Authorized Positions	(7)	(3)
20	Nondiscretionary Expenditures	\$ 88,915	\$ 74,737
21	Discretionary Expenditures	<u>\$ 4,731,247</u>	<u>\$ 683,535</u>
22	Program Description:		
23	<i>The Office of the Surgeon General shall be responsible for leading</i>		
24	<i>and coordinating efforts of the Louisiana Department of Health that are intended to provide</i>		
25	<i>clinical and medical guidance and recommendations to improve health outcomes for all</i>		
26	<i>residents of this state, across all populations and age groups. The department may</i>		
27	<i>consolidate efforts on healthcare provisions and outcomes for all programs within the</i>		
28	<i>department as deemed appropriate by the secretary of the department after consultation with</i>		
29	<i>the surgeon general. The surgeon general shall serve as the chief medical officer of the</i>		
30	<i>Louisiana Department of Health and the state's leading advocate for wellness and disease</i>		
30	<i>prevention.</i>		
31	TOTAL EXPENDITURES	<u>\$ 4,820,162</u>	<u>\$ 758,272</u>
32	MEANS OF FINANCE (NONDISCRETIONARY):		
33	State General Fund (Direct)	<u>\$ 88,915</u>	<u>\$ 74,737</u>
34	TOTAL MEANS OF FINANCING		
35	(NONDISCRETIONARY)	<u>\$ 88,915</u>	<u>\$ 74,737</u>
36	MEANS OF FINANCE (DISCRETIONARY):		
37	State General Fund (Direct)	\$ 1,702,530	\$ 683,535
38	Federal Funds	<u>\$ 3,028,717</u>	<u>\$ 0</u>
39	TOTAL MEANS OF FINANCING		
40	(DISCRETIONARY)	<u>\$ 4,731,247</u>	<u>\$ 683,535</u>

1 BY EXPENDITURE CATEGORY:

2	Personal Services	\$ 1,162,636	\$ 636,100
3	Operating Expenses	\$ 30,377	\$ 21,977
4	Professional Services	\$ 302,559	\$ 0
5	Other Charges	\$ 3,324,590	\$ 100,195
6	Acquisitions/Major Repairs	<u>\$ 0</u>	<u>\$ 0</u>

7	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 4,820,162</u>	<u>\$ 758,272</u>
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8 Payable out of the State General Fund (Direct)
9 to the Office of the Surgeon General Program
10 to align with projected expenditures \$ 91,155

11 Payable out of the State General Fund (Direct)
12 to the Office of the Surgeon General Program for
13 personal services \$ 88,711

14 **09-330 OFFICE OF BEHAVIORAL HEALTH**

15	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
16	Behavioral Health Administration and		
17	Community Oversight -		
18	Authorized Positions	(108)	(110)
19	Authorized Other Charges Positions	(6)	(6)
20	Nondiscretionary Expenditures	\$ 8,292,644	\$ 8,565,004
21	Discretionary Expenditures	\$ 125,410,623	\$ 136,061,099

22 **Program Description:** *The Behavioral Health Administration and Community Oversight*
23 *Program provides the results oriented managerial, fiscal, and supportive functions,*
24 *including business intelligence, quality management, and evaluation and research, which*
25 *are necessary to advance state behavioral health care goals, adhere to state and federal*
26 *funding requirements, monitor the operations of Medicaid-related specialized behavioral*
27 *health services and support the provision of behavioral health services for non-Medicaid*
28 *adults and children not within the scope of Healthy Louisiana.*

29	Hospital Based Treatment -		
30	Authorized Positions	(1,526)	(1,523)
31	Nondiscretionary Expenditures	\$ 296,074,497	\$ 297,817,450
32	Discretionary Expenditures	\$ 67,938,752	\$ 47,651,221

33 **Program Description:** *The Hospital Based Treatment Program provides comprehensive,*
34 *integrated, evidence-informed treatment and support services, enabling persons to function*
35 *at their optimal level, thus promoting recovery.*

36	Auxiliary Account		
37	Nondiscretionary Expenditures	\$ 0	\$ 0
38	Discretionary Expenditures	<u>\$ 20,000</u>	<u>\$ 20,000</u>

39 **Program Description:** *The Auxiliary Program provides therapeutic activities to patients*
40 *as approved by treatment teams.*

41	TOTAL EXPENDITURES	<u>\$ 497,736,516</u>	<u>\$ 490,114,774</u>
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1	MEANS OF FINANCE (NONDISCRETIONARY):		
2	State General Fund (Direct)	\$ 186,718,290	\$ 187,136,700
3	State General Fund by:		
4	Interagency Transfers	\$ 119,381,266	\$ 119,049,722
5	Fees & Self-generated Revenues	\$ 20,092	\$ 18,993
6	Federal Funds	\$ 725,907	\$ 177,039
7	TOTAL MEANS OF FINANCE		
8	(NONDISCRETIONARY)	<u>\$ 306,845,555</u>	<u>\$ 306,382,454</u>
9	MEANS OF FINANCE (DISCRETIONARY):		
10	State General Fund (Direct)	\$ 53,095,345	\$ 67,585,300
11	State General Fund by:		
12	Interagency Transfers	\$ 48,782,513	\$ 26,183,700
13	Fees & Self-generated Revenues	\$ 1,367,058	\$ 1,368,157
14	Statutory Dedications:		
15	Behavioral Health and Wellness Fund	\$ 1,400,000	\$ 1,400,000
16	Compulsive and Problem Gaming Fund	\$ 5,600,000	\$ 5,845,000
17	Health Care Facility Fund	\$ 280,000	\$ 280,000
18	Tobacco Tax Health Care Fund	\$ 1,565,801	\$ 1,721,051
19	Federal Funds	\$ 78,800,244	\$ 79,349,112
20	TOTAL MEANS OF FINANCE		
21	(DISCRETIONARY)	<u>\$ 190,890,961</u>	<u>\$ 183,732,320</u>
22	BY EXPENDITURE CATEGORY:		
23	Personal Services	\$ 181,157,449	\$ 183,758,405
24	Operating Expenses	\$ 46,470,094	\$ 46,484,596
25	Professional Services	\$ 12,101,588	\$ 12,101,588
26	Other Charges	\$ 255,946,483	\$ 247,770,185
27	Acquisitions/ Major Repairs	\$ 2,060,902	\$ 0
28	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 497,736,516</u>	<u>\$ 490,114,774</u>

29 **09-340 OFFICE FOR CITIZENS WITH DEVELOPMENTAL DISABILITIES**

30	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
31	Administration and General Support Program -		
32	Authorized Positions	(91)	(92)
33	Nondiscretionary Expenditures	\$ 2,035,315	\$ 4,990,680
34	Discretionary Expenditures	\$ 17,229,125	\$ 14,826,322

35 **Program Description:** *Provides effective and responsive leadership of the developmental*
 36 *disabilities services system. The Administration Program provides system design, policy*
 37 *direction, administrative support functions, and operational oversight for the four waiver*
 38 *services, the state-operated supports and services center, and resource centers.*

39	Community-Based Program -		
40	Authorized Positions	(58)	(60)
41	Nondiscretionary Expenditures	\$ 3,399,481	\$ 3,154,884
42	Discretionary Expenditures	\$ 37,101,940	\$ 37,674,018

43 **Program Description:** *Manages the delivery of individualized community-based supports*
 44 *and services including Home and Community-based (HCBS) waiver services, through*
 45 *assessments, information/choice, planning and referral, in a manner that affords*
 46 *opportunities for people with developmental disabilities to achieve their personally defined*
 47 *outcomes and goals. Community-Family Support, Pre-Admission Screening & Resident*
 48 *Review (PASRR), Single Point of Entry, Early Steps, and the four waiver programs (New*
 49 *Opportunities Waiver, Children’s Choice Waiver, Supports Waiver and Residential Options*
 50 *Waiver), and the Money Follows the Person Demonstration Grant.*

1	Pinecrest Supports and Services Center -		
2	Authorized Positions	(1,329)	(1,329)
3	Nondiscretionary Expenditures	\$ 20,645,810	\$ 19,663,547
4	Discretionary Expenditures	\$ 119,367,782	\$ 123,312,555

5 **Program Description:** *Provides for the administration and operation of the Pinecrest*
6 *Supports and Services Center (PSSC) to ensure quality services and/or supports to the*
7 *maximum number of individuals within the available resources. Support the provision of*
8 *opportunities for more accessible, integrated and community-based living options. The*
9 *Residential Services activity provides specialized residential services to individuals with*
10 *developmental disabilities and co morbid complex medical, behavioral, and psychiatric*
11 *needs in a manner that supports the goal of returning or transitioning individuals to*
12 *community-based options. Services include operation of 24-hour support and active*
13 *treatment services delivered in the Intermediate Care Facility/Developmental Disabilities*
14 *(ICF/DD) facility to services provided to persons who live in their own homes. The*
15 *Resource Center activity administers Resource Centers services whose primary functions*
16 *include building community capacity, partnerships and collaborative relationships with*
17 *providers, community professionals, other state agencies, educational institutions,*
18 *professional organizations and other stakeholders to efficiently target gaps and improve*
19 *multiple efforts. Other services provided through the Resource Centers activity include*
20 *statewide supports and services to people who need intensive treatment intervention to allow*
21 *them to remain in their community living setting. This includes initial and ongoing*
22 *assessment, psychiatric services, family support and education, support coordination and*
23 *any other services critical to an individual's ability to live successfully in the community.*
24 *The closed facilities activity provides for the ongoing costs associated with closed or*
25 *privatized facilities.*

26	Central Louisiana Supports and Services -		
27	Authorized Positions	(197)	(197)
28	Nondiscretionary Expenditures	\$ 2,159,078	\$ 2,155,251
29	Discretionary Expenditures	\$ 23,239,052	\$ 24,737,637

30 **Program Description:** *Provides support services for the Instructional and Residential*
31 *Activities, provides instructional services through a total program designed to*
32 *"mainstream" or return the individual to his or her parish as a contributor to society, and*
33 *provides total residential care including training and specialized treatment services to*
34 *orthopedically handicapped individuals to maximize self-help skills for independent living.*

35	Auxiliary Account -		
36	Authorized Positions	(4)	(4)
37	Nondiscretionary Expenditures	\$ 35,167	\$ 32,799
38	Discretionary Expenditures	\$ 630,551	\$ 648,250

39 **Program Description:** *Provides therapeutic activities to patients, as approved by treatment*
40 *teams, funded by the sale of merchandise.*

41	TOTAL EXPENDITURES	<u>\$ 225,843,301</u>	<u>\$ 231,195,943</u>
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42	MEANS OF FINANCE (NONDISCRETIONARY):		
43	State General Fund (Direct)	\$ 4,162,923	\$ 6,936,968
44	State General Fund by:		
45	Interagency Transfers	\$ 23,585,227	\$ 22,562,352
46	Fees & Self-generated Revenues	\$ 35,167	\$ 32,799
47	Federal Funds	<u>\$ 491,534</u>	<u>\$ 465,042</u>

48	TOTAL MEANS OF FINANCING		
49	(NONDISCRETIONARY)	<u>\$ 28,274,851</u>	<u>\$ 29,997,161</u>

1	MEANS OF FINANCE (DISCRETIONARY):		
2	State General Fund (Direct)	\$ 36,558,172	\$ 34,760,863
3	State General Fund by:		
4	Interagency Transfers	\$ 147,836,306	153,316,449
5	Fees & Self-generated Revenues	\$ 4,105,446	\$ 4,123,145
6	Statutory Dedications:		
7	Disability Services Fund	\$ 1,743,513	\$ 1,646,820
8	Federal Funds	<u>\$ 7,325,013</u>	<u>\$ 7,351,505</u>
9	TOTAL MEANS OF FINANCING		
10	(DISCRETIONARY)	<u>\$ 197,568,450</u>	<u>\$ 201,198,782</u>

11 BY EXPENDITURE CATEGORY:

12	Personal Services	\$ 148,038,011	\$ 152,831,302
13	Operating Expenses	\$ 17,662,831	\$ 17,662,831
14	Professional Services	\$ 10,035,042	\$ 10,285,042
15	Other Charges	\$ 46,194,750	\$ 46,318,968
16	Acquisitions/Major Repairs	<u>\$ 3,912,667</u>	<u>\$ 4,097,800</u>
17	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 225,843,301</u>	<u>\$ 231,195,943</u>

18 **09-350 OFFICE ON WOMEN'S HEALTH AND COMMUNITY HEALTH**

19	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
20	Office on Women's Health and Community Health -		
21	Authorized Positions	(6)	(6)
22	Nondiscretionary Expenditures	\$ 174,643	\$ 218,641
23	Discretionary Expenditures	<u>\$ 1,132,594</u>	<u>\$ 1,037,647</u>

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

30	TOTAL EXPENDITURES	<u>\$ 1,307,237</u>	<u>\$ 1,256,288</u>
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31	MEANS OF FINANCE (NONDISCRETIONARY):		
32	State General Fund (Direct)	\$ 174,643	\$ 176,578
33	State General Fund by:		
34	Interagency Transfers	<u>\$ 0</u>	<u>\$ 42,063</u>
35	TOTAL MEANS OF FINANCING		
36	(NONDISCRETIONARY)	<u>\$ 174,643</u>	<u>\$ 218,641</u>

37	MEANS OF FINANCE (DISCRETIONARY):		
38	State General Fund (Direct)	\$ 879,186	\$ 826,302
39	State General Fund by:		
40	Interagency Transfers	<u>\$ 253,408</u>	<u>\$ 211,345</u>
41	TOTAL MEANS OF FINANCING		
42	(DISCRETIONARY)	<u>\$ 1,132,594</u>	<u>\$ 1,037,647</u>

1 BY EXPENDITURE CATEGORY:

2	Personal Services	\$ 1,148,286	\$ 1,182,056
3	Operating Expenses	\$ 19,214	\$ 19,214
4	Professional Services	\$ 0	\$ 0
5	Other Charges	\$ 139,737	\$ 55,018
6	Acquisitions/Major Repairs	<u>\$ 0</u>	<u>\$ 0</u>
7	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 1,307,237</u>	<u>\$ 1,256,288</u>

8 Payable out of the State General Fund (Direct)
 9 to the Office on Women's Health and Community
 10 Health Program for the Lupus Commission in the event
 11 House Bill No. 237 of the 2026 Regular Session
 12 of the Louisiana Legislature becomes law \$ 109,985

13 **09-375 IMPERIAL CALCASIEU HUMAN SERVICES AUTHORITY**

14	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
15	Imperial Calcasieu Human Services Authority		
16	Authorized Other Charges Positions	(84)	(82)
17	Nondiscretionary Expenditures	\$ 1,534,994	\$ 1,660,345
18	Discretionary Expenditures	<u>\$ 12,768,970</u>	<u>\$ 13,520,284</u>

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

23	TOTAL EXPENDITURES	<u>\$ 14,303,964</u>	<u>\$ 15,180,629</u>
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24 MEANS OF FINANCE (NONDISCRETIONARY):

25	State General Fund (Direct)	\$ 1,314,998	\$ 1,226,958
26	State General Fund by:		
27	Interagency Transfers	\$ 125,542	\$ 333,268
28	Fees & Self-generated Revenues	\$ 81,875	\$ 86,338
29	Federal Funds	<u>\$ 12,579</u>	<u>\$ 13,781</u>

30	TOTAL MEANS OF FINANCE		
31	(NONDISCRETIONARY)	<u>\$ 1,534,994</u>	<u>\$ 1,660,345</u>

32 MEANS OF FINANCE (DISCRETIONARY):

33	State General Fund (Direct)	\$ 8,328,795	\$ 9,293,500
34	State General Fund by:		
35	Interagency Transfers	\$ 3,059,629	\$ 2,851,903
36	Fees & Self-generated Revenues	\$ 1,268,125	\$ 1,263,662
37	Federal Funds	<u>\$ 112,421</u>	<u>\$ 111,219</u>

38	TOTAL MEANS OF FINANCE		
39	(DISCRETIONARY)	<u>\$ 12,768,970</u>	<u>\$ 13,520,284</u>

40 BY EXPENDITURE CATEGORY:

41	Personal Services	\$ 0	\$ 0
42	Operating Expenses	\$ 1,467,000	\$ 1,467,000
43	Professional Services	\$ 0	\$ 0
44	Other Charges	\$ 12,836,964	\$ 13,713,629
45	Acquisitions/Major Repairs	<u>\$ 0</u>	<u>\$ 0</u>
46	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 14,303,964</u>	<u>\$ 15,180,629</u>

1 **09-376 CENTRAL LOUISIANA HUMAN SERVICES DISTRICT**

2	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
3	Central Louisiana Human Services District		
4	Authorized Other Charges Positions	(89)	(88)
5	Nondiscretionary Expenditures	\$ 1,666,235	\$ 1,766,845
6	Discretionary Expenditures	<u>\$ 16,960,436</u>	<u>\$ 17,293,571</u>

7 **Program 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.*

13	TOTAL EXPENDITURES	<u>\$ 18,626,671</u>	<u>\$ 19,060,416</u>
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14	MEANS OF FINANCE (NONDISCRETIONARY):		
15	State General Fund (Direct)	\$ 1,379,250	\$ 1,493,398
16	State General Fund by:		
17	Interagency Transfers	<u>\$ 286,985</u>	<u>\$ 273,447</u>

18	TOTAL MEANS OF FINANCE		
19	(NONDISCRETIONARY)	<u>\$ 1,666,235</u>	<u>\$ 1,766,845</u>

20	MEANS OF FINANCE (DISCRETIONARY):		
21	State General Fund (Direct)	\$ 9,534,902	\$ 9,854,499
22	State General Fund by:		
23	Interagency Transfers	\$ 6,425,534	\$ 6,439,072
24	Fees & Self-generated Revenues	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>

25	TOTAL MEANS OF FINANCE		
26	(DISCRETIONARY)	<u>\$ 16,960,436</u>	<u>\$ 17,293,571</u>

27	BY EXPENDITURE CATEGORY:		
28	Personal Services	\$ 0	\$ 0
29	Operating Expenses	\$ 0	\$ 0
30	Professional Services	\$ 0	\$ 0
31	Other Charges	\$ 18,626,671	\$ 19,060,416
32	Acquisitions/Major Repairs	<u>\$ 0</u>	<u>\$ 0</u>

33	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 18,626,671</u>	<u>\$ 19,060,416</u>
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34 **09-377 NORTHWEST LOUISIANA HUMAN SERVICES DISTRICT**

35	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
36	Northwest Louisiana Human Services District		
37	Authorized Other Charges Positions	(91)	(91)
38	Nondiscretionary Expenditures	\$ 1,558,796	\$ 1,601,711
39	Discretionary Expenditures	<u>\$ 15,037,185</u>	<u>\$ 15,419,985</u>

40 **Program 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.*

46	TOTAL EXPENDITURES	<u>\$ 16,595,981</u>	<u>\$ 17,021,696</u>
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1	MEANS OF FINANCE (NONDISCRETIONARY):		
2	State General Fund (Direct)	\$ 1,212,842	\$ 1,305,441
3	State General Fund by:		
4	Interagency Transfers	\$ 169,453	\$ 160,247
5	Fees & Self-generated Revenues	\$ 176,501	\$ 136,023
6	TOTAL MEANS OF FINANCE		
7	(NONDISCRETIONARY)	<u>\$ 1,558,796</u>	<u>\$ 1,601,711</u>
8	MEANS OF FINANCE (DISCRETIONARY):		
9	State General Fund (Direct)	\$ 8,135,895	\$ 8,469,011
10	State General Fund by:		
11	Interagency Transfers	\$ 6,077,791	\$ 6,086,997
12	Fees & Self-generated Revenues	\$ 823,499	\$ 863,977
13	TOTAL MEANS OF FINANCE		
14	(DISCRETIONARY)	<u>\$ 15,037,185</u>	<u>\$ 15,419,985</u>
15	BY EXPENDITURE CATEGORY:		
16	Personal Services	\$ 0	\$ 0
17	Operating Expenses	\$ 0	\$ 0
18	Professional Services	\$ 0	\$ 0
19	Other Charges	\$ 16,595,981	\$ 17,021,696
20	Acquisitions/Major Repairs	\$ 0	\$ 0
21	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 16,595,981</u>	<u>\$ 17,021,696</u>

SCHEDULE 10

DEPARTMENT OF CHILDREN AND FAMILY SERVICES

The Department of Children and Family Services is hereby authorized to promulgate emergency rules to facilitate the expenditure of Temporary Assistance for Needy Families (TANF) funds as authorized in this Act.

Notwithstanding any law to the contrary, the Secretary of the Department of Children and Family Services may transfer, with the approval of the Commissioner of Administration, via mid-year budget adjustment (BA-7 Form), up to 25 authorized positions and associated personal services funding between programs within a budget unit within this Schedule. Not more than an aggregate of 100 positions and associated personal services funding may be transferred between programs within a budget unit without the approval of the Joint Legislative Committee on the Budget.

10-360 OFFICE OF CHILDREN AND FAMILY SERVICES

35	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
36	Division of Management and Finance -		
37	Authorized Positions	(259)	(257)
38	Nondiscretionary Expenditures	\$ 40,107,609	\$ 37,373,043
39	Discretionary Expenditures	\$ 107,504,987	\$ 120,079,932

Program Description: *Coordinates department efforts by providing leadership, support, and oversight to all Department of Children and Family Services programs. This program will promote efficient professional and timely responses to employees, partners, and clients. Major functions of this program include the Office of the Secretary, Bureau of Audit and Compliance, General Counsel, Fiscal Services, Budget, Administrative Services, Systems, Digital Services, Procurement, and Human Resources.*

1	Division of Child Welfare -		
2	Authorized Positions	(1,540)	(1,540)
3	Nondiscretionary Expenditures	\$ 285,124,325	\$ 290,301,532
4	Discretionary Expenditures	\$ 122,785,212	\$ 125,036,561

5 **Program Description:** *Provides for the public child welfare functions of the state, including*
6 *prevention services that promote safety and the well-being of children to prevent child abuse*
7 *and neglect; child protective services; family strengthening and support services; stability*
8 *and permanence for foster children in the state’s custody; adoption placement services for*
9 *foster children; foster and adoptive recruitment and training of foster and adoptive parents;*
10 *and subsidies for adoptive parents of special needs children.*

11	Division of Family Support -		
12	Authorized Positions	(387)	(387)
13	Nondiscretionary Expenditures	\$ 99,189,334	\$ 72,890,607
14	Discretionary Expenditures	\$ 133,126,269	\$ 146,675,132

15 **Program Description:** *Makes payments directly to, or on behalf of, eligible recipients for*
16 *the following: Temporary Assistance for Needy Families (TANF) funded services and*
17 *initiatives; payments to child day care and transportation providers, and for various*
18 *supportive services for FITAP and other eligible recipients; incentive payments to District*
19 *Attorneys for child support enforcement activities; and cash grants to impoverished*
20 *refugees, and repatriated U.S. citizens. Also is responsible for the Customer Service Call*
21 *Center and monitoring domestic violence services contracts. Child support enforcement*
22 *payments are held in trust by the agency for the custodial parent and do not flow through*
23 *the agency's budget.*

24	TOTAL EXPENDITURES	<u>\$ 787,837,736</u>	<u>\$ 792,356,807</u>
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25	MEANS OF FINANCE (NONDISCRETIONARY):		
26	State General Fund (Direct)	\$ 159,217,853	\$ 142,687,281
27	State General Fund by:		
28	Interagency Transfers	\$ 13,374,757	\$ 18,758,736
29	Fees & Self-generated Revenues	\$ 15,489,397	\$ 13,998,643
30	Federal Funds	\$ 236,339,261	\$ 225,120,522

31	TOTAL MEANS OF FINANCING		
32	(NONDISCRETIONARY)	<u>\$ 424,421,268</u>	<u>\$ 400,565,182</u>

33	MEANS OF FINANCE (DISCRETIONARY):		
34	State General Fund (Direct)	\$ 93,333,707	\$ 127,624,075
35	State General Fund by:		
36	Interagency Transfers	\$ 4,207,189	\$ 4,229,695
37	Fees & Self-generated Revenues	\$ 1,052,841	\$ 1,081,122
38	Fees & Self-generated Revenues Dedicated		
39	Fund Accounts:		
40	Battered Women Shelter		
41	Dedicated Fund Account	\$ 92,753	\$ 92,753
42	Federal Funds	\$ 264,729,978	\$ 258,763,980

43	TOTAL MEANS OF FINANCING		
44	(DISCRETIONARY)	<u>\$ 363,416,468</u>	<u>\$ 391,791,625</u>

1 BY EXPENDITURE CATEGORY:

2	Personal Services	\$ 295,571,020	\$ 283,207,143
3	Operating Expenses	\$ 30,184,611	\$ 25,967,962
4	Professional Services	\$ 1,879,794	\$ 11,607,994
5	Other Charges	\$ 460,202,311	\$ 471,573,708
6	Acquisitions/Major Repairs	\$ 0	\$ 0

7	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 787,837,736</u>	<u>\$ 792,356,807</u>
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8 **SCHEDULE 11**

9 **DEPARTMENT OF CONSERVATION AND ENERGY**

10 **11-431 CONSERVATION AND ENERGY**

11	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
12	Natural Resource Management -		
13	Authorized Positions	(378)	(376)
14	Nondiscretionary Expenditures	\$ 10,034,341	\$ 10,594,520
15	Discretionary Expenditures	<u>\$ 217,095,140</u>	<u>\$ 190,691,132</u>

16 **Program Description:** *Promotes sustainable and responsible use of energy and natural*
 17 *resources of our state. The Executive Office of the Secretary, provides leadership,*
 18 *coordination, and policy direction to ensure consistency across the department. The Office*
 19 *of Permitting and Compliance and the Office of Enforcement oversees permitting,*
 20 *compliance, and enforcement activities to ensure responsible development and regulatory*
 21 *accountability. The Office of State Resources manages and stewards the state’s natural*
 22 *resource assets for long-term public benefit under the direction of the State Mineral and*
 23 *Energy Board. The Office of Energy supports energy policy, development, regulatory*
 24 *reporting, and data tracking to advance efficient use of traditional and alternative energy*
 25 *resources. The Office of Administration supports departmental operations and financial*
 26 *systems, including oversight of the Natural Resources Trust Authority to ensure financial*
 27 *security and responsible resource development. In addition, the Louisiana Oil Spill*
 28 *Coordinator’s Office ensures statewide preparedness and response to oil spills, coordinating*
 29 *efforts to protect public health, environmental resources, and coastal and inland waters.*

30	TOTAL EXPENDITURES	<u>\$ 227,129,481</u>	<u>\$ 201,285,652</u>
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31 MEANS OF FINANCE (NONDISCRETIONARY):

32	State General Fund (Direct)	\$ 2,667,348	\$ 2,875,705
33	State General Fund by:		
34	Interagency Transfers	\$ 1,313,964	\$ 1,260,264
35	Fees & Self-generated Revenues		
36	Dedicated Fund Accounts:		
37	Oil and Gas Regulatory		
38	Dedicated Fund Account	\$ 1,977,399	\$ 1,844,760
39	Statutory Dedications:		
40	Carbon Dioxide Geologic Storage		
41	Trust Fund	\$ 117,854	\$ 148,390
42	Mineral and Energy Operation Fund	\$ 1,414,243	\$ 1,780,674
43	Oilfield Site Restoration Fund	\$ 353,561	\$ 445,169
44	Oil Spill Contingency Fund	\$ 471,415	\$ 590,774
45	Federal Funds	<u>\$ 1,718,557</u>	<u>\$ 1,648,784</u>

46	TOTAL MEANS OF FINANCING		
47	(NONDISCRETIONARY)	<u>\$ 10,034,341</u>	<u>\$ 10,594,520</u>

1	MEANS OF FINANCE (DISCRETIONARY):		
2	State General Fund (Direct)	\$ 26,353,686	\$ 20,877,956
3	State General Fund by:		
4	Interagency Transfers	\$ 5,933,891	\$ 2,147,880
5	Fees & Self-generated Revenues	\$ 212,011	\$ 706,758
6	Fees & Self-generated Revenues		
7	Dedicated Fund Accounts:		
8	Coastal Resources Trust		
9	Dedicated Fund Account	\$ 4,186,554	\$ 4,136,554
10	Fisherman's Gear Compensation and		
11	Underwater Obstruction Removal		
12	Dedicated Fund Account	\$ 982,000	\$ 982,000
13	Oil and Gas Regulatory		
14	Dedicated Fund Account	\$ 13,104,350	\$ 12,638,792
15	Statutory Dedications:		
16	Carbon Dioxide Geologic Storage		
17	Trust Fund	\$ 2,666,245	\$ 2,635,709
18	Mineral and Energy Operation Fund	\$ 10,117,110	\$ 14,853,816
19	Natural Resources Restoration Fund	\$ 2,175,000	\$ 2,175,000
20	Oilfield Site Restoration Fund	\$ 27,619,290	\$ 19,027,099
21	Oil Spill Contingency Fund	\$ 7,262,411	\$ 7,143,052
22	Modernization and Security Fund	\$ 2,500,000	\$ 0
23	Natural Resources Financial Security Fund	\$ 0	\$ 876,080
24	Federal Funds	\$ 113,982,592	\$ 102,490,436
25	TOTAL MEANS OF FINANCING		
26	(DISCRETIONARY)	<u>\$ 217,095,140</u>	<u>\$ 190,691,132</u>
27	BY EXPENDITURE CATEGORY:		
28	Personal Services	\$ 45,562,228	\$ 48,899,110
29	Operating Expenses	\$ 38,090,452	\$ 28,033,593
30	Professional Services	\$ 22,719,532	\$ 12,046,226
31	Other Charges	\$ 119,141,980	\$ 111,654,323
32	Acquisitions/Major Repairs	\$ 1,615,289	\$ 652,400
33	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 227,129,481</u>	<u>\$ 201,285,652</u>
34	Payable out of the State General Fund by		
35	Fees and Self-generated Revenues out of the		
36	Coastal Resources Trust Dedicated Fund Account		
37	to the Natural Resource Management Program		
38	for the Northwest Little Lake Marsh Creation		
39	project		\$ 2,600,000
40	Payable out of the State General Fund by		
41	Fees and Self-generated Revenues out of the Oil		
42	and Gas Regulatory Dedicated Fund Account to		
43	the Natural Resource Management Program for		
44	mitigation efforts of a sulfur mine salt dome collapse,		
45	in the event that House Bill No. 313 of the 2026		
46	Regular Session of the Louisiana Legislature		
47	becomes law		\$ 5,000,000

1 Payable out of the State General Fund by
 2 Statutory Dedications out of the Carbon Dioxide
 3 Geologic Storage Trust Fund to the Natural
 4 Resource Management Program for cooperative
 5 endeavor agreements with laboratories, in the
 6 event the House Bill No. 313 of the 2026 Regular
 7 Session of the Louisiana Legislature
 8 becomes law \$ 1,000,000

9 **SCHEDULE 12**

10 **DEPARTMENT OF REVENUE**

11 **INCENTIVE EXPENDITURE FORECAST**

12 In accordance with Act 401 of the 2017 Regular Legislative Session, below is the listing of
 13 the incentive expenditure programs due to the most recent Revenue Estimating Conference
 14 (REC) forecast. This department administers the following incentive expenditure programs:

15 INCENTIVE EXPENDITURES:	<u>AUTHORITY</u>	<u>FORECAST</u>
16 Procurement Processing Company Rebate Program	R.S. 47:6351	\$ 83,864,000
17 New Markets Tax Credit	R.S. 47:6016.1	\$ 11,250,000

18 **12-440 OFFICE OF REVENUE**

19 EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
20 Tax Collection -		
21 Authorized Positions	(635)	(635)
22 Authorized Other Charges Positions	(15)	(15)
23 Nondiscretionary Expenditures	\$ 18,661,059	\$ 18,558,715
24 Discretionary Expenditures	<u>\$ 111,592,619</u>	<u>\$ 101,770,949</u>

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

34 Alcohol and Tobacco Control -		
35 Authorized Positions	(68)	(68)
36 Nondiscretionary Expenditures	\$ 1,366,241	\$ 1,351,973
37 Discretionary Expenditures	\$ 9,178,525	\$ 8,660,088

38 **Program Description:** *Regulates the alcoholic beverage and tobacco industries in the*
 39 *state; licenses alcoholic beverage manufacturers, native wineries, retailers, and wholesalers*
 40 *as well as retail and wholesale tobacco product dealers and enforces state alcoholic*
 41 *beverage and tobacco laws.*

42 Office of Charitable Gaming -		
43 Authorized Positions	(20)	(20)
44 Nondiscretionary Expenditures	\$ 304,000	\$ 396,313
45 Discretionary Expenditures	<u>\$ 2,380,878</u>	<u>\$ 2,338,539</u>

1 **Program Description:** Licenses, educates, and monitors organizations conducting
 2 legalized gaming as a fund-raising mechanism; provides for the licensing of commercial
 3 lessors and related matters regarding electronic video bingo and progressive mega-jackpot
 4 bingo.

5 TOTAL EXPENDITURES \$ 143,483,322 \$ 133,076,577

6 MEANS OF FINANCE (NONDISCRETIONARY):

7 State General Fund by:

8 Interagency Transfers \$ 2,583 \$ 2,522

9 Fees & Self-generated Revenues \$ 20,273,034 \$ 20,250,115

10 Statutory Dedications:

11 Tobacco Regulation Enforcement Fund \$ 55,683 \$ 54,364

12 TOTAL MEANS OF FINANCING

13 (NONDISCRETIONARY) \$ 20,331,300 \$ 20,307,001

14 MEANS OF FINANCE (DISCRETIONARY):

15 State General Fund by:

16 Interagency Transfers \$ 512,417 \$ 512,478

17 Fees & Self-generated Revenues \$ 122,037,374 \$ 111,653,548

18 Fees & Self-generated Revenues Dedicated

19 Fund Accounts:

20 Louisiana Entertainment Development

21 Dedicated Fund Account \$ 100,000 \$ 100,000

22 Statutory Dedications:

23 Tobacco Regulation Enforcement Fund \$ 502,231 \$ 503,550

24 TOTAL MEANS OF FINANCING

25 (DISCRETIONARY) \$ 123,152,022 \$ 112,769,576

26 Provided, however, notwithstanding any law to the contrary, prior year Fees and Self-
 27 generated Revenues derived from the Office of Alcohol and Tobacco Control and the Office
 28 of Charitable Gaming shall be carried forward and shall be available for expenditure.

29 BY EXPENDITURE CATEGORY:

30 Personal Services \$ 76,883,523 \$ 80,565,948

31 Operating Expenses \$ 7,854,783 \$ 7,849,365

32 Professional Services \$ 4,720,290 \$ 4,539,397

33 Other Charges \$ 52,794,234 \$ 39,964,200

34 Acquisitions/Major Repairs \$ 1,230,492 \$ 157,667

35 TOTAL BY EXPENDITURE CATEGORY \$ 143,483,322 \$ 133,076,577

36 Payable out of the State General Fund by

37 Fees and Self-generated Revenues to the Tax

38 Collection Program for contractual services \$ 193,390

39 Payable out of the State General Fund by

40 Interagency Transfers from Louisiana Department of

41 Health - Office of the Secretary to the Tax Collection

42 Program for administering tax credits to rural

43 providers \$ 1,000,000

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SCHEDULE 13

DEPARTMENT OF ENVIRONMENTAL QUALITY

13-856 OFFICE OF ENVIRONMENTAL QUALITY

EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
Office of the Secretary -		
Authorized Positions	(69)	(67)
Nondiscretionary Expenditures	\$ 2,241,820	\$ 2,346,635
Discretionary Expenditures	\$ 6,718,856	\$ 6,993,854

Program Description: *The mission of the Office of the Secretary (OSEC) is to provide strategic administrative oversight necessary to advance and fulfill the role, scope and function of the department. 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.*

Office of Environmental Compliance -		
Authorized Positions	(239)	(239)
Nondiscretionary Expenditures	\$ 5,478,674	\$ 5,296,427
Discretionary Expenditures	\$ 23,826,867	\$ 23,144,260

Program Description: *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 community when appropriate. The OEC establishes a multimedia compliance approach; creates a uniform approach for compliance activities; assigns accountability and responsibility to appropriate parties; and provides standardized response training for all potential responders. The OEC provides for vigorous and timely resolution of enforcement actions.*

Office of Environmental Services -		
Authorized Positions	(158)	(168)
Nondiscretionary Expenditures	\$ 10,269,806	\$ 10,314,442
Discretionary Expenditures	\$ 7,657,549	\$ 8,646,865

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

Office of Management and Finance -		
Authorized Positions	(58)	(59)
Nondiscretionary Expenditures	\$ 10,921,694	\$ 11,278,790
Discretionary Expenditures	\$ 52,482,998	\$ 56,329,010

1 **Program Description:** *The mission of the Office of Management & Finance is to provide*
 2 *comprehensive support to all Department of Environmental Quality (DEQ) offices and*
 3 *stakeholders as necessary to carry out the mission of the department. This is accomplished*
 4 *by providing financial and administrative services including human resources, accounting*
 5 *and budgeting, and other general services to the department and its employees.*

6	Office of Environmental Assessment -		
7	Authorized Positions	(188)	(188)
8	Nondiscretionary Expenditures	\$ 15,152,957	\$ 15,005,309
9	Discretionary Expenditures	<u>\$ 26,302,571</u>	<u>\$ 18,026,697</u>

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

17	TOTAL EXPENDITURES	<u>\$ 161,053,792</u>	<u>\$ 157,382,289</u>
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18	MEANS OF FINANCE (NONDISCRETIONARY):		
19	State General Fund (Direct)	\$ 313,663	\$ 303,987
20	State General Fund by:		
21	Interagency Transfers	\$ 29,115	\$ 1,784
22	Fees & Self-generated Revenues	\$ 2,679	\$ 2,539
23	Fees & Self-generated Revenues Dedicated		
24	Fund Accounts:		
25	Environmental Trust		
26	Dedicated Fund Account	\$ 27,426,587	\$ 27,769,629
27	Waste Tire Management		
28	Dedicated Fund Account	\$ 127,571	\$ 120,929
29	Lead Hazard Reduction		
30	Dedicated Fund Account	\$ 19,661	\$ 18,637
31	Statutory Dedications:		
32	Hazardous Waste Site Cleanup Fund	\$ 414,575	\$ 397,644
33	Oil Spill Contingency Fund	\$ 28,534	\$ 28,534
34	Clean Water State Revolving Fund	\$ 459,940	\$ 441,146
35	Federal Funds	<u>\$ 15,242,626</u>	<u>\$ 15,156,774</u>

36	TOTAL MEANS OF FINANCING		
37	(NONDISCRETIONARY)	<u>\$ 44,064,951</u>	<u>\$ 44,241,603</u>

38	MEANS OF FINANCE (DISCRETIONARY):		
39	State General Fund (Direct)	\$ 14,560,743	\$ 11,580,926
40	State General Fund by:		
41	Interagency Transfers	\$ 136,054	\$ 8,216
42	Fees & Self-generated Revenues	\$ 22,111	\$ 22,251
43	Fees & Self-generated Revenues Dedicated		
44	Fund Accounts:		
45	Environmental Trust		
46	Dedicated Fund Account	\$ 49,572,688	\$ 50,225,012
47	Motor Fuels Underground Storage		
48	Tank Trust Dedicated Fund Account	\$ 21,249,485	\$ 21,249,485
49	Waste Tire Management		
50	Dedicated Fund Account	\$ 14,754,150	\$ 14,760,792
51	Lead Hazard Reduction		
52	Dedicated Fund Account	\$ 130,339	\$ 131,363

1	Statutory Dedications:		
2	Hazardous Waste Site Cleanup Fund	\$ 7,150,228	\$ 6,485,539
3	Brownfields Cleanup Revolving		
4	Loan Fund	\$ 50,000	\$ 50,000
5	Oil Spill Contingency Fund	\$ 198,440	\$ 198,440
6	Clean Water State Revolving Fund	\$ 3,040,686	\$ 3,059,480
7	Federal Funds	<u>\$ 6,123,917</u>	<u>\$ 5,369,182</u>
8	TOTAL MEANS OF FINANCING		
9	(DISCRETIONARY):	<u>\$ 116,988,841</u>	<u>\$ 113,140,686</u>
10	BY EXPENDITURE CATEGORY:		
11	Personal Services	\$ 81,116,571	\$ 84,210,281
12	Operating Expenses	\$ 4,157,655	\$ 4,143,018
13	Professional Services	\$ 4,835,129	\$ 4,135,689
14	Other Charges	\$ 68,960,299	\$ 64,059,301
15	Acquisitions/Major Repairs	<u>\$ 1,984,138</u>	<u>\$ 834,000</u>
16	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 161,053,792</u>	<u>\$ 157,382,289</u>
17	Payable out of the State General Fund by		
18	Fees and Self-generated Revenues out of the		
19	Environmental Trust Dedicated Fund Account to		
20	the Office of Management and Finance for		
21	development of a statewide permitting dashboard		\$ 500,000

SCHEDULE 14

LOUISIANA WORKS

14-474 WORKFORCE SUPPORT AND TRAINING

25	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
26	Office of Workers' Compensation Administration -		
27	Authorized Positions	(136)	(129)
28	Nondiscretionary Expenditures	\$ 2,072,247	\$ 1,927,650
29	Discretionary Expenditures	\$ 73,733,147	\$ 74,441,973

Program Description: *To establish standards of payment; to administer, review, and adjudicate injured worker claims; and to receive, process, hear, and resolve legal actions in compliance with state statutes. This office is also responsible for educating and influencing employers and employees in the adoption of comprehensive safety and health policies, practices, and procedures. Additionally, the office administers the Second Injury Fund, encouraging the employment, re-employment, and retention of workers with permanent partial disabilities by reimbursing eligible employers or insurers for qualifying workers' compensation benefit costs, and collecting assessments from insurance carriers and self-insured employers to support the program.*

39	Office of Unemployment Insurance Administration -		
40	Authorized Positions	(232)	(220)
41	Nondiscretionary Expenditures	\$ 2,999,153	\$ 2,883,382
42	Discretionary Expenditures	\$ 29,292,339	\$ 26,773,978

Program Description: *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, and to ensure the timely and accurate payment of unemployment compensation benefits to eligible unemployed workers.*

1	Office of Workforce Development -		
2	Authorized Positions	(512)	(480)
3	Nondiscretionary Expenditures	\$ 5,991,820	\$ 6,536,566
4	Discretionary Expenditures	\$ 196,063,574	\$ 200,848,558

5 **Program Description:** *To provide high-quality employment and training services,*
6 *supportive services, and timely and accurate labor market information to employers, job*
7 *seekers, customers, and stakeholders; to support informed workforce decisions; and to*
8 *develop a diversely skilled workforce with access to good-paying jobs. This office also*
9 *supports and protects the rights and interests of Louisiana’s workers through the*
10 *administration and enforcement of state worker protection statutes and regulations.*

11	Office of Management and Finance -		
12	Authorized Positions	(95)	(110)
13	Nondiscretionary Expenditures	\$ 11,696,690	\$ 12,107,078
14	Discretionary Expenditures	\$ 25,192,277	\$ 27,215,383

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

24	TOTAL EXPENDITURES	<u>\$ 347,041,247</u>	<u>\$ 352,734,568</u>
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25	MEANS OF FINANCE (NONDISCRETIONARY):		
26	State General Fund (Direct)	\$ 0	\$ 32,400
27	State General Fund by:		
28	Interagency Transfers	\$ 31,826	\$ 1,397,712
29	Statutory Dedications:		
30	Workers’ Compensation Second		
31	Injury Fund	\$ 191,065	\$ 179,605
32	Office of Workers’ Compensation		
33	Administrative Fund	\$ 2,959,831	\$ 2,526,939
34	Incumbent Worker Training Account	\$ 748,769	\$ 589,786
35	Penalty and Interest Account	\$ 1,379,330	\$ 1,070,988
36	Blind Vendors Trust Fund	\$ 66,784	\$ 60,927
37	Federal Funds	<u>\$ 17,382,305</u>	<u>\$ 17,596,319</u>

38	TOTAL MEANS OF FINANCING		
39	(NONDISCRETIONARY)	<u>\$ 22,759,910</u>	<u>\$ 23,454,676</u>

40	MEANS OF FINANCE (DISCRETIONARY):		
41	State General Fund (Direct)	\$ 20,680,735	\$ 20,816,160
42	State General Fund by:		
43	Interagency Transfers	\$ 29,497,307	\$ 35,080,655
44	Fees & Self-generated Revenues	\$ 72,219	\$ 72,219
45	Statutory Dedications:		
46	Workers’ Compensation Second		
47	Injury Fund	\$ 60,697,177	\$ 60,780,590
48	Office of Workers’ Compensation		
49	Administrative Fund	\$ 16,047,645	\$ 16,527,329
50	Incumbent Worker Training Account	\$ 25,106,264	\$ 25,412,108
51	Employment Security Administration		
52	Account	\$ 3,991,157	\$ 4,000,000

1	Penalty and Interest Account	\$ 5,535,691	\$ 5,632,676
2	Blind Vendors Trust Fund	\$ 483,553	\$ 502,671
3	Federal Funds	<u>\$ 162,169,589</u>	<u>\$ 160,455,484</u>
4	TOTAL MEANS OF FINANCING		
5	(DISCRETIONARY)	<u>\$ 324,281,337</u>	<u>\$ 329,279,892</u>
6	BY EXPENDITURE CATEGORY:		
7	Personal Services	\$ 94,736,670	\$ 99,536,857
8	Operating Expenses	\$ 13,587,660	\$ 13,599,160
9	Professional Services	\$ 13,733,168	\$ 16,472,105
10	Other Charges	\$ 224,983,749	\$ 223,126,446
11	Acquisitions/Major Repairs	<u>\$ 0</u>	<u>\$ 0</u>
12	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 347,041,247</u>	<u>\$ 352,734,568</u>
13	EXPENDITURES:		
14	Office of Workforce Development for Louisiana		
15	Rehabilitation Services		<u>\$ 9,380,000</u>
16	TOTAL EXPENDITURES		<u>\$ 9,380,000</u>
17	MEANS OF FINANCE:		
18	State General Fund (Direct)		\$ 2,000,000
19	Federal Funds		<u>\$ 7,380,000</u>
20	TOTAL MEANS OF FINANCING		<u>\$ 9,380,000</u>

SCHEDULE 16

DEPARTMENT OF WILDLIFE AND FISHERIES

16-511 OFFICE OF MANAGEMENT AND FINANCE

24	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
25	Management and Finance -		
26	Authorized Positions	(45)	(45)
27	Nondiscretionary Expenditures	\$ 1,610,166	\$ 1,631,232
28	Discretionary Expenditures	<u>\$ 38,373,829</u>	<u>\$ 22,845,703</u>

Program 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.*

32	TOTAL EXPENDITURES	<u>\$ 39,983,995</u>	<u>\$ 24,476,935</u>
33	MEANS OF FINANCE (NONDISCRETIONARY):		
34	State General Fund (Direct)	\$ 0	\$ 206,368
35	State General Fund by:		
36	Statutory Dedications:		
37	Conservation Fund	\$ 1,603,683	\$ 1,418,616
38	Federal Funds	<u>\$ 6,483</u>	<u>\$ 6,248</u>
39	TOTAL MEANS OF FINANCING		
40	(NONDISCRETIONARY)	<u>\$ 1,610,166</u>	<u>\$ 1,631,232</u>

1	MEANS OF FINANCE (DISCRETIONARY):		
2	State General Fund (Direct)	\$ 9,604,498	\$ 10,785,650
3	State General Fund by:		
4	Fees & Self-generated Revenues Dedicated		
5	Fund Accounts:		
6	Louisiana Duck License, Stamp,		
7	and Print Dedicated Fund Account	\$ 10,450	\$ 10,450
8	Statutory Dedications:		
9	Conservation Fund	\$ 15,688,789	\$ 10,773,087
10	Marsh Island Operating Fund	\$ 6,200	\$ 6,200
11	Modernization and Security Fund	\$ 9,568,204	\$ 0
12	Rockefeller Wildlife Refuge and Game		
13	Preserve Fund	\$ 24,040	\$ 24,040
14	Seafood Promotion and Marketing Fund	\$ 23,209	\$ 23,209
15	Louisiana Outdoors Forever Fund	\$ 3,225,607	\$ 1,000,000
16	Federal Funds	\$ 222,832	\$ 223,067
17	TOTAL MEANS OF FINANCING		
18	(DISCRETIONARY)	<u>\$ 38,373,829</u>	<u>\$ 22,845,703</u>
19	BY EXPENDITURE CATEGORY:		
20	Personal Services	\$ 5,841,557	\$ 6,114,117
21	Operating Expenses	\$ 2,297,195	\$ 2,297,195
22	Professional Services	\$ 59,867	\$ 59,867
23	Other Charges	\$ 31,785,376	\$ 16,005,756
24	Acquisitions/Major Repairs	\$ 0	\$ 0
25	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 39,983,995</u>	<u>\$ 24,476,935</u>
26	Payable out of the State General Fund by		
27	Statutory Dedications out of the Conservation		
28	Fund to the Management and Finance Program		
29	for a federal advocacy provider		\$ 130,000
30	Payable out of the State General Fund by		
31	Statutory Dedications out of the Conservation		
32	Fund to the Office of Management and Finance		
33	for facility staffing, including nine (9) authorized		
34	positions		\$ 1,611,299
35	Payable out of the State General Fund by		
36	Statutory Dedications out of the Conservation		
37	Fund to the Management and Finance Program		
38	for a professional services contract		\$ 100,000
39	16-512 OFFICE OF THE SECRETARY		
40	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
41	Administrative -		
42	Authorized Positions	(25)	(24)
43	Nondiscretionary Expenditures	\$ 713,955	\$ 594,783
44	Discretionary Expenditures	\$ 3,098,209	\$ 2,901,389
45	Program Description:		
46	<i>Provides executive leadership and legal support to all department</i>		
47	<i>programs and staff; executes and enforces the laws, rules, and regulations of the state</i>		
48	<i>relative to wildlife and fisheries for the purpose of conservation and renewable natural</i>		
49	<i>resources and relative to boating and outdoor safety for continued use and enjoyment by</i>		
50	<i>current and future generations.</i>		
50	Enforcement Program -		

1	Authorized Positions	(257)	(256)
2	Nondiscretionary Expenditures	\$ 8,235,136	\$ 8,097,285
3	Discretionary Expenditures	<u>\$ 38,830,618</u>	<u>\$ 39,436,820</u>
4	Program Description: <i>To establish and maintain compliance through the execution and</i>		
5	<i>enforcement of laws, rules and regulations of the state relative to the management,</i>		
6	<i>conservation and protection of renewable natural resources and fisheries resources and</i>		
7	<i>relative to providing public safety on the state's waterways and lands for the continued use</i>		
8	<i>and enjoyment by current and future generations.</i>		
9	TOTAL EXPENDITURES	<u>\$ 50,877,918</u>	<u>\$ 51,030,277</u>
10	MEANS OF FINANCE (NONDISCRETIONARY):		
11	State General Fund (Direct)	\$ 5,516,485	\$ 5,664,578
12	State General Fund by:		
13	Interagency Transfers	\$ 22,291	\$ 20,959
14	Fees & Self-generated Revenues	\$ 9,392	\$ 8,913
15	Statutory Dedications:		
16	Conservation Fund	\$ 3,251,670	\$ 2,855,990
17	Federal Funds	<u>\$ 149,253</u>	<u>\$ 141,628</u>
18	TOTAL MEANS OF FINANCING		
19	(NONDISCRETIONARY)	<u>\$ 8,949,091</u>	<u>\$ 8,692,068</u>
20	MEANS OF FINANCE (DISCRETIONARY):		
21	State General Fund (Direct)	\$ 24,792,758	\$ 28,389,436
22	State General Fund by:		
23	Interagency Transfers	\$ 464,379	\$ 308,345
24	Fees & Self-generated Revenues	\$ 117,608	\$ 118,087
25	Fees & Self-generated Revenues Dedicated		
26	Fund Accounts:		
27	Oyster Sanitation Dedicated		
28	Fund Account	\$ 217,975	\$ 173,193
29	Statutory Dedications:		
30	Conservation Fund	\$ 11,936,010	\$ 9,130,015
31	Crab Development, Management,		
32	and Derelict Crab Trap Removal		
33	Account	\$ 113,000	\$ 113,000
34	Litter Abatement Account	\$ 99,800	\$ 99,800
35	Marsh Island Operating Fund	\$ 32,038	\$ 32,038
36	Oyster Resource Management Account	\$ 262,000	\$ 262,000
37	Rockefeller Wildlife Refuge and		
38	Game Preserve Fund	\$ 116,846	\$ 116,846
39	Shrimp Development and Management		
40	Account	\$ 70,900	\$ 70,900
41	Wildlife Habitat and Natural Heritage		
42	Trust	\$ 135,169	\$ 135,169
43	Federal Funds	<u>\$ 3,570,344</u>	<u>\$ 3,389,380</u>
44	TOTAL MEANS OF FINANCING		
45	(DISCRETIONARY)	<u>\$ 41,928,827</u>	<u>\$ 42,338,209</u>
46	BY EXPENDITURE CATEGORY:		
47	Personal Services	\$ 37,816,372	\$ 38,452,029
48	Operating Expenses	\$ 6,493,337	\$ 6,205,216
49	Professional Services	\$ 127,798	\$ 257,798
50	Other Charges	\$ 4,812,596	\$ 4,929,234
51	Acquisitions/Major Repairs	<u>\$ 1,627,815</u>	<u>\$ 1,316,000</u>
52	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 50,877,918</u>	<u>\$ 51,160,277</u>

1	EXPENDITURES:		
2	Administrative Program for educational staffing,		
3	including forty-three (43) authorized positions		\$ <u>10,887,220</u>
4			
5	TOTAL EXPENDITURES		\$ <u>10,887,220</u>
6	MEANS OF FINANCE:		
7	State General Fund by:		
8	Interagency Transfers		\$ 56,666
9	Fees & Self-generated Revenues		\$ 280,000
10	Fees & Self-generated Revenues Dedicated		
11	Fund Accounts:		
12	Louisiana Alligator Resource Dedicated		
13	Fund Account		\$ 280,174
14	Statutory Dedications:		
15	Conservation Fund		\$ 1,902,894
16	Federal Funds		\$ <u>8,367,486</u>
17	TOTAL MEANS OF FINANCING		\$ <u>10,887,220</u>
18	Payable out of the State General Fund (Direct)		
19	to the Administrative Program for personal services,		
20	including one (1) authorized position		\$ 72,934
21	Payable out of the State General Fund (Direct)		
22	to Enforcement Program for wildlife enforcement		
23	vehicles and boats		\$ 914,414
24	16-513 OFFICE OF WILDLIFE		
25	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
26	Wildlife Program -		
27	Authorized Positions	(226)	(188)
28	Authorized Other Charges Positions	(3)	(3)
29	Nondiscretionary Expenditures	\$ 4,938,704	\$ 4,920,815
30	Discretionary Expenditures	\$ <u>68,519,576</u>	\$ <u>50,632,440</u>
31	Program Description: <i>Provides wise stewardship of the state's wildlife and habitats, to</i>		
32	<i>maintain biodiversity, including plant and animal species of special concern and to provide</i>		
33	<i>outdoor opportunities for present and future generations to engender a greater appreciation</i>		
34	<i>of the natural environment.</i>		
35	TOTAL EXPENDITURES	\$ <u>73,458,280</u>	\$ <u>55,553,255</u>
36	MEANS OF FINANCE (NONDISCRETIONARY):		
37	State General Fund (Direct)	\$ 0	\$ 262,827
38	State General Fund by:		
39	Interagency Transfers	\$ 40,632	\$ 38,893
40	Fees & Self-generated Revenues Dedicated		
41	Fund Accounts:		
42	Louisiana Alligator Resource		
43	Dedicated Fund Account	\$ 207,018	\$ 198,162
44	Statutory Dedications:		
45	Conservation Fund	\$ 3,118,610	\$ 2,915,760
46	Federal Funds	\$ <u>1,572,444</u>	\$ <u>1,505,173</u>
47	TOTAL MEANS OF FINANCING		
48	(NONDISCRETIONARY)	\$ <u>4,938,704</u>	\$ <u>4,920,815</u>

1	MEANS OF FINANCE (DISCRETIONARY):		
2	State General Fund (Direct)	\$ 1,391,215	\$ 1,426,580
3	State General Fund by:		
4	Interagency Transfers	\$ 4,117,295	\$ 4,176,004
5	Fees & Self-generated Revenues	\$ 310,227	\$ 834,527
6	Fees & Self-generated Revenues Dedicated		
7	Fund Accounts:		
8	Louisiana Alligator Resource		
9	Dedicated Fund Account	\$ 2,696,898	\$ 2,450,446
10	Louisiana Duck License, Stamp, and		
11	Print Dedicated Fund Account	\$ 1,309,341	\$ 1,034,600
12	Statutory Dedications:		
13	Conservation Fund	\$ 9,350,345	\$ 6,147,253
14	Conservation - Black Bear Account	\$ 208,500	\$ 208,500
15	Conservation - Quail Account	\$ 25,587	\$ 18,987
16	Conservation - White Tail Deer Account	\$ 15,700	\$ 15,700
17	Louisiana Fur Public Education and		
18	Marketing Fund	\$ 68,049	\$ 59,500
19	Louisiana Wild Turkey Fund	\$ 30,100	\$ 32,850
20	Marsh Island Operating Fund	\$ 155,570	\$ 129,570
21	MC Davis Conservation Fund	\$ 10,775	\$ 5,400
22	Oil Spill Contingency Fund	\$ 323,659	\$ 331,159
23	Rockefeller Wildlife Refuge and Game		
24	Preserve Fund	\$ 4,585,403	\$ 3,393,343
25	Rockefeller Wildlife Refuge Trust and		
26	Protection Fund	\$ 5,027,997	\$ 3,274,130
27	Russell Sage Special Fund #2	\$ 2,500,000	\$ 2,500,000
28	White Lake Property Fund	\$ 1,920,500	\$ 1,455,000
29	Wildlife Habitat and Natural Heritage		
30	Trust	\$ 1,622,325	\$ 1,830,682
31	Federal Funds	\$ 32,850,090	\$ 21,308,209
32	TOTAL MEANS OF FINANCING		
33	(DISCRETIONARY)	<u>\$ 68,519,576</u>	<u>\$ 50,632,440</u>
34	BY EXPENDITURE CATEGORY:		
35	Personal Services	\$ 23,555,355	\$ 24,365,464
36	Operating Expenses	\$ 6,332,844	\$ 6,291,590
37	Professional Services	\$ 5,748,064	\$ 4,080,689
38	Other Charges	\$ 24,861,280	\$ 20,954,138
39	Acquisitions/Major Repairs	\$ 12,960,737	\$ 10,093,769
40	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 73,458,280</u>	<u>\$ 65,785,650</u>
41	Payable out of the State General Fund by		
42	Statutory Dedications out of the Conservation		
43	Incentive Program Account to the Wildlife Program		
44	for enhancement of wildlife habitats and to manage		
45	native species on private lands		\$ 500,000
46	16-514 OFFICE OF FISHERIES		
47	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
48	Fisheries Program -		
49	Authorized Positions	(233)	(212)
50	Nondiscretionary Expenditures	\$ 5,208,814	\$ 5,118,425
51	Discretionary Expenditures	\$ 81,457,129	\$ 56,607,867

1 **Program Description:** *Manages living aquatic resources and their habitat, gives fishery*
 2 *industry support, and provides access, opportunity and understanding of the Louisiana*
 3 *aquatic resources to citizens and others beneficiaries of these sustainable resources.*

4 TOTAL EXPENDITURES \$ 86,665,943 \$ 61,726,292

5 MEANS OF FINANCE (NONDISCRETIONARY):

6 State General Fund (Direct) \$ 0 \$ 303,471
 7 State General Fund by:
 8 Interagency Transfers \$ 243,555 \$ 218,590
 9 Fees & Self-generated Revenues Dedicated
 10 Fund Accounts:
 11 Aquatic Plant Control Dedicated
 12 Fund Account \$ 304,938 \$ 273,681
 13 Statutory Dedications:
 14 Conservation Fund \$ 3,600,384 \$ 3,371,392
 15 Federal Funds \$ 1,059,937 \$ 951,291

16 TOTAL MEANS OF FINANCING
 17 (NONDISCRETIONARY) \$ 5,208,814 \$ 5,118,425

18 MEANS OF FINANCE (DISCRETIONARY):

19 State General Fund (Direct) \$ 0 \$ 1,709,576
 20 State General Fund by:
 21 Interagency Transfers \$ 21,681,817 \$ 15,154,795
 22 Fees & Self-generated Revenues \$ 180,000 \$ 80,531
 23 Fees & Self-generated Revenues Dedicated
 24 Fund Accounts:
 25 Aquatic Plant Control Dedicated
 26 Fund Account \$ 4,801,739 \$ 4,607,779
 27 Oyster Sanitation Dedicated Fund
 28 Account \$ 104,665 \$ 109,367
 29 Statutory Dedications:
 30 Artificial Reef Development Fund \$ 7,587,695 \$ 7,193,279
 31 Conservation Fund \$ 8,848,189 \$ 6,752,223
 32 Crab Development, Management, and
 33 Derelict Crab Trap Removal Account \$ 90,119 \$ 106,667
 34 Oyster Development Fund \$ 149,989 \$ 158,631
 35 Oyster Resource Management
 36 Account \$ 7,876,642 \$ 3,198,824
 37 Saltwater Fish Research and
 38 Conservation Fund \$ 1,300,000 \$ 1,300,000
 39 Shrimp Development and
 40 Management Account \$ 220,000 \$ 220,000
 41 Shrimp Marketing and Promotion Fund \$ 180,000 \$ 180,000
 42 Charter Boat Fishing Fund \$ 816,450 \$ 816,450
 43 Federal Funds \$ 27,619,824 \$ 15,019,745

44 TOTAL MEANS OF FINANCING
 45 (DISCRETIONARY) \$ 81,457,129 \$ 56,607,867

46 BY EXPENDITURE CATEGORY:

47 Personal Services \$ 23,791,168 \$ 24,662,186
 48 Operating Expenses \$ 25,383,649 \$ 21,811,342
 49 Professional Services \$ 3,131,656 \$ 4,821,380
 50 Other Charges \$ 31,098,544 \$ 10,855,572
 51 Acquisitions/Major Repairs \$ 3,260,926 \$ 1,841,936

52 TOTAL BY EXPENDITURE CATEGORY \$ 86,665,943 \$ 63,992,416

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SCHEDULE 17

DEPARTMENT OF CIVIL SERVICE

17-560 STATE CIVIL SERVICE

EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
Administration and Support -		
Authorized Positions	(105)	(105)
Nondiscretionary Expenditures	\$ 3,286,023	\$ 3,402,873
Discretionary Expenditures	<u>\$ 12,182,862</u>	<u>\$ 13,371,653</u>

Program Description: *The mission of the Administration and Support Program is to provide 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 program maintains the official personnel records of the state. In the area of Human Resources management, the program 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.*

TOTAL EXPENDITURES	<u>\$ 15,468,885</u>	<u>\$ 16,774,526</u>
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MEANS OF FINANCE (NONDISCRETIONARY):

State General Fund by:		
Interagency Transfers from Prior and		
Current Year Collections	\$ 3,189,075	\$ 3,302,371
Fees & Self-generated Revenues from		
Prior and Current Year Collections	<u>\$ 96,948</u>	<u>\$ 100,502</u>

TOTAL MEANS OF FINANCING (NONDISCRETIONARY)	<u>\$ 3,286,023</u>	<u>\$ 3,402,873</u>
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MEANS OF FINANCE (DISCRETIONARY):

State General Fund by:		
Interagency Transfers from Prior and		
Current Year Collections	\$ 11,830,140	\$ 12,983,317
Fees & Self-generated Revenues from		
Prior and Current Year Collections	<u>\$ 352,722</u>	<u>\$ 388,336</u>

TOTAL MEANS OF FINANCING (DISCRETIONARY)	<u>\$ 12,182,862</u>	<u>\$ 13,371,653</u>
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BY EXPENDITURE CATEGORY:

Personal Services	\$ 13,534,970	\$ 14,746,977
Operating Expenses	\$ 1,088,039	\$ 1,113,329
Professional Services	\$ 30,000	\$ 30,000
Other Charges	\$ 813,276	\$ 873,075
Acquisitions/Major Repairs	<u>\$ 2,600</u>	<u>\$ 11,145</u>

TOTAL BY EXPENDITURE CATEGORY	<u>\$ 15,468,885</u>	<u>\$ 16,774,526</u>
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1 **17-561 MUNICIPAL FIRE AND POLICE CIVIL SERVICE**

2	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
3	Administration -		
4	Authorized Positions	(21)	(21)
5	Nondiscretionary Expenditures	\$ 3,638,128	\$ 3,202,467
6	Discretionary Expenditures	<u>\$ 0</u>	<u>\$ 0</u>

7 **Program Description:** *The mission of the Office of State Examiner, Municipal Fire and*
 8 *Police Civil Service, is to administer an effective, cost-efficient civil service system based*
 9 *on merit, efficiency, fitness, and length of service, consistent with the law and professional*
 10 *standards, for fire fighters and police officers in all municipalities in the state having*
 11 *populations of not less than 7,000 nor more than 500,000 inhabitants to which the law*
 12 *applies, and in all parish fire departments and fire protection districts regardless of*
 13 *population, in order to provide a continuity in quality of law enforcement and fire protection*
 14 *for the citizens of the state in both rural and urban areas.*

15	TOTAL EXPENDITURES	<u>\$ 3,638,128</u>	<u>\$ 3,202,467</u>
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16 MEANS OF FINANCE (NONDISCRETIONARY):

17	State General Fund by:		
18	Fees & Self-generated Revenues Dedicated		
19	Fund Accounts:		
20	Municipal Fire and Police Civil Service		
21	Operating Dedicated Fund Account	<u>\$ 3,638,128</u>	<u>\$ 3,202,467</u>

22	TOTAL MEANS OF FINANCING		
23	(NONDISCRETIONARY)	<u>\$ 3,638,128</u>	<u>\$ 3,202,467</u>

24 MEANS OF FINANCE (DISCRETIONARY):

25	TOTAL MEANS OF FINANCING		
26	(DISCRETIONARY)	<u>\$ 0</u>	<u>\$ 0</u>

27 BY EXPENDITURE CATEGORY:

28	Personal Services	\$ 2,475,386	\$ 2,593,105
29	Operating Expenses	\$ 431,171	\$ 431,983
30	Professional Services	\$ 649,294	\$ 20,000
31	Other Charges	\$ 82,277	\$ 97,379
32	Acquisitions/Major Repairs	<u>\$ 0</u>	<u>\$ 60,000</u>

33	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 3,638,128</u>	<u>\$ 3,202,467</u>
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34 **17-562 ETHICS ADMINISTRATION**

35	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
36	Administration -		
37	Authorized Positions	(41)	(41)
38	Nondiscretionary Expenditures	\$ 926,907	\$ 917,486
39	Discretionary Expenditures	<u>\$ 4,333,042</u>	<u>\$ 4,581,655</u>

40 **Program Description:** *The mission of Ethics Administration is to provide staff support for*
 41 *the Louisiana Board of Ethics, which administers and enforces Louisiana's conflicts of*
 42 *interest legislation, campaign finance disclosure requirements, and lobbyist registration and*
 43 *disclosure laws, to achieve compliance by governmental officials, public employees,*
 44 *candidates, and lobbyists and to provide public access to disclosed information.*

45	TOTAL EXPENDITURES	<u>\$ 5,259,949</u>	<u>\$ 5,499,141</u>
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1	MEANS OF FINANCE (NONDISCRETIONARY):		
2	State General Fund (Direct)	\$ 912,640	\$ 904,132
3	State General Fund by:		
4	Fees & Self-generated Revenues	<u>\$ 14,267</u>	<u>\$ 13,354</u>
5	TOTAL MEANS OF FINANCING		
6	(NONDISCRETIONARY)	<u>\$ 926,907</u>	<u>\$ 917,486</u>
7	MEANS OF FINANCE (DISCRETIONARY):		
8	State General Fund (Direct)	\$ 4,161,472	\$ 4,419,511
9	State General Fund by:		
10	Fees & Self-generated Revenues	<u>\$ 171,570</u>	<u>\$ 162,144</u>
11	TOTAL MEANS OF FINANCING		
12	(DISCRETIONARY)	<u>\$ 4,333,042</u>	<u>\$ 4,581,655</u>
13	BY EXPENDITURE CATEGORY:		
14	Personal Services	\$ 4,422,919	\$ 4,618,412
15	Operating Expenses	\$ 287,321	\$ 327,342
16	Professional Services	\$ 59,918	\$ 0
17	Other Charges	\$ 489,791	\$ 553,387
18	Acquisitions/Major Repairs	<u>\$ 0</u>	<u>\$ 0</u>
19	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 5,259,949</u>	<u>\$ 5,499,141</u>
20	17-563 STATE POLICE COMMISSION		
21	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
22	Administration -		
23	Authorized Positions	(4)	(4)
24	Nondiscretionary Expenditures	\$ 114,082	\$ 113,536
25	Discretionary Expenditures	<u>\$ 792,413</u>	<u>\$ 796,645</u>
26	Program Description:		
27	<i>The mission of the State Police Commission is to provide a separate</i>		
28	<i>merit system for the commissioned officers of Louisiana State Police. In accomplishing this</i>		
29	<i>mission, the program administers entry-level law enforcement examinations and</i>		
30	<i>promotional examinations, processes personnel actions, issues certificates of eligibles, and</i>		
31	<i>schedules appeals and pay hearings. The State Police Commission was created by</i>		
32	<i>constitutional amendment to provide an independent civil service system for all regularly</i>		
33	<i>commissioned full-time law enforcement officers employed by the Department of Public</i>		
34	<i>Safety and Corrections, Office of State Police, or its successor, who are graduates of the</i>		
35	<i>State Police training academy of instruction and are vested with full state police powers, as</i>		
36	<i>provided by law, and persons in training to become such officers.</i>		
36	TOTAL EXPENDITURES	<u>\$ 906,495</u>	<u>\$ 910,181</u>
37	MEANS OF FINANCE (NONDISCRETIONARY):		
38	State General Fund (Direct)	<u>\$ 114,082</u>	<u>\$ 113,536</u>
39	TOTAL MEANS OF FINANCING		
40	(NONDISCRETIONARY)	<u>\$ 114,082</u>	<u>\$ 113,536</u>
41	MEANS OF FINANCE (DISCRETIONARY):		
42	State General Fund (Direct)	\$ 737,413	\$ 741,645
43	State General Fund by:		
44	Interagency Transfers	<u>\$ 55,000</u>	<u>\$ 55,000</u>
45	TOTAL MEANS OF FINANCING		
46	(DISCRETIONARY)	<u>\$ 792,413</u>	<u>\$ 796,645</u>

1 BY EXPENDITURE CATEGORY:

2	Personal Services	\$ 574,492	\$ 583,736
3	Operating Expenses	\$ 30,900	\$ 30,900
4	Professional Services	\$ 209,447	\$ 209,447
5	Other Charges	\$ 91,656	\$ 80,098
6	Acquisitions/Major Repairs	\$ <u>0</u>	\$ <u>6,000</u>
7	TOTAL BY EXPENDITURE CATEGORY	\$ <u>906,495</u>	\$ <u>910,181</u>

8 **17-565 BOARD OF TAX APPEALS**

9	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
10	Administrative -		
11	Authorized Positions	(10)	(10)
12	Nondiscretionary Expenditures	\$ 270,922	\$ 264,247
13	Discretionary Expenditures	\$ 1,496,080	\$ 1,583,609

14 **Program Description:** *Provides an appeals board to hear and decide on disputes and*
 15 *controversies between taxpayers and the Department of Revenue; reviews and makes*
 16 *recommendations on tax refund claims, claims against the state, industrial tax exemptions,*
 17 *and business tax credits.*

18	Local Tax Division -		
19	Authorized Positions	(3)	(3)
20	Nondiscretionary Expenditures	\$ 52,783	\$ 6,612
21	Discretionary Expenditures	\$ <u>478,435</u>	\$ <u>517,740</u>

22 **Program Description:** *Provides an appeals board to hear and decide on disputes and*
 23 *controversies between taxpayers and local taxing authorities; reviews and makes*
 24 *recommendations on tax refund claims against local taxing authorities.*

25	TOTAL EXPENDITURES	\$ <u>2,298,220</u>	\$ <u>2,372,208</u>
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26 MEANS OF FINANCE (NONDISCRETIONARY):

27	State General Fund by:		
28	Interagency Transfers from Prior		
29	and Current Year Collections	\$ 265,894	\$ 242,780
30	Fees & Self-generated Revenues from Prior		
31	and Current Year Collections	\$ <u>57,811</u>	\$ <u>28,079</u>

32	TOTAL MEANS OF FINANCING		
33	(NONDISCRETIONARY)	\$ <u>323,705</u>	\$ <u>270,859</u>

34 MEANS OF FINANCE (DISCRETIONARY):

35	State General Fund by:		
36	Interagency Transfers from Prior		
37	and Current Year Collections	\$ 1,670,965	\$ 1,768,067
38	Fees & Self-generated Revenues from Prior		
39	and Current Year Collections	\$ <u>303,550</u>	\$ <u>333,282</u>

40	TOTAL MEANS OF FINANCING		
41	(DISCRETIONARY)	\$ <u>1,974,515</u>	\$ <u>2,101,349</u>

1 BY EXPENDITURE CATEGORY:

2	Personal Services	\$ 1,830,060	\$ 1,866,828
3	Operating Expenses	\$ 201,143	\$ 221,143
4	Professional Services	\$ 75,000	\$ 75,000
5	Other Charges	\$ 192,017	\$ 209,237
6	Acquisitions/Major Repairs	\$ <u>0</u>	\$ <u>0</u>
7	TOTAL BY EXPENDITURE CATEGORY	\$ <u>2,298,220</u>	\$ <u>2,372,208</u>

8 **SCHEDULE 19**

9 **HIGHER EDUCATION**

10 The following sums are hereby appropriated for the payment of operating expenses
11 associated with carrying out the functions of postsecondary education.

12 In accordance with Article VIII, Section 12 of the Constitution of Louisiana, and in
13 acknowledgment of the responsibilities which are vested in the management boards of
14 postsecondary education, all appropriations for postsecondary education institutions which
15 are part of a university or college system are made to their respective management boards
16 and shall be administered by the same management boards and used solely as provided by
17 law.

18 Considering the recommendations provided by the formula and plan adopted by the Board
19 of Regents, monies shall be allocated to each postsecondary education institution within each
20 postsecondary education system as provided herein. In order to effectively utilize the
21 appropriation authority provided herein, allocations to institutions within each system may
22 be adjusted by each management board as authorized for program transfers in accordance
23 with R.S. 17:3351 and R.S. 39:73 as long as the total system appropriation remains
24 unchanged.

25 The distribution shall be implemented by the Division of Administration. All key and
26 supporting performance objectives and indicators for the higher education agencies shall be
27 adjusted to reflect the funds received pursuant to this Act.

28 Provided, however, in the event that any legislative instrument of the 2026 Regular Session
29 of the Legislature providing for an increase in tuition and mandatory attendance fees is
30 enacted into law, such funds resulting from the implementation of such enacted legislation
31 in Fiscal Year 2026-2027 shall be included as part of the appropriation for the respective
32 public postsecondary education management board.

33 **19-671 BOARD OF REGENTS**

34	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
35	Board of Regents -		
36	Authorized Positions	(0)	(0)
37	Nondiscretionary Expenditures	\$ 2,159,688	\$ 2,500,871
38	Discretionary Expenditures	\$ 90,104,154	\$ 88,473,503

39 **Program Description:** *The Board of Regents plans, coordinates and has budgetary*
40 *responsibility for all public postsecondary education as constitutionally mandated that is*
41 *effective and efficient, quality driven, and responsive to the needs of citizens, business,*
42 *industry, and government.*

43	Office of Student Financial Assistance -		
44	Authorized Positions	(0)	(0)
45	Nondiscretionary Expenditures	\$ 2,656,771	\$ 1,990,245
46	Discretionary Expenditures	\$ 396,855,778	\$ 416,175,705

1 **Program Description:** *The Office of Student Financial Assistance Program is to provide*
 2 *direction and administrative support services for internal and external clients. This is*
 3 *achieved by, maintaining the highest level of customer satisfaction; partnering with the*
 4 *Board of Elementary and Secondary Education to maximize access to postsecondary*
 5 *education through state student financial assistance policies and programs; augmenting*
 6 *student services and programs by maximizing federal revenues; administering the Federal*
 7 *Family Education Loan (FFEL) program; administering state and federal scholarships,*
 8 *grant and tuition savings programs to maximize the opportunities for Louisiana students to*
 9 *pursue their postsecondary educational goals; and to financially assist any student by*
 10 *efficiently administering the Taylor Opportunity Program for Students (TOPS), to maximize*
 11 *access to postsecondary education programs.*

12	Louisiana Universities Marine Consortium -		
13	Authorized Positions	(0)	(0)
14	Nondiscretionary Expenditures	\$ 1,331,131	\$ 1,089,494
15	Discretionary Expenditures	<u>\$ 24,988,695</u>	<u>\$ 25,137,427</u>

16 **Program Description:** *The Louisiana Universities Marine Consortium (LUMCON) will*
 17 *conduct research and education programs directly relevant to Louisiana's needs in marine*
 18 *and coastal science, develop products that educate local, national, and international*
 19 *audiences, and serve as a facility for all Louisiana schools with interests in marine research*
 20 *and education in order to make all levels of society increasingly aware of the economic and*
 21 *cultural value of Louisiana's coastal and marine environments.*

22	TOTAL EXPENDITURES	<u>\$ 518,096,217</u>	<u>\$ 535,367,245</u>
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23	MEANS OF FINANCE (NONDISCRETIONARY):		
24	State General Fund (Direct)	<u>\$ 6,147,590</u>	<u>\$ 5,580,610</u>

25	TOTAL MEANS OF FINANCING		
26	(NONDISCRETIONARY)	<u>\$ 6,147,590</u>	<u>\$ 5,580,610</u>

27	MEANS OF FINANCE (DISCRETIONARY):		
28	State General Fund (Direct)	\$ 290,218,313	\$ 299,251,512
29	State General Fund by:		
30	Interagency Transfers	\$ 14,256,109	\$ 14,256,109
31	Fees & Self-generated Revenues	\$ 15,850,299	\$ 15,850,299
32	Fees & Self-generated Revenues Dedicated		
33	Fund Accounts:		
34	Proprietary School Students Protection		
35	Dedicated Fund Account	\$ 200,000	\$ 200,000
36	Statutory Dedications:		
37	Rockefeller Wildlife Refuge Trust and		
38	Protection Fund	\$ 60,000	\$ 60,000
39	Louisiana Quality Education		
40	Support Fund	\$ 18,930,000	\$ 18,930,000
41	TOPS Fund	\$ 117,656,613	\$ 113,269,045
42	Medical and Allied Health Professional		
43	Education Scholarship and Loan Fund	\$ 200,000	\$ 200,000
44	Support Education in Louisiana First Fund	\$ 38,251	\$ 37,521
45	Higher Education Initiatives Fund	\$ 5,000,000	\$ 5,000,000
46	Louisiana Cybersecurity Talent Initiative		
47	Fund	\$ 1,000,000	\$ 1,000,000
48	Health Care Employment Reinvestment		
49	Opportunity (H.E.R.O.) Fund	\$ 1,306,929	\$ 0
50	M.J. Foster Promise Program Fund	\$ 10,500,000	\$ 25,000,000
51	Geaux Teach Fund	\$ 2,500,000	\$ 2,500,000
52	Federal Funds	<u>\$ 34,232,149</u>	<u>\$ 34,232,149</u>

53	TOTAL MEANS OF FINANCING		
54	(DISCRETIONARY)	<u>\$ 511,948,627</u>	<u>\$ 529,786,635</u>

1 Provided, however, and notwithstanding any law to the contrary, prior year Interagency
2 Transfers derived from LOUIS: The Louisiana Library Network shall be carried forward and
3 shall be available for expenditure.

4 Provided, however, that on a quarterly basis, the Board of Regents shall submit to the Joint
5 Legislative Committee on the Budget a quarterly expense report indicating the number of
6 Go Grant awards made year-to-date on behalf of full-time, half-time and part-time students
7 at each of the state's public and private postsecondary institutions, beginning October 1,
8 2026. Such report shall also include quarterly updated projections of anticipated total Go
9 Grant expenditures for Fiscal Year 2026-2027.

10 Provided, further, that, if at any time during Fiscal Year 2026-2027, the agency's internal
11 projection of anticipated Go Grant expenditures exceeds \$70,480,716, the Office of Student
12 Financial Assistance shall immediately notify the Joint Legislative Committee on the
13 Budget.

14 Provided, however, that of the funds appropriated in this Schedule for the Office of Student
15 Financial Assistance Program, an amount not to exceed \$2,900,000 shall be deposited in the
16 Louisiana Student Tuition Assistance and Revenue Trust Program's Savings Enhancement
17 Fund. Funds in the Savings Enhancement Fund may be committed and expended by the
18 Louisiana Tuition Trust Authority as earnings enhancements and as interest on earnings
19 enhancements, all in accordance with the provisions of law and regulation governing the
20 Louisiana Student Tuition Assistance and Revenue Trust (START).

21 All balances of accounts and funds derived from the administration of the Federal Family
22 Education Loan Program and deposited in the agency's Federal Reserve and Operating Funds
23 shall be invested by the State Treasurer and the proceeds there from credited to those
24 respective funds in the State Treasury and shall not be transferred to the State General Fund
25 nor used for any purpose other than those authorized by the Higher Education Act of 1965,
26 as reauthorized and amended. All balances which remain unexpended at the end of the fiscal
27 year shall be retained in the accounts and funds of the Office of Student Financial Assistance
28 Program and may be expended by the agency in the subsequent fiscal year as appropriated.

29 The special programs identified below are funded within the Statutory Dedication amount
30 appropriated above. They are identified separately here to establish the specific amount
31 appropriated for each category.

32 Louisiana Quality Education Support Fund:			
33 Enhancement of Academics and Research	\$	9,885,074	\$ 9,907,612
34 Recruitment of Superior Graduate Fellows	\$	1,020,000	\$ 1,020,000
35 Endowment of Chairs	\$	2,020,000	\$ 2,020,000
36 Carefully Designed Research Efforts	\$	5,414,204	\$ 5,414,204
37 Administrative Expenses	\$	<u>590,722</u>	\$ <u>568,184</u>
38 Total	\$	<u>18,930,000</u>	\$ <u>18,930,000</u>

39 Contracts for the expenditure of funds from the Louisiana Quality Education Support Fund
40 may be entered into for periods of not more than six years.

41 Provided, however, that from the monies appropriated from State General Fund (Direct), the
42 amount of \$1,225,289 shall be allocated to the Louisiana Poison Control Center at the
43 Louisiana State University Health Sciences Center-Shreveport. Provided, further, that these
44 monies shall not be included as a component of the funds provided for the purposes as
45 specified in the distribution of the plan and formula as approved by the Board of Regents.

46 Payable out of the State General Fund (Direct)		
47 to the Board of Regents for the Louisiana		
48 Hunger Free Campus designation program and		
49 grant program	\$	1,000,000

1 Payable out of the State General Fund (Direct)
2 to the Board of Regents for institution
3 accreditation \$ 1,000,000

4 **19-600 LOUISIANA STATE UNIVERSITY BOARD OF SUPERVISORS**

5 EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
6 Louisiana State University Board of Supervisors -		
7 Authorized Positions	(0)	(0)
8 Nondiscretionary Expenditures	\$ 139,758,973	\$ 128,287,414
9 Discretionary Expenditures	<u>\$ 1,247,551,508</u>	<u>\$ 1,276,428,245</u>

10 TOTAL EXPENDITURES \$ 1,387,310,481 \$ 1,404,715,659

11 MEANS OF FINANCE (NONDISCRETIONARY):
12 State General Fund (Direct) \$ 139,758,973 \$ 128,287,414

13 TOTAL MEANS OF FINANCING
14 (NONDISCRETIONARY) \$ 139,758,973 \$ 128,287,414

15 MEANS OF FINANCE (DISCRETIONARY):		
16 State General Fund (Direct)	\$ 351,038,888	\$ 354,505,851
17 State General Fund by:		
18 Interagency Transfers	\$ 8,485,184	\$ 8,485,184
19 Fees & Self-generated Revenues	\$ 839,034,535	\$ 875,340,751
20 Statutory Dedications:		
21 Tobacco Tax Health Care Fund	\$ 3,634,771	\$ 4,094,310
22 Higher Education Campus Revitalization		
23 Fund	\$ 9,000,000	\$ 0
24 Support Education in Louisiana First Fund	\$ 19,353,254	\$ 19,002,034
25 Equine Health Studies Program Fund	\$ 750,000	\$ 750,000
26 Criminal Justice and First Responder Fund	\$ 2,000,000	\$ 0
27 Shreveport Riverfront and Convention		
28 Center and Independence Stadium Fund	\$ 200,000	\$ 200,000
29 Education Excellence Fund	\$ 36,601	\$ 31,840
30 Federal Funds	<u>\$ 14,018,275</u>	<u>\$ 14,018,275</u>

31 TOTAL MEANS OF FINANCING
32 (DISCRETIONARY) \$ 1,247,551,508 \$ 1,276,428,245

33 Provided, however, that from monies appropriated from State General Fund (Direct) to the
34 Louisiana State University Board of Supervisors and allocated to the Louisiana State
35 University Health Sciences Center - Shreveport, the amount of \$1,225,289 shall be allocated
36 to the Louisiana Poison Control Center and such allocation shall not be reduced under any
37 circumstance by the Louisiana State Health Sciences Center - Shreveport.

38 Payable out of the State General Fund (Direct)
39 to the Louisiana State University Board of
40 Supervisors for the LSU Energy Institute \$ 2,700,000

41 Payable out of the State General Fund (Direct)
42 to the Louisiana State University Board of
43 Supervisors for Louisiana State University-
44 A&M College for graduate assistantships \$ 3,000,000

45 Payable out of the State General Fund (Direct)
46 to the Louisiana State University Board of
47 Supervisors for research support at the
48 Louisiana State University Agricultural
49 Center \$ 2,000,000

1 Payable out of the State General Fund (Direct)
 2 to the Louisiana State University Board of
 3 Supervisors for Louisiana State University
 4 Health Sciences Center - New Orleans \$ 1,250,000

5 Payable out of the State General Fund (Direct)
 6 to the Louisiana State University Board of
 7 Supervisors for Louisiana State University
 8 Health Sciences Center - Shreveport \$ 1,250,000

9 Payable out of the State General Fund (Direct)
 10 to the Louisiana State University Board of
 11 Supervisors for core facility upgrades at
 12 Pennington Biomedical Research Center \$ 1,000,000

13 Payable out of the State General Fund by
 14 Fees and Self-generated Revenues to the Louisiana
 15 State University Board of Supervisors due to
 16 changes in enrollment, fees, and tuition \$ 15,355,250

17 Provided, however, that the amount appropriated above from Fees and Self-generated
 18 Revenues shall be allocated as follows:

19 LSU - A & M College \$ 13,700,000
 20 LSU Health Sciences Center - Shreveport \$ 1,355,250
 21 LSU - Eunice \$ 300,000

22 Out of the funds appropriated herein to the Louisiana State University Board of Supervisors,
 23 the following amounts shall be allocated to each higher education institution.

24 Louisiana State University - A &M College -
 25 Authorized Positions (0) (0)
 26 Nondiscretionary Expenditures \$ 61,906,165 \$ 56,947,906
 27 Discretionary Expenditures \$ 747,147,205 \$ 755,504,813

28 **Role, Scope and Mission Statement:** *As the flagship institution in the state, the vision of*
 29 *Louisiana State University (LSU) is to be a leading research-extensive university,*
 30 *challenging undergraduate and graduate students to achieve the highest levels of intellectual*
 31 *and personal development. Designated as a land-, sea-, and space-grant institution, the*
 32 *mission of LSU is the generation, preservation, dissemination, and application of knowledge*
 33 *and cultivation of the arts. In implementing its mission, LSU is committed to offer a broad*
 34 *array of undergraduate degree programs and extensive graduate research opportunities*
 35 *designed to attract and educate highly-qualified undergraduate and graduate students;*
 36 *employ faculty who are excellent teacher-scholars, nationally competitive in research and*
 37 *creative activities, and who contribute to a world-class knowledge base that is transferable*
 38 *to educational, professional, cultural and economic enterprises; and use its extensive*
 39 *resources to solve economic, environmental and social challenges.*

40 Louisiana State University - Alexandria -
 41 Authorized Positions (0) (0)
 42 Nondiscretionary Expenditures \$ 3,993,837 \$ 3,766,333
 43 Discretionary Expenditures \$ 40,106,153 \$ 52,931,606

44 **Role, Scope, and Mission Statement:** *Louisiana State University at Alexandria (LSUA)*
 45 *offers Central Louisiana access to affordable baccalaureate and associate degrees in a*
 46 *caring environment that challenges students to seek excellence in and bring excellence to*
 47 *their studies and their lives. LSUA is committed to a reciprocal relationship of enrichment*
 48 *with the community it serves.*

1	Louisiana State University Health Sciences		
2	Center - New Orleans -		
3	Authorized Positions	(0)	(0)
4	Nondiscretionary Expenditures	\$ 28,010,452	\$ 21,583,027
5	Discretionary Expenditures	\$ 142,675,277	\$ 155,665,607

6 **Role, Scope, and Mission Statement:** *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.*

19	Louisiana State University Health Sciences		
20	Center - Shreveport -		
21	Authorized Positions	(0)	(0)
22	Nondiscretionary Expenditures	\$ 19,042,598	\$ 20,787,573
23	Discretionary Expenditures	\$ 103,087,559	\$ 99,934,450

24 **Role, Scope, and Mission Statement:** *The primary mission of Louisiana State University Health Sciences Center–Shreveport (LSUHSC-S) is to provide education, patient care services, research, and community outreach. LSUHSC-S encompasses the School of Medicine in Shreveport, the School of Graduate Studies in Shreveport, and the School of Allied Health Professions in Shreveport. In implementing its mission, LSUHSC-S is committed to: Educating physicians, biomedical scientists, fellows and allied health professionals based on state-of-the-art curricula, methods, and facilities; preparing students for careers in health care service, teaching or research; providing state-of-the-art clinical care, including a range of special services to an expanding regional base of patients; achieving distinction and international recognition for basic science and clinical research programs that contribute to the body of knowledge and practice in science and medicine; 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.*

37	Louisiana State University - Eunice -		
38	Authorized Positions	(0)	(0)
39	Nondiscretionary Expenditures	\$ 1,605,536	\$ 1,556,477
40	Discretionary Expenditures	\$ 16,576,066	\$ 17,730,914

41 **Role, Scope, and Mission Statement:** *Louisiana State University 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, Louisiana State University at Eunice 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.*

50	Louisiana State University - Shreveport -		
51	Authorized Positions	(0)	(0)
52	Nondiscretionary Expenditures	\$ 5,404,511	\$ 5,415,171
53	Discretionary Expenditures	\$ 66,086,504	\$ 65,577,290

1 **Role, Scope, and Mission Statement:** *The mission of Louisiana State University in*
 2 *Shreveport is to provide stimulating and supportive learning environment in which students,*
 3 *faculty, and staff participate freely in the creation, acquisition, and dissemination of*
 4 *knowledge; encourage an atmosphere of intellectual excitement; foster the academic and*
 5 *personal growth of students; produce graduates who possess the intellectual resources and*
 6 *professional personal skills that will enable them to be effective and productive members of*
 7 *an ever-changing global community and enhance the cultural, technological, social, and*
 8 *economic development of the region through outstanding teaching, research, and public*
 9 *service.*

10	Louisiana State University - Agricultural		
11	Center -		
12	Authorized Positions	(0)	(0)
13	Nondiscretionary Expenditures	\$ 16,260,634	\$ 12,889,872
14	Discretionary Expenditures	\$ 99,292,008	\$ 99,874,559

15 **Role, Scope, and Mission Statement:** *The overall mission of the LSU Agricultural Center*
 16 *is to enhance the quality of life for people through research and educational programs that*
 17 *develop the best use of natural resources, conserve and protect the environment, enhance*
 18 *development of existing and new agricultural and related enterprises, develop human and*
 19 *community resources, and fulfill the acts of authorization and mandates of state and federal*
 20 *legislative bodies.*

21	Pennington Biomedical Research Center -		
22	Authorized Positions	(0)	(0)
23	Nondiscretionary Expenditures	\$ 3,535,240	\$ 5,341,055
24	Discretionary Expenditures	\$ 32,580,736	\$ 29,209,006

25 **Role, Scope, and Mission Statement:** *The research at the Pennington Biomedical Research*
 26 *Center is multifaceted, yet focused on a single mission: to promote longer, healthier lives*
 27 *through nutritional research and preventive medicine. The center's mission is to attack*
 28 *chronic diseases such as cancer, heart disease, diabetes, and stroke before they become*
 29 *killers. The process begins with basic research in cellular and molecular biology, progresses*
 30 *to tissues and organ physiology, and is extended to whole body biology and behavior. The*
 31 *research is then applied to human volunteers in a clinical setting. Ultimately, findings are*
 32 *extended to communities and large populations and then shared with scientists and spread*
 33 *to consumers across the world through public education programs and commercial*
 34 *applications.*

35 **19-615 SOUTHERN UNIVERSITY BOARD OF SUPERVISORS**

36	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
37	Southern University Board of Supervisors -		
38	Authorized Positions	(0)	(0)
39	Nondiscretionary Expenditures	\$ 23,792,912	\$ 19,139,024
40	Discretionary Expenditures	<u>\$ 168,162,553</u>	<u>\$ 163,568,847</u>
41	TOTAL EXPENDITURES	<u>\$ 191,955,465</u>	<u>\$ 182,707,871</u>
42	MEANS OF FINANCE (NONDISCRETIONARY):		
43	State General Fund (Direct)	<u>\$ 23,792,912</u>	<u>\$ 19,139,024</u>
44	TOTAL MEANS OF FINANCING		
45	(NONDISCRETIONARY)	<u>\$ 23,792,912</u>	<u>\$ 19,139,024</u>
46	MEANS OF FINANCE (DISCRETIONARY):		
47	State General Fund (Direct)	\$ 43,131,107	\$ 35,593,018
48	State General Fund by:		
49	Interagency Transfers	\$ 4,476,791	\$ 4,476,791
50	Fees & Self-generated Revenues	\$ 112,289,046	\$ 115,289,046
51	Statutory Dedications:		

1	Tobacco Tax Health Care Fund	\$ 1,000,000	\$ 1,000,000
2	Pari-Mutuel Live Racing Facility		
3	Gaming Control Fund	\$ 50,000	\$ 50,000
4	Support Education in Louisiana First Fund	\$ 2,793,388	\$ 2,742,693
5	Southern University AgCenter Program		
6	Fund	\$ 750,000	\$ 750,000
7	Education Excellence Fund	\$ 18,012	\$ 13,090
8	Federal Funds	<u>\$ 3,654,209</u>	<u>\$ 3,654,209</u>
9	TOTAL MEANS OF FINANCING		
10	(DISCRETIONARY)	<u>\$ 168,162,553</u>	<u>\$ 163,568,847</u>

11 Out of the funds appropriated herein to the Southern University Board of Supervisors, the
12 following amounts shall be allocated to each higher education institution.

13	Southern University Board of Supervisors -		
14	Authorized Positions	(0)	(0)
15	Nondiscretionary Expenditures	\$ 501,003	\$ 479,517
16	Discretionary Expenditures	\$ 3,564,377	\$ 3,612,902

17 **Role, Scope, and Mission Statement:** *The Southern University Board of Supervisors shall*
18 *exercise power necessary to supervise and manage the campuses of postsecondary education*
19 *under its control, to include receipt and expenditure of all funds appropriated for the use of*
20 *the board and the institutions under its jurisdiction in accordance with the Master Plan, set*
21 *tuition and attendance fees for both residents and nonresidents, purchase/lease land and*
22 *purchase/construct buildings (subject to Regents approval), purchase equipment, maintain*
23 *and improve facilities, employ and fix salaries of personnel, review and approve curricula,*
24 *programs of study (subject to Regents approval), award certificates and confer degrees and*
25 *issue diplomas, adopt rules and regulations and perform such other functions necessary to*
26 *the supervision and management of the university system it supervises. The Southern*
27 *University System is comprised of the campuses under the supervision and management of*
28 *the Board of Supervisors of Southern University and Agricultural and Mechanical College*
29 *as follows: Southern University Agricultural and Mechanical College (SUBR), Southern*
30 *University at New Orleans (SUNO), Southern University at Shreveport (SUSLA), Southern*
31 *University Law Center (SULC) and Southern University Agricultural Research and*
32 *Extension Center (SUAG).*

33	Southern University - Agricultural &		
34	Mechanical College -		
35	Authorized Positions	(0)	(0)
36	Nondiscretionary Expenditures	\$ 12,235,419	\$ 11,732,359
37	Discretionary Expenditures	\$ 93,362,948	\$ 96,162,142

38 **Role, Scope, and Mission Statement:** *Southern University and Agricultural & Mechanical*
39 *College (SUBR) serves the educational needs of Louisiana’s population through a variety*
40 *of undergraduate, graduate, and professional programs. The mission of Southern University*
41 *and A&M College, an Historically Black, 1890 land-grant institution, is to provide*
42 *opportunities for a diverse student population to achieve a high-quality, global educational*
43 *experience, to engage in scholarly, research, and creative activities, and to give meaningful*
44 *public service to the community, the state, the nation, and the world so that Southern*
45 *University graduates are competent, informed, and productive citizens.*

46	Southern University - Law Center -		
47	Authorized Positions	(0)	(0)
48	Nondiscretionary Expenditures	\$ 3,053,515	\$ 2,190,158
49	Discretionary Expenditures	\$ 22,199,313	\$ 20,416,635

50 **Role, Scope, and Mission Statement:** *Southern University Law Center (SULC) offers legal*
51 *training to a diverse group of students in pursuit of a Juris Doctorate degree. SULC seeks*
52 *to maintain its historical tradition of providing legal education opportunities to students*
53 *facing economic or structural barriers to advance society with competent, ethical*

1 *individuals, professionally equipped for positions of responsibility and leadership; provide*
 2 *a comprehensive knowledge of the civil law in Louisiana; and promote legal services in*
 3 *underprivileged urban and rural communities.*

4	Southern University - New Orleans -		
5	Authorized Positions	(0)	(0)
6	Nondiscretionary Expenditures	\$ 4,037,365	\$ 1,785,815
7	Discretionary Expenditures	\$ 21,033,316	\$ 17,743,209

8 **Role, Scope, and Mission Statement:** *Southern University–New Orleans (SUNO) primarily*
 9 *serves the educational and cultural needs of the Greater New Orleans metropolitan area.*
 10 *SUNO creates and maintains an environment conducive to learning and growth, promotes*
 11 *the upward mobility of students by preparing them to enter into new, as well as traditional,*
 12 *careers and equips them to function optimally in the mainstream of American society. SUNO*
 13 *provides a sound education tailored to special needs of students coming to an open*
 14 *admissions institution and prepares them for full participation in a complex and changing*
 15 *society. SUNO provides instruction for the working adult populace of the area who seek to*
 16 *continue their education in the evening or on weekends.*

17	Southern University - Shreveport -		
18	Authorized Positions	(0)	(0)
19	Nondiscretionary Expenditures	\$ 1,906,912	\$ 1,807,732
20	Discretionary Expenditures	\$ 14,611,875	\$ 13,881,698

21 **Role, Scope, and Mission Statement:** *Southern University–Shreveport (SUSLA) primarily*
 22 *serves the Shreveport/Bossier City metropolitan area. SUSLA serves the educational needs*
 23 *of this population primarily through a select number of associates degree and certificate*
 24 *programs. These programs are designed for a number of purposes; for students who plan*
 25 *to transfer to a four-year institution to pursue further academic training, for students*
 26 *wishing to enter the workforce and for employees desiring additional training and/or*
 27 *retraining.*

28	Southern University - Agricultural Research &		
29	Extension Center -		
30	Authorized Positions	(0)	(0)
31	Nondiscretionary Expenditures	\$ 2,058,698	\$ 1,143,443
32	Discretionary Expenditures	\$ 13,390,724	\$ 11,752,261

33 **Role, Scope, and Mission Statement:** *The mission of the Southern University Agricultural*
 34 *Research and Extension Center (SUAREC) is to conduct basic and applied research and*
 35 *disseminate information to the citizens of Louisiana in a manner that is useful in addressing*
 36 *their scientific, technological, social, economic and cultural needs. The center generates*
 37 *knowledge through its research and disseminates relevant information through its extension*
 38 *program that addresses the scientific, technological, social, economic and cultural needs of*
 39 *all citizens, with particular emphasis to equipping students with the skills, experiences, and*
 40 *credentials needed to thrive in varied professional environments. Cooperation with federal*
 41 *agencies and other state and local agencies ensure that the overall needs of citizens of*
 42 *Louisiana are met through the effective and efficient use of the resources provided to the*
 43 *center.*

44 **19-620 UNIVERSITY OF LOUISIANA BOARD OF SUPERVISORS**

45	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
46	University of Louisiana Board of Supervisors -		
47	Authorized Positions	(0)	(0)
48	Nondiscretionary Expenditures	\$ 114,950,499	\$ 107,932,793
49	Discretionary Expenditures	\$ 917,496,877	\$ 898,465,667
50	TOTAL EXPENDITURES	<u>\$ 1,032,447,376</u>	<u>\$ 1,006,398,460</u>

1	MEANS OF FINANCE (NONDISCRETIONARY):		
2	State General Fund (Direct)	\$ 114,950,499	\$ 107,932,793
3	TOTAL MEANS OF FINANCING		
4	(NONDISCRETIONARY)	<u>\$ 114,950,499</u>	<u>\$ 107,932,793</u>
5	MEANS OF FINANCE (DISCRETIONARY):		
6	State General Fund (Direct)	\$ 199,468,553	\$ 175,796,330
7	State General Fund by:		
8	Interagency Transfers	\$ 259,923	\$ 259,923
9	Fees & Self-generated Revenues	\$ 693,993,461	\$ 705,227,599
10	Statutory Dedications:		
11	Calcasieu Parish Fund	\$ 406,545	\$ 347,730
12	Calcasieu Parish Higher Education		
13	Improvement Fund	\$ 1,452,073	\$ 1,452,073
14	Higher Education Campus Revitalization		
15	Fund	\$ 6,250,000	\$ 0
16	Support Education in Louisiana First Fund	\$ 15,666,322	\$ 15,382,012
17	TOTAL MEANS OF FINANCING		
18	(DISCRETIONARY)	<u>\$ 917,496,877</u>	<u>\$ 898,465,667</u>
19	Payable out of the State General Fund (Direct)		
20	to the University of Louisiana Board of		
21	Supervisors for accreditation of the College		
22	of Pharmacy at University of Louisiana		
23	at Monroe		\$ 3,000,000
24	Out of the funds appropriated herein to the University of Louisiana Board of Supervisors,		
25	the following amounts shall be allocated to each higher education institution.		
26	University of Louisiana Board of Supervisors -		
27	Authorized Positions	(0)	(0)
28	Nondiscretionary Expenditures	\$ 834,068	\$ 780,175
29	Discretionary Expenditures	\$ 3,930,697	\$ 6,528,237
30	Role, Scope, and Mission Statement: <i>The University of Louisiana System is composed of</i>		
31	<i>the nine institutions under the supervision and management of the Board of Supervisors for</i>		
32	<i>the University of Louisiana System: Grambling State University, Louisiana Tech University,</i>		
33	<i>McNeese State University, Nicholls State University, Northwestern State University of</i>		
34	<i>Louisiana, Southeastern Louisiana University, the University of Louisiana at Lafayette, the</i>		
35	<i>University of Louisiana at Monroe, and the University of New Orleans. The Board of</i>		
36	<i>Supervisors for the University of Louisiana System shall exercise power as necessary to</i>		
37	<i>supervise and manage the institutions of postsecondary education under its control,</i>		
38	<i>including receiving and expending all funds appropriated for the use of the board and the</i>		
39	<i>institutions under its jurisdiction in accordance with the Master Plan; setting tuition and</i>		
40	<i>attendance fees for both residents and nonresidents; purchasing or leasing land and</i>		
41	<i>purchasing or constructing buildings subject to approval of the Regents; purchasing</i>		
42	<i>equipment; maintaining and improving facilities; employing and fixing salaries of</i>		
43	<i>personnel; reviewing and approving curricula and programs of study subject to approval</i>		
44	<i>of the Regents; awarding certificates, conferring degrees, and issuing diplomas; adopting</i>		
45	<i>rules and regulations; and performing such other functions as are necessary to the</i>		
46	<i>supervision and management of the system.</i>		
47	Nicholls State University -		
48	Authorized Positions	(0)	(0)
49	Nondiscretionary Expenditures	\$ 9,424,008	\$ 9,095,555
50	Discretionary Expenditures	\$ 57,188,746	\$ 57,475,439

1 **Role, Scope, and Mission Statement:** *Nicholls State University is a comprehensive,*
 2 *regional, selective admissions university that provides a unique blend of excellent academic*
 3 *programs to meet the needs of Louisiana and beyond. For more than half a century, the*
 4 *university has been the leader in postsecondary education in an area rich in cultural and*
 5 *natural resources. While maintaining major partnerships with businesses, local school*
 6 *systems, community agencies, and other educational institutions, Nicholls actively*
 7 *participates in the educational, social, and cultural infrastructure of the region. Nicholls’*
 8 *location in the heart of South Louisiana and its access to the Gulf of Mexico and to one of*
 9 *the nation’s major estuaries provides valuable opportunities for instruction, research and*
 10 *service, particularly in the fields of marine biology, petroleum technology, and culinary arts.*
 11 *Nicholls makes significant contributions to the economic development of the region,*
 12 *maintaining a vital commitment to the well-being of its people through programs that have*
 13 *strong ties to a nationally recognized health care industry in the Thibodaux – Houma*
 14 *metropolitan area, to area business and industry, and to its K-12 education system. As such,*
 15 *it is a center for collaborative, scientific, technological, cultural, educational and economic*
 16 *leadership and services in South Central Louisiana.*

17 Grambling State University -
 18 Authorized Positions (0) (0)
 19 Nondiscretionary Expenditures \$ 6,496,918 \$ 5,171,074
 20 Discretionary Expenditures \$ 49,921,914 \$ 48,870,991

21 **Role, Scope, and Mission Statement:** *Grambling State University (GSU) is a*
 22 *comprehensive, historically-black institution that offers a broad spectrum of undergraduate*
 23 *and graduate programs of study. The university embraces its founding principle of*
 24 *educational opportunity, is committed to the education of minorities in American society,*
 25 *and seeks to reflect in all of its programs the community present in the world. The GSU*
 26 *community of learners strives for excellence in the pursuit of knowledge. The university*
 27 *prepares its graduates to compete and succeed in careers, to contribute to the advancement*
 28 *of knowledge, and to lead productive lives as informed citizens in a democratic society. It*
 29 *provides a living and learning environment to nurture students’ development for leadership*
 30 *in academics, athletics, campus governance, and future pursuits. Grambling advances the*
 31 *study and preservation of African American history, art and culture, and seeks to foster in*
 32 *its students a commitment to service to improve the quality of life for all.*

33 Louisiana Tech University -
 34 Authorized Positions (0) (0)
 35 Nondiscretionary Expenditures \$ 14,978,611 \$ 15,123,752
 36 Discretionary Expenditures \$ 125,553,116 \$ 133,683,748

37 **Role, Scope, and Mission Statement:** *Louisiana Tech University recognizes its threefold*
 38 *obligation to advance the state of knowledge, to disseminate knowledge, and to provide*
 39 *strong outreach and service programs and activities. To fulfill its obligations, the university*
 40 *will maintain a strong research, creative environment, and intellectual environment that*
 41 *encourages the development and application of knowledge. Recognizing that service is an*
 42 *important function of every university, Louisiana Tech provides outreach programs and*
 43 *activities to meet the needs of the region and the state. Louisiana Tech views graduate study*
 44 *and research as integral to the university’s purpose. Committed to graduate education*
 45 *through the doctorate, it will conduct research appropriate to the level of academic*
 46 *programs offered and will have a defined ratio of undergraduate to graduate enrollment.*
 47 *Doctoral programs will continue to focus on fields of study in which the university has the*
 48 *ability to achieve national competitiveness or to respond to specific state or regional needs.*
 49 *As such, Louisiana Tech will provide leadership for the region’s engineering, science and*
 50 *business innovation.*

51 McNeese State University -
 52 Authorized Positions (0) (0)
 53 Nondiscretionary Expenditures \$ 8,444,774 \$ 8,251,173
 54 Discretionary Expenditures \$ 69,973,801 \$ 69,406,357

1 **Role, Scope, and Mission Statement:** *McNeese State University is a comprehensive*
 2 *institution that provides leadership for educational, cultural, and economic development for*
 3 *southwest Louisiana. It offers a wide range of baccalaureate programs and select graduate*
 4 *programs appropriate for the workforce, allied health, and intellectual capital needs of the*
 5 *area. The institution promotes diverse economic growth and provides programs critical to*
 6 *the oil, gas, petrochemical, and related industries operating in the region. Its academic*
 7 *programs and services are vital resources for increasing the level of education, productivity,*
 8 *and quality of life for the citizens of Louisiana. The university allocates resources and*
 9 *functions according to principles and values that promote accountability for excellence in*
 10 *teaching, scholarship and service, and for cultural awareness and economic development.*
 11 *McNeese emphasizes teaching excellence to foster student access and success, and it seeks*
 12 *partnerships and collaboration with community and educational entities to facilitate*
 13 *economic growth and opportunity in Southwest Louisiana. Instructional delivery via*
 14 *distance learning technology enables a broader student population to reach higher*
 15 *education goals.*

16	University of Louisiana at Monroe -		
17	Authorized Positions	(0)	(0)
18	Nondiscretionary Expenditures	\$ 11,701,208	\$ 11,248,687
19	Discretionary Expenditures	\$ 95,121,417	\$ 91,096,935

20 **Role, Scope, and Mission Statement:** *A comprehensive senior institution of higher*
 21 *learning, the University of Louisiana at Monroe (UL Monroe) offers a complete educational*
 22 *experience emphasizing a learning environment where excellence is the hallmark. The*
 23 *university dedicates itself to student learning, pure and applied research, and advancing*
 24 *knowledge through traditional and alternative delivery modalities. With its human,*
 25 *academic, and physical resources, UL Monroe enhances the quality of life in the mid-South.*
 26 *UL Monroe is committed to serving as a gateway to academic studies for citizens living in*
 27 *the urban and rural regions of the mid-South and the world beyond. The university offers a*
 28 *broad array of academic and professional programs from the associate level through the*
 29 *doctoral degree, including the state’s only public doctor of pharmacy program. Coupled*
 30 *with research and service, these programs address the postsecondary educational needs of*
 31 *the area’s citizens, businesses, and industries.*

32	Northwestern State University -		
33	Authorized Positions	(0)	(0)
34	Nondiscretionary Expenditures	\$ 9,264,954	\$ 9,098,427
35	Discretionary Expenditures	\$ 82,180,125	\$ 80,225,276

36 **Role, Scope, and Mission Statement:** *Located in rural Louisiana between the population*
 37 *centers of Alexandria and Shreveport, Northwestern State University serves a wide*
 38 *geographic area between the borders of Texas and Mississippi. It serves the educational and*
 39 *cultural needs of the region through traditional and electronic delivery of courses. Distance*
 40 *education continues to be an increasingly integral part of Northwestern’s degree program*
 41 *delivery, providing flexibility for serving the educational needs and demands of students,*
 42 *state government, and private enterprise. Northwestern’s commitment to undergraduate and*
 43 *graduate education and to public service enable it to favorably affect the economic*
 44 *development of the region and to improve the quality of life for its citizens. The university’s*
 45 *Leesville campus, in close proximity to the Fort Johnson U.S. Army base, offers a prime*
 46 *opportunity for the university to provide educational experiences to military personnel*
 47 *stationed there, and, through electronic program delivery, to armed forces throughout the*
 48 *world. Northwestern is also home to the Louisiana Scholars College, the state’s selective*
 49 *admissions college for the liberal arts.*

50	Southeastern Louisiana University -		
51	Authorized Positions	(0)	(0)
52	Nondiscretionary Expenditures	\$ 16,502,141	\$ 15,114,339
53	Discretionary Expenditures	\$ 127,878,264	\$ 129,088,623

Role, Scope, and Mission Statement: *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.*

14	University of Louisiana at Lafayette -		
15	Authorized Positions	(0)	(0)
16	Nondiscretionary Expenditures	\$ 24,683,656	\$ 22,967,703
17	Discretionary Expenditures	\$ 204,595,470	\$ 201,437,672

Role, Scope, and Mission Statement: *The University of Louisiana at Lafayette (UL Lafayette) takes as its primary purpose the examination, transmission, preservation, and extension of mankind’s intellectual traditions. The university provides intellectual leadership for the educational, cultural, and economic development of its region and the state through its instructional, research, and service activities. Graduate study and research are integral to the university’s mission. Doctoral programs will continue to focus on fields of study in which UL Lafayette has the ability to achieve national competitiveness or to respond to specific state or regional needs. The university extends its resources to all constituencies it serves through research centers, continuing education, public outreach programs, cultural activities, and access to campus facilities. Because of its location in the heart of South Louisiana, UL Lafayette will continue its leadership in maintaining instructional and research programs that preserve Louisiana’s history and the rich Cajun and Creole cultures.*

31	University of New Orleans -		
32	Authorized Positions	(0)	(0)
33	Nondiscretionary Expenditures	\$ 12,620,161	\$ 11,081,908
34	Discretionary Expenditures	\$ 101,153,327	\$ 80,652,389

Role, Scope, and Mission Statement: *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.*

1 **19-649 LOUISIANA COMMUNITY AND TECHNICAL COLLEGES**
2 **BOARD OF SUPERVISORS**

3	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
4	Louisiana Community and Technical		
5	Colleges Board of Supervisors -		
6	Authorized Positions	(0)	(0)
7	Nondiscretionary Expenditures	\$ 50,193,334	\$ 45,410,276
8	Discretionary Expenditures	<u>\$ 297,152,507</u>	<u>\$ 305,061,458</u>
9	TOTAL EXPENDITURES	<u>\$ 347,345,841</u>	<u>\$ 350,471,734</u>

10	MEANS OF FINANCE (NONDISCRETIONARY):		
11	State General Fund (Direct)	<u>\$ 50,193,334</u>	<u>\$ 45,410,276</u>
12	TOTAL MEANS OF FINANCING		
13	(NONDISCRETIONARY)	<u>\$ 50,193,334</u>	<u>\$ 45,410,276</u>

14	MEANS OF FINANCE (DISCRETIONARY):		
15	State General Fund (Direct)	\$ 103,288,085	\$ 110,462,538
16	State General Fund by:		
17	Fees & Self-generated Revenues	\$ 175,812,107	\$ 178,722,107
18	Statutory Dedications:		
19	Calcasieu Parish Fund	\$ 135,515	\$ 115,910
20	Calcasieu Parish Higher Education		
21	Improvement Fund	\$ 484,025	\$ 484,025
22	Workforce Training Rapid Response Fund	\$ 10,000,000	\$ 10,000,000
23	Orleans Parish Excellence Fund	\$ 354,527	\$ 290,789
24	Higher Education Campus Revitalization		
25	Fund	\$ 2,000,000	\$ 0
26	Support Education in Louisiana First Fund	<u>\$ 5,078,248</u>	<u>\$ 4,986,089</u>
27	TOTAL MEANS OF FINANCING		
28	(DISCRETIONARY)	<u>\$ 297,152,507</u>	<u>\$ 305,061,458</u>

29 Payable out of the State General Fund (Direct)
30 to the Louisiana Community and Technical Colleges
31 Board of Supervisors for operating expenses at the
32 River Parish Community College Hyundai Steel
33 Training Center \$ 3,300,000

34 Out of the funds appropriated herein to the Board of Supervisors of Community and
35 Technical Colleges, the following amounts shall be allocated to each higher education
36 institution.

37	Louisiana Community and Technical Colleges		
38	Board of Supervisors -		
39	Authorized Positions	(0)	(0)
40	Nondiscretionary Expenditures	\$ 2,598,840	\$ 2,519,745
41	Discretionary Expenditures	\$ 1,828,650	\$ 1,839,087

42 **Role, Scope and Mission Statement:** Prepares Louisiana's citizens for workforce success,
43 prosperity, continued learning, and improved quality of life. The Board of Supervisors of the
44 Louisiana Community and Technical Colleges System (LCTCS) provides effective and
45 efficient management of the colleges within the System through policy making and oversight
46 to educate and prepare Louisiana residents for workforce success, prosperity and improved
47 quality of life.

1	Baton Rouge Community College -		
2	Authorized Positions	(0)	(0)
3	Nondiscretionary Expenditures	\$ 5,421,886	\$ 4,678,251
4	Discretionary Expenditures	\$ 40,929,931	\$ 43,535,500

5 **Role, Scope, and Mission Statement:** *An open admission, two-year post-secondary public*
6 *institution. The mission of Baton Rouge Community College includes the offering of the*
7 *highest quality collegiate and career education through comprehensive curricula allowing*
8 *for transfer to four-year colleges and universities, community education programs and*
9 *services life-long learning, and distance learning programs. This variety of offerings will*
10 *prepare students to enter the job market, to enhance personal and professional growth, or*
11 *to change occupations through training and retraining. The curricular offerings shall*
12 *include courses and programs leading to transfer credits and to certificates, diplomas, and*
13 *associate degrees. All offerings are designed to be accessible, affordable, and of high*
14 *educational quality. Due to its location, BRCC is particularly suited to serve the special*
15 *needs of area business and industries and the local, state, and federal governmental*
16 *complex.*

17	Delgado Community College -		
18	Authorized Positions	(0)	(0)
19	Nondiscretionary Expenditures	\$ 11,663,974	\$ 10,746,356
20	Discretionary Expenditures	\$ 72,741,563	\$ 69,343,15

21 **Role, Scope, and Mission Statement:** *Delgado Community College provides a learning*
22 *centered environment in which to prepare students from all backgrounds to attain their*
23 *educational, career, and personal goals, to think critically, to demonstrate leadership, and*
24 *to be productive and responsible citizens. Delgado is a comprehensive, multi-campus, open-*
25 *admissions, public higher education institution providing pre-baccalaureate programs,*
26 *occupational and technical training, developmental studies, and continuing education.*

27	Nunez Community College -		
28	Authorized Positions	(0)	(0)
29	Nondiscretionary Expenditures	\$ 1,705,893	\$ 1,652,751
30	Discretionary Expenditures	\$ 10,373,634	\$ 11,546,603

31 **Role, Scope, and Mission Statement:** *Offers associate degrees and occupational*
32 *certificates in keeping with the demands of the area it services. Curricula at Nunez focuses*
33 *on the development of the total person by offering a blend of occupational sciences, and the*
34 *humanities. In recognition of all needs of the individuals we serve, Nunez Community*
35 *College will provide a comprehensive educational program that helps students cultivate*
36 *values and skills in critical thinking, decision-making and problem solving, as well as*
37 *prepare them for productive satisfying careers, and offer courses that transfer to senior*
38 *institutions.*

39	Bossier Parish Community College -		
40	Authorized Positions	(0)	(0)
41	Nondiscretionary Expenditures	\$ 5,369,235	\$ 3,647,261
42	Discretionary Expenditures	\$ 30,381,642	\$ 32,033,094

43 **Role, Scope, and Mission Statement:** *Provides instruction and service to its community.*
44 *This mission is accomplished through courses and programs that provide sound academic*
45 *education, broad career and workforce training, continuing education, and varied*
46 *community services. The college provides a wholesome, ethical, and intellectually*
47 *stimulating environment in which students develop their academic and vocational skills to*
48 *compete in a technological society.*

49	South Louisiana Community College -		
50	Authorized Positions	(0)	(0)
51	Nondiscretionary Expenditures	\$ 7,054,785	\$ 6,475,943
52	Discretionary Expenditures	\$ 27,368,961	\$ 29,889,584

1 **Role, Scope, and Mission Statement:** *Provides multi-campus public educational programs*
 2 *that lead to achievement of associate degrees of art, science, or applied science; transfer to*
 3 *four-year institutions; acquisition of the technical skills to participate successfully in the*
 4 *workplace and economy; promotion of economic development and job mastery of skills*
 5 *necessary for competence in industry specific to south Louisiana; and completion of*
 6 *development or remedial cultural enrichment, lifelong learning and life skills.*

7	River Parishes Community College -			
8	Authorized Positions		(0)	(0)
9	Nondiscretionary Expenditures	\$	1,648,906	\$ 2,086,930
10	Discretionary Expenditures	\$	14,633,833	\$ 14,818,040

11 **Role, Scope, and Mission Statement:** *River Parishes Community College is an open-*
 12 *admission, two-year, post-secondary public institution serving the river parishes. The*
 13 *College provides transferable courses and curricula up to and including Certificates and*
 14 *Associates degrees. River Parishes Community College also collaborates with the*
 15 *communities it serves by providing programs for personal, professional, and academic*
 16 *growth.*

17	Louisiana Delta Community College -			
18	Authorized Positions		(0)	(0)
19	Nondiscretionary Expenditures	\$	3,755,681	\$ 3,431,134
20	Discretionary Expenditures	\$	18,928,873	\$ 19,109,628

21 **Role, Scope, and Mission Statement:** *Offers quality instruction and service to the*
 22 *residents of its northeastern twelve-parish area. This will be accomplished by the offering*
 23 *of course and programs that provide sound academic education, broad based vocational and*
 24 *career training, continuing educational and various community and outreach services. The*
 25 *College will provide these programs in a challenging, wholesale, ethical, and intellectually*
 26 *stimulating setting where students are encouraged to develop their academic, vocational,*
 27 *and career skills to their highest potential in order to successfully compete in this rapidly*
 28 *changing and increasingly technology-based society.*

29	Northwest Louisiana Technical Community College -			
30	Authorized Positions		(0)	(0)
31	Nondiscretionary Expenditures	\$	1,643,884	\$ 1,486,429
32	Discretionary Expenditures	\$	7,463,056	\$ 7,382,136

33 **Role, Scope, and Mission Statement:** *The main mission of the Northwest Louisiana*
 34 *Technical Community College remains workforce development. The Northwest Louisiana*
 35 *Technical Community College provides affordable technical academic education needed to*
 36 *assist individuals in making informed and meaningful occupational choices to meet the labor*
 37 *demands of industry. Included is training, retraining, cross training and continuous*
 38 *upgrading of the state's workforce so that citizens are employable at both entry and*
 39 *advanced levels.*

40	SOWELA Technical Community College -			
41	Authorized Positions		(0)	(0)
42	Nondiscretionary Expenditures	\$	2,901,079	\$ 2,895,795
43	Discretionary Expenditures	\$	20,834,116	\$ 21,019,737

44 **Role, Scope, and Mission Statement:** *Provides a lifelong learning and teaching*
 45 *environment designed to afford every student an equal opportunity to develop to his/her full*
 46 *potential. SOWELA Technical Community College is a public, comprehensive technical*
 47 *community college offering programs including associate degrees, diplomas, and technical*
 48 *certificates as well as non-credit courses. The college is committed to accessible and*
 49 *affordable quality education, relevant training, and re-training by providing post-secondary*
 50 *academic and technical education to meet the educational advancement and workforce*
 51 *development needs of the community.*

1	L.E. Fletcher Technical Community College -			
2	Authorized Positions		(0)	(0)
3	Nondiscretionary Expenditures	\$	2,142,805	\$ 1,970,265
4	Discretionary Expenditures	\$	12,109,275	\$ 13,093,904

5 **Role, Scope, and Mission Statement:** *L.E. Fletcher Technical Community College is an*
6 *open-admission, two-year public institution of higher education dedicated to offering*
7 *quality, economical technical programs and academic courses to the citizens of south*
8 *Louisiana for the purpose of preparing individuals for immediate employment, career*
9 *advancement and future learning.*

10	LCTCSOnline -			
11	Authorized Positions		(0)	(0)
12	Nondiscretionary Expenditures	\$	0	\$ 0
13	Discretionary Expenditures	\$	1,238,628	\$ 1,238,628

14 **Role, Scope, and Mission Statement:** *A statewide centralized solution for developing and*
15 *delivering educational programming online via the Internet. LCTCSOnline currently*
16 *provides over 50 courses and one full general education program for community college and*
17 *technical college students. LCTCSOnline courses and programs are available through and*
18 *students are awarded credit by an accredited LCTCS institution. LCTCSOnline develops and*
19 *delivers courses and programs via a centralized portal where students can search a catalog*
20 *of classes, choose classes, request enrollment and, once enrolled, attends classes. Student*
21 *may order publisher content and eBooks, check their progress and see their grades in the*
22 *same portal. To participate in LCTCSOnline, LCTCS colleges must be accredited either by*
23 *the Southern Association of Colleges and Schools (SACS) or by the Council on Occupational*
24 *Education (COE). Students who enroll in LCTCSOnline classes must first be admitted at an*
25 *accredited college with the appropriate accreditation to offer the course or program. The*
26 *college at which the student is admitted and will receive a credential is considered the Home*
27 *College. The Home College will provide all student support services including program*
28 *advising, financial aid, and library services. It is the policy of LCTCSOnline to use only*
29 *eBooks where available that results in significant cost savings to the student and assures that*
30 *the course materials will be available on the first day of class. The goal of LCTCSOnline is*
31 *to create greater access and variety of high quality programming options while containing*
32 *student costs. LCTCSOnline will provide competency-based classes in which students may*
33 *enroll any day of the year.*

34	Northshore Technical Community College -			
35	Authorized Positions		(0)	(0)
36	Nondiscretionary Expenditures	\$	2,681,010	\$ 2,313,518
37	Discretionary Expenditures	\$	16,919,880	\$ 18,707,128

38 **Role, Scope, and Mission Statement:** *Northshore Technical Community College (NTCC)*
39 *is a public, technical community college offering programs including associate degrees,*
40 *diplomas, and technical certificates. These offerings provide skilled employees for business*
41 *and industry that contribute to the overall economic development and workforce needs of*
42 *the state. NTCC is dedicated to increasing opportunities for access and success, ensuring*
43 *quality and accountability, enhancing services to communities and state, providing effective*
44 *articulation and credit transfer to other institutions of higher education, and contributing*
45 *to the development of business, industry and the community through customized education,*
46 *job training and re-training. NTCC is committed to providing quality workforce training and*
47 *transfer opportunities to students seeking a competitive edge in today's global economy.*

48	Central Louisiana Technical Community College -			
49	Authorized Positions		(0)	(0)
50	Nondiscretionary Expenditures	\$	1,605,356	\$ 1,505,898
51	Discretionary Expenditures	\$	8,530,465	\$ 8,635,238

52 **Role, Scope, and Mission Statement:** *Central Louisiana Technical Community College*
53 *(CLTCC) is a two-year public technical community college offering associate degrees,*

1 *certificates, and diplomas that prepare individuals for high-demand occupations and*
 2 *transfer opportunities. The college continuously monitors emerging trends, by maintaining*
 3 *proactive business advisory committees and delivering on-time industry-based certifications*
 4 *and high quality customized training for employers. CLTCC pursues responsive, innovative*
 5 *educational and business partnership strategies in an environment that promotes life-long*
 6 *learning, and produces a knowledgeable and skilled workforce as well as confident citizens*
 7 *who grow viable businesses for the future. Using innovative educational strategies, the*
 8 *college creates a skilled workforce and prepares individuals for advanced educational*
 9 *opportunities.*

10	Adult Basic Education -			
11	Authorized Positions		(0)	(0)
12	Nondiscretionary Expenditures	\$	0	\$ 0
13	Discretionary Expenditures	\$	2,870,000	\$ 2,870,000

14 **Role, Scope, and Mission Statement:** *Louisiana’s comprehensive adult education program*
 15 *is designed to 1) satisfy the basic literacy needs of adults; 2) improve and/or upgrade*
 16 *information processing skills and computational skills leading to a high school equivalency*
 17 *diploma or entry into postsecondary education; 3) satisfy the continuing education demands*
 18 *of adults in the current labor market; 4) improve the self-efficacy of adults; and 5) empower*
 19 *adults to achieve their goals. Through LCTCS, WorkReady U supports a diverse network of*
 20 *local adult education providers comprised of colleges, local school systems, and community-*
 21 *based organizations through the administration of grant funds, professional development*
 22 *and technical assistance, collaboration with workforce partners, and leadership*
 23 *development. Local adult education providers deliver courses and programs open to all*
 24 *adults who demonstrate a need for basic skill remediation in reading, writing, math, and*
 25 *English language proficiency. WorkReady U operates approximately 23 adult education*
 26 *programs in partnership with the community and technical colleges and other community*
 27 *entities across the states. These locations served over 40,000 students annually in various*
 28 *learning programs: high school equivalency, literacy and numeracy education, English*
 29 *acquisition, and civics education.*

30	Workforce Training Rapid Response -			
31	Authorized Positions		(0)	(0)
32	Nondiscretionary Expenditures	\$	0	\$ 0
33	Discretionary Expenditures	\$	10,000,000	\$ 10,000,000

34 **Role, Scope, and Mission Statement:** *Customized programs that are designed to quickly*
 35 *ramp up and mobilize training to respond to the fast-paced and changing nature of today’s*
 36 *workplace. With rapid changes brought about by innovation, new occupations, and*
 37 *increasing technological skills needed to enter the workforce, the Workforce Training Rapid*
 38 *Response Program assists employers with unique training designed in a compressed nature*
 39 *that leads to academic awards and/or industry-based credentials required for employment.*
 40 *With a required business and industry match, the Louisiana Community and Technical*
 41 *Colleges System ensures that programs are of high demand/ high wage nature by*
 42 *implementing programs that are related to the Louisiana Workforce Commission’s Tier One,*
 43 *Four and Five Star occupation rating.*

44 **SPECIAL SCHOOLS AND COMMISSIONS**

45 **19-656 SPECIAL SCHOOL DISTRICT**

46	EXPENDITURES:		<u>FY 26 EOB</u>	<u>FY 27 REC</u>
47	Special Schools Programs -			
48	Authorized Positions		(77)	(73)
49	Authorized Other Charges Positions		(2)	(2)
50	Nondiscretionary Expenditures	\$	6,712,252	\$ 5,522,628
51	Discretionary Expenditures	\$	1,963,431	\$ 2,273,367

1 **Program Description:** *Provides special education and related services to children with*
 2 *exceptionalities who are enrolled in state-operated programs and provides appropriate*
 3 *educational services to eligible children enrolled in state-operated mental health facilities.*

4	Louisiana School for the Deaf and Visually Impaired -		
5	Authorized Positions	(260)	(254)
6	Authorized Other Charges Positions	(1)	(1)
7	Nondiscretionary Expenditures	\$ 6,694,704	\$ 6,856,088
8	Discretionary Expenditures	\$ 21,937,195	\$ 24,281,602

9 **Program Description:** *Provides support services for Instructional and Residential*
 10 *programs; fosters a learning community that is student-centered and dedicated to excellence*
 11 *by providing child-specific instruction, residential, and outreach services to all children;*
 12 *and provides educational services to blind and/or visually impaired children 3-21 years of*
 13 *age and to hearing impaired children 0-21 years of age through a comprehensive quality*
 14 *educational program that prepares students for post-secondary training and/or the*
 15 *workforce, and a pleasant, safe, and caring environment in which students can live and*
 16 *learn.*

17	Auxiliary Account -		
18	Authorized Positions	(0)	(0)
19	Nondiscretionary Expenditures	\$ 0	\$ 0
20	Discretionary Expenditures	\$ 2,500	\$ 2,500

21 **Account Description:** *Provides a student activity center funded with Fees and Self-*
 22 *generated Revenues.*

23	TOTAL EXPENDITURES	\$ 37,310,082	\$ 38,936,185
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24	MEANS OF FINANCE (NONDISCRETIONARY):		
25	State General Fund (Direct)	\$ 7,948,382	\$ 7,946,833
26	State General Fund by:		
27	Interagency Transfers	\$ 5,303,714	\$ 4,278,964
28	Statutory Dedications:		
29	Education Excellence Fund	\$ 154,860	\$ 152,919

30	TOTAL MEANS OF FINANCING		
31	(NONDISCRETIONARY)	\$ 13,406,956	\$ 12,378,716

32	MEANS OF FINANCE (DISCRETIONARY):		
33	State General Fund (Direct)	\$ 19,149,815	\$ 20,933,091
34	State General Fund by:		
35	Interagency Transfers	\$ 4,585,166	\$ 5,456,233
36	Fees & Self-generated Revenues	\$ 168,145	\$ 168,145

37	TOTAL MEANS OF FINANCING		
38	(DISCRETIONARY)	\$ 23,903,126	\$ 26,557,469

39 BY EXPENDITURE CATEGORY:

40	Personal Services	\$ 26,811,656	\$ 26,311,352
41	Operating Expenses	\$ 2,866,875	\$ 2,764,190
42	Professional Services	\$ 1,618,671	\$ 1,073,671
43	Other Charges	\$ 5,759,835	\$ 5,881,450
44	Acquisitions/Major Repairs	\$ 253,045	\$ 2,905,522

45	TOTAL BY EXPENDITURE CATEGORY	\$ 37,310,082	\$ 38,936,185
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1 **19-657 JIMMY D. LONG, SR. LOUISIANA SCHOOL FOR MATH, SCIENCE, AND**
2 **THE ARTS**

3 EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
4 Louisiana Virtual School -		
5 Authorized Positions	(0)	(0)
6 Authorized Other Charges Positions	(15)	(15)
7 Nondiscretionary Expenditures	\$ 0	\$ 0
8 Discretionary Expenditures	\$ 200,000	\$ 200,000

9 **Program Description:** *Provides instructional services to public high schools throughout*
10 *the state of Louisiana where such instruction would not otherwise be available. The school*
11 *operates through web-based instructions; students access class information through the*
12 *internet. The program provides instruction in math, science, foreign languages, the*
13 *humanities, and the arts.*

14 Living and Learning Community -		
15 Authorized Positions	(91)	(91)
16 Authorized Other Charges Positions	(13)	(13)
17 Nondiscretionary Expenditures	\$ 1,481,848	\$ 1,349,012
18 Discretionary Expenditures	<u>\$ 9,979,875</u>	<u>\$ 11,310,320</u>

19 **Program Description:** *Provides students from every Louisiana parish the opportunity to*
20 *benefit from an environment of academic and personal excellence through a rigorous and*
21 *challenging educational experience in a safe environment.*

22 TOTAL EXPENDITURES	<u>\$ 11,661,723</u>	<u>\$ 12,859,332</u>
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23 MEANS OF FINANCE (NONDISCRETIONARY):		
24 State General Fund (Direct)	\$ 1,377,373	\$ 1,230,444
25 State General Fund by:		
26 Interagency Transfers	\$ 22,952	\$ 37,377
27 Statutory Dedications:		
28 Education Excellence Fund	<u>\$ 81,523</u>	<u>\$ 81,191</u>

29 TOTAL MEANS OF FINANCING		
30 (NONDISCRETIONARY)	<u>\$ 1,481,848</u>	<u>\$ 1,349,012</u>

31 MEANS OF FINANCE (DISCRETIONARY):		
32 State General Fund (Direct)	\$ 6,291,745	\$ 7,636,615
33 State General Fund by:		
34 Interagency Transfers	\$ 3,237,671	\$ 3,223,246
35 Fees & Self-generated Revenues	<u>\$ 650,459</u>	<u>\$ 650,459</u>

36 TOTAL MEANS OF FINANCING		
37 (DISCRETIONARY)	<u>\$ 10,179,875</u>	<u>\$ 11,510,320</u>

38 BY EXPENDITURE CATEGORY:		
39 Personal Services	\$ 8,859,461	\$ 8,638,443
40 Operating Expenses	\$ 1,671,857	\$ 2,233,557
41 Professional Services	\$ 60,000	\$ 60,000
42 Other Charges	\$ 1,070,405	\$ 1,084,158
43 Acquisitions/Major Repairs	<u>\$ 0</u>	<u>\$ 843,174</u>

44 TOTAL BY EXPENDITURE CATEGORY	<u>\$ 11,661,723</u>	<u>\$ 12,859,332</u>
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1 **19-658 THRIVE ACADEMY**

2	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
3	Instruction -		
4	Authorized Positions	(49)	(50)
5	Nondiscretionary Expenditures	\$ 826,455	\$ 803,642
6	Discretionary Expenditures	<u>\$ 10,562,101</u>	<u>\$ 10,622,682</u>

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

10	TOTAL EXPENDITURES	<u>\$ 11,388,556</u>	<u>\$ 11,426,324</u>
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11	MEANS OF FINANCE (NONDISCRETIONARY):		
12	State General Fund (Direct)	\$ 574,508	\$ 559,142
13	State General Fund by:		
14	Interagency Transfers	\$ 173,435	\$ 165,454
15	Statutory Dedications:		
16	Education Excellence Fund	<u>\$ 78,512</u>	<u>\$ 79,046</u>

17	TOTAL MEANS OF FINANCING		
18	(NONDISCRETIONARY)	<u>\$ 826,455</u>	<u>\$ 803,642</u>

19	MEANS OF FINANCE (DISCRETIONARY):		
20	State General Fund (Direct)	\$ 7,860,829	\$ 8,207,535
21	State General Fund by:		
22	Interagency Transfers	\$ 2,696,272	\$ 2,410,147
23	Fees & Self-generated Revenues	<u>\$ 5,000</u>	<u>\$ 5,000</u>

24	TOTAL MEANS OF FINANCING		
25	(DISCRETIONARY)	<u>\$ 10,562,101</u>	<u>\$ 10,622,682</u>

26	BY EXPENDITURE CATEGORY:		
27	Personal Services	\$ 5,950,740	\$ 6,179,572
28	Operating Expenses	\$ 5,139,266	\$ 4,905,819
29	Professional Services	\$ 140,555	\$ 160,555
30	Other Charges	\$ 157,995	\$ 180,378
31	Acquisitions/Major Repairs	<u>\$ 0</u>	<u>\$ 0</u>
32	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 11,388,556</u>	<u>\$ 11,426,324</u>

33 **19-659 ÉCOLE POINTE-AU-CHIEN**

34	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
35	Instruction -		
36	Authorized Positions	(16)	(21)
37	Nondiscretionary Expenditures	\$ 190,427	\$ 199,580
38	Discretionary Expenditures	<u>\$ 1,725,783</u>	<u>\$ 2,419,182</u>

39 **Program Description:** *Provides a French immersion education program for the students*
 40 *of Terrebonne Parish between grades pre-kindergarten through fourth.*

41	TOTAL EXPENDITURES	<u>\$ 1,916,210</u>	<u>\$ 2,618,762</u>
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1	MEANS OF FINANCE (NONDISCRETIONARY):		
2	State General Fund (Direct)	\$ 178,324	\$ 198,434
3	State General Fund by:		
4	Interagency Transfers	\$ 1,327	\$ 1,146
5	Fees & Self-generated Revenues	\$ 10,776	\$ 0
6	TOTAL MEANS OF FINANCING		
7	(NONDISCRETIONARY)	<u>\$ 190,427</u>	<u>\$ 199,580</u>
8	MEANS OF FINANCE (DISCRETIONARY):		
9	State General Fund (Direct)	\$ 1,182,846	\$ 1,678,548
10	State General Fund by:		
11	Interagency Transfers	\$ 378,713	\$ 740,634
12	Fees & Self-generated Revenues	\$ 164,224	\$ 0
13	TOTAL MEANS OF FINANCING		
14	(DISCRETIONARY)	<u>\$ 1,725,783</u>	<u>\$ 2,419,182</u>
15	BY EXPENDITURE CATEGORY:		
16	Personal Services	\$ 1,217,469	\$ 1,560,061
17	Operating Expenses	\$ 123,877	\$ 280,857
18	Professional Services	\$ 25,600	\$ 25,600
19	Other Charges	\$ 549,264	\$ 752,244
20	Acquisitions/Major Repairs	\$ 0	\$ 0
21	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 1,916,210</u>	<u>\$ 2,618,762</u>

22 **19-662 LOUISIANA EDUCATIONAL TELEVISION AUTHORITY**

23	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
24	Broadcasting -		
25	Authorized Positions	(64)	(63)
26	Nondiscretionary Expenditures	\$ 1,587,166	\$ 1,528,344
27	Discretionary Expenditures	\$ 11,333,355	\$ 13,871,781

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

34	TOTAL EXPENDITURES	<u>\$ 12,920,521</u>	<u>\$ 15,400,125</u>
35	MEANS OF FINANCE (NONDISCRETIONARY):		
36	State General Fund (Direct)	\$ 1,236,196	\$ 1,188,261
37	State General Fund by:		
38	Interagency Transfers	\$ 31,105	\$ 29,878
39	Fees & Self-generated Revenues	\$ 244,865	\$ 235,205
40	Statutory Dedications:		
41	Education Excellence Fund	\$ 75,000	\$ 75,000
42	TOTAL MEANS OF FINANCING		
43	(NONDISCRETIONARY)	<u>\$ 1,587,166</u>	<u>\$ 1,528,344</u>

1	MEANS OF FINANCE (DISCRETIONARY):		
2	State General Fund (Direct)	\$ 7,547,759	\$ 10,865,723
3	State General Fund by:		
4	Interagency Transfers	\$ 284,812	\$ 286,039
5	Fees & Self-generated Revenues	\$ 2,099,336	\$ 2,006,581
6	Statutory Dedications:		
7	Imagination Library of Louisiana Fund	<u>\$ 1,401,448</u>	<u>\$ 713,438</u>
8	TOTAL MEANS OF FINANCING		
9	(DISCRETIONARY)	<u>\$ 11,333,355</u>	<u>\$ 13,871,781</u>
10	BY EXPENDITURE CATEGORY:		
11	Personal Services	\$ 7,050,727	\$ 7,066,007
12	Operating Expenses	\$ 2,024,926	\$ 2,024,926
13	Professional Services	\$ 43,375	\$ 43,375
14	Other Charges	\$ 2,302,675	\$ 1,259,719
15	Acquisitions/Major Repairs	<u>\$ 1,498,818</u>	<u>\$ 5,006,098</u>
16	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 12,920,521</u>	<u>\$ 15,400,125</u>
17	Payable out of the State General Fund by		
18	Statutory Dedications out of the Imagination		
19	Library of Louisiana Fund to the Broadcasting		
20	Program in the event that House Bill No. 313		
21	of the 2026 Regular Session of the Louisiana		
22	Legislature becomes law		\$ 900,000
23	19-666 BOARD OF ELEMENTARY AND SECONDARY EDUCATION		
24	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
25	Administration -		
26	Authorized Positions	(6)	(6)
27	Nondiscretionary Expenditures	\$ 242,323	\$ 266,164
28	Discretionary Expenditures	\$ 1,000,457	\$ 1,089,797
29	Program Description: <i>The Board of Elementary and Secondary Education (BESE) provides</i>		
30	<i>oversight for public elementary and secondary schools, the Board's special schools, and</i>		
31	<i>exercises budgetary responsibility over schools and programs under its jurisdiction.</i>		
32	Louisiana Quality Education Support Fund -		
33	Authorized Positions	(5)	(5)
34	Nondiscretionary Expenditures	\$ 21,500,000	\$ 21,500,000
35	Discretionary Expenditures	<u>\$ 0</u>	<u>\$ 56,895</u>
36	Program Description: <i>The Louisiana Quality Education Support Fund Program provides</i>		
37	<i>an annual allocation of the proceeds from the Louisiana Quality Education Support Fund</i>		
38	<i>Statutory Dedication (8g) for Local Educational Agencies (LEAs) and schools for eligible</i>		
39	<i>K-12 expenditures.</i>		
40	TOTAL EXPENDITURES	<u>\$ 22,742,780</u>	<u>\$ 22,912,856</u>

1	MEANS OF FINANCE (NONDISCRETIONARY):		
2	State General Fund (Direct)	\$ 242,323	\$ 266,164
3	State General Fund by:		
4	Statutory Dedications:		
5	Louisiana Quality Education		
6	Support Fund	\$ 21,500,000	\$ 21,556,895
7	TOTAL MEANS OF FINANCE		
8	(NONDISCRETIONARY)	\$ 21,742,323	\$ 21,823,059
9	MEANS OF FINANCE (DISCRETIONARY):		
10	State General Fund (Direct)	\$ 940,457	\$ 998,797
11	State General Fund by:		
12	Fees & Self-generated Revenues	\$ 60,000	\$ 91,000
13	TOTAL MEANS OF FINANCING		
14	(DISCRETIONARY)	\$ 1,000,457	\$ 1,089,797
15	BY EXPENDITURE CATEGORY:		
16	Personal Services	\$ 1,497,910	\$ 1,576,306
17	Operating Expenses	\$ 134,522	\$ 155,091
18	Professional Services	\$ 0	\$ 0
19	Other Charges	\$ 21,110,348	\$ 21,181,459
20	Acquisitions/Major Repairs	\$ 0	\$ 0
21	TOTAL BY EXPENDITURE CATEGORY	\$ 22,742,780	\$ 22,912,856
22	The elementary and secondary educational purposes identified below are funded within the		
23	Louisiana Quality Education Support Fund Statutory Dedication amount appropriated above.		
24	The purposes are identified separately here to establish the specific amount appropriated for		
25	each purpose.		
26	Louisiana Quality Education Support Fund		
27	Block Grant Allocation	\$ 10,375,000	\$ 10,375,000
28	Statewide Allocation	\$ 10,375,000	\$ 10,375,000
29	Management and Oversight	\$ 455,000	\$ 511,895
30	Review, Evaluation, and Assessment of Proposals	\$ 295,000	\$ 295,000
31	TOTAL	\$ 21,500,000	\$ 21,556,895
32	19-673 NEW ORLEANS CENTER FOR THE CREATIVE ARTS		
33	EXPENDITURES:	FY 26 EOB	FY 27 REC
34	NOCCA Instruction -		
35	Authorized Positions	(79)	(78)
36	Nondiscretionary Expenditures	\$ 1,082,976	\$ 1,003,708
37	Discretionary Expenditures	\$ 9,816,999	\$ 10,186,711
38	Program Description: <i>Provides an instructional program of professional arts training for</i>		
39	<i>high school level students.</i>		
40	TOTAL EXPENDITURES	\$ 10,899,975	\$ 11,190,419

1	MEANS OF FINANCE (NONDISCRETIONARY):		
2	State General Fund (Direct)	\$ 871,106	\$ 794,335
3	State General Fund by:		
4	Interagency Transfers	\$ 131,276	\$ 129,199
5	Statutory Dedications:		
6	Education Excellence Fund	\$ 80,594	\$ 80,174
7	TOTAL MEANS OF FINANCING		
8	(NONDISCRETIONARY)	<u>\$ 1,082,976</u>	<u>\$ 1,003,708</u>
9	MEANS OF FINANCE (DISCRETIONARY):		
10	State General Fund (Direct)	\$ 7,291,968	\$ 7,678,159
11	State General Fund by:		
12	Interagency Transfers	\$ 2,525,031	\$ 2,508,552
13	TOTAL MEANS OF FINANCING		
14	(DISCRETIONARY)	<u>\$ 9,816,999</u>	<u>\$ 10,186,711</u>
15	BY EXPENDITURE CATEGORY:		
16	Personal Services	\$ 7,748,173	\$ 7,827,117
17	Operating Expenses	\$ 2,167,552	\$ 2,072,558
18	Professional Services	\$ 124,560	\$ 164,560
19	Other Charges	\$ 742,760	\$ 756,184
20	Acquisitions/Major Repairs	\$ 116,930	\$ 370,000
21	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 10,899,975</u>	<u>\$ 11,190,419</u>

DEPARTMENT OF EDUCATION

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:

27	INCENTIVE EXPENDITURES:	<u>AUTHORITY</u>	<u>FORECAST</u>
28	Rebates for Donations to School Tuition		
29	Organizations	R.S. 47:6301	\$ 26,988,000

19-678 STATE ACTIVITIES

31	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
32	Administrative Support -		
33	Authorized Positions	(95)	(95)
34	Nondiscretionary Expenditures	\$ 7,678,278	\$ 7,809,825
35	Discretionary Expenditures	\$ 18,803,013	\$ 20,005,160

Program Description: *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.*

39	District Support -		
40	Authorized Positions	(406)	(406)
41	Nondiscretionary Expenditures	\$ 7,174,294	\$ 7,162,335
42	Discretionary Expenditures	\$ 164,026,879	\$ 168,883,776

Program Description: *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 having*

1 *primary responsibility for communications with and support for all local superintendents,*
2 *charter school leaders, and school administrative staff throughout the state.*

3	Auxiliary Account -		
4	Authorized Positions	(10)	(10)
5	Nondiscretionary Expenditures	\$ 185,929	\$ 175,603
6	Discretionary Expenditures	<u>\$ 1,514,609</u>	<u>\$ 1,574,519</u>

7 **Program Description:** *Consolidates the self-generated funding collected by the Curriculum*
8 *Resources and Teacher Certification Divisions to financially support those functions.*

9	TOTAL EXPENDITURES	<u>\$ 199,383,002</u>	<u>\$ 205,611,218</u>
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10 MEANS OF FINANCE (NONDISCRETIONARY):

11	State General Fund (Direct)	\$ 8,218,965	\$ 8,498,528
12	State General Fund by:		
13	Interagency Transfers	\$ 192,631	\$ 183,759
14	Fees & Self-generated Revenues	\$ 223,461	\$ 219,364
15	Statutory Dedications:		
16	Conservation Fund - Environmental		
17	Education Account	\$ 5,969	\$ 6,357
18	Federal Funds	<u>\$ 6,397,475</u>	<u>\$ 6,239,755</u>

19	TOTAL MEANS OF FINANCING		
20	(NONDISCRETIONARY)	<u>\$ 15,038,501</u>	<u>\$ 15,147,763</u>

21 MEANS OF FINANCE (DISCRETIONARY):

22	State General Fund (Direct)	\$ 55,067,032	\$ 57,683,991
23	State General Fund by:		
24	Interagency Transfers	\$ 12,489,572	\$ 12,498,444
25	Fees & Self-generated Revenues	\$ 6,764,036	\$ 8,076,276
26	Statutory Dedications:		
27	Conservation Fund - Environmental		
28	Education Account	\$ 56,541	\$ 56,153
29	Reading Enrichment and Academic		
30	Deliverables (READ) Fund	\$ 1,000,000	\$ 0
31	Dyslexia Fund	\$ 1,000,000	\$ 0
32	Federal Funds	<u>\$ 107,967,320</u>	<u>\$ 112,148,591</u>

33	TOTAL MEANS OF FINANCING		
34	(DISCRETIONARY)	<u>\$ 184,344,501</u>	<u>\$ 190,463,455</u>

35 BY EXPENDITURE CATEGORY:

36	Personal Services	\$ 63,849,296	\$ 66,120,300
37	Operating Expenses	\$ 12,616,201	\$ 12,661,104
38	Professional Services	\$ 47,453,124	\$ 46,786,048
39	Other Charges	\$ 75,464,381	\$ 80,043,766
40	Acquisitions/Major Repairs	<u>\$ 0</u>	<u>\$ 0</u>

41	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 199,383,002</u>	<u>\$ 205,611,218</u>
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42	Payable out of the State General Fund (Direct)		
43	to the District Support Program for a learning		
44	management system pilot program for public		
45	secondary and postsecondary education systems		\$ 1,000,000

1	Payable out of the State General Fund by		
2	Statutory Dedications out of the Reading Enrichment		
3	and Academic Deliverables Fund to the District		
4	Support Program in the event that House Bill		
5	No. 313 of the 2026 Regular Session of the		
6	Louisiana Legislature becomes law	\$	1,000,000
7	Payable out of the State General Fund (Direct)		
8	to the District Support Program for the Steve Carter		
9	Education Program to provide tutoring to families		
10	of eligible K-12 public school students	\$	1,000,000
11	Payable out of Federal Funds to the District		
12	Support Program to align with projected		
13	expenditures for existing federal formula grants	\$	12,000,000
14	Payable out of the State General Fund by		
15	Statutory Dedications out of the Dyslexia Fund		
16	to the District Support Program for the Dyslexia		
17	Core Assessment Program	\$	900,000

18 **19-681 SUBGRANTEE ASSISTANCE**

19	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
20	Non Federal Support -		
21	Authorized Positions	(0)	(0)
22	Nondiscretionary Expenditures	\$ 20,132,340	\$ 17,674,579
23	Discretionary Expenditures	\$ 262,171,058	\$ 306,204,460

24 **Program Description:** *Provides financial assistance to local education agencies and other*
 25 *providers that serve children, students with disabilities, and children from disadvantaged*
 26 *backgrounds or high-poverty areas through programs designed to improve student academic*
 27 *achievement.*

28	Federal Support -		
29	Authorized Positions	(0)	(0)
30	Nondiscretionary Expenditures	\$ 0	\$ 0
31	Discretionary Expenditures	\$ 1,737,402,763	\$ 1,738,032,763

32 **Program Description:** *Distributes federal flow-through funds to local education agencies*
 33 *and other providers that serve children, students with disabilities, and children from*
 34 *disadvantaged backgrounds or high-poverty areas through programs designed to improve*
 35 *student academic achievement.*

36	TOTAL EXPENDITURES	<u>\$ 2,019,706,161</u>	<u>\$ 2,061,911,802</u>
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37	MEANS OF FINANCE (NONDISCRETIONARY):		
38	State General Fund (Direct)	\$ 1,020,231	\$ 1,020,231
39	State General Fund by:		
40	Statutory Dedications:		
41	Education Excellence Fund	<u>\$ 19,112,109</u>	<u>\$ 16,654,348</u>

42	TOTAL MEANS OF FINANCING		
43	(NONDISCRETIONARY)	<u>\$ 20,132,340</u>	<u>\$ 17,674,579</u>

1	MEANS OF FINANCE (DISCRETIONARY):		
2	State General Fund (Direct)	\$ 217,506,571	\$ 262,469,370
3	State General Fund by:		
4	Interagency Transfers	\$ 14,497,746	\$ 12,795,145
5	Fees & Self-generated Revenues	\$ 9,377,789	\$ 10,007,789
6	Statutory Dedications:		
7	Louisiana Early Childhood Education Fund	\$ 29,766,741	\$ 30,539,945
8	Athletic Trainer Professional		
9	Development Fund	\$ 400,000	\$ 400,000
10	Federal Funds	<u>\$ 1,728,024,974</u>	<u>\$ 1,728,024,974</u>
11	TOTAL MEANS OF FINANCING		
12	(DISCRETIONARY)	<u>\$ 1,999,573,821</u>	<u>\$ 2,044,237,223</u>
13	BY EXPENDITURE CATEGORY:		
14	Personal Services	\$ 0	\$ 0
15	Operating Expenses	\$ 0	\$ 0
16	Professional Services	\$ 0	\$ 0
17	Other Charges	\$ 2,019,706,161	\$ 2,061,911,802
18	Acquisitions/Major Repairs	<u>\$ 0</u>	<u>\$ 0</u>
19	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 2,019,706,161</u>	<u>\$ 2,061,911,802</u>
20	Payable out of the State General Fund (Direct)		
21	to the Non Federal Support Program for the School		
22	Choice Program for Certain Students with		
23	Exceptionalities		\$ 560,000
24	19-682 RECOVERY SCHOOL DISTRICT		
25	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
26	Recovery School District - Instruction -		
27	Authorized Positions	(0)	(0)
28	Nondiscretionary Expenditures	\$ 159,098	\$ 129,587
29	Discretionary Expenditures	\$ 7,993,861	\$ 7,883,498
30	Program Description:		
31	<i>The Recovery School District (RSD) – Instruction Program is an</i>		
32	<i>educational service agency administered by the Louisiana Department of Education with the</i>		
33	<i>approval of the Board of Elementary and Secondary Education (BESE). The RSD provides</i>		
34	<i>an appropriate education for children attending public elementary or secondary schools</i>		
35	<i>operated under the jurisdiction and direction of any city, parish or other local public school</i>		
36	<i>board or any other public entity, which has been transferred to the RSD jurisdiction</i>		
37	<i>pursuant to R.S. 17:10.5.</i>		
37	Recovery School District - Construction -		
38	Authorized Positions	(0)	(0)
39	Nondiscretionary Expenditures	\$ 0	\$ 0
40	Discretionary Expenditures	<u>\$ 3,320,056</u>	<u>\$ 3,320,056</u>
41	Program Description:		
42	<i>The Recovery School District (RSD) - Construction Program</i>		
43	<i>provides for the multi-year Orleans Parish Reconstruction Master Plan for the renovation</i>		
44	<i>or building of public school facilities.</i>		
44	TOTAL EXPENDITURES	<u>\$ 11,473,015</u>	<u>\$ 11,333,141</u>

1	MEANS OF FINANCE (NONDISCRETIONARY):		
2	State General Fund by:		
3	Interagency Transfers	\$ 94,362	\$ 73,479
4	Fees & Self-generated Revenues	<u>\$ 64,736</u>	<u>\$ 56,108</u>
5	TOTAL MEANS OF FINANCING		
6	(NONDISCRETIONARY)	<u>\$ 159,098</u>	<u>\$ 129,587</u>
7	MEANS OF FINANCE (DISCRETIONARY):		
8	State General Fund (Direct)	\$ 91,321	\$ 96,535
9	State General Fund by:		
10	Interagency Transfers	\$ 7,837,172	\$ 7,712,967
11	Fees & Self-generated Revenues	<u>\$ 3,385,424</u>	<u>\$ 3,394,052</u>
12	TOTAL MEANS OF FINANCING		
13	(DISCRETIONARY)	<u>\$ 11,313,917</u>	<u>\$ 11,203,554</u>
14	BY EXPENDITURE CATEGORY:		
15	Personal Services	\$ 1,138,546	\$ 993,458
16	Operating Expenses	\$ 847,528	\$ 847,528
17	Professional Services	\$ 3,174,828	\$ 3,174,828
18	Other Charges	\$ 6,062,113	\$ 6,067,327
19	Acquisitions/Major Repairs	<u>\$ 250,000</u>	<u>\$ 250,000</u>
20	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 11,473,015</u>	<u>\$ 11,333,141</u>
21	19-695 MINIMUM FOUNDATION PROGRAM		
22	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
23	Minimum Foundation Program -		
24	Authorized Positions	(0)	(0)
25	Nondiscretionary Expenditures	\$ 4,265,688,943	\$ 4,066,583,148
26	Discretionary Expenditures	<u>\$ 0</u>	<u>\$ 0</u>
27	Program Description: <i>Provides funding for the cost of a minimum foundation program of</i>		
28	<i>education in all public elementary and secondary schools as well as equitably allocates the</i>		
29	<i>funds to parish and city school systems.</i>		
30	TOTAL EXPENDITURES	<u>\$ 4,265,688,943</u>	<u>\$ 4,066,583,148</u>
31	MEANS OF FINANCE (NONDISCRETIONARY):		
32	State General Fund (Direct)	\$ 3,947,946,759	\$ 3,775,474,334
33	State General Fund by:		
34	Statutory Dedications:		
35	Support Education in Louisiana		
36	First (the SELF Fund) Fund	\$ 106,618,662	\$ 104,800,814
37	Lottery Proceeds Fund not to be expended		
38	prior to January 1, 2027	\$ 185,800,000	\$ 186,308,000
39	Overcollections Fund	<u>\$ 25,323,522</u>	<u>\$ 0</u>
40	TOTAL MEANS OF FINANCING		
41	(NONDISCRETIONARY)	<u>\$ 4,265,688,943</u>	<u>\$ 4,066,583,148</u>

42 In accordance with Article VIII Section 13.B the governor may reduce the Minimum
43 Foundation Program appropriations contained in this act provided that any such reduction
44 is consented to in writing by two-thirds of the elected members of each house of the
45 legislature.

1 To ensure and guarantee the state fund match requirements as established by the National
 2 School Lunch Program, public school lunch programs in the aggregate shall receive from
 3 state appropriated funds a minimum of \$5,089,767. State fund distribution amounts made
 4 by local education agencies to the school lunch programs shall be made monthly.

5 BY EXPENDITURE CATEGORY:

6	Personal Services	\$ 0	\$ 0
7	Operating Expenses	\$ 0	\$ 0
8	Professional Services	\$ 0	\$ 0
9	Other Charges	\$ 4,265,688,943	\$ 4,066,583,148
10	Acquisitions/Major Repairs	<u>\$ 0</u>	<u>\$ 0</u>
11	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 4,265,688,943</u>	<u>\$ 4,066,583,148</u>

12 The commissioner of administration is hereby authorized and directed to adjust the means
 13 of finance for the Minimum Foundation Program by reducing the appropriation out of the
 14 State General Fund (Direct) by (\$12,901,111).

15 **19-697 NONPUBLIC EDUCATIONAL ASSISTANCE**

16	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
17	Required Services -		
18	Authorized Positions	(0)	(0)
19	Nondiscretionary Expenditures	\$ 0	\$ 0
20	Discretionary Expenditures	\$ 10,816,924	\$ 10,816,924

21 **Program Description:** *Reimburses nonpublic schools for costs incurred by each such*
 22 *school during the preceding school year for providing school services, maintaining records,*
 23 *and completing and filing reports, and providing required education-related data.*

24	School Lunch Salary Supplement -		
25	Authorized Positions	(0)	(0)
26	Nondiscretionary Expenditures	\$ 0	\$ 0
27	Discretionary Expenditures	\$ 7,002,614	\$ 7,002,614

28 **Program Description:** *Provides salary supplements for lunchroom employees at eligible*
 29 *nonpublic schools.*

30	Textbook Administration -		
31	Authorized Positions	(0)	(0)
32	Nondiscretionary Expenditures	\$ 0	\$ 0
33	Discretionary Expenditures	\$ 129,586	\$ 129,586

34 **Program Description:** *Provides State funds for the administrative costs incurred by public*
 35 *school systems that order and disburse school library books, textbooks, and other materials*
 36 *of instruction to nonpublic school students.*

37	Textbooks -		
38	Authorized Positions	(0)	(0)
39	Nondiscretionary Expenditures	\$ 2,745,655	\$ 2,645,655
40	Discretionary Expenditures	<u>\$ 0</u>	<u>\$ 0</u>

41 **Program Description:** *Provides State funds for the purchase of books and other materials*
 42 *of instruction for eligible nonpublic schools.*

43	TOTAL EXPENDITURES	<u>\$ 20,694,779</u>	<u>\$ 20,594,779</u>
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1	MEANS OF FINANCE (NONDISCRETIONARY):		
2	State General Fund (Direct)	\$ 2,745,655	\$ 2,645,655
3	TOTAL MEANS OF FINANCING		
4	(NONDISCRETIONARY)	<u>\$ 2,745,655</u>	<u>\$ 2,645,655</u>
5	MEANS OF FINANCE (DISCRETIONARY):		
6	State General Fund (Direct)	\$ 17,949,124	\$ 17,949,124
7	TOTAL MEANS OF FINANCING		
8	(DISCRETIONARY)	<u>\$ 17,949,124</u>	<u>\$ 17,949,124</u>
9	BY EXPENDITURE CATEGORY:		
10	Personal Services	\$ 0	\$ 0
11	Operating Expenses	\$ 0	\$ 0
12	Professional Services	\$ 0	\$ 0
13	Other Charges	\$ 20,694,779	\$ 20,594,779
14	Acquisitions/Major Repairs	\$ 0	\$ 0
15	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 20,694,779</u>	<u>\$ 20,594,779</u>

**LOUISIANA STATE UNIVERSITY HEALTH SCIENCES CENTER
HEALTH CARE SERVICES DIVISION**

**19-610 LOUISIANA STATE UNIVERSITY HEALTH SCIENCES CENTER
HEALTH CARE SERVICES DIVISION**

20	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
21	Lallie Kemp Regional Medical Center -		
22	Authorized Positions	(0)	(0)
23	Nondiscretionary Expenditures	\$ 22,329,185	\$ 21,318,881
24	Discretionary Expenditures	<u>\$ 51,257,251</u>	<u>\$ 53,388,462</u>

Program Description: *Acute care allied health professionals teaching hospital located in Independence 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).*

31	TOTAL EXPENDITURES	<u>\$ 73,586,436</u>	<u>\$ 74,707,343</u>
32	MEANS OF FINANCE (NONDISCRETIONARY):		
33	State General Fund (Direct)	\$ 17,552,491	\$ 16,824,122
34	State General Fund by:		
35	Interagency Transfers	\$ 3,917,985	\$ 3,441,906
36	Fees & Self-generated	\$ 440,829	\$ 687,853
37	Federal Funds	<u>\$ 417,880</u>	<u>\$ 365,000</u>
38	TOTAL MEANS OF FINANCING		
39	(NONDISCRETIONARY):	<u>\$ 22,329,185</u>	<u>\$ 21,318,881</u>

1	MEANS OF FINANCE (DISCRETIONARY):		
2	State General Fund (Direct)	\$ 7,514,366	\$ 8,368,154
3	State General Fund by:		
4	Interagency Transfers	\$ 13,087,969	\$ 13,935,989
5	Fees & Self-generated	\$ 25,630,172	\$ 25,897,301
6	Federal Funds	<u>\$ 5,024,744</u>	<u>\$ 5,187,018</u>
7	TOTAL MEANS OF FINANCING		
8	(DISCRETIONARY)	<u>\$ 51,257,251</u>	<u>\$ 53,388,462</u>
9	BY EXPENDITURE CATEGORY:		
10	Personal Services	\$ 31,872,067	\$ 33,003,822
11	Operating Expenses	\$ 14,377,720	\$ 14,377,720
12	Professional Services	\$ 2,973,309	\$ 2,973,309
13	Other Charges	\$ 23,931,592	\$ 23,920,744
14	Acquisitions/Major Repairs	<u>\$ 431,748</u>	<u>\$ 431,748</u>
15	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 73,586,436</u>	<u>\$ 74,707,343</u>

SCHEDULE 20

OTHER REQUIREMENTS

20-451 LOCAL HOUSING OF STATE ADULT OFFENDERS

19	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
20	Local Housing of Adult Offenders		
21	Nondiscretionary Expenditures	\$ 158,407,349	\$ 156,988,660
22	Discretionary Expenditures	\$ 0	\$ 0

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

29	Transitional Work Program		
30	Nondiscretionary Expenditures	\$ 12,876,673	\$ 15,056,818
31	Discretionary Expenditures	\$ 0	\$ 0

32 **Program Description:** *Provides housing, recreation, and other treatment activities for*
 33 *transitional work program participants housed through contracts with private providers and*
 34 *cooperative endeavor agreements with local sheriffs.*

35	Local Reentry Services		
36	Nondiscretionary Expenditures	\$ 0	\$ 0
37	Discretionary Expenditures	\$ 4,849,992	\$ 4,849,992

38 **Program Description:** *Provides reentry services for state offenders housed in local*
 39 *correctional facilities through contracts with local sheriffs and private providers.*

40	Criminal Justice Reinvestment Initiative		
41	Nondiscretionary Expenditures	\$ 29,054,815	\$ 29,054,815
42	Discretionary Expenditures	<u>\$ 0</u>	<u>\$ 0</u>

1 **Program Description:** *Provides funding to incentivize the expansion of recidivism*
 2 *reduction programming and treatment services by investing in reentry services, community*
 3 *supervision, education and vocational programing, transitional work programs, and*
 4 *contracting with parish jails and local facilities.*

5 TOTAL EXPENDITURES \$ 205,188,829 \$ 205,950,285

6 MEANS OF FINANCE (NONDISCRETIONARY):

7 State General Fund (Direct) \$ 200,338,837 \$ 201,100,293

8 State General Fund by:

9 TOTAL MEANS OF FINANCING
 10 (NONDISCRETIONARY) \$ 200,338,837 \$ 201,100,293

11 MEANS OF FINANCE (DISCRETIONARY):

12 State General Fund (Direct) \$ 4,849,992 \$ 4,849,992

13 TOTAL MEANS OF FINANCING
 14 (DISCRETIONARY) \$ 4,849,992 \$ 4,849,992

15 BY EXPENDITURE CATEGORY:

16 Personal Services \$ 0 \$ 0

17 Operating Expenses \$ 0 \$ 0

18 Professional Services \$ 0 \$ 0

19 Other Charges \$ 205,188,829 \$ 205,950,285

20 Acquisitions/Major Repairs \$ 0 \$ 0

21 TOTAL BY EXPENDITURE CATEGORY \$ 205,188,829 \$ 205,950,285

22 **20-452 LOCAL HOUSING OF STATE JUVENILE OFFENDERS**

23 EXPENDITURES: **FY 26 EOB** **FY 27 REC**

24 Local Housing of Juvenile Offenders

25 Nondiscretionary Expenditures \$ 0 \$ 0

26 Discretionary Expenditures \$ 8,069,565 \$ 8,069,401

27 **Program Description:** *Provides parish and local jail space for housing juvenile offenders*
 28 *in state custody who are awaiting transfer to Corrections Services.*

29 TOTAL EXPENDITURES \$ 8,069,565 \$ 8,069,401

30 MEANS OF FINANCE (NONDISCRETIONARY):

31 TOTAL MEANS OF FINANCING
 32 (NONDISCRETIONARY) \$ 0 \$ 0

33 MEANS OF FINANCE (DISCRETIONARY):

34 State General Fund (Direct) \$ 8,069,565 \$ 8,069,401

35 TOTAL MEANS OF FINANCING
 36 (DISCRETIONARY) \$ 8,069,565 \$ 8,069,401

1 BY EXPENDITURE CATEGORY:

2	Personal Services	\$	0	\$	0
3	Operating Expenses	\$	0	\$	0
4	Professional Services	\$	0	\$	0
5	Other Charges	\$	8,069,565	\$	8,069,401
6	Acquisitions/Major Repairs	\$	<u>0</u>	\$	<u>0</u>
7	TOTAL BY EXPENDITURE CATEGORY	\$	<u>8,069,565</u>	\$	<u>8,069,401</u>

8 **20-901 SALES TAX DEDICATIONS**

9	EXPENDITURES:		<u>FY 26 EOB</u>		<u>FY 27 REC</u>
10	Sales Tax Dedications -				
11	Nondiscretionary Expenditures	\$	0	\$	0
12	Discretionary Expenditures	\$	<u>74,631,032</u>	\$	<u>58,354,893</u>

13 **Program Description:** *Percentage of the hotel/motel tax collected in various parishes or*
 14 *cities which is used for economic development, tourism and economic development,*
 15 *construction, capital improvements and maintenance, and other local endeavors.*

16	Acadia Parish	\$	97,244	\$	97,244
17	Allen Parish	\$	215,871	\$	215,871
18	Ascension Parish	\$	1,250,000	\$	1,250,000
19	Avoyelles Parish	\$	120,053	\$	120,053
20	Baker	\$	39,499	\$	39,499
21	Beauregard Parish	\$	118,482	\$	105,278
22	Bienville Parish	\$	27,527	\$	27,527
23	Bossier Parish	\$	1,874,272	\$	1,874,272
24	Bossier/Caddo Parishes - Shreveport-Bossier				
25	Convention and Tourist Bureau	\$	557,032	\$	557,032
26	Caddo Parish - Shreveport Riverfront and				
27	Convention Center	\$	3,242,386	\$	1,822,408
28	Calcasieu Parish - City of Lake Charles	\$	3,158,003	\$	3,158,003
29	Calcasieu Parish - West Calcasieu				
30	Community Center	\$	1,292,593	\$	1,292,593
31	Caldwell Parish - Industrial Development Board				
32	of the Parish of Caldwell, Inc.	\$	169	\$	169
33	Cameron Parish Police Jury	\$	19,597	\$	19,597
34	City of Pineville - Economic Development	\$	222,535	\$	222,535
35	Claiborne Parish - Town of Homer	\$	18,782	\$	18,782
36	Claiborne Parish Police Jury	\$	517	\$	517
37	Concordia Parish	\$	87,738	\$	87,738
38	Desoto Parish Tourism Commission	\$	284,432	\$	148,315
39	East Baton Rouge Parish	\$	1,387,936	\$	1,387,936
40	East Baton Rouge Parish - Community				
41	Improvement	\$	2,575,872	\$	2,575,872
42	East Baton Rouge Parish Riverside Centroplex	\$	1,249,308	\$	1,249,308
43	East Carroll Parish	\$	14,316	\$	7,158
44	East Feliciana Parish	\$	2,693	\$	2,693
45	Ernest N. Morial Convention Center, Phase IV				
46	Expansion Project Fund	\$	2,000,000	\$	2,000,000
47	Evangeline Parish	\$	43,071	\$	43,071
48	Franklin Parish - Franklin Parish Tourism				
49	Commission	\$	57,000	\$	42,000
50	Grand Isle Tourism Commission				
51	Enterprise Account	\$	28,295	\$	28,295
52	Grant Parish Police Jury	\$	2,007	\$	2,007
53	Iberia Parish - Iberia Parish Tourist Commission	\$	528,751	\$	424,794
54	Iberville Parish	\$	116,858	\$	116,858

1	Jackson Parish - Jackson Parish Tourism		
2	Commission	\$ 27,775	\$ 27,775
3	Jefferson Davis Parish - Jefferson Davis Parish		
4	Tourist Commission	\$ 310,262	\$ 155,131
5	Jefferson Parish	\$ 3,794,493	\$ 3,096,138
6	Jefferson Parish - City of Gretna	\$ 118,389	\$ 118,389
7	Lafayette Parish	\$ 5,540,101	\$ 3,140,101
8	Lafourche ARC	\$ 344,734	\$ 344,734
9	Lafourche Parish - Lafourche Parish Tourist		
10	Commission	\$ 349,984	\$ 349,984
11	LaSalle Parish - LaSalle Economic Development		
12	District/Jena Cultural Center	\$ 21,791	\$ 21,791
13	Lincoln Parish - Municipalities of Choudrant,		
14	Dubach, Simsboro, Grambling, Ruston,		
15	and Vienna	\$ 258,492	\$ 258,492
16	Lincoln Parish - Ruston-Lincoln Convention		
17	Visitors Bureau	\$ 524,858	\$ 262,429
18	Livingston Parish - Livingston Parish Tourist		
19	Commission and Livingston Economic		
20	Development Council	\$ 332,516	\$ 332,516
21	Madison Parish	\$ 34,326	\$ 34,326
22	Morehouse Parish	\$ 49,643	\$ 40,972
23	Morehouse Parish - City of Bastrop	\$ 40,357	\$ 40,357
24	Natchitoches Parish - Natchitoches		
25	Historic District Development Commission	\$ 398,956	\$ 319,165
26	Natchitoches Parish - Natchitoches Parish Tourist		
27	Commission	\$ 130,000	\$ 130,000
28	New Orleans Area Tourism and Economic		
29	Development	\$ 466	\$ 466
30	Orleans Parish – City of New Orleans Short Term		
31	Rental Administration	\$ 8,600,000	\$ 4,300,000
32	Orleans Parish - N.O. Metro Convention and		
33	Visitors Bureau	\$ 12,635,069	\$ 12,635,069
34	Ouachita Parish - Monroe-West Monroe		
35	Convention and Visitors Bureau	\$ 4,969,351	\$ 1,938,998
36	Plaquemines Parish	\$ 228,102	\$ 228,102
37	Pointe Coupee Parish	\$ 40,281	\$ 40,281
38	Rapides Parish – Alexandria Economic		
39	Development	\$ 370,891	\$ 370,891
40	Rapides Parish - Alexandria/Pineville Area		
41	Convention and Visitors Bureau	\$ 242,310	\$ 242,310
42	Rapides Parish - Alexandria/Pineville		
43	Exhibition Hall	\$ 250,417	\$ 250,417
44	Rapides Parish - Coliseum	\$ 74,178	\$ 74,178
45	Red River Parish	\$ 34,733	\$ 34,733
46	Richland Parish	\$ 129,215	\$ 116,715
47	River Parishes (St. John the Baptist, St. James,		
48	and St. Charles Parishes)	\$ 220,216	\$ 201,547
49	Sabine Parish - Sabine Parish Tourist and		
50	Recreation Commission	\$ 599,832	\$ 172,203
51	St. Bernard Parish	\$ 116,399	\$ 116,399
52	St. Charles Parish Council	\$ 1,256,583	\$ 750,000
53	St. James Parish	\$ 30,756	\$ 30,756
54	St. John the Baptist Parish - St. John the Baptist		
55	Conv. Facility	\$ 329,036	\$ 329,036
56	St. Landry Parish	\$ 767,159	\$ 373,159
57	St. Martin Parish - St. Martin Parish Tourist		
58	Commission	\$ 472,179	\$ 300,000
59	St. Mary Parish - St. Mary Parish Tourist		
60	Commission	\$ 1,424,892	\$ 580,000

1	St. Tammany Parish - St. Tammany Parish			
2	Tourist and Convention Commission/			
3	St. Tammany Parish Development District	\$	3,408,408	\$ 2,762,086
4	Tangipahoa Parish	\$	235,000	\$ 175,760
5	Tangipahoa Parish - Tangipahoa Parish Tourist			
6	Commission	\$	800,000	\$ 522,008
7	Tensas Parish	\$	1,941	\$ 1,941
8	Terrebonne Parish - Houma Area Convention			
9	and Visitors Bureau	\$	835,417	\$ 716,178
10	Terrebonne Parish - Houma Area Convention			
11	and Visitors Bureau/Houma Area Downtown			
12	Development Corporation	\$	750,000	\$ 750,000
13	Union Parish – Union Parish Tourist Commission	\$	54,464	\$ 27,232
14	Vermilion Parish	\$	269,341	\$ 250,550
15	Vernon Parish	\$	543,333	\$ 428,272
16	Washington Parish - Economic Development			
17	and Tourism	\$	14,486	\$ 14,486
18	Washington Parish - Infrastructure and Park			
19	Projects	\$	50,000	\$ 50,000
20	Washington Parish - Washington Parish Tourist			
21	Commission	\$	43,025	\$ 43,025
22	Webster Parish - Webster Parish Convention &			
23	Visitors Commission	\$	170,769	\$ 170,769
24	West Baton Rouge Parish	\$	1,495,436	\$ 1,495,436
25	West Carroll Parish	\$	17,076	\$ 17,076
26	West Feliciana Parish - St. Francisville	\$	178,424	\$ 178,424
27	Winn Parish - Greater Winn Parish Development			
28	Corporation for the Louisiana Political			
29	Museum & Hall of Fame	\$	<u>62,331</u>	\$ <u>56,665</u>
30	TOTAL EXPENDITURES	\$	<u>74,631,032</u>	\$ <u>58,354,893</u>
31	MEANS OF FINANCE (NONDISCRETIONARY):			
32	TOTAL MEANS OF FINANCING			
33	(NONDISCRETIONARY)	\$	<u>0</u>	\$ <u>0</u>
34	MEANS OF FINANCE (DISCRETIONARY):			
35	State General Fund by:			
36	Statutory Dedications:			
37	Acadia Parish Visitor Enterprise Fund	\$	97,244	\$ 97,244
38	(R.S. 47:302.22)			
39	Alexandria/Pineville Area Tourism Fund	\$	242,310	\$ 242,310
40	(R.S. 47:302.30, 322.32)			
41	Alexandria/Pineville Exhibition Hall Fund	\$	250,417	\$ 250,417
42	(R.S. 33:4574.7(K))			
43	Allen Parish Capital Improvements Fund	\$	215,871	\$ 215,871
44	(R.S. 47:302.36, 322.7, 332.28)			
45	Ascension Parish Visitor Enterprise Fund	\$	1,250,000	\$ 1,250,000
46	(R.S. 47:302.21)			
47	Avoyelles Parish Visitor Enterprise Fund	\$	120,053	\$ 120,053
48	(R.S. 47:302.6, 322.29, 332.21)			
49	Baker Economic Development Fund	\$	39,499	\$ 39,499
50	(R.S. 47:302.50, 322.42, 332.48)			
51	Bastrop Municipal Center Fund	\$	40,357	\$ 40,357
52	(R.S. 47:322.17, 332.34)			
53	Beauregard Parish Community			
54	Improvement Fund	\$	118,482	\$ 105,278
55	(R.S. 47:302.24, 322.8, 332.12)			

1	Bienville Parish Tourism and Economic			
2	Development Fund	\$	27,527	\$ 27,527
3	(R.S. 47:302.51, 322.43, 332.49)			
4	Bossier City Riverfront and Civic			
5	Center Fund	\$	1,874,272	\$ 1,874,272
6	(R.S. 47:332.7)			
7	Caldwell Parish Economic Development			
8	Fund	\$	169	\$ 169
9	(R.S. 47:322.36)			
10	Cameron Parish Tourism Development			
11	Fund	\$	19,597	\$ 19,597
12	(R.S. 47:302.25, 322.12, 332.31)			
13	Claiborne Parish Tourism and Economic			
14	Development Fund	\$	517	\$ 517
15	(R.S. 47:302.52)			
16	Concordia Parish Economic Development			
17	Fund	\$	87,738	\$ 87,738
18	(R.S. 47:302.53, 322.45, 332.51)			
19	DeSoto Parish Visitor Enterprise Fund	\$	284,432	\$ 148,315
20	(R.S. 47:302.39)			
21	East Baton Rouge Parish Community			
22	Improvement Fund	\$	2,575,872	\$ 2,575,872
23	(R.S. 47:302.29)			
24	East Baton Rouge Parish Enhancement			
25	Fund	\$	1,387,936	\$ 1,387,936
26	(R.S. 47:322.9)			
27	East Baton Rouge Parish Riverside			
28	Centroplex Fund	\$	1,249,308	\$ 1,249,308
29	(R.S. 47:332.2)			
30	East Carroll Parish Visitor Enterprise			
31	Fund	\$	14,316	\$ 7,158
32	(R.S. 47:302.32, 322.3, 332.26)			
33	East Feliciana Tourist Commission Fund	\$	2,693	\$ 2,693
34	(R.S. 47:302.47, 322.27, 332.42)			
35	Ernest N. Morial Convention Center			
36	Phase IV Expansion Project Fund	\$	2,000,000	\$ 2,000,000
37	(R.S. 47:322.38)			
38	Evangeline Visitor Enterprise Fund	\$	43,071	\$ 43,071
39	(R.S. 47:302.49, 322.41, 332.47)			
40	Franklin Parish Visitor Enterprise Fund	\$	57,000	\$ 42,000
41	(R.S. 47:302.34)			
42	Grand Isle Tourist Commission			
43	Enterprise Account	\$	28,295	\$ 28,295
44	(R.S. 47:322.34, 332.1)			
45	Grant Parish Economic Development			
46	Fund	\$	2,007	\$ 2,007
47	(R.S. 47:302.55)			
48	Houma/Terrebonne Tourist Fund	\$	835,417	\$ 716,178
49	(R.S. 47:302.20)			
50	Iberia Parish Tourist Commission Fund	\$	528,751	\$ 424,794
51	(R.S. 47:302.13)			
52	Iberville Parish Visitor Enterprise Fund	\$	116,858	\$ 116,858
53	(R.S. 47:332.18)			
54	Jackson Parish Economic Development			
55	and Tourism Fund	\$	27,775	\$ 27,775
56	(R.S. 47: 302.35)			
57	Jefferson Parish Convention Center Fund -			
58	Gretna Tourist Commission			
59	Enterprise Account	\$	118,389	\$ 118,389
60	(R.S. 47:322.34, 332.1)			

1	Jefferson Davis Parish Visitor Enterprise			
2	Fund	\$	310,262	\$ 155,131
3	(R.S. 47:302.38, 322.14, 332.32)			
4	Jefferson Parish Convention Center Fund	\$	3,794,493	\$ 3,096,138
5	(R.S. 47:322.34, 332.1)			
6	Lafayette Parish Visitor Enterprise Fund	\$	5,540,101	\$ 3,140,101
7	(R.S. 47:302.18, 322.28, 332.9)			
8	Lafourche Parish Association for			
9	Retarded Citizens (ARC)			
10	Training and Development Fund	\$	344,734	\$ 344,734
11	(R.S. 47:322.46, 332.52)			
12	Lafourche Parish Enterprise Fund	\$	349,984	\$ 349,984
13	(R.S. 47:302.19)			
14	Lake Charles Civic Center Fund	\$	3,158,003	\$ 3,158,003
15	(R.S. 47:322.11, 332.30)			
16	LaSalle Economic Development			
17	District Fund	\$	21,791	\$ 21,791
18	(R.S. 47: 302.48, 322.35, 332.46)			
19	Lincoln Parish Municipalities Fund	\$	258,492	\$ 258,492
20	(R.S. 47:322.33, 332.43)			
21	Lincoln Parish Visitor Enterprise Fund	\$	524,858	\$ 262,429
22	(R.S. 47:302.8)			
23	Livingston Parish Tourism and			
24	Economic Development Fund	\$	332,516	\$ 332,516
25	(R.S. 47:302.41, 322.21, 332.36)			
26	Madison Parish Visitor Enterprise Fund	\$	34,326	\$ 34,326
27	(R.S. 47:302.4, 322.18, 332.44)			
28	Morehouse Parish Visitor Enterprise			
29	Fund	\$	49,643	\$ 40,972
30	(R.S. 47:302.9)			
31	New Orleans Metropolitan Convention			
32	and Visitors Bureau Fund	\$	12,635,069	\$ 12,635,069
33	(R.S. 47:332.10)			
34	Natchitoches Historic District			
35	Development Fund	\$	398,956	\$ 319,165
36	(R.S. 47:302.10, 322.13, 332.5)			
37	Natchitoches Parish Visitor Enterprise			
38	Fund	\$	130,000	\$ 130,000
39	(R.S. 47:302.10)			
40	New Orleans Area Economic			
41	Development Fund	\$	466	\$ 466
42	(R.S. 47:322.38)			
43	New Orleans Quality of Life Fund	\$	8,600,000	\$ 4,300,000
44	(R.S. 47:302.56)			
45	Ouachita Parish Visitor Enterprise Fund	\$	4,969,351	\$ 1,938,998
46	(R.S. 47:302.7, 322.1, 332.16)			
47	Pineville Economic Development Fund	\$	222,535	\$ 222,535
48	(R.S. 47:302.30)			
49	Plaquemines Parish Visitor Enterprise			
50	Fund	\$	228,102	\$ 228,102
51	(R.S. 47:302.40, 322.20, 332.35)			
52	Pointe Coupee Parish Visitor Enterprise			
53	Fund	\$	40,281	\$ 40,281
54	(R.S. 47:302.28, 332.17)			
55	Rapides Parish Coliseum Fund	\$	74,178	\$ 74,178
56	(R.S. 47:322.32)			
57	Rapides Parish Economic Development			
58	Fund	\$	370,891	\$ 370,891
59	(R.S. 47:302.30, 322.32)			

1	Red River Visitor Enterprise Fund	\$	34,733	\$	34,733
2	(R.S. 47:302.45, 322.40, 332.45)				
3	Richland Parish Visitor Enterprise Fund	\$	129,215	\$	116,715
4	(R.S. 47:302.4, 322.18, 332.44)				
5	River Parishes Convention, Tourist,				
6	and Visitors Commission Fund	\$	220,216	\$	201,547
7	(R.S. 47:322.15)				
8	Sabine Parish Tourism Improvement Fund	\$	599,832	\$	172,203
9	(R.S. 47:302.37, 322.10, 332.29)				
10	Shreveport Riverfront and Convention				
11	Center and Independence				
12	Stadium Fund	\$	3,242,386	\$	1,822,408
13	(R.S. 47:302.2, 332.6)				
14	Shreveport-Bossier City Visitor				
15	Enterprise Fund	\$	557,032	\$	557,032
16	(R.S. 47:322.30)				
17	St. Bernard Parish Enterprise Fund	\$	116,399	\$	116,399
18	(R.S. 47:322.39, 332.22)				
19	St. Charles Parish Enterprise Fund	\$	1,256,583	\$	750,000
20	(R.S. 47:302.11, 332.24)				
21	St. Francisville Economic Development				
22	Fund	\$	178,424	\$	178,424
23	(R.S. 47:302.46, 322.26, 332.41)				
24	St. James Parish Enterprise Fund	\$	30,756	\$	30,756
25	(R.S. 47:332.23)				
26	St. John the Baptist Convention Facility				
27	Fund	\$	329,036	\$	329,036
28	(R.S. 47:332.4)				
29	St. Landry Parish Historical Development				
30	Fund #1	\$	767,159	\$	373,159
31	(R.S. 47:332.20)				
32	St. Martin Parish Enterprise Fund	\$	472,179	\$	300,000
33	(R.S. 47:302.27)				
34	St. Mary Parish Visitor Enterprise Fund	\$	1,424,892	\$	580,000
35	(R.S. 47:302.44, 322.25, 332.40)				
36	St. Tammany Parish Fund	\$	3,408,408	\$	2,762,086
37	(R.S. 47:302.26, 322.37, 332.13)				
38	Tangipahoa Parish Economic				
39	Development Fund	\$	235,000	\$	175,760
40	(R.S. 47:322.5)				
41	Tangipahoa Parish Tourist Commission				
42	Fund	\$	800,000	\$	522,008
43	(R.S. 47:302.17, 332.14)				
44	Tensas Parish Visitor Enterprise Fund	\$	1,941	\$	1,941
45	(R.S. 47:302.33, 322.4, 332.27)				
46	Terrebonne Parish Visitor Enterprise				
47	Fund	\$	750,000	\$	750,000
48	(R.S. 47:322.24, 332.39)				
49	Town of Homer Economic Development				
50	Fund	\$	18,782	\$	18,782
51	(R.S. 47:302.42, 322.22, 332.37)				
52	Union Parish Visitor Enterprise Fund	\$	54,464	\$	27,232
53	(R.S. 47:302.43, 322.23, 332.38)				
54	Vermilion Parish Visitor Enterprise Fund	\$	269,341	\$	250,550
55	(R.S. 47:302.23, 322.31, 332.11)				
56	Vernon Parish Legislative Community				
57	Improvement Fund	\$	543,333	\$	428,272
58	(R.S. 47:302.5, 322.19, 332.3)				

1	Washington Parish Economic			
2	Development and Tourism Fund	\$	14,486	\$ 14,486
3	(R.S. 47:322.6)			
4	Washington Parish Infrastructure and			
5	Park Fund	\$	50,000	\$ 50,000
6	(R.S. 47:332.8(C))			
7	Washington Parish Tourist Commission			
8	Fund	\$	43,025	\$ 43,025
9	(R.S. 47:332.8)			
10	Webster Parish Convention and Visitors			
11	Commission Fund	\$	170,769	\$ 170,769
12	(R.S. 47:302.15)			
13	West Baton Rouge Parish Visitor			
14	Enterprise Fund	\$	1,495,436	\$ 1,495,436
15	(R.S. 47:332.19)			
16	West Calcasieu Community Center Fund	\$	1,292,593	\$ 1,292,593
17	(R.S. 47:302.12, 322.11, 332.30)			
18	West Carroll Parish Visitor			
19	Enterprise Fund	\$	17,076	\$ 17,076
20	(R.S. 47:302.31, 322.2, 332.25)			
21	Winn Parish Tourism Fund	\$	<u>62,331</u>	\$ <u>56,665</u>
22	(R.S. 47:302.16, 322.16, 332.33)			
23	TOTAL MEANS OF FINANCING			
24	(DISCRETIONARY)	\$	<u>74,631,032</u>	\$ <u>58,354,893</u>
25	BY EXPENDITURE CATEGORY:			
26	Personal Services	\$	0	\$ 0
27	Operating Expenses	\$	0	\$ 0
28	Professional Services	\$	0	\$ 0
29	Other Charges	\$	74,631,032	\$ 58,227,072
30	Acquisitions and Major Repairs	\$	<u>0</u>	\$ <u>0</u>
31	TOTAL BY EXPENDITURE CATEGORY	\$	<u>74,631,032</u>	\$ <u>58,227,072</u>

32 Provided, however, that from the funds appropriated herein out of the Richland Parish
 33 Visitor Enterprise Fund, \$25,000 shall be allocated and distributed to the town of Delhi of
 34 which amount \$5,000 shall be allocated to the Delhi Municipal Golf Course and the
 35 remainder shall be allocated for the Cave Theater; \$10,000 shall be allocated and distributed
 36 to the town of Mangham for downtown development; and \$25,000 shall be allocated and
 37 distributed to the town of Rayville for downtown development. In the event that total
 38 revenues deposited in this fund are insufficient to fully fund such allocations, each entity
 39 shall receive the same pro rata share of the monies available which its allocation represents
 40 to the total.

41 Provided, however, that in the event that the monies in the Jefferson Parish Convention
 42 Center Fund exceed \$1,200,000 for FY 2026-2027, at least \$1,200,000 shall be allocated for
 43 the purposes provided for in R.S. 47:322.34 and 332.1.

44 Provided further, out of the remaining monies appropriated herein out of the Jefferson Parish
 45 Convention Center Fund, \$350,000 shall be allocated and distributed to the Jefferson
 46 Performing Arts Society - East Bank, \$250,000 shall be allocated and distributed to the
 47 Jefferson Performing Arts Society - city of Westwego, \$100,000 shall be allocated and
 48 distributed to the city of Westwego for the Westwego Farmers and Fisherman's Market,
 49 \$50,000 shall be allocated and distributed to the city of Westwego for improvements to Sala
 50 Avenue, \$25,000 shall be allocated and distributed to the city of Westwego for the Creative
 51 Arts Center, \$50,000 shall be allocated and distributed to the city of Westwego for
 52 Westwego Fest, \$250,000 shall be allocated and distributed to Jefferson Parish for FORE
 53 Kids Foundation for Zurich Classic, \$150,000 shall be allocated and distributed to the city

1 of Westwego for the WHARF project, \$250,000 shall be allocated and distributed to the city
 2 of Gretna for the Marketing Program for the Gretna Heritage Festival, \$250,000 shall be
 3 allocated and distributed to the city of Gretna - Heritage Festival, \$135,000 shall be allocated
 4 and distributed to the Jefferson Parish Council for the New Growth Economic Development
 5 Association, \$250,000 shall be allocated and distributed to the Jefferson Parish Council for
 6 Hope Haven Festival Park Improvements, \$25,000 shall be allocated and distributed to the
 7 Jefferson Parish Council for the Louisiana Crawfish Boiling Championships, and \$30,000
 8 shall be allocated and distributed to the town of Jean Lafitte for the Lafitte Fisheries Market.
 9 If the remaining monies in the fund are insufficient to fully fund the allocations provided for
 10 in this paragraph after fulfilling any other requirement of this Act, then the allocations
 11 provided for in this paragraph shall each receive a pro rata share of the monies available.
 12 Any funds remaining after the above obligations are met shall be allocated and distributed
 13 to the Alario Center for maintenance and improvements.

14 Payable out of the State General Fund by
 15 Statutory Dedications out of the Shreveport
 16 Riverfront and Convention Center and Independence
 17 Stadium Fund to the Caddo Parish Commission for
 18 sports, tourism, and activities at Independence
 19 Stadium \$ 60,000

20 Payable out of the State General Fund by
 21 Statutory Dedications out of the Shreveport
 22 Riverfront and Convention Center and Independence
 23 Stadium Fund to Rho Omega and Friends, Inc. for
 24 the Let the Good Times Roll Festival and youth
 25 programs \$ 120,000

26 Payable out of the State General Fund by
 27 Statutory Dedications out of the Shreveport
 28 Riverfront and Convention Center and Independence
 29 Stadium Fund to the Shreveport Downtown
 30 Development Authority for riverfront activities
 31 and small business development programs \$ 65,000

32 Payable out of the State General Fund by
 33 Statutory Dedications out of the Shreveport
 34 Riverfront and Convention Center and Independence
 35 Stadium Fund to the Caddo Parish Sheriff's Office
 36 for special downtown patrol and operations \$ 25,000

37 Payable out of the State General Fund by
 38 Statutory Dedications out of the Shreveport
 39 Riverfront and Convention Center and Independence
 40 Stadium Fund to the Sci-Port Discovery Center \$ 80,000

41 **20-903 PARISH TRANSPORTATION**

42 EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
43 Parish Road Program (per R.S. 48:751-756(A)(1))		
44 Nondiscretionary Expenditures	\$ 34,000,000	\$ 34,000,000
45 Discretionary Expenditures	\$ 0	\$ 0
46 Parish Road Program (per R.S. 48:751-756(A)(3))		
47 Nondiscretionary Expenditures	\$ 4,445,000	\$ 4,445,000
48 Discretionary Expenditures	\$ 0	\$ 0
49 Mass Transit Program (per R.S. 48:756(B)-(E))		
50 Nondiscretionary Expenditures	\$ 4,955,000	\$ 4,955,000
51 Discretionary Expenditures	\$ 0	\$ 0

1	Off-system Roads and Bridges Match Program		
2	Nondiscretionary Expenditures	\$ 3,000,000	\$ 3,000,000
3	Discretionary Expenditures	<u>\$ 0</u>	<u>\$ 0</u>

4 **Program Description:** *Provides funding to all parishes for roads systems maintenance,*
5 *mass transit, and to serve as a match for off-system roads and bridges. Funds distributed*
6 *on population-based formula as well as on mileage-based formula.*

7	TOTAL EXPENDITURES	<u>\$ 46,400,000</u>	<u>\$ 46,400,000</u>
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8 MEANS OF FINANCE (NONDISCRETIONARY):

9	State General Fund by:		
10	Statutory Dedication:		
11	Transportation Trust Fund - Regular	<u>\$ 46,400,000</u>	<u>\$ 46,400,000</u>

12	TOTAL MEANS OF FINANCING		
13	(NONDISCRETIONARY)	<u>\$ 46,400,000</u>	<u>\$ 46,400,000</u>

14 MEANS OF FINANCE (DISCRETIONARY):

15	TOTAL MEANS OF FINANCING		
16	(DISCRETIONARY)	<u>\$ 0</u>	<u>\$ 0</u>

17 BY EXPENDITURE CATEGORY:

18	Personal Services	\$ 0	\$ 0
19	Operating Expenses	\$ 0	\$ 0
20	Professional Services	\$ 0	\$ 0
21	Other Charges	\$ 46,400,000	\$ 46,400,000
22	Acquisitions/Major Repairs	<u>\$ 0</u>	<u>\$ 0</u>

23	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 46,400,000</u>	<u>\$ 46,400,000</u>
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24 Provided that the Department of Transportation and Development shall administer the Off-
25 system Roads and Bridges Match Program.

26 Provided, however, that out of the funds allocated under the Parish Road Program (R.S.
27 48:751-756(A)(1)) to Jefferson Parish, the funds shall be allocated directly to the following
28 municipalities in the amounts listed:

29	Kenner	\$ 206,400
30	Gretna	\$ 168,000
31	Westwego	\$ 168,000
32	Harahan	\$ 168,000
33	Jean Lafitte	\$ 168,000
34	Grand Isle	\$ 168,000

35 **20-905 INTERIM EMERGENCY BOARD**

36	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
37	Administrative		
38	Nondiscretionary Expenditures	\$ 0	\$ 0
39	Discretionary Expenditures	<u>\$ 36,808</u>	<u>\$ 36,808</u>

1 **Program Description:** *Provides funding for emergency events or occurrences not*
 2 *reasonably anticipated by the legislature by determining whether such an emergency exists,*
 3 *obtaining the written consent of two-thirds of the elected members of each house of the*
 4 *legislature, and appropriating from the general fund or borrowing on the full faith and*
 5 *credit of the state to meet the emergency, all within constitutional and statutory limitations.*
 6 *Further provides for administrative costs.*

7 TOTAL EXPENDITURES \$ 36,808 \$ 36,808

8 MEANS OF FINANCE (NONDISCRETIONARY):

9 TOTAL MEANS OF FINANCING
 10 (NONDISCRETIONARY) \$ 0 \$ 0

11 MEANS OF FINANCE (DISCRETIONARY):

12 State General Fund (Direct) \$ 36,808 \$ 36,808

13 TOTAL MEANS OF FINANCING
 14 (DISCRETIONARY) \$ 36,808 \$ 36,808

15 BY EXPENDITURE CATEGORY:

16 Personal Services \$ 3,500 \$ 3,500

17 Operating Expenses \$ 3,000 \$ 3,000

18 Professional Services \$ 0 \$ 0

19 Other Charges \$ 30,308 \$ 30,308

20 Acquisitions and Major Repairs \$ 0 \$ 0

21 TOTAL BY EXPENDITURE CATEGORY \$ 36,808 \$ 36,808

22 **20-906 DISTRICT ATTORNEYS AND ASSISTANT DISTRICT ATTORNEYS**

23 EXPENDITURES: **FY 26 EOB** **FY 27 REC**

24 District Attorneys and Assistant

25 District Attorneys

26 Nondiscretionary Expenditures \$ 40,694,868 \$ 40,821,973

27 Discretionary Expenditures \$ 107,653 \$ 0

28 **Program Description:** *Provides state funding for 42 District Attorneys, 624 Assistant*
 29 *District Attorneys, and 65 victims assistance coordinators statewide. State statute provides*
 30 *an annual salary of \$55,000 per district attorney, \$50,000 per assistant district attorney and*
 31 *\$30,000 per victims assistance coordinator.*

32 TOTAL EXPENDITURES \$ 40,802,521 \$ 40,821,973

33 MEANS OF FINANCE (NONDISCRETIONARY):

34 State General Fund (Direct) \$ 35,244,868 \$ 35,371,973

35 State General Fund by:

36 Statutory Dedications:

37 Pari-Mutuel Live Racing Facility

38 Gaming Control Fund \$ 50,000 \$ 50,000

39 Video Draw Poker Device Fund \$ 5,400,000 \$ 5,400,000

40 TOTAL MEANS OF FINANCING
 41 (NONDISCRETIONARY) \$ 40,694,868 \$ 40,821,973

1	MEANS OF FINANCE (DISCRETIONARY):		
2	State General Fund (Direct)	\$ 107,653	\$ 0
3	TOTAL MEANS OF FINANCING		
4	(DISCRETIONARY)	\$ 107,653	\$ 0
5	BY EXPENDITURE CATEGORY:		
6	Personal Services	\$ 0	\$ 0
7	Operating Expenses	\$ 0	\$ 0
8	Professional Services	\$ 0	\$ 0
9	Other Charges	\$ 40,802,521	\$ 40,821,973
10	Acquisitions/Major Repairs	\$ 0	\$ 0
11	TOTAL BY EXPENDITURE CATEGORY	\$ 40,802,521	\$ 40,821,973
12	20-923 CORRECTIONS DEBT SERVICE		
13	EXPENDITURES:	FY 26 EOB	FY 27 REC
14	Corrections Debt Service		
15	Nondiscretionary Expenditures	\$ 7,595,661	\$ 7,734,150
16	Discretionary Expenditures	\$ 0	\$ 0
17	Program Description: <i>Provides principal and interest payments for the Louisiana</i>		
18	<i>Correctional Facilities Corporation Lease Revenue Bonds which were sold for the</i>		
19	<i>construction, purchase, or improvement of correctional facilities.</i>		
20	TOTAL EXPENDITURES	\$ 7,595,661	\$ 7,734,150
21	MEANS OF FINANCE (NONDISCRETIONARY):		
22	State General Fund (Direct)	\$ 7,595,661	\$ 7,734,150
23	TOTAL MEANS OF FINANCING		
24	(NONDISCRETIONARY)	\$ 7,595,661	\$ 7,734,150
25	MEANS OF FINANCE (DISCRETIONARY):		
26	TOTAL MEANS OF FINANCING		
27	(DISCRETIONARY)	\$ 0	\$ 0
28	BY EXPENDITURE CATEGORY:		
29	Personal Services	\$ 0	\$ 0
30	Operating Expenses	\$ 0	\$ 0
31	Professional Services	\$ 0	\$ 0
32	Other Charges	\$ 7,595,661	\$ 7,734,150
33	Acquisitions/Major Repairs	\$ 0	\$ 0
34	TOTAL BY EXPENDITURE CATEGORY	\$ 7,595,661	\$ 7,734,150
35	20-924 VIDEO DRAW POKER - LOCAL GOVERNMENT AID		
36	EXPENDITURES:	FY 26 EOB	FY 27 REC
37	State Aid		
38	Nondiscretionary Expenditures	\$ 0	\$ 0
39	Discretionary Expenditures	\$ 53,741,660	\$ 50,663,278

1 **Program Description:** *Provides distribution of approximately 25% of funds in Video Draw*
 2 *Poker Device Fund (less District Attorneys and Asst. District Attorneys dedications of*
 3 *\$5,400,000) to local parishes or municipalities in which devices are operated based on*
 4 *portion of fees/fines/penalties contributed to total. Funds used for enforcement of statute and*
 5 *public safety.*

6 TOTAL EXPENDITURES \$ 53,741,660 \$ 50,663,278

7 MEANS OF FINANCE (NONDISCRETIONARY):

8 TOTAL MEANS OF FINANCING
 9 (NONDISCRETIONARY) \$ 0 \$ 0

10 MEANS OF FINANCE (DISCRETIONARY):

11 State General Fund by:

12 Statutory Dedications:

13 Video Draw Poker Device Fund \$ 53,741,660 \$ 50,663,278

14 TOTAL MEANS OF FINANCING
 15 (DISCRETIONARY) \$ 53,741,660 \$ 50,663,278

16 BY EXPENDITURE CATEGORY:

17	Personal Services	\$ 0	\$ 0
18	Operating Expenses	\$ 0	\$ 0
19	Professional Services	\$ 0	\$ 0
20	Other Charges	\$ 53,741,660	\$ 50,663,278
21	Acquisitions and Major Repairs	\$ 0	\$ 0

22 TOTAL BY EXPENDITURE CATEGORY \$ 53,741,660 \$ 50,663,278

23 **20-925 UNCLAIMED PROPERTY LEVERAGE FUND - DEBT SERVICE**

24	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
25	Debt Service		
26	Nondiscretionary Expenditures	\$ 15,000,000	\$ 15,000,000
27	Discretionary Expenditures	\$ <u>0</u>	\$ <u>0</u>

28 **Program Description:** *Provides for the payment of debt service and all related costs and*
 29 *expenses associated therewith on unclaimed property bonds issued by the commission.*
 30 *Monies from the I-49 North Account and the I-49 South Account shall be used exclusively*
 31 *to match federal funds to be used by the Department of Transportation and Development for*
 32 *the costs for and associated with the construction of Interstate 49.*

33 TOTAL EXPENDITURES \$ 15,000,000 \$ 15,000,000

34 MEANS OF FINANCE (NONDISCRETIONARY):

35 State General Fund by:

36 Statutory Dedications:

37 Unclaimed Property Leverage Fund \$ 15,000,000 \$ 15,000,000

38 TOTAL MEANS OF FINANCING
 39 (NONDISCRETIONARY) \$ 15,000,000 \$ 15,000,000

40 MEANS OF FINANCE (DISCRETIONARY):

41 TOTAL MEANS OF FINANCING
 42 (DISCRETIONARY) \$ 0 \$ 0

1 BY EXPENDITURE CATEGORY:

2	Personal Services	\$	0	\$	0
3	Operating Expenses	\$	0	\$	0
4	Professional Services	\$	0	\$	0
5	Other Charges	\$	15,000,000	\$	15,000,000
6	Acquisitions/Major Repairs	\$	<u>0</u>	\$	<u>0</u>
7	TOTAL BY EXPENDITURE CATEGORY	\$	<u>15,000,000</u>	\$	<u>15,000,000</u>

8 **20-926 SPORTS WAGERING LOCAL ALLOCATION FUND**

9	EXPENDITURES:		<u>FY 26 EOB</u>		<u>FY 27 REC</u>
10	Sports Wagering Local Allocation Fund				
11	Nondiscretionary Expenditures	\$	0	\$	0
12	Discretionary Expenditures	\$	<u>7,000,000</u>	\$	<u>9,650,000</u>

13 **Program Description:** *Provides a monthly proportionate distribution to each parish*
 14 *governing authority where the taxes occurred. The distribution is proportionate to the*
 15 *population percentage in each parish that allows sports wagering.*

16	TOTAL EXPENDITURES	\$	<u>7,000,000</u>	\$	<u>9,650,000</u>
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17 MEANS OF FINANCE (NONDISCRETIONARY):

18	TOTAL MEANS OF FINANCING				
19	(NONDISCRETIONARY)	\$	<u>0</u>	\$	<u>0</u>

20 MEANS OF FINANCE (DISCRETIONARY):

21	State General Fund by:				
22	Statutory Dedications:				
23	Sports Wagering Local Allocation Fund	\$	<u>7,000,000</u>	\$	<u>9,650,000</u>

24	TOTAL MEANS OF FINANCING				
25	(DISCRETIONARY)	\$	<u>7,000,000</u>	\$	<u>9,650,000</u>

26 BY EXPENDITURE CATEGORY:

27	Personal Services	\$	0	\$	0
28	Operating Expenses	\$	0	\$	0
29	Professional Services	\$	0	\$	0
30	Other Charges	\$	7,000,000	\$	12,165,750
31	Acquisitions and Major Repairs	\$	<u>0</u>	\$	<u>0</u>
32	TOTAL BY EXPENDITURE CATEGORY	\$	<u>7,000,000</u>	\$	<u>12,165,750</u>

33 **20-927 LOCAL REVENUE FUND**

34	EXPENDITURES:		<u>FY 26 EOB</u>		<u>FY 27 REC</u>
35	Local Revenue Fund				
36	Nondiscretionary Expenditures	\$	0	\$	0
37	Discretionary Expenditures	\$	<u>42,800,000</u>	\$	<u>50,361,562</u>

38 **Program Description:** *Provides solely for distribution to ad valorem tax recipient bodies*
 39 *within a parish to offset losses attributable to business inventory exemptions to the ad*
 40 *valorem tax granted by a parish.*

41	TOTAL EXPENDITURES	\$	<u>42,800,000</u>	\$	<u>50,361,562</u>
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1 MEANS OF FINANCE (NONDISCRETIONARY):

2	TOTAL MEANS OF FINANCING		
3	(NONDISCRETIONARY)	<u>\$ 0</u>	<u>\$ 0</u>

4 MEANS OF FINANCE (DISCRETIONARY):

5	State General Fund by:		
6	Statutory Dedications:		
7	Local Revenue Fund	<u>\$ 42,800,000</u>	<u>\$ 50,361,562</u>

8	TOTAL MEANS OF FINANCING		
9	(DISCRETIONARY)	<u>\$ 42,800,000</u>	<u>\$ 50,361,562</u>

10 BY EXPENDITURE CATEGORY:

11	Personal Services	\$ 0	\$ 0
12	Operating Expenses	\$ 0	\$ 0
13	Professional Services	\$ 0	\$ 0
14	Other Charges	\$ 42,800,000	\$ 50,361,562
15	Acquisitions and Major Repairs	<u>\$ 0</u>	<u>\$ 0</u>

16	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 42,800,000</u>	<u>\$ 50,361,562</u>
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17 **20-930 HIGHER EDUCATION - DEBT SERVICE AND MAINTENANCE**

18	EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
19	Debt Service and Maintenance		
20	Nondiscretionary Expenditures	\$ 43,859,167	\$ 43,858,402
21	Discretionary Expenditures	<u>\$ 0</u>	<u>\$ 0</u>

22 **Program Description:** *Payments for indebtedness, equipment leases and maintenance*
 23 *reserves for Louisiana public postsecondary education.*

24	TOTAL EXPENDITURES	<u>\$ 43,859,167</u>	<u>\$ 43,858,402</u>
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25 MEANS OF FINANCE (NONDISCRETIONARY):

26	State General Fund (Direct)	<u>\$ 43,859,167</u>	<u>\$ 43,858,402</u>
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27	TOTAL MEANS OF FINANCING		
28	(NONDISCRETIONARY)	<u>\$ 43,859,167</u>	<u>\$ 43,858,402</u>

29 MEANS OF FINANCE (DISCRETIONARY):

30	TOTAL MEANS OF FINANCING		
31	(DISCRETIONARY)	<u>\$ 0</u>	<u>\$ 0</u>

32 BY EXPENDITURE CATEGORY:

33	Personal Services	\$ 0	\$ 0
34	Operating Expenses	\$ 0	\$ 0
35	Professional Services	\$ 0	\$ 0
36	Other Charges	\$ 43,859,167	\$ 43,858,402
37	Acquisitions/Major Repairs	<u>\$ 0</u>	<u>\$ 0</u>

38	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 43,859,167</u>	<u>\$ 43,858,402</u>
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39 Any funds remaining after the completion of any project outlined in R.S. 17:3394.3 may be
 40 made available and used for other projects provided within R.S. 17:3394.3 that are for the
 41 benefit of the same institution. Prior to the final allocation of such funds, any changes shall
 42 first be reported to the Joint Legislative Committee on the Budget.

1 **20-931 LOUISIANA ECONOMIC DEVELOPMENT – DEBT SERVICE AND**
2 **STATE COMMITMENTS**

3 EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
4 Debt Service and State Commitments		
5 Nondiscretionary Expenditures	\$ 0	\$ 0
6 Discretionary Expenditures	<u>\$ 260,030,938</u>	<u>\$ 168,981,779</u>

7 **Program Description:** *Louisiana Economic Development Debt Service and State*
8 *Commitments provides for the scheduled annual payments due for bonds and state project*
9 *commitments.*

10 TOTAL EXPENDITURES	<u>\$ 260,030,938</u>	<u>\$ 168,981,779</u>
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11 MEANS OF FINANCE (NONDISCRETIONARY):

12 TOTAL MEANS OF FINANCING		
13 (NONDISCRETIONARY)	<u>\$ 0</u>	<u>\$ 0</u>

14 MEANS OF FINANCE (DISCRETIONARY):

15 State General Fund (Direct)	\$ 23,440,122	\$ 56,417,940
16 State General Fund by:		
17 Statutory Dedications:		
18 Louisiana Economic Development Fund	\$ 64,693,675	\$ 25,311,984
19 Louisiana Mega-Project		
20 Development Fund	\$ 0	\$ 400,000
21 Rapid Response Fund	\$ 146,079,741	\$ 11,851,855
22 Major Events Incentive Fund	\$ 16,400,000	\$ 0
23 Louisiana Economic Development		
24 Initiatives Fund	\$ 9,417,400	\$ 0
25 High Impact Jobs Fund	<u>\$ 0</u>	<u>\$ 75,000,000</u>

26 TOTAL MEANS OF FINANCING		
27 (DISCRETIONARY)	<u>\$ 260,030,938</u>	<u>\$ 168,981,779</u>

28 BY EXPENDITURE CATEGORY:

29 Personal Services	\$ 0	\$ 0
30 Operating Expenses	\$ 0	\$ 0
31 Professional Services	\$ 0	\$ 0
32 Other Charges	\$ 260,030,938	\$ 168,981,779
33 Acquisitions/Major Repairs	<u>\$ 0</u>	<u>\$ 0</u>

34 TOTAL BY EXPENDITURE CATEGORY	<u>\$ 260,030,938</u>	<u>\$ 168,981,779</u>
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35 Payable out of the State General Fund by
36 Statutory Dedications out of the Site Investment and
37 Infrastructure Improvement Fund to the Debt Service
38 and State Commitments Program for site investment
39 and infrastructure improvements

	\$ 21,585,169
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40 **20-932 TWO PERCENT FIRE INSURANCE FUND**

41 EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
42 State Aid		
43 Nondiscretionary Expenditures	\$ 0	\$ 0
44 Discretionary Expenditures	<u>\$ 31,753,450</u>	<u>\$ 29,847,251</u>

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

4 TOTAL EXPENDITURES \$ 31,753,450 \$ 29,847,251

5 MEANS OF FINANCE (NONDISCRETIONARY):

6 TOTAL MEANS OF FINANCING
 7 (NONDISCRETIONARY) \$ 0 \$ 0

8 MEANS OF FINANCE (DISCRETIONARY):

9 State General Fund by:

10 Statutory Dedications:

11 Two Percent Fire Insurance Fund \$ 31,753,450 \$ 29,847,251

12 TOTAL MEANS OF FINANCING
 13 (DISCRETIONARY) \$ 31,753,450 \$ 29,847,251

14 BY EXPENDITURE CATEGORY:

15 Personal Services \$ 0 \$ 0

16 Operating Expenses \$ 0 \$ 0

17 Professional Services \$ 0 \$ 0

18 Other Charges \$ 31,753,450 \$ 29,847,251

19 Acquisitions and Major Repairs \$ 0 \$ 0

20 TOTAL BY EXPENDITURE CATEGORY \$ 31,753,450 \$ 29,847,251

21 **20-933 GOVERNOR'S CONFERENCES AND INTERSTATE COMPACTS**

22 EXPENDITURES: **FY 26 EOB** **FY 27 REC**

23 Governor's Conferences and Interstate Compacts

24 Nondiscretionary Expenditures \$ 0 \$ 0

25 Discretionary Expenditures \$ 594,063 \$ 594,063

26 **Program Description:** *Pays annual membership dues with national organizations of which*
 27 *the state is a participating member. The state through this program pays dues to the*
 28 *following associations: National Association of State Budget Officers, National Governors'*
 29 *Association, Education Commission of the States, Delta Regional Authority, and the*
 30 *International Organization De La Francophonie.*

31 TOTAL EXPENDITURES \$ 594,063 \$ 594,063

32 MEANS OF FINANCE (NONDISCRETIONARY):

33 TOTAL MEANS OF FINANCING
 34 (NONDISCRETIONARY) \$ 0 \$ 0

35 MEANS OF FINANCE (DISCRETIONARY):

36 State General Fund (Direct) \$ 594,063 \$ 594,063

37 TOTAL MEANS OF FINANCING
 38 (DISCRETIONARY) \$ 594,063 \$ 594,063

1 BY EXPENDITURE CATEGORY:

2	Personal Services	\$	0	\$	0
3	Operating Expenses	\$	594,063	\$	594,063
4	Professional Services	\$	0	\$	0
5	Other Charges	\$	0	\$	0
6	Acquisitions and Major Repairs	\$	<u>0</u>	\$	<u>0</u>
7	TOTAL BY EXPENDITURE CATEGORY	\$	<u>594,063</u>	\$	<u>594,063</u>

8 **20-939 PREPAID WIRELESS 911 SERVICE**

9	EXPENDITURES:		<u>FY 26 EOB</u>		<u>FY 27 REC</u>
10	Prepaid Wireless 911 Service				
11	Nondiscretionary Expenditures	\$	14,000,000	\$	14,000,000
12	Discretionary Expenditures	\$	<u>0</u>	\$	<u>0</u>

13 **Program Description:** *Provides for the remittance of fees imposed upon the consumer who*
 14 *purchases a prepaid wireless telecommunication service to local 911 communication*
 15 *districts.*

16	TOTAL EXPENDITURES	\$	<u>14,000,000</u>	\$	<u>14,000,000</u>
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17 MEANS OF FINANCE (NONDISCRETIONARY):

18	State General Fund by:				
19	Fees & Self-generated Revenues from				
20	prior and current year collections	\$	<u>14,000,000</u>	\$	<u>14,000,000</u>

21	TOTAL MEANS OF FINANCING				
22	(NONDISCRETIONARY):	\$	<u>14,000,000</u>	\$	<u>14,000,000</u>

23 MEANS OF FINANCE (DISCRETIONARY):

24	TOTAL MEANS OF FINANCING				
25	(DISCRETIONARY)	\$	<u>0</u>	\$	<u>0</u>

26 BY EXPENDITURE CATEGORY:

27	Personal Services	\$	0	\$	0
28	Operating Expenses	\$	0	\$	0
29	Professional Services	\$	0	\$	0
30	Other Charges	\$	14,000,000	\$	14,000,000
31	Acquisitions/Major Repairs	\$	<u>0</u>	\$	<u>0</u>
32	TOTAL BY EXPENDITURE CATEGORY	\$	<u>14,000,000</u>	\$	<u>14,000,000</u>

33 **20-940 EMERGENCY MEDICAL SERVICES - PARISHES AND**
 34 **MUNICIPALITIES**

35	EXPENDITURES:		<u>FY 26 EOB</u>		<u>FY 27 REC</u>
36	Emergency Medical Services				
37	Nondiscretionary Expenditures	\$	150,000	\$	150,000
38	Discretionary Expenditures	\$	<u>0</u>	\$	<u>0</u>

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

42	TOTAL EXPENDITURES	\$	<u>150,000</u>	\$	<u>150,000</u>
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1	MEANS OF FINANCE (NONDISCRETIONARY):		
2	State General Fund by:		
3	Fees & Self-generated Revenues	\$ 150,000	\$ 150,000
4	TOTAL MEANS OF FINANCING		
5	(NONDISCRETIONARY)	<u>\$ 150,000</u>	<u>\$ 150,000</u>
6	MEANS OF FINANCE (DISCRETIONARY):		
7	TOTAL MEANS OF FINANCING		
8	(DISCRETIONARY)	<u>\$ 0</u>	<u>\$ 0</u>
9	BY EXPENDITURE CATEGORY:		
10	Personal Services	\$ 0	\$ 0
11	Operating Expenses	\$ 0	\$ 0
12	Professional Services	\$ 0	\$ 0
13	Other Charges	\$ 150,000	\$ 150,000
14	Acquisitions/Major Repairs	\$ 0	\$ 0
15	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 150,000</u>	<u>\$ 150,000</u>
16	20-941 AGRICULTURE AND FORESTRY – PASS THROUGH FUNDS		
17	EXPENDITURES:	FY 26 EOB	FY 27 REC
18	Agriculture and Forestry – Pass Through Funds		
19	Nondiscretionary Expenditures	\$ 0	\$ 0
20	Discretionary Expenditures	<u>\$ 32,512,858</u>	<u>\$ 28,955,334</u>
21	Program Description:		
22	<i>Pass through funds for the 44 Soil and Water Conservation Districts</i>		
23	<i>in Louisiana, The Emergency Food Assistance Program, Specialty Crop Block Grant,</i>		
24	<i>Volunteer Fire Assistance, Urban and Community Forestry, State Fire Assistance</i>		
25	<i>Mitigation, Forest Health Monitoring, Forest Stewardship Program, Legacy Program,</i>		
26	<i>Louisiana Horse Racing Industry Promotion, Forest Productivity Program, Agricultural</i>		
27	<i>Commodity Commission Self-Insurance Fund, and the Grain and Cotton Indemnity Fund.</i>		
27	TOTAL EXPENDITURES	<u>\$ 32,512,858</u>	<u>\$ 28,955,334</u>
28	MEANS OF FINANCE (NONDISCRETIONARY):		
29	TOTAL MEANS OF FINANCING		
30	(NONDISCRETIONARY)	<u>\$ 0</u>	<u>\$ 0</u>
31	MEANS OF FINANCE (DISCRETIONARY):		
32	State General Fund (Direct)	\$ 5,679,891	\$ 2,679,789
33	State General Fund by:		
34	Interagency Transfers	\$ 580,000	\$ 1,069,398
35	Fees & Self-generated Revenues	\$ 248,774	\$ 248,774
36	Statutory Dedications:		
37	Louisiana Agricultural Finance		
38	Authority Fund	\$ 200,000	\$ 200,000
39	Agricultural Commodity Commission		
40	Self-Insurance Fund	\$ 266,001	\$ 266,001
41	Forestry Productivity Fund	\$ 4,000,000	\$ 2,953,180
42	Grain and Cotton Indemnity Fund	\$ 753,522	\$ 753,522
43	Louisiana Equine Promotion and	\$ 500,000	\$ 500,000
44	Research Fund		
45	Federal Funds	<u>\$ 20,284,670</u>	<u>\$ 20,284,670</u>
46	TOTAL MEANS OF FINANCING	<u>\$ 32,512,858</u>	<u>\$ 28,955,334</u>

1 BY EXPENDITURE CATEGORY:

2	Personal Services	\$	0	\$	0
3	Operating Expenses	\$	0	\$	0
4	Professional Services	\$	0	\$	0
5	Other Charges	\$	32,512,858	\$	28,955,334
6	Acquisitions/Major Repairs	\$	<u>0</u>	\$	<u>0</u>
7	TOTAL BY EXPENDITURE CATEGORY	\$	<u>32,512,858</u>	\$	<u>28,955,334</u>

8 Provided, however, that the funds appropriated herein shall be administered by the
9 commissioner of agriculture and forestry.

10 **20-945 STATE AID TO LOCAL GOVERNMENT ENTITIES**

11	EXPENDITURES:		<u>FY 26 EOB</u>		<u>FY 27 REC</u>
12	Miscellaneous Aid				
13	Nondiscretionary Expenditures	\$	0	\$	0
14	Discretionary Expenditures	\$	<u>285,618,968</u>	\$	<u>24,400,093</u>

15 **Program Description:** *This program provides special state direct aid to specific local*
16 *entities for various initiatives.*

17	26 th Judicial District Court Truancy Programs	\$	584,838	\$	282,798
18	Affiliated Blind of Louisiana Training Center	\$	500,000	\$	500,000
19	Algiers Economic Development Foundation	\$	100,569	\$	100,569
20	Beautification Project for New Orleans				
21	Neighborhoods	\$	307,370	\$	100,000
22	Calcasieu Parish School Board	\$	813,900	\$	695,460
23	Criminal Justice and First Responders				
24	Fund	\$	3,262,860	\$	0
25	Fiscal Administrator Revolving Loans	\$	455,646	\$	455,646
26	FORE Kids Foundation	\$	100,000	\$	100,000
27	Friends of NORD	\$	128,890	\$	100,000
28	Gentilly Development District	\$	205,021	\$	100,014
29	Greater New Orleans Sports Foundation	\$	1,000,000	\$	1,000,000
30	LA Cancer Research Center of LSU HSCNO				
31	and Tulane HSC	\$	7,891,635	\$	11,503,984
32	Louisiana Transportation Infrastructure				
33	Fund	\$	500,000	\$	0
34	Law Enforcement Recruitment				
35	Incentive Fund Program	\$	635,000	\$	0
36	Lighthouse for the Blind in New Orleans	\$	655,675	\$	500,000
37	Louisiana Association for the Blind	\$	679,650	\$	500,000
38	Louisiana Bar Foundation	\$	4,220,853	\$	4,220,853
39	Louisiana Center for the Blind at Ruston	\$	500,000	\$	500,000
40	New Orleans City Park Improvement				
41	Association	\$	1,830,459	\$	1,857,500
42	Regional Maintenance and Improvement				
43	Fund Program	\$	7,225,548	\$	1,358,670
44	Southwest LA Hurricane Recovery				
45	Fund Program	\$	112,036	\$	0
46	Modernization and Security Fund	\$	2,208,006	\$	0
47	Louisiana Rescue Plan Fund	\$	2,900,000	\$	0
48	St. Landry School Board	\$	584,578	\$	524,599
49	State Aid to Local Governmental Entities	\$	<u>210,216,434</u>	\$	<u>0</u>
50					
51	TOTAL EXPENDITURES	\$	<u>285,618,968</u>	\$	<u>24,400,093</u>

1	MEANS OF FINANCE (NONDISCRETIONARY):		
2	TOTAL MEANS OF FINANCING		
3	(NONDISCRETIONARY)	\$ <u> 0</u>	\$ <u> 0</u>
4	MEANS OF FINANCE (DISCRETIONARY):		
5	State General Fund (Direct)	\$ 252,437,287	\$ 7,050,741
6	State General Fund by:		
7	Statutory Dedications:		
8	Algiers Economic Development		
9	Foundation Fund	\$ 100,569	\$ 100,569
10	Beautification Project for New Orleans		
11	Neighborhoods Fund	\$ 307,370	\$ 100,000
12	Beautification and Improvement of the		
13	New Orleans City Park Fund	\$ 1,830,459	\$ 1,857,500
14	Bossier Parish Truancy Program Fund	\$ 584,838	\$ 282,798
15	Calcasieu Parish Fund	\$ 813,900	\$ 695,460
16	Fiscal Administrator Revolving Loan Fund	\$ 455,646	\$ 455,646
17	Friends of NORD Fund	\$ 128,890	\$ 100,000
18	Gentilly Development District Fund	\$ 205,021	\$ 100,014
19	Greater New Orleans Sports Foundation		
20	Fund	\$ 1,000,000	\$ 1,000,000
21	Louisiana Transportation Infrastructure		
22	Fund	\$ 500,000	\$ 0
23	Criminal Justice and First Responders		
24	Fund	\$ 3,262,860	\$ 0
25	Regional Maintenance and		
26	Improvement Fund	\$ 7,225,548	\$ 1,358,670
27	Rehabilitation for the Blind and Visually		
28	Impaired Fund	\$ 2,335,325	\$ 2,000,000
29	Sports Facility Assistance Fund	\$ 100,000	\$ 100,000
30	St. Landry Parish Excellence Fund	\$ 584,578	\$ 524,599
31	Southwest Louisiana Hurricane		
32	Recovery Fund	\$ 112,036	\$ 0
33	Law Enforcement Recruitment		
34	Incentive Fund	\$ 635,000	\$ 0
35	Louisiana Rescue Plan Fund	\$ 2,900,000	\$ 0
36	Modernization and Security Fund	\$ 2,208,006	\$ 0
37	Tobacco Tax Health Care Fund	\$ <u>7,891,635</u>	\$ <u>8,674,096</u>
38	TOTAL MEANS OF FINANCING		
39	(DISCRETIONARY)	\$ <u>285,618,968</u>	\$ <u>24,400,093</u>
40	BY EXPENDITURE CATEGORY:		
41	Personal Services	\$ 0	\$ 0
42	Operating Expenses	\$ 0	\$ 0
43	Professional Services	\$ 0	\$ 0
44	Other Charges	\$ 285,618,968	\$ 24,400,093
45	Acquisitions and Major Repairs	\$ <u>0</u>	\$ <u>0</u>
46	TOTAL BY EXPENDITURE CATEGORY	\$ <u>285,618,968</u>	\$ <u>24,400,093</u>

1 **20-950 JUDGMENTS**

2	EXPENDITURES:		<u>FY 26 EOB</u>		<u>FY 27 REC</u>
3	Judgments				
4	Nondiscretionary Expenditures	\$	0	\$	0
5	Discretionary Expenditures	\$	<u>4,224,499</u>	\$	<u>0</u>

6 **Program Description:** *Special Acts for Appropriations by the Legislature.*

7	TOTAL EXPENDITURES	\$	<u>4,224,499</u>	\$	<u>0</u>
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8 MEANS OF FINANCE (NONDISCRETIONARY):

9	TOTAL MEANS OF FINANCING				
10	(NONDISCRETIONARY)	\$	<u>0</u>	\$	<u>0</u>

11 MEANS OF FINANCE (DISCRETIONARY):

12	State General Fund (Direct)	\$	<u>4,224,499</u>	\$	<u>0</u>
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13	TOTAL MEANS OF FINANCING				
14	(DISCRETIONARY)	\$	<u>4,224,499</u>	\$	<u>0</u>

15 BY EXPENDITURE CATEGORY:

16	Personal Services	\$	0	\$	0
17	Operating Expenses	\$	0	\$	0
18	Professional Services	\$	0	\$	0
19	Other Charges	\$	4,224,499	\$	0
20	Acquisitions and Major Repairs	\$	<u>0</u>	\$	<u>0</u>

21	TOTAL BY EXPENDITURE CATEGORY	\$	<u>4,224,499</u>	\$	<u>0</u>
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22 Notwithstanding the provisions of R.S. 49:112, the sum of \$4,300,000 or so much
 23 thereof as may be necessary, is hereby appropriated out of the State General Fund (Direct)
 24 for Fiscal Year 2026-2027 to be allocated to pay consent judgments and other final
 25 judgments against the state, Board of Tax Appeals judgments and recommendations for
 26 payment of a claim against the state, and reimbursements of attorney fees, all as provided
 27 in this Section. A judgment or recommendation may only be paid from this appropriation
 28 if it is final. All judgments and recommendations provided for in this Section shall be paid
 29 as to principal, interest, court costs, and expert witness fees as awarded in each judgment or
 30 recommendation, it being the intent herein, except with respect to the payment of interest,
 31 that when the provisions of a judgment or recommendation conflict with the provisions of
 32 this Act, the provisions of the judgment or recommendation shall be controlling. Any other
 33 provision of this Act not in conflict with the provisions of a judgment or recommendation
 34 shall control. Payment shall be made as to each judgment, Board of Tax Appeals judgment
 35 or recommendation, or reimbursement for attorney fees only after presentation to the state
 36 treasurer of documentation required by the state treasurer. Further, all judgments and
 37 recommendations provided for in this Section shall be deemed to have been paid on the
 38 effective date of this Act, and interest shall cease to run as of that date. Payment for each
 39 of the following judgments and recommendations shall be in the amounts specified below
 40 for each:

41 (1) The sum of \$17,000.00 for payment of the consent judgment captioned "Anna
 42 Flowers & Brent Flowers versus State of Louisiana, through the Department of
 43 Transportation & Development et als", signed on April 1, 2016, between the state of
 44 Louisiana, through the Department of Transportation and Development, and Anna Flowers
 45 and Brent Flowers, bearing number 63,977, on the docket of the Eleventh Judicial District,
 46 parish of Sabine, state of Louisiana.

47 (2)(a) The sum of \$450,000.00 for payment of the consent judgment captioned "Bentz
 48 C. Braud, IV, et ux versus The State of Louisiana through the Department of Transportation
 49 and Development (DOTD)", signed on January 7, 2026, between the state of Louisiana,

1 through the Department of Transportation and Development, and Bentz C. Braud, IV,
2 bearing number 130384, Division E, on the docket of the Sixteenth Judicial District, parish
3 of St. Mary, state of Louisiana.

4 (b) The sum of up to \$150,000.00 awarded to Bentz C. Braud, IV in the consent
5 judgment captioned "Bentz C. Braud, IV, et ux versus The State of Louisiana through the
6 Department of Transportation and Development (DOTD)", signed on January 7, 2026, for
7 future medical care and related benefits shall be payable from the Future Medical Care Fund
8 pursuant to R.S. 39:1533.2.

9 (3) The sum of \$566,356.00, plus applicable interest, for payment of the amended
10 judgment captioned "Dr. Mahtab A. Lodhi and Dr. Peter Yaukey versus Board of
11 Supervisors of the University of Louisiana and Peter Fos", signed on April 25, 2023, bearing
12 Number 2015-11537, Division D, on the docket of the Civil District Court, parish of
13 Orleans, state of Louisiana, as amended by the trial court on May 1, 2023, and as amended
14 by the Court of Appeal for the Fourth Circuit on August 5, 2024.

15 (a) Of the amount appropriated in this Paragraph, an amount equal to the sum of
16 \$150,336.00, plus applicable interest, is hereby payable for the portion of the judgment in
17 favor of Dr. Peter Yaukey.

18 (b) Of the amount appropriated in this Paragraph, an amount equal to the sum of
19 \$416,020.00, plus applicable interest, is hereby payable for the portion of the judgment in
20 favor of Dr. Mahtab A. Lodhi.

21 (4) The sum of \$50,000.00 for payment of the consent judgment captioned "Gaetano J.
22 Montana. versus Eagle, Inc., et al", signed on October 1, 2025, between the state of
23 Louisiana through the Board of Supervisors of the Louisiana State University and
24 Agricultural and Mechanical College through Louisiana State University Health Sciences
25 Center, University Hospital, and Gaetano J. Montana, Jr., Angele Montana, and Yvette
26 Montana, individually and on behalf of decedent, Gaetano J. Montana, bearing Number
27 2023-06713, Division "D", on the docket of the Civil District Court, parish of Orleans, state
28 of Louisiana.

29 (5) The sum of \$150,000.00 for payment of the consent judgment captioned "Elva
30 Moorhead, et al. versus Eagle, Inc., et al", signed on October 1, 2025, between the state of
31 Louisiana, through the Louisiana Stadium and Exposition District and Elva M. Moorhead,
32 Nicol Moorhead, Jeromy Moorhead, and Clayton Moorhead, individually and on behalf of
33 decedent, Thomas Moorhead, bearing Number 2022-02716, Division "F", on the docket of
34 the Civil District Court, parish of Orleans, state of Louisiana.

35 (6) The sum of \$65,000.00 for payment of the consent judgment captioned "Milton G.
36 Brady versus The McCarty Corporation, et al", signed on February 20, 2024, between the
37 state of Louisiana, through the Board of Supervisors of Southern University and Agricultural
38 and Mechanical College, and Carolyn Abbott Brady, Ashley Brady, Chad Brady, and Alaine
39 Brady Fayard, bearing Number C-697575, Section 26, on the docket of the Nineteenth
40 Judicial District, parish of East Baton Rouge, state of Louisiana.

41 (7) The sum of \$50,000.00 for payment of the consent judgment captioned "Charles E.
42 Parker versus Taylor-Seidenbach, Inc., et al", signed on October 2, 2025, between the state
43 of Louisiana, through the Board of Supervisors of the Louisiana State University and
44 Agricultural and Mechanical College through Louisiana State University Health Sciences
45 Center, University Hospital, and Charles E. Parker, bearing number 2021-09683, Division
46 A, on the docket of the Civil District Court, parish of Orleans, state of Louisiana.

47 (8) The sum of \$10,833.00 for payment of the consent judgment captioned "Sulochana
48 Dhungana Nepal, individually and on behalf of her deceased husband, Binod Nepal versus
49 Tiger Pointe Owner, LLC. Embassy Apartments, LLC, Progressive Security Insurance
50 Company and Kendall J. Juneau", signed on July 28, 2025, between the state of Louisiana,
51 through the Department of Transportation and Development, and Sulochana Dhungana
52 Nepal, individually and on behalf of her deceased husband, Binod Nepal, bearing number
53 699,332, Section 25 on the docket of the Nineteenth Judicial District, parish of East Baton
54 Rouge, state of Louisiana.

55 (9) The sum of \$25,000.00 for payment of the consent judgment captioned "Deborah L.
56 Reynolds versus Beauregard Parish Police Jury, Amguard Insurance Company, and State of
57 Louisiana, through the Department of Transportation and Development", signed on February
58 5, 2026, between the state of Louisiana, through the Department of Transportation and
59 Development, and Deborah L. Reynolds, bearing Number C-2021-0779, Division B, on the
60 docket of the Thirty-Sixth Judicial District, parish of Beauregard, state of Louisiana.

1 (10) The sum of \$40,000.00 for payment of the consent judgment captioned "Alvin J.
2 Clouatre, Jr. versus Eagle, Inc., et al", signed on October 9, 2025, between the state of
3 Louisiana, through the Board of Supervisors of Louisiana State University and Agricultural
4 and Mechanical College, on behalf of LSU Health Sciences Center - New Orleans (f/k/a
5 Charity Hospital at New Orleans), and Alvin J. Clouatre, Jr., bearing Number 2024-09982,
6 Division I-5, on the docket of the Civil District Court, parish of Orleans, state of Louisiana.

7 (11) The sum of \$375,000.00 for payment of the consent judgment captioned "Angela
8 Melerine, Wife of/and Eric Melerine, Jr. versus State of Louisiana DOTD, St. Bernard Parish
9 Government, The Contreras Sanctuary, LLC and Ancient Oaks Holdings, LLC", signed on
10 January 27, 2026, between the state of Louisiana, through the Department of Transportation
11 and Development, and Angela Melerine, Wife of/and Eric Melerine, Jr., bearing number 19-
12 0745, Division E, on the docket of the Thirty-Fourth Judicial District, parish of St. Bernard,
13 state of Louisiana.

14 (a) Of the amount appropriated in this Paragraph, an amount equal to the sum of
15 \$337,500.00 is hereby payable for the portion of the judgment in favor of Angela Melerine.

16 (b) Of the amount appropriated in this Paragraph, an amount equal to the sum of
17 \$37,500.00 is hereby payable for the portion of the judgment in favor of Eric Melerine, Jr.

18 (12) The sum of \$65,000.00 for payment of the consent judgment captioned "Gina
19 Raymond versus AllState Insurance Company, Geico Casualty Insurance Company and
20 Preston J. Volpi", signed on February 4, 2026, between the state of Louisiana, through the
21 Department of Transportation and Development, and Gina Raymond, bearing number 819-
22 252, Division E, on the docket of the Twenty-Fourth Judicial District, parish of Jefferson,
23 state of Louisiana.

24 (13) The sum of \$10,000.00 for payment of the consent judgment captioned "Shelia Ann
25 Brooks versus Abraham Mebrahtom, Yam Trucking, LLC, Alpine Transportation Insurance
26 Risk Retention Group, Inc., Dart Transit Company or AdvantageTransportation, Inc., DBA
27 Dart Advantage Logistics, Joshua Knox, Kendrix Darnell or Kendrick Rogers, Brown
28 Freightways, Inc., Fedex Ground Package System, Inc., Samuel Oludayo DBA Samco
29 Trucking, Protective Insurance Company, the State of Louisiana through the Louisiana
30 Department of Transportation and Development, City-Parish of Baton Rouge, and the Baton
31 Rouge Police Department", signed on November 19, 2025, between the state of Louisiana,
32 through the Department of Transportation and Development, and Shelia Ann Brooks,
33 bearing number C-719927, Section 26, on the docket of the Nineteenth Judicial District,
34 parish of East Baton Rouge, state of Louisiana.

35 (14) The sum of \$198,298.75 for payment of the consent judgment captioned "Anthony
36 Murray versus State of Louisiana, through the Department of Transportation and
37 Development", signed on February 13, 2026, between the state of Louisiana, through the
38 Department of Transportation and Development, and Angie Richmond as legal successor of
39 Anthony Murray, bearing number 238,372, on the docket of the Ninth Judicial District,
40 parish of Rapides, state of Louisiana.

41 (15) The sum of \$8,500.00 for payment of the consent judgment captioned "Lisa
42 Chamberlain and Webster Chamberlain versus State of Louisiana, Department of
43 Transportation and Development and the Caddo Parish Commission", signed on March 8,
44 2018, between the state of Louisiana, through the Department of Transportation and
45 Development, and Lisa Chamberlain and Webster Chamberlain, bearing number 532,981-B,
46 on the docket of the First Judicial District, parish of Caddo, state of Louisiana.

47 (16) The sum of \$1,610,493.43, plus applicable interest, for the payment of the judgment
48 captioned "Dawn Marie DePedro, et al versus State of Louisiana, through the Department
49 of Transportation and Development", signed on December 13, 2023 and affirmed by the
50 First Circuit Court of Appeal on July 3, 2025, between the state of Louisiana, through the
51 Department of Transportation and Development, and Dawn Marie DePedro, Kamden
52 DePedro, and Dawn Marie DePedro on behalf of her minor child, Alianna DePedro, bearing
53 number 127,022, Division B, on the docket of the Twenty-Third Judicial District, parish of
54 Ascension, state of Louisiana.

55 (a) Of the amount appropriated in this Paragraph, an amount equal to the sum of
56 \$1,013,506.35, plus applicable interest, is hereby payable for the portion of the judgment in
57 favor of Dawn Marie DePedro.

58 (b) Of the amount appropriated in this Paragraph, an amount equal to the sum of
59 \$298,493.54, plus applicable interest, is hereby payable for the portion of the judgment in
60 favor of Kamden DePedro.

1 (c) Of the amount appropriated in this Paragraph, an amount equal to the sum of
 2 \$298,493.54, plus applicable interest, is hereby payable for the portion of the judgment in
 3 favor of Dawn Marie DePedro on behalf of her minor child Alianna DePedro.

4 **20-966 SUPPLEMENTAL PAYMENTS TO LAW ENFORCEMENT PERSONNEL**

5 EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
6 Municipal Police Supplemental Payments		
7 Nondiscretionary Expenditures	\$ 39,217,319	\$ 39,217,295
8 Discretionary Expenditures	\$ 0	\$ 0
9 Firefighters' Supplemental Payments		
10 Nondiscretionary Expenditures	\$ 42,985,000	\$ 42,985,000
11 Discretionary Expenditures	\$ 0	\$ 0
12 Constables and Justices of the Peace		
13 Supplemental Payments		
14 Nondiscretionary Expenditures	\$ 1,154,480	\$ 1,154,480
15 Discretionary Expenditures	\$ 0	\$ 0
16 Deputy Sheriffs' Supplemental Payments		
17 Nondiscretionary Expenditures	\$ 63,694,000	\$ 63,649,000
18 Discretionary Expenditures	<u>\$ 0</u>	<u>\$ 0</u>

19 **Program Description:** *Provides additional compensation for each eligible law enforcement*
 20 *personnel - municipal police, firefighter, and deputy sheriff - at the rate of \$600 per month.*
 21 *Provides additional compensation for each eligible municipal constable and justice of the*
 22 *peace at the rate of \$120 per month.*

23	TOTAL EXPENDITURES	<u>\$ 147,050,799</u>	<u>\$ 147,050,775</u>
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24	MEANS OF FINANCE (NONDISCRETIONARY):		
25	State General Fund (Direct)	<u>\$ 147,050,799</u>	<u>\$ 147,050,775</u>

26	TOTAL MEANS OF FINANCE		
27	(NONDISCRETIONARY)	<u>\$ 147,050,799</u>	<u>\$ 147,050,775</u>

28 MEANS OF FINANCE (DISCRETIONARY):

29	TOTAL MEANS OF FINANCING		
30	(DISCRETIONARY)	<u>\$ 0</u>	<u>\$ 0</u>

31 BY EXPENDITURE CATEGORY:

32	Personal Services	\$ 0	\$ 0
33	Operating Expenses	\$ 0	\$ 0
34	Professional Services	\$ 0	\$ 0
35	Other Charges	\$ 147,050,799	\$ 147,050,775
36	Acquisitions/Major Repairs	<u>\$ 0</u>	<u>\$ 0</u>

37	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 147,505,799</u>	<u>\$ 147,050,775</u>
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38 There shall be a board of review to oversee the eligibility for payment of deputy sheriffs'
 39 supplemental pay which shall be composed of three (3) members, one of whom shall be the
 40 commissioner of administration or his designee from the Division of Administration; one
 41 of whom shall be a member of the Louisiana Sheriffs' Association selected by the president
 42 thereof; and one of whom shall be the state treasurer or his designee from the Treasury. The
 43 board of review shall establish criteria for eligibility for deputy sheriffs becoming eligible
 44 after the effective date of this Act. Deputy Sheriffs receiving supplemental pay prior to the
 45 effective date of this Act shall not be affected by the eligibility criteria.

1 The amount herein appropriated shall be paid to eligible individuals on a pro rata basis for
 2 the number of working days employed when an individual is terminated prior to the end of
 3 the month.

4 **20-977 DOA - DEBT SERVICE AND MAINTENANCE**

5 EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
6 Debt Service and Maintenance -		
7 Nondiscretionary Expenditures	\$ 86,501,950	\$ 86,199,862
8 Discretionary Expenditures	<u>\$ 0</u>	<u>\$ 0</u>

9 **Program Description:** *Payments for indebtedness and maintenance on state buildings*
 10 *maintained by the Louisiana Office Building Corporation and Office Facilities Corporation*
 11 *as well as the funds necessary to pay the debt service requirements resulting from the*
 12 *issuance of Louisiana Public Facilities Authority revenue bonds. The Cooperative Endeavor*
 13 *Agreement (CEA) between the State of Louisiana / Division of Administration, the city of*
 14 *New Orleans, the Sewerage and Water Board of New Orleans, and the Louisiana Public*
 15 *Facilities Authority. In accordance with the terms of the CEA, the State, through the*
 16 *Commissioner of Administration shall include in the Executive Budget a request for the*
 17 *appropriation of funds necessary to pay the debt service requirements resulting from the*
 18 *issuance of Louisiana Public Facilities Authority revenue bonds. These bonds were issued*
 19 *for the purpose of repairing the public infrastructure damaged by the hurricanes. This*
 20 *budget unit is also responsible for debt service payments to Federal City in Algiers,*
 21 *Louisiana.*

22 TOTAL EXPENDITURES	<u>\$ 86,501,950</u>	<u>\$ 86,199,862</u>
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23 MEANS OF FINANCE (NONDISCRETIONARY):		
24 State General Fund (Direct)	\$ 34,031,406	\$ 33,729,318
25 State General Fund by:		
26 Interagency Transfers	\$ 52,069,119	\$ 52,069,119
27 Fees & Self-generated Revenues from Prior		
28 and Current Year Collections	<u>\$ 401,425</u>	<u>\$ 401,425</u>

29 TOTAL MEANS OF FINANCING		
30 (NONDISCRETIONARY)	<u>\$ 86,501,950</u>	<u>\$ 86,199,862</u>

31 MEANS OF FINANCE (DISCRETIONARY):

32 TOTAL MEANS OF FINANCING		
33 (DISCRETIONARY)	<u>\$ 0</u>	<u>\$ 0</u>

34 BY EXPENDITURE CATEGORY:

35 Personal Services	\$ 0	\$ 0
36 Operating Expenses	\$ 0	\$ 0
37 Professional Services	\$ 0	\$ 0
38 Other Charges	\$ 86,501,950	\$ 86,199,862
39 Acquisitions and Major Repairs	<u>\$ 0</u>	<u>\$ 0</u>

40 TOTAL BY EXPENDITURE CATEGORY	<u>\$ 86,501,950</u>	<u>\$ 86,199,862</u>
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41 **20-XXX FUNDS**

42 EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
43 Administrative -		
44 Nondiscretionary Expenditures	\$ 0	\$ 0
45 Discretionary Expenditures	<u>\$ 1,285,309,165</u>	<u>\$ 171,649,060</u>

1 **Program Description:** *The expenditures reflected in this program are associated with*
 2 *transfers to various funds. From the fund deposits, appropriations are made to specific state*
 3 *agencies overseeing the expenditures of these funds.*

4 TOTAL EXPENDITURES \$ 1,285,309,165 \$ 171,649,060

5 MEANS OF FINANCE (NONDISCRETIONARY):

6 TOTAL MEANS OF FINANCING
 7 (NONDISCRETIONARY) \$ 0 \$ 0

8 MEANS OF FINANCE (DISCRETIONARY):

9 State General Fund (Direct) \$ 85,309,165 \$ 171,649,060

10 State General Fund by:

11 Statutory Dedications:

12 Revenue Stabilization Trust Fund \$ 1,200,000,000 \$ 0

13 TOTAL MEANS OF FINANCING
 14 (DISCRETIONARY) \$ 1,285,309,165 \$ 171,649,060

15 BY EXPENDITURE CATEGORY:

16 Personal Services \$ 0 \$ 0

17 Operating Expenses \$ 0 \$ 0

18 Professional Services \$ 0 \$ 0

19 Other Charges \$ 1,285,309,165 \$ 171,649,060

20 Acquisitions and Major Repairs \$ 0 \$ 0

21 TOTAL BY EXPENDITURE CATEGORY \$ 1,285,309,165 \$ 171,649,060

22 The state treasurer is hereby authorized and directed to transfer monies from the State
 23 General Fund (Direct) as follows: the amount of \$47,109,668 into the Louisiana Public
 24 Defender Fund; the amount of \$1,100,000 into the State Emergency Response Fund, the
 25 amount of \$1,480,000 into the Innocence Compensation Fund; the amount of \$19,640 into
 26 the Medicaid Trust Fund for the Elderly; the amount of \$1,000,000 into the Louisiana
 27 Cybersecurity Talent Initiative Fund; the amount of \$25,000,000 into the M.J. Foster
 28 Promise Program Fund; the amount of \$5,000,000 into the Higher Education Initiatives
 29 Fund; the amount of \$75,000,000 into the High Impact Job Fund; the amount of \$1,000,000
 30 into the Louisiana Outdoors Forever Fund; and the amount of \$14,939,752 into the Self-
 31 Insurance Fund.

32 **CHILDREN'S BUDGET**

33 Section 21. Of the funds appropriated in this Act, the following amounts are designated
 34 as services and programs for children and their families and are hereby listed in accordance
 35 with La. R.S. 46:2604(E). The commissioner of administration shall adjust the amounts
 36 shown to reflect final appropriations after enactment of this bill.

SCHEDULE 01
EXECUTIVE DEPARTMENT
EXECUTIVE OFFICE

Program/Service	General Fund	Other State	Federal Funds	Total Funds	T.O.
Executive Office					
-					
Children's Trust Fund	\$0	\$1,581,941	\$1,980,394	\$3,562,335	2
Children's Trafficking Collaborative	\$0	\$10,348	\$127,451	\$137,799	0
Louisiana Youth for Excellence (LYFE) Program	\$0	\$0	\$1,502,960	\$1,502,960	4
Subtotal	\$0	\$1,592,289	\$3,610,805	\$5,203,094	6

SCHEDULE 01
EXECUTIVE DEPARTMENT
MENTAL HEALTH ADVOCACY SERVICE

Program/Service	General Fund	Other State	Federal Funds	Total Funds	T.O.
Mental Health Advocacy Service -					
Juvenile Legal Representation	\$5,419,967	\$0	\$0	\$5,419,967	39
Subtotal	\$5,419,967	\$0	\$0	\$5,419,967	39

SCHEDULE 01
EXECUTIVE DEPARTMENT
DEPARTMENT OF MILITARY AFFAIRS

Program/Service	General Fund	Other State	Federal Funds	Total Funds	T.O.
Military Affairs -					
Education Programs including Starbase and Youth Challenge	\$10,199,911	\$151,981	\$29,387,161	\$39,739,053	424
Subtotal	\$10,199,911	\$151,981	\$29,387,161	\$39,739,053	424

SCHEDULE 01
EXECUTIVE DEPARTMENT
OFFICE OF THE STATE PUBLIC DEFENDER

Program/Service	General Fund	Other State	Federal Funds	Total Funds	T.O.
Office of the State Public Defender -					
Juvenile Defender Services	\$0	\$6,331,504	\$168,575	\$6,500,079	2
Subtotal	\$0	\$6,331,504	\$168,575	\$6,500,079	2

SCHEDULE 01
EXECUTIVE DEPARTMENT
LOUISIANA COMMISSION ON LAW ENFORCEMENT

Program/Service	General Fund	Other State	Federal Funds	Total Funds	T.O.
Youth Services -					
Drug Abuse Resistance Education (DARE) Program	\$0	\$4,558,545	\$0	\$4,558,545	2
Truancy Assessment and Service Centers (TASC) Program	\$3,875,000	\$0	\$0	\$3,875,000	2
Subtotal	\$3,875,000	\$4,558,545	\$0	\$8,433,545	4

SCHEDULE 06
DEPARTMENT OF CULTURE, RECREATION AND TOURISM
OFFICE OF CULTURAL DEVELOPMENT

Program/Service	General Fund	Other State	Federal Funds	Total Funds	T.O.
Cultural Development -					
Council for the Development of French in Louisiana (CODOFIL)	\$597,514	\$5,000	\$0	\$602,514	6
Subtotal	\$597,514	\$5,000	\$0	\$602,514	6

SCHEDULE 08C
DEPARTMENT OF YOUTH SERVICES
OFFICE OF JUVENILE JUSTICE

Program/Service	General Fund	Other State	Federal Funds	Total Funds	T.O.
Office of Juvenile Justice -					
Children's Service	\$204,622,492	\$1,688,827	\$891,796	\$207,203,115	1,264
Subtotal	\$204,622,492	\$1,688,827	\$891,796	\$207,203,115	1,264

SCHEDULE 09
LOUISIANA DEPARTMENT OF HEALTH
JEFFERSON PARISHES HUMAN SERVICES AUTHORITY

Program/Service	General Fund	Other State	Federal Funds	Total Funds	T.O.
Jefferson Parish Human Services Authority -					
Children and Family Services	\$2,062,559	\$981,802	\$0	\$3,044,361	0
Developmental Disabilities	\$1,556,034	\$0	\$0	\$1,556,034	0
Subtotal	\$3,618,593	\$981,802	\$0	\$4,600,395	0

SCHEDULE 09
LOUISIANA DEPARTMENT OF HEALTH
FLORIDA PARISHES HUMAN SERVICES AUTHORITY

Program/Service	General Fund	Other State	Federal Funds	Total Funds	T.O.
Florida Parishes Human Services Authority -					
Children and Adolescent Behavioral and Development	\$2,545,468	\$317,486	\$97,207	\$2,960,161	16
Subtotal	\$2,545,468	\$317,486	\$97,207	\$2,960,161	16

SCHEDULE 09
LOUISIANA DEPARTMENT OF HEALTH
CAPITAL AREA HUMAN SERVICES DISTRICT

Program/Service	General Fund	Other State	Federal Funds	Total Funds	T.O.
Capital Area Human Services District -					
Children's Behavioral Health Services	\$6,184,984	\$0	\$0	\$6,184,984	61
Subtotal	\$6,184,984	\$0	\$0	\$6,184,984	61

SCHEDULE 09
LOUISIANA DEPARTMENT OF HEALTH
DEVELOPMENTAL DISABILITIES COUNCIL

Program/Service	General Fund	Other State	Federal Funds	Total Funds	T.O.
Developmental Disabilities Council -					
Families Helping Families	\$757,517	\$0	\$0	\$757,517	0
Louisiana Citizens for Action Now (LaCAN)	\$0	\$0	\$240,000	\$240,000	0
Subtotal	\$757,517	\$0	\$240,000	\$997,517	0

SCHEDULE 09
LOUISIANA DEPARTMENT OF HEALTH
METROPOLITAN HUMAN SERVICES DISTRICT

Program/Service	General Fund	Other State	Federal Funds	Total Funds	T.O.
Metropolitan Human Services District -					
Children and Adolescent Services	\$2,342,500	\$205,000	\$0	\$2,547,500	0
Subtotal	\$2,342,500	\$205,000	\$0	\$2,547,500	0

SCHEDULE 09
LOUISIANA DEPARTMENT OF HEALTH
MEDICAL VENDOR ADMINISTRATION

Program/Service	General Fund	Other State	Federal Funds	Total Funds	T.O.
Medical Vendor Administration -					
Medical Services for Medicaid Eligible Children	\$61,548,757	\$1,546,440	\$181,887,577	\$244,982,774	364
Supplemental Nutritional Assistance Program	\$53,591,864	\$0	\$136,903,215	\$190,495,079	521
Subtotal	\$115,140,621	\$1,546,440	\$318,790,792	\$435,477,853	885

SCHEDULE 09
LOUISIANA DEPARTMENT OF HEALTH
MEDICAL VENDOR PAYMENTS

Program/Service	General Fund	Other State	Federal Funds	Total Funds	T.O.
Medical Vendor Payments -					
Services for Medicaid Eligible Children	\$630,615,822	\$569,991,898	\$3,266,052,537	\$4,466,660,257	0
Subtotal	\$630,615,822	\$569,991,898	\$3,266,052,537	\$4,466,660,257	0

SCHEDULE 09
LOUISIANA DEPARTMENT OF HEALTH
OFFICE OF THE SECRETARY

Program/Service	General Fund	Other State	Federal Funds	Total Funds	T.O.
Office of the Secretary -					
Early Childhood Support	\$0	\$7,151,560	\$0	\$7,151,560	0
Disability Determinations Services	\$0	\$0	\$9,827,661	\$9,827,661	48
Subtotal	\$0	\$7,151,560	\$9,827,661	\$16,979,221	48

SCHEDULE 09
LOUISIANA DEPARTMENT OF HEALTH
SOUTH CENTRAL LOUISIANA HUMAN SERVICES AUTHORITY

Program/Service	General Fund	Other State	Federal Funds	Total Funds	T.O.
South Central Louisiana Human Services Authority -					
Children and Adolescent Behavioral and Development	\$4,222,847	\$558,709	\$0	\$4,781,556	27
Subtotal	\$4,222,847	\$558,709	\$0	\$4,781,556	27

SCHEDULE 09
LOUISIANA DEPARTMENT OF HEALTH
NORTHEAST DELTA HUMAN SERVICES AREA

Program/Service	General Fund	Other State	Federal Funds	Total Funds	T.O.
Northeast Delta Human Services Area -					
Children and Adolescent Behavioral and Development	\$2,256,878	\$0	\$0	\$2,256,878	11
Subtotal	\$2,256,878	\$0	\$0	\$2,256,878	11

SCHEDULE 09
LOUISIANA DEPARTMENT OF HEALTH
ACADIANA AREA HUMAN SERVICES DISTRICT

Program/Service	General Fund	Other State	Federal Funds	Total Funds	T.O.
Acadiana Area Human Services District -					
Children and Adolescent Behavioral and Development	\$3,619,785	\$317,660	\$137,157	\$4,074,602	29
Subtotal	\$3,619,785	\$317,660	\$137,157	\$4,074,602	29

SCHEDULE 09
LOUISIANA DEPARTMENT OF HEALTH
OFFICE OF PUBLIC HEALTH

Program/Service	General Fund	Other State	Federal Funds	Total Funds	T.O.
Personal Health -					
Child Death Review	\$0	\$0	\$50,000	\$50,000	0
Children's Special Health Services	\$693,719	\$101,397	\$5,726,392	\$6,521,508	33
Affordable Care Act (ACA) - Maternal, Infant, and Early Childhood Home Visiting Program - MIECHV - Mental Health	\$0	\$0	\$547,342	\$547,342	0
Emergency Medical Services	\$0	\$0	\$190,650	\$190,650	0
Genetics	\$1,451,054	\$7,424,487	\$780,000	\$9,655,541	26
HIV/Perinatal & AIDS Drug Assistance	\$0	\$0	\$2,940,137	\$2,940,137	2
Immunization	\$2,183,561	\$512,439	\$5,753,196	\$8,449,196	48
Lead Poisoning Prevention	\$0	\$0	\$468,678	\$468,678	2
Maternal and Child Health	\$0	\$0	\$5,975,154	\$5,975,154	22
Nurse Family Partnership	\$3,965,417	\$0	\$12,279,766	\$16,245,183	42
Nutrition Services	\$0	\$0	\$92,960,000	\$92,960,000	137
School Based Health Services	\$237,500	\$6,321,260	\$316,000	\$6,874,760	3
Smoking Cessation	\$0	\$325,000	\$1,063,202	\$1,388,202	2
Subtotal	\$8,531,251	\$14,684,583	\$129,050,517	\$152,266,351	317

SCHEDULE 09
LOUISIANA DEPARTMENT OF HEALTH
OFFICE OF BEHAVIORAL HEALTH

Program/Service	General Fund	Other State	Federal Funds	Total Funds	T.O.
Administration and Support -					
Administration of Children's Services	\$4,343,737	\$0	\$8,184,747	\$12,528,484	15
Subtotal	\$4,343,737	\$0	\$8,184,747	\$12,528,484	15

SCHEDULE 09
LOUISIANA DEPARTMENT OF HEALTH
OFFICE FOR CITIZENS WITH DEVELOPMENTAL DISABILITIES

Program/Service	General Fund	Other State	Federal Funds	Total Funds	T.O.
Community Based Programs -					
Early Steps	\$22,825,344	\$2,144,820	\$7,816,547	\$32,786,711	14
Subtotal	\$22,825,344	\$2,144,820	\$7,816,547	\$32,786,711	14

SCHEDULE 09
LOUISIANA DEPARTMENT OF HEALTH
IMPERIAL CALCASIEU HUMAN SERVICES AUTHORITY

Program/Service	General Fund	Other State	Federal Funds	Total Funds	T.O.
Imperial Calcasieu Human Services Authority -					
Children and Adolescent Services	\$987,653	\$0	\$114,820	\$1,102,473	13
Child and Adolescent Development Disability	\$1,260,877	\$0	\$0	\$1,260,877	20
Subtotal	\$2,248,530	\$0	\$114,820	\$2,363,350	33

SCHEDULE 09
LOUISIANA DEPARTMENT OF HEALTH
CENTRAL LOUISIANA HUMAN SERVICES DISTRICT

Program/Service	General Fund	Other State	Federal Funds	Total Funds	T.O.
Central Louisiana Human Services District -					
Children and Adolescent Services	\$1,839,916	\$0	\$0	\$1,839,916	11
Subtotal	\$1,839,916	\$0	\$0	\$1,839,916	11

SCHEDULE 09
LOUISIANA DEPARTMENT OF HEALTH
NORTHWEST LOUISIANA HUMAN SERVICES DISTRICT

Program/Service	General Fund	Other State	Federal Funds	Total Funds	T.O.
Northwest Louisiana Human Services District -					
Children and Adolescent Services	\$274,859	\$39,220	\$0	\$314,079	2
Subtotal	\$274,859	\$39,220	\$0	\$314,079	2

SCHEDULE 10
DEPARTMENT OF CHILDREN AND FAMILY SERVICES
OFFICE OF CHILDREN AND FAMILY SERVICES

Program/Service	General Fund	Other State	Federal Funds	Total Funds	T.O.
Division of Management and Finance; Division of Child Welfare; and Division of Family Support -					
Child Welfare Services	\$199,193,000	\$2,314,224	\$228,331,918	\$429,839,142	1,540
Family Violence Prevention	\$4,900,000	\$0	\$1,940,953	\$6,840,953	1
Support Enforcement	\$23,639,121	\$0	\$71,880,636	\$95,519,757	541
TANF	\$0	\$0	\$97,941,258	\$97,941,258	13
Subtotal	\$227,732,121	\$2,314,224	\$400,094,765	\$630,141,110	2,095

SCHEDULE 11
DEPARTMENT OF CONSERVATION AND ENERGY
NATURAL RESOURCE MANAGEMENT

Program/Service	General Fund	Other State	Federal Funds	Total Funds	T.O.
The Office of the Secretary -					
Outreach and Public Information for Children	\$0	\$0	\$33,540	\$33,540	0
Subtotal	\$0	\$0	\$33,540	\$33,540	0

SCHEDULE 14
LOUISIANA WORKS
WORKFORCE SUPPORT AND TRAINING

Program/Service	General Fund	Other State	Federal Funds	Total Funds	T.O.
Workforce Support and Training -					
Children's Budget Services to Youth	\$0	\$0	\$8,682,747	\$8,682,747	0
Subtotal	\$0	\$0	\$8,682,747	\$8,682,747	0

**SCHEDULE 19A
HIGHER EDUCATION
LOUISIANA STATE UNIVERSITY SYSTEM**

Program/Service	General Fund	Other State	Federal Funds	Total Funds	T.O.
Louisiana State University System -					
4-H Youth Development	\$11,175,407	\$258,000	\$3,155,474	\$14,588,881	0
Healthcare, Education, Training & Patient Service	\$3,255,096	\$1,728,114	\$0	\$4,983,210	0
Subtotal	\$14,430,503	\$1,986,114	\$3,155,474	\$19,572,091	0

**SCHEDULE 19A
HIGHER EDUCATION
SOUTHERN UNIVERSITY SYSTEM**

Program/Service	General Fund	Other State	Federal Funds	Total Funds	T.O.
Southern University System -					
Child Development Resource Laboratory	\$240,100	\$0	\$0	\$240,100	0
Subtotal	\$240,100	\$0	\$0	\$240,100	0

**SCHEDULE 19A
HIGHER EDUCATION
BOARD OF REGENTS**

Program/Service	General Fund	Other State	Federal Funds	Total Funds	T.O.
Office of Student Financial Assistance -					
START College Saving Plan	\$4,052,898	\$0	\$0	\$4,052,898	0
Subtotal	\$4,052,898	\$0	\$0	\$4,052,898	0

**SCHEDULE 19B
SPECIAL SCHOOLS AND COMMISSIONS
SPECIAL SCHOOL DISTRICT**

Program/Service	General Fund	Other State	Federal Funds	Total Funds	T.O.
Special School District -					
Special School District	\$28,879,924	\$321,064	\$0	\$29,200,988	327
Subtotal	\$28,879,924	\$321,064	\$0	\$29,200,988	327

1 **SCHEDULE 19B**
2 **SPECIAL SCHOOLS AND COMMISSIONS**
3 **JIMMY D. LONG, SR. LOUISIANA SCHOOL FOR MATH, SCIENCE, AND**
4 **THE ARTS**

5 Program/Service	General Fund	Other State	Federal Funds	Total Funds	T.O.
6 Jimmy D. Long,					
7 Sr. Louisiana					
8 School for Math,					
9 Science, and the					
10 Arts -					
11 Jimmy D. Long,					
12 Sr. Louisiana					
13 School for Math,					
14 Science, and the					
15 Arts	\$8,867,059	\$731,650	\$0	\$9,598,709	104
16 Louisiana Virtual					
17 School	\$0	\$200,000	\$0	\$200,000	15
18 Subtotal	\$8,867,059	\$931,650	\$0	\$9,798,709	119

19 **SCHEDULE 19B**
20 **SPECIAL SCHOOLS AND COMMISSIONS**
21 **THRIVE ACADEMY**

22 Program/Service	General Fund	Other State	Federal Funds	Total Funds	T.O.
23 Thrive Academy					
24 -					
25 Thrive Academy	\$8,766,677	\$84,046	\$0	\$8,850,723	50
26 Subtotal	\$8,766,677	\$84,046	\$0	\$8,850,723	50

27 **SCHEDULE 19B**
28 **SPECIAL SCHOOLS AND COMMISSIONS**
29 **ECOLE POINTE-AU-CHIEN**

30 Program/Service	General Fund	Other State	Federal Funds	Total Funds	T.O.
31 Ecole Pointe-Au-					
32 Chien					
33 Instruction and					
34 Support	\$1,876,982	\$0	\$0	\$1,876,982	21
35 Subtotal	\$1,876,982	\$0	\$0	\$1,876,982	21

36 **SCHEDULE 19B**
37 **SPECIAL SCHOOLS AND COMMISSIONS**
38 **LOUISIANA EDUCATION TELEVISION AUTHORITY**

39 Program/Service	General Fund	Other State	Federal Funds	Total Funds	T.O.
40 Broadcasting -					
41 Louisiana					
42 Educational TV					
43 Authority	\$12,053,984	\$3,030,224	\$0	\$15,084,208	63
44 Subtotal	\$12,053,984	\$3,030,224	\$0	\$15,084,208	63

**SCHEDULE 19B
SPECIAL SCHOOLS AND COMMISSIONS
BOARD OF ELEMENTARY AND SECONDARY EDUCATION**

Program/Service	General Fund	Other State	Federal Funds	Total Funds	T.O.
Administration -					
Policy and Administration	\$1,264,961	\$91,000	\$0	\$1,355,961	6
Grants to Elementary & Secondary School Systems	\$0	\$21,556,895	\$0	\$21,556,895	5
Subtotal	\$1,264,961	\$21,647,895	\$0	\$22,912,856	11

**SCHEDULE 19B
SPECIAL SCHOOLS AND COMMISSIONS
NEW ORLEANS CENTER FOR THE CREATIVE ARTS**

Program/Service	General Fund	Other State	Federal Funds	Total Funds	T.O.
New Orleans Center for the Creative Arts -					
New Orleans Center for the Creative Arts	\$8,472,494	\$80,174	\$0	\$8,552,668	78
Subtotal	\$8,472,494	\$80,174	\$0	\$8,552,668	78

**SCHEDULE 19D
DEPARTMENT OF EDUCATION
STATE ACTIVITIES**

Program/Service	General Fund	Other State	Federal Funds	Total Funds	T.O.
State Activities -					
Administrative Support	\$15,619,790	\$9,191	\$9,054,484	\$24,683,465	95
Auxiliary Program	\$551,797	\$1,195,841	\$2,484	\$1,750,122	10
Child Care Development Fund Administration and Services	\$0	\$277,556	\$49,156,743	\$49,434,299	192
District Support	\$50,010,932	\$6,875,562	\$60,174,635	\$117,061,129	214
Subtotal	\$66,182,519	\$8,358,150	\$118,388,346	\$192,929,015	511

SCHEDULE 19D
DEPARTMENT OF EDUCATION
SUBGRANTEE ASSISTANCE

Program/ Service	General Fund	Other State	Federal Funds	Total Funds	T.O.
Subgrantee Assistance -					
Child Care and Development Fund -CCDF Block Grant Provider Payments	\$0	\$0	\$159,031,231	\$159,031,231	0
Federal Support	\$0	\$10,007,789	\$1,568,993,743	\$1,579,001,532	0
Child Care Assistance Provider Payments	\$78,575,748	\$0	\$0	\$78,575,748	0
Non Federal Support	\$184,913,853	\$47,594,293	\$0	\$232,508,146	0
Subtotal	\$263,489,601	\$57,602,082	\$1,728,024,974	\$2,049,116,657	0

SCHEDULE 19D
DEPARTMENT OF EDUCATION
RECOVERY SCHOOL DISTRICT

Program/ Service	General Fund	Other State	Federal Funds	Total Funds	T.O.
Recovery School District -					
Recovery School District	\$96,535	\$450,160	\$0	\$546,695	0
Recovery School District - Construction	\$0	\$3,000,000	\$0	\$3,000,000	0
Subtotal	\$96,535	\$3,450,160	\$0	\$3,546,695	0

SCHEDULE 19D
DEPARTMENT OF EDUCATION
MINIMUM FOUNDATION PROGRAM

Program/ Service	General Fund	Other State	Federal Funds	Total Funds	T.O.
Minimum Foundation Program -					
Minimum Foundation Program	\$3,775,474,334	\$291,108,814	\$0	\$4,066,583,148	0
Subtotal	\$3,775,474,334	\$291,108,814	\$0	\$4,066,583,148	0

SCHEDULE 19D
DEPARTMENT OF EDUCATION
NON-PUBLIC EDUCATIONAL ASSISTANCE

Program/ Service	General Fund	Other State	Federal Funds	Total Funds	T.O.
Nonpublic Educational Assistance -					
Required Services Reimburse- ments	\$10,816,924	\$0	\$0	\$10,816,924	0
School Lunch Salary Supplement	\$7,002,614	\$0	\$0	\$7,002,614	0
Textbook Administration	\$129,586	\$0	\$0	\$129,586	0
Textbooks	\$2,645,655	\$0	\$0	\$2,645,655	0
Subtotal	\$20,594,779	\$0	\$0	\$20,594,779	0

SCHEDULE 20
OTHER REQUIREMENTS
LOCAL HOUSING OF STATE JUVENILE OFFENDERS

Program/ Service	General Fund	Other State	Federal Funds	Total Funds	T.O.
Local Housing of Juvenile Offenders -					
Juvenile Corrections – Local Housing	\$8,069,401	\$0	\$0	\$8,069,401	0
Subtotal	\$8,069,401	\$0	\$0	\$8,069,401	0

FY 2026-2027 CHILDREN’S BUDGET TOTALS

	General Fund	Other State	Federal Funds	Total Funds	T.O.
TOTAL	\$5,486,628,408	\$1,003,181,921	\$6,032,750,168	\$12,522,560,497	6,489

Section 22. The provisions of this Act shall become effective on July 1, 2026.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 1 Engrossed

2026 Regular Session

McFarland

Abstract: Provides for the ordinary operating expenses of state government.

Effective July 1, 2026.