

# HOUSE BILL NO. 1

## ORIGINAL

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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5 expenditure, such approval may be withdrawn and any balance remaining shall not be  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, International Standards for the Professional Practice of

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

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

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

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

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

28 B. The governor shall have the authority within any month of the fiscal year to direct  
29 the commissioner of administration to disapprove warrants drawn upon the state treasury for  
30 appropriations contained in this Act which are in excess of amounts approved by the  
31 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 following sums or so much thereof as maybe necessary are hereby  
 12 appropriated out of any monies in the state treasury from the sources specified; from federal  
 13 funds payable to the state by the United States Treasury; or from funds belonging to the State  
 14 of Louisiana and/or collected by boards, commissions, departments, and agencies thereof,  
 15 for purposes specified herein for the current fiscal year. This Act shall be subject to all  
 16 conditions and set forth in Title 39 of the Louisiana Revised Statutes of 1950 as amended.

17 **SCHEDULE 01**

18 **EXECUTIVE DEPARTMENT**

19 **01-100 EXECUTIVE OFFICE**

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

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

31 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	\$ 68,359
16	Fees & Self-generated Revenues Dedicated		
17	Fund Accounts:		
18	Children’s Trust Fund	\$ 1,576,727	\$ 1,622,749
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	<b>01-101 OFFICE OF INDIAN AFFAIRS</b>		
35	EXPENDITURES:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
36	Administrative –		
37	Authorized Position	(1)	(1)
38	Nondiscretionary Expenditures	\$ 18,000	\$ 18,000
39	Discretionary Expenditures	<u>\$ 0</u>	<u>\$ 0</u>
40	<b>Program Description:</b> <i>Assists Louisiana American Indians in receiving education,</i>		
41	<i>realizing self-determination, improving the quality of life, and developing a mutual</i>		
42	<i>relationship between the state and the tribes.</i>		
43	TOTAL EXPENDITURES	<u>\$ 18,000</u>	<u>\$ 18,000</u>
44	MEANS OF FINANCE (NONDISCRETIONARY):		
45	State General Fund by:		
46	Fees & Self-generated Revenues	<u>\$ 18,000</u>	<u>\$ 18,000</u>
47	TOTAL MEANS OF FINANCING		
48	(NONDISCRETIONARY)	<u>\$ 18,000</u>	<u>\$ 18,000</u>

1 MEANS OF FINANCE (DISCRETIONARY):

2	TOTAL MEANS OF FINANCING		
3	(DISCRETIONARY)	<u>\$ 0</u>	<u>\$ 0</u>

4 BY EXPENDITURE CATEGORY:

5	Personal Services	\$ 0	\$ 0
6	Operating Expenses	\$ 0	\$ 0
7	Professional Services	\$ 0	\$ 0
8	Other Charges	\$ 18,000	\$ 18,000
9	Acquisitions/Major Repairs	<u>\$ 0</u>	<u>\$ 0</u>

10	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 18,000</u>	<u>\$ 18,000</u>
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11 **01-102 OFFICE OF THE STATE INSPECTOR GENERAL**

12	EXPENDITURES:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
13	Administrative –		
14	Authorized Positions	(15)	(15)
15	Nondiscretionary Expenditures	\$ 500,460	\$ 511,337
16	Discretionary Expenditures	<u>\$ 1,881,678</u>	<u>\$ 4,994,198</u>

17 **Program Description:** *The Office of the State Inspector General’s mission as a statutorily*  
 18 *empowered law enforcement agency is to investigate, detect, and prevent fraud, corruption,*  
 19 *waste, inefficiencies, mismanagement, misconduct, and abuse in the executive branch of*  
 20 *state government. The office’s mission promotes a high level of integrity, efficiency,*  
 21 *effectiveness, and economy in the operations of state government, increasing the general*  
 22 *public’s confidence and trust in state government.*

23	TOTAL EXPENDITURES	<u>\$ 2,382,138</u>	<u>\$ 5,505,535</u>
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24 MEANS OF FINANCE (NONDISCRETIONARY):

25	State General Fund (Direct)	<u>\$ 500,460</u>	<u>\$ 511,337</u>
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26	TOTAL MEANS OF FINANCING		
27	(NONDISCRETIONARY)	<u>\$ 500,460</u>	<u>\$ 511,337</u>

28 MEANS OF FINANCE (DISCRETIONARY):

29	State General Fund (Direct)	\$ 1,865,348	\$ 4,977,868
30	Federal Funds	<u>\$ 16,330</u>	<u>\$ 16,330</u>

31	TOTAL MEANS OF FINANCING		
32	(DISCRETIONARY)	<u>\$ 1,881,678</u>	<u>\$ 4,994,198</u>

33 BY EXPENDITURE CATEGORY:

34	Personal Services	\$ 2,050,563	\$ 2,183,658
35	Operating Expenses	\$ 45,360	\$ 45,360
36	Professional Services	\$ 2,500	\$ 3,002,500
37	Other Charges	\$ 283,715	\$ 274,017
38	Acquisitions/Major Repairs	<u>\$ 0</u>	<u>\$ 0</u>

39	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 2,382,138</u>	<u>\$ 5,505,535</u>
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40 **01-103 MENTAL HEALTH ADVOCACY SERVICE**

41	EXPENDITURES:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
42	Administrative - Authorized Positions	(53)	(53)
43	Nondiscretionary Expenditures	\$ 7,117,474	\$ 8,593,519
44	Discretionary Expenditures	<u>\$ 0</u>	<u>\$ 0</u>

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

6 TOTAL EXPENDITURES \$ 7,117,474 \$ 8,593,519

7 MEANS OF FINANCE (NONDISCRETIONARY):

8 State General Fund (Direct) \$ 6,445,419 \$ 7,636,464

9 State General Fund by:  
 10 Interagency Transfers \$ 672,055 \$ 957,055

11 TOTAL MEANS OF FINANCING  
 12 (NONDISCRETIONARY) \$ 7,117,474 \$ 8,593,519

13 MEANS OF FINANCE (DISCRETIONARY):

14 TOTAL MEANS OF FINANCE  
 15 (DISCRETIONARY) \$ 0 \$ 0

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

19 BY EXPENDITURE CATEGORY:

20 Personal Services \$ 6,063,956 \$ 7,081,039

21 Operating Expenses \$ 387,448 \$ 522,448

22 Professional Services \$ 29,506 \$ 29,506

23 Other Charges \$ 636,564 \$ 960,526

24 Acquisitions/Major Repairs \$ 0 \$ 0

25 TOTAL BY EXPENDITURE CATEGORY \$ 7,117,474 \$ 8,593,519

26 **01-106 LOUISIANA TAX COMMISSION**

27 EXPENDITURES: **FY 26 EOB** **FY 27 REC**

28 Property Taxation Regulatory/Oversight -  
 29 Authorized Positions (36) (36)

30 Nondiscretionary Expenditures \$ 993,052 \$ 965,673

31 Discretionary Expenditures \$ 4,513,598 \$ 4,607,810

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

39 TOTAL EXPENDITURES \$ 5,506,650 \$ 5,573,483

40 MEANS OF FINANCE (NONDISCRETIONARY):

41 State General Fund (Direct) \$ 398,423 \$ 803,164

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

24 **01-107 DIVISION OF ADMINISTRATION**

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

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

34	Community Development Block Grant -		
35	Authorized Positions	(91)	(91)
36	Authorized Other Charges Positions	(37)	(42)
37	Nondiscretionary Expenditures	\$ 2,846,001	\$ 2,984,855
38	Discretionary Expenditures	\$ 1,203,387,596	\$ 1,196,234,752

39 **Program Description:** *Awards and administers financial assistance in federally designated*  
 40 *eligible areas of the state in order to further develop communities by providing decent*  
 41 *housing and a suitable living environment while expanding economic opportunities*  
 42 *principally for persons of low to moderate income. The Louisiana Government Assistance*  
 43 *Program is designed to fill the gaps where there are no federal or other state funds available*  
 44 *to assist local governments with an identified high priority need.*

45	Auxiliary Account - Authorized Positions	(12)	(12)
46	Nondiscretionary Expenditures	\$ 282,140	\$ 269,578
47	Discretionary Expenditures	<u>\$ 36,494,457</u>	<u>\$ 36,561,750</u>

1 **Account Description:** *Provides services to other agencies and programs which are*  
 2 *supported through charging of those entities; includes CDBG Revolving Funds, Louisiana*  
 3 *Equipment Acquisitions Fund (LEAF), State Buildings Repairs and Major Maintenance*  
 4 *Fund, State Register, and Cash and Travel Management.*

5 TOTAL EXPENDITURES \$ 1,606,997,969 \$ 1,585,491,677

6 MEANS OF FINANCE (NONDISCRETIONARY):

7 State General Fund (Direct) \$ 10,664,459 \$ 10,993,491

8 State General Fund by:

9 Interagency Transfers \$ 2,863,035 \$ 2,861,805

10 Fees & Self-generated Revenues from Prior  
 11 and Current Year Collections \$ 1,788,493 \$ 2,008,648

12 Statutory Dedications:

13 Granting Unserved Municipalities  
 14 Broadband Opportunities Fund \$ 0 \$ 17,189

15 Federal Funds \$ 3,140,999 \$ 2,835,581

16 TOTAL MEANS OF FINANCING  
 17 (NONDISCRETIONARY) \$ 18,456,986 \$ 18,716,714

18 MEANS OF FINANCE (DISCRETIONARY):

19 State General Fund (Direct) \$ 69,435,152 \$ 54,561,382

20 State General Fund by:

21 Interagency Transfers \$ 75,252,422 \$ 77,598,721

22 Fees & Self-generated Revenues from Prior  
 23 and Current Year Collections \$ 53,938,915 \$ 49,979,348

24 Statutory Dedications:

25 Granting Unserved Municipalities  
 26 Broadband Opportunities Fund \$ 90,000,000 \$ 89,482,811

27 State Emergency Response Fund \$ 100,000 \$ 100,000

28 Energy Performance Contract Fund \$ 30,000 \$ 30,000

29 Engineering Fees Subfund within the  
 30 Water Sector Fund \$ 2,500,000 \$ 2,500,000

31 Phase II Subfund of the Water Sector  
 32 Fund \$ 75,000,000 \$ 75,000,000

33 Emergency Subfund of the Water  
 34 Sector Fund \$ 5,000,000 \$ 5,000,000

35 Political Subdivision Federal Grant  
 36 Assistance Fund \$ 1,882,648 \$ 9,040,125

37 Criminal Justice Priority Fund \$ 27,000,000 \$ 27,000,000

38 Louisiana Charter School Start-Up  
 39 and Expansion Loan Fund \$ 218,780 \$ 218,780

40 Modernization and Security Fund \$ 10,000,000 \$ 0

41 Federal Funds \$ 1,178,183,066 \$ 1,176,263,796

42 TOTAL MEANS OF FINANCING  
 43 (DISCRETIONARY) \$ 1,588,540,983 \$ 1,566,774,963

44 BY EXPENDITURE CATEGORY:

45 Personal Services \$ 64,261,449 \$ 70,357,284

46 Operating Expenses \$ 25,988,184 \$ 26,676,262

47 Professional Services \$ 1,644,220 \$ 1,887,061

48 Other Charges \$ 1,514,814,157 \$ 1,486,070,775

49 Acquisitions/Major Repairs \$ 289,959 \$ 500,295

50 TOTAL BY EXPENDITURE CATEGORY \$ 1,606,997,969 \$ 1,585,491,677

51 Provided, however, that the funds appropriated above for the Auxiliary Account  
 52 appropriation shall be allocated as follows:

1	State Register	\$ 600,762	\$ 615,007
2	LEAF	\$ 30,000,000	\$ 30,000,000
3	Cash Management	\$ 200,000	\$ 200,000
4	Travel Management	\$ 1,515,763	\$ 1,556,249
5	State Building and Grounds Major Repairs	\$ 716,148	\$ 716,148
6	Construction Litigation	\$ 1,013,058	\$ 1,013,058
7	State Uniform Payroll Account	\$ 22,000	\$ 22,000
8	Disaster CDBG Economic Development		
9	Revolving Loan Fund	\$ 2,708,866	\$ 2,708,866

10 **01-109 COASTAL PROTECTION & RESTORATION AUTHORITY**

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

16 **Program Description:** *The Coastal Protection and Restoration Authority Board is*  
 17 *comprised of agency heads from numerous state offices and regional representatives. It is*  
 18 *designed to be the public venue to develop and approve coastal policies and budgets focused*  
 19 *on hurricane protection and coastal restoration efforts. The board was established to*  
 20 *achieve integrated coastal protection for Louisiana through the articulation of a clear*  
 21 *statement of priorities, policies and funding. The Coastal Protection and Restoration*  
 22 *Authority (CPRA) is working closely with other entities on coastal issues, including the state*  
 23 *legislature, the Governor’s Advisory Commission on Coastal Protection, Restoration and*  
 24 *Conservation, and the Division of Administration’s Disaster Recovery Unit within the Office*  
 25 *of Community Development. Through the Implementation Program, CPRA will develop,*  
 26 *implement and enforce the coastal protection and restoration Master Plan, which will lead*  
 27 *to a safe and sustainable coast that will protect communities, the nation’s critical energy*  
 28 *infrastructure, and Louisiana’s natural resources.*

29	TOTAL EXPENDITURES	<u>\$ 216,954,650</u>	<u>\$ 147,280,659</u>
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30 MEANS OF FINANCE (NONDISCRETIONARY):

31	State General Fund by:		
32	Interagency Transfers	\$ 0	\$ 30,536
33	Statutory Dedications:		
34	Natural Resource Restoration Trust Fund	\$ 469,331	\$ 469,331
35	Coastal Protection and Restoration Fund	\$ 3,112,139	\$ 2,953,486
36	Federal Funds	<u>\$ 1,098,209</u>	<u>\$ 1,017,260</u>

37	TOTAL MEANS OF FINANCING		
38	(NONDISCRETIONARY)	<u>\$ 4,679,679</u>	<u>\$ 4,470,613</u>

39 MEANS OF FINANCE (DISCRETIONARY):

40	State General Fund (Direct)	\$ 1,219,700	\$ 0
41	State General Fund by:		
42	Interagency Transfers	\$ 10,114,970	\$ 6,048,044
43	Statutory Dedications:		
44	Natural Resource Restoration Trust Fund	\$ 40,606,898	\$ 33,176,040
45	Coastal Protection and Restoration Fund	\$ 92,214,299	\$ 55,403,580
46	Louisiana Transportation Infrastructure Fund	\$ 10,000,000	\$ 0
47	Federal Funds	<u>\$ 58,119,104</u>	<u>\$ 48,182,382</u>

48	TOTAL MEANS OF FINANCING		
49	(DISCRETIONARY)	<u>\$ 212,274,971</u>	<u>\$ 142,810,046</u>

1 BY EXPENDITURE CATEGORY:

2	Personal Services	\$ 24,811,338	\$ 25,119,134
3	Operating Expenses	\$ 2,315,268	\$ 2,172,976
4	Professional Services	\$ 0	\$ 0
5	Other Charges	\$ 189,188,719	\$ 119,785,660
6	Acquisitions/Major Repairs	<u>\$ 639,325</u>	<u>\$ 202,889</u>
7	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 216,954,650</u>	<u>\$ 147,280,659</u>

8 **01-112 DEPARTMENT OF MILITARY AFFAIRS**

9	EXPENDITURES:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
10	Military Affairs - Authorized Positions	(443)	(443)
11	Authorized Other Charges Positions	(1)	(1)
12	Nondiscretionary Expenditures	\$ 7,805,176	\$ 6,899,963
13	Discretionary Expenditures	\$ 90,681,721	\$ 78,910,186

14 **Program Description:** *The Military Affairs Program was created to reinforce the Armed*  
 15 *Forces of the United States and to be available for the security and emergency needs of the*  
 16 *State of Louisiana. The program provides organized, trained and equipped units to execute*  
 17 *assigned state and federal missions.*

18	Governor's Office of Homeland Security and		
19	Emergency Preparedness -		
20	Authorized Positions	(120)	(119)
21	Authorized Other Charges Positions	(210)	(210)
22	Nondiscretionary Expenditures	\$ 6,767,261	\$ 6,846,478
23	Discretionary Expenditures	\$ 2,970,652,191	\$ 2,742,068,548

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

30	Education - Authorized Positions	(406)	(393)
31	Authorized Other Charges Positions	(3)	(3)
32	Nondiscretionary Expenditures	\$ 4,803,426	\$ 4,592,901
33	Discretionary Expenditures	\$ 38,505,680	\$ 36,257,354

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

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

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

44	TOTAL EXPENDITURES	<u>\$ 3,120,100,757</u>	<u>\$ 2,876,457,347</u>
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1	MEANS OF FINANCE (NONDISCRETIONARY):		
2	State General Fund (Direct)	\$ 9,202,660	\$ 8,145,933
3	State General Fund by:		
4	Interagency Transfers	\$ 147,155	\$ 164,821
5	Fees & Self-generated Revenues from Prior		
6	and Current Year Collections	\$ 400,319	\$ 386,797
7	Federal Funds	<u>\$ 9,625,729</u>	<u>\$ 9,661,921</u>
8	TOTAL MEANS OF FINANCING		
9	(NONDISCRETIONARY)	<u>\$ 19,375,863</u>	<u>\$ 18,359,472</u>
10	MEANS OF FINANCE (DISCRETIONARY):		
11	State General Fund (Direct)	\$ 141,312,953	\$ 132,193,888
12	State General Fund by:		
13	Interagency Transfers	\$ 7,801,523	\$ 4,048,638
14	Fees & Self-generated Revenues from Prior		
15	and Current Year Collections	\$ 9,065,244	\$ 6,326,057
16	Statutory Dedications:		
17	Camp Minden Fire Protection Fund	\$ 50,000	\$ 50,000
18	Modernization and Security Fund	\$ 3,536,760	\$ 0
19	Disability-Focused Disaster Preparedness		
20	and Response Fund	\$ 500,000	\$ 500,000
21	State Emergency Response Fund	\$ 1,180,412	\$ 1,000,000
22	Water Sector Fund	\$ 414,544,502	\$ 200,000,000
23	Federal Funds	<u>\$ 2,522,733,500</u>	<u>\$ 2,513,979,292</u>
24	TOTAL MEANS OF FINANCING		
25	(DISCRETIONARY)	<u>\$ 3,100,724,894</u>	<u>\$ 2,858,097,875</u>
26	BY EXPENDITURE CATEGORY:		
27	Personal Services	\$ 86,533,519	\$ 90,119,210
28	Operating Expenses	\$ 39,685,895	\$ 36,580,780
29	Professional Services	\$ 6,348,030	\$ 5,744,817
30	Other Charges	\$ 2,975,259,884	\$ 2,739,443,695
31	Acquisitions/Major Repairs	<u>\$ 12,273,429</u>	<u>\$ 4,568,845</u>
32	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 3,120,100,757</u>	<u>\$ 2,876,457,347</u>
33	<b>01-116 OFFICE OF THE STATE PUBLIC DEFENDER</b>		
34	EXPENDITURES:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
35	Office of the State Public Defender -		
36	Authorized Positions	(17)	(17)
37	Nondiscretionary Expenditures	\$ 403,849	\$ 385,217
38	Discretionary Expenditures	<u>\$ 53,631,860</u>	<u>\$ 48,570,384</u>
39	<b>Program Description:</b>		
40	<i>The goals of the Office of the State Public Defender are to improve</i>		
41	<i>the criminal justice system and the quality of criminal defense services provided to</i>		
42	<i>individuals through a community-based delivery system; ensure equal justice for all citizens</i>		
43	<i>without regard to race, color, religion, age, sex, national origin, political affiliation or</i>		
44	<i>disability; guarantee the respect for personal rights of individuals charged with criminal or</i>		
45	<i>delinquent acts; and uphold the highest ethical standards of the legal profession. In</i>		
46	<i>addition, the Office of the State Public Defender provides legal representation to all indigent</i>		
47	<i>parents in Child In Need of Care (CINC) cases statewide.</i>		
47	TOTAL EXPENDITURES	<u>\$ 54,035,709</u>	<u>\$ 48,955,601</u>

1	MEANS OF FINANCE (NONDISCRETIONARY):		
2	State General Fund by:		
3	Statutory Dedications:		
4	Louisiana Public Defender Fund	\$ 403,849	\$ 385,217
5	TOTAL MEANS OF FINANCING		
6	(NONDISCRETIONARY)	<u>\$ 403,849</u>	<u>\$ 385,217</u>
7	MEANS OF FINANCE (DISCRETIONARY):		
8	State General Fund (Direct)	\$ 1,000,000	\$ 0
9	State General Fund by:		
10	Interagency Transfers	\$ 1,574,999	\$ 1,574,999
11	Statutory Dedications:		
12	Louisiana Public Defender Fund	\$ 46,717,371	\$ 46,776,810
13	Overcollections Fund	\$ 4,160,105	\$ 0
14	DNA Testing Post-Conviction Relief		
15	for Indigents Fund	\$ 50,000	\$ 50,000
16	Federal Funds	\$ 129,385	\$ 168,575
17	TOTAL MEANS OF FINANCING		
18	(DISCRETIONARY)	<u>\$ 53,631,860</u>	<u>\$ 48,570,384</u>
19	Provided, however, and notwithstanding any law to the contrary, prior year Interagency		
20	Transfers derived from Title IV-E shall be carried forward and shall be available for		
21	expenditure.		
22	BY EXPENDITURE CATEGORY:		
23	Personal Services	\$ 2,349,408	\$ 2,375,823
24	Operating Expenses	\$ 416,158	\$ 416,158
25	Professional Services	\$ 401,604	\$ 401,604
26	Other Charges	\$ 50,861,939	\$ 45,755,416
27	Acquisitions/Major Repairs	\$ 6,600	\$ 6,600
28	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 54,035,709</u>	<u>\$ 48,955,601</u>
29	<b>01-124 LOUISIANA STADIUM AND EXPOSITION DISTRICT</b>		
30	EXPENDITURES:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
31	Administrative - Authorized Positions	(0)	(0)
32	Nondiscretionary Expenditures	\$ 29,995,726	\$ 29,995,726
33	Discretionary Expenditures	<u>\$ 96,362,309</u>	<u>\$ 98,646,839</u>
34	<b>Program Description:</b> <i>Provides for the operations of the Caesars Superdome and the</i>		
35	<i>Smoothie King Center.</i>		
36	TOTAL EXPENDITURES	<u>\$ 126,358,035</u>	<u>\$ 128,642,565</u>
37	MEANS OF FINANCE		
38	(NONDISCRETIONARY):		
39	State General Fund by:		
40	Fees & Self-generated Revenues	\$ 29,395,726	\$ 29,395,726
41	Fees & Self-generated Revenues Dedicated		
42	Fund Accounts:		
43	Louisiana Stadium and Exposition		
44	District License Plate Dedicated		
45	Fund Account	<u>\$ 600,000</u>	<u>\$ 600,000</u>
46	TOTAL MEANS OF FINANCING		
47	(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:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
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	<b>01-133 OFFICE OF ELDERLY AFFAIRS</b>		
22	EXPENDITURES:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
23	Administrative - Authorized Positions	(84)	(84)
24	Nondiscretionary Expenditures	\$ 1,823,353	\$ 1,851,890
25	Discretionary Expenditures	\$ 10,282,190	\$ 9,797,165
26	<b>Program Description:</b> <i>Provides administrative functions including advocacy, planning,</i>		
27	<i>coordination, interagency links, information sharing, and monitoring and evaluation</i>		
28	<i>services.</i>		
29	Title III, Title V, Title VII and NSIP -		
30	Authorized Positions	(3)	(3)
31	Nondiscretionary Expenditures	\$ 45,743	\$ 51,813
32	Discretionary Expenditures	\$ 44,621,406	\$ 41,150,272
33	<b>Program Description:</b> <i>Fosters and assists in the development of cooperative agreements</i>		
34	<i>with federal, state, area agencies, organizations and providers of supportive services to</i>		
35	<i>provide a wide range of support services for older Louisianans.</i>		
36	Parish Councils on Aging - Authorized Positions	(0)	(0)
37	Nondiscretionary Expenditures	\$ 0	\$ 0
38	Discretionary Expenditures	\$ 8,495,137	\$ 10,629,542
39	<b>Program Description:</b> <i>Supports local services to the elderly provided by Parish Councils</i>		
40	<i>on Aging by providing funds to supplement other programs, administrative costs, and</i>		
41	<i>expenses not allowed by other funding sources.</i>		
42	Senior Centers - Authorized Positions	(0)	(0)
43	Nondiscretionary Expenditures	\$ 0	\$ 0
44	Discretionary Expenditures	\$ <u>9,400,166</u>	\$ <u>9,229,616</u>

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

4 TOTAL EXPENDITURES \$ 74,667,995 \$ 72,710,298

5 MEANS OF FINANCE (NONDISCRETIONARY):

6 State General Fund (Direct) \$ 1,734,348 \$ 1,761,698  
 7 Federal Funds \$ 134,748 \$ 142,005

8 TOTAL MEANS OF FINANCING  
 9 (NONDISCRETIONARY) \$ 1,869,096 \$ 1,903,703

10 MEANS OF FINANCE (DISCRETIONARY):

11 State General Fund (Direct) \$ 40,226,308 \$ 41,398,454  
 12 State General Fund by:  
 13 Fees & Self-generated Revenues \$ 12,500 \$ 15,000  
 14 Federal Funds \$ 32,560,091 \$ 29,393,141

15 TOTAL MEANS OF FINANCING  
 16 (DISCRETIONARY) \$ 72,798,899 \$ 70,806,595

17 BY EXPENDITURE CATEGORY:

18 Personal Services \$ 8,902,011 \$ 9,084,738  
 19 Operating Expenses \$ 468,738 \$ 468,738  
 20 Professional Services \$ 69,097 \$ 69,097  
 21 Other Charges \$ 65,228,149 \$ 63,087,725  
 22 Acquisitions/Major Repairs \$ 0 \$ 0

23 TOTAL BY EXPENDITURE CATEGORY \$ 74,667,995 \$ 72,710,298

24 **01-254 LOUISIANA STATE RACING COMMISSION**

25 EXPENDITURES: **FY 26 EOB** **FY 27 REC**  
 26 Louisiana State Racing Commission -  
 27 Authorized Positions (89) (85)  
 28 Nondiscretionary Expenditures \$ 1,033,056 \$ 961,612  
 29 Discretionary Expenditures \$ 18,405,149 \$ 17,277,796

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

36 TOTAL EXPENDITURES \$ 19,438,205 \$ 18,239,408

37 MEANS OF FINANCE (NONDISCRETIONARY):

38 State General Fund by:  
 39 Fees & Self-generated Revenues from Prior  
 40 and Current Year Collections \$ 412,608 \$ 378,994  
 41 Statutory Dedications:  
 42 Pari-mutuel Live Racing Facility  
 43 Gaming Control Fund \$ 620,448 \$ 582,618

44 TOTAL MEANS OF FINANCING  
 45 (NONDISCRETIONARY) \$ 1,033,056 \$ 961,612

1	MEANS OF FINANCE (DISCRETIONARY):		
2	State General Fund by:		
3	Fees & Self-generated Revenues from Prior		
4	and Current Year Collections	\$ 6,936,310	\$ 5,771,127
5	Statutory Dedications:		
6	Pari-mutuel Live Racing Facility		
7	Gaming Control Fund	\$ 5,578,035	\$ 5,615,865
8	Sports Wagering Purse Supplement		
9	Fund	\$ 1,800,000	\$ 1,800,000
10	Video Draw Poker Device Purse		
11	Supplement Fund	\$ 4,090,804	\$ 4,090,804
12	TOTAL MEANS OF FINANCING		
13	(DISCRETIONARY)	<u>\$ 18,405,149</u>	<u>\$ 17,277,796</u>
14	BY EXPENDITURE CATEGORY:		
15	Personal Services	\$ 6,331,564	\$ 6,603,991
16	Operating Expenses	\$ 747,238	\$ 759,738
17	Professional Services	\$ 454,464	\$ 454,464
18	Other Charges	\$ 11,810,629	\$ 10,378,715
19	Acquisitions/Major Repairs	\$ 94,310	\$ 42,500
20	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 19,438,205</u>	<u>\$ 18,239,408</u>
21	<b>01-255 OFFICE OF FINANCIAL INSTITUTIONS</b>		
22	EXPENDITURES:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
23	Office of Financial Institutions -		
24	Authorized Positions	(106)	(106)
25	Nondiscretionary Expenditures	\$ 3,091,574	\$ 13,069,094
26	Discretionary Expenditures	<u>\$ 12,436,436</u>	<u>\$ 2,835,533</u>
27	<b>Program Description:</b>		
28	<i>Licenses, charters, supervises and examines state-chartered</i>		
29	<i>depository financial institutions and certain financial service providers, including retail</i>		
30	<i>sales finance businesses, mortgage lenders, and consumer and mortgage loan brokers. Also</i>		
	<i>licenses and oversees securities activities in Louisiana.</i>		
31	TOTAL EXPENDITURES	<u>\$ 15,528,010</u>	<u>\$ 15,904,627</u>
32	MEANS OF FINANCE (NONDISCRETIONARY):		
33	State General Fund by:		
34	Fees & Self-generated Revenues	<u>\$ 3,091,574</u>	<u>\$ 2,835,533</u>
35	TOTAL MEANS OF FINANCING		
36	(NONDISCRETIONARY)	<u>\$ 3,091,574</u>	<u>\$ 2,835,533</u>
37	MEANS OF FINANCE (DISCRETIONARY):		
38	State General Fund by:		
39	Fees & Self-generated Revenues	<u>\$ 12,436,436</u>	<u>\$ 13,069,094</u>
40	TOTAL MEANS OF FINANCING		
41	(DISCRETIONARY)	<u>\$ 12,436,436</u>	<u>\$ 13,069,094</u>

1 BY EXPENDITURE CATEGORY:

2	Personal Services	\$ 13,130,419	\$ 13,136,217
3	Operating Expenses	\$ 1,280,458	\$ 1,343,137
4	Professional Services	\$ 55,000	\$ 55,000
5	Other Charges	\$ 1,056,945	\$ 1,333,273
6	Acquisitions/Major Repairs	<u>\$ 5,188</u>	<u>\$ 37,000</u>
7	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 15,528,010</u>	<u>\$ 15,904,627</u>

8 **SCHEDULE 03**

9 **DEPARTMENT OF VETERANS AFFAIRS**

10 **03-130 DEPARTMENT OF VETERANS AFFAIRS**

11	EXPENDITURES:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
12	Administrative - Authorized Positions	(20)	(20)
13	Nondiscretionary Expenditures	\$ 1,008,314	\$ 1,020,033
14	Discretionary Expenditures	\$ 5,332,764	\$ 5,786,271

15 **Program Description:** *Provides administrative oversight, support personnel, assistance*  
 16 *and training necessary to efficiently operate all service programs of the department,*  
 17 *including management and nursing compliance oversight for the Louisiana Veterans Home,*  
 18 *Northeast Louisiana Veterans Home, Southwest Louisiana Veterans Home, Northwest*  
 19 *Louisiana Veterans Home, and Southeast Louisiana Veterans Home, as well as the*  
 20 *Northwest Louisiana Veterans Cemetery, Central Louisiana Veterans Cemetery, Southeast*  
 21 *Louisiana Veterans Cemetery, Northeast Louisiana Veterans Cemetery, Southwest Louisiana*  
 22 *Veterans Cemetery, and additional programs including the following: Veterans parish*  
 23 *service and claims offices which help veterans and their dependents statewide access all*  
 24 *earned state and federal benefits; State Approval Agency which approves more than 240*  
 25 *educational and training institutions for federal GI bill tuition assistance pursuant to Title*  
 26 *38 USC; LaVetCorps program staffing 30 college and university campus student veteran*  
 27 *centers with LDVA-trained AmeriCorps service members, offering student veterans*  
 28 *assistance transitioning home from active duty to higher education; Title 29 state tuition*  
 29 *assistance program pursuant to R.S. 29:36.1, 29:288-290; Louisiana Honor Medals*  
 30 *Program, recognizing service of all Louisiana veterans; and Louisiana Military Family*  
 31 *Assistance Fund, offering donation-funded need-based grants and Louisiana National Guard*  
 32 *deployment assistance pursuant to R.S. 46:121-123.*

33	Appeals - Authorized Positions	(7)	(7)
34	Nondiscretionary Expenditures	\$ 95,259	\$ 96,333
35	Discretionary Expenditures	\$ 508,377	\$ 541,458

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

38	Contact Assistance -		
39	Authorized Positions	(63)	(63)
40	Nondiscretionary Expenditures	\$ 656,516	\$ 689,870
41	Discretionary Expenditures	\$ 7,873,402	\$ 8,599,322

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

45	State Approval Agency -		
46	Authorized Positions	(4)	(5)
47	Nondiscretionary Expenditures	\$ 63,265	\$ 59,949
48	Discretionary Expenditures	\$ 428,278	\$ 576,252

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

6	State Veterans Cemetery - Authorized Positions		(32)		(32)
7	Nondiscretionary Expenditures	\$	359,115	\$	341,877
8	Discretionary Expenditures	\$	<u>3,351,860</u>	\$	<u>3,309,641</u>

9 **Program Description:** *State Veterans Cemetery consists of the Northwest Louisiana State*  
 10 *Veterans Cemetery in Keithville, Louisiana, the Central Louisiana State Veterans Cemetery*  
 11 *in Leesville, Louisiana, the Southeast Louisiana Veterans Cemetery in Slidell, Louisiana, the*  
 12 *Northeast Louisiana Veterans Cemetery in Rayville, Louisiana and the Southwest Louisiana*  
 13 *Veterans Cemetery in Jennings, Louisiana.*

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

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

23	MEANS OF FINANCE (DISCRETIONARY):				
24	State General Fund (Direct)	\$	13,099,570	\$	14,165,760
25	State General Fund by:				
26	Interagency Transfers	\$	1,636,031	\$	1,744,242
27	Fees & Self-generated Revenues	\$	1,280,952	\$	1,293,807
28	Statutory Dedications:				
29	Louisiana Military Family Assistance Fund	\$	215,528	\$	215,528
30	Federal Funds	\$	<u>1,262,600</u>	\$	<u>1,393,607</u>

31	TOTAL MEANS OF FINANCING				
32	(DISCRETIONARY)	\$	<u>17,494,681</u>	\$	<u>18,812,944</u>

33	BY EXPENDITURE CATEGORY:				
34	Personal Services	\$	10,769,472	\$	11,776,443
35	Operating Expenses	\$	1,052,808	\$	1,210,553
36	Professional Services	\$	166,625	\$	157,220
37	Other Charges	\$	7,213,274	\$	7,658,540
38	Acquisitions/Major Repairs	\$	<u>474,971</u>	\$	<u>218,250</u>

39	TOTAL BY EXPENDITURE CATEGORY	\$	<u>19,677,150</u>	\$	<u>21,021,006</u>
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40 **03-131 LOUISIANA VETERANS HOME**

41	EXPENDITURES:		<b><u>FY 26 EOB</u></b>		<b><u>FY 27 REC</u></b>
42	Louisiana Veterans Home -				
43	Authorized Positions		(122)		(120)
44	Nondiscretionary Expenditures	\$	1,585,750	\$	1,548,418
45	Discretionary Expenditures	\$	<u>13,354,191</u>	\$	<u>13,578,739</u>

1 **Program Description:** *To provide medical and nursing care to eligible Louisiana veterans*  
 2 *in an effort to return the veteran to the highest physical and mental capacity. The veterans*  
 3 *home, located in Jackson, Louisiana, opened in March 1982 to meet the growing long-term*  
 4 *healthcare needs of Louisiana's disabled and homeless veterans.*

5 TOTAL EXPENDITURES \$ 14,939,941 \$ 15,127,157

6 MEANS OF FINANCE (NONDISCRETIONARY):

7 State General Fund (Direct) \$ 373,426 \$ 583,693

8 State General Fund by:

9 Fees & Self-generated Revenues \$ 274,661 \$ 189,464

10 Federal Funds \$ 937,663 \$ 775,261

11 TOTAL MEANS OF FINANCING  
 12 (NONDISCRETIONARY) \$ 1,585,750 \$ 1,548,418

13 MEANS OF FINANCE (DISCRETIONARY):

14 State General Fund (Direct) \$ 1,644,998 \$ 1,711,009

15 State General Fund by:

16 Fees & Self-generated Revenues \$ 2,247,360 \$ 2,492,828

17 Federal Funds \$ 9,461,833 \$ 9,374,902

18 TOTAL MEANS OF FINANCING  
 19 (DISCRETIONARY) \$ 13,354,191 \$ 13,578,739

20 BY EXPENDITURE CATEGORY:

21 Personal Services \$ 9,965,483 \$ 10,020,724

22 Operating Expenses \$ 2,172,004 \$ 2,282,955

23 Professional Services \$ 739,391 \$ 801,316

24 Other Charges \$ 1,278,375 \$ 1,297,103

25 Acquisitions/Major Repairs \$ 784,688 \$ 725,059

26 TOTAL BY EXPENDITURE CATEGORY \$ 14,939,941 \$ 15,127,157

27 **03-132 NORTHEAST LOUISIANA VETERANS HOME**

28 EXPENDITURES: **FY 26 EOB** **FY 27 REC**

29 Northeast Louisiana Veterans Home -

30 Authorized Positions (149) (148)

31 Nondiscretionary Expenditures \$ 1,718,987 \$ 1,573,690

32 Discretionary Expenditures \$ 14,775,973 \$ 15,240,494

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

37 TOTAL EXPENDITURES \$ 16,494,960 \$ 16,814,184

38 MEANS OF FINANCE (NONDISCRETIONARY):

39 State General Fund by:

40 Fees & Self-generated Revenues \$ 288,476 \$ 283,786

41 Federal Funds \$ 1,430,511 \$ 1,289,904

42 TOTAL MEANS OF FINANCING  
 43 (NONDISCRETIONARY) \$ 1,718,987 \$ 1,573,690

1	MEANS OF FINANCE (DISCRETIONARY):		
2	State General Fund by:		
3	Fees & Self-generated Revenues	\$ 2,111,524	\$ 2,116,214
4	Federal Funds	\$ 12,664,449	\$ 13,124,280
5	TOTAL MEANS OF FINANCING		
6	(DISCRETIONARY)	<u>\$ 14,775,973</u>	<u>\$ 15,240,494</u>
7	BY EXPENDITURE CATEGORY:		
8	Personal Services	\$ 11,409,483	\$ 11,374,094
9	Operating Expenses	\$ 2,717,214	\$ 2,644,249
10	Professional Services	\$ 827,528	\$ 965,957
11	Other Charges	\$ 1,276,512	\$ 1,314,884
12	Acquisitions/Major Repairs	\$ 264,223	\$ 515,000
13	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 16,494,960</u>	<u>\$ 16,814,184</u>

14 **03-134 SOUTHWEST LOUISIANA VETERANS HOME**

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

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

24	TOTAL EXPENDITURES	<u>\$ 17,458,238</u>	<u>\$ 18,201,772</u>
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25	MEANS OF FINANCE (NONDISCRETIONARY):		
26	State General Fund by:		
27	Fees & Self-generated Revenues	\$ 311,105	\$ 288,725
28	Federal Funds	\$ 1,362,866	\$ 1,279,159
29	TOTAL MEANS OF FINANCING		
30	(NONDISCRETIONARY)	<u>\$ 1,673,971</u>	<u>\$ 1,567,884</u>

31	MEANS OF FINANCE (DISCRETIONARY):		
32	State General Fund by:		
33	Interagency Transfers	\$ 235,068	\$ 235,068
34	Fees & Self-generated Revenues	\$ 2,793,674	\$ 2,816,054
35	Federal Funds	\$ 12,755,525	\$ 13,582,766
36	TOTAL MEANS OF FINANCING		
37	(DISCRETIONARY)	<u>\$ 15,784,267</u>	<u>\$ 16,633,888</u>

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

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

2	EXPENDITURES:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
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:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
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:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
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	\$	<u>137,217,286</u>	\$ <u>128,680,572</u>
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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	\$	<u>4,279,704</u>	\$ <u>4,245,392</u>
34				
35	TOTAL MEANS OF FINANCING			
36	(NONDISCRETIONARY)	\$	<u>50,301,649</u>	\$ <u>55,975,544</u>

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

46	TOTAL MEANS OF FINANCING			
47	(DISCRETIONARY)	\$	<u>86,915,637</u>	\$ <u>72,705,028</u>

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	<u>\$ 13,943,675</u>	<u>\$ 2,608,808</u>
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:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
11	Administrative - Authorized Positions	(63)	(62)
12	Nondiscretionary Expenditures	\$ 2,282,313	\$ 2,147,506
13	Discretionary Expenditures	\$ 6,383,574	\$ 6,420,016

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)	(80)
21	Nondiscretionary Expenditures	\$ 2,818,291	\$ 2,851,207
22	Discretionary Expenditures	\$ 35,040,379	\$ 33,801,529

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)	(168)
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	<b>Program Description:</b> <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>\$ 117,771,151</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	\$ 19,753,298
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>\$ 102,924,496</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>
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24 **OFFICE OF THE LIEUTENANT GOVERNOR**

25 **04-146 LIEUTENANT GOVERNOR**

26	EXPENDITURES:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
27	Administrative Program -		
28	Authorized Positions	(7)	(7)
29	Nondiscretionary Expenditures	\$ 594,261	\$ 582,401
30	Discretionary Expenditures	\$ 3,900,036	\$ 1,577,209

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

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

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

44	TOTAL EXPENDITURES	<u>\$ 12,937,026</u>	<u>\$ 8,853,731</u>
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1	MEANS OF FINANCE (NONDISCRETIONARY):		
2	State General Fund (Direct)	\$ 477,634	\$ 478,450
3	State General Fund by:		
4	Interagency Transfers	\$ 150,654	\$ 144,162
5	Federal Funds	\$ 137,850	\$ 81,871
6	TOTAL MEANS OF FINANCING		
7	(NONDISCRETIONARY)	<u>\$ 766,138</u>	<u>\$ 704,483</u>
8	MEANS OF FINANCE: (DISCRETIONARY)		
9	State General Fund (Direct)	\$ 3,218,548	\$ 877,166
10	State General Fund by:		
11	Interagency Transfers	\$ 945,096	\$ 951,588
12	Federal Funds	\$ 8,007,244	\$ 6,320,494
13	TOTAL MEANS OF FINANCING		
14	(DISCRETIONARY)	<u>\$ 12,170,888</u>	<u>\$ 8,149,248</u>
15	BY EXPENDITURE CATEGORY:		
16	Personal Services	\$ 1,702,174	\$ 1,661,824
17	Operating Expenses	\$ 70,428	\$ 70,428
18	Professional Services	\$ 7,404	\$ 7,404
19	Other Charges	\$ 11,157,020	\$ 7,114,075
20	Acquisitions/Major Repairs	\$ 0	\$ 0
21	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 12,937,026</u>	<u>\$ 8,853,731</u>

**DEPARTMENT OF TREASURY**

**04-147 STATE TREASURER**

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

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

31	Financial Accountability and Control -		
32	Authorized Positions	(17)	(17)
33	Nondiscretionary Expenditures	\$ 428,613	\$ 442,808
34	Discretionary Expenditures	\$ 3,666,772	\$ 3,840,815

**Program Description:** *Provides the highest quality accounting and fiscal controls of all monies deposited in the Treasury and assures that monies on deposit in the Treasury are disbursed from the Treasury in accordance with constitutional and statutory law for the benefit of the citizens of the State of Louisiana and provides for the internal management and finance functions of the Treasury.*

40	Debt Management -		
41	Authorized Positions	(10)	(10)
42	Nondiscretionary Expenditures	\$ 243,019	\$ 265,456
43	Discretionary Expenditures	\$ 1,390,154	\$ 1,515,070

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

1	Investment Management -		
2	Authorized Positions	(4)	(4)
3	Nondiscretionary Expenditures	\$ 148,347	\$ 172,824
4	Discretionary Expenditures	<u>\$ 1,533,655</u>	<u>\$ 1,582,610</u>
5	<b>Program Description:</b> <i>Invests state funds deposited in the State Treasury in a prudent</i>		
6	<i>manner consistent with the cash needs of the state, the directives of the Louisiana</i>		
7	<i>Constitution and statutes, and within the guidelines and requirements of the various funds</i>		
8	<i>under management.</i>		
9	TOTAL EXPENDITURES	<u>\$ 14,228,176</u>	<u>\$ 15,037,071</u>
10	MEANS OF FINANCE (NONDISCRETIONARY):		
11	State General Fund (Direct)	\$ 11,591	\$ 10,736
12	State General Fund by:		
13	Interagency Transfers	\$ 107,366	\$ 96,873
14	Fees & Self-generated Revenues from Prior		
15	and Current Year Collections per		
16	R.S. 39:1405.1 and per R.S. 49:321.1	\$ 1,749,918	\$ 1,814,453
17	Statutory Dedications:		
18	Louisiana Quality Education Support Fund	\$ 43,001	\$ 36,666
19	Education Excellence Fund	\$ 10,939	\$ 10,939
20	Health Excellence Fund	\$ 10,939	\$ 10,939
21	TOPS Fund	\$ 10,939	\$ 10,939
22	Medicaid Trust Fund for the Elderly	\$ 1,881	\$ 1,881
23	Megaprojects Leverage Fund	\$ 3,830	\$ 3,830
24	Louisiana Unclaimed Property		
25	Permanent Trust Fund	<u>\$ 3,350</u>	<u>\$ 3,350</u>
26	TOTAL MEANS OF FINANCING		
27	(NONDISCRETIONARY)	<u>\$ 1,953,754</u>	<u>\$ 2,000,606</u>
28	MEANS OF FINANCE (DISCRETIONARY):		
29	State General Fund (Direct)	\$ 193,669	\$ 194,524
30	State General Fund by:		
31	Interagency Transfers	\$ 1,613,292	\$ 1,644,336
32	Fees & Self-generated Revenues from Prior		
33	and Current Year Collections per		
34	R.S. 39:1405.1 and per R.S. 49:321.1	\$ 9,665,885	\$ 10,389,694
35	Statutory Dedications:		
36	Louisiana Quality Education Support Fund	\$ 406,092	\$ 412,427
37	Education Excellence Fund	\$ 103,301	\$ 103,301
38	Health Excellence Fund	\$ 103,303	\$ 103,303
39	TOPS Fund	\$ 103,301	\$ 103,301
40	Medicaid Trust Fund for the Elderly	\$ 17,759	\$ 17,759
41	Megaprojects Leverage Fund	\$ 36,170	\$ 36,170
42	Louisiana Unclaimed Property		
43	Permanent Trust Fund	<u>\$ 31,650</u>	<u>\$ 31,650</u>
44	TOTAL MEANS OF FINANCING		
45	(DISCRETIONARY)	<u>\$ 12,274,422</u>	<u>\$ 13,036,465</u>
46	BY EXPENDITURE CATEGORY:		
47	Personal Services	\$ 8,924,789	\$ 9,585,932
48	Operating Expenses	\$ 1,873,756	\$ 1,873,756
49	Professional Services	\$ 178,911	\$ 178,911
50	Other Charges	\$ 3,153,005	\$ 3,300,757
51	Acquisitions/Major Repairs	<u>\$ 97,715</u>	<u>\$ 97,715</u>
52	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 14,228,176</u>	<u>\$ 15,037,071</u>

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**DEPARTMENT OF PUBLIC SERVICE**

**04-158 PUBLIC SERVICE COMMISSION**

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

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

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

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

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

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

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

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

TOTAL EXPENDITURES	<u>\$ 10,952,836</u>	<u>\$ 11,475,339</u>
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MEANS OF FINANCE (NONDISCRETIONARY):  
State General Fund by:  
  Fees & Self-generated Revenues Dedicated  
  Fund Accounts:

1	Motor Carrier Regulation Dedicated		
2	Fund Account	\$ 25,895	\$ 26,843
3	Utility and Carrier Inspection and		
4	Supervision Dedicated Fund Account	\$ 2,428,598	\$ 2,521,400
5	Telephonic Solicitation Relief Dedicated		
6	Fund Account	<u>\$ 19,028</u>	<u>\$ 21,624</u>
7	TOTAL MEANS OF FINANCING		
8	(NONDISCRETIONARY)	<u>\$ 2,473,521</u>	<u>\$ 2,569,867</u>
9	MEANS OF FINANCE (DISCRETIONARY):		
10	State General Fund by:		
11	Fees & Self-generated Revenues Dedicated		
12	Fund Accounts:		
13	Motor Carrier Regulation Dedicated		
14	Fund Account	\$ 201,595	\$ 200,647
15	Utility and Carrier Inspection and		
16	Supervision Dedicated Fund Account	\$ 8,096,237	\$ 8,508,187
17	Telephonic Solicitation Relief Dedicated		
18	Fund Account	<u>\$ 181,483</u>	<u>\$ 196,638</u>
19	TOTAL MEANS OF FINANCING		
20	(DISCRETIONARY)	<u>\$ 8,479,315</u>	<u>\$ 8,905,472</u>
21	BY EXPENDITURE CATEGORY:		
22	Personal Services	\$ 9,331,448	\$ 9,766,616
23	Operating Expenses	\$ 680,846	\$ 688,941
24	Professional Services	\$ 5,000	\$ 5,000
25	Other Charges	\$ 833,659	\$ 873,457
26	Acquisitions/Major Repairs	<u>\$ 101,883</u>	<u>\$ 141,325</u>
27	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 10,952,836</u>	<u>\$ 11,475,339</u>

**DEPARTMENT OF AGRICULTURE AND FORESTRY**

**04-160 AGRICULTURE AND FORESTRY**

30	EXPENDITURES:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
31	Management and Finance -		
32	Authorized Positions	(111)	(112)
33	Nondiscretionary Expenditures	\$ 7,995,925	\$ 8,019,216
34	Discretionary Expenditures	\$ 15,867,552	\$ 19,266,600

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

41	Agricultural and Environmental Sciences -		
42	Authorized Positions	(107)	(105)
43	Authorized Other Charges Positions	(2)	(2)
44	Nondiscretionary Expenditures	\$ 1,711,969	\$ 1,603,712
45	Discretionary Expenditures	\$ 12,779,268	\$ 12,927,974

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

6	Animal Health and Food Safety -		
7	Authorized Positions	(104)	(102)
8	Nondiscretionary Expenditures	\$ 1,791,841	\$ 1,647,267
9	Discretionary Expenditures	\$ 13,935,898	\$ 14,154,951

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

15	Agro-Consumer Services -		
16	Authorized Positions	(75)	(77)
17	Nondiscretionary Expenditures	\$ 1,168,877	\$ 1,110,316
18	Discretionary Expenditures	\$ 8,152,268	\$ 8,206,332

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

23	Forestry -		
24	Authorized Positions	(181)	(179)
25	Nondiscretionary Expenditures	\$ 2,323,767	\$ 2,226,048
26	Discretionary Expenditures	\$ 26,174,673	\$ 19,297,435

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

31	Soil and Water Conservation -		
32	Authorized Positions	(10)	(10)
33	Nondiscretionary Expenditures	\$ 179,097	\$ 189,853
34	Discretionary Expenditures	\$ 2,907,404	\$ 2,734,302

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

39	TOTAL EXPENDITURES	<u>\$ 94,988,539</u>	<u>\$ 91,384,006</u>
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40	MEANS OF FINANCE (NONDISCRETIONARY):		
41	State General Fund (Direct)	\$ 9,428,506	\$ 9,383,646
42	State General Fund by:		
43	Fees & Self-generated Revenues	\$ 732,746	\$ 644,199
44	Statutory Dedications:		
45	Agricultural Commodity Dealers and		
46	Warehouse Fund	\$ 255,350	\$ 249,048
47	Feed and Fertilizer Fund	\$ 290,294	\$ 277,850
48	Forestry Productivity Fund	\$ 38,728	\$ 14,728
49	Horticulture and Quarantine Fund	\$ 328,330	\$ 318,295
50	Imported Seafood Safety Fund	\$ 20,696	\$ 20,063

1	Louisiana Agricultural Finance		
2	Authority Fund	\$ 1,193,585	\$ 1,141,433
3	Pesticide Fund	\$ 657,793	\$ 591,383
4	Petroleum Products Fund	\$ 501,523	\$ 458,561
5	Seed Fund	\$ 186,926	\$ 181,213
6	Structural Pest Control Commission Fund	\$ 139,939	\$ 135,517
7	Sweet Potato Pest and Diseases Fund	\$ 24,767	\$ 24,010
8	Weights and Measures Fund	\$ 462,245	\$ 480,840
9	Wildfire Suppression Subfund	\$ 155,967	\$ 151,801
10	Federal Funds	<u>\$ 754,081</u>	<u>\$ 723,825</u>

11	TOTAL MEANS OF FINANCING		
12	(NONDISCRETIONARY)	<u>\$ 15,171,476</u>	<u>\$ 14,796,412</u>

13	MEANS OF FINANCE (DISCRETIONARY):		
14	State General Fund (Direct)	\$ 17,095,596	\$ 21,030,216
15	State General Fund by:		
16	Interagency Transfers	\$ 539,035	\$ 492,535
17	Fees & Self-generated Revenues	\$ 7,519,997	\$ 7,594,141
18	Statutory Dedications:		
19	Agricultural Commodity Dealers and		
20	Warehouse Fund	\$ 1,960,241	\$ 2,051,118
21	Feed and Fertilizer Fund	\$ 2,548,029	\$ 2,622,229
22	Forest Protection Fund	\$ 996,244	\$ 820,000
23	Forestry Productivity Fund	\$ 311,272	\$ 235,272
24	Horticulture and Quarantine Fund	\$ 2,271,670	\$ 2,281,705
25	Imported Seafood Safety Fund	\$ 219,912	\$ 220,545
26	Livestock Brand Commission Fund	\$ 25,000	\$ 25,000
27	Louisiana Agricultural Finance		
28	Authority Fund	\$ 12,697,477	\$ 10,659,893
29	Pesticide Fund	\$ 5,662,379	\$ 5,707,482
30	Petroleum Products Fund	\$ 4,807,265	\$ 4,002,739
31	Seed Fund	\$ 939,387	\$ 945,100
32	Structural Pest Control Commission Fund	\$ 1,412,092	\$ 1,416,514
33	Sweet Potato Pests and Diseases Fund	\$ 175,233	\$ 175,990
34	Weights and Measures Fund	\$ 2,859,444	\$ 3,087,440
35	Wildfire Suppression Subfund	\$ 819,033	\$ 749,878
36	Federal Funds	<u>\$ 16,957,757</u>	<u>\$ 12,469,797</u>

37	TOTAL MEANS OF FINANCING		
38	(DISCRETIONARY)	<u>\$ 79,817,063</u>	<u>\$ 76,587,594</u>

39 BY EXPENDITURE CATEGORY:

40	Personal Services	\$ 63,802,136	\$ 65,224,580
41	Operating Expenses	\$ 15,213,631	\$ 15,101,529
42	Professional Services	\$ 1,295,219	\$ 1,295,219
43	Other Charges	\$ 6,666,085	\$ 7,357,493
44	Acquisitions/Major Repairs	<u>\$ 8,011,468</u>	<u>\$ 2,405,185</u>

45	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 94,988,539</u>	<u>\$ 91,384,006</u>
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46 **DEPARTMENT OF INSURANCE**

47 **04-165 COMMISSIONER OF INSURANCE**

48	EXPENDITURES:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
49	Administrative/Fiscal Program -		
50	Authorized Positions	(73)	(72)
51	Nondiscretionary Expenditures	\$ 2,761,444	\$ 4,214,514
52	Discretionary Expenditures	\$ 13,878,709	\$ 13,593,497

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

5	Market Compliance Program -		
6	Authorized Positions	(159)	(159)
7	Nondiscretionary Expenditures	\$ 3,713,241	\$ 2,389,700
8	Discretionary Expenditures	<u>\$ 46,695,730</u>	<u>\$ 53,342,230</u>

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

12	TOTAL EXPENDITURES	<u>\$ 67,049,124</u>	<u>\$ 73,539,941</u>
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13 MEANS OF FINANCE (NONDISCRETIONARY):

14	State General Fund by:		
15	Fees & Self-generated Revenues	\$ 5,903,065	\$ 5,955,746
16	Fees & Self-generated Revenues Dedicated		
17	Fund Accounts:		
18	Administrative Dedicated Fund Account		
19	of the Department of Insurance	\$ 191,047	\$ 191,047
20	Insurance Fraud Investigation		
21	Dedicated Fund Account	\$ 300,789	\$ 300,789
22	Federal Funds	<u>\$ 79,784</u>	<u>\$ 156,632</u>

23	TOTAL MEANS OF FINANCING		
24	(NONDISCRETIONARY)	<u>\$ 6,474,685</u>	<u>\$ 6,604,214</u>

25 MEANS OF FINANCE (DISCRETIONARY):

26	State General Fund (Direct)	\$ 180,000	\$ 0
27	State General Fund by:		
28	Fees & Self-generated Revenues	\$ 31,050,859	\$ 31,895,813
29	Fees & Self-generated Revenues Dedicated		
30	Fund Accounts:		
31	Administrative Dedicated Fund Account		
32	of the Department of Insurance	\$ 1,039,320	\$ 1,039,320
33	Insurance Fraud Investigation Dedicated		
34	Fund Account	\$ 2,584,044	\$ 3,357,226
35	Statutory Dedications:		
36	Louisiana Fortify Homes Program Fund	\$ 25,000,000	\$ 30,000,000
37	Federal Funds	<u>\$ 720,216</u>	<u>\$ 643,368</u>

38	TOTAL MEANS OF FINANCING		
39	(DISCRETIONARY)	<u>\$ 60,574,439</u>	<u>\$ 66,935,727</u>

40 BY EXPENDITURE CATEGORY:

41	Personal Services	\$ 27,155,867	\$ 27,848,548
42	Operating Expenses	\$ 4,158,658	\$ 4,215,735
43	Professional Services	\$ 7,995,230	\$ 8,725,412
44	Other Charges	\$ 27,011,757	\$ 32,040,634
45	Acquisitions/Major Repairs	<u>\$ 727,612</u>	<u>\$ 709,612</u>

46	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 67,049,124</u>	<u>\$ 73,539,941</u>
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**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:

INCENTIVE EXPENDITURES:	<u>AUTHORITY</u>	<u>FORECAST</u>
Motion Picture Investor Tax Credit	R.S. 47:6007	\$ 125,000,000
Digital Interactive Media and Software Act	R.S. 47:6022	\$ 62,000,000
Research and Development Tax Credit	R.S. 47:6015	\$ 12,000,000
New Markets Tax Credit	R.S. 47:6016	\$ 11,250,000
Louisiana Quality Jobs Program Act	R.S. 51:2451	\$ 113,501,000
Louisiana Enterprise Zone Act	R.S. 51:1781	\$ 28,000,000
Retention and Modernization Act	R.S. 51:2399.1 -	
	R.S. 51.2399.6	\$ 6,000,000
Industrial Tax Equalization Program	R.S. 47:3201 -	
	R.S. 47:3205	\$ 2,367,000
Angel Investor Tax Credit Program	R.S. 47:6020	\$ 1,420,000
Musical and Theatrical Productions Income Tax Credit	R.S. 47:6034	\$ 5,616,000
Sound Recording Investor Tax Credit	R.S. 47:6023	\$ 22,000
Exemptions for Manufacturing Establishments	R.S. 47:4301 -	\$ Unable to
	R.S. 47:4306	anticipate

**05-250 OFFICE OF ECONOMIC DEVELOPMENT**

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

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

TOTAL EXPENDITURES	<u>\$ 135,091,236</u>	<u>\$ 59,407,850</u>
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1	MEANS OF FINANCE (NONDISCRETIONARY):		
2	State General Fund (Direct)	\$ 5,264,248	\$ 5,030,761
3	State General Fund by:		
4	Fees & Self-generated Revenues from prior		
5	and current year collections	\$ 436,425	\$ 213,294
6	Federal Funds	<u>\$ 140,303</u>	<u>\$ 71,709</u>
7	TOTAL MEANS OF FINANCING		
8	(NONDISCRETIONARY)	<u>\$ 5,840,976</u>	<u>\$ 5,315,764</u>
9	MEANS OF FINANCE (DISCRETIONARY):		
10	State General Fund (Direct)	\$ 56,543,433	\$ 40,852,040
11	State General Fund by:		
12	Interagency Transfers	\$ 922,500	\$ 175,000
13	Fees & Self-generated Revenues from prior		
14	and current year collections	\$ 4,740,272	\$ 4,894,735
15	Fees & Self-generated Revenues Dedicated		
16	Fund Accounts:		
17	Louisiana Entertainment Development		
18	Dedicated Fund Account	\$ 7,084,178	\$ 2,700,000
19	Statutory Dedications:		
20	Marketing Fund	\$ 8,412,850	\$ 2,000,000
21	Small Business Innovation Retention Fund	\$ 521,249	\$ 0
22	Federal Funds	<u>\$ 51,025,778</u>	<u>\$ 3,470,311</u>
23	TOTAL MEANS OF FINANCING		
24	(DISCRETIONARY)	<u>\$ 129,250,260</u>	<u>\$ 54,092,086</u>
25	BY EXPENDITURE CATEGORY:		
26	Personal Services	\$ 27,801,838	\$ 28,688,166
27	Operating Expenses	\$ 3,223,187	\$ 3,173,101
28	Professional Services	\$ 17,119,048	\$ 7,352,307
29	Other Charges	\$ 85,985,810	\$ 20,194,276
30	Acquisitions/Major Repairs	<u>\$ 961,353</u>	<u>\$ 0</u>
31	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 135,091,236</u>	<u>\$ 59,407,850</u>

**SCHEDULE 06**

**DEPARTMENT OF CULTURE, RECREATION AND TOURISM**

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

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

**INCENTIVE EXPENDITURE FORECAST**

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

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

1       **06-261 OFFICE OF THE SECRETARY**

2	EXPENDITURES:		<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
3	Administrative Program -			
4	Authorized Positions		(16)	(16)
5	Nondiscretionary Expenditures	\$	247,040	\$ 307,091
6	Discretionary Expenditures	\$	15,022,679	\$ 6,229,111

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

12	Management and Finance Program -			
13	Authorized Positions		(39)	(39)
14	Nondiscretionary Expenditures	\$	1,207,367	\$ 1,229,884
15	Discretionary Expenditures	\$	5,684,435	\$ 6,104,128

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

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

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

30	TOTAL EXPENDITURES		<u>\$ 22,748,573</u>	<u>\$ 14,459,134</u>
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31	MEANS OF FINANCE (NONDISCRETIONARY):			
32	State General Fund (Direct)	\$	1,297,469	\$ 1,381,117
33	State General Fund by:			
34	Interagency Transfers	\$	77,499	\$ 77,342
35	Statutory Dedications:			
36	Litter Abatement Account	\$	84,126	\$ 83,956
37	Seafood Promotion and Marketing Fund	\$	<u>57,836</u>	\$ <u>48,356</u>

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

40	MEANS OF FINANCE (DISCRETIONARY):			
41	State General Fund (Direct)	\$	18,871,157	\$ 10,558,279
42	State General Fund by:			
43	Interagency Transfers	\$	1,598,630	\$ 1,561,787
44	Statutory Dedications:			
45	Litter Abatement Account	\$	545,874	\$ 546,044
46	Seafood Promotion and Marketing Fund	\$	<u>215,982</u>	\$ <u>202,253</u>

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

1 BY EXPENDITURE CATEGORY:

2	Personal Services	\$ 6,738,903	\$ 7,307,249
3	Operating Expenses	\$ 197,711	\$ 187,182
4	Professional Services	\$ 10,848	\$ 10,848
5	Other Charges	\$ 15,801,111	\$ 6,953,855
6	Acquisitions/Major Repairs	\$ <u>0</u>	\$ <u>0</u>
7	TOTAL BY EXPENDITURE CATEGORY	\$ <u>22,748,573</u>	\$ <u>14,459,134</u>

8 **06-262 OFFICE OF THE STATE LIBRARY OF LOUISIANA**

9	EXPENDITURES:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
10	Library Services -		
11	Authorized Positions	(48)	(47)
12	Nondiscretionary Expenditures	\$ 1,921,114	\$ 1,964,281
13	Discretionary Expenditures	\$ <u>8,043,769</u>	\$ <u>7,901,052</u>

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

18	TOTAL EXPENDITURES	\$ <u>9,964,883</u>	\$ <u>9,865,333</u>
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19 MEANS OF FINANCE (NONDISCRETIONARY):

20	State General Fund (Direct)	\$ 1,739,842	\$ 1,792,664
21	Federal Funds	\$ <u>181,272</u>	\$ <u>171,617</u>

22	TOTAL MEANS OF FINANCING		
23	(NONDISCRETIONARY)	\$ <u>1,921,114</u>	\$ <u>1,964,281</u>

24 MEANS OF FINANCE (DISCRETIONARY):

25	State General Fund (Direct)	\$ 3,800,734	\$ 3,661,233
26	State General Fund by:		
27	Interagency Transfers	\$ 821,436	\$ 821,436
28	Fees & Self-generated Revenues	\$ 96,990	\$ 90,000
29	Federal Funds	\$ <u>3,324,609</u>	\$ <u>3,328,383</u>

30	TOTAL MEANS OF FINANCING		
31	(DISCRETIONARY)	\$ <u>8,043,769</u>	\$ <u>7,901,052</u>

32 BY EXPENDITURE CATEGORY:

33	Personal Services	\$ 4,923,818	\$ 5,099,762
34	Operating Expenses	\$ 584,406	\$ 556,421
35	Professional Services	\$ 6,597	\$ 6,597
36	Other Charges	\$ 4,351,882	\$ 4,202,553
37	Acquisitions/Major Repairs	\$ <u>98,180</u>	\$ <u>0</u>
38	TOTAL BY EXPENDITURE CATEGORY	\$ <u>9,964,883</u>	\$ <u>9,865,333</u>

39 **06-263 OFFICE OF STATE MUSEUM**

40	EXPENDITURES:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
41	Museum -		
42	Authorized Positions	(68)	(68)
43	Nondiscretionary Expenditures	\$ 1,732,009	\$ 1,706,785
44	Discretionary Expenditures	\$ <u>8,703,861</u>	\$ <u>8,764,283</u>

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

7 TOTAL EXPENDITURES \$ 10,435,870 \$ 10,471,068

8 MEANS OF FINANCE (NONDISCRETIONARY):

9 State General Fund (Direct) \$ 1,536,847 \$ 1,523,431

10 State General Fund by:

11 Interagency Transfers \$ 195,162 \$ 183,354

12 TOTAL MEANS OF FINANCING

13 (NONDISCRETIONARY) \$ 1,732,009 \$ 1,706,785

14 MEANS OF FINANCE (DISCRETIONARY):

15 State General Fund (Direct) \$ 5,276,816 \$ 5,170,673

16 State General Fund by:

17 Interagency Transfers \$ 1,245,312 \$ 1,257,120

18 Fees & Self-generated Revenues from

19 Prior and Current Year Collections \$ 1,281,733 \$ 1,436,490

20 Federal Funds \$ 900,000 \$ 900,000

21 TOTAL MEANS OF FINANCING

22 (DISCRETIONARY) \$ 8,703,861 \$ 8,764,283

23 BY EXPENDITURE CATEGORY:

24 Personal Services \$ 6,291,158 \$ 6,392,539

25 Operating Expenses \$ 1,405,258 \$ 1,498,568

26 Professional Services \$ 0 \$ 0

27 Other Charges \$ 2,539,454 \$ 2,579,961

28 Acquisitions/Major Repairs \$ 200,000 \$ 0

29 TOTAL BY EXPENDITURE CATEGORY \$ 10,435,870 \$ 10,471,068

30 **06-264 OFFICE OF STATE PARKS**

31 EXPENDITURES:

32 Parks and Recreation -

33 Authorized Positions (308) (307)

34 Authorized Other Charges Positions (6) (6)

35 Nondiscretionary Expenditures \$ 4,686,932 \$ 4,711,689

36 Discretionary Expenditures \$ 40,132,365 \$ 53,857,797

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

43 TOTAL EXPENDITURES \$ 44,819,297 \$ 58,569,486

1	MEANS OF FINANCE (NONDISCRETIONARY):		
2	State General Fund (Direct)	\$ 3,028,822	\$ 3,139,759
3	State General Fund by:		
4	Fees & Self-generated Revenues	\$ 3,037	\$ 3,037
5	Fees & Self-generated Revenues Dedicated		
6	Fund Accounts:		
7	Louisiana State Parks Improvement and		
8	Repair Dedicated Fund Account	\$ 1,634,389	\$ 1,549,441
9	Poverty Point Reservoir Development		
10	Dedicated Fund Account	\$ <u>20,684</u>	\$ <u>19,452</u>
11	TOTAL MEANS OF FINANCING		
12	(NONDISCRETIONARY)	\$ <u>4,686,932</u>	\$ <u>4,711,689</u>
13	MEANS OF FINANCE (DISCRETIONARY):		
14	State General Fund (Direct)	\$ 19,985,123	\$ 31,419,363
15	State General Fund by:		
16	Interagency Transfers	\$ 224,122	\$ 224,122
17	Fees & Self-generated Revenues	\$ 1,176,077	\$ 1,176,077
18	Fees & Self-generated Revenues Dedicated		
19	Fund Accounts:		
20	Louisiana State Parks Improvement and		
21	Repair Dedicated Fund Account	\$ 12,803,072	\$ 15,093,032
22	Poverty Point Reservoir Development		
23	Dedicated Fund Account	\$ 479,316	\$ 480,548
24	Federal Funds	\$ <u>5,464,655</u>	\$ <u>5,464,655</u>
25	TOTAL MEANS OF FINANCING		
26	(DISCRETIONARY)	\$ <u>40,132,365</u>	\$ <u>53,857,797</u>
27	BY EXPENDITURE CATEGORY:		
28	Personal Services	\$ 23,844,460	\$ 24,704,635
29	Operating Expenses	\$ 8,295,945	\$ 8,271,465
30	Professional Services	\$ 67,667	\$ 67,667
31	Other Charges	\$ 11,407,788	\$ 10,869,804
32	Acquisitions/Major Repairs	\$ <u>1,203,437</u>	\$ <u>14,655,915</u>
33	TOTAL BY EXPENDITURE CATEGORY	\$ <u>44,819,297</u>	\$ <u>58,569,486</u>
34	<b>06-265 OFFICE OF CULTURAL DEVELOPMENT</b>		
35	EXPENDITURES:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
36	Cultural Development -		
37	Authorized Positions	(33)	(33)
38	Authorized Other Charges Positions	(7)	(7)
39	Nondiscretionary Expenditures	\$ 811,954	\$ 1,051,124
40	Discretionary Expenditures	\$ <u>9,336,073</u>	\$ <u>8,365,699</u>
41	<b>Program Description:</b>		
42	<i>The mission of the Cultural Development program is to administer</i>		
43	<i>statewide programs, provide technical assistance and education to survey and preserve</i>		
44	<i>Louisiana's historic buildings and sites—both historic and archaeological as well as objects</i>		
45	<i>that convey the state's rich heritage and French language through the program's major</i>		
46	<i>components: Historic Preservation, Archaeology, Arts, the Council for Development of</i>		
47	<i>French in Louisiana, and the Atchafalaya National Heritage Area.</i>		
47	TOTAL EXPENDITURES	\$ <u>10,148,027</u>	\$ <u>9,416,823</u>

1	MEANS OF FINANCE (NONDISCRETIONARY):		
2	State General Fund (Direct)	\$ 445,179	\$ 691,306
3	State General Fund by:		
4	Interagency Transfers	\$ 51,317	\$ 50,272
5	Fees & Self-generated Revenues	\$ 78,928	\$ 77,462
6	Federal Funds	<u>\$ 236,530</u>	<u>\$ 232,084</u>
7	TOTAL MEANS OF FINANCING		
8	(NONDISCRETIONARY)	<u>\$ 811,954</u>	<u>\$ 1,051,124</u>
9	MEANS OF FINANCE (DISCRETIONARY):		
10	State General Fund (Direct)	\$ 3,167,363	\$ 2,334,581
11	State General Fund by:		
12	Interagency Transfers	\$ 2,500,273	\$ 2,501,318
13	Fees & Self-generated Revenues	\$ 723,302	\$ 724,768
14	Federal Funds	<u>\$ 2,945,135</u>	<u>\$ 2,805,032</u>
15			
16	TOTAL MEANS OF FINANCING		
17	(DISCRETIONARY)	<u>\$ 9,336,073</u>	<u>\$ 8,365,699</u>
18	BY EXPENDITURE CATEGORY:		
19	Personal Services	\$ 3,815,220	\$ 3,847,019
20	Operating Expenses	\$ 308,732	\$ 308,732
21	Professional Services	\$ 5,178	\$ 5,178
22	Other Charges	\$ 6,018,897	\$ 5,255,894
23	Acquisitions/Major Repairs	<u>\$ 0</u>	<u>\$ 0</u>
24	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 10,148,027</u>	<u>\$ 9,416,823</u>

25 **06-267 OFFICE OF TOURISM**

26	EXPENDITURES:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
27	Administrative -		
28	Authorized Positions	(7)	(7)
29	Nondiscretionary Expenditures	\$ 476,459	\$ 476,357
30	Discretionary Expenditures	\$ 1,910,040	\$ 3,252,308

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

35	Marketing -		
36	Authorized Positions	(18)	(18)
37	Authorized Other Charges Positions	(1)	(1)
38	Nondiscretionary Expenditures	\$ 343,452	\$ 350,253
39	Discretionary Expenditures	\$ 32,508,155	\$ 32,230,050

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

44	Welcome Centers -		
45	Authorized Positions	(51)	(51)
46	Nondiscretionary Expenditures	\$ 373,057	\$ 395,399
47	Discretionary Expenditures	<u>\$ 3,575,251</u>	<u>\$ 3,876,696</u>

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

5 TOTAL EXPENDITURES \$ 39,186,414 \$ 40,581,063

6 MEANS OF FINANCE (NONDISCRETIONARY):

7 State General Fund by:

8 Fees & Self-generated Revenues \$ 1,192,968 \$ 1,222,009

9 TOTAL MEANS OF FINANCING  
 10 (NONDISCRETIONARY) \$ 1,192,968 \$ 1,222,009

11 MEANS OF FINANCE (DISCRETIONARY):

12 State General Fund (Direct) \$ 276,423 \$ 1,423

13 State General Fund by:

14 Interagency Transfers \$ 43,216 \$ 43,216

15 Fees & Self-generated Revenues \$ 37,673,807 \$ 39,314,415

16 TOTAL MEANS OF FINANCING  
 17 (DISCRETIONARY) \$ 37,993,446 \$ 39,359,054

18 BY EXPENDITURE CATEGORY:

19 Personal Services \$ 6,200,752 \$ 6,746,397

20 Operating Expenses \$ 9,363,408 \$ 9,363,408

21 Professional Services \$ 14,357,599 \$ 15,856,662

22 Other Charges \$ 9,161,075 \$ 8,514,596

23 Acquisitions/Major Repairs \$ 103,580 \$ 100,000

24  
 25 TOTAL BY EXPENDITURE CATEGORY \$ 39,186,414 \$ 40,581,063

26 **SCHEDULE 07**

27 **DEPARTMENT OF TRANSPORTATION AND DEVELOPMENT**

28 **07-273 ADMINISTRATION**

29 EXPENDITURES: **FY 26 EOB** **FY 27 REC**

30 Office of the Secretary -

31 Authorized Positions (92) (80)

32 Nondiscretionary Expenditures \$ 3,074,728 \$ 2,862,125

33 Discretionary Expenditures \$ 12,806,797 \$ 11,958,398

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

40 Office of Management and Finance -

41 Authorized Positions (107) (116)

42 Nondiscretionary Expenditures \$ 3,251,079 \$ 3,253,636

43 Discretionary Expenditures \$ 41,813,324 \$ 44,652,490

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

4 TOTAL EXPENDITURES \$ 60,945,928 \$ 62,726,649

5 MEANS OF FINANCE (NONDISCRETIONARY):

6 State General Fund by:

7 Statutory Dedications:

8 Transportation Trust Fund -

9 Federal Receipts \$ 1,182,302 \$ 1,145,258

10 Transportation Trust Fund - Regular \$ 5,143,505 \$ 4,970,503

11 TOTAL MEANS OF FINANCING  
 12 (NONDISCRETIONARY) \$ 6,325,807 \$ 6,115,761

13 MEANS OF FINANCE (DISCRETIONARY):

14 State General Fund by:

15 Interagency Transfers \$ 21,976 \$ 21,976

16 Fees & Self-generated Revenues \$ 101,505 \$ 101,505

17 Statutory Dedications:

18 Transportation Trust Fund -

19 Federal Receipts \$ 11,113,194 \$ 12,150,238

20 Transportation Trust Fund - Regular \$ 43,383,446 \$ 44,337,169

21 TOTAL MEANS OF FINANCING  
 22 (DISCRETIONARY) \$ 54,620,121 \$ 56,610,888

23 BY EXPENDITURE CATEGORY:

24 Personal Services \$ 24,731,992 \$ 25,633,792

25 Operating Expenses \$ 1,653,176 \$ 1,653,176

26 Professional Services \$ 4,786,844 \$ 4,285,903

27 Other Charges \$ 29,773,916 \$ 31,153,778

28 Acquisitions/Major Repairs \$ 0 \$ 0

29 TOTAL BY EXPENDITURE CATEGORY \$ 60,945,928 \$ 62,726,649

30 **07-276 ENGINEERING AND OPERATIONS**

31 EXPENDITURES:

**FY 26 EOB**

**FY 27 REC**

32 Office of Project Delivery -

33 Authorized Positions (625) (625)

34 Nondiscretionary Expenditures \$ 18,592,639 \$ 18,249,263

35 Discretionary Expenditures \$ 176,980,766 \$ 177,667,983

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

41 Office of Operations -

42 Authorized Positions (3,469) (3,469)

43 Nondiscretionary Expenditures \$ 71,024,305 \$ 70,419,770

44 Discretionary Expenditures \$ 568,679,526 \$ 488,132,476

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

1	Aviation -		
2	Authorized Positions	(12)	(12)
3	Nondiscretionary Expenditures	\$ 242,562	\$ 325,639
4	Discretionary Expenditures	\$ 1,844,478	\$ 1,878,946

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

8	Office of Multimodal Commerce -		
9	Authorized Positions	(14)	(13)
10	Nondiscretionary Expenditures	\$ 383,631	\$ 308,335
11	Discretionary Expenditures	<u>\$ 3,389,724</u>	<u>\$ 3,299,541</u>

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

17	TOTAL EXPENDITURES	<u>\$ 841,137,631</u>	<u>\$ 760,281,953</u>
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18	MEANS OF FINANCE (NONDISCRETIONARY):		
19	State General Fund (Direct)	\$ 235,403	\$ 179,327
20	State General Fund by:		
21	Interagency Transfers	\$ 1,041,471	\$ 997,738
22	Fees & Self-generated Revenues	\$ 335,816	\$ 320,055
23	Fees & Self-generated Revenues Dedicated		
24	Fund Accounts:		
25	Right-of-Way Permit Processing		
26	Dedicated Fund Account	\$ 58,091	\$ 50,363
27	Statutory Dedications:		
28	Transportation Trust Fund -		
29	Federal Receipts	\$ 19,791,723	\$ 18,928,345
30	Transportation Trust Fund - Regular	\$ 68,599,211	\$ 68,665,687
31	Federal Funds	<u>\$ 181,422</u>	<u>\$ 161,492</u>

32	TOTAL MEANS OF FINANCING		
33	(NONDISCRETIONARY)	<u>\$ 90,243,137</u>	<u>\$ 89,303,007</u>

34	MEANS OF FINANCE (DISCRETIONARY):		
35	State General Fund (Direct)	\$ 60,335,889	\$ 66,924,481
36	State General Fund by:		
37	Interagency Transfers	\$ 43,517,204	\$ 43,453,937
38	Fees & Self-generated Revenues	\$ 42,724,183	\$ 30,335,855
39	Fees & Self-generated Revenues Dedicated		
40	Fund Accounts:		
41	Louisiana Bicycle and Pedestrian		
42	Safety Dedicated Fund Account	\$ 5,870	\$ 5,870
43	Right-of-Way Permit Processing		
44	Dedicated Fund Account	\$ 371,909	\$ 379,637
45	LTRC Transportation Training and		
46	Education Center Dedicated		
47	Fund Account	\$ 726,590	\$ 726,590
48	Statutory Dedications:		
49	Transportation Trust Fund -		
50	Federal Receipts	\$ 153,095,234	\$ 153,546,252
51	Transportation Trust Fund - Regular	\$ 332,383,278	\$ 338,149,653
52	New Orleans Ferry Fund	\$ 1,140,000	\$ 1,140,000

1	State Highway Improvement Fund	\$ 5,000,000	\$ 5,000,000
2	Louisiana Transportation Infrastructure		
3	Fund	\$ 78,417,758	\$ 0
4	Federal Funds	<u>\$ 33,176,579</u>	<u>\$ 31,316,671</u>
5	TOTAL MEANS OF FINANCING		
6	(DISCRETIONARY)	<u>\$ 750,894,494</u>	<u>\$ 670,978,946</u>
7	BY EXPENDITURE CATEGORY:		
8	Personal Services	\$ 413,207,092	\$ 429,506,695
9	Operating Expenses	\$ 88,277,707	\$ 59,900,346
10	Professional Services	\$ 63,185,289	\$ 60,320,243
11	Other Charges	\$ 184,093,074	\$ 129,522,699
12	Acquisitions/Major Repairs	<u>\$ 92,374,469</u>	<u>\$ 81,031,970</u>
13	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 841,137,631</u>	<u>\$ 760,281,953</u>

**SCHEDULE 08**

**DEPARTMENT OF PUBLIC SAFETY AND CORRECTIONS**

**CORRECTIONS SERVICES**

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

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

**08-400 CORRECTIONS – ADMINISTRATION**

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

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

Office of Management and Finance -			
Authorized Positions		(75)	(85)
Nondiscretionary Expenditures	\$	30,003,458	\$ 31,009,391
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:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
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	<u>\$ 860,368</u>	<u>\$ 860,243</u>
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	<u>\$ 10,457,352</u>	<u>\$ 10,935,253</u>
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	<u>\$ 1,018,537</u>	<u>\$ 2,432,439</u>
20	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 181,846,380</u>	<u>\$ 218,008,815</u>

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

22	EXPENDITURES:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
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	\$ 34,575,894	\$ 37,968,317
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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)	\$ 31,140,031	\$ 33,359,800

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)	\$ 3,435,863	\$ 4,608,517

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	\$ 34,575,894	\$ 37,968,317
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29 **08-407 WINN CORRECTIONAL CENTER**

30	EXPENDITURES:	<b>FY 26 EOB</b>	<b>FY 27 REC</b>
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	\$ 508,900	\$ 293,626
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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	\$ 140
7	State General Fund by:		
8	Fees & Self-generated Revenues	\$ 219,930	\$ 186,211
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:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
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	\$ 67,756,340	\$ 70,427,453
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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)	\$ 58,037,691	\$ 61,237,312

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)	\$ 9,718,649	\$ 9,190,141

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	\$ 67,756,340	\$ 70,427,453
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29 **08-413 ELAYN HUNT CORRECTIONAL CENTER**

30	EXPENDITURES:	<b>FY 26 EOB</b>	<b>FY 27 REC</b>
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:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
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:	<b>FY 26 EOB</b>	<b>FY 27 REC</b>
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:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
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:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
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:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
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       **08-420 OFFICE OF MOTOR VEHICLES**

2	EXPENDITURES:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
3	Licensing Program -		
4	Authorized Positions	(566)	(546)
5	Nondiscretionary Expenditures	\$ 9,698,508	\$ 9,661,532
6	Discretionary Expenditures	<u>\$ 100,394,418</u>	<u>\$ 77,083,510</u>

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

15	TOTAL EXPENDITURES	<u>\$ 110,092,926</u>	<u>\$ 86,745,042</u>
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16       MEANS OF FINANCE (NONDISCRETIONARY):

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

21	TOTAL MEANS OF FINANCING		
22	(NONDISCRETIONARY)	<u>\$ 9,698,508</u>	<u>\$ 9,661,532</u>

23       MEANS OF FINANCE (DISCRETIONARY):

24	State General Fund (Direct)	\$ 125,000	\$ 0
25	State General Fund by:		
26	Interagency Transfers	\$ 471,749	\$ 471,778
27	Fees & Self-generated Revenues	\$ 55,267,078	\$ 56,179,721
28	Fees & Self-generated Revenues Dedicated		
29	Fund Accounts:		
30	Trucking Research and Education		
31	Council Fund Account	\$ 900,000	\$ 900,000
32	Office of Motor Vehicles Customer		
33	Service and Technology Dedicated		
34	Fund Account	\$ 6,800,000	\$ 6,800,000
35	Handling Fee Escrow Dedicated		
36	Fund Account	\$ 4,150,870	\$ 4,150,870
37	Unified Carrier Registration Agreement		
38	Dedicated Fund Account	\$ 171,007	\$ 171,007
39	Insurance Verification System Dedicated		
40	Fund Account	\$ 1,181,921	\$ 1,181,921
41	Statutory Dedications:		
42	Modernization and Security Fund	\$ 24,100,000	\$ 0
43	Federal Funds	<u>\$ 7,266,793</u>	<u>\$ 7,228,213</u>

44	TOTAL MEANS OF FINANCING		
45	(DISCRETIONARY)	<u>\$ 100,394,418</u>	<u>\$ 77,083,510</u>

1 BY EXPENDITURE CATEGORY:

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

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

10 **08-422 OFFICE OF STATE FIRE MARSHAL**

11	EXPENDITURES:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
12	Fire Prevention Program -		
13	Authorized Positions	(206)	(202)
14	Nondiscretionary Expenditures	\$ 4,406,504	\$ 4,509,105
15	Discretionary Expenditures	<u>\$ 37,665,839</u>	<u>\$ 36,624,236</u>

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

26	TOTAL EXPENDITURES	<u>\$ 42,072,343</u>	<u>\$ 41,133,341</u>
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27 MEANS OF FINANCE (NONDISCRETIONARY):

28	State General Fund by:		
29	Interagency Transfers	\$ 30,137	\$ 27,690
30	Fees & Self-generated Revenues	\$ 675,072	\$ 620,255
31	Statutory Dedications:		
32	Louisiana Fire Marshal Fund	\$ 3,701,295	\$ 3,859,162
33	Federal Funds	<u>\$ 0</u>	<u>\$ 1,998</u>

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

36 MEANS OF FINANCE: (DISCRETIONARY):

37	State General Fund by:		
38	Interagency Transfers	\$ 2,084,515	\$ 2,086,962
39	Fees & Self-generated Revenues	\$ 4,781,000	\$ 4,993,317
40	Fees & Self-generated Revenues Dedicated		
41	Fund Accounts:		
42	Industrialized Building Program Dedicated		
43	Fund Account	\$ 300,000	\$ 300,000
44	Louisiana Life Safety and Property		
45	Protection Trust Dedicated Fund		
46	Account	\$ 725,000	\$ 725,000
47	Statutory Dedications:		
48	Louisiana Fire Marshal Fund	\$ 25,939,508	\$ 25,589,670
49	Two Percent Fire Insurance Fund	\$ 1,960,000	\$ 1,160,000
50	Louisiana Manufactured Housing		
51	Commission Fund	\$ 305,775	\$ 305,775

1	Volunteer Firefighter Tuition		
2	Reimbursement Fund	\$ 250,000	\$ 250,000
3	Fire and Emergency Training Academy		
4	Film Library Fund	\$ 50,000	\$ 50,000
5	Federal Funds	<u>\$ 1,270,041</u>	<u>\$ 1,163,512</u>
6	TOTAL MEANS OF FINANCING		
7	(DISCRETIONARY)	<u>\$ 37,665,839</u>	<u>\$ 36,624,236</u>
8	BY EXPENDITURE CATEGORY:		
9	Personal Services	\$ 24,209,289	\$ 26,266,017
10	Operating Expenses	\$ 4,012,326	\$ 3,995,826
11	Professional Services	\$ 7,219	\$ 7,219
12	Other Charges	\$ 12,843,509	\$ 10,864,279
13	Acquisitions/Major Repairs	<u>\$ 1,000,000</u>	<u>\$ 0</u>
14	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 42,072,343</u>	<u>\$ 41,133,341</u>

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

18 **08-423 LOUISIANA GAMING CONTROL BOARD**

19	EXPENDITURES:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
20	Louisiana Gaming Control Board -		
21	Authorized Positions	(4)	(5)
22	Nondiscretionary Expenditures	\$ 163,773	\$ 171,647
23	Discretionary Expenditures	<u>\$ 949,933</u>	<u>\$ 1,123,894</u>

24 **Program Description:** *Promulgates and enforces rules which regulate operations in the*  
 25 *state relative to provisions of the Louisiana Riverboat Economic Development and Gaming*  
 26 *Control Act, the Louisiana Economic Development and Gaming Corporation Act, and the*  
 27 *Video Draw Poker Devices Control law. Further the board has all regulatory, enforcement*  
 28 *and supervisory authority that exists in the state as to gaming on Indian lands.*

29	TOTAL EXPENDITURES	<u>\$ 1,113,706</u>	<u>\$ 1,295,541</u>
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30 MEANS OF FINANCE (NONDISCRETIONARY):

31	State General Fund by:		
32	Statutory Dedications:		
33	Pari-mutuel Live Racing Facility		
34	Gaming Control Fund	\$ 666	\$ 666
35	Riverboat Gaming Enforcement Fund	<u>\$ 163,107</u>	<u>\$ 170,981</u>

36	TOTAL MEANS OF FINANCING		
37	(NONDISCRETIONARY)	<u>\$ 163,773</u>	<u>\$ 171,647</u>

38 MEANS OF FINANCE (DISCRETIONARY):

39	State General Fund by:		
40	Statutory Dedications:		
41	Pari-mutuel Live Racing Facility		
42	Gaming Control Fund	\$ 82,427	\$ 82,427

1	Sports Wagering Enforcement Fund	\$ 105,020	\$ 281,855
2	Riverboat Gaming Enforcement Fund	<u>\$ 762,486</u>	<u>\$ 759,612</u>
3	TOTAL MEANS OF FINANCING		
4	(DISCRETIONARY)	<u>\$ 949,933</u>	<u>\$ 1,123,894</u>

5 BY EXPENDITURE CATEGORY:

6	Personal Services	\$ 779,824	\$ 864,872
7	Operating Expenses	\$ 133,020	\$ 143,620
8	Professional Services	\$ 66,717	\$ 66,717
9	Other Charges	\$ 134,145	\$ 143,732
10	Acquisitions/Major Repairs	<u>\$ 0</u>	<u>\$ 76,600</u>
11	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 1,113,706</u>	<u>\$ 1,295,541</u>

12 **08-424 LIQUEFIED PETROLEUM GAS COMMISSION**

13	EXPENDITURES:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
14	Administrative Program -		
15	Authorized Positions	(12)	(12)
16	Nondiscretionary Expenditures	\$ 219,480	\$ 210,839
17	Discretionary Expenditures	<u>\$ 1,579,275</u>	<u>\$ 1,576,628</u>

18 **Program Description:** *Promulgates and enforces rules which regulate the distribution,*  
 19 *handling and storage, and transportation of liquefied petroleum gases; inspects storage*  
 20 *facilities and equipment; examines and certifies personnel engaged in the industry.*

21	TOTAL EXPENDITURES	<u>\$ 1,798,755</u>	<u>\$ 1,787,467</u>
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22 MEANS OF FINANCE (NONDISCRETIONARY):

23	State General Fund by:		
24	Fees & Self-generated Revenues Dedicated		
25	Fund Accounts:		
26	Liquefied Petroleum Gas Rainy Day		
27	Dedicated Fund Account	<u>\$ 219,480</u>	<u>\$ 210,839</u>

28	TOTAL MEANS OF FINANCING		
29	(NONDISCRETIONARY)	<u>\$ 219,480</u>	<u>\$ 210,839</u>

30 MEANS OF FINANCE (DISCRETIONARY):

31	State General Fund by:		
32	Fees & Self-generated Revenues Dedicated		
33	Fund Accounts:		
34	Liquefied Petroleum Gas Rainy Day		
35	Dedicated Fund Account	<u>\$ 1,579,275</u>	<u>\$ 1,576,628</u>

36	TOTAL MEANS OF FINANCING		
37	(DISCRETIONARY)	<u>\$ 1,579,275</u>	<u>\$ 1,576,628</u>

38 BY EXPENDITURE CATEGORY:

39	Personal Services	\$ 1,275,651	\$ 1,237,508
40	Operating Expenses	\$ 163,959	\$ 186,104
41	Professional Services	\$ 0	\$ 0
42	Other Charges	\$ 359,145	\$ 363,855
43	Acquisitions/Major Repairs	<u>\$ 0</u>	<u>\$ 0</u>
44	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 1,798,755</u>	<u>\$ 1,787,467</u>



1	Auxiliary Account -		
2	Authorized Positions	(0)	(0)
3	Nondiscretionary Expenditures	\$ 0	\$ 0
4	Discretionary Expenditures	\$ 235,682	\$ 235,682
5	<b>Program Description:</b> <i>The Auxiliary Account was created to administer a service to</i>		
6	<i>youthful offenders within the agency's secure care facilities. The fund is used to account for</i>		
7	<i>juvenile purchases of consumer items from the facility's canteen. In addition to, telephone</i>		
8	<i>commissions, hobby craft sales, donations, visitation sales, recycling, contraband, and photo</i>		
9	<i>sales. Funding in this account will be used to replenish canteens; fund youth recreation and</i>		
10	<i>rehabilitation programs within Acadiana, Bridge City, Columbia, Jetson, and Swanson</i>		
11	<i>Correctional Centers For Youth. This account is funded entirely with Fees and Self-</i>		
12	<i>generated Revenues.</i>		
13	TOTAL EXPENDITURES	<u>\$ 198,652,859</u>	<u>\$ 226,573,418</u>
14	MEANS OF FINANCE (NONDISCRETIONARY):		
15	State General Fund (Direct)	\$ 20,100,526	\$ 22,887,672
16	State General Fund by:		
17	Interagency Transfers	\$ 605,430	\$ 601,741
18	Fees & Self-generated Revenues	\$ 144,523	\$ 148,531
19	Federal Funds	<u>\$ 12,316</u>	<u>\$ 12,196</u>
20	TOTAL MEANS OF FINANCING		
21	(NONDISCRETIONARY)	<u>\$ 20,862,795</u>	<u>\$ 23,650,140</u>
22	MEANS OF FINANCE (DISCRETIONARY):		
23	State General Fund (Direct)	\$ 156,601,407	\$ 181,734,820
24	State General Fund by:		
25	Interagency Transfers	\$ 18,529,191	\$ 18,532,880
26	Fees & Self-generated Revenues	\$ 1,630,964	\$ 1,626,956
27	Fees & Self-generated Revenues Dedicated		
28	Fund Accounts:		
29	Youthful Offender Management		
30	Dedicated Fund Account	\$ 149,022	\$ 149,022
31	Federal Funds	<u>\$ 879,480</u>	<u>\$ 879,600</u>
32	TOTAL MEANS OF FINANCING		
33	(DISCRETIONARY)	<u>\$ 177,790,064</u>	<u>\$ 202,923,278</u>
34	BY EXPENDITURE CATEGORY:		
35	Personal Services	\$ 101,221,942	\$ 128,422,580
36	Operating Expenses	\$ 7,628,462	\$ 8,771,059
37	Professional Services	\$ 2,155,838	\$ 2,188,773
38	Other Charges	\$ 87,196,617	\$ 85,284,426
39	Acquisitions/Major Repairs	<u>\$ 450,000</u>	<u>\$ 1,906,580</u>
40	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 198,652,859</u>	<u>\$ 226,573,418</u>

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**SCHEDULE 09**

**LOUISIANA DEPARTMENT OF HEALTH**

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

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

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

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

In the second report and each subsequent report submitted monthly thereafter, the department shall include a section detailing the budgeted means of financing versus the projected use of those means of financing to fund the projected expenditures and as adjusted for projected revenue collections by source. In the event a surplus is projected, the department shall provide an explanation of the source of any surplus revenues and the rationale of the department's proposed use of the means of financing. In the event a deficit is projected due to the budgeted means of finance or estimated revenue collections being insufficient to finance projected expenditures, the department shall inform the committee of any other sources of revenues that may be available or adjustments in expenditures that could be implemented within the department to aid in alleviating the projected deficit. Also, beginning with the second report and continuing in each report submitted monthly thereafter, the department shall delineate, in the same manner as presented in the first report of the fiscal year, the initial allocation of payments, total projected expenditures, and year-to-date expenditures in Fiscal Year 2026-2027 for each allocation within the programs, the supplemental or directed payment programs, the supplemental or directed payments and uncompensated care costs payments to the LSU Public Private Partnership hospitals, and the total expenditures on the Managed Care Incentive Program.

Further, each report shall include a section specifying the total amount of pharmacy rebates projected to be received by the end of the fiscal year delineated between those generated by drug utilization of the expansion enrollees versus the non-expansion enrollees and, for the non-expansion enrollees, between those receiving health care services under the fee-for-service program versus the managed care program. In addition, each report shall include a

1 section on current expansion and non-expansion enrollment in the Medicaid program and  
 2 projected expansion and non-expansion enrollment through the end of the fiscal year.

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

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

18 Notwithstanding any provision of law to the contrary, the secretary of the Louisiana  
 19 Department of Health may transfer, with the approval of the commissioner of administration  
 20 via midyear budget adjustment (BA-7 Form), up to twenty-five (25) authorized positions and  
 21 associated personnel services funding if necessary from one budget unit to any other budget  
 22 unit and/or between programs within any budget unit within this schedule. Not more than  
 23 an aggregate of one-hundred (100) positions and associated personal services may be  
 24 transferred between budget units and/or programs within a budget unit without the approval  
 25 of 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 is authorized to transfer, with the approval of the commissioner of  
 28 administration through midyear budget adjustments, funds and authorized positions from one  
 29 budget unit to any other budget unit and/or between programs within any budget unit within  
 30 this schedule. Such transfers shall be made solely to provide for the effective delivery of  
 31 services by the department, promote efficiencies and enhance the cost effective delivery of  
 32 services. Not more than six million dollars may be transferred pursuant to this authority. The  
 33 secretary and the commissioner shall promptly notify the Joint Legislative Committee on the  
 34 Budget of any such transfer.

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

40 **09-300 JEFFERSON PARISH HUMAN SERVICES AUTHORITY**

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

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

49 TOTAL EXPENDITURES	<u>\$ 20,329,054</u>	<u>\$ 21,214,657</u>
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1	MEANS OF FINANCE (NONDISCRETIONARY):		
2	State General Fund (Direct)	\$ 2,868,981	\$ 2,839,739
3	TOTAL MEANS OF FINANCING		
4	(NONDISCRETIONARY)	<u>\$ 2,868,981</u>	<u>\$ 2,839,739</u>
5	MEANS OF FINANCE (DISCRETIONARY):		
6	State General Fund (Direct)	\$ 12,554,907	\$ 13,469,752
7	State General Fund By:		
8	Interagency Transfers	\$ 2,180,166	\$ 2,180,166
9	Fees & Self-generated Revenues	<u>\$ 2,725,000</u>	<u>\$ 2,725,000</u>
10	TOTAL MEANS OF FINANCING		
11	(DISCRETIONARY)	<u>\$ 17,460,073</u>	<u>\$ 18,374,918</u>
12	BY EXPENDITURE CATEGORY:		
13	Personal Services	\$ 0	\$ 0
14	Operating Expenses	\$ 0	\$ 0
15	Professional Services	\$ 0	\$ 0
16	Other Charges	\$ 20,329,054	\$ 21,214,657
17	Acquisitions/Major Repairs	<u>\$ 0</u>	<u>\$ 0</u>
18	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 20,329,054</u>	<u>\$ 21,214,657</u>

19 **09-301 FLORIDA PARISHES HUMAN SERVICES AUTHORITY**

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

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

29	TOTAL EXPENDITURES	<u>\$ 28,158,396</u>	<u>\$ 29,319,987</u>
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30	MEANS OF FINANCE (NONDISCRETIONARY):		
31	State General Fund (Direct)	\$ 2,489,205	\$ 2,734,808
32	State General Fund by:		
33	Interagency Transfers	\$ 612,103	\$ 570,904
34	Fees & Self-generated Revenues	\$ 428,472	\$ 399,632
35	Federal Funds	<u>\$ 30,605</u>	<u>\$ 28,546</u>

36	TOTAL MEANS OF FINANCING		
37	(NONDISCRETIONARY)	<u>\$ 3,560,385</u>	<u>\$ 3,733,890</u>

38	MEANS OF FINANCE (DISCRETIONARY):		
39	State General Fund (Direct)	\$ 14,051,559	\$ 14,967,547
40	State General Fund by:		
41	Interagency Transfers	\$ 7,251,241	\$ 7,292,440
42	Fees & Self-generated Revenues	\$ 2,325,816	\$ 2,354,656
43	Federal Funds	<u>\$ 969,395</u>	<u>\$ 971,454</u>

44	TOTAL MEANS OF FINANCING		
45	(DISCRETIONARY)	<u>\$ 24,598,011</u>	<u>\$ 25,586,097</u>

1 BY EXPENDITURE CATEGORY:

2	Personal Services	\$	0	\$	0
3	Operating Expenses	\$	1,038,220	\$	1,038,220
4	Professional Services	\$	0	\$	0
5	Other Charges	\$	27,120,176	\$	28,281,767
6	Acquisitions/Major Repairs	\$	<u>0</u>	\$	<u>0</u>
7	TOTAL BY EXPENDITURE CATEGORY	\$	<u>28,158,396</u>	\$	<u>29,319,987</u>

8 **09-302 CAPITAL AREA HUMAN SERVICES DISTRICT**

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

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

18	TOTAL EXPENDITURES	\$	<u>31,898,782</u>	\$	<u>32,123,933</u>
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19 MEANS OF FINANCE (NONDISCRETIONARY):

20	State General Fund (Direct)	\$	4,020,688	\$	4,280,197
21	State General Fund by:				
22	Interagency Transfers	\$	274,644	\$	0
23	Fees & Self-generated Revenues	\$	<u>80,409</u>	\$	<u>0</u>

24	TOTAL MEANS OF FINANCE				
25	(NONDISCRETIONARY)	\$	<u>4,375,741</u>	\$	<u>4,280,197</u>

26 MEANS OF FINANCE (DISCRETIONARY):

27	State General Fund (Direct)	\$	14,247,428	\$	14,213,070
28	State General Fund by:				
29	Interagency Transfers	\$	9,802,914	\$	10,077,558
30	Fees & Self-generated Revenues	\$	<u>3,472,699</u>	\$	<u>3,553,108</u>

31	TOTAL MEANS OF FINANCE				
32	(DISCRETIONARY)	\$	<u>27,523,041</u>	\$	<u>27,843,736</u>

33 BY EXPENDITURE CATEGORY:

34	Personal Services	\$	0	\$	0
35	Operating Expenses	\$	0	\$	0
36	Professional Services	\$	0	\$	0
37	Other Charges	\$	31,898,782	\$	32,123,933
38	Acquisitions/Major Repairs	\$	<u>0</u>	\$	<u>0</u>

39	TOTAL BY EXPENDITURE CATEGORY	\$	<u>31,898,782</u>	\$	<u>32,123,933</u>
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1       **09-303 DEVELOPMENTAL DISABILITIES COUNCIL**

2	EXPENDITURES:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
3	Developmental Disabilities Council -		
4	Authorized Positions	(8)	(8)
5	Nondiscretionary Expenditures	\$ 166,788	\$ 156,739
6	Discretionary Expenditures	<u>\$ 2,675,209</u>	<u>\$ 2,456,840</u>

7       **Program Description:** *The Developmental Disabilities Council is a 28 member, Governor*  
 8 *appointed board whose function is to implement the Federal Developmental Disabilities*  
 9 *Assistance and Bill of Rights Act (P.L. 106-402; R.S. 28:750-758; R.S. 36:251) in Louisiana.*  
 10 *The focus of the Council is to facilitate change in Louisiana's system of supports and*  
 11 *services to individuals with disabilities and their families in order to enhance and improve*  
 12 *their quality of life. The Council plans and advocates for greater opportunities for*  
 13 *individuals with disabilities in all areas of life, and supports activities, initiatives and*  
 14 *practices that promote the successful implementation of the Council's Mission and mandate*  
 15 *for systems change.*

16	TOTAL EXPENDITURES	<u>\$ 2,841,997</u>	<u>\$ 2,613,579</u>
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17	MEANS OF FINANCE (NONDISCRETIONARY):		
18	Federal Funds	<u>\$ 166,788</u>	<u>\$ 156,739</u>

19	TOTAL MEANS OF FINANCING		
20	(NONDISCRETIONARY)	<u>\$ 166,788</u>	<u>\$ 156,739</u>

21	MEANS OF FINANCE (DISCRETIONARY):		
22	State General Fund (Direct)	\$ 1,007,517	\$ 757,517
23	Federal Funds	<u>\$ 1,667,692</u>	<u>\$ 1,699,323</u>

24	TOTAL MEANS OF FINANCING		
25	(DISCRETIONARY)	<u>\$ 2,675,209</u>	<u>\$ 2,456,840</u>

26	BY EXPENDITURE CATEGORY:		
27	Personal Services	\$ 883,535	\$ 900,232
28	Operating Expenses	\$ 150,985	\$ 150,985
29	Professional Services	\$ 0	\$ 0
30	Other Charges	\$ 1,805,159	\$ 1,558,362
31	Acquisitions/Major Repairs	<u>\$ 2,318</u>	<u>\$ 4,000</u>
32	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 2,841,997</u>	<u>\$ 2,613,579</u>

33       **09-304 METROPOLITAN HUMAN SERVICES DISTRICT**

34	EXPENDITURES:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
35	Metropolitan Human Services District		
36	Authorized Other Charges Positions	(121)	(121)
37	Nondiscretionary Expenditures	\$ 2,862,820	\$ 2,427,242
38	Discretionary Expenditures	<u>\$ 28,352,642</u>	<u>\$ 28,753,414</u>

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

42	TOTAL EXPENDITURES	<u>\$ 31,215,462</u>	<u>\$ 31,180,656</u>
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1	MEANS OF FINANCE (NONDISCRETIONARY):		
2	State General Fund (Direct)	\$ 2,862,820	\$ 2,427,242
3	TOTAL MEANS OF FINANCE		
4	(NONDISCRETIONARY)	<u>\$ 2,862,820</u>	<u>\$ 2,427,242</u>
5	MEANS OF FINANCE (DISCRETIONARY):		
6	State General Fund (Direct)	\$ 15,428,561	\$ 16,579,333
7	State General Fund by:		
8	Interagency Transfers	\$ 9,339,786	\$ 9,339,786
9	Fees & Self-generated Revenues	\$ 1,229,243	\$ 1,229,243
10	Federal Funds	<u>\$ 2,355,052</u>	<u>\$ 1,605,052</u>
11	TOTAL MEANS OF FINANCING		
12	(DISCRETIONARY)	<u>\$ 28,352,642</u>	<u>\$ 28,753,414</u>
13	BY EXPENDITURE CATEGORY:		
14	Personal Services	\$ 0	\$ 0
15	Operating Expenses	\$ 0	\$ 0
16	Professional Services	\$ 0	\$ 0
17	Other Charges	\$ 31,215,462	\$ 31,180,656
18	Acquisitions/Major Repairs	<u>\$ 0</u>	<u>\$ 0</u>
19	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 31,215,462</u>	<u>\$ 31,180,656</u>
20	<b>09-305 MEDICAL VENDOR ADMINISTRATION</b>		
21	EXPENDITURES:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
22	Medical Vendor Administration -		
23	Authorized Positions	(2,158)	(2,149)
24	Nondiscretionary Expenditures	\$ 202,565,050	\$ 243,034,176
25	Discretionary Expenditures	<u>\$ 654,060,793</u>	<u>\$ 709,368,025</u>
26	<b>Program Description:</b>		
27	<i>Develops, implements, and enforces the administrative and</i>		
28	<i>programmatic policies of the Supplemental Nutrition Assistance Program (SNAP) and</i>		
29	<i>Medicaid programs with respect to eligibility, reimbursement, and monitoring of quality-</i>		
30	<i>driven health care services in Louisiana, in concurrence with evidence-based best practices</i>		
31	<i>as well as federal and state laws and regulations.</i>		
31	TOTAL EXPENDITURES	<u>\$ 856,625,843</u>	<u>\$ 952,402,201</u>
32	MEANS OF FINANCE (NONDISCRETIONARY):		
33	State General Fund (Direct)	\$ 45,356,611	\$ 61,029,381
34	State General Fund by:		
35	Interagency Transfers	\$ 142,441	\$ 700,900
36	Fees & Self-generated Revenues	\$ 1,186,500	\$ 1,316,904
37	Statutory Dedications:		
38	Medical Assistance Programs Fraud		
39	Detection Fund	\$ 391,008	\$ 0
40	Federal Funds	<u>\$ 155,488,490</u>	<u>\$ 179,986,991</u>
41	TOTAL MEANS OF FINANCING		
42	(NONDISCRETIONARY)	<u>\$ 202,565,050</u>	<u>\$ 243,034,176</u>

1	MEANS OF FINANCE (DISCRETIONARY):		
2	State General Fund (Direct)	\$ 153,113,043	\$ 223,996,110
3	State General Fund by:		
4	Interagency Transfers	\$ 41,523,130	\$ 40,964,671
5	Fees & Self-generated Revenues	\$ 3,013,500	\$ 2,883,096
6	Statutory Dedications:		
7	Medical Assistance Programs Fraud		
8	Detection Fund	\$ 1,016,492	\$ 0
9	Fraud Detection Fund	\$ 724,294	\$ 724,294
10	Modernization and Security Fund	\$ 5,000,000	\$ 504,454
11	Federal Funds	\$ 449,670,334	\$ 440,295,400
12	TOTAL MEANS OF FINANCING		
13	(DISCRETIONARY)	<u>\$ 654,060,793</u>	<u>\$ 709,368,025</u>
14	BY EXPENDITURE CATEGORY:		
15	Personal Services	\$ 170,256,996	\$ 198,320,471
16	Operating Expenses	\$ 7,902,267	\$ 8,815,329
17	Professional Services	\$ 278,899,583	\$ 265,600,339
18	Other Charges	\$ 399,566,997	\$ 479,666,062
19	Acquisitions/Major Repairs	\$ 0	\$ 0
20	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 856,625,843</u>	<u>\$ 952,402,201</u>
21	<b>09-306 MEDICAL VENDOR PAYMENTS</b>		
22	EXPENDITURES:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
23	Payments to Private Providers -		
24	Authorized Positions	(0)	(0)
25	Nondiscretionary Expenditures	\$ 6,734,162,948	\$ 7,860,075,754
26	Discretionary Expenditures	\$13,853,453,134	\$11,185,794,292
27	<b>Program Description:</b>		
28	<i>Provides payments to private providers of health care services to Louisiana residents who are eligible for Title XIX (Medicaid), while ensuring that</i>		
29	<i>reimbursements to providers of medical services to Medicaid recipients are appropriate.</i>		
30	Payments to Public Providers -		
31	Authorized Positions	(0)	(0)
32	Nondiscretionary Expenditures	\$ 77,776,334	\$ 74,857,875
33	Discretionary Expenditures	\$ 186,580,337	\$ 193,449,920
34	<b>Program Description:</b>		
35	<i>Provides payments to public providers of health care services to Louisiana residents who are eligible for Title XIX (Medicaid), while ensuring that</i>		
36	<i>reimbursements to providers of medical services to Medicaid recipients are appropriate.</i>		
37	Medicare Buy-Ins & Supplements -		
38	Authorized Positions	(0)	(0)
39	Nondiscretionary Expenditures	\$ 887,692,709	\$ 896,137,878
40	Discretionary Expenditures	\$ 14,011,791	\$ 5,566,622
41	<b>Program Description:</b>		
42	<i>Provides medical insurance for eligible Medicaid and CHIP enrollees through the payment of premiums to other entities. This avoids potential</i>		
43	<i>additional Medicaid costs for those eligible individuals who cannot afford to pay their own</i>		
44	<i>“out-of-pocket” Medicare costs.</i>		
45	Uncompensated Care Costs -		
46	Authorized Positions	(0)	(0)
47	Nondiscretionary Expenditures	\$ 76,854,498	\$ 76,854,498
48	Discretionary Expenditures	<u>\$ 226,721,973</u>	<u>\$ 219,423,782</u>

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

5 TOTAL EXPENDITURES \$22,057,235,724 \$20,512,160,621

6 MEANS OF FINANCE (NONDISCRETIONARY):

7 State General Fund (Direct) \$ 1,876,752,556 \$ 1,793,787,246

8 State General Fund by:

9 Interagency Transfers \$ 69,405,245 \$ 9,326,711

10 Fees & Self-generated Revenues \$ 97,271,262 \$ 135,491

11 Statutory Dedications:

12 Health Excellence Fund \$ 4,885,591 \$ 4,626,441

13 Hospital Stabilization Fund \$ 131,877,586 \$ 134,281,049

14 Louisiana Fund \$ 3,940,148 \$ 4,023,065

15 Louisiana Medical Assistance Trust Fund \$ 292,389,555 \$ 744,418,067

16 New Opportunities Waiver Fund \$ 43,348,066 \$ 43,348,066

17 Community Options Waiver Fund \$ 12,081,168 \$ 18,781,270

18 Federal Funds \$ 5,244,535,312 \$ 6,155,198,599

19 TOTAL MEANS OF FINANCING  
 20 (NONDISCRETIONARY) \$ 7,776,486,489 \$8,907,926,005

21 MEANS OF FINANCE (DISCRETIONARY):

22 State General Fund (Direct) \$ 618,056,667 \$ 677,980,621

23 State General Fund by:

24 Interagency Transfers \$ 161,108,273 \$ 183,438,272

25 Fees & Self-generated Revenue \$ 772,790,347 \$ 685,429,662

26 Statutory Dedications:

27 Disabilities Services Fund \$ 2,388,500 \$ 2,388,500

28 Health Excellence Fund \$ 21,029,508 \$ 19,914,022

29 Hospital Stabilization Fund \$ 516,354,655 \$ 525,765,197

30 Louisiana Fund \$ 16,746,583 \$ 17,099,001

31 Louisiana Medical Assistance Trust Fund \$ 807,871,769 \$ 271,963,572

32 Medicaid Trust Fund for the Elderly \$ 1,741,651 \$ 0

33 Federal Funds \$11,362,661,282 \$ 9,220,255,769

34 TOTAL MEANS OF FINANCING  
 35 (DISCRETIONARY) \$14,280,749,235 \$11,604,234,616

36 Expenditure Controls:

37 Provided, however, that the Louisiana Department of Health may, to control expenditures  
 38 to the level appropriated herein for the Medical Vendor Payments program, negotiate  
 39 supplemental rebates for the Medicaid pharmacy program in conjunction with the preferred  
 40 drug list. In these negotiations, the preferred drug list may be adjusted to limit brand name  
 41 drug products in each therapeutic category while ensuring appropriate access to medically  
 42 necessary medication.

43 Provided, however, that the Louisiana Department of Health shall continue with the  
 44 implementation of sustainability strategies to control the costs of the  
 45 Intellectual/Developmental Disabilities Home and Community Based Waivers in order that  
 46 the continued provision of Community Based Waivers for the citizens with developmental  
 47 disabilities is not jeopardized.

1 BY EXPENDITURE CATEGORY:

2	Personal Services	\$	0	\$	0
3	Operating Expenses	\$	0	\$	0
4	Professional Services	\$	0	\$	0
5	Other Charges	\$22,057,235,724		\$20,512,160,621	
6	Acquisitions/Major Repairs	\$	<u>0</u>	\$	<u>0</u>
7	TOTAL BY EXPENDITURE CATEGORY		<u>\$22,057,235,724</u>		<u>\$20,512,160,621</u>

8 **09-307 OFFICE OF THE SECRETARY**

9	EXPENDITURES:		<b><u>FY 26 EOB</u></b>		<b><u>FY 27 REC</u></b>
10	Management and Finance Program-				
11	Authorized Positions		(748)		(757)
12	Nondiscretionary Expenditures	\$	22,810,604	\$	28,104,710
13	Discretionary Expenditures	\$	133,847,561	\$	338,228,502

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

19	TOTAL EXPENDITURES	\$	<u>156,658,165</u>	\$	<u>366,333,212</u>
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20 MEANS OF FINANCE (NONDISCRETIONARY):

21	State General Fund (Direct)	\$	13,014,789	\$	15,971,207
22	State General Fund by:				
23	Interagency Transfers	\$	6,184,965	\$	6,477,533
24	Fees & Self-generated Revenues	\$	501,359	\$	364,829
25	Statutory Dedications:				
26	Medical Assistance Program Fraud				
27	Detection Program	\$	9,495	\$	0
28	Federal Funds	\$	<u>3,099,996</u>	\$	<u>5,291,141</u>

29 TOTAL MEANS OF FINANCING  
 30 (NONDISCRETIONARY)

		\$	<u>22,810,604</u>	\$	<u>28,104,710</u>
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31 MEANS OF FINANCE (DISCRETIONARY):

32	State General Fund (Direct)	\$	51,613,352	\$	60,276,983
33	State General Fund by:				
34	Interagency Transfers	\$	7,795,219	\$	9,105,572
35	Fees & Self-generated Revenues	\$	2,368,042	\$	2,504,572
36	Statutory Dedications:				
37	Medical Assistance Program Fraud				
38	Detection Fund	\$	90,505	\$	0
39	Nursing Home Residents' Trust Fund	\$	150,000	\$	150,000
40	Early Childhood Supports and Services				
41	Program Fund	\$	9,000,000	\$	7,151,560
42	Health Care Employment Reinvestment				
43	Opportunity (H.E.R.O.) Fund	\$	14,904,814	\$	14,904,814
44	Rural Primary Care Physicians				
45	Development Fund	\$	0	\$	2,673,634
46	Federal Funds	\$	<u>47,925,629</u>	\$	<u>241,461,367</u>

47 TOTAL MEANS OF FINANCING  
 48 (DISCRETIONARY)

		\$	<u>133,847,561</u>	\$	<u>338,228,502</u>
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1 BY EXPENDITURE CATEGORY:

2	Personal Services	\$ 79,855,609	\$ 92,873,070
3	Operating Expenses	\$ 2,198,602	\$ 5,759,643
4	Professional Services	\$ 6,999,705	\$ 10,099,881
5	Other Charges	\$ 67,604,249	\$ 257,600,618
6	Acquisitions/Major Repairs	\$ <u>0</u>	\$ <u>0</u>
7	TOTAL BY EXPENDITURE CATEGORY	\$ <u>156,658,165</u>	\$ <u>366,333,212</u>

8 **09-309 SOUTH CENTRAL LOUISIANA HUMAN SERVICES AUTHORITY**

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

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

20	TOTAL EXPENDITURES	\$ <u>29,588,235</u>	\$ <u>29,407,027</u>
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21 MEANS OF FINANCE (NONDISCRETIONARY):

22	State General Fund (Direct)	\$ 2,359,175	\$ 2,493,150
23	State General Fund by:		
24	Interagency Transfers	\$ 357,478	\$ 324,486
25	Fees & Self-generated Revenues	\$ 265,456	\$ 240,955
26	Federal Funds	\$ <u>0</u>	\$ <u>45,834</u>

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

29 MEANS OF FINANCE (DISCRETIONARY):

30	State General Fund (Direct)	\$ 15,685,327	\$ 16,370,144
31	State General Fund by:		
32	Interagency Transfers	\$ 7,586,255	\$ 6,456,247
33	Fees & Self-generated Revenues	\$ 2,834,544	\$ 3,022,045
34	Federal Funds	\$ <u>500,000</u>	\$ <u>454,166</u>

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

37 BY EXPENDITURE CATEGORY:

38	Personal Services	\$ 0	\$ 0
39	Operating Expenses	\$ 2,279,323	\$ 2,279,323
40	Professional Services	\$ 0	\$ 0
41	Other Charges	\$ 27,308,912	\$ 27,127,704
42	Acquisitions/Major Repairs	\$ <u>0</u>	\$ <u>0</u>

43	TOTAL BY EXPENDITURE CATEGORY	\$ <u>29,588,235</u>	\$ <u>29,407,027</u>
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1       **09-310 NORTHEAST DELTA HUMAN SERVICES AUTHORITY**

2	EXPENDITURES:		<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
3	Northeast Delta Human Services Authority			
4	Authorized Other Charges Positions		(97)	(99)
5	Nondiscretionary Expenditures	\$	1,982,886	\$ 1,975,199
6	Discretionary Expenditures	\$	<u>16,227,595</u>	<u>\$ 16,396,627</u>

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

13	TOTAL EXPENDITURES	\$	<u>18,210,481</u>	<u>\$ 18,371,826</u>
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14	MEANS OF FINANCE (NONDISCRETIONARY)			
15	State General Fund (Direct)	\$	1,595,117	\$ 1,606,975
16	State General Fund by:			
17	Interagency Transfers	\$	361,067	\$ 342,868
18	Fees & Self-generated Revenues	\$	<u>26,702</u>	<u>\$ 25,356</u>

19	TOTAL MEANS OF FINANCE			
20	(NONDISCRETIONARY)	\$	<u>1,982,886</u>	<u>\$ 1,975,199</u>

21	MEANS OF FINANCE (DISCRETIONARY):			
22	State General Fund (Direct)	\$	11,051,500	\$ 11,507,587
23	State General Fund by:			
24	Interagency Transfers	\$	4,122,353	\$ 4,140,552
25	Fees & Self-generated Revenues	\$	<u>1,053,742</u>	<u>\$ 748,488</u>

26	TOTAL MEANS OF FINANCE			
27	(DISCRETIONARY)	\$	<u>16,227,595</u>	<u>\$ 16,396,627</u>

28	BY EXPENDITURE CATEGORY:			
29	Personal Services	\$	0	\$ 0
30	Operating Expenses	\$	0	\$ 0
31	Professional Services	\$	0	\$ 0
32	Other Charges	\$	18,210,481	\$ 18,371,826
33	Acquisitions/Major Repairs	\$	<u>0</u>	<u>\$ 0</u>

34	TOTAL BY EXPENDITURE CATEGORY	\$	<u>18,210,481</u>	<u>\$ 18,371,826</u>
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35       **09-320 OFFICE OF AGING AND ADULT SERVICES**

36	EXPENDITURES:		<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
37	Administration Protection and Support -			
38	Authorized Positions		(218)	(219)
39	Nondiscretionary Expenditures	\$	22,182,263	\$ 23,767,721
40	Discretionary Expenditures	\$	27,109,922	\$ 33,252,578

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

1	Villa Feliciano Medical Complex -		
2	Authorized Positions	(216)	(216)
3	Nondiscretionary Expenditures	\$ 4,809,859	\$ 5,205,025
4	Discretionary Expenditures	\$ 26,983,212	\$ 26,919,176
5	<b>Program Description:</b> <i>Provides long-term care, rehabilitative services, infectious disease</i>		
6	<i>services, and an acute care hospital for medically complex residents with chronic diseases,</i>		
7	<i>disabilities, and terminal illnesses.</i>		
8	Auxiliary Account -		
9	Authorized Positions	(0)	(0)
10	Nondiscretionary Expenditures	\$ 0	\$ 0
11	Discretionary Expenditures	<u>\$ 60,000</u>	<u>\$ 60,000</u>
12	<b>Program Description:</b> <i>Provides residents with opportunities to participate in therapeutic</i>		
13	<i>activities as approved by their treatment teams. It also provides therapeutic and social</i>		
14	<i>activities to create a homelike atmosphere and environment for residents.</i>		
15	TOTAL EXPENDITURES	<u>\$ 81,145,256</u>	<u>\$ 89,204,500</u>
16	MEANS OF FINANCE (NONDISCRETIONARY):		
17	State General Fund (Direct)	\$ 20,410,488	\$ 20,770,094
18	State General Fund by:		
19	Interagency Transfers	\$ 6,416,974	\$ 8,049,983
20	Fees & Self-generated Revenues	\$ 65,167	\$ 56,120
21	Statutory Dedications:		
22	Traumatic Brain and Spinal Cord		
23	Injury Trust Fund	\$ 99,493	\$ 96,549
24	Federal Funds	<u>\$ 0</u>	<u>\$ 0</u>
25	TOTAL MEANS OF FINANCING		
26	(NONDISCRETIONARY)	<u>\$ 26,992,122</u>	<u>\$ 28,972,746</u>
27	MEANS OF FINANCE (DISCRETIONARY):		
28	State General Fund (Direct)	\$ 3,828,700	\$ 4,962,252
29	State General Fund by:		
30	Interagency Transfers	\$ 46,016,247	\$ 50,949,324
31	Fees & Self-generated Revenues	\$ 717,513	\$ 726,560
32	Statutory Dedications:		
33	Nursing Home Residents' Trust Fund	\$ 2,300,000	\$ 2,300,000
34	Traumatic Head and Spinal Cord		
35	Injury Trust Fund	\$ 1,108,941	\$ 1,111,885
36	Federal Funds	<u>\$ 181,733</u>	<u>\$ 181,733</u>
37	TOTAL MEANS OF FINANCING		
38	(DISCRETIONARY)	<u>\$ 54,153,134</u>	<u>\$ 60,231,754</u>
39	BY EXPENDITURE CATEGORY:		
40	Personal Services	\$ 49,970,487	\$ 49,614,145
41	Operating Expenses	\$ 6,095,352	\$ 6,295,868
42	Professional Services	\$ 1,516,351	\$ 1,584,351
43	Other Charges	\$ 23,563,066	\$ 31,213,653
44	Acquisitions/Major Repairs	<u>\$ 0</u>	<u>\$ 496,483</u>
45	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 81,145,256</u>	<u>\$ 89,204,500</u>

**09-324 LOUISIANA EMERGENCY RESPONSE NETWORK**

2	EXPENDITURES:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
3	Louisiana Emergency Response Network -		
4	Authorized Positions	(10)	(10)
5	Nondiscretionary Expenditures	\$ 245,859	\$ 236,424
6	Discretionary Expenditures	<u>\$ 2,038,871</u>	<u>\$ 2,127,919</u>

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

10	TOTAL EXPENDITURES	<u>\$ 2,284,730</u>	<u>\$ 2,364,343</u>
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11	MEANS OF FINANCE (NONDISCRETIONARY):		
12	State General Fund (Direct)	<u>\$ 245,859</u>	<u>\$ 236,424</u>

13	TOTAL MEANS OF FINANCING		
14	(NONDISCRETIONARY)	<u>\$ 245,859</u>	<u>\$ 236,424</u>

15	MEANS OF FINANCE (DISCRETIONARY):		
16	State General Fund (Direct)	\$ 1,998,871	\$ 2,094,419
17	State General Fund by:		
18	Interagency Transfers	<u>\$ 40,000</u>	<u>\$ 33,500</u>

19	TOTAL MEANS OF FINANCING		
20	(DISCRETIONARY)	<u>\$ 2,038,871</u>	<u>\$ 2,127,919</u>

21	BY EXPENDITURE CATEGORY:		
22	Personal Services	\$ 1,447,585	\$ 1,510,825
23	Operating Expenses	\$ 195,183	\$ 195,183
24	Professional Services	\$ 392,840	\$ 392,840
25	Other Charges	\$ 249,122	\$ 265,495
26	Acquisitions/Major Repairs	<u>\$ 0</u>	<u>\$ 0</u>
27	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 2,284,730</u>	<u>\$ 2,364,343</u>

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

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

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

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

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

1	MEANS OF FINANCE (DISCRETIONARY):		
2	State General Fund (Direct)	\$ 12,700,658	\$ 13,605,008
3	State General Fund by:		
4	Interagency Transfers	\$ 5,107,914	\$ 5,107,914
5	Fees & Self-generated Revenues	\$ 1,536,196	\$ 1,536,196
6	Federal Funds	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>
7	TOTAL MEANS OF FINANCE		
8	(DISCRETIONARY)	<u>\$ 20,344,768</u>	<u>\$ 21,249,118</u>
9	BY EXPENDITURE CATEGORY:		
10	Personal Services	\$ 0	\$ 0
11	Operating Expenses	\$ 176,386	\$ 176,386
12	Professional Services	\$ 0	\$ 0
13	Other Charges	\$ 22,558,540	\$ 23,399,252
14	Acquisitions/Major Repairs	<u>\$ 0</u>	<u>\$ 0</u>
15	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 22,734,926</u>	<u>\$ 23,575,638</u>

16 **09-326 OFFICE OF PUBLIC HEALTH**

17	EXPENDITURES:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
18	Public Health Services -		
19	Authorized Positions	(1,234)	(1,230)
20	Nondiscretionary Expenditures	\$ 57,896,433	\$ 58,853,494
21	Discretionary Expenditures	<u>\$ 541,285,276</u>	<u>\$ 536,157,867</u>

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

38	TOTAL EXPENDITURES	<u>\$ 599,181,709</u>	<u>\$ 595,011,361</u>
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39	MEANS OF FINANCE (NONDISCRETIONARY):		
40	State General Fund (Direct)	\$ 12,660,835	\$ 10,293,637
41	State General Fund by:		
42	Interagency Transfers	\$ 225,710	\$ 146,847
43	Fees & Self-generated Revenues	\$ 25,947,460	\$ 28,183,199
44	Statutory Dedications:		
45	Telecommunications for the Deaf Fund	\$ 80,282	\$ 74,281
46	Federal Funds	<u>\$ 18,982,146</u>	<u>\$ 20,155,530</u>
47	TOTAL MEANS OF FINANCING		
48	(NONDISCRETIONARY)	<u>\$ 57,896,433</u>	<u>\$ 58,853,494</u>

1	MEANS OF FINANCE (DISCRETIONARY):		
2	State General Fund (Direct)	\$ 59,435,507	\$ 60,809,275
3	State General Fund by:		
4	Interagency Transfers	\$ 84,780,216	\$ 85,493,662
5	Fees & Self-generated Revenues	\$ 31,610,112	\$ 30,229,288
6	Fees & Self-generated Revenues Dedicated		
7	Fund Accounts:		
8	Vital Records Conversion Dedicated		
9	Fund Account	\$ 425,404	\$ 1,675,404
10	Oyster Sanitation Dedicated Fund Account	\$ 274,089	\$ 174,350
11	Emergency Medical Technician Dedicated		
12	Fund Account	\$ 0	\$ 28,000
13	Statutory Dedications:		
14	Louisiana Fund	\$ 9,815,747	\$ 9,815,747
15	Telecommunications for the Deaf Fund	\$ 5,430,657	\$ 5,436,658
16	Rural Primary Care Physicians		
17	Development Fund	\$ 2,673,634	\$ 0
18	Federal Funds	\$ 346,839,910	\$ 342,495,483
19	TOTAL MEANS OF FINANCING		
20	(DISCRETIONARY)	<u>\$ 541,285,276</u>	<u>\$ 536,157,867</u>
21	BY EXPENDITURE CATEGORY:		
22	Personal Services	\$ 147,099,093	\$ 150,192,884
23	Operating Expenses	\$ 32,847,095	\$ 32,082,044
24	Professional Services	\$ 61,279,572	\$ 60,538,614
25	Other Charges	\$ 357,557,478	\$ 352,197,819
26	Acquisitions/Major Repairs	\$ 398,471	\$ 0
27	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 599,181,709</u>	<u>\$ 595,011,361</u>
28	<b>09-327 OFFICE OF THE SURGEON GENERAL</b>		
29	EXPENDITURES:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
30	Authorized Positions	(7)	(3)
31	Nondiscretionary Expenditures	\$ 88,915	\$ 74,737
32	Discretionary Expenditures	\$ 4,731,247	\$ 683,535
33	<b>Program Description:</b>		
34	<i>The Office of the Surgeon General shall be responsible for leading</i>		
35	<i>and coordinating efforts of the Louisiana Department of Health that are intended to provide</i>		
36	<i>clinical and medical guidance and recommendations to improve health outcomes for all</i>		
37	<i>residents of this state, across all populations and age groups. The department may</i>		
38	<i>consolidate efforts on healthcare provisions and outcomes for all programs within the</i>		
39	<i>department as deemed appropriate by the secretary of the department after consultation with</i>		
40	<i>the surgeon general. The surgeon general shall serve as the chief medical officer of the</i>		
41	<i>Louisiana Department of Health and the state's leading advocate for wellness and disease</i>		
41	<i>prevention.</i>		
42	TOTAL EXPENDITURES	<u>\$ 4,820,162</u>	<u>\$ 758,272</u>
43	MEANS OF FINANCE (NONDISCRETIONARY):		
44	State General Fund (Direct)	<u>\$ 88,915</u>	<u>\$ 74,737</u>
45	TOTAL MEANS OF FINANCING		
46	(NONDISCRETIONARY)	<u>\$ 88,915</u>	<u>\$ 74,737</u>

1	MEANS OF FINANCE (DISCRETIONARY):		
2	State General Fund (Direct)	\$ 1,702,530	\$ 683,535
3	Federal Funds	\$ <u>3,028,717</u>	\$ <u>0</u>
4	TOTAL MEANS OF FINANCING		
5	(DISCRETIONARY)	\$ <u>4,731,247</u>	\$ <u>683,535</u>
6	BY EXPENDITURE CATEGORY:		
7	Personal Services	\$ 1,162,636	\$ 636,100
8	Operating Expenses	\$ 30,377	\$ 21,977
9	Professional Services	\$ 302,559	\$ 0
10	Other Charges	\$ 3,324,590	\$ 100,195
11	Acquisitions/Major Repairs	\$ <u>0</u>	\$ <u>0</u>
12	TOTAL BY EXPENDITURE CATEGORY	\$ <u>4,820,162</u>	\$ <u>758,272</u>

13 **09-330 OFFICE OF BEHAVIORAL HEALTH**

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

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

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

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

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

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

40	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:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
31	Administration 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>

50	MEANS OF FINANCE (DISCRETIONARY):		
51	State General Fund (Direct)	\$ 36,558,172	\$ 34,760,863

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

9 BY EXPENDITURE CATEGORY:

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

16 **09-350 OFFICE ON WOMEN'S HEALTH AND COMMUNITY HEALTH**

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

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

28	<b>TOTAL EXPENDITURES</b>	<u>\$ 1,307,237</u>	<u>\$ 1,256,288</u>
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29 **MEANS OF FINANCE (NONDISCRETIONARY):**

30	State General Fund (Direct)	\$ 174,643	\$ 176,578
31	State General Fund by:		
32	Interagency Transfers	<u>\$ 0</u>	<u>\$ 42,063</u>

33	<b>TOTAL MEANS OF FINANCING</b>		
34	<b>(NONDISCRETIONARY)</b>	<u>\$ 174,643</u>	<u>\$ 218,641</u>

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

36	State General Fund (Direct)	\$ 879,186	\$ 826,302
37	State General Fund by:		
38	Interagency Transfers	<u>\$ 253,408</u>	<u>\$ 211,345</u>

39	<b>TOTAL MEANS OF FINANCING</b>		
40	<b>(DISCRETIONARY)</b>	<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 **09-375 IMPERIAL CALCASIEU HUMAN SERVICES AUTHORITY**

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

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

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

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

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

27 MEANS OF FINANCE (DISCRETIONARY):

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

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

35 BY EXPENDITURE CATEGORY:

36	Personal Services	\$ 0	\$ 0
37	Operating Expenses	\$ 1,467,000	\$ 1,467,000
38	Professional Services	\$ 0	\$ 0
39	Other Charges	\$ 12,836,964	\$ 13,713,629
40	Acquisitions/Major Repairs	<u>\$ 0</u>	<u>\$ 0</u>

41	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 14,303,964</u>	<u>\$ 15,180,629</u>
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1       **09-376 CENTRAL LOUISIANA HUMAN SERVICES DISTRICT**

2	EXPENDITURES:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
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*  
8       *awareness of and provides access for individuals with behavioral health and developmental*  
9       *disabilities to integrated community-based services while promoting wellness, recovery, and*  
10       *independence through education and the choice of a broad range of programmatic and*  
11       *community resources for the parishes of Grant, Winn, LaSalle, Catahoula, Concordia,*  
12       *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:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
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*  
41       *awareness of and to provides access for individuals with behavioral health and*  
42       *developmental disabilities to integrated community-based services while promoting*  
43       *wellness, recovery, and independence through education and the choice of a broad range*  
44       *of programmatic and community resources for the parishes of Caddo, Bossier, Webster,*  
45       *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:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
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:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
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>

48 MEANS OF FINANCE (DISCRETIONARY):

49	State General Fund (Direct)	\$ 26,353,686	\$ 20,877,956
50	State General Fund by:		
51	Interagency Transfers	\$ 5,933,891	\$ 2,147,880

1	Fees & Self-generated Revenues	\$ 212,011	\$ 706,758
2	Fees & Self-generated Revenues		
3	Dedicated Fund Accounts:		
4	Coastal Resources Trust		
5	Dedicated Fund Account	\$ 4,186,554	\$ 4,136,554
6	Fisherman's Gear Compensation and		
7	Underwater Obstruction Removal		
8	Dedicated Fund Account	\$ 982,000	\$ 982,000
9	Oil and Gas Regulatory		
10	Dedicated Fund Account	\$ 13,104,350	\$ 12,638,792
11	Statutory Dedications:		
12	Carbon Dioxide Geologic Storage		
13	Trust Fund	\$ 2,666,245	\$ 2,635,709
14	Mineral and Energy Operation Fund	\$ 10,117,110	\$ 14,853,816
15	Natural Resources Restoration Fund	\$ 2,175,000	\$ 2,175,000
16	Oilfield Site Restoration Fund	\$ 27,619,290	\$ 19,027,099
17	Oil Spill Contingency Fund	\$ 7,262,411	\$ 7,143,052
18	Modernization and Security Fund	\$ 2,500,000	\$ 0
19	Natural Resources Financial Security Fund	\$ 0	\$ 876,080
20	Federal Funds	<u>\$ 113,982,592</u>	<u>\$ 102,490,436</u>
21	TOTAL MEANS OF FINANCING		
22	(DISCRETIONARY)	<u>\$ 217,095,140</u>	<u>\$ 190,691,132</u>

23 BY EXPENDITURE CATEGORY:

24	Personal Services	\$ 45,562,228	\$ 48,899,110
25	Operating Expenses	\$ 38,090,452	\$ 28,033,593
26	Professional Services	\$ 22,719,532	\$ 12,046,226
27	Other Charges	\$ 119,141,980	\$ 111,654,323
28	Acquisitions/Major Repairs	<u>\$ 1,615,289</u>	<u>\$ 652,400</u>
29	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 227,129,481</u>	<u>\$ 201,285,652</u>

30 **SCHEDULE 12**

31 **DEPARTMENT OF REVENUE**

32 **INCENTIVE EXPENDITURE FORECAST**

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

36	INCENTIVE EXPENDITURES:	<b><u>AUTHORITY</u></b>	<b><u>FORECAST</u></b>
37	Procurement Processing Company Rebate Program	R.S. 47:6351	\$ 83,864,000

38 **12-440 OFFICE OF REVENUE**

39	EXPENDITURES:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
40	Tax Collection -		
41	Authorized Positions	(635)	(635)
42	Authorized Other Charges Positions	(15)	(15)
43	Nondiscretionary Expenditures	\$ 18,661,059	\$ 18,558,715
44	Discretionary Expenditures	<u>\$ 111,592,619</u>	<u>\$ 101,770,949</u>

45 **Program Description:** *Comprises the entire tax collection effort of the office, which is*  
 46 *organized into four major divisions and the Office of Legal Affairs. The Office of*  
 47 *Management and Finance handles accounting, support services, human resources*  
 48 *management, information services, and internal audit. Tax Administration Group I is*  
 49 *responsible for collection, operations, personal income tax, sales tax, post processing*

1 *services, and taxpayer services. Tax Administration Group II is responsible for audit*  
 2 *review, research and technical services, excise taxes, corporation income and franchise*  
 3 *taxes, and severance taxes. Tax Administration Group III is responsible for field audit*  
 4 *services, district offices, regional offices, and special investigations.*

5	Alcohol and Tobacco Control -		
6	Authorized Positions	(68)	(68)
7	Nondiscretionary Expenditures	\$ 1,366,241	\$ 1,351,973
8	Discretionary Expenditures	\$ 9,178,525	\$ 8,660,088

9 **Program Description:** *Regulates the alcoholic beverage and tobacco industries in the*  
 10 *state; licenses alcoholic beverage manufacturers, native wineries, retailers, and wholesalers*  
 11 *as well as retail and wholesale tobacco product dealers and enforces state alcoholic*  
 12 *beverage and tobacco laws.*

13	Office of Charitable Gaming -		
14	Authorized Positions	(20)	(20)
15	Nondiscretionary Expenditures	\$ 304,000	\$ 396,313
16	Discretionary Expenditures	\$ 2,380,878	\$ 2,338,539

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

21	TOTAL EXPENDITURES	<u>\$ 143,483,322</u>	<u>\$ 133,076,577</u>
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22 MEANS OF FINANCE (NONDISCRETIONARY):

23	State General Fund by:		
24	Interagency Transfers	\$ 2,583	\$ 2,522
25	Fees & Self-generated Revenues	\$ 20,273,034	\$ 20,250,115
26	Statutory Dedications:		
27	Tobacco Regulation Enforcement Fund	<u>\$ 55,683</u>	<u>\$ 54,364</u>

28	TOTAL MEANS OF FINANCING		
29	(NONDISCRETIONARY)	<u>\$ 20,331,300</u>	<u>\$ 20,307,001</u>

30 MEANS OF FINANCE (DISCRETIONARY):

31	State General Fund by:		
32	Interagency Transfers	\$ 512,417	\$ 512,478
33	Fees & Self-generated Revenues	\$ 122,037,374	\$ 111,653,548
34	Fees & Self-generated Revenues Dedicated		
35	Fund Accounts:		
36	Louisiana Entertainment Development		
37	Dedicated Fund Account	\$ 100,000	\$ 100,000
38	Statutory Dedications:		
39	Tobacco Regulation Enforcement Fund	<u>\$ 502,231</u>	<u>\$ 503,550</u>

40	TOTAL MEANS OF FINANCING		
41	(DISCRETIONARY)	<u>\$ 123,152,022</u>	<u>\$ 112,769,576</u>

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

1 BY EXPENDITURE CATEGORY:

2	Personal Services	\$ 76,883,523	\$ 80,565,948
3	Operating Expenses	\$ 7,854,783	\$ 7,849,365
4	Professional Services	\$ 4,720,290	\$ 4,539,397
5	Other Charges	\$ 52,794,234	\$ 39,964,200
6	Acquisitions/Major Repairs	<u>\$ 1,230,492</u>	<u>\$ 157,667</u>
7	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 143,483,322</u>	<u>\$ 133,076,577</u>

8 **SCHEDULE 13**

9 **DEPARTMENT OF ENVIRONMENTAL QUALITY**

10 **13-856 OFFICE OF ENVIRONMENTAL QUALITY**

11	EXPENDITURES:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
12	Office of the Secretary -		
13	Authorized Positions	(69)	(68)
14	Nondiscretionary Expenditures	\$ 2,241,820	\$ 2,346,635
15	Discretionary Expenditures	\$ 6,718,856	\$ 7,101,367

16 **Program Description:** *The mission of the Office of the Secretary (OSEC) is to provide*  
 17 *strategic administrative oversight necessary to advance and fulfill the role, scope and*  
 18 *function of the department. As the managerial and overall policy coordinating agency for*  
 19 *the department, the Office of the Secretary will facilitate achievement of environmental*  
 20 *improvements by promoting initiatives that serve a broad environmental mandate, and by*  
 21 *representing the department when dealing with external agencies. OSEC will ensure the*  
 22 *department meets its performance and policy objectives by working and coordinating with*  
 23 *all program offices.*

24	Office of Environmental Compliance -		
25	Authorized Positions	(239)	(239)
26	Nondiscretionary Expenditures	\$ 5,478,674	\$ 5,296,427
27	Discretionary Expenditures	\$ 23,826,867	\$ 23,144,260

28 **Program Description:** *The mission of the Office of Environmental Compliance (OEC),*  
 29 *consisting of the Surveillance, Emergency and Radiological Services, and Enforcement*  
 30 *Divisions, is to protect the health, safety and welfare of the people and environmental*  
 31 *resources of Louisiana. OEC protects the citizens of the state by conducting inspections of*  
 32 *permitted and non-permitted facilities, assessing environmental conditions, responding to*  
 33 *environmental incidents such as unauthorized releases, spills and citizen complaints, and*  
 34 *by providing compliance assistance to the community when appropriate. The OEC*  
 35 *establishes a multimedia compliance approach; creates a uniform approach for compliance*  
 36 *activities; assigns accountability and responsibility to appropriate parties; and provides*  
 37 *standardized response training for all potential responders. The OEC provides for vigorous*  
 38 *and timely resolution of enforcement actions.*

39	Office of Environmental Services -		
40	Authorized Positions	(158)	(168)
41	Nondiscretionary Expenditures	\$ 10,269,806	\$ 10,314,442
42	Discretionary Expenditures	\$ 7,657,549	\$ 8,646,865

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

1	Office of Management and Finance -		
2	Authorized Positions	(58)	(57)
3	Nondiscretionary Expenditures	\$ 10,921,694	\$ 11,278,790
4	Discretionary Expenditures	\$ 52,482,998	\$ 56,154,853

5 **Program Description:** *The mission of the Office of Management & Finance is to provide*  
6 *comprehensive support to all Department of Environmental Quality (DEQ) offices and*  
7 *stakeholders as necessary to carry out the mission of the department. This is accomplished*  
8 *by providing financial and administrative services including human resources, accounting*  
9 *and budgeting, and other general services to the department and its employees.*

10	Office of Environmental Assessment -		
11	Authorized Positions	(188)	(189)
12	Nondiscretionary Expenditures	\$ 15,152,957	\$ 15,005,309
13	Discretionary Expenditures	<u>\$ 26,302,571</u>	<u>\$ 18,093,341</u>

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

21	TOTAL EXPENDITURES	<u>\$ 161,053,792</u>	<u>\$ 157,382,289</u>
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22	MEANS OF FINANCE (NONDISCRETIONARY):		
23	State General Fund (Direct)	\$ 313,663	\$ 303,987
24	State General Fund by:		
25	Interagency Transfers	\$ 29,115	\$ 1,784
26	Fees & Self-generated Revenues	\$ 2,679	\$ 2,539
27	Fees & Self-generated Revenues Dedicated		
28	Fund Accounts:		
29	Environmental Trust		
30	Dedicated Fund Account	\$ 27,426,587	\$ 27,769,629
31	Waste Tire Management		
32	Dedicated Fund Account	\$ 127,571	\$ 120,929
33	Lead Hazard Reduction		
34	Dedicated Fund Account	\$ 19,661	\$ 18,637
35	Statutory Dedications:		
36	Hazardous Waste Site Cleanup Fund	\$ 414,575	\$ 397,644
37	Oil Spill Contingency Fund	\$ 28,534	\$ 28,534
38	Clean Water State Revolving Fund	\$ 459,940	\$ 441,146
39	Federal Funds	<u>\$ 15,242,626</u>	<u>\$ 15,156,774</u>

40	TOTAL MEANS OF FINANCING		
41	(NONDISCRETIONARY)	<u>\$ 44,064,951</u>	<u>\$ 44,241,603</u>

42	MEANS OF FINANCE (DISCRETIONARY):		
43	State General Fund (Direct)	\$ 14,560,743	\$ 11,580,926
44	State General Fund by:		
45	Interagency Transfers	\$ 136,054	\$ 8,216
46	Fees & Self-generated Revenues	\$ 22,111	\$ 22,251
47	Fees & Self-generated Revenues Dedicated		
48	Fund Accounts:		
49	Environmental Trust		
50	Dedicated Fund Account	\$ 49,572,688	\$ 50,225,012
51	Motor Fuels Underground Storage		
52	Tank Trust Dedicated Fund Account	\$ 21,249,485	\$ 21,249,485
53	Waste Tire Management		
54	Dedicated Fund Account	\$ 14,754,150	\$ 14,760,792

1	Lead Hazard Reduction			
2	Dedicated Fund Account	\$	130,339	\$ 131,363
3	Statutory Dedications:			
4	Hazardous Waste Site Cleanup Fund	\$	7,150,228	\$ 6,485,539
5	Brownfields Cleanup Revolving			
6	Loan Fund	\$	50,000	\$ 50,000
7	Oil Spill Contingency Fund	\$	198,440	\$ 198,440
8	Clean Water State Revolving Fund	\$	3,040,686	\$ 3,059,480
9	Federal Funds	\$	<u>6,123,917</u>	\$ <u>5,369,182</u>

10	TOTAL MEANS OF FINANCING			
11	(DISCRETIONARY):	\$	<u>116,988,841</u>	\$ <u>113,140,686</u>

12 BY EXPENDITURE CATEGORY:

13	Personal Services	\$	81,116,571	\$ 84,210,281
14	Operating Expenses	\$	4,157,655	\$ 4,143,018
15	Professional Services	\$	4,835,129	\$ 4,135,689
16	Other Charges	\$	68,960,299	\$ 64,059,301
17	Acquisitions/Major Repairs	\$	<u>1,984,138</u>	\$ <u>834,000</u>

18	TOTAL BY EXPENDITURE CATEGORY	\$	<u>161,053,792</u>	\$ <u>157,382,289</u>
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19 **SCHEDULE 14**

20 **LOUISIANA WORKS**

21 **14-474 WORKFORCE SUPPORT AND TRAINING**

22	EXPENDITURES:		<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
23	Office of Workers' Compensation Administration -			
24	Authorized Positions		(136)	(129)
25	Nondiscretionary Expenditures	\$	2,072,247	\$ 1,927,650
26	Discretionary Expenditures	\$	73,733,147	\$ 74,441,973

27 **Program Description:** *To establish standards of payment; to administer, review, and*  
 28 *adjudicate injured worker claims; and to receive, process, hear, and resolve legal actions*  
 29 *in compliance with state statutes. This office is also responsible for educating and*  
 30 *influencing employers and employees in the adoption of comprehensive safety and health*  
 31 *policies, practices, and procedures. Additionally, the office administers the Second Injury*  
 32 *Fund, encouraging the employment, re-employment, and retention of workers with*  
 33 *permanent partial disabilities by reimbursing eligible employers or insurers for qualifying*  
 34 *workers' compensation benefit costs, and collecting assessments from insurance carriers*  
 35 *and self-insured employers to support the program.*

36	Office of Unemployment Insurance Administration -			
37	Authorized Positions		(232)	(225)
38	Nondiscretionary Expenditures	\$	2,999,153	\$ 2,883,382
39	Discretionary Expenditures	\$	29,292,339	\$ 27,349,203

40 **Program Description:** *To promote a stable, growth-oriented Louisiana through the*  
 41 *administration of a solvent and secure Unemployment Insurance Trust Fund, which is*  
 42 *supported by employer taxes, and to ensure the timely and accurate payment of*  
 43 *unemployment compensation benefits to eligible unemployed workers.*

44	Office of Workforce Development -			
45	Authorized Positions		(512)	(486)
46	Nondiscretionary Expenditures	\$	5,991,820	\$ 6,536,566
47	Discretionary Expenditures	\$	196,063,574	\$ 201,673,551

1 **Program Description:** *To provide high-quality employment and training services,*  
 2 *supportive services, and timely and accurate labor market information to employers, job*  
 3 *seekers, customers, and stakeholders; to support informed workforce decisions; and to*  
 4 *develop a diversely skilled workforce with access to good-paying jobs. This office also*  
 5 *supports and protects the rights and interests of Louisiana’s workers through the*  
 6 *administration and enforcement of state worker protection statutes and regulations.*

7	Office of Management and Finance -		
8	Authorized Positions	(95)	(99)
9	Nondiscretionary Expenditures	\$ 11,696,690	\$ 12,107,078
10	Discretionary Expenditures	<u>\$ 25,192,277</u>	<u>\$ 25,815,165</u>

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

20	TOTAL EXPENDITURES	<u>\$ 347,041,247</u>	<u>\$ 352,734,568</u>
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21	MEANS OF FINANCE (NONDISCRETIONARY):		
22	State General Fund (Direct)	\$ 0	\$ 32,400
23	State General Fund by:		
24	Interagency Transfers	\$ 31,826	\$ 1,397,712
25	Statutory Dedications:		
26	Workers’ Compensation Second		
27	Injury Fund	\$ 191,065	\$ 179,605
28	Office of Workers’ Compensation		
29	Administrative Fund	\$ 2,959,831	\$ 2,526,939
30	Incumbent Worker Training Account	\$ 748,769	\$ 589,786
31	Penalty and Interest Account	\$ 1,379,330	\$ 1,070,988
32	Blind Vendors Trust Fund	\$ 66,784	\$ 60,927
33	Federal Funds	<u>\$ 17,382,305</u>	<u>\$ 17,596,319</u>

34	TOTAL MEANS OF FINANCING		
35	(NONDISCRETIONARY)	<u>\$ 22,759,910</u>	<u>\$ 23,454,676</u>

36	MEANS OF FINANCE (DISCRETIONARY):		
37	State General Fund (Direct)	\$ 20,680,735	\$ 20,816,160
38	State General Fund by:		
39	Interagency Transfers	\$ 29,497,307	\$ 35,080,655
40	Fees & Self-generated Revenues	\$ 72,219	\$ 72,219
41	Statutory Dedications:		
42	Workers’ Compensation Second		
43	Injury Fund	\$ 60,697,177	\$ 60,780,590
44	Office of Workers’ Compensation		
45	Administrative Fund	\$ 16,047,645	\$ 16,527,329
46	Incumbent Worker Training Account	\$ 25,106,264	\$ 25,412,108
47	Employment Security Administration		
48	Account	\$ 3,991,157	\$ 4,000,000
49	Penalty and Interest Account	\$ 5,535,691	\$ 5,632,676
50	Blind Vendors Trust Fund	\$ 483,553	\$ 502,671
51	Federal Funds	<u>\$ 162,169,589</u>	<u>\$ 160,455,484</u>

52	TOTAL MEANS OF FINANCING		
53	(DISCRETIONARY)	<u>\$ 324,281,337</u>	<u>\$ 329,279,892</u>

1 BY EXPENDITURE CATEGORY:

2	Personal Services	\$ 94,736,670	\$ 99,536,857
3	Operating Expenses	\$ 13,587,660	\$ 13,599,160
4	Professional Services	\$ 13,733,168	\$ 16,472,105
5	Other Charges	\$ 224,983,749	\$ 223,126,446
6	Acquisitions/Major Repairs	\$ <u>0</u>	\$ <u>0</u>
7	TOTAL BY EXPENDITURE CATEGORY	\$ <u>347,041,247</u>	\$ <u>352,734,568</u>

8 **SCHEDULE 16**

9 **DEPARTMENT OF WILDLIFE AND FISHERIES**

10 **16-511 OFFICE OF MANAGEMENT AND FINANCE**

11	EXPENDITURES:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
12	Management and Finance -		
13	Authorized Positions	(45)	(45)
14	Nondiscretionary Expenditures	\$ 1,610,166	\$ 1,631,232
15	Discretionary Expenditures	\$ <u>38,373,829</u>	\$ <u>22,845,703</u>

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

19	TOTAL EXPENDITURES	\$ <u>39,983,995</u>	\$ <u>24,476,935</u>
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20 MEANS OF FINANCE (NONDISCRETIONARY):

21	State General Fund (Direct)	\$ 0	\$ 206,368
22	State General Fund by:		
23	Statutory Dedications:		
24	Conservation Fund	\$ 1,603,683	\$ 1,418,616
25	Federal Funds	\$ <u>6,483</u>	\$ <u>6,248</u>

26	TOTAL MEANS OF FINANCING		
27	(NONDISCRETIONARY)	\$ <u>1,610,166</u>	\$ <u>1,631,232</u>

28 MEANS OF FINANCE (DISCRETIONARY):

29	State General Fund (Direct)	\$ 9,604,498	\$ 10,785,650
30	State General Fund by:		
31	Fees & Self-generated Revenues Dedicated		
32	Fund Accounts:		
33	Louisiana Duck License, Stamp,		
34	and Print Dedicated Fund Account	\$ 10,450	\$ 10,450
35	Statutory Dedications:		
36	Conservation Fund	\$ 15,688,789	\$ 10,773,087
37	Marsh Island Operating Fund	\$ 6,200	\$ 6,200
38	Modernization and Security Fund	\$ 9,568,204	\$ 0
39	Rockefeller Wildlife Refuge and Game		
40	Preserve Fund	\$ 24,040	\$ 24,040
41	Seafood Promotion and Marketing Fund	\$ 23,209	\$ 23,209
42	Louisiana Outdoors Forever Fund	\$ 3,225,607	\$ 1,000,000
43	Federal Funds	\$ <u>222,832</u>	\$ <u>223,067</u>

44	TOTAL MEANS OF FINANCING		
45	(DISCRETIONARY)	\$ <u>38,373,829</u>	\$ <u>22,845,703</u>

1 BY EXPENDITURE CATEGORY:

2	Personal Services	\$ 5,841,557	\$ 6,114,117
3	Operating Expenses	\$ 2,297,195	\$ 2,297,195
4	Professional Services	\$ 59,867	\$ 59,867
5	Other Charges	\$ 31,785,376	\$ 16,005,756
6	Acquisitions/Major Repairs	\$ <u>0</u>	\$ <u>0</u>
7	TOTAL BY EXPENDITURE CATEGORY	\$ <u>39,983,995</u>	\$ <u>24,476,935</u>

8 **16-512 OFFICE OF THE SECRETARY**

9	EXPENDITURES:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
10	Administrative -		
11	Authorized Positions	(25)	(24)
12	Nondiscretionary Expenditures	\$ 713,955	\$ 594,783
13	Discretionary Expenditures	\$ 3,098,209	\$ 3,031,389

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

19	Enforcement Program -		
20	Authorized Positions	(257)	(256)
21	Nondiscretionary Expenditures	\$ 8,235,136	\$ 8,097,285
22	Discretionary Expenditures	\$ <u>38,830,618</u>	\$ <u>39,436,820</u>

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

28	TOTAL EXPENDITURES	\$ <u>50,877,918</u>	\$ <u>51,160,277</u>
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29 MEANS OF FINANCE (NONDISCRETIONARY):

30	State General Fund (Direct)	\$ 5,516,485	\$ 5,664,578
31	State General Fund by:		
32	Interagency Transfers	\$ 22,291	\$ 20,959
33	Fees & Self-generated Revenues	\$ 9,392	\$ 8,913
34	Statutory Dedications:		
35	Conservation Fund	\$ 3,251,670	\$ 2,855,990
36	Federal Funds	\$ <u>149,253</u>	\$ <u>141,628</u>

37	TOTAL MEANS OF FINANCING		
38	(NONDISCRETIONARY)	\$ <u>8,949,091</u>	\$ <u>8,692,068</u>

39 MEANS OF FINANCE (DISCRETIONARY):

40	State General Fund (Direct)	\$ 24,792,758	\$ 28,289,436
41	State General Fund by:		
42	Interagency Transfers	\$ 464,379	\$ 308,345
43	Fees & Self-generated Revenues	\$ 117,608	\$ 118,087
44	Fees & Self-generated Revenues Dedicated		
45	Fund Accounts:		
46	Oyster Sanitation Dedicated		
47	Fund Account	\$ 217,975	\$ 173,193

1	Statutory Dedications:		
2	Conservation Fund	\$ 11,936,010	\$ 9,360,015
3	Crab Development, Management,		
4	and Derelict Crab Trap Removal		
5	Account	\$ 113,000	\$ 113,000
6	Litter Abatement Account	\$ 99,800	\$ 99,800
7	Marsh Island Operating Fund	\$ 32,038	\$ 32,038
8	Oyster Resource Management Account	\$ 262,000	\$ 262,000
9	Rockefeller Wildlife Refuge and		
10	Game Preserve Fund	\$ 116,846	\$ 116,846
11	Shrimp Development and Management		
12	Account	\$ 70,900	\$ 70,900
13	Wildlife Habitat and Natural Heritage		
14	Trust	\$ 135,169	\$ 135,169
15	Federal Funds	<u>\$ 3,570,344</u>	<u>\$ 3,389,380</u>
16	TOTAL MEANS OF FINANCING		
17	(DISCRETIONARY)	<u>\$ 41,928,827</u>	<u>\$ 42,468,209</u>
18	BY EXPENDITURE CATEGORY:		
19	Personal Services	\$ 37,816,372	\$ 38,452,029
20	Operating Expenses	\$ 6,493,337	\$ 6,205,216
21	Professional Services	\$ 127,798	\$ 257,798
22	Other Charges	\$ 4,812,596	\$ 4,929,234
23	Acquisitions/Major Repairs	<u>\$ 1,627,815</u>	<u>\$ 1,316,000</u>
24	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 50,877,918</u>	<u>\$ 51,160,277</u>
25	<b>16-513 OFFICE OF WILDLIFE</b>		
26	EXPENDITURES:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
27	Wildlife Program -		
28	Authorized Positions	(226)	(224)
29	Authorized Other Charges Positions	(3)	(3)
30	Nondiscretionary Expenditures	\$ 4,938,704	\$ 4,920,815
31	Discretionary Expenditures	<u>\$ 68,519,576</u>	<u>\$ 60,864,835</u>
32	<b>Program Description:</b>		
33	<i>Provides wise stewardship of the state's wildlife and habitats, to</i>		
34	<i>maintain biodiversity, including plant and animal species of special concern and to provide</i>		
35	<i>outdoor opportunities for present and future generations to engender a greater appreciation</i>		
	<i>of the natural environment.</i>		
36	TOTAL EXPENDITURES	<u>\$ 73,458,280</u>	<u>\$ 65,785,650</u>
37	MEANS OF FINANCE (NONDISCRETIONARY):		
38	State General Fund (Direct)	\$ 0	\$ 262,827
39	State General Fund by:		
40	Interagency Transfers	\$ 40,632	\$ 38,893
41	Fees & Self-generated Revenues Dedicated		
42	Fund Accounts:		
43	Louisiana Alligator Resource		
44	Dedicated Fund Account	\$ 207,018	\$ 198,162
45	Statutory Dedications:		
46	Conservation Fund	\$ 3,118,610	\$ 2,915,760
47	Federal Funds	<u>\$ 1,572,444</u>	<u>\$ 1,505,173</u>
48	TOTAL MEANS OF FINANCING		
49	(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	\$ 2,730,620
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	\$ 8,880,133
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	\$ 28,527,550
32	TOTAL MEANS OF FINANCING		
33	(DISCRETIONARY)	<u>\$ 68,519,576</u>	<u>\$ 60,864,835</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	<b>16-514 OFFICE OF FISHERIES</b>		
42	EXPENDITURES:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
43	Fisheries Program -		
44	Authorized Positions	(233)	(228)
45	Nondiscretionary Expenditures	\$ 5,208,814	\$ 5,118,425
46	Discretionary Expenditures	\$ 81,457,129	\$ 58,873,991
47	<b>Program Description:</b>		
48	<i>Manages living aquatic resources and their habitat, gives fishery</i>		
49	<i>industry support, and provides access, opportunity and understanding of the Louisiana</i>		
	<i>aquatic resources to citizens and others beneficiaries of these sustainable resources.</i>		
50	TOTAL EXPENDITURES	<u>\$ 86,665,943</u>	<u>\$ 63,992,416</u>

1	MEANS OF FINANCE (NONDISCRETIONARY):		
2	State General Fund (Direct)	\$ 0	\$ 303,471
3	State General Fund by:		
4	Interagency Transfers	\$ 243,555	\$ 218,590
5	Fees & Self-generated Revenues Dedicated		
6	Fund Accounts:		
7	Aquatic Plant Control Dedicated		
8	Fund Account	\$ 304,938	\$ 273,681
9	Statutory Dedications:		
10	Conservation Fund	\$ 3,600,384	\$ 3,371,392
11	Federal Funds	<u>\$ 1,059,937</u>	<u>\$ 951,291</u>
12	TOTAL MEANS OF FINANCING		
13	(NONDISCRETIONARY)	<u>\$ 5,208,814</u>	<u>\$ 5,118,425</u>
14	MEANS OF FINANCE (DISCRETIONARY):		
15	State General Fund (Direct)	\$ 0	\$ 1,709,576
16	State General Fund by:		
17	Interagency Transfers	\$ 21,681,817	\$ 15,211,461
18	Fees & Self-generated Revenues	\$ 180,000	\$ 360,531
19	Fees & Self-generated Revenues Dedicated		
20	Fund Accounts:		
21	Aquatic Plant Control Dedicated		
22	Fund Account	\$ 4,801,739	\$ 4,607,779
23	Oyster Sanitation Dedicated Fund		
24	Account	\$ 104,665	\$ 109,367
25	Statutory Dedications:		
26	Artificial Reef Development Fund	\$ 7,587,695	\$ 7,193,279
27	Conservation Fund	\$ 8,848,189	\$ 7,533,536
28	Crab Development, Management, and		
29	Derelict Crab Trap Removal Account	\$ 90,119	\$ 106,667
30	Oyster Development Fund	\$ 149,989	\$ 158,631
31	Oyster Resource Management		
32	Account	\$ 7,876,642	\$ 3,198,824
33	Saltwater Fish Research and		
34	Conservation Fund	\$ 1,300,000	\$ 1,300,000
35	Shrimp Development and		
36	Management Account	\$ 220,000	\$ 220,000
37	Shrimp Marketing and Promotion Fund	\$ 180,000	\$ 180,000
38	Charter Boat Fishing Fund	\$ 816,450	\$ 816,450
39	Federal Funds	<u>\$ 27,619,824</u>	<u>\$ 16,167,890</u>
40	TOTAL MEANS OF FINANCING		
41	(DISCRETIONARY)	<u>\$ 81,457,129</u>	<u>\$ 58,873,991</u>
42	BY EXPENDITURE CATEGORY:		
43	Personal Services	\$ 23,791,168	\$ 24,662,186
44	Operating Expenses	\$ 25,383,649	\$ 21,811,342
45	Professional Services	\$ 3,131,656	\$ 4,821,380
46	Other Charges	\$ 31,098,544	\$ 10,855,572
47	Acquisitions/Major Repairs	<u>\$ 3,260,926</u>	<u>\$ 1,841,936</u>
48	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 86,665,943</u>	<u>\$ 63,992,416</u>

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**SCHEDULE 17**

**DEPARTMENT OF CIVIL SERVICE**

**17-560 STATE CIVIL SERVICE**

EXPENDITURES:	<u><b>FY 26 EOB</b></u>	<u><b>FY 27 REC</b></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:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
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:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
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	<b>17-563 STATE POLICE COMMISSION</b>		
21	EXPENDITURES:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
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	<b>Program Description:</b> <i>The mission of the State Police Commission is to provide a separate</i>		
27	<i>merit system for the commissioned officers of Louisiana State Police. In accomplishing this</i>		
28	<i>mission, the program administers entry-level law enforcement examinations and</i>		
29	<i>promotional examinations, processes personnel actions, issues certificates of eligibles, and</i>		
30	<i>schedules appeals and pay hearings. The State Police Commission was created by</i>		
31	<i>constitutional amendment to provide an independent civil service system for all regularly</i>		
32	<i>commissioned full-time law enforcement officers employed by the Department of Public</i>		
33	<i>Safety and Corrections, Office of State Police, or its successor, who are graduates of the</i>		
34	<i>State Police training academy of instruction and are vested with full state police powers, as</i>		
35	<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:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
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 The appropriations from State General Fund (Direct) contained herein to the Board of  
 13 Regents pursuant to the budgetary responsibility for all public postsecondary education  
 14 provided in Article VIII, Section 5 (A) of the Constitution of Louisiana and the power to  
 15 formulate and revise a master plan for higher education which shall include a formula for  
 16 the equitable distribution of funds to the institutions of postsecondary education pursuant to  
 17 Article VIII, Section 5(D)(4) of the Constitution of Louisiana, are, and shall be deemed, to  
 18 be appropriated to the Board of Supervisors of Louisiana State University and Agricultural  
 19 and Mechanical College, the Board of Supervisors of Southern University and Agricultural  
 20 and Mechanical College, the Board of Supervisors for the University of Louisiana System,  
 21 the Board of Supervisors of Community and Technical Colleges, their respective institutions,  
 22 and the Louisiana Universities Marine Consortium and the Office of Student Financial  
 23 Assistance programs within the Board of Regents and in the amounts and for the purposes  
 24 as specified in a plan and formula for the distribution of said funds as approved by the Board  
 25 of Regents. The plan and formula distribution shall be implemented by the Division of  
 26 Administration. All key and supporting performance objectives and indicators for the higher  
 27 education agencies shall be adjusted to reflect the funds received from the Board of Regents  
 28 distribution.

29 Out of the funds appropriated herein pursuant to the formula and plan adopted by the Board  
 30 of Regents for postsecondary education to the Louisiana State University Board of  
 31 Supervisors, Southern University Board of Supervisors, University of Louisiana Board of  
 32 Supervisors, and the Louisiana Community and Technical Colleges Board of Supervisors,  
 33 the amounts shall be allocated to each postsecondary education institution within the  
 34 respective system as provided herein. Allocations to institutions within each system may be  
 35 adjusted as authorized for program transfers in accordance with R.S. 39:73 as long as the  
 36 total system appropriation of Means of Finance remain unchanged in order to effectively  
 37 utilize the appropriation authority provided herein.

38 Provided, however, in the event that any legislative instrument of the 2026 Regular Session  
 39 of the Legislature providing for an increase in tuition and mandatory attendance fees is  
 40 enacted into law, such funds resulting from the implementation of such enacted legislation  
 41 in Fiscal Year 2026-2027 shall be included as part of the appropriation for the respective  
 42 public postsecondary education management board.

43 **19-671 BOARD OF REGENTS**

44	EXPENDITURES:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
45	Board of Regents -		
46	Authorized Positions	(0)	(0)
47	Nondiscretionary Expenditures	\$ 2,159,688	\$ 306,350,117
48	Discretionary Expenditures	\$ 90,104,154	\$ 1,036,095,227

1 **Program Description:** *The Board of Regents plans, coordinates and has budgetary*  
 2 *responsibility for all public postsecondary education as constitutionally mandated that is*  
 3 *effective and efficient, quality driven, and responsive to the needs of citizens, business,*  
 4 *industry, and government.*

5	Office of Student Financial Assistance -		
6	Authorized Positions	(0)	(0)
7	Nondiscretionary Expenditures	\$ 2,656,771	\$ 0
8	Discretionary Expenditures	\$ 396,855,778	\$ 150,176,957

9 **Program Description:** *The Office of Student Financial Assistance Program is to provide*  
 10 *direction and administrative support services for internal and external clients. This is*  
 11 *achieved by, maintaining the highest level of customer satisfaction; partnering with the*  
 12 *Board of Elementary and Secondary Education to maximize access to postsecondary*  
 13 *education through state student financial assistance policies and programs; augmenting*  
 14 *student services and programs by maximizing federal revenues; administering the Federal*  
 15 *Family Education Loan (FFEL) program; administering state and federal scholarships,*  
 16 *grant and tuition savings programs to maximize the opportunities for Louisiana students to*  
 17 *pursue their postsecondary educational goals; and to financially assist any student by*  
 18 *efficiently administering the Taylor Opportunity Program for Students (TOPS), to maximize*  
 19 *access to postsecondary education programs.*

20	Louisiana Universities Marine Consortium -		
21	Authorized Positions	(0)	(0)
22	Nondiscretionary Expenditures	\$ 1,331,131	\$ 0
23	Discretionary Expenditures	\$ 24,988,695	\$ 19,872,188

24 **Program Description:** *The Louisiana Universities Marine Consortium (LUMCON) will*  
 25 *conduct research and education programs directly relevant to Louisiana's needs in marine*  
 26 *and coastal science, develop products that educate local, national, and international*  
 27 *audiences, and serve as a facility for all Louisiana schools with interests in marine research*  
 28 *and education in order to make all levels of society increasingly aware of the economic and*  
 29 *cultural value of Louisiana's coastal and marine environments.*

30	TOTAL EXPENDITURES	<u>\$ 518,096,217</u>	<u>\$ 1,512,494,489</u>
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31	MEANS OF FINANCE (NONDISCRETIONARY)		
32	State General Fund (Direct)	<u>\$ 6,147,590</u>	<u>\$ 306,350,117</u>

33	TOTAL MEANS OF FINANCING		
34	(NONDISCRETIONARY)	<u>\$ 6,147,590</u>	<u>\$ 306,350,117</u>

35	MEANS OF FINANCE (DISCRETIONARY)		
36	State General Fund (Direct)	\$ 290,218,313	\$ 975,609,249
37	State General Fund by:		
38	Interagency Transfers	\$ 14,256,109	\$ 14,256,109
39	Fees & Self-generated Revenues	\$ 15,850,299	\$ 15,850,299
40	Fees & Self-generated Revenues Dedicated		
41	Fund Accounts:		
42	Proprietary School Students Protection		
43	Dedicated Fund Account	\$ 200,000	\$ 200,000
44	Statutory Dedications:		
45	Rockefeller Wildlife Refuge Trust and		
46	Protection Fund	\$ 60,000	\$ 60,000
47	Louisiana Quality Education		
48	Support Fund	\$ 18,930,000	\$ 18,930,000
49	TOPS Fund	\$ 117,656,613	\$ 113,269,045
50	Medical and Allied Health Professional		
51	Education Scholarship and Loan Fund	\$ 200,000	\$ 200,000
52	Support Education in Louisiana First Fund	\$ 38,251	\$ 37,521
53	Higher Education Initiatives Fund	\$ 5,000,000	\$ 5,000,000

1	Louisiana Cybersecurity Talent Initiative		
2	Fund	\$ 1,000,000	\$ 1,000,000
3	Health Care Employment Reinvestment		
4	Opportunity (H.E.R.O.) Fund	\$ 1,306,929	\$ 0
5	M.J. Foster Promise Program Fund	\$ 10,500,000	\$ 25,000,000
6	Geaux Teach Fund	\$ 2,500,000	\$ 2,500,000
7	Federal Funds	<u>\$ 34,232,149</u>	<u>\$ 34,232,149</u>
8	TOTAL MEANS OF FINANCING		
9	(DISCRETIONARY)	<u>\$ 511,948,627</u>	<u>\$ 1,206,144,372</u>

10 Provided, however, and notwithstanding any law to the contrary, prior year Interagency  
11 Transfers derived from LOUIS: The Louisiana Library Network shall be carried forward and  
12 shall be available for expenditure.

13 Provided, however, that on a quarterly basis, the Board of Regents shall submit to the Joint  
14 Legislative Committee on the Budget a quarterly expense report indicating the number of  
15 Go Grant awards made year-to-date on behalf of full-time, half-time and part-time students  
16 at each of the state's public and private postsecondary institutions, beginning October 1,  
17 2026. Such report shall also include quarterly updated projections of anticipated total Go  
18 Grant expenditures for Fiscal Year 2026-2027.

19 Provided, further, that, if at any time during Fiscal Year 2026-2027, the agency's internal  
20 projection of anticipated Go Grant expenditures exceeds \$70,480,716, the Office of Student  
21 Financial Assistance shall immediately notify the Joint Legislative Committee on the  
22 Budget.

23 Provided, however, that of the funds appropriated in this Schedule for the Office of Student  
24 Financial Assistance Program, an amount not to exceed \$2,900,000 shall be deposited in the  
25 Louisiana Student Tuition Assistance and Revenue Trust Program's Savings Enhancement  
26 Fund. Funds in the Savings Enhancement Fund may be committed and expended by the  
27 Louisiana Tuition Trust Authority as earnings enhancements and as interest on earnings  
28 enhancements, all in accordance with the provisions of law and regulation governing the  
29 Louisiana Student Tuition Assistance and Revenue Trust (START).

30 All balances of accounts and funds derived from the administration of the Federal Family  
31 Education Loan Program and deposited in the agency's Federal Reserve and Operating Funds  
32 shall be invested by the State Treasurer and the proceeds there from credited to those  
33 respective funds in the State Treasury and shall not be transferred to the State General Fund  
34 nor used for any purpose other than those authorized by the Higher Education Act of 1965,  
35 as reauthorized and amended. All balances which remain unexpended at the end of the fiscal  
36 year shall be retained in the accounts and funds of the Office of Student Financial Assistance  
37 Program and may be expended by the agency in the subsequent fiscal year as appropriated.

38 The special programs identified below are funded within the Statutory Dedication amount  
39 appropriated above. They are identified separately here to establish the specific amount  
40 appropriated for each category.

41	Louisiana Quality Education Support Fund:		
42	Enhancement of Academics and Research	\$ 9,885,074	\$ 9,907,612
43	Recruitment of Superior Graduate Fellows	\$ 1,020,000	\$ 1,020,000
44	Endowment of Chairs	\$ 2,020,000	\$ 2,020,000
45	Carefully Designed Research Efforts	\$ 5,414,204	\$ 5,414,204
46	Administrative Expenses	<u>\$ 590,722</u>	<u>\$ 568,184</u>
47	Total	<u>\$ 18,930,000</u>	<u>\$ 18,930,000</u>

48 Contracts for the expenditure of funds from the Louisiana Quality Education Support Fund  
49 may be entered into for periods of not more than six years.

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

15 The plan and formula distribution shall be implemented by the Division of Administration.  
 16 All key and supporting performance objectives and indicators for the higher education  
 17 agencies shall be adjusted to reflect the funds received from the Board of Regents  
 18 distribution.

19 Provided, however, that from the monies appropriated from State General Fund (Direct), the  
 20 amount of \$1,225,289 shall be allocated to the Louisiana Poison Control Center at the  
 21 Louisiana State University Health Sciences Center-Shreveport. Provided, further, that these  
 22 monies shall not be included as a component of the funds provided for the purposes as  
 23 specified in the distribution of the plan and formula as approved by the Board of Regents.

24 **19-600 LOUISIANA STATE UNIVERSITY BOARD OF SUPERVISORS**

25 Provided, however, funds for the Louisiana State University Board of Supervisors shall be  
 26 appropriated pursuant to the formula and plan adopted by the Board of Regents for allocation  
 27 to each of the Louisiana State University Board of Supervisors institutions.

EXPENDITURES:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
Louisiana State University Board of Supervisors -		
Authorized Positions	(0)	(0)
Nondiscretionary Expenditures	\$ 139,758,973	\$ 0
Discretionary Expenditures	<u>\$ 1,247,551,508</u>	<u>\$ 921,922,394</u>
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 1,387,310,481</u></b>	<b><u>\$ 921,922,394</u></b>
<b>MEANS OF FINANCE (NONDISCRETIONARY):</b>		
State General Fund (Direct)	<u>\$ 139,758,973</u>	<u>\$ 0</u>
<b>TOTAL MEANS OF FINANCING</b>		
<b>(NONDISCRETIONARY)</b>	<b><u>\$ 139,758,973</u></b>	<b><u>\$ 0</u></b>
<b>MEANS OF FINANCE (DISCRETIONARY):</b>		
State General Fund (Direct)	\$ 351,038,888	\$ 0
State General Fund by:		
Interagency Transfers	\$ 8,485,184	\$ 8,485,184
Fees & Self-generated Revenues	\$ 839,034,535	\$ 875,340,751
Statutory Dedications:		
Tobacco Tax Health Care Fund	\$ 3,634,771	\$ 4,094,310
Higher Education Campus Revitalization		
Fund	\$ 9,000,000	\$ 0
Support Education in Louisiana First Fund	\$ 19,353,254	\$ 19,002,034
Equine Health Studies Program Fund	\$ 750,000	\$ 750,000
Criminal Justice and First Responder Fund	\$ 2,000,000	\$ 0
Shreveport Riverfront and Convention		
Center and Independence Stadium Fund	\$ 200,000	\$ 200,000

1	Education Excellence Fund	\$ 36,601	\$ 31,840
2	Federal Funds	<u>\$ 14,018,275</u>	<u>\$ 14,018,275</u>
3	TOTAL MEANS OF FINANCING		
4	(DISCRETIONARY)	<u>\$ 1,247,551,508</u>	<u>\$ 921,922,394</u>

5 Provided, however, that from monies appropriated from State General Fund (Direct) to the  
 6 Louisiana State University Board of Supervisors and allocated to the Louisiana State  
 7 University Health Sciences Center - Shreveport, the amount of \$1,225,289 shall be allocated  
 8 to the Louisiana Poison Control Center and such allocation shall not be reduced under any  
 9 circumstance by the Louisiana State Health Sciences Center - Shreveport.

10 Out of the funds appropriated herein to the Louisiana State University Board of Supervisors,  
 11 the following amounts shall be allocated to each higher education institution.

12	Louisiana State University - A &M College -		
13	Authorized Positions	(0)	(0)
14	Nondiscretionary Expenditures	\$ 61,906,165	\$ 0
15	Discretionary Expenditures	\$ 747,147,205	\$ 668,618,156

16 **Role, Scope and Mission Statement:** *As the flagship institution in the state, the vision of*  
 17 *Louisiana State University (LSU) is to be a leading research-extensive university,*  
 18 *challenging undergraduate and graduate students to achieve the highest levels of intellectual*  
 19 *and personal development. Designated as a land-, sea-, and space-grant institution, the*  
 20 *mission of LSU is the generation, preservation, dissemination, and application of knowledge*  
 21 *and cultivation of the arts. In implementing its mission, LSU is committed to offer a broad*  
 22 *array of undergraduate degree programs and extensive graduate research opportunities*  
 23 *designed to attract and educate highly-qualified undergraduate and graduate students;*  
 24 *employ faculty who are excellent teacher-scholars, nationally competitive in research and*  
 25 *creative activities, and who contribute to a world-class knowledge base that is transferable*  
 26 *to educational, professional, cultural and economic enterprises; and use its extensive*  
 27 *resources to solve economic, environmental and social challenges.*

28	Louisiana State University - Alexandria -		
29	Authorized Positions	(0)	(0)
30	Nondiscretionary Expenditures	\$ 3,993,837	\$ 0
31	Discretionary Expenditures	\$ 40,106,153	\$ 44,871,944

32 **Role, Scope, and Mission Statement:** *Louisiana State University at Alexandria (LSUA)*  
 33 *offers Central Louisiana access to affordable baccalaureate and associate degrees in a*  
 34 *caring environment that challenges students to seek excellence in and bring excellence to*  
 35 *their studies and their lives. LSUA is committed to a reciprocal relationship of enrichment*  
 36 *with the community it serves.*

37	Louisiana State University Health Sciences		
38	Center - New Orleans -		
39	Authorized Positions	(0)	(0)
40	Nondiscretionary Expenditures	\$ 28,010,452	\$ 0
41	Discretionary Expenditures	\$ 142,675,277	\$ 80,508,698

42 **Role, Scope, and Mission Statement:** *The LSU Health Sciences Center–New Orleans*  
 43 *(LSUHSC-NO) provides education, research, and public service through direct patient care*  
 44 *and community outreach. LSUHSC-NO comprises the Schools of Allied Health Professions,*  
 45 *Dentistry, Graduate Studies, Medicine, Nursing, and Public Health. LSUHSC-NO creates*  
 46 *a learning environment of excellence, in which students are prepared for career success and*  
 47 *faculty are encouraged to participate in research promoting the discovery and dissemination*  
 48 *of new knowledge, securing extramural support, and translating their findings into improved*  
 49 *education and patient care. Each year LSUHSC-NO contributes a major portion of the*  
 50 *renewal of the needed health professions workforce. It is a local, national, and international*  
 51 *leader in research. LSUHSC-NO promotes disease prevention and health awareness for*  
 52 *patients and the greater Louisiana community. It participates in mutual planning with*

1 *community partners and explores areas of invention and collaboration to implement new*  
2 *endeavors for outreach in education, research, service and patient care.*

3	Louisiana State University Health Sciences			
4	Center - Shreveport -			
5	Authorized Positions		(0)	(0)
6	Nondiscretionary Expenditures	\$	19,042,598	\$ 0
7	Discretionary Expenditures	\$	103,087,559	\$ 33,277,949

8 **Role, Scope, and Mission Statement:** *The primary mission of Louisiana State University*  
9 *Health Sciences Center–Shreveport (LSUHSC-S) is to provide education, patient care*  
10 *services, research, and community outreach. LSUHSC-S encompasses the School of*  
11 *Medicine in Shreveport, the School of Graduate Studies in Shreveport, and the School of*  
12 *Allied Health Professions in Shreveport. In implementing its mission, LSUHSC-S is*  
13 *committed to: Educating physicians, biomedical scientists, fellows and allied health*  
14 *professionals based on state-of-the-art curricula, methods, and facilities; preparing students*  
15 *for careers in health care service, teaching or research; providing state-of-the-art clinical*  
16 *care, including a range of special services to an expanding regional base of patients;*  
17 *achieving distinction and international recognition for basic science and clinical research*  
18 *programs that contribute to the body of knowledge and practice in science and medicine;*  
19 *supporting the region and the State in economic growth and prosperity by utilizing research*  
20 *and knowledge to engage in productive partnerships with the private sector.*

21	Louisiana State University - Eunice -			
22	Authorized Positions		(0)	(0)
23	Nondiscretionary Expenditures	\$	1,605,536	\$ 0
24	Discretionary Expenditures	\$	16,576,066	\$ 12,741,703

25 **Role, Scope, and Mission Statement:** *Louisiana State University at Eunice (LSUE) is a*  
26 *comprehensive, open admissions institution of higher education. The University is dedicated*  
27 *to high quality, low-cost education and is committed to academic excellence and the dignity*  
28 *and worth of the individual. To this end, Louisiana State University at Eunice offers*  
29 *associate degrees, certificates and continuing education programs as well as transfer*  
30 *curricula. Its curricula span the liberal arts, sciences, business and technology, pre-*  
31 *professional and professional areas for the benefit of a diverse population. All who can*  
32 *benefit from its resources deserve the opportunity to pursue the goal of lifelong learning and*  
33 *to expand their knowledge and skills at LSUE.*

34	Louisiana State University - Shreveport -			
35	Authorized Positions		(0)	(0)
36	Nondiscretionary Expenditures	\$	5,404,511	\$ 0
37	Discretionary Expenditures	\$	66,086,504	\$ 56,605,608

38 **Role, Scope, and Mission Statement:** *The mission of Louisiana State University in*  
39 *Shreveport is to provide stimulating and supportive learning environment in which students,*  
40 *faculty, and staff participate freely in the creation, acquisition, and dissemination of*  
41 *knowledge; encourage an atmosphere of intellectual excitement; foster the academic and*  
42 *personal growth of students; produce graduates who possess the intellectual resources and*  
43 *professional personal skills that will enable them to be effective and productive members of*  
44 *an ever-changing global community and enhance the cultural, technological, social, and*  
45 *economic development of the region through outstanding teaching, research, and public*  
46 *service.*

47	Louisiana State University - Agricultural			
48	Center -			
49	Authorized Positions		(0)	(0)
50	Nondiscretionary Expenditures	\$	16,260,634	\$ 0
51	Discretionary Expenditures	\$	99,292,008	\$ 24,361,621

1 **Role, Scope, and Mission Statement:** *The overall mission of the LSU Agricultural Center*  
 2 *is to enhance the quality of life for people through research and educational programs that*  
 3 *develop the best use of natural resources, conserve and protect the environment, enhance*  
 4 *development of existing and new agricultural and related enterprises, develop human and*  
 5 *community resources, and fulfill the acts of authorization and mandates of state and federal*  
 6 *legislative bodies.*

7	Pennington Biomedical Research Center -		
8	Authorized Positions	(0)	(0)
9	Nondiscretionary Expenditures	\$ 3,535,240	\$ 0
10	Discretionary Expenditures	\$ 32,580,736	\$ 936,715

11 **Role, Scope, and Mission Statement:** *The research at the Pennington Biomedical Research*  
 12 *Center is multifaceted, yet focused on a single mission: to promote longer, healthier lives*  
 13 *through nutritional research and preventive medicine. The center's mission is to attack*  
 14 *chronic diseases such as cancer, heart disease, diabetes, and stroke before they become*  
 15 *killers. The process begins with basic research in cellular and molecular biology, progresses*  
 16 *to tissues and organ physiology, and is extended to whole body biology and behavior. The*  
 17 *research is then applied to human volunteers in a clinical setting. Ultimately, findings are*  
 18 *extended to communities and large populations and then shared with scientists and spread*  
 19 *to consumers across the world through public education programs and commercial*  
 20 *applications.*

21 **19-615 SOUTHERN UNIVERSITY BOARD OF SUPERVISORS**

22 Provided, however, funds for the Southern University Board of Supervisors shall be  
 23 appropriated pursuant to the formula and plan adopted by the Board of Regents for allocation  
 24 to each of the Southern University Board of Supervisors institutions.

25	EXPENDITURES:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
26	Southern University Board of Supervisors -		
27	Authorized Positions	(0)	(0)
28	Nondiscretionary Expenditures	\$ 23,792,912	\$ 0
29	Discretionary Expenditures	\$ 168,162,553	\$ 127,975,829
30	TOTAL EXPENDITURES	<u>\$ 191,955,465</u>	<u>\$ 127,975,829</u>

31	MEANS OF FINANCE (NONDISCRETIONARY):		
32	State General Fund (Direct)	<u>\$ 23,792,912</u>	<u>\$ 0</u>
33	TOTAL MEANS OF FINANCING		
34	(NONDISCRETIONARY)	<u>\$ 23,792,912</u>	<u>\$ 0</u>

35	MEANS OF FINANCE (DISCRETIONARY):		
36	State General Fund (Direct)	\$ 43,131,107	\$ 0
37	State General Fund by:		
38	Interagency Transfers	\$ 4,476,791	\$ 4,476,791
39	Fees & Self-generated Revenues	\$ 112,289,046	\$ 115,289,046
40	Statutory Dedications:		
41	Tobacco Tax Health Care Fund	\$ 1,000,000	\$ 1,000,000
42	Pari-Mutuel Live Racing Facility		
43	Gaming Control Fund	\$ 50,000	\$ 50,000
44	Support Education in Louisiana First Fund	\$ 2,793,388	\$ 2,742,693
45	Southern University AgCenter Program		
46	Fund	\$ 750,000	\$ 750,000
47	Education Excellence Fund	\$ 18,012	\$ 13,090
48	Federal Funds	<u>\$ 3,654,209</u>	<u>\$ 3,654,209</u>
49	TOTAL MEANS OF FINANCING		
50	(DISCRETIONARY)	<u>\$ 168,162,553</u>	<u>\$ 127,975,829</u>

1 Out of the funds appropriated herein to the Southern University Board of Supervisors, the  
2 following amounts shall be allocated to each higher education institution.

3	Southern University Board of Supervisors -			
4	Authorized Positions		(0)	(0)
5	Nondiscretionary Expenditures	\$	501,003	\$ 0
6	Discretionary Expenditures	\$	3,564,377	\$ 0

7 **Role, Scope, and Mission Statement:** *The Southern University Board of Supervisors shall*  
8 *exercise power necessary to supervise and manage the campuses of postsecondary education*  
9 *under its control, to include receipt and expenditure of all funds appropriated for the use of*  
10 *the board and the institutions under its jurisdiction in accordance with the Master Plan, set*  
11 *tuition and attendance fees for both residents and nonresidents, purchase/lease land and*  
12 *purchase/construct buildings (subject to Regents approval), purchase equipment, maintain*  
13 *and improve facilities, employ and fix salaries of personnel, review and approve curricula,*  
14 *programs of study (subject to Regents approval), award certificates and confer degrees and*  
15 *issue diplomas, adopt rules and regulations and perform such other functions necessary to*  
16 *the supervision and management of the university system it supervises. The Southern*  
17 *University System is comprised of the campuses under the supervision and management of*  
18 *the Board of Supervisors of Southern University and Agricultural and Mechanical College*  
19 *as follows: Southern University Agricultural and Mechanical College (SUBR), Southern*  
20 *University at New Orleans (SUNO), Southern University at Shreveport (SUSLA), Southern*  
21 *University Law Center (SULC) and Southern University Agricultural Research and*  
22 *Extension Center (SUAG).*

23	Southern University - Agricultural &			
24	Mechanical College -			
25	Authorized Positions		(0)	(0)
26	Nondiscretionary Expenditures	\$	12,235,419	\$0
27	Discretionary Expenditures	\$	93,362,948	\$ 82,829,552

28 **Role, Scope, and Mission Statement:** *Southern University and Agricultural & Mechanical*  
29 *College (SUBR) serves the educational needs of Louisiana’s population through a variety*  
30 *of undergraduate, graduate, and professional programs. The mission of Southern University*  
31 *and A&M College, an Historically Black, 1890 land-grant institution, is to provide*  
32 *opportunities for a diverse student population to achieve a high-quality, global educational*  
33 *experience, to engage in scholarly, research, and creative activities, and to give meaningful*  
34 *public service to the community, the state, the nation, and the world so that Southern*  
35 *University graduates are competent, informed, and productive citizens.*

36	Southern University - Law Center -			
37	Authorized Positions		(0)	(0)
38	Nondiscretionary Expenditures	\$	3,053,515	\$ 0
39	Discretionary Expenditures	\$	22,199,313	\$ 17,776,379

40 **Role, Scope, and Mission Statement:** *Southern University Law Center (SULC) offers legal*  
41 *training to a diverse group of students in pursuit of a Juris Doctorate degree. SULC seeks*  
42 *to maintain its historical tradition of providing legal education opportunities to students*  
43 *facing economic or structural barriers to advance society with competent, ethical*  
44 *individuals, professionally equipped for positions of responsibility and leadership; provide*  
45 *a comprehensive knowledge of the civil law in Louisiana; and promote legal services in*  
46 *underprivileged urban and rural communities.*

47	Southern University - New Orleans -			
48	Authorized Positions		(0)	(0)
49	Nondiscretionary Expenditures	\$	4,037,365	\$ 0
50	Discretionary Expenditures	\$	21,033,316	\$ 12,444,211

51 **Role, Scope, and Mission Statement:** *Southern University–New Orleans (SUNO) primarily*  
52 *serves the educational and cultural needs of the Greater New Orleans metropolitan area.*  
53 *SUNO creates and maintains an environment conducive to learning and growth, promotes*

1 *the upward mobility of students by preparing them to enter into new, as well as traditional,*  
 2 *careers and equips them to function optimally in the mainstream of American society. SUNO*  
 3 *provides a sound education tailored to special needs of students coming to an open*  
 4 *admissions institution and prepares them for full participation in a complex and changing*  
 5 *society. SUNO provides instruction for the working adult populace of the area who seek to*  
 6 *continue their education in the evening or on weekends.*

7	Southern University - Shreveport -			
8	Authorized Positions		(0)	(0)
9	Nondiscretionary Expenditures	\$	1,906,912	\$ 0
10	Discretionary Expenditures	\$	14,611,875	\$ 9,467,666

11 **Role, Scope, and Mission Statement:** *Southern University–Shreveport (SUSLA) primarily*  
 12 *serves the Shreveport/Bossier City metropolitan area. SUSLA serves the educational needs*  
 13 *of this population primarily through a select number of associates degree and certificate*  
 14 *programs. These programs are designed for a number of purposes; for students who plan*  
 15 *to transfer to a four-year institution to pursue further academic training, for students*  
 16 *wishing to enter the workforce and for employees desiring additional training and/or*  
 17 *retraining.*

18	Southern University - Agricultural Research &			
19	Extension Center -			
20	Authorized Positions		(0)	(0)
21	Nondiscretionary Expenditures	\$	2,058,698	\$ 0
22	Discretionary Expenditures	\$	13,390,724	\$ 5,458,021

23 **Role, Scope, and Mission Statement:** *The mission of the Southern University Agricultural*  
 24 *Research and Extension Center (SUAREC) is to conduct basic and applied research and*  
 25 *disseminate information to the citizens of Louisiana in a manner that is useful in addressing*  
 26 *their scientific, technological, social, economic and cultural needs. The center generates*  
 27 *knowledge through its research and disseminates relevant information through its extension*  
 28 *program that addresses the scientific, technological, social, economic and cultural needs of*  
 29 *all citizens, with particular emphasis to equipping students with the skills, experiences, and*  
 30 *credentials needed to thrive in varied professional environments. Cooperation with federal*  
 31 *agencies and other state and local agencies ensure that the overall needs of citizens of*  
 32 *Louisiana are met through the effective and efficient use of the resources provided to the*  
 33 *center.*

34 **19-620 UNIVERSITY OF LOUISIANA BOARD OF SUPERVISORS**

35 Provided, however, funds for the University of Louisiana System Board of Supervisors shall  
 36 be appropriated pursuant to the formula and plan adopted by the Board of Regents for  
 37 allocation to each of the University of Louisiana System Board of Supervisors institutions.

38	EXPENDITURES:		<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
39	University of Louisiana Board of Supervisors -			
40	Authorized Positions		(0)	(0)
41	Nondiscretionary Expenditures	\$	114,950,499	\$ 0
42	Discretionary Expenditures	\$	917,496,877	\$ 722,669,337
43	TOTAL EXPENDITURES	\$	<u>1,032,447,376</u>	<u>722,669,337</u>
44	MEANS OF FINANCE (NONDISCRETIONARY):			
45	State General Fund (Direct)	\$	<u>114,950,499</u>	<u>0</u>
46	TOTAL MEANS OF FINANCING			
47	(NONDISCRETIONARY)	\$	<u>114,950,499</u>	<u>0</u>

1	MEANS OF FINANCE (DISCRETIONARY):			
2	State General Fund (Direct)	\$	199,468,553	\$ 0
3	State General Fund by:			
4	Interagency Transfers	\$	259,923	\$ 259,923
5	Fees & Self-generated Revenues	\$	693,993,461	\$ 705,227,599
6	Statutory Dedications:			
7	Calcasieu Parish Fund	\$	406,545	\$ 347,730
8	Calcasieu Parish Higher Education			
9	Improvement Fund	\$	1,452,073	\$ 1,452,073
10	Higher Education Campus Revitalization			
11	Fund	\$	6,250,000	\$ 0
12	Support Education in Louisiana First Fund	\$	<u>15,666,322</u>	\$ <u>15,382,012</u>
13	TOTAL MEANS OF FINANCING			
14	(DISCRETIONARY)	\$	<u>917,496,877</u>	\$ <u>722,669,337</u>

15 Out of the funds appropriated herein to the University of Louisiana Board of Supervisors,  
16 the following amounts shall be allocated to each higher education institution.

17	University of Louisiana Board of Supervisors -			
18	Authorized Positions		(0)	(0)
19	Nondiscretionary Expenditures	\$	834,068	\$ 0
20	Discretionary Expenditures	\$	3,930,697	\$ 5,922,500

21 **Role, Scope, and Mission Statement:** *The University of Louisiana System is composed of*  
22 *the nine institutions under the supervision and management of the Board of Supervisors for*  
23 *the University of Louisiana System: Grambling State University, Louisiana Tech University,*  
24 *McNeese State University, Nicholls State University, Northwestern State University of*  
25 *Louisiana, Southeastern Louisiana University, the University of Louisiana at Lafayette, the*  
26 *University of Louisiana at Monroe, and the University of New Orleans. The Board of*  
27 *Supervisors for the University of Louisiana System shall exercise power as necessary to*  
28 *supervise and manage the institutions of postsecondary education under its control,*  
29 *including receiving and expending all funds appropriated for the use of the board and the*  
30 *institutions under its jurisdiction in accordance with the Master Plan; setting tuition and*  
31 *attendance fees for both residents and nonresidents; purchasing or leasing land and*  
32 *purchasing or constructing buildings subject to approval of the Regents; purchasing*  
33 *equipment; maintaining and improving facilities; employing and fixing salaries of*  
34 *personnel; reviewing and approving curricula and programs of study subject to approval*  
35 *of the Regents; awarding certificates, conferring degrees, and issuing diplomas; adopting*  
36 *rules and regulations; and performing such other functions as are necessary to the*  
37 *supervision and management of the system.*

38	Nicholls State University -			
39	Authorized Positions		(0)	(0)
40	Nondiscretionary Expenditures	\$	9,424,008	\$ 0
41	Discretionary Expenditures	\$	57,188,746	\$ 46,150,563

42 **Role, Scope, and Mission Statement:** *Nicholls State University is a comprehensive,*  
43 *regional, selective admissions university that provides a unique blend of excellent academic*  
44 *programs to meet the needs of Louisiana and beyond. For more than half a century, the*  
45 *university has been the leader in postsecondary education in an area rich in cultural and*  
46 *natural resources. While maintaining major partnerships with businesses, local school*  
47 *systems, community agencies, and other educational institutions, Nicholls actively*  
48 *participates in the educational, social, and cultural infrastructure of the region. Nicholls’*  
49 *location in the heart of South Louisiana and its access to the Gulf of Mexico and to one of*  
50 *the nation’s major estuaries provides valuable opportunities for instruction, research and*  
51 *service, particularly in the fields of marine biology, petroleum technology, and culinary arts.*  
52 *Nicholls makes significant contributions to the economic development of the region,*  
53 *maintaining a vital commitment to the well-being of its people through programs that have*  
54 *strong ties to a nationally recognized health care industry in the Thibodaux – Houma*  
55 *metropolitan area, to area business and industry, and to its K-12 education system. As such,*

1 *it is a center for collaborative, scientific, technological, cultural, educational and economic*  
2 *leadership and services in South Central Louisiana.*

3	Grambling State University -			
4	Authorized Positions		(0)	(0)
5	Nondiscretionary Expenditures	\$	6,496,918	\$ 0
6	Discretionary Expenditures	\$	49,921,914	\$ 38,574,547

7 **Role, Scope, and Mission Statement:** *Grambling State University (GSU) is a*  
8 *comprehensive, historically-black institution that offers a broad spectrum of undergraduate*  
9 *and graduate programs of study. The university embraces its founding principle of*  
10 *educational opportunity, is committed to the education of minorities in American society,*  
11 *and seeks to reflect in all of its programs the community present in the world. The GSU*  
12 *community of learners strives for excellence in the pursuit of knowledge. The university*  
13 *prepares its graduates to compete and succeed in careers, to contribute to the advancement*  
14 *of knowledge, and to lead productive lives as informed citizens in a democratic society. It*  
15 *provides a living and learning environment to nurture students' development for leadership*  
16 *in academics, athletics, campus governance, and future pursuits. Grambling advances the*  
17 *study and preservation of African American history, art and culture, and seeks to foster in*  
18 *its students a commitment to service to improve the quality of life for all.*

19	Louisiana Tech University -			
20	Authorized Positions		(0)	(0)
21	Nondiscretionary Expenditures	\$	14,978,611	\$ 0
22	Discretionary Expenditures	\$	125,553,116	\$ 114,002,183

23 **Role, Scope, and Mission Statement:** *Louisiana Tech University recognizes its threefold*  
24 *obligation to advance the state of knowledge, to disseminate knowledge, and to provide*  
25 *strong outreach and service programs and activities. To fulfill its obligations, the university*  
26 *will maintain a strong research, creative environment, and intellectual environment that*  
27 *encourages the development and application of knowledge. Recognizing that service is an*  
28 *important function of every university, Louisiana Tech provides outreach programs and*  
29 *activities to meet the needs of the region and the state. Louisiana Tech views graduate study*  
30 *and research as integral to the university's purpose. Committed to graduate education*  
31 *through the doctorate, it will conduct research appropriate to the level of academic*  
32 *programs offered and will have a defined ratio of undergraduate to graduate enrollment.*  
33 *Doctoral programs will continue to focus on fields of study in which the university has the*  
34 *ability to achieve national competitiveness or to respond to specific state or regional needs.*  
35 *As such, Louisiana Tech will provide leadership for the region's engineering, science and*  
36 *business innovation.*

37	McNeese State University -			
38	Authorized Positions		(0)	(0)
39	Nondiscretionary Expenditures	\$	8,444,774	\$ 0
40	Discretionary Expenditures	\$	69,973,801	\$ 57,464,007

41 **Role, Scope, and Mission Statement:** *McNeese State University is a comprehensive*  
42 *institution that provides leadership for educational, cultural, and economic development for*  
43 *southwest Louisiana. It offers a wide range of baccalaureate programs and select graduate*  
44 *programs appropriate for the workforce, allied health, and intellectual capital needs of the*  
45 *area. The institution promotes diverse economic growth and provides programs critical to*  
46 *the oil, gas, petrochemical, and related industries operating in the region. Its academic*  
47 *programs and services are vital resources for increasing the level of education, productivity,*  
48 *and quality of life for the citizens of Louisiana. The university allocates resources and*  
49 *functions according to principles and values that promote accountability for excellence in*  
50 *teaching, scholarship and service, and for cultural awareness and economic development.*  
51 *McNeese emphasizes teaching excellence to foster student access and success, and it seeks*  
52 *partnerships and collaboration with community and educational entities to facilitate*  
53 *economic growth and opportunity in Southwest Louisiana. Instructional delivery via*  
54 *distance learning technology enables a broader student population to reach higher*  
55 *education goals.*

1	University of Louisiana at Monroe -			
2	Authorized Positions		(0)	(0)
3	Nondiscretionary Expenditures	\$	11,701,208	\$ 0
4	Discretionary Expenditures	\$	95,121,417	\$ 70,052,677

5 **Role, Scope, and Mission Statement:** *A comprehensive senior institution of higher*  
6 *learning, the University of Louisiana at Monroe (UL Monroe) offers a complete educational*  
7 *experience emphasizing a learning environment where excellence is the hallmark. The*  
8 *university dedicates itself to student learning, pure and applied research, and advancing*  
9 *knowledge through traditional and alternative delivery modalities. With its human,*  
10 *academic, and physical resources, UL Monroe enhances the quality of life in the mid-South.*  
11 *UL Monroe is committed to serving as a gateway to academic studies for citizens living in*  
12 *the urban and rural regions of the mid-South and the world beyond. The university offers a*  
13 *broad array of academic and professional programs from the associate level through the*  
14 *doctoral degree, including the state’s only public doctor of pharmacy program. Coupled*  
15 *with research and service, these programs address the postsecondary educational needs of*  
16 *the area’s citizens, businesses, and industries.*

17	Northwestern State University -			
18	Authorized Positions		(0)	(0)
19	Nondiscretionary Expenditures	\$	9,264,954	\$ 0
20	Discretionary Expenditures	\$	82,180,125	\$ 61,889,284

21 **Role, Scope, and Mission Statement:** *Located in rural Louisiana between the population*  
22 *centers of Alexandria and Shreveport, Northwestern State University serves a wide*  
23 *geographic area between the borders of Texas and Mississippi. It serves the educational and*  
24 *cultural needs of the region through traditional and electronic delivery of courses. Distance*  
25 *education continues to be an increasingly integral part of Northwestern’s degree program*  
26 *delivery, providing flexibility for serving the educational needs and demands of students,*  
27 *state government, and private enterprise. Northwestern’s commitment to undergraduate and*  
28 *graduate education and to public service enable it to favorably affect the economic*  
29 *development of the region and to improve the quality of life for its citizens. The university’s*  
30 *Leesville campus, in close proximity to the Fort Johnson U.S. Army base, offers a prime*  
31 *opportunity for the university to provide educational experiences to military personnel*  
32 *stationed there, and, through electronic program delivery, to armed forces throughout the*  
33 *world. Northwestern is also home to the Louisiana Scholars College, the state’s selective*  
34 *admissions college for the liberal arts.*

35	Southeastern Louisiana University -			
36	Authorized Positions		(0)	(0)
37	Nondiscretionary Expenditures	\$	16,502,141	\$ 0
38	Discretionary Expenditures	\$	127,878,264	\$ 107,435,879

39 **Role, Scope, and Mission Statement:** *The mission of Southeastern Louisiana University*  
40 *is to lead the educational, economic, and cultural development of the southeast region of the*  
41 *state known as the Northshore. Its educational programs are based on evolving curricula*  
42 *that address emerging regional, national, and international priorities. The university*  
43 *promotes student success and retention as well as intellectual and personal growth through*  
44 *a variety of academic, social, vocational, and wellness programs. Southeastern’s credit and*  
45 *non-credit educational experiences emphasize challenging, relevant course content and*  
46 *innovative, effective delivery systems. Global perspectives are broadened through*  
47 *opportunities to work and study abroad. Through its Centers of Excellence, Southeastern*  
48 *embraces active partnerships that benefit faculty, students, and the region it serves. Dynamic*  
49 *collaborative efforts range from local to global in scope and encompass education, business,*  
50 *industry, and the public sector. Of particular interest are partnerships that directly or*  
51 *indirectly contribute to economic renewal and diversification.*

52	University of Louisiana at Lafayette -			
53	Authorized Positions		(0)	(0)
54	Nondiscretionary Expenditures	\$	24,683,656	\$ 0
55	Discretionary Expenditures	\$	204,595,470	\$ 153,703,073

**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.*

14	University of New Orleans -		
15	Authorized Positions	(0)	(0)
16	Nondiscretionary Expenditures	\$ 12,620,161	\$ 0
17	Discretionary Expenditures	\$ 101,153,327	\$ 67,474,624

**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.*

**19-649 LOUISIANA COMMUNITY AND TECHNICAL COLLEGES  
BOARD OF SUPERVISORS**

Provided, however, funds for the Louisiana Community and Technical Colleges Board of Supervisors shall be appropriated pursuant to the formula and plan adopted by the Board of Regents for allocation to each of the Louisiana Community and Technical Colleges System Board of Supervisors institutions.

38	EXPENDITURES:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
39	Louisiana Community and Technical		
40	Colleges Board of Supervisors -		
41	Authorized Positions	(0)	(0)
42	Nondiscretionary Expenditures	\$ 50,193,334	\$ 0
43	Discretionary Expenditures	\$ 297,152,507	\$ 194,598,920
44	TOTAL EXPENDITURES	<u>\$ 347,345,841</u>	<u>\$ 194,598,920</u>
45	MEANS OF FINANCE (NONDISCRETIONARY):		
46	State General Fund (Direct)	<u>\$ 50,193,334</u>	<u>\$ 0</u>
47	TOTAL MEANS OF FINANCING		
48	(NONDISCRETIONARY)	<u>\$ 50,193,334</u>	<u>\$ 0</u>

1	MEANS OF FINANCE (DISCRETIONARY):		
2	State General Fund (Direct)	\$ 103,288,085	\$ 0
3	State General Fund by:		
4	Fees & Self-generated Revenues	\$ 175,812,107	\$ 178,722,107
5	Statutory Dedications:		
6	Calcasieu Parish Fund	\$ 135,515	\$ 115,910
7	Calcasieu Parish Higher Education		
8	Improvement Fund	\$ 484,025	\$ 484,025
9	Workforce Training Rapid Response Fund	\$ 10,000,000	\$ 10,000,000
10	Orleans Parish Excellence Fund	\$ 354,527	\$ 290,789
11	Higher Education Campus Revitalization		
12	Fund	\$ 2,000,000	\$ 0
13	Support Education in Louisiana First Fund	<u>\$ 5,078,248</u>	<u>\$ 4,986,089</u>
14	TOTAL MEANS OF FINANCING		
15	(DISCRETIONARY)	<u>\$ 297,152,507</u>	<u>\$ 194,598,920</u>

16 Out of the funds appropriated herein to the Board of Supervisors of Community and  
 17 Technical Colleges, the following amounts shall be allocated to each higher education  
 18 institution.

19	Louisiana Community and Technical Colleges		
20	Board of Supervisors -		
21	Authorized Positions	(0)	(0)
22	Nondiscretionary Expenditures	\$ 2,598,840	\$ 0
23	Discretionary Expenditures	\$ 1,828,650	\$ 0

24 **Role, Scope and Mission Statement:** *Prepares Louisiana’s citizens for workforce success,*  
 25 *prosperity, continued learning, and improved quality of life. The Board of Supervisors of the*  
 26 *Louisiana Community and Technical Colleges System (LCTCS) provides effective and*  
 27 *efficient management of the colleges within the System through policy making and oversight*  
 28 *to educate and prepare Louisiana residents for workforce success, prosperity and improved*  
 29 *quality of life.*

30	Baton Rouge Community College -		
31	Authorized Positions	(0)	(0)
32	Nondiscretionary Expenditures	\$ 5,421,886	\$ 0
33	Discretionary Expenditures	\$ 40,929,931	\$ 28,724,274

34 **Role, Scope, and Mission Statement:** *An open admission, two-year post-secondary public*  
 35 *institution. The mission of Baton Rouge Community College includes the offering of the*  
 36 *highest quality collegiate and career education through comprehensive curricula allowing*  
 37 *for transfer to four-year colleges and universities, community education programs and*  
 38 *services life-long learning, and distance learning programs. This variety of offerings will*  
 39 *prepare students to enter the job market, to enhance personal and professional growth, or*  
 40 *to change occupations through training and retraining. The curricular offerings shall*  
 41 *include courses and programs leading to transfer credits and to certificates, diplomas, and*  
 42 *associate degrees. All offerings are designed to be accessible, affordable, and or high*  
 43 *educational quality. Due to its location, BRCC is particularly suited to serve the special*  
 44 *needs of area business and industries and the local, state, and federal governmental*  
 45 *complex.*

46	Delgado Community College -		
47	Authorized Positions	(0)	(0)
48	Nondiscretionary Expenditures	\$ 11,663,974	\$ 0
49	Discretionary Expenditures	\$ 72,741,563	\$ 49,526,235

50 **Role, Scope, and Mission Statement:** *Delgado Community College provides a learning*  
 51 *centered environment in which to prepare students from all backgrounds to attain their*  
 52 *educational, career, and personal goals, to think critically, to demonstrate leadership, and*  
 53 *to be productive and responsible citizens. Delgado is a comprehensive, multi-campus, open-*

1 *admissions, public higher education institution providing pre-baccalaureate programs,*  
2 *occupational and technical training, developmental studies, and continuing education.*

3	Nunez Community College -			
4	Authorized Positions		(0)	(0)
5	Nondiscretionary Expenditures	\$	1,705,893	\$ 0
6	Discretionary Expenditures	\$	10,373,634	\$ 7,391,750

7 **Role, Scope, and Mission Statement:** *Offers associate degrees and occupational*  
8 *certificates in keeping with the demands of the area it services. Curricula at Nunez focuses*  
9 *on the development of the total person by offering a blend of occupational sciences, and the*  
10 *humanities. In recognition of all needs of the individuals we serve, Nunez Community*  
11 *College will provide a comprehensive educational program that helps students cultivate*  
12 *values and skills in critical thinking, decision-making and problem solving, as well as*  
13 *prepare them for productive satisfying careers, and offer courses that transfer to senior*  
14 *institutions.*

15	Bossier Parish Community College -			
16	Authorized Positions		(0)	(0)
17	Nondiscretionary Expenditures	\$	5,369,235	\$ 0
18	Discretionary Expenditures	\$	30,381,642	\$ 19,389,246

19 **Role, Scope, and Mission Statement:** *Provides instruction and service to its community.*  
20 *This mission is accomplished through courses and programs that provide sound academic*  
21 *education, broad career and workforce training, continuing education, and varied*  
22 *community services. The college provides a wholesome, ethical, and intellectually*  
23 *stimulating environment in which students develop their academic and vocational skills to*  
24 *compete in a technological society.*

25	South Louisiana Community College -			
26	Authorized Positions		(0)	(0)
27	Nondiscretionary Expenditures	\$	7,054,785	\$ 0
28	Discretionary Expenditures	\$	27,368,961	\$ 17,474,148

29 **Role, Scope, and Mission Statement:** *Provides multi-campus public educational programs*  
30 *that lead to achievement of associate degrees of art, science, or applied science; transfer to*  
31 *four-year institutions; acquisition of the technical skills to participate successfully in the*  
32 *workplace and economy; promotion of economic development and job mastery of skills*  
33 *necessary for competence in industry specific to south Louisiana; and completion of*  
34 *development or remedial cultural enrichment, lifelong learning and life skills.*

35	River Parishes Community College -			
36	Authorized Positions		(0)	(0)
37	Nondiscretionary Expenditures	\$	1,648,906	\$ 0
38	Discretionary Expenditures	\$	14,633,833	\$ 9,828,888

39 **Role, Scope, and Mission Statement:** *River Parishes Community College is an open-*  
40 *admission, two-year, post-secondary public institution serving the river parishes. The*  
41 *College provides transferable courses and curricula up to and including Certificates and*  
42 *Associates degrees. River Parishes Community College also collaborates with the*  
43 *communities it serves by providing programs for personal, professional, and academic*  
44 *growth.*

45	Louisiana Delta Community College -			
46	Authorized Positions		(0)	(0)
47	Nondiscretionary Expenditures	\$	3,755,681	\$ 0
48	Discretionary Expenditures	\$	18,928,873	\$ 12,090,542

1 **Role, Scope, and Mission Statement:** *Offers quality instruction and service to the*  
 2 *residents of its northeastern twelve-parish area. This will be accomplished by the offering*  
 3 *of course and programs that provide sound academic education, broad based vocational and*  
 4 *career training, continuing educational and various community and outreach services. The*  
 5 *College will provide these programs in a challenging, wholesome, ethical, and intellectually*  
 6 *stimulating setting where students are encouraged to develop their academic, vocational,*  
 7 *and career skills to their highest potential in order to successfully compete in this rapidly*  
 8 *changing and increasingly technology-based society.*

9	Northwest Louisiana Technical Community College -			
10	Authorized Positions		(0)	(0)
11	Nondiscretionary Expenditures	\$	1,643,884	\$ 0
12	Discretionary Expenditures	\$	7,463,056	\$ 3,761,492

13 **Role, Scope, and Mission Statement:** *The main mission of the Northwest Louisiana*  
 14 *Technical Community College remains workforce development. The Northwest Louisiana*  
 15 *Technical Community College provides affordable technical academic education needed to*  
 16 *assist individuals in making informed and meaningful occupational choices to meet the labor*  
 17 *demands of industry. Included is training, retraining, cross training and continuous*  
 18 *upgrading of the state's workforce so that citizens are employable at both entry and*  
 19 *advanced levels.*

20	SOWELA Technical Community College -			
21	Authorized Positions		(0)	(0)
22	Nondiscretionary Expenditures	\$	2,901,079	\$ 0
23	Discretionary Expenditures	\$	20,834,116	\$ 12,596,397

24 **Role, Scope, and Mission Statement:** *Provides a lifelong learning and teaching*  
 25 *environment designed to afford every student an equal opportunity to develop to his/her full*  
 26 *potential. SOWELA Technical Community College is a public, comprehensive technical*  
 27 *community college offering programs including associate degrees, diplomas, and technical*  
 28 *certificates as well as non-credit courses. The college is committed to accessible and*  
 29 *affordable quality education, relevant training, and re-training by providing post-secondary*  
 30 *academic and technical education to meet the educational advancement and workforce*  
 31 *development needs of the community.*

32	L.E. Fletcher Technical Community College -			
33	Authorized Positions		(0)	(0)
34	Nondiscretionary Expenditures	\$	2,142,805	\$ 0
35	Discretionary Expenditures	\$	12,109,275	\$ 8,666,870

36 **Role, Scope, and Mission Statement:** *L.E. Fletcher Technical Community College is an*  
 37 *open-admission, two-year public institution of higher education dedicated to offering*  
 38 *quality, economical technical programs and academic courses to the citizens of south*  
 39 *Louisiana for the purpose of preparing individuals for immediate employment, career*  
 40 *advancement and future learning.*

41	LCTCSOnline -			
42	Authorized Positions		(0)	(0)
43	Nondiscretionary Expenditures	\$	0	\$ 0
44	Discretionary Expenditures	\$	1,238,628	\$ 0

**Role, Scope, and Mission Statement:** *A statewide centralized solution for developing and delivering educational programming online via the Internet. LCTCSOnline currently provides over 50 courses and one full general education program for community college and technical college students. LCTCSOnline courses and programs are available through and students are awarded credit by an accredited LCTCS institution. LCTCSOnline develops and delivers courses and programs via a centralized portal where students can search a catalog of classes, choose classes, request enrollment and, once enrolled, attends classes. Student may order publisher content and eBooks, check their progress and see their grades in the same portal. To participate in LCTCSOnline, LCTCS colleges must be accredited either by the Southern Association of Colleges and Schools (SACS) or by the Council on Occupational Education (COE). Students who enroll in LCTCSOnline classes must first be admitted at an accredited college with the appropriate accreditation to offer the course or program. The college at which the student is admitted and will receive a credential is considered the Home College. The Home College will provide all student support services including program advising, financial aid, and library services. It is the policy of LCTCSOnline to use only eBooks where available that results in significant cost savings to the student and assures that the course materials will be available on the first day of class. The goal of LCTCSOnline is to create greater access and variety of high quality programming options while containing student costs. LCTCSOnline will provide competency-based classes in which students may enroll any day of the year.*

Northshore Technical Community College -

Authorized Positions		(0)		(0)
Nondiscretionary Expenditures	\$	2,681,010	\$	0
Discretionary Expenditures	\$	16,919,880	\$	10,917,353

**Role, Scope, and Mission Statement:** *Northshore Technical Community College (NTCC) is a public, technical community college offering programs including associate degrees, diplomas, and technical certificates. These offerings provide skilled employees for business and industry that contribute to the overall economic development and workforce needs of the state. NTCC is dedicated to increasing opportunities for access and success, ensuring quality and accountability, enhancing services to communities and state, providing effective articulation and credit transfer to other institutions of higher education, and contributing to the development of business, industry and the community through customized education, job training and re-training. NTCC is committed to providing quality workforce training and transfer opportunities to students seeking a competitive edge in today's global economy.*

Central Louisiana Technical Community College -

Authorized Positions		(0)		(0)
Nondiscretionary Expenditures	\$	1,605,356	\$	0
Discretionary Expenditures	\$	8,530,465	\$	4,231,725

**Role, Scope, and Mission Statement:** *Central Louisiana Technical Community College (CLTCC) is a two-year public technical community college offering associate degrees, certificates, and diplomas that prepare individuals for high-demand occupations and transfer opportunities. The college continuously monitors emerging trends, by maintaining proactive business advisory committees and delivering on-time industry-based certifications and high quality customized training for employers. CLTCC pursues responsive, innovative educational and business partnership strategies in an environment that promotes life-long learning, and produces a knowledgeable and skilled workforce as well as confident citizens who grow viable businesses for the future. Using innovative educational strategies, the college creates a skilled workforce and prepares individuals for advanced educational opportunities.*

Adult Basic Education -

Authorized Positions		(0)		(0)
Nondiscretionary Expenditures	\$	0	\$	0
Discretionary Expenditures	\$	2,870,000	\$	0

**Role, Scope, and Mission Statement:** *Louisiana’s comprehensive adult education program is designed to 1) satisfy the basic literacy needs of adults; 2) improve and/or upgrade information processing skills and computational skills leading to a high school equivalency diploma or entry into postsecondary education; 3) satisfy the continuing education demands of adults in the current labor market; 4) improve the self-efficacy of adults; and 5) empower adults to achieve their goals. Through LCTCS, WorkReady U supports a diverse network of local adult education providers comprised of colleges, local school systems, and community-based organizations through the administration of grant funds, professional development and technical assistance, collaboration with workforce partners, and leadership development. Local adult education providers deliver courses and programs open to all adults who demonstrate a need for basic skill remediation in reading, writing, math, and English language proficiency. WorkReady U operates approximately 23 adult education programs in partnership with the community and technical colleges and other community entities across the states. These locations served over 40,000 students annually in various learning programs: high school equivalency, literacy and numeracy education, English acquisition, and civics education.*

17	Workforce Training Rapid Response -				
18	Authorized Positions		(0)		(0)
19	Nondiscretionary Expenditures	\$	0	\$	0
20	Discretionary Expenditures	\$	10,000,000	\$	10,000,000

**Role, Scope, and Mission Statement:** *Customized programs that are designed to quickly ramp up and mobilize training to respond to the fast-paced and changing nature of today’s workplace. With rapid changes brought about by innovation, new occupations, and increasing technological skills needed to enter the workforce, the Workforce Training Rapid Response Program assists employers with unique training designed in a compressed nature that leads to academic awards and/or industry-based credentials required for employment. With a required business and industry match, the Louisiana Community and Technical Colleges System ensures that programs are of high demand/ high wage nature by implementing programs that are related to the Louisiana Workforce Commission’s Tier One, Four and Five Star occupation rating.*

**SPECIAL SCHOOLS AND COMMISSIONS**

**19-656 SPECIAL SCHOOL DISTRICT**

33	EXPENDITURES:		<b><u>FY 26 EOB</u></b>		<b><u>FY 27 REC</u></b>
34	Special Schools Programs -				
35	Authorized Positions		(77)		(73)
36	Authorized Other Charges Positions		(2)		(2)
37	Nondiscretionary Expenditures	\$	6,712,252	\$	5,522,628
38	Discretionary Expenditures	\$	1,963,431	\$	2,273,367

**Program Description:** *Provides special education and related services to children with exceptionalities who are enrolled in state-operated programs and provides appropriate educational services to eligible children enrolled in state-operated mental health facilities.*

42	Louisiana School for the Deaf and Visually Impaired -				
43	Authorized Positions		(260)		(254)
44	Authorized Other Charges Positions		(1)		(1)
45	Nondiscretionary Expenditures	\$	6,694,704	\$	6,856,088
46	Discretionary Expenditures	\$	21,937,195	\$	24,281,602

**Program Description:** *Provides support services for Instructional and Residential programs; fosters a learning community that is student-centered and dedicated to excellence by providing child-specific instruction, residential, and outreach services to all children; and provides educational services to blind and/or visually impaired children 3-21 years of age and to hearing impaired children 0-21 years of age through a comprehensive quality educational program that prepares students for post-secondary training and/or the*

1 *workforce, and a pleasant, safe, and caring environment in which students can live and*  
2 *learn.*

3	Auxiliary Account -		
4	Authorized Positions	(0)	(0)
5	Nondiscretionary Expenditures	\$ 0	\$ 0
6	Discretionary Expenditures	<u>\$ 2,500</u>	<u>\$ 2,500</u>

7 **Account Description:** *Provides a student activity center funded with Fees and Self-*  
8 *generated Revenues.*

9	TOTAL EXPENDITURES	<u>\$ 37,310,082</u>	<u>\$ 38,936,185</u>
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10 MEANS OF FINANCE (NONDISCRETIONARY):

11	State General Fund (Direct)	\$ 7,948,382	\$ 7,946,833
12	State General Fund by:		
13	Interagency Transfers	\$ 5,303,714	\$ 4,278,964
14	Statutory Dedications:		
15	Education Excellence Fund	<u>\$ 154,860</u>	<u>\$ 152,919</u>

16	TOTAL MEANS OF FINANCING		
17	(NONDISCRETIONARY)	<u>\$ 13,406,956</u>	<u>\$ 12,378,716</u>

18 MEANS OF FINANCE (DISCRETIONARY):

19	State General Fund (Direct)	\$ 19,149,815	\$ 20,933,091
20	State General Fund by:		
21	Interagency Transfers	\$ 4,585,166	\$ 5,456,233
22	Fees & Self-generated Revenues	<u>\$ 168,145</u>	<u>\$ 168,145</u>

23	TOTAL MEANS OF FINANCING		
24	(DISCRETIONARY)	<u>\$ 23,903,126</u>	<u>\$ 26,557,469</u>

25 BY EXPENDITURE CATEGORY:

26	Personal Services	\$ 26,811,656	\$ 26,311,352
27	Operating Expenses	\$ 2,866,875	\$ 2,764,190
28	Professional Services	\$ 1,618,671	\$ 1,073,671
29	Other Charges	\$ 5,759,835	\$ 5,881,450
30	Acquisitions/Major Repairs	<u>\$ 253,045</u>	<u>\$ 2,905,522</u>

31	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 37,310,082</u>	<u>\$ 38,936,185</u>
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32 **19-657 JIMMY D. LONG, SR. LOUISIANA SCHOOL FOR MATH, SCIENCE, AND**  
33 **THE ARTS**

34	EXPENDITURES:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
35	Louisiana Virtual School -		
36	Authorized Positions	(0)	(0)
37	Authorized Other Charges Positions	(15)	(15)
38	Nondiscretionary Expenditures	\$ 0	\$ 0
39	Discretionary Expenditures	\$ 200,000	\$ 200,000

40 **Program Description:** *Provides instructional services to public high schools throughout*  
41 *the state of Louisiana where such instruction would not otherwise be available. The school*  
42 *operates through web-based instructions; students access class information through the*  
43 *internet. The program provides instruction in math, science, foreign languages, the*  
44 *humanities, and the arts.*

1	Living and Learning Community -		
2	Authorized Positions	(91)	(91)
3	Authorized Other Charges Positions	(13)	(13)
4	Nondiscretionary Expenditures	\$ 1,481,848	\$ 1,349,012
5	Discretionary Expenditures	\$ 9,979,875	\$ 11,310,320

6 **Program Description:** *Provides students from every Louisiana parish the opportunity to*  
 7 *benefit from an environment of academic and personal excellence through a rigorous and*  
 8 *challenging educational experience in a safe environment.*

9	TOTAL EXPENDITURES	<u>\$ 11,661,723</u>	<u>\$ 12,859,332</u>
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10	MEANS OF FINANCE (NONDISCRETIONARY):		
11	State General Fund (Direct)	\$ 1,377,373	\$ 1,230,444
12	State General Fund by:		
13	Interagency Transfers	\$ 22,952	\$ 37,377
14	Statutory Dedications:		
15	Education Excellence Fund	\$ 81,523	\$ 81,191

16	TOTAL MEANS OF FINANCING		
17	(NONDISCRETIONARY)	<u>\$ 1,481,848</u>	<u>\$ 1,349,012</u>

18	MEANS OF FINANCE (DISCRETIONARY):		
19	State General Fund (Direct)	\$ 6,291,745	\$ 7,636,615
20	State General Fund by:		
21	Interagency Transfers	\$ 3,237,671	\$ 3,223,246
22	Fees & Self-generated Revenues	\$ 650,459	\$ 650,459

23	TOTAL MEANS OF FINANCING		
24	(DISCRETIONARY)	<u>\$ 10,179,875</u>	<u>\$ 11,510,320</u>

25 BY EXPENDITURE CATEGORY:

26	Personal Services	\$ 8,859,461	\$ 8,638,443
27	Operating Expenses	\$ 1,671,857	\$ 2,233,557
28	Professional Services	\$ 60,000	\$ 60,000
29	Other Charges	\$ 1,070,405	\$ 1,084,158
30	Acquisitions/Major Repairs	\$ 0	\$ 843,174

31	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 11,661,723</u>	<u>\$ 12,859,332</u>
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32 **19-658 THRIVE ACADEMY**

33	EXPENDITURES:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
34	Instruction -		
35	Authorized Positions	(49)	(50)
36	Nondiscretionary Expenditures	\$ 826,455	\$ 803,642
37	Discretionary Expenditures	\$ 10,562,101	\$ 10,622,682

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

41	TOTAL EXPENDITURES	<u>\$ 11,388,556</u>	<u>\$ 11,426,324</u>
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1	MEANS OF FINANCE (NONDISCRETIONARY):		
2	State General Fund (Direct)	\$ 574,508	\$ 559,142
3	State General Fund by:		
4	Interagency Transfers	\$ 173,435	\$ 165,454
5	Statutory Dedications:		
6	Education Excellence Fund	\$ 78,512	\$ 79,046
7	TOTAL MEANS OF FINANCING		
8	(NONDISCRETIONARY)	<u>\$ 826,455</u>	<u>\$ 803,642</u>
9	MEANS OF FINANCE (DISCRETIONARY):		
10	State General Fund (Direct)	\$ 7,860,829	\$ 8,207,535
11	State General Fund by:		
12	Interagency Transfers	\$ 2,696,272	\$ 2,410,147
13	Fees & Self-generated Revenues	\$ 5,000	\$ 5,000
14	TOTAL MEANS OF FINANCING		
15	(DISCRETIONARY)	<u>\$ 10,562,101</u>	<u>\$ 10,622,682</u>
16	BY EXPENDITURE CATEGORY:		
17	Personal Services	\$ 5,950,740	\$ 6,179,572
18	Operating Expenses	\$ 5,139,266	\$ 4,905,819
19	Professional Services	\$ 140,555	\$ 160,555
20	Other Charges	\$ 157,995	\$ 180,378
21	Acquisitions/Major Repairs	\$ 0	\$ 0
22	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 11,388,556</u>	<u>\$ 11,426,324</u>

23 **19-659 ÉCOLE POINTE-AU-CHIEN**

24	EXPENDITURES:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
25	Instruction -		
26	Authorized Positions	(16)	(21)
27	Nondiscretionary Expenditures	\$ 190,427	\$ 199,580
28	Discretionary Expenditures	\$ 1,725,783	\$ 2,419,182

29 **Program Description:** *Provides a French immersion education program for the students*  
 30 *of Terrebonne Parish between grades pre-kindergarten through fourth.*

31	TOTAL EXPENDITURES	<u>\$ 1,916,210</u>	<u>\$ 2,618,762</u>
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32	MEANS OF FINANCE (NONDISCRETIONARY):		
33	State General Fund (Direct)	\$ 178,324	\$ 198,434
34	State General Fund by:		
35	Interagency Transfers	\$ 1,327	\$ 1,146
36	Fees & Self-generated Revenues	\$ 10,776	\$ 0
37	TOTAL MEANS OF FINANCING		
38	(NONDISCRETIONARY)	<u>\$ 190,427</u>	<u>\$ 199,580</u>

39	MEANS OF FINANCE (DISCRETIONARY):		
40	State General Fund (Direct)	\$ 1,182,846	\$ 1,678,548
41	State General Fund by:		
42	Interagency Transfers	\$ 378,713	\$ 740,634
43	Fees & Self-generated Revenues	\$ 164,224	\$ 0
44	TOTAL MEANS OF FINANCING		
45	(DISCRETIONARY)	<u>\$ 1,725,783</u>	<u>\$ 2,419,182</u>

1 BY EXPENDITURE CATEGORY:

2	Personal Services	\$ 1,217,469	\$ 1,560,061
3	Operating Expenses	\$ 123,877	\$ 280,857
4	Professional Services	\$ 25,600	\$ 25,600
5	Other Charges	\$ 549,264	\$ 752,244
6	Acquisitions/Major Repairs	<u>\$ 0</u>	<u>\$ 0</u>
7	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 1,916,210</u>	<u>\$ 2,618,762</u>

8 **19-662 LOUISIANA EDUCATIONAL TELEVISION AUTHORITY**

9	EXPENDITURES:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
10	Broadcasting -		
11	Authorized Positions	(64)	(63)
12	Nondiscretionary Expenditures	\$ 1,587,166	\$ 1,528,344
13	Discretionary Expenditures	<u>\$ 11,333,355</u>	<u>\$ 13,871,781</u>

14 **Program Description:** *Provides informative and educational programming for use in*  
 15 *homes and classrooms. Louisiana Educational Television Authority (LETA) strives to*  
 16 *connect the citizens of Louisiana by creating content that showcases Louisiana’s unique*  
 17 *history, people, places, and events; supports lifelong learning; and provides critical*  
 18 *information during emergencies. LETA strives to utilize emerging media technologies for*  
 19 *the benefit of the citizens of Louisiana.*

20	TOTAL EXPENDITURES	<u>\$ 12,920,521</u>	<u>\$ 15,400,125</u>
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21 MEANS OF FINANCE (NONDISCRETIONARY):

22	State General Fund (Direct)	\$ 1,236,196	\$ 1,188,261
23	State General Fund by:		
24	Interagency Transfers	\$ 31,105	\$ 29,878
25	Fees & Self-generated Revenues	\$ 244,865	\$ 235,205
26	Statutory Dedications:		
27	Education Excellence Fund	<u>\$ 75,000</u>	<u>\$ 75,000</u>

28	TOTAL MEANS OF FINANCING		
29	(NONDISCRETIONARY)	<u>\$ 1,587,166</u>	<u>\$ 1,528,344</u>

30 MEANS OF FINANCE (DISCRETIONARY):

31	State General Fund (Direct)	\$ 7,547,759	\$ 10,865,723
32	State General Fund by:		
33	Interagency Transfers	\$ 284,812	\$ 286,039
34	Fees & Self-generated Revenues	\$ 2,099,336	\$ 2,006,581
35	Statutory Dedications:		
36	Imagination Library of Louisiana Fund	<u>\$ 1,401,448</u>	<u>\$ 713,438</u>

37	TOTAL MEANS OF FINANCING		
38	(DISCRETIONARY)	<u>\$ 11,333,355</u>	<u>\$ 13,871,781</u>

39 BY EXPENDITURE CATEGORY:

40	Personal Services	\$ 7,050,727	\$ 7,066,007
41	Operating Expenses	\$ 2,024,926	\$ 2,024,926
42	Professional Services	\$ 43,375	\$ 43,375
43	Other Charges	\$ 2,302,675	\$ 1,259,719
44	Acquisitions/Major Repairs	<u>\$ 1,498,818</u>	<u>\$ 5,006,098</u>
45	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 12,920,521</u>	<u>\$ 15,400,125</u>

1 **19-666 BOARD OF ELEMENTARY AND SECONDARY EDUCATION**

2	EXPENDITURES:		<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
3	Administration -			
4	Authorized Positions		(6)	(6)
5	Nondiscretionary Expenditures	\$	242,323	\$ 266,164
6	Discretionary Expenditures	\$	1,000,457	\$ 1,089,797

7 **Program Description:** *The Board of Elementary and Secondary Education (BESE) provides*  
 8 *oversight for public elementary and secondary schools, the Board’s special schools, and*  
 9 *exercises budgetary responsibility over schools and programs under its jurisdiction.*

10	Louisiana Quality Education Support Fund -			
11	Authorized Positions		(5)	(5)
12	Nondiscretionary Expenditures	\$	21,500,000	\$ 21,500,000
13	Discretionary Expenditures	\$	<u>0</u>	\$ <u>56,895</u>

14 **Program Description:** *The Louisiana Quality Education Support Fund Program provides*  
 15 *an annual allocation of the proceeds from the Louisiana Quality Education Support Fund*  
 16 *Statutory Dedication (8g) for Local Educational Agencies (LEAs) and schools for eligible*  
 17 *K-12 expenditures.*

18	TOTAL EXPENDITURES		<u>\$ 22,742,780</u>	<u>\$ 22,912,856</u>
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19	MEANS OF FINANCE (NONDISCRETIONARY):			
20	State General Fund (Direct)	\$	242,323	\$ 266,164
21	State General Fund by:			
22	Statutory Dedications:			
23	Louisiana Quality Education			
24	Support Fund	\$	<u>21,500,000</u>	\$ <u>21,556,895</u>

25	TOTAL MEANS OF FINANCE			
26	(NONDISCRETIONARY)	\$	<u>21,742,323</u>	<u>\$ 21,823,059</u>

27	MEANS OF FINANCE (DISCRETIONARY):			
28	State General Fund (Direct)	\$	940,457	\$ 998,797
29	State General Fund by:			
30	Fees & Self-generated Revenues	\$	<u>60,000</u>	\$ <u>91,000</u>

31	TOTAL MEANS OF FINANCING			
32	(DISCRETIONARY)	\$	<u>1,000,457</u>	<u>\$ 1,089,797</u>

33 BY EXPENDITURE CATEGORY:

34	Personal Services	\$	1,497,910	\$ 1,576,306
35	Operating Expenses	\$	134,522	\$ 155,091
36	Professional Services	\$	0	\$ 0
37	Other Charges	\$	21,110,348	\$ 21,181,459
38	Acquisitions/Major Repairs	\$	<u>0</u>	\$ <u>0</u>

39	TOTAL BY EXPENDITURE CATEGORY	\$	<u>22,742,780</u>	<u>\$ 22,912,856</u>
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40 The elementary and secondary educational purposes identified below are funded within the  
 41 Louisiana Quality Education Support Fund Statutory Dedication amount appropriated above.  
 42 The purposes are identified separately here to establish the specific amount appropriated for  
 43 each purpose.

1	Louisiana Quality Education Support Fund		
2	Block Grant Allocation	\$ 10,375,000	\$ 10,375,000
3	Statewide Allocation	\$ 10,375,000	\$ 10,375,000
4	Management and Oversight	\$ 455,000	\$ 511,895
5	Review, Evaluation, and Assessment of Proposals	\$ 295,000	\$ 295,000
6	TOTAL	<u>\$ 21,500,000</u>	<u>\$ 21,556,895</u>

7 **19-673 NEW ORLEANS CENTER FOR THE CREATIVE ARTS**

8	EXPENDITURES:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
9	NOCCA Instruction -		
10	Authorized Positions	(79)	(78)
11	Nondiscretionary Expenditures	\$ 1,082,976	\$ 1,003,708
12	Discretionary Expenditures	<u>\$ 9,816,999</u>	<u>\$ 10,186,711</u>

13 **Program Description:** *Provides an instructional program of professional arts training for*  
 14 *high school level students.*

15	TOTAL EXPENDITURES	<u>\$ 10,899,975</u>	<u>\$ 11,190,419</u>
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16	MEANS OF FINANCE (NONDISCRETIONARY):		
17	State General Fund (Direct)	\$ 871,106	\$ 794,335
18	State General Fund by:		
19	Interagency Transfers	\$ 131,276	\$ 129,199
20	Statutory Dedications:		
21	Education Excellence Fund	<u>\$ 80,594</u>	<u>\$ 80,174</u>
22	TOTAL MEANS OF FINANCING		
23	(NONDISCRETIONARY)	<u>\$ 1,082,976</u>	<u>\$ 1,003,708</u>

24	MEANS OF FINANCE (DISCRETIONARY):		
25	State General Fund (Direct)	\$ 7,291,968	\$ 7,678,159
26	State General Fund by:		
27	Interagency Transfers	<u>\$ 2,525,031</u>	<u>\$ 2,508,552</u>
28	TOTAL MEANS OF FINANCING		
29	(DISCRETIONARY)	<u>\$ 9,816,999</u>	<u>\$ 10,186,711</u>

30	BY EXPENDITURE CATEGORY:		
31	Personal Services	\$ 7,748,173	\$ 7,827,117
32	Operating Expenses	\$ 2,167,552	\$ 2,072,558
33	Professional Services	\$ 124,560	\$ 164,560
34	Other Charges	\$ 742,760	\$ 756,184
35	Acquisitions/Major Repairs	<u>\$ 116,930</u>	<u>\$ 370,000</u>
36	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 10,899,975</u>	<u>\$ 11,190,419</u>

37 **DEPARTMENT OF EDUCATION**

38 **INCENTIVE EXPENDITURE FORECAST**

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

1	INCENTIVE EXPENDITURES:	<b><u>AUTHORITY</u></b>	<b><u>FORECAST</u></b>
2	Rebates for Donations to School Tuition		
3	Organizations	R.S. 47:6301	\$ 26,988,000

4 **19-678 STATE ACTIVITIES**

5	EXPENDITURES:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
6	Administrative Support -		
7	Authorized Positions	(95)	(95)
8	Nondiscretionary Expenditures	\$ 7,678,278	\$ 7,809,825
9	Discretionary Expenditures	\$ 18,803,013	\$ 20,005,160

10 **Program Description:** *Performs the functions of the state relating to accounting and*  
 11 *budget control, procurement and contract management, management and program analysis,*  
 12 *and grants management, all in accordance with applicable law.*

13	District Support -		
14	Authorized Positions	(406)	(406)
15	Nondiscretionary Expenditures	\$ 7,174,294	\$ 7,162,335
16	Discretionary Expenditures	\$ 164,026,879	\$ 168,883,776

17 **Program Description:** *Supports local education agencies in identifying opportunities and*  
 18 *resources for improved instructional leadership, effective policy and practice, and*  
 19 *comprehensive intervention in their lowest-performing schools. Serves as the office having*  
 20 *primary responsibility for communications with and support for all local superintendents,*  
 21 *charter school leaders, and school administrative staff throughout the state.*

22	Auxiliary Account -		
23	Authorized Positions	(10)	(10)
24	Nondiscretionary Expenditures	\$ 185,929	\$ 175,603
25	Discretionary Expenditures	\$ 1,514,609	\$ 1,574,519

26 **Program Description:** *Consolidates the self-generated funding collected by the Curriculum*  
 27 *Resources and Teacher Certification Divisions to financially support those functions.*

28	TOTAL EXPENDITURES	<u>\$ 199,383,002</u>	<u>\$ 205,611,218</u>
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29	MEANS OF FINANCE (NONDISCRETIONARY):		
30	State General Fund (Direct)	\$ 8,218,965	\$ 8,498,528
31	State General Fund by:		
32	Interagency Transfers	\$ 192,631	\$ 183,759
33	Fees & Self-generated Revenues	\$ 223,461	\$ 219,364
34	Statutory Dedications:		
35	Conservation Fund - Environmental		
36	Education Account	\$ 5,969	\$ 6,357
37	Federal Funds	<u>\$ 6,397,475</u>	<u>\$ 6,239,755</u>

38	TOTAL MEANS OF FINANCING		
39	(NONDISCRETIONARY)	<u>\$ 15,038,501</u>	<u>\$ 15,147,763</u>

40	MEANS OF FINANCE (DISCRETIONARY):		
41	State General Fund (Direct)	\$ 55,067,032	\$ 57,683,991
42	State General Fund by:		
43	Interagency Transfers	\$ 12,489,572	\$ 12,498,444
44	Fees & Self-generated Revenues	\$ 6,764,036	\$ 8,076,276
45	Statutory Dedications:		
46	Conservation Fund - Environmental		
47	Education Account	\$ 56,541	\$ 56,153

1	Reading Enrichment and Academic		
2	Deliverables (READ) Fund	\$ 1,000,000	\$ 0
3	Dyslexia Fund	\$ 1,000,000	\$ 0
4	Federal Funds	<u>\$ 107,967,320</u>	<u>\$ 112,148,591</u>
5	TOTAL MEANS OF FINANCING		
6	(DISCRETIONARY)	<u>\$ 184,344,501</u>	<u>\$ 190,463,455</u>
7	BY EXPENDITURE CATEGORY:		
8	Personal Services	\$ 63,849,296	\$ 66,120,300
9	Operating Expenses	\$ 12,616,201	\$ 12,661,104
10	Professional Services	\$ 47,453,124	\$ 46,786,048
11	Other Charges	\$ 75,464,381	\$ 80,043,766
12	Acquisitions/Major Repairs	<u>\$ 0</u>	<u>\$ 0</u>
13	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 199,383,002</u>	<u>\$ 205,611,218</u>
14	<b>19-681 SUBGRANTEE ASSISTANCE</b>		
15	EXPENDITURES:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
16	Non Federal Support -		
17	Authorized Positions	(0)	(0)
18	Nondiscretionary Expenditures	\$ 20,132,340	\$ 17,674,579
19	Discretionary Expenditures	\$ 262,171,058	\$ 306,204,460
20	<b>Program Description:</b>		
21	<i>Provides financial assistance to local education agencies and other</i>		
22	<i>providers that serve children, students with disabilities, and children from disadvantaged</i>		
23	<i>backgrounds or high-poverty areas through programs designed to improve student academic</i>		
24	<i>achievement.</i>		
24	Federal Support -		
25	Authorized Positions	(0)	(0)
26	Nondiscretionary Expenditures	\$ 0	\$ 0
27	Discretionary Expenditures	<u>\$ 1,737,402,763</u>	<u>\$ 1,738,032,763</u>
28	<b>Program Description:</b>		
29	<i>Distributes federal flow-through funds to local education agencies</i>		
30	<i>and other providers that serve children, students with disabilities, and children from</i>		
31	<i>disadvantaged backgrounds or high-poverty areas through programs designed to improve</i>		
32	<i>student academic achievement.</i>		
32	TOTAL EXPENDITURES	<u>\$ 2,019,706,161</u>	<u>\$ 2,061,911,802</u>
33	MEANS OF FINANCE (NONDISCRETIONARY):		
34	State General Fund (Direct)	\$ 1,020,231	\$ 1,020,231
35	State General Fund by:		
36	Statutory Dedications:		
37	Education Excellence Fund	<u>\$ 19,112,109</u>	<u>\$ 16,654,348</u>
38	TOTAL MEANS OF FINANCING		
39	(NONDISCRETIONARY)	<u>\$ 20,132,340</u>	<u>\$ 17,674,579</u>
40	MEANS OF FINANCE (DISCRETIONARY):		
41	State General Fund (Direct)	\$ 217,506,571	\$ 262,469,370
42	State General Fund by:		
43	Interagency Transfers	\$ 14,497,746	\$ 12,795,145
44	Fees & Self-generated Revenues	\$ 9,377,789	\$ 10,007,789

1	Statutory Dedications:		
2	Louisiana Early Childhood Education Fund	\$ 29,766,741	\$ 30,539,945
3	Athletic Trainer Professional		
4	Development Fund	\$ 400,000	\$ 400,000
5	Federal Funds	<u>\$ 1,728,024,974</u>	<u>\$ 1,728,024,974</u>
6	TOTAL MEANS OF FINANCING		
7	(DISCRETIONARY)	<u>\$ 1,999,573,821</u>	<u>\$ 2,044,237,223</u>
8	BY EXPENDITURE CATEGORY:		
9	Personal Services	\$ 0	\$ 0
10	Operating Expenses	\$ 0	\$ 0
11	Professional Services	\$ 0	\$ 0
12	Other Charges	\$ 2,019,706,161	\$ 2,061,911,802
13	Acquisitions/Major Repairs	<u>\$ 0</u>	<u>\$ 0</u>
14	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 2,019,706,161</u>	<u>\$ 2,061,911,802</u>
15	<b>19-682 RECOVERY SCHOOL DISTRICT</b>		
16	EXPENDITURES:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
17	Recovery School District - Instruction -		
18	Authorized Positions	(0)	(0)
19	Nondiscretionary Expenditures	\$ 159,098	\$ 129,587
20	Discretionary Expenditures	\$ 7,993,861	\$ 7,883,498
21	<b>Program Description:</b>		
22	<i>The Recovery School District (RSD) – Instruction Program is an</i>		
23	<i>educational service agency administered by the Louisiana Department of Education with the</i>		
24	<i>approval of the Board of Elementary and Secondary Education (BESE). The RSD provides</i>		
25	<i>an appropriate education for children attending public elementary or secondary schools</i>		
26	<i>operated under the jurisdiction and direction of any city, parish or other local public school</i>		
27	<i>board or any other public entity, which has been transferred to the RSD jurisdiction</i>		
28	<i>pursuant to R.S. 17:10.5.</i>		
28	Recovery School District - Construction -		
29	Authorized Positions	(0)	(0)
30	Nondiscretionary Expenditures	\$ 0	\$ 0
31	Discretionary Expenditures	<u>\$ 3,320,056</u>	<u>\$ 3,320,056</u>
32	<b>Program Description:</b>		
33	<i>The Recovery School District (RSD) - Construction Program</i>		
34	<i>provides for the multi-year Orleans Parish Reconstruction Master Plan for the renovation</i>		
35	<i>or building of public school facilities.</i>		
35	TOTAL EXPENDITURES	<u>\$ 11,473,015</u>	<u>\$ 11,333,141</u>
36	MEANS OF FINANCE (NONDISCRETIONARY):		
37	State General Fund by:		
38	Interagency Transfers	\$ 94,362	\$ 73,479
39	Fees & Self-generated Revenues	<u>\$ 64,736</u>	<u>\$ 56,108</u>
40	TOTAL MEANS OF FINANCING		
41	(NONDISCRETIONARY)	<u>\$ 159,098</u>	<u>\$ 129,587</u>

1	MEANS OF FINANCE (DISCRETIONARY):		
2	State General Fund (Direct)	\$ 91,321	\$ 96,535
3	State General Fund by:		
4	Interagency Transfers	\$ 7,837,172	\$ 7,712,967
5	Fees & Self-generated Revenues	<u>\$ 3,385,424</u>	<u>\$ 3,394,052</u>
6	TOTAL MEANS OF FINANCING		
7	(DISCRETIONARY)	<u>\$ 11,313,917</u>	<u>\$ 11,203,554</u>
8	BY EXPENDITURE CATEGORY:		
9	Personal Services	\$ 1,138,546	\$ 993,458
10	Operating Expenses	\$ 847,528	\$ 847,528
11	Professional Services	\$ 3,174,828	\$ 3,174,828
12	Other Charges	\$ 6,062,113	\$ 6,067,327
13	Acquisitions/Major Repairs	<u>\$ 250,000</u>	<u>\$ 250,000</u>
14	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 11,473,015</u>	<u>\$ 11,333,141</u>

15 **19-695 MINIMUM FOUNDATION PROGRAM**

16	EXPENDITURES:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
17	Minimum Foundation Program -		
18	Authorized Positions	(0)	(0)
19	Nondiscretionary Expenditures	\$ 4,265,688,943	\$ 4,066,583,148
20	Discretionary Expenditures	<u>\$ 0</u>	<u>\$ 0</u>

21 **Program Description:** *Provides funding for the cost of a minimum foundation program of*  
 22 *education in all public elementary and secondary schools as well as equitably allocates the*  
 23 *funds to parish and city school systems.*

24	TOTAL EXPENDITURES	<u>\$ 4,265,688,943</u>	<u>\$ 4,066,583,148</u>
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25	MEANS OF FINANCE (NONDISCRETIONARY):		
26	State General Fund (Direct)	\$ 3,947,946,759	\$ 3,775,474,334
27	State General Fund by:		
28	Statutory Dedications:		
29	Support Education in Louisiana		
30	First (the SELF Fund) Fund	\$ 106,618,662	\$ 104,800,814
31	Lottery Proceeds Fund not to be expended		
32	prior to January 1, 2027	\$ 185,800,000	\$ 186,308,000
33	Overcollections Fund	<u>\$ 25,323,522</u>	<u>\$ 0</u>
34	TOTAL MEANS OF FINANCING		
35	(NONDISCRETIONARY)	<u>\$ 4,265,688,943</u>	<u>\$ 4,066,583,148</u>

36 In accordance with Article VIII Section 13.B the governor may reduce the Minimum  
 37 Foundation Program appropriations contained in this act provided that any such reduction  
 38 is consented to in writing by two-thirds of the elected members of each house of the  
 39 legislature.

40 To ensure and guarantee the state fund match requirements as established by the National  
 41 School Lunch Program, public school lunch programs in the aggregate shall receive from  
 42 state appropriated funds a minimum of \$5,089,767. State fund distribution amounts made  
 43 by local education agencies to the school lunch programs shall be made monthly.

1 BY EXPENDITURE CATEGORY:

2	Personal Services	\$	0	\$	0
3	Operating Expenses	\$	0	\$	0
4	Professional Services	\$	0	\$	0
5	Other Charges	\$	4,265,688,943	\$	4,066,583,148
6	Acquisitions/Major Repairs	\$	<u>0</u>	\$	<u>0</u>
7	TOTAL BY EXPENDITURE CATEGORY	\$	<u>4,265,688,943</u>	\$	<u>4,066,583,148</u>

8 **19-697 NONPUBLIC EDUCATIONAL ASSISTANCE**

9	EXPENDITURES:		<b><u>FY 26 EOB</u></b>		<b><u>FY 27 REC</u></b>
10	Required Services -				
11	Authorized Positions		(0)		(0)
12	Nondiscretionary Expenditures	\$	0	\$	0
13	Discretionary Expenditures	\$	10,816,924	\$	10,816,924

14 **Program Description:** *Reimburses nonpublic schools for costs incurred by each such*  
 15 *school during the preceding school year for providing school services, maintaining records,*  
 16 *and completing and filing reports, and providing required education-related data.*

17	School Lunch Salary Supplement -				
18	Authorized Positions		(0)		(0)
19	Nondiscretionary Expenditures	\$	0	\$	0
20	Discretionary Expenditures	\$	7,002,614	\$	7,002,614

21 **Program Description:** *Provides salary supplements for lunchroom employees at eligible*  
 22 *nonpublic schools.*

23	Textbook Administration -				
24	Authorized Positions		(0)		(0)
25	Nondiscretionary Expenditures	\$	0	\$	0
26	Discretionary Expenditures	\$	129,586	\$	129,586

27 **Program Description:** *Provides State funds for the administrative costs incurred by public*  
 28 *school systems that order and disburse school library books, textbooks, and other materials*  
 29 *of instruction to nonpublic school students.*

30	Textbooks -				
31	Authorized Positions		(0)		(0)
32	Nondiscretionary Expenditures	\$	2,745,655	\$	2,645,655
33	Discretionary Expenditures	\$	<u>0</u>	\$	<u>0</u>

34 **Program Description:** *Provides State funds for the purchase of books and other materials*  
 35 *of instruction for eligible nonpublic schools.*

36	TOTAL EXPENDITURES	\$	<u>20,694,779</u>	\$	<u>20,594,779</u>
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37 MEANS OF FINANCE (NONDISCRETIONARY):

38	State General Fund (Direct)	\$	<u>2,745,655</u>	\$	<u>2,645,655</u>
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39 TOTAL MEANS OF FINANCING  
 40 (NONDISCRETIONARY)

40		\$	<u>2,745,655</u>	\$	<u>2,645,655</u>
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41 MEANS OF FINANCE (DISCRETIONARY):

42	State General Fund (Direct)	\$	<u>17,949,124</u>	\$	<u>17,949,124</u>
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43 TOTAL MEANS OF FINANCING  
 44 (DISCRETIONARY)

44		\$	<u>17,949,124</u>	\$	<u>17,949,124</u>
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1 BY EXPENDITURE CATEGORY:

2	Personal Services	\$	0	\$	0
3	Operating Expenses	\$	0	\$	0
4	Professional Services	\$	0	\$	0
5	Other Charges	\$	20,694,779	\$	20,594,779
6	Acquisitions/Major Repairs	\$	<u>0</u>	\$	<u>0</u>
7	TOTAL BY EXPENDITURE CATEGORY	\$	<u>20,694,779</u>	\$	<u>20,594,779</u>

8 **LOUISIANA STATE UNIVERSITY HEALTH SCIENCES CENTER**  
9 **HEALTH CARE SERVICES DIVISION**

10 **19-610 LOUISIANA STATE UNIVERSITY HEALTH SCIENCES CENTER**  
11 **HEALTH CARE SERVICES DIVISION**

12	EXPENDITURES:		<b><u>FY 26 EOB</u></b>		<b><u>FY 27 REC</u></b>
13	Lallie Kemp Regional Medical Center -				
14	Authorized Positions		(0)		(0)
15	Nondiscretionary Expenditures	\$	22,329,185	\$	21,318,881
16	Discretionary Expenditures	\$	<u>51,257,251</u>	\$	<u>53,388,462</u>

17 **Program Description:** *Acute care allied health professionals teaching hospital located in*  
18 *Independence providing inpatient and outpatient acute care hospital services, including*  
19 *emergency room and scheduled clinic services, direct patient care physician services,*  
20 *medical support (ancillary) services, and general support services. This facility is certified*  
21 *triennially (for a three-year period) by the Joint Commission on Accreditation of Healthcare*  
22 *Organizations (JCAHO).*

23	TOTAL EXPENDITURES	\$	<u>73,586,436</u>	\$	<u>74,707,343</u>
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24	MEANS OF FINANCE (NONDISCRETIONARY):				
25	State General Fund (Direct)	\$	17,552,491	\$	16,824,122
26	State General Fund by:				
27	Interagency Transfers	\$	3,917,985	\$	3,441,906
28	Fees & Self-generated	\$	440,829	\$	687,853
29	Federal Funds	\$	<u>417,880</u>	\$	<u>365,000</u>

30	TOTAL MEANS OF FINANCING				
31	(NONDISCRETIONARY):	\$	<u>22,329,185</u>	\$	<u>21,318,881</u>

32	MEANS OF FINANCE (DISCRETIONARY):				
33	State General Fund (Direct)	\$	7,514,366	\$	8,368,154
34	State General Fund by:				
35	Interagency Transfers	\$	13,087,969	\$	13,935,989
36	Fees & Self-generated	\$	25,630,172	\$	25,897,301
37	Federal Funds	\$	<u>5,024,744</u>	\$	<u>5,187,018</u>

38	TOTAL MEANS OF FINANCING				
39	(DISCRETIONARY)	\$	<u>51,257,251</u>	\$	<u>53,388,462</u>

40 BY EXPENDITURE CATEGORY:

41	Personal Services	\$	31,872,067	\$	33,003,822
42	Operating Expenses	\$	14,377,720	\$	14,377,720
43	Professional Services	\$	2,973,309	\$	2,973,309
44	Other Charges	\$	23,931,592	\$	23,920,744
45	Acquisitions/Major Repairs	\$	<u>431,748</u>	\$	<u>431,748</u>
46	TOTAL BY EXPENDITURE CATEGORY	\$	<u>73,586,436</u>	\$	<u>74,707,343</u>

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**SCHEDULE 20**

**OTHER REQUIREMENTS**

**20-451 LOCAL HOUSING OF STATE ADULT OFFENDERS**

EXPENDITURES:	<u>FY 26 EOB</u>	<u>FY 27 REC</u>
Local Housing of Adult Offenders		
Nondiscretionary Expenditures	\$ 158,407,349	\$ 156,988,660
Discretionary Expenditures	\$ 0	\$ 0

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

Transitional Work Program		
Nondiscretionary Expenditures	\$ 12,876,673	\$ 15,056,818
Discretionary Expenditures	\$ 0	\$ 0

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

Local Reentry Services		
Nondiscretionary Expenditures	\$ 0	\$ 0
Discretionary Expenditures	\$ 4,849,992	\$ 4,849,992

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

Criminal Justice Reinvestment Initiative		
Nondiscretionary Expenditures	\$ 29,054,815	\$ 29,054,815
Discretionary Expenditures	<u>\$ 0</u>	<u>\$ 0</u>

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

TOTAL EXPENDITURES	<u>\$ 205,188,829</u>	<u>\$ 205,950,285</u>
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MEANS OF FINANCE (NONDISCRETIONARY):		
State General Fund (Direct)	<u>\$ 200,338,837</u>	<u>\$ 201,100,293</u>
State General Fund by:		
TOTAL MEANS OF FINANCING (NONDISCRETIONARY)	<u>\$ 200,338,837</u>	<u>\$ 201,100,293</u>

MEANS OF FINANCE (DISCRETIONARY):		
State General Fund (Direct)	<u>\$ 4,849,992</u>	<u>\$ 4,849,992</u>

TOTAL MEANS OF FINANCING (DISCRETIONARY)	<u>\$ 4,849,992</u>	<u>\$ 4,849,992</u>
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1 BY EXPENDITURE CATEGORY:

2	Personal Services	\$	0	\$	0
3	Operating Expenses	\$	0	\$	0
4	Professional Services	\$	0	\$	0
5	Other Charges	\$	205,188,829	\$	205,950,285
6	Acquisitions/Major Repairs	\$	<u>0</u>	\$	<u>0</u>
7	TOTAL BY EXPENDITURE CATEGORY	\$	<u>205,188,829</u>	\$	<u>205,950,285</u>

8 **20-452 LOCAL HOUSING OF STATE JUVENILE OFFENDERS**

9	EXPENDITURES:		<b><u>FY 26 EOB</u></b>		<b><u>FY 27 REC</u></b>
10	Local Housing of Juvenile Offenders				
11	Nondiscretionary Expenditures	\$	0	\$	0
12	Discretionary Expenditures	\$	<u>8,069,565</u>	\$	<u>8,069,401</u>

13 **Program Description:** *Provides parish and local jail space for housing juvenile offenders*  
 14 *in state custody who are awaiting transfer to Corrections Services.*

15	TOTAL EXPENDITURES	\$	<u>8,069,565</u>	\$	<u>8,069,401</u>
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16 MEANS OF FINANCE (NONDISCRETIONARY):

17	TOTAL MEANS OF FINANCING				
18	(NONDISCRETIONARY)	\$	<u>0</u>	\$	<u>0</u>

19 MEANS OF FINANCE (DISCRETIONARY):

20	State General Fund (Direct)	\$	<u>8,069,565</u>	\$	<u>8,069,401</u>
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21	TOTAL MEANS OF FINANCING				
22	(DISCRETIONARY)	\$	<u>8,069,565</u>	\$	<u>8,069,401</u>

23 BY EXPENDITURE CATEGORY:

24	Personal Services	\$	0	\$	0
25	Operating Expenses	\$	0	\$	0
26	Professional Services	\$	0	\$	0
27	Other Charges	\$	8,069,565	\$	8,069,401
28	Acquisitions/Major Repairs	\$	<u>0</u>	\$	<u>0</u>
29	TOTAL BY EXPENDITURE CATEGORY	\$	<u>8,069,565</u>	\$	<u>8,069,401</u>

30 **20-901 SALES TAX DEDICATIONS**

31	EXPENDITURES:		<b><u>FY 26 EOB</u></b>		<b><u>FY 27 REC</u></b>
32	Sales Tax Dedications -				
33	Nondiscretionary Expenditures	\$	0	\$	0
34	Discretionary Expenditures	\$	<u>74,631,032</u>	\$	<u>58,227,072</u>

35 **Program Description:** *Percentage of the hotel/motel tax collected in various parishes or*  
 36 *cities which is used for economic development, tourism and economic development,*  
 37 *construction, capital improvements and maintenance, and other local endeavors.*

38	Acadia Parish	\$	97,244	\$	97,244
39	Allen Parish	\$	215,871	\$	215,871
40	Ascension Parish	\$	1,250,000	\$	1,250,000
41	Avoyelles Parish	\$	120,053	\$	120,053
42	Baker	\$	39,499	\$	39,499
43	Beauregard Parish	\$	118,482	\$	105,278

1	Bienville Parish	\$	27,527	\$	27,527
2	Bossier Parish	\$	1,874,272	\$	1,874,272
3	Bossier/Caddo Parishes - Shreveport-Bossier				
4	Convention and Tourist Bureau	\$	557,032	\$	557,032
5	Caddo Parish - Shreveport Riverfront and				
6	Convention Center	\$	3,242,386	\$	1,822,408
7	Calcasieu Parish - City of Lake Charles	\$	3,158,003	\$	3,158,003
8	Calcasieu Parish - West Calcasieu				
9	Community Center	\$	1,292,593	\$	1,292,593
10	Caldwell Parish - Industrial Development Board				
11	of the Parish of Caldwell, Inc.	\$	169	\$	169
12	Cameron Parish Police Jury	\$	19,597	\$	19,597
13	City of Pineville - Economic Development	\$	222,535	\$	222,535
14	Claiborne Parish - Town of Homer	\$	18,782	\$	18,782
15	Claiborne Parish Police Jury	\$	517	\$	517
16	Concordia Parish	\$	87,738	\$	87,738
17	Desoto Parish Tourism Commission	\$	284,432	\$	148,315
18	East Baton Rouge Parish	\$	1,387,936	\$	1,387,936
19	East Baton Rouge Parish - Community				
20	Improvement	\$	2,575,872	\$	2,575,872
21	East Baton Rouge Parish Riverside Centroplex	\$	1,249,308	\$	1,249,308
22	East Carroll Parish	\$	14,316	\$	7,158
23	East Feliciana Parish	\$	2,693	\$	2,693
24	Ernest N. Morial Convention Center, Phase IV				
25	Expansion Project Fund	\$	2,000,000	\$	2,000,000
26	Evangeline Parish	\$	43,071	\$	43,071
27	Franklin Parish - Franklin Parish Tourism				
28	Commission	\$	57,000	\$	42,000
29	Grand Isle Tourism Commission				
30	Enterprise Account	\$	28,295	\$	28,295
31	Grant Parish Police Jury	\$	2,007	\$	2,007
32	Iberia Parish - Iberia Parish Tourist Commission	\$	528,751	\$	424,794
33	Iberville Parish	\$	116,858	\$	116,858
34	Jackson Parish - Jackson Parish Tourism				
35	Commission	\$	27,775	\$	27,775
36	Jefferson Davis Parish - Jefferson Davis Parish				
37	Tourist Commission	\$	310,262	\$	155,131
38	Jefferson Parish	\$	3,794,493	\$	3,096,138
39	Jefferson Parish - City of Gretna	\$	118,389	\$	118,389
40	Lafayette Parish	\$	5,540,101	\$	3,140,101
41	Lafourche ARC	\$	344,734	\$	344,734
42	Lafourche Parish - Lafourche Parish Tourist				
43	Commission	\$	349,984	\$	349,984
44	LaSalle Parish - LaSalle Economic Development				
45	District/Jena Cultural Center	\$	21,791	\$	21,791
46	Lincoln Parish - Municipalities of Choudrant,				
47	Dubach, Simsboro, Grambling, Ruston,				
48	and Vienna	\$	258,492	\$	258,492
49	Lincoln Parish - Ruston-Lincoln Convention				
50	Visitors Bureau	\$	524,858	\$	262,429
51	Livingston Parish - Livingston Parish Tourist				
52	Commission and Livingston Economic				
53	Development Council	\$	332,516	\$	332,516
54	Madison Parish	\$	34,326	\$	34,326
55	Morehouse Parish	\$	49,643	\$	40,972
56	Morehouse Parish - City of Bastrop	\$	40,357	\$	40,357
57	Natchitoches Parish - Natchitoches				
58	Historic District Development Commission	\$	398,956	\$	319,165
59	Natchitoches Parish - Natchitoches Parish Tourist				
60	Commission	\$	130,000	\$	130,000

1	New Orleans Area Tourism and Economic			
2	Development	\$	466	\$ 466
3	Orleans Parish – City of New Orleans Short Term			
4	Rental Administration	\$	8,600,000	\$ 4,300,000
5	Orleans Parish - N.O. Metro Convention and			
6	Visitors Bureau	\$	12,635,069	\$ 12,635,069
7	Ouachita Parish - Monroe-West Monroe			
8	Convention and Visitors Bureau	\$	4,969,351	\$ 1,938,998
9	Plaquemines Parish	\$	228,102	\$ 228,102
10	Pointe Coupee Parish	\$	40,281	\$ 40,281
11	Rapides Parish – Alexandria Economic			
12	Development	\$	370,891	\$ 370,891
13	Rapides Parish - Alexandria/Pineville Area			
14	Convention and Visitors Bureau	\$	242,310	\$ 242,310
15	Rapides Parish - Alexandria/Pineville			
16	Exhibition Hall	\$	250,417	\$ 250,417
17	Rapides Parish - Coliseum	\$	74,178	\$ 74,178
18	Red River Parish	\$	34,733	\$ 34,733
19	Richland Parish	\$	129,215	\$ 116,715
20	River Parishes (St. John the Baptist, St. James,			
21	and St. Charles Parishes)	\$	220,216	\$ 201,547
22	Sabine Parish - Sabine Parish Tourist and			
23	Recreation Commission	\$	599,832	\$ 172,203
24	St. Bernard Parish	\$	116,399	\$ 116,399
25	St. Charles Parish Council	\$	1,256,583	\$ 750,000
26	St. James Parish	\$	30,756	\$ 30,756
27	St. John the Baptist Parish - St. John the Baptist			
28	Conv. Facility	\$	329,036	\$ 329,036
29	St. Landry Parish	\$	767,159	\$ 373,159
30	St. Martin Parish - St. Martin Parish Tourist			
31	Commission	\$	472,179	\$ 172,179
32	St. Mary Parish - St. Mary Parish Tourist			
33	Commission	\$	1,424,892	\$ 580,000
34	St. Tammany Parish - St. Tammany Parish			
35	Tourist and Convention Commission/			
36	St. Tammany Parish Development District	\$	3,408,408	\$ 2,762,086
37	Tangipahoa Parish	\$	235,000	\$ 175,760
38	Tangipahoa Parish - Tangipahoa Parish Tourist			
39	Commission	\$	800,000	\$ 522,008
40	Tensas Parish	\$	1,941	\$ 1,941
41	Terrebonne Parish - Houma Area Convention			
42	and Visitors Bureau	\$	835,417	\$ 716,178
43	Terrebonne Parish - Houma Area Convention			
44	and Visitors Bureau/Houma Area Downtown			
45	Development Corporation	\$	750,000	\$ 750,000
46	Union Parish – Union Parish Tourist Commission	\$	54,464	\$ 27,232
47	Vermilion Parish	\$	269,341	\$ 250,550
48	Vernon Parish	\$	543,333	\$ 428,272
49	Washington Parish - Economic Development			
50	and Tourism	\$	14,486	\$ 14,486
51	Washington Parish - Infrastructure and Park			
52	Projects	\$	50,000	\$ 50,000
53	Washington Parish - Washington Parish Tourist			
54	Commission	\$	43,025	\$ 43,025
55	Webster Parish - Webster Parish Convention &			
56	Visitors Commission	\$	170,769	\$ 170,769
57	West Baton Rouge Parish	\$	1,495,436	\$ 1,495,436
58	West Carroll Parish	\$	17,076	\$ 17,076
59	West Feliciana Parish - St. Francisville	\$	178,424	\$ 178,424

1	Winn Parish - Greater Winn Parish Development		
2	Corporation for the Louisiana Political		
3	Museum & Hall of Fame	\$ 62,331	\$ 56,665
4	TOTAL EXPENDITURES	<u>\$ 74,631,032</u>	<u>\$ 58,227,072</u>
5	MEANS OF FINANCE (NONDISCRETIONARY):		
6	TOTAL MEANS OF FINANCING		
7	(NONDISCRETIONARY)	<u>\$ 0</u>	<u>\$ 0</u>
8	MEANS OF FINANCE (DISCRETIONARY):		
9	State General Fund by:		
10	Statutory Dedications:		
11	Acadia Parish Visitor Enterprise Fund	\$ 97,244	\$ 97,244
12	(R.S. 47:302.22)		
13	Alexandria/Pineville Area Tourism Fund	\$ 242,310	\$ 242,310
14	(R.S. 47:302.30, 322.32)		
15	Alexandria/Pineville Exhibition Hall Fund	\$ 250,417	\$ 250,417
16	(R.S. 33:4574.7(K))		
17	Allen Parish Capital Improvements Fund	\$ 215,871	\$ 215,871
18	(R.S. 47:302.36, 322.7, 332.28)		
19	Ascension Parish Visitor Enterprise Fund	\$ 1,250,000	\$ 1,250,000
20	(R.S. 47:302.21)		
21	Avoyelles Parish Visitor Enterprise Fund	\$ 120,053	\$ 120,053
22	(R.S. 47:302.6, 322.29, 332.21)		
23	Baker Economic Development Fund	\$ 39,499	\$ 39,499
24	(R.S. 47:302.50, 322.42, 332.48)		
25	Bastrop Municipal Center Fund	\$ 40,357	\$ 40,357
26	(R.S. 47:322.17, 332.34)		
27	Beauregard Parish Community		
28	Improvement Fund	\$ 118,482	\$ 105,278
29	(R.S. 47:302.24, 322.8, 332.12)		
30	Bienville Parish Tourism and Economic		
31	Development Fund	\$ 27,527	\$ 27,527
32	(R.S. 47:302.51, 322.43, 332.49)		
33	Bossier City Riverfront and Civic		
34	Center Fund	\$ 1,874,272	\$ 1,874,272
35	(R.S. 47:332.7)		
36	Caldwell Parish Economic Development		
37	Fund	\$ 169	\$ 169
38	(R.S. 47:322.36)		
39	Cameron Parish Tourism Development		
40	Fund	\$ 19,597	\$ 19,597
41	(R.S. 47:302.25, 322.12, 332.31)		
42	Claiborne Parish Tourism and Economic		
43	Development Fund	\$ 517	\$ 517
44	(R.S. 47:302.52)		
45	Concordia Parish Economic Development		
46	Fund	\$ 87,738	\$ 87,738
47	(R.S. 47:302.53, 322.45, 332.51)		
48	DeSoto Parish Visitor Enterprise Fund	\$ 284,432	\$ 148,315
49	(R.S. 47:302.39)		
50	East Baton Rouge Parish Community		
51	Improvement Fund	\$ 2,575,872	\$ 2,575,872
52	(R.S. 47:302.29)		
53	East Baton Rouge Parish Enhancement		
54	Fund	\$ 1,387,936	\$ 1,387,936
55	(R.S. 47:322.9)		

1	East Baton Rouge Parish Riverside			
2	Centroplex Fund	\$	1,249,308	\$ 1,249,308
3	(R.S. 47:332.2)			
4	East Carroll Parish Visitor Enterprise			
5	Fund	\$	14,316	\$ 7,158
6	(R.S. 47:302.32, 322.3, 332.26)			
7	East Feliciana Tourist Commission Fund	\$	2,693	\$ 2,693
8	(R.S. 47:302.47, 322.27, 332.42)			
9	Ernest N. Morial Convention Center			
10	Phase IV Expansion Project Fund	\$	2,000,000	\$ 2,000,000
11	(R.S. 47:322.38)			
12	Evangeline Visitor Enterprise Fund	\$	43,071	\$ 43,071
13	(R.S. 47:302.49, 322.41, 332.47)			
14	Franklin Parish Visitor Enterprise Fund	\$	57,000	\$ 42,000
15	(R.S. 47:302.34)			
16	Grand Isle Tourist Commission			
17	Enterprise Account	\$	28,295	\$ 28,295
18	(R.S. 47:322.34, 332.1)			
19	Grant Parish Economic Development			
20	Fund	\$	2,007	\$ 2,007
21	(R.S. 47:302.55)			
22	Houma/Terrebonne Tourist Fund	\$	835,417	\$ 716,178
23	(R.S. 47:302.20)			
24	Iberia Parish Tourist Commission Fund	\$	528,751	\$ 424,794
25	(R.S. 47:302.13)			
26	Iberville Parish Visitor Enterprise Fund	\$	116,858	\$ 116,858
27	(R.S. 47:332.18)			
28	Jackson Parish Economic Development			
29	and Tourism Fund	\$	27,775	\$ 27,775
30	(R.S. 47: 302.35)			
31	Jefferson Parish Convention Center Fund -			
32	Gretna Tourist Commission			
33	Enterprise Account	\$	118,389	\$ 118,389
34	(R.S. 47:322.34, 332.1)			
35	Jefferson Davis Parish Visitor Enterprise			
36	Fund	\$	310,262	\$ 155,131
37	(R.S. 47:302.38, 322.14, 332.32)			
38	Jefferson Parish Convention Center Fund	\$	3,794,493	\$ 3,096,138
39	(R.S. 47:322.34, 332.1)			
40	Lafayette Parish Visitor Enterprise Fund	\$	5,540,101	\$ 3,140,101
41	(R.S. 47:302.18, 322.28, 332.9)			
42	Lafourche Parish Association for			
43	Retarded Citizens (ARC)			
44	Training and Development Fund	\$	344,734	\$ 344,734
45	(R.S. 47:322.46, 332.52)			
46	Lafourche Parish Enterprise Fund	\$	349,984	\$ 349,984
47	(R.S. 47:302.19)			
48	Lake Charles Civic Center Fund	\$	3,158,003	\$ 3,158,003
49	(R.S. 47:322.11, 332.30)			
50	LaSalle Economic Development			
51	District Fund	\$	21,791	\$ 21,791
52	(R.S. 47: 302.48, 322.35, 332.46)			
53	Lincoln Parish Municipalities Fund	\$	258,492	\$ 258,492
54	(R.S. 47:322.33, 332.43)			
55	Lincoln Parish Visitor Enterprise Fund	\$	524,858	\$ 262,429
56	(R.S. 47:302.8)			
57	Livingston Parish Tourism and			
58	Economic Development Fund	\$	332,516	\$ 332,516
59	(R.S. 47:302.41, 322.21, 332.36)			

1	Madison Parish Visitor Enterprise Fund	\$	34,326	\$	34,326
2	(R.S. 47:302.4, 322.18, 332.44)				
3	Morehouse Parish Visitor Enterprise				
4	Fund	\$	49,643	\$	40,972
5	(R.S. 47:302.9)				
6	New Orleans Metropolitan Convention				
7	and Visitors Bureau Fund	\$	12,635,069	\$	12,635,069
8	(R.S. 47:332.10)				
9	Natchitoches Historic District				
10	Development Fund	\$	398,956	\$	319,165
11	(R.S. 47:302.10, 322.13, 332.5)				
12	Natchitoches Parish Visitor Enterprise				
13	Fund	\$	130,000	\$	130,000
14	(R.S. 47:302.10)				
15	New Orleans Area Economic				
16	Development Fund	\$	466	\$	466
17	(R.S. 47:322.38)				
18	New Orleans Quality of Life Fund	\$	8,600,000	\$	4,300,000
19	(R.S. 47:302.56)				
20	Ouachita Parish Visitor Enterprise Fund	\$	4,969,351	\$	1,938,998
21	(R.S. 47:302.7, 322.1, 332.16)				
22	Pineville Economic Development Fund	\$	222,535	\$	222,535
23	(R.S. 47:302.30)				
24	Plaquemines Parish Visitor Enterprise				
25	Fund	\$	228,102	\$	228,102
26	(R.S. 47:302.40, 322.20, 332.35)				
27	Pointe Coupee Parish Visitor Enterprise				
28	Fund	\$	40,281	\$	40,281
29	(R.S. 47:302.28, 332.17)				
30	Rapides Parish Coliseum Fund	\$	74,178	\$	74,178
31	(R.S. 47:322.32)				
32	Rapides Parish Economic Development				
33	Fund	\$	370,891	\$	370,891
34	(R.S. 47:302.30, 322.32)				
35	Red River Visitor Enterprise Fund	\$	34,733	\$	34,733
36	(R.S. 47:302.45, 322.40, 332.45)				
37	Richland Parish Visitor Enterprise Fund	\$	129,215	\$	116,715
38	(R.S. 47:302.4, 322.18, 332.44)				
39	River Parishes Convention, Tourist,				
40	and Visitors Commission Fund	\$	220,216	\$	201,547
41	(R.S. 47:322.15)				
42	Sabine Parish Tourism Improvement Fund	\$	599,832	\$	172,203
43	(R.S. 47:302.37, 322.10, 332.29)				
44	Shreveport Riverfront and Convention				
45	Center and Independence				
46	Stadium Fund	\$	3,242,386	\$	1,822,408
47	(R.S. 47:302.2, 332.6)				
48	Shreveport-Bossier City Visitor				
49	Enterprise Fund	\$	557,032	\$	557,032
50	(R.S. 47:322.30)				
51	St. Bernard Parish Enterprise Fund	\$	116,399	\$	116,399
52	(R.S. 47:322.39, 332.22)				
53	St. Charles Parish Enterprise Fund	\$	1,256,583	\$	750,000
54	(R.S. 47:302.11, 332.24)				
55	St. Francisville Economic Development				
56	Fund	\$	178,424	\$	178,424
57	(R.S. 47:302.46, 322.26, 332.41)				
58	St. James Parish Enterprise Fund	\$	30,756	\$	30,756
59	(R.S. 47:332.23)				

1	St. John the Baptist Convention Facility			
2	Fund	\$	329,036	\$ 329,036
3	(R.S. 47:332.4)			
4	St. Landry Parish Historical Development			
5	Fund #1	\$	767,159	\$ 373,159
6	(R.S. 47:332.20)			
7	St. Martin Parish Enterprise Fund	\$	472,179	\$ 172,179
8	(R.S. 47:302.27)			
9	St. Mary Parish Visitor Enterprise Fund	\$	1,424,892	\$ 580,000
10	(R.S. 47:302.44, 322.25, 332.40)			
11	St. Tammany Parish Fund	\$	3,408,408	\$ 2,762,086
12	(R.S. 47:302.26, 322.37, 332.13)			
13	Tangipahoa Parish Economic			
14	Development Fund	\$	235,000	\$ 175,760
15	(R.S. 47:322.5)			
16	Tangipahoa Parish Tourist Commission			
17	Fund	\$	800,000	\$ 522,008
18	(R.S. 47:302.17, 332.14)			
19	Tensas Parish Visitor Enterprise Fund	\$	1,941	\$ 1,941
20	(R.S. 47:302.33, 322.4, 332.27)			
21	Terrebonne Parish Visitor Enterprise			
22	Fund	\$	750,000	\$ 750,000
23	(R.S. 47:322.24, 332.39)			
24	Town of Homer Economic Development			
25	Fund	\$	18,782	\$ 18,782
26	(R.S. 47:302.42, 322.22, 332.37)			
27	Union Parish Visitor Enterprise Fund	\$	54,464	\$ 27,232
28	(R.S. 47:302.43, 322.23, 332.38)			
29	Vermilion Parish Visitor Enterprise Fund	\$	269,341	\$ 250,550
30	(R.S. 47:302.23, 322.31, 332.11)			
31	Vernon Parish Legislative Community			
32	Improvement Fund	\$	543,333	\$ 428,272
33	(R.S. 47:302.5, 322.19, 332.3)			
34	Washington Parish Economic			
35	Development and Tourism Fund	\$	14,486	\$ 14,486
36	(R.S. 47:322.6)			
37	Washington Parish Infrastructure and			
38	Park Fund	\$	50,000	\$ 50,000
39	(R.S. 47:332.8(C))			
40	Washington Parish Tourist Commission			
41	Fund	\$	43,025	\$ 43,025
42	(R.S. 47:332.8)			
43	Webster Parish Convention and Visitors			
44	Commission Fund	\$	170,769	\$ 170,769
45	(R.S. 47:302.15)			
46	West Baton Rouge Parish Visitor			
47	Enterprise Fund	\$	1,495,436	\$ 1,495,436
48	(R.S. 47:332.19)			
49	West Calcasieu Community Center Fund	\$	1,292,593	\$ 1,292,593
50	(R.S. 47:302.12, 322.11, 332.30)			
51	West Carroll Parish Visitor			
52	Enterprise Fund	\$	17,076	\$ 17,076
53	(R.S. 47:302.31, 322.2, 332.25)			
54	Winn Parish Tourism Fund	\$	62,331	\$ 56,665
55	(R.S. 47:302.16, 322.16, 332.33)			
56	TOTAL MEANS OF FINANCING			
57	(DISCRETIONARY)	\$	<u>74,631,032</u>	\$ <u>58,227,072</u>

1 BY EXPENDITURE CATEGORY:

2	Personal Services	\$	0	\$	0
3	Operating Expenses	\$	0	\$	0
4	Professional Services	\$	0	\$	0
5	Other Charges	\$	74,631,032	\$	58,227,072
6	Acquisitions and Major Repairs	\$	<u>0</u>	\$	<u>0</u>
7	TOTAL BY EXPENDITURE CATEGORY	\$	<u>74,631,032</u>	\$	<u>58,227,072</u>

8 **20-903 PARISH TRANSPORTATION**

9	EXPENDITURES:		<u>FY 26 EOB</u>		<u>FY 27 REC</u>
10	Parish Road Program (per R.S. 48:751-756(A)(1))				
11	Nondiscretionary Expenditures	\$	34,000,000	\$	34,000,000
12	Discretionary Expenditures	\$	0	\$	0
13	Parish Road Program (per R.S. 48:751-756(A)(3))				
14	Nondiscretionary Expenditures	\$	4,445,000	\$	4,445,000
15	Discretionary Expenditures	\$	0	\$	0
16	Mass Transit Program (per R.S. 48:756(B)-(E))				
17	Nondiscretionary Expenditures	\$	4,955,000	\$	4,955,000
18	Discretionary Expenditures	\$	0	\$	0
19	Off-system Roads and Bridges Match Program				
20	Nondiscretionary Expenditures	\$	3,000,000	\$	3,000,000
21	Discretionary Expenditures	\$	<u>0</u>	\$	<u>0</u>

22 **Program Description:** *Provides funding to all parishes for roads systems maintenance,*  
 23 *mass transit, and to serve as a match for off-system roads and bridges. Funds distributed on*  
 24 *population-based formula as well as on mileage-based formula.*

25	TOTAL EXPENDITURES	\$	<u>46,400,000</u>	\$	<u>46,400,000</u>
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26 MEANS OF FINANCE (NONDISCRETIONARY):

27	State General Fund by:				
28	Statutory Dedication:				
29	Transportation Trust Fund - Regular	\$	<u>46,400,000</u>	\$	<u>46,400,000</u>

30	TOTAL MEANS OF FINANCING				
31	(NONDISCRETIONARY)	\$	<u>46,400,000</u>	\$	<u>46,400,000</u>

32 MEANS OF FINANCE (DISCRETIONARY):

33	TOTAL MEANS OF FINANCING				
34	(DISCRETIONARY)	\$	<u>0</u>	\$	<u>0</u>

35 BY EXPENDITURE CATEGORY:

36	Personal Services	\$	0	\$	0
37	Operating Expenses	\$	0	\$	0
38	Professional Services	\$	0	\$	0
39	Other Charges	\$	46,400,000	\$	46,400,000
40	Acquisitions/Major Repairs	\$	<u>0</u>	\$	<u>0</u>
41	TOTAL BY EXPENDITURE CATEGORY	\$	<u>46,400,000</u>	\$	<u>46,400,000</u>

42 Provided that the Department of Transportation and Development shall administer the Off-  
 43 system Roads and Bridges Match Program.

1       **20-905 INTERIM EMERGENCY BOARD**

2	EXPENDITURES:		<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
3	Administrative			
4	Nondiscretionary Expenditures	\$	0	\$ 0
5	Discretionary Expenditures	\$	<u>36,808</u>	<u>\$ 36,808</u>

6       **Program Description:** *Provides funding for emergency events or occurrences not*  
 7 *reasonably anticipated by the legislature by determining whether such an emergency exists,*  
 8 *obtaining the written consent of two-thirds of the elected members of each house of the*  
 9 *legislature, and appropriating from the general fund or borrowing on the full faith and*  
 10 *credit of the state to meet the emergency, all within constitutional and statutory limitations.*  
 11 *Further provides for administrative costs.*

12	TOTAL EXPENDITURES	\$	<u>36,808</u>	<u>\$ 36,808</u>
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13       MEANS OF FINANCE (NONDISCRETIONARY):

14	TOTAL MEANS OF FINANCING			
15	(NONDISCRETIONARY)	\$	<u>0</u>	<u>\$ 0</u>

16       MEANS OF FINANCE (DISCRETIONARY):

17	State General Fund (Direct)	\$	<u>36,808</u>	<u>\$ 36,808</u>
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18	TOTAL MEANS OF FINANCING			
19	(DISCRETIONARY)	\$	<u>36,808</u>	<u>\$ 36,808</u>

20       BY EXPENDITURE CATEGORY:

21	Personal Services	\$	3,500	\$ 3,500
22	Operating Expenses	\$	3,000	\$ 3,000
23	Professional Services	\$	0	\$ 0
24	Other Charges	\$	30,308	\$ 30,308
25	Acquisitions and Major Repairs	\$	<u>0</u>	<u>\$ 0</u>

26	TOTAL BY EXPENDITURE CATEGORY	\$	<u>36,808</u>	<u>\$ 36,808</u>
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27       **20-906 DISTRICT ATTORNEYS AND ASSISTANT DISTRICT ATTORNEYS**

28	EXPENDITURES:		<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
29	District Attorneys and Assistant			
30	District Attorneys			
31	Nondiscretionary Expenditures	\$	40,694,868	\$ 40,821,973
32	Discretionary Expenditures	\$	<u>107,653</u>	<u>\$ 0</u>

33       **Program Description:** *Provides state funding for 42 District Attorneys, 624 Assistant*  
 34 *District Attorneys, and 65 victims assistance coordinators statewide. State statute provides*  
 35 *an annual salary of \$55,000 per district attorney, \$50,000 per assistant district attorney and*  
 36 *\$30,000 per victims assistance coordinator.*

37	TOTAL EXPENDITURES	\$	<u>40,802,521</u>	<u>\$ 40,821,973</u>
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38       MEANS OF FINANCE (NONDISCRETIONARY):

39	State General Fund (Direct)	\$	35,244,868	\$ 35,371,973
40	State General Fund by:			

1	Statutory Dedications:		
2	Pari-Mutuel Live Racing Facility		
3	Gaming Control Fund	\$ 50,000	\$ 50,000
4	Video Draw Poker Device Fund	\$ 5,400,000	\$ 5,400,000
5	TOTAL MEANS OF FINANCING		
6	(NONDISCRETIONARY)	<u>\$ 40,694,868</u>	<u>\$ 40,821,973</u>
7	MEANS OF FINANCE (DISCRETIONARY):		
8	State General Fund (Direct)	\$ 107,653	\$ 0
9	TOTAL MEANS OF FINANCING		
10	(DISCRETIONARY)	<u>\$ 107,653</u>	<u>\$ 0</u>
11	BY EXPENDITURE CATEGORY:		
12	Personal Services	\$ 0	\$ 0
13	Operating Expenses	\$ 0	\$ 0
14	Professional Services	\$ 0	\$ 0
15	Other Charges	\$ 40,802,521	\$ 40,821,973
16	Acquisitions/Major Repairs	\$ 0	\$ 0
17	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 40,802,521</u>	<u>\$ 40,821,973</u>
18	<b>20-923 CORRECTIONS DEBT SERVICE</b>		
19	EXPENDITURES:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
20	Corrections Debt Service		
21	Nondiscretionary Expenditures	\$ 7,595,661	\$ 7,734,150
22	Discretionary Expenditures	\$ 0	\$ 0
23	<b>Program Description:</b>		
24	<i>Provides principal and interest payments for the Louisiana</i>		
25	<i>Correctional Facilities Corporation Lease Revenue Bonds which were sold for the</i>		
	<i>construction, purchase, or improvement of correctional facilities.</i>		
26	TOTAL EXPENDITURES	<u>\$ 7,595,661</u>	<u>\$ 7,734,150</u>
27	MEANS OF FINANCE (NONDISCRETIONARY):		
28	State General Fund (Direct)	\$ 7,595,661	\$ 7,734,150
29	TOTAL MEANS OF FINANCING		
30	(NONDISCRETIONARY)	<u>\$ 7,595,661</u>	<u>\$ 7,734,150</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	\$ 7,595,661	\$ 7,734,150
39	Acquisitions/Major Repairs	\$ 0	\$ 0
40	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 7,595,661</u>	<u>\$ 7,734,150</u>

1       **20-924 VIDEO DRAW POKER - LOCAL GOVERNMENT AID**

2	EXPENDITURES:		<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
3	State Aid			
4	Nondiscretionary Expenditures	\$	0	\$ 0
5	Discretionary Expenditures	\$	<u>53,741,660</u>	<u>50,663,278</u>

6       **Program Description:** *Provides distribution of approximately 25% of funds in Video Draw*  
 7       *Poker Device Fund (less District Attorneys and Asst. District Attorneys dedications of*  
 8       *\$5,400,000) to local parishes or municipalities in which devices are operated based on*  
 9       *portion of fees/fines/penalties contributed to total. Funds used for enforcement of statute and*  
 10       *public safety.*

11	TOTAL EXPENDITURES	\$	<u>53,741,660</u>	<u>50,663,278</u>
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12       MEANS OF FINANCE (NONDISCRETIONARY):

13	TOTAL MEANS OF FINANCING			
14	(NONDISCRETIONARY)	\$	<u>0</u>	<u>0</u>

15       MEANS OF FINANCE (DISCRETIONARY):

16	State General Fund by:			
17	Statutory Dedications:			
18	Video Draw Poker Device Fund	\$	<u>53,741,660</u>	<u>50,663,278</u>

19	TOTAL MEANS OF FINANCING			
20	(DISCRETIONARY)	\$	<u>53,741,660</u>	<u>50,663,278</u>

21       BY EXPENDITURE CATEGORY:

22	Personal Services	\$	0	\$ 0
23	Operating Expenses	\$	0	\$ 0
24	Professional Services	\$	0	\$ 0
25	Other Charges	\$	53,741,660	\$ 50,663,278
26	Acquisitions and Major Repairs	\$	<u>0</u>	<u>0</u>

27	TOTAL BY EXPENDITURE CATEGORY	\$	<u>53,741,660</u>	<u>50,663,278</u>
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28       **20-925 UNCLAIMED PROPERTY LEVERAGE FUND - DEBT SERVICE**

29	EXPENDITURES:		<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
30	Debt Service			
31	Nondiscretionary Expenditures	\$	15,000,000	\$ 15,000,000
32	Discretionary Expenditures	\$	<u>0</u>	<u>0</u>

33       **Program Description:** *Provides for the payment of debt service and all related costs and*  
 34       *expenses associated therewith on unclaimed property bonds issued by the commission.*  
 35       *Monies from the I-49 North Account and the I-49 South Account shall be used exclusively*  
 36       *to match federal funds to be used by the Department of Transportation and Development for*  
 37       *the costs for and associated with the construction of Interstate 49.*

38	TOTAL EXPENDITURES	\$	<u>15,000,000</u>	<u>15,000,000</u>
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39       MEANS OF FINANCE (NONDISCRETIONARY):

40	State General Fund by:			
41	Statutory Dedications:			
42	Unclaimed Property Leverage Fund	\$	<u>15,000,000</u>	<u>15,000,000</u>

43	TOTAL MEANS OF FINANCING			
44	(NONDISCRETIONARY)	\$	<u>15,000,000</u>	<u>15,000,000</u>

1	MEANS OF FINANCE (DISCRETIONARY):		
2	TOTAL MEANS OF FINANCING		
3	(DISCRETIONARY)	\$ <u>          0</u>	\$ <u>          0</u>
4			
5	BY EXPENDITURE CATEGORY:		
6	Personal Services	\$          0	\$          0
7	Operating Expenses	\$          0	\$          0
8	Professional Services	\$          0	\$          0
9	Other Charges	\$ 15,000,000	\$ 15,000,000
10	Acquisitions/Major Repairs	\$          0	\$          0
11	TOTAL BY EXPENDITURE CATEGORY	\$ <u>15,000,000</u>	\$ <u>15,000,000</u>

12 **20-926 SPORTS WAGERING LOCAL ALLOCATION FUND**

13	EXPENDITURES:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
14	Sports Wagering Local Allocation Fund		
15	Nondiscretionary Expenditures	\$          0	\$          0
16	Discretionary Expenditures	\$ <u>7,000,000</u>	\$ <u>12,165,750</u>

17 **Program Description:** *Provides a monthly proportionate distribution to each parish governing authority where the taxes occurred. The distribution is proportionate to the population percentage in each parish that allows sports wagering.*

20	TOTAL EXPENDITURES	\$ <u>7,000,000</u>	\$ <u>12,165,750</u>
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21 MEANS OF FINANCE (NONDISCRETIONARY):

22	TOTAL MEANS OF FINANCING		
23	(NONDISCRETIONARY)	\$ <u>          0</u>	\$ <u>          0</u>

24 MEANS OF FINANCE (DISCRETIONARY):

25	State General Fund by:		
26	Statutory Dedications:		
27	Sports Wagering Local Allocation Fund	\$ <u>7,000,000</u>	\$ <u>12,165,750</u>

28	TOTAL MEANS OF FINANCING		
29	(DISCRETIONARY)	\$ <u>7,000,000</u>	\$ <u>12,165,750</u>

30 BY EXPENDITURE CATEGORY:

31	Personal Services	\$          0	\$          0
32	Operating Expenses	\$          0	\$          0
33	Professional Services	\$          0	\$          0
34	Other Charges	\$ 7,000,000	\$ 12,165,750
35	Acquisitions and Major Repairs	\$          0	\$          0

36	TOTAL BY EXPENDITURE CATEGORY	\$ <u>7,000,000</u>	\$ <u>12,165,750</u>
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37 **20-927 LOCAL REVENUE FUND**

38	EXPENDITURES:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
39	Local Revenue Fund		
40	Nondiscretionary Expenditures	\$          0	\$          0
41	Discretionary Expenditures	\$ <u>42,800,000</u>	\$ <u>50,361,562</u>

1 **Program Description:** *Provides solely for distribution to ad valorem tax recipient bodies*  
 2 *within a parish to offset losses attributable to business inventory exemptions to the ad*  
 3 *valorem tax granted by a parish.*

4 TOTAL EXPENDITURES \$ 42,800,000 \$ 50,361,562

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 Local Revenue Fund \$ 42,800,000 \$ 50,361,562

12 TOTAL MEANS OF FINANCING  
 13 (DISCRETIONARY) \$ 42,800,000 \$ 50,361,562

14 BY EXPENDITURE CATEGORY:

15 Personal Services \$ 0 \$ 0

16 Operating Expenses \$ 0 \$ 0

17 Professional Services \$ 0 \$ 0

18 Other Charges \$ 42,800,000 \$ 50,361,562

19 Acquisitions and Major Repairs \$ 0 \$ 0

20 TOTAL BY EXPENDITURE CATEGORY \$ 42,800,000 \$ 50,361,562

21 **20-930 HIGHER EDUCATION - DEBT SERVICE AND MAINTENANCE**

22 EXPENDITURES: **FY 26 EOB** **FY 27 REC**

23 Debt Service and Maintenance

24 Nondiscretionary Expenditures \$ 43,859,167 \$ 43,858,402

25 Discretionary Expenditures \$ 0 \$ 0

26 **Program Description:** *Payments for indebtedness, equipment leases and maintenance*  
 27 *reserves for Louisiana public postsecondary education.*

28 TOTAL EXPENDITURES \$ 43,859,167 \$ 43,858,402

29 MEANS OF FINANCE (NONDISCRETIONARY):

30 State General Fund (Direct) \$ 43,859,167 \$ 43,858,402

31 TOTAL MEANS OF FINANCING  
 32 (NONDISCRETIONARY) \$ 43,859,167 \$ 43,858,402

33 MEANS OF FINANCE (DISCRETIONARY):

34 TOTAL MEANS OF FINANCING  
 35 (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	\$	43,859,167	\$	43,858,402
6	Acquisitions/Major Repairs	\$	<u>0</u>	\$	<u>0</u>
7	TOTAL BY EXPENDITURE CATEGORY	\$	<u>43,859,167</u>	\$	<u>43,858,402</u>

8 Any funds remaining after the completion of any project outlined in R.S. 17:3394.3 may be  
 9 made available and used for other projects provided within R.S. 17:3394.3 that are for the  
 10 benefit of the same institution. Prior to the final allocation of such funds, any changes shall  
 11 first be reported to the Joint Legislative Committee on the Budget.

12 **20-931 LOUISIANA ECONOMIC DEVELOPMENT – DEBT SERVICE AND**  
 13 **STATE COMMITMENTS**

14	EXPENDITURES:		<b><u>FY 26 EOB</u></b>		<b><u>FY 27 REC</u></b>
15	Debt Service and State Commitments				
16	Nondiscretionary Expenditures	\$	0	\$	0
17	Discretionary Expenditures	\$	<u>260,030,938</u>	\$	<u>168,981,779</u>

18 **Program Description:** *Louisiana Economic Development Debt Service and State*  
 19 *Commitments provides for the scheduled annual payments due for bonds and state project*  
 20 *commitments.*

21	TOTAL EXPENDITURES	\$	<u>260,030,938</u>	\$	<u>168,981,779</u>
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22 MEANS OF FINANCE (NONDISCRETIONARY):

23	TOTAL MEANS OF FINANCING				
24	(NONDISCRETIONARY)	\$	<u>0</u>	\$	<u>0</u>

25 MEANS OF FINANCE (DISCRETIONARY):

26	State General Fund (Direct)	\$	23,440,122	\$	56,417,940
27	State General Fund by:				
28	Statutory Dedications:				
29	Louisiana Economic Development Fund	\$	64,693,675	\$	25,311,984
30	Louisiana Mega-Project				
31	Development Fund	\$	0	\$	400,000
32	Rapid Response Fund	\$	146,079,741	\$	11,851,855
33	Major Events Incentive Fund	\$	16,400,000	\$	0
34	Louisiana Economic Development				
35	Initiatives Fund	\$	9,417,400	\$	0
36	High Impact Jobs Fund	\$	<u>0</u>	\$	<u>75,000,000</u>

37	TOTAL MEANS OF FINANCING				
38	(DISCRETIONARY)	\$	<u>260,030,938</u>	\$	<u>168,981,779</u>

39 BY EXPENDITURE CATEGORY:

40	Personal Services	\$	0	\$	0
41	Operating Expenses	\$	0	\$	0
42	Professional Services	\$	0	\$	0
43	Other Charges	\$	260,030,938	\$	168,981,779
44	Acquisitions/Major Repairs	\$	<u>0</u>	\$	<u>0</u>
45	TOTAL BY EXPENDITURE CATEGORY	\$	<u>260,030,938</u>	\$	<u>168,981,779</u>

1       **20-932 TWO PERCENT FIRE INSURANCE FUND**

2	EXPENDITURES:		<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
3	State Aid			
4	Nondiscretionary Expenditures	\$	0	\$ 0
5	Discretionary Expenditures	\$	<u>31,753,450</u>	<u>\$ 29,847,251</u>

6       **Program Description:** *Provides funding to local governments to aid in fire protection. A*  
 7       *2% fee is assessed on fire insurance premiums and remitted to local entities on a per capita*  
 8       *basis.*

9	TOTAL EXPENDITURES	\$	<u>31,753,450</u>	<u>\$ 29,847,251</u>
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10       MEANS OF FINANCE (NONDISCRETIONARY):

11	TOTAL MEANS OF FINANCING			
12	(NONDISCRETIONARY)	\$	<u>0</u>	<u>\$ 0</u>

13       MEANS OF FINANCE (DISCRETIONARY):

14	State General Fund by:			
15	Statutory Dedications:			
16	Two Percent Fire Insurance Fund	\$	<u>31,753,450</u>	<u>\$ 29,847,251</u>

17	TOTAL MEANS OF FINANCING			
18	(DISCRETIONARY)	\$	<u>31,753,450</u>	<u>\$ 29,847,251</u>

19       BY EXPENDITURE CATEGORY:

20	Personal Services	\$	0	\$ 0
21	Operating Expenses	\$	0	\$ 0
22	Professional Services	\$	0	\$ 0
23	Other Charges	\$	31,753,450	\$ 29,847,251
24	Acquisitions and Major Repairs	\$	<u>0</u>	<u>\$ 0</u>

25	TOTAL BY EXPENDITURE CATEGORY	\$	<u>31,753,450</u>	<u>\$ 29,847,251</u>
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26       **20-933 GOVERNOR'S CONFERENCES AND INTERSTATE COMPACTS**

27	EXPENDITURES:		<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
28	Governor's Conferences and Interstate Compacts			
29	Nondiscretionary Expenditures	\$	0	\$ 0
30	Discretionary Expenditures	\$	<u>594,063</u>	<u>\$ 594,063</u>

31       **Program Description:** *Pays annual membership dues with national organizations of which*  
 32       *the state is a participating member. The state through this program pays dues to the*  
 33       *following associations: National Association of State Budget Officers, National Governors'*  
 34       *Association, Education Commission of the States, Delta Regional Authority, and the*  
 35       *International Organization De La Francophonie.*

36	TOTAL EXPENDITURES	\$	<u>594,063</u>	<u>\$ 594,063</u>
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37       MEANS OF FINANCE (NONDISCRETIONARY):

38	TOTAL MEANS OF FINANCING			
39	(NONDISCRETIONARY)	\$	<u>0</u>	<u>\$ 0</u>

1 MEANS OF FINANCE (DISCRETIONARY):  
2 State General Fund (Direct) \$ 594,063 \$ 594,063

3 TOTAL MEANS OF FINANCING  
4 (DISCRETIONARY) \$ 594,063 \$ 594,063

5 BY EXPENDITURE CATEGORY:

6 Personal Services \$ 0 \$ 0  
7 Operating Expenses \$ 594,063 \$ 594,063  
8 Professional Services \$ 0 \$ 0  
9 Other Charges \$ 0 \$ 0  
10 Acquisitions and Major Repairs \$ 0 \$ 0

11 TOTAL BY EXPENDITURE CATEGORY \$ 594,063 \$ 594,063

12 **20-939 PREPAID WIRELESS 911 SERVICE**

13 EXPENDITURES: **FY 26 EOB** **FY 27 REC**  
14 Prepaid Wireless 911 Service  
15 Nondiscretionary Expenditures \$ 14,000,000 \$ 14,000,000  
16 Discretionary Expenditures \$ 0 \$ 0

17 **Program Description:** *Provides for the remittance of fees imposed upon the consumer who*  
18 *purchases a prepaid wireless telecommunication service to local 911 communication*  
19 *districts.*

20 TOTAL EXPENDITURES \$ 14,000,000 \$ 14,000,000

21 MEANS OF FINANCE (NONDISCRETIONARY):

22 State General Fund by:  
23 Fees & Self-generated Revenues from  
24 prior and current year collections \$ 14,000,000 \$ 14,000,000

25 TOTAL MEANS OF FINANCING  
26 (NONDISCRETIONARY): \$ 14,000,000 \$ 14,000,000

27 MEANS OF FINANCE (DISCRETIONARY):

28 TOTAL MEANS OF FINANCING  
29 (DISCRETIONARY) \$ 0 \$ 0

30 BY EXPENDITURE CATEGORY:

31 Personal Services \$ 0 \$ 0  
32 Operating Expenses \$ 0 \$ 0  
33 Professional Services \$ 0 \$ 0  
34 Other Charges \$ 14,000,000 \$ 14,000,000  
35 Acquisitions/Major Repairs \$ 0 \$ 0

36 TOTAL BY EXPENDITURE CATEGORY \$ 14,000,000 \$ 14,000,000

37 **20-940 EMERGENCY MEDICAL SERVICES - PARISHES AND**  
38 **MUNICIPALITIES**

39 EXPENDITURES: **FY 26 EOB** **FY 27 REC**  
40 Emergency Medical Services  
41 Nondiscretionary Expenditures \$ 150,000 \$ 150,000  
42 Discretionary Expenditures \$ 0 \$ 0

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

4 TOTAL EXPENDITURES \$ 150,000 \$ 150,000

5 MEANS OF FINANCE (NONDISCRETIONARY):

6 State General Fund by:

7 Fees & Self-generated Revenues \$ 150,000 \$ 150,000

8 TOTAL MEANS OF FINANCING  
 9 (NONDISCRETIONARY) \$ 150,000 \$ 150,000

10 MEANS OF FINANCE (DISCRETIONARY):

11 TOTAL MEANS OF FINANCING  
 12 (DISCRETIONARY) \$ 0 \$ 0

13 BY EXPENDITURE CATEGORY:

14 Personal Services \$ 0 \$ 0  
 15 Operating Expenses \$ 0 \$ 0  
 16 Professional Services \$ 0 \$ 0  
 17 Other Charges \$ 150,000 \$ 150,000  
 18 Acquisitions/Major Repairs \$ 0 \$ 0

19 TOTAL BY EXPENDITURE CATEGORY \$ 150,000 \$ 150,000

20 **20-941 AGRICULTURE AND FORESTRY – PASS THROUGH FUNDS**

21 EXPENDITURES: **FY 26 EOB** **FY 27 REC**  
 22 Agriculture and Forestry – Pass Through Funds  
 23 Nondiscretionary Expenditures \$ 0 \$ 0  
 24 Discretionary Expenditures \$ 32,512,858 \$ 28,955,334

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

31 TOTAL EXPENDITURES \$ 32,512,858 \$ 28,955,334

32 MEANS OF FINANCE (NONDISCRETIONARY):

33 TOTAL MEANS OF FINANCING  
 34 (NONDISCRETIONARY) \$ 0 \$ 0

35 MEANS OF FINANCE (DISCRETIONARY):

36 State General Fund (Direct) \$ 5,679,891 \$ 2,679,789  
 37 State General Fund by:  
 38 Interagency Transfers \$ 580,000 \$ 1,069,398  
 39 Fees & Self-generated Revenues \$ 248,774 \$ 248,774  
 40 Statutory Dedications:  
 41 Louisiana Agricultural Finance  
 42 Authority Fund \$ 200,000 \$ 200,000  
 43 Agricultural Commodity Commission  
 44 Self-Insurance Fund \$ 266,001 \$ 266,001  
 45 Forestry Productivity Fund \$ 4,000,000 \$ 2,953,180

1	Grain and Cotton Indemnity Fund	\$ 753,522	\$ 753,522
2	Louisiana Equine Promotion and	\$ 500,000	\$ 500,000
3	Research Fund		
4	Federal Funds	<u>\$ 20,284,670</u>	<u>\$ 20,284,670</u>
5	TOTAL MEANS OF FINANCING	<u>\$ 32,512,858</u>	<u>\$ 28,955,334</u>
6	BY EXPENDITURE CATEGORY:		
7	Personal Services	\$ 0	\$ 0
8	Operating Expenses	\$ 0	\$ 0
9	Professional Services	\$ 0	\$ 0
10	Other Charges	\$ 32,512,858	\$ 28,955,334
11	Acquisitions/Major Repairs	<u>\$ 0</u>	<u>\$ 0</u>
12	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 32,512,858</u>	<u>\$ 28,955,334</u>

13 Provided, however, that the funds appropriated herein shall be administered by the  
14 commissioner of agriculture and forestry.

15 **20-945 STATE AID TO LOCAL GOVERNMENT ENTITIES**

16	EXPENDITURES:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
17	Miscellaneous Aid		
18	Nondiscretionary Expenditures	\$ 0	\$ 0
19	Discretionary Expenditures	<u>\$ 285,618,968</u>	<u>\$ 24,400,093</u>

20 **Program Description:** *This program provides special state direct aid to specific local*  
21 *entities for various initiatives.*

22	26 <sup>th</sup> Judicial District Court Truancy Programs	\$ 584,838	\$ 282,798
23	Affiliated Blind of Louisiana Training Center	\$ 500,000	\$ 500,000
24	Algiers Economic Development Foundation	\$ 100,569	\$ 100,569
25	Beautification Project for New Orleans		
26	Neighborhoods	\$ 307,370	\$ 100,000
27	Calcasieu Parish School Board	\$ 813,900	\$ 695,460
28	Criminal Justice and First Responders		
29	Fund	\$ 3,262,860	\$ 0
30	Fiscal Administrator Revolving Loans	\$ 455,646	\$ 455,646
31	FORE Kids Foundation	\$ 100,000	\$ 100,000
32	Friends of NORD	\$ 128,890	\$ 100,000
33	Gentilly Development District	\$ 205,021	\$ 100,014
34	Greater New Orleans Sports Foundation	\$ 1,000,000	\$ 1,000,000
35	LA Cancer Research Center of LSU HSCNO		
36	and Tulane HSC	\$ 7,891,635	\$ 8,674,096
37	Louisiana Transportation Infrastructure		
38	Fund	\$ 500,000	\$ 0
39	Law Enforcement Recruitment		
40	Incentive Fund Program	\$ 635,000	\$ 0
41	Lighthouse for the Blind in New Orleans	\$ 655,675	\$ 500,000
42	Louisiana Association for the Blind	\$ 679,650	\$ 500,000
43	Louisiana Bar Foundation	\$ 4,220,853	\$ 4,220,853
44	Louisiana Center for the Blind at Ruston	\$ 500,000	\$ 500,000
45	New Orleans City Park Improvement		
46	Association	\$ 1,830,459	\$ 1,857,500
47	Regional Maintenance and Improvement		
48	Fund Program	\$ 7,225,548	\$ 1,358,670
49	Southwest LA Hurricane Recovery		
50	Fund Program	\$ 112,036	\$ 0
51	Modernization and security Fund	\$ 2,208,006	\$ 0

1	Louisiana Rescue Plan Fund	\$ 2,900,000	\$ 0
2	St. Landry School Board	\$ 584,578	\$ 524,599
3	State Aid to Local Governmental Entities	\$ 210,216,434	\$ 2,829,888
4			
5	TOTAL EXPENDITURES	<u>\$ 285,618,968</u>	<u>\$ 24,400,093</u>
6	MEANS OF FINANCE (NONDISCRETIONARY):		
7	TOTAL MEANS OF FINANCING		
8	(NONDISCRETIONARY)	<u>\$ 0</u>	<u>\$ 0</u>
9	MEANS OF FINANCE (DISCRETIONARY)		
10	State General Fund (Direct)	\$ 252,437,287	\$ 7,050,741
11	State General Fund by:		
12	Statutory Dedications:		
13	Algiers Economic Development		
14	Foundation Fund	\$ 100,569	\$ 100,569
15	Beautification Project for New Orleans		
16	Neighborhoods Fund	\$ 307,370	\$ 100,000
17	Beautification and Improvement of the		
18	New Orleans City Park Fund	\$ 1,830,459	\$ 1,857,500
19	Bossier Parish Truancy Program Fund	\$ 584,838	\$ 282,798
20	Calcasieu Parish Fund	\$ 813,900	\$ 695,460
21	Fiscal Administrator Revolving Loan Fund	\$ 455,646	\$ 455,646
22	Friends of NORD Fund	\$ 128,890	\$ 100,000
23	Gentilly Development District Fund	\$ 205,021	\$ 100,014
24	Greater New Orleans Sports Foundation		
25	Fund	\$ 1,000,000	\$ 1,000,000
26	Louisiana Transportation Infrastructure		
27	Fund	\$ 500,000	\$ 0
28	Criminal Justice and First Responders		
29	Fund	\$ 3,262,860	\$ 0
30	Regional Maintenance and		
31	Improvement Fund	\$ 7,225,548	\$ 1,358,670
32	Rehabilitation for the Blind and Visually		
33	Impaired Fund	\$ 2,335,325	\$ 2,000,000
34	Sports Facility Assistance Fund	\$ 100,000	\$ 100,000
35	St. Landry Parish Excellence Fund	\$ 584,578	\$ 524,599
36	Southwest Louisiana Hurricane		
37	Recovery Fund	\$ 112,036	\$ 0
38	Law Enforcement Recruitment		
39	Incentive Fund	\$ 635,000	\$ 0
40	Louisiana Rescue Plan Fund	\$ 2,900,000	\$ 0
41	Modernization and Security Fund	\$ 2,208,006	\$ 0
42	Tobacco Tax Health Care Fund	\$ 7,891,635	\$ 8,674,096
43	TOTAL MEANS OF FINANCING		
44	(DISCRETIONARY)	<u>\$ 285,618,968</u>	<u>\$ 24,400,093</u>
45	BY EXPENDITURE CATEGORY:		
46	Personal Services	\$ 0	\$ 0
47	Operating Expenses	\$ 0	\$ 0
48	Professional Services	\$ 0	\$ 0
49	Other Charges	\$ 285,618,968	\$ 24,400,093
50	Acquisitions and Major Repairs	\$ 0	\$ 0
51	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 285,618,968</u>	<u>\$ 24,400,093</u>

1     **20-950 JUDGMENTS**

2	EXPENDITURES:		<b><u>FY 26 EOB</u></b>		<b><u>FY 27 REC</u></b>
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    **20-966 SUPPLEMENTAL PAYMENTS TO LAW ENFORCEMENT PERSONNEL**

23	EXPENDITURES:		<b><u>FY 26 EOB</u></b>		<b><u>FY 27 REC</u></b>
24	Municipal Police Supplemental Payments				
25	Nondiscretionary Expenditures	\$	39,217,319	\$	39,217,295
26	Discretionary Expenditures	\$	0	\$	0
27	Firefighters' Supplemental Payments				
28	Nondiscretionary Expenditures	\$	42,985,000	\$	42,985,000
29	Discretionary Expenditures	\$	0	\$	0
30	Constables and Justices of the Peace				
31	Supplemental Payments				
32	Nondiscretionary Expenditures	\$	1,154,480	\$	1,154,480
33	Discretionary Expenditures	\$	0	\$	0
34	Deputy Sheriffs' Supplemental Payments				
35	Nondiscretionary Expenditures	\$	63,694,000	\$	63,649,000
36	Discretionary Expenditures	\$	<u>0</u>	\$	<u>0</u>

37    **Program Description:** *Provides additional compensation for each eligible law enforcement*  
 38    *personnel - municipal police, firefighter, and deputy sheriff - at the rate of \$600 per month.*  
 39    *Provides additional compensation for each eligible municipal constable and justice of the*  
 40    *peace at the rate of \$120 per month.*

41	TOTAL EXPENDITURES	\$	<u>147,050,799</u>	\$	<u>147,050,775</u>
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1 MEANS OF FINANCE (NONDISCRETIONARY):  
2 State General Fund (Direct) \$ 147,050,799 \$ 147,050,775

3 TOTAL MEANS OF FINANCE  
4 (NONDISCRETIONARY) \$ 147,050,799 \$ 147,050,775

5 MEANS OF FINANCE (DISCRETIONARY):

6 TOTAL MEANS OF FINANCING  
7 (DISCRETIONARY) \$ 0 \$ 0

8 BY EXPENDITURE CATEGORY:

9 Personal Services \$ 0 \$ 0  
10 Operating Expenses \$ 0 \$ 0  
11 Professional Services \$ 0 \$ 0  
12 Other Charges \$ 147,050,799 \$ 147,050,775  
13 Acquisitions/Major Repairs \$ 0 \$ 0

14 TOTAL BY EXPENDITURE CATEGORY \$ 147,505,799 \$ 147,050,775

15 There shall be a board of review to oversee the eligibility for payment of deputy sheriffs'  
16 supplemental pay which shall be composed of three (3) members, one of whom shall be the  
17 commissioner of administration or his designee from the Division of Administration; one  
18 of whom shall be a member of the Louisiana Sheriffs' Association selected by the president  
19 thereof; and one of whom shall be the state treasurer or his designee from the Treasury. The  
20 board of review shall establish criteria for eligibility for deputy sheriffs becoming eligible  
21 after the effective date of this Act. Deputy Sheriffs receiving supplemental pay prior to the  
22 effective date of this Act shall not be affected by the eligibility criteria.

23 The amount herein appropriated shall be paid to eligible individuals on a pro rata basis for  
24 the number of working days employed when an individual is terminated prior to the end of  
25 the month.

26 **20-977 DOA - DEBT SERVICE AND MAINTENANCE**

27 EXPENDITURES: **FY 26 EOB** **FY 27 REC**  
28 Debt Service and Maintenance -  
29 Nondiscretionary Expenditures \$ 86,501,950 \$ 86,199,862  
30 Discretionary Expenditures \$ 0 \$ 0

31 **Program Description:** *Payments for indebtedness and maintenance on state buildings*  
32 *maintained by the Louisiana Office Building Corporation and Office Facilities Corporation*  
33 *as well as the funds necessary to pay the debt service requirements resulting from the*  
34 *issuance of Louisiana Public Facilities Authority revenue bonds. The Cooperative Endeavor*  
35 *Agreement (CEA) between the State of Louisiana / Division of Administration, the city of*  
36 *New Orleans, the Sewerage and Water Board of New Orleans, and the Louisiana Public*  
37 *Facilities Authority. In accordance with the terms of the CEA, the State, through the*  
38 *Commissioner of Administration shall include in the Executive Budget a request for the*  
39 *appropriation of funds necessary to pay the debt service requirements resulting from the*  
40 *issuance of Louisiana Public Facilities Authority revenue bonds. These bonds were issued*  
41 *for the purpose of repairing the public infrastructure damaged by the hurricanes. This*  
42 *budget unit is also responsible for debt service payments to Federal City in Algiers,*  
43 *Louisiana.*

44 TOTAL EXPENDITURES \$ 86,501,950 \$ 86,199,862

1	MEANS OF FINANCE (NONDISCRETIONARY):		
2	State General Fund (Direct)	\$ 34,031,406	\$ 33,729,318
3	State General Fund by:		
4	Interagency Transfers	\$ 52,069,119	\$ 52,069,119
5	Fees & Self-generated Revenues from Prior		
6	and Current Year Collections	<u>\$ 401,425</u>	<u>\$ 401,425</u>
7	TOTAL MEANS OF FINANCING		
8	(NONDISCRETIONARY)	<u>\$ 86,501,950</u>	<u>\$ 86,199,862</u>
9	MEANS OF FINANCE (DISCRETIONARY):		
10	TOTAL MEANS OF FINANCING		
11	(DISCRETIONARY)	<u>\$ 0</u>	<u>\$ 0</u>
12	BY EXPENDITURE CATEGORY:		
13	Personal Services	\$ 0	\$ 0
14	Operating Expenses	\$ 0	\$ 0
15	Professional Services	\$ 0	\$ 0
16	Other Charges	\$ 86,501,950	\$ 86,199,862
17	Acquisitions and Major Repairs	<u>\$ 0</u>	<u>\$ 0</u>
18	TOTAL BY EXPENDITURE CATEGORY	<u>\$ 86,501,950</u>	<u>\$ 86,199,862</u>
19	<b>20-XXX FUNDS</b>		
20	EXPENDITURES:	<b><u>FY 26 EOB</u></b>	<b><u>FY 27 REC</u></b>
21	Administrative -		
22	Nondiscretionary Expenditures	\$ 0	\$ 0
23	Discretionary Expenditures	<u>\$ 1,285,309,165</u>	<u>\$ 171,649,060</u>
24	<b>Program Description:</b>		
25	<i>The expenditures reflected in this program are associated with</i>		
26	<i>transfers to various funds. From the fund deposits, appropriations are made to specific state</i>		
	<i>agencies overseeing the expenditures of these funds.</i>		
27	TOTAL EXPENDITURES	<u>\$ 1,285,309,165</u>	<u>\$ 171,649,060</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)	\$ 85,309,165	\$ 171,649,060
33	State General Fund by:		
34	Statutory Dedications:		
35	Revenue Stabilization Trust Fund	<u>\$ 1,200,000,000</u>	<u>\$ 0</u>
36	TOTAL MEANS OF FINANCING		
37	(DISCRETIONARY)	<u>\$ 1,285,309,165</u>	<u>\$ 171,649,060</u>

1 BY EXPENDITURE CATEGORY:

2	Personal Services	\$	0	\$	0
3	Operating Expenses	\$	0	\$	0
4	Professional Services	\$	0	\$	0
5	Other Charges	\$	1,285,309,165	\$	171,649,060
6	Acquisitions and Major Repairs	\$	<u>0</u>	\$	<u>0</u>
7	TOTAL BY EXPENDITURE CATEGORY	\$	<u>1,285,309,165</u>	\$	<u>171,649,060</u>

8 The state treasurer is hereby authorized and directed to transfer monies from the State  
 9 General Fund (Direct) as follows: the amount of \$47,109,668 into the Louisiana Public  
 10 Defender Fund; the amount of \$1,100,000 into the State Emergency Response Fund, the  
 11 amount of \$1,480,000 into the Innocence Compensation Fund; the amount of \$19,640 into  
 12 the Medicaid Trust Fund for the Elderly; the amount of \$1,000,000 into the Louisiana  
 13 Cybersecurity Talent Initiative Fund; the amount of \$25,000,000 into the M.J. Foster  
 14 Promise Program Fund; the amount of \$5,000,000 into the Higher Education Initiatives  
 15 Fund; the amount of \$75,000,000 into the High Impact Job Fund; the amount of \$1,000,000  
 16 into the Louisiana Outdoors Forever Fund; and the amount of \$14,939,752 into the Self-  
 17 Insurance Fund.

18 **CHILDREN'S BUDGET**

19 Section 20. Of the funds appropriated in Section 19, the following amounts are  
 20 designated as services and programs for children and their families and are hereby listed in  
 21 accordance with La. R.S. 46:2604(E). The commissioner of administration shall adjust the  
 22 amounts shown to reflect final appropriations after enactment of this bill.

23 **SCHEDULE 01**  
 24 **EXECUTIVE DEPARTMENT**  
 25 **EXECUTIVE OFFICE**

26 Program/Service	General Fund	Other State	Federal Funds	Total Funds	T.O.
27 Executive Office					
28 -					
29 Children's Trust Fund	\$0	\$1,581,941	\$1,980,394	\$3,562,335	2
30 Children's Trafficking Collaborative	\$0	\$10,348	\$127,451	\$137,799	0
31 Louisiana Youth for Excellence (LYFE) Program	\$0	\$0	\$1,502,960	\$1,502,960	4
32 <b>Subtotal</b>	<b>\$0</b>	<b>\$1,592,289</b>	<b>\$3,610,805</b>	<b>\$5,203,094</b>	<b>6</b>

**SCHEDULE 01**  
**EXECUTIVE DEPARTMENT**  
**MENTAL HEALTH ADVOCACY SERVICE**

<b>Program/Service</b>	<b>General Fund</b>	<b>Other State</b>	<b>Federal Funds</b>	<b>Total Funds</b>	<b>T.O.</b>
<b>Mental Health Advocacy Service -</b>					
Juvenile Legal Representation	\$5,419,967	\$0	\$0	\$5,419,967	39
<b>Subtotal</b>	<b>\$5,419,967</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,419,967</b>	<b>39</b>

**SCHEDULE 01**  
**EXECUTIVE DEPARTMENT**  
**DEPARTMENT OF MILITARY AFFAIRS**

<b>Program/Service</b>	<b>General Fund</b>	<b>Other State</b>	<b>Federal Funds</b>	<b>Total Funds</b>	<b>T.O.</b>
<b>Military Affairs -</b>					
Education Programs including Starbase and Youth Challenge	\$10,199,911	\$151,981	\$29,387,161	\$39,739,053	424
<b>Subtotal</b>	<b>\$10,199,911</b>	<b>\$151,981</b>	<b>\$29,387,161</b>	<b>\$39,739,053</b>	<b>424</b>

**SCHEDULE 01**  
**EXECUTIVE DEPARTMENT**  
**OFFICE OF THE STATE PUBLIC DEFENDER**

<b>Program/Service</b>	<b>General Fund</b>	<b>Other State</b>	<b>Federal Funds</b>	<b>Total Funds</b>	<b>T.O.</b>
<b>Office of the State Public Defender -</b>					
Juvenile Defender Services	\$0	\$6,331,504	\$168,575	\$6,500,079	2
<b>Subtotal</b>	<b>\$0</b>	<b>\$6,331,504</b>	<b>\$168,575</b>	<b>\$6,500,079</b>	<b>2</b>

**SCHEDULE 01**  
**EXECUTIVE DEPARTMENT**  
**LOUISIANA COMMISSION ON LAW ENFORCEMENT**

<b>Program/Service</b>	<b>General Fund</b>	<b>Other State</b>	<b>Federal Funds</b>	<b>Total Funds</b>	<b>T.O.</b>
<b>Youth Services -</b>					
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
<b>Subtotal</b>	<b>\$3,875,000</b>	<b>\$4,558,545</b>	<b>\$0</b>	<b>\$8,433,545</b>	<b>4</b>

**SCHEDULE 06**  
**DEPARTMENT OF CULTURE, RECREATION AND TOURISM**  
**OFFICE OF CULTURAL DEVELOPMENT**

<b>Program/Service</b>	<b>General Fund</b>	<b>Other State</b>	<b>Federal Funds</b>	<b>Total Funds</b>	<b>T.O.</b>
<b>Cultural Development -</b>					
Council for the Development of French in Louisiana (CODOFIL)	\$597,514	\$5,000	\$0	\$602,514	6
<b>Subtotal</b>	<b>\$597,514</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$602,514</b>	<b>6</b>

**SCHEDULE 08C**  
**DEPARTMENT OF YOUTH SERVICES**  
**OFFICE OF JUVENILE JUSTICE**

<b>Program/Service</b>	<b>General Fund</b>	<b>Other State</b>	<b>Federal Funds</b>	<b>Total Funds</b>	<b>T.O.</b>
<b>Office of Juvenile Justice –</b>					
Children’s Service	\$204,622,492	\$1,688,827	\$891,796	\$207,203,115	1,264
<b>Subtotal</b>	<b>\$204,622,492</b>	<b>\$1,688,827</b>	<b>\$891,796</b>	<b>\$207,203,115</b>	<b>1,264</b>

**SCHEDULE 09**  
**LOUISIANA DEPARTMENT OF HEALTH**  
**JEFFERSON PARISHES HUMAN SERVICES AUTHORITY**

<b>Program/Service</b>	<b>General Fund</b>	<b>Other State</b>	<b>Federal Funds</b>	<b>Total Funds</b>	<b>T.O.</b>
<b>Jefferson Parish Human Services Authority -</b>					
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
<b>Subtotal</b>	<b>\$3,618,593</b>	<b>\$981,802</b>	<b>\$0</b>	<b>\$4,600,395</b>	<b>0</b>

**SCHEDULE 09**  
**LOUISIANA DEPARTMENT OF HEALTH**  
**FLORIDA PARISHES HUMAN SERVICES AUTHORITY**

<b>Program/Service</b>	<b>General Fund</b>	<b>Other State</b>	<b>Federal Funds</b>	<b>Total Funds</b>	<b>T.O.</b>
<b>Florida Parishes Human Services Authority -</b>					
Children and Adolescent Behavioral and Development	\$2,545,468	\$317,486	\$97,207	\$2,960,161	16
<b>Subtotal</b>	<b>\$2,545,468</b>	<b>\$317,486</b>	<b>\$97,207</b>	<b>\$2,960,161</b>	<b>16</b>

**SCHEDULE 09**  
**LOUISIANA DEPARTMENT OF HEALTH**  
**CAPITAL AREA HUMAN SERVICES DISTRICT**

<b>Program/Service</b>	<b>General Fund</b>	<b>Other State</b>	<b>Federal Funds</b>	<b>Total Funds</b>	<b>T.O.</b>
<b>Capital Area Human Services District -</b>					
Children's Behavioral Health Services	\$6,184,984	\$0	\$0	\$6,184,984	61
<b>Subtotal</b>	<b>\$6,184,984</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,184,984</b>	<b>61</b>

**SCHEDULE 09**  
**LOUISIANA DEPARTMENT OF HEALTH**  
**DEVELOPMENTAL DISABILITIES COUNCIL**

<b>Program/Service</b>	<b>General Fund</b>	<b>Other State</b>	<b>Federal Funds</b>	<b>Total Funds</b>	<b>T.O.</b>
<b>Developmental Disabilities Council -</b>					
Families Helping Families	\$757,517	\$0	\$0	\$757,517	0
Louisiana Citizens for Action Now (LaCAN)	\$0	\$0	\$240,000	\$240,000	0
<b>Subtotal</b>	<b>\$757,517</b>	<b>\$0</b>	<b>\$240,000</b>	<b>\$997,517</b>	<b>0</b>

**SCHEDULE 09**  
**LOUISIANA DEPARTMENT OF HEALTH**  
**METROPOLITAN HUMAN SERVICES DISTRICT**

<b>Program/Service</b>	<b>General Fund</b>	<b>Other State</b>	<b>Federal Funds</b>	<b>Total Funds</b>	<b>T.O.</b>
<b>Metropolitan Human Services District -</b>					
Children and Adolescent Services	\$2,342,500	\$205,000	\$0	\$2,547,500	0
<b>Subtotal</b>	<b>\$2,342,500</b>	<b>\$205,000</b>	<b>\$0</b>	<b>\$2,547,500</b>	<b>0</b>

**SCHEDULE 09**  
**LOUISIANA DEPARTMENT OF HEALTH**  
**MEDICAL VENDOR ADMINISTRATION**

<b>Program/Service</b>	<b>General Fund</b>	<b>Other State</b>	<b>Federal Funds</b>	<b>Total Funds</b>	<b>T.O.</b>
<b>Medical Vendor Administration -</b>					
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
<b>Subtotal</b>	<b>\$115,140,621</b>	<b>\$1,546,440</b>	<b>\$318,790,792</b>	<b>\$435,477,853</b>	<b>885</b>

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**SCHEDULE 09**  
**LOUISIANA DEPARTMENT OF HEALTH**  
**MEDICAL VENDOR PAYMENTS**

<b>Program/Service</b>	<b>General Fund</b>	<b>Other State</b>	<b>Federal Funds</b>	<b>Total Funds</b>	<b>T.O.</b>
<b>Medical Vendor Payments -</b>					
Services for Medicaid Eligible Children	\$630,615,822	\$569,991,898	\$3,266,052,537	\$4,466,660,257	0
<b>Subtotal</b>	<b>\$630,615,822</b>	<b>\$569,991,898</b>	<b>\$3,266,052,537</b>	<b>\$4,466,660,257</b>	<b>0</b>

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**SCHEDULE 09**  
**LOUISIANA DEPARTMENT OF HEALTH**  
**OFFICE OF THE SECRETARY**

<b>Program/Service</b>	<b>General Fund</b>	<b>Other State</b>	<b>Federal Funds</b>	<b>Total Funds</b>	<b>T.O.</b>
<b>Office of the Secretary -</b>					
Early Childhood Support	\$0	\$7,151,560	\$0	\$7,151,560	0
Disability Determinations Services	\$0	\$0	\$9,827,661	\$9,827,661	48
<b>Subtotal</b>	<b>\$0</b>	<b>\$7,151,560</b>	<b>\$9,827,661</b>	<b>\$16,979,221</b>	<b>48</b>

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**SCHEDULE 09**  
**LOUISIANA DEPARTMENT OF HEALTH**  
**SOUTH CENTRAL LOUISIANA HUMAN SERVICES AUTHORITY**

<b>Program/Service</b>	<b>General Fund</b>	<b>Other State</b>	<b>Federal Funds</b>	<b>Total Funds</b>	<b>T.O.</b>
<b>South Central Louisiana Human Services Authority -</b>					
Children and Adolescent Behavioral and Development	\$4,222,847	\$558,709	\$0	\$4,781,556	27
<b>Subtotal</b>	<b>\$4,222,847</b>	<b>\$558,709</b>	<b>\$0</b>	<b>\$4,781,556</b>	<b>27</b>

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**SCHEDULE 09**  
**LOUISIANA DEPARTMENT OF HEALTH**  
**NORTHEAST DELTA HUMAN SERVICES AREA**

<b>Program/Service</b>	<b>General Fund</b>	<b>Other State</b>	<b>Federal Funds</b>	<b>Total Funds</b>	<b>T.O.</b>
<b>Northeast Delta Human Services Area -</b>					
Children and Adolescent Behavioral and Development	\$2,256,878	\$0	\$0	\$2,256,878	11
<b>Subtotal</b>	<b>\$2,256,878</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,256,878</b>	<b>11</b>

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**SCHEDULE 09**  
**LOUISIANA DEPARTMENT OF HEALTH**  
**ACADIANA AREA HUMAN SERVICES DISTRICT**

<b>Program/Service</b>	<b>General Fund</b>	<b>Other State</b>	<b>Federal Funds</b>	<b>Total Funds</b>	<b>T.O.</b>
<b>Acadiana Area Human Services District -</b>					
Children and Adolescent Behavioral and Development	\$3,619,785	\$317,660	\$137,157	\$4,074,602	29
<b>Subtotal</b>	<b>\$3,619,785</b>	<b>\$317,660</b>	<b>\$137,157</b>	<b>\$4,074,602</b>	<b>29</b>

**SCHEDULE 09**  
**LOUISIANA DEPARTMENT OF HEALTH**  
**OFFICE OF PUBLIC HEALTH**

<b>Program/Service</b>	<b>General Fund</b>	<b>Other State</b>	<b>Federal Funds</b>	<b>Total Funds</b>	<b>T.O.</b>
<b>Personal Health -</b>					
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
<b>Subtotal</b>	<b>\$8,531,251</b>	<b>\$14,684,583</b>	<b>\$129,050,517</b>	<b>\$152,266,351</b>	<b>317</b>

**SCHEDULE 09**  
**LOUISIANA DEPARTMENT OF HEALTH**  
**OFFICE OF BEHAVIORAL HEALTH**

<b>Program/Service</b>	<b>General Fund</b>	<b>Other State</b>	<b>Federal Funds</b>	<b>Total Funds</b>	<b>T.O.</b>
<b>Administration and Support -</b>					
Administration of Children's Services	\$4,343,737	\$0	\$8,184,747	\$12,528,484	15
<b>Subtotal</b>	<b>\$4,343,737</b>	<b>\$0</b>	<b>\$8,184,747</b>	<b>\$12,528,484</b>	<b>15</b>

**SCHEDULE 09**  
**LOUISIANA DEPARTMENT OF HEALTH**  
**OFFICE FOR CITIZENS WITH DEVELOPMENTAL DISABILITIES**

<b>Program/Service</b>	<b>General Fund</b>	<b>Other State</b>	<b>Federal Funds</b>	<b>Total Funds</b>	<b>T.O.</b>
<b>Community Based Programs -</b>					
Early Steps	\$22,825,344	\$2,144,820	\$7,816,547	\$32,786,711	14
<b>Subtotal</b>	<b>\$22,825,344</b>	<b>\$2,144,820</b>	<b>\$7,816,547</b>	<b>\$32,786,711</b>	<b>14</b>

**SCHEDULE 09**  
**LOUISIANA DEPARTMENT OF HEALTH**  
**IMPERIAL CALCASIEU HUMAN SERVICES AUTHORITY**

<b>Program/Service</b>	<b>General Fund</b>	<b>Other State</b>	<b>Federal Funds</b>	<b>Total Funds</b>	<b>T.O.</b>
<b>Imperial Calcasieu Human Services Authority -</b>					
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
<b>Subtotal</b>	<b>\$2,248,530</b>	<b>\$0</b>	<b>\$114,820</b>	<b>\$2,363,350</b>	<b>33</b>

**SCHEDULE 09**  
**LOUISIANA DEPARTMENT OF HEALTH**  
**CENTRAL LOUISIANA HUMAN SERVICES DISTRICT**

<b>Program/Service</b>	<b>General Fund</b>	<b>Other State</b>	<b>Federal Funds</b>	<b>Total Funds</b>	<b>T.O.</b>
<b>Central Louisiana Human Services District -</b>					
Children and Adolescent Services	\$1,839,916	\$0	\$0	\$1,839,916	11
<b>Subtotal</b>	<b>\$1,839,916</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,839,916</b>	<b>11</b>

**SCHEDULE 09**  
**LOUISIANA DEPARTMENT OF HEALTH**  
**NORTHWEST LOUISIANA HUMAN SERVICES DISTRICT**

<b>Program/Service</b>	<b>General Fund</b>	<b>Other State</b>	<b>Federal Funds</b>	<b>Total Funds</b>	<b>T.O.</b>
<b>Northwest Louisiana Human Services District -</b>					
Children and Adolescent Services	\$274,859	\$39,220	\$0	\$314,079	2
<b>Subtotal</b>	<b>\$274,859</b>	<b>\$39,220</b>	<b>\$0</b>	<b>\$314,079</b>	<b>2</b>

**SCHEDULE 10**  
**DEPARTMENT OF CHILDREN AND FAMILY SERVICES**  
**OFFICE OF CHILDREN AND FAMILY SERVICES**

<b>Program/Service</b>	<b>General Fund</b>	<b>Other State</b>	<b>Federal Funds</b>	<b>Total Funds</b>	<b>T.O.</b>
<b>Division of Management and Finance; Division of Child Welfare; and Division of Family Support -</b>					
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
<b>Subtotal</b>	<b>\$227,732,121</b>	<b>\$2,314,224</b>	<b>\$400,094,765</b>	<b>\$630,141,110</b>	<b>2,095</b>

**SCHEDULE 11**  
**DEPARTMENT OF CONSERVATION AND ENERGY**  
**NATURAL RESOURCE MANAGEMENT**

<b>Program/Service</b>	<b>General Fund</b>	<b>Other State</b>	<b>Federal Funds</b>	<b>Total Funds</b>	<b>T.O.</b>
<b>The Office of the Secretary -</b>					
Outreach and Public Information for Children	\$0	\$0	\$33,540	\$33,540	0
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$33,540</b>	<b>\$33,540</b>	<b>0</b>

**SCHEDULE 14  
LOUISIANA WORKS  
WORKFORCE SUPPORT AND TRAINING**

<b>Program/Service</b>	<b>General Fund</b>	<b>Other State</b>	<b>Federal Funds</b>	<b>Total Funds</b>	<b>T.O.</b>
<b>Workforce Support and Training -</b>					
Children's Budget Services to Youth	\$0	\$0	\$8,682,747	\$8,682,747	0
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,682,747</b>	<b>\$8,682,747</b>	<b>0</b>

**SCHEDULE 19A  
HIGHER EDUCATION  
LOUISIANA STATE UNIVERSITY SYSTEM**

<b>Program/Service</b>	<b>General Fund</b>	<b>Other State</b>	<b>Federal Funds</b>	<b>Total Funds</b>	<b>T.O.</b>
<b>Louisiana State University System -</b>					
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
<b>Subtotal</b>	<b>\$14,430,503</b>	<b>\$1,986,114</b>	<b>\$3,155,474</b>	<b>\$19,572,091</b>	<b>0</b>

**SCHEDULE 19A  
HIGHER EDUCATION  
SOUTHERN UNIVERSITY SYSTEM**

<b>Program/Service</b>	<b>General Fund</b>	<b>Other State</b>	<b>Federal Funds</b>	<b>Total Funds</b>	<b>T.O.</b>
<b>Southern University System -</b>					
Child Development Resource Laboratory	\$240,100	\$0	\$0	\$240,100	0
<b>Subtotal</b>	<b>\$240,100</b>	<b>\$0</b>	<b>\$0</b>	<b>\$240,100</b>	<b>0</b>

**SCHEDULE 19A  
HIGHER EDUCATION  
BOARD OF REGENTS**

<b>Program/Service</b>	<b>General Fund</b>	<b>Other State</b>	<b>Federal Funds</b>	<b>Total Funds</b>	<b>T.O.</b>
<b>Office of Student Financial Assistance -</b>					
START College Saving Plan	\$4,052,898	\$0	\$0	\$4,052,898	0
<b>Subtotal</b>	<b>\$4,052,898</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,052,898</b>	<b>0</b>

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**SCHEDULE 19B  
SPECIAL SCHOOLS AND COMMISSIONS  
SPECIAL SCHOOL DISTRICT**

<b>Program/Service</b>	<b>General Fund</b>	<b>Other State</b>	<b>Federal Funds</b>	<b>Total Funds</b>	<b>T.O.</b>
<b>Special School District -</b>					
Special School District	\$28,879,924	\$321,064	\$0	\$29,200,988	327
<b>Subtotal</b>	<b>\$28,879,924</b>	<b>\$321,064</b>	<b>\$0</b>	<b>\$29,200,988</b>	<b>327</b>

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**SCHEDULE 19B  
SPECIAL SCHOOLS AND COMMISSIONS  
JIMMY D. LONG, SR. LOUISIANA SCHOOL FOR MATH, SCIENCE, AND THE ARTS**

<b>Program/Service</b>	<b>General Fund</b>	<b>Other State</b>	<b>Federal Funds</b>	<b>Total Funds</b>	<b>T.O.</b>
<b>Jimmy D. Long, Sr. Louisiana School for Math, Science, and the Arts -</b>					
Jimmy D. Long, Sr. Louisiana School for Math, Science, and the Arts	\$8,867,059	\$731,650	\$0	\$9,598,709	104
Louisiana Virtual School	\$0	\$200,000	\$0	\$200,000	15
<b>Subtotal</b>	<b>\$8,867,059</b>	<b>\$931,650</b>	<b>\$0</b>	<b>\$9,798,709</b>	<b>119</b>

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**SCHEDULE 19B  
SPECIAL SCHOOLS AND COMMISSIONS  
THRIVE ACADEMY**

<b>Program/Service</b>	<b>General Fund</b>	<b>Other State</b>	<b>Federal Funds</b>	<b>Total Funds</b>	<b>T.O.</b>
<b>Thrive Academy -</b>					
Thrive Academy	\$8,766,677	\$84,046	\$0	\$8,850,723	50
<b>Subtotal</b>	<b>\$8,766,677</b>	<b>\$84,046</b>	<b>\$0</b>	<b>\$8,850,723</b>	<b>50</b>

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**SCHEDULE 19B  
SPECIAL SCHOOLS AND COMMISSIONS  
ECOLE POINTE-AU-CHIEN**

<b>Program/Service</b>	<b>General Fund</b>	<b>Other State</b>	<b>Federal Funds</b>	<b>Total Funds</b>	<b>T.O.</b>
<b>Ecole Pointe-Au-Chien</b>					
Instruction and Support	\$1,876,982	\$0	\$0	\$1,876,982	21
<b>Subtotal</b>	<b>\$1,876,982</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,876,982</b>	<b>21</b>

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**SCHEDULE 19B  
SPECIAL SCHOOLS AND COMMISSIONS  
LOUISIANA EDUCATION TELEVISION AUTHORITY**

<b>Program/Service</b>	<b>General Fund</b>	<b>Other State</b>	<b>Federal Funds</b>	<b>Total Funds</b>	<b>T.O.</b>
<b>Broadcasting -</b>					
Louisiana Educational TV Authority	\$12,053,984	\$3,030,224	\$0	\$15,084,208	63
<b>Subtotal</b>	<b>\$12,053,984</b>	<b>\$3,030,224</b>	<b>\$0</b>	<b>\$15,084,208</b>	<b>63</b>

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**SCHEDULE 19B  
SPECIAL SCHOOLS AND COMMISSIONS  
BOARD OF ELEMENTARY AND SECONDARY EDUCATION**

<b>Program/Service</b>	<b>General Fund</b>	<b>Other State</b>	<b>Federal Funds</b>	<b>Total Funds</b>	<b>T.O.</b>
<b>Administration -</b>					
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
<b>Subtotal</b>	<b>\$1,264,961</b>	<b>\$21,647,895</b>	<b>\$0</b>	<b>\$22,912,856</b>	<b>11</b>

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**SCHEDULE 19B  
SPECIAL SCHOOLS AND COMMISSIONS  
NEW ORLEANS CENTER FOR THE CREATIVE ARTS**

<b>Program/Service</b>	<b>General Fund</b>	<b>Other State</b>	<b>Federal Funds</b>	<b>Total Funds</b>	<b>T.O.</b>
<b>New Orleans Center for the Creative Arts -</b>					
New Orleans Center for the Creative Arts	\$8,472,494	\$80,174	\$0	\$8,552,668	78
<b>Subtotal</b>	<b>\$8,472,494</b>	<b>\$80,174</b>	<b>\$0</b>	<b>\$8,552,668</b>	<b>78</b>

**SCHEDULE 19D**  
**DEPARTMENT OF EDUCATION**  
**STATE ACTIVITIES**

<b>Program/ Service</b>	<b>General Fund</b>	<b>Other State</b>	<b>Federal Funds</b>	<b>Total Funds</b>	<b>T.O.</b>
<b>State Activities -</b>					
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
<b>Subtotal</b>	<b>\$66,182,519</b>	<b>\$8,358,150</b>	<b>\$118,388,346</b>	<b>\$192,929,015</b>	<b>511</b>

**SCHEDULE 19D**  
**DEPARTMENT OF EDUCATION**  
**SUBGRANTEE ASSISTANCE**

<b>Program/ Service</b>	<b>General Fund</b>	<b>Other State</b>	<b>Federal Funds</b>	<b>Total Funds</b>	<b>T.O.</b>
<b>Subgrantee Assistance -</b>					
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
<b>Subtotal</b>	<b>\$263,489,601</b>	<b>\$57,602,082</b>	<b>\$1,728,024,974</b>	<b>\$2,049,116,657</b>	<b>0</b>

**SCHEDULE 19D**  
**DEPARTMENT OF EDUCATION**  
**RECOVERY SCHOOL DISTRICT**

<b>Program/ Service</b>	<b>General Fund</b>	<b>Other State</b>	<b>Federal Funds</b>	<b>Total Funds</b>	<b>T.O.</b>
<b>Recovery School District -</b>					
Recovery School District	\$96,535	\$450,160	\$0	\$546,695	0
Recovery School District - Construction	\$0	\$3,000,000	\$0	\$3,000,000	0
<b>Subtotal</b>	<b>\$96,535</b>	<b>\$3,450,160</b>	<b>\$0</b>	<b>\$3,546,695</b>	<b>0</b>

**SCHEDULE 19D**  
**DEPARTMENT OF EDUCATION**  
**MINIMUM FOUNDATION PROGRAM**

<b>Program/ Service</b>	<b>General Fund</b>	<b>Other State</b>	<b>Federal Funds</b>	<b>Total Funds</b>	<b>T.O.</b>
<b>Minimum Foundation Program -</b>					
Minimum Foundation Program	\$3,775,474,334	\$291,108,814	\$0	\$4,066,583,148	0
<b>Subtotal</b>	<b>\$3,775,474,334</b>	<b>\$291,108,814</b>	<b>\$0</b>	<b>\$4,066,583,148</b>	<b>0</b>

**SCHEDULE 19D**  
**DEPARTMENT OF EDUCATION**  
**NON-PUBLIC EDUCATIONAL ASSISTANCE**

<b>Program/ Service</b>	<b>General Fund</b>	<b>Other State</b>	<b>Federal Funds</b>	<b>Total Funds</b>	<b>T.O.</b>
<b>Nonpublic Educational Assistance -</b>					
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
<b>Subtotal</b>	<b>\$20,594,779</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,594,779</b>	<b>0</b>

**SCHEDULE 20  
OTHER REQUIREMENTS  
LOCAL HOUSING OF STATE JUVENILE OFFENDERS**

<b>Program/ Service</b>	<b>General Fund</b>	<b>Other State</b>	<b>Federal Funds</b>	<b>Total Funds</b>	<b>T.O.</b>
<b>Local Housing of Juvenile Offenders -</b>					
Juvenile Corrections – Local Housing	\$8,069,401	\$0	\$0	\$8,069,401	0
<b>Subtotal</b>	<b>\$8,069,401</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,069,401</b>	<b>0</b>

**FY 2026-2027 CHILDREN’S BUDGET TOTALS**

	<b>General Fund</b>	<b>Other State</b>	<b>Federal Funds</b>	<b>Total Funds</b>	<b>T.O.</b>
<b>TOTAL</b>	<b>\$5,486,628,408</b>	<b>\$1,003,181,921</b>	<b>\$6,032,750,168</b>	<b>\$12,522,560,497</b>	<b>6,489</b>

Section 21. 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 Original

2026 Regular Session

McFarland

**Abstract:** Provides for the ordinary operating expenses of state government.

Effective July 1, 2026.