

Louisiana Senate Finance Committee



FY26 Executive Budget

Schedule 20 – Other Requirements

April 2025

*Senator Cameron Henry, President
Senator Glen Womack, Chairman*



Sherry Phillips-Hymel



FY26 Executive Budget

Schedule 20 — Other Requirements Table of Contents

Schedule 20 Other Requirements

Other Requirements is a collection of budget units that deliver mandatory services, distribute pass-through funds, or expend certain designated revenues.

There are no positions associated with these budget units.

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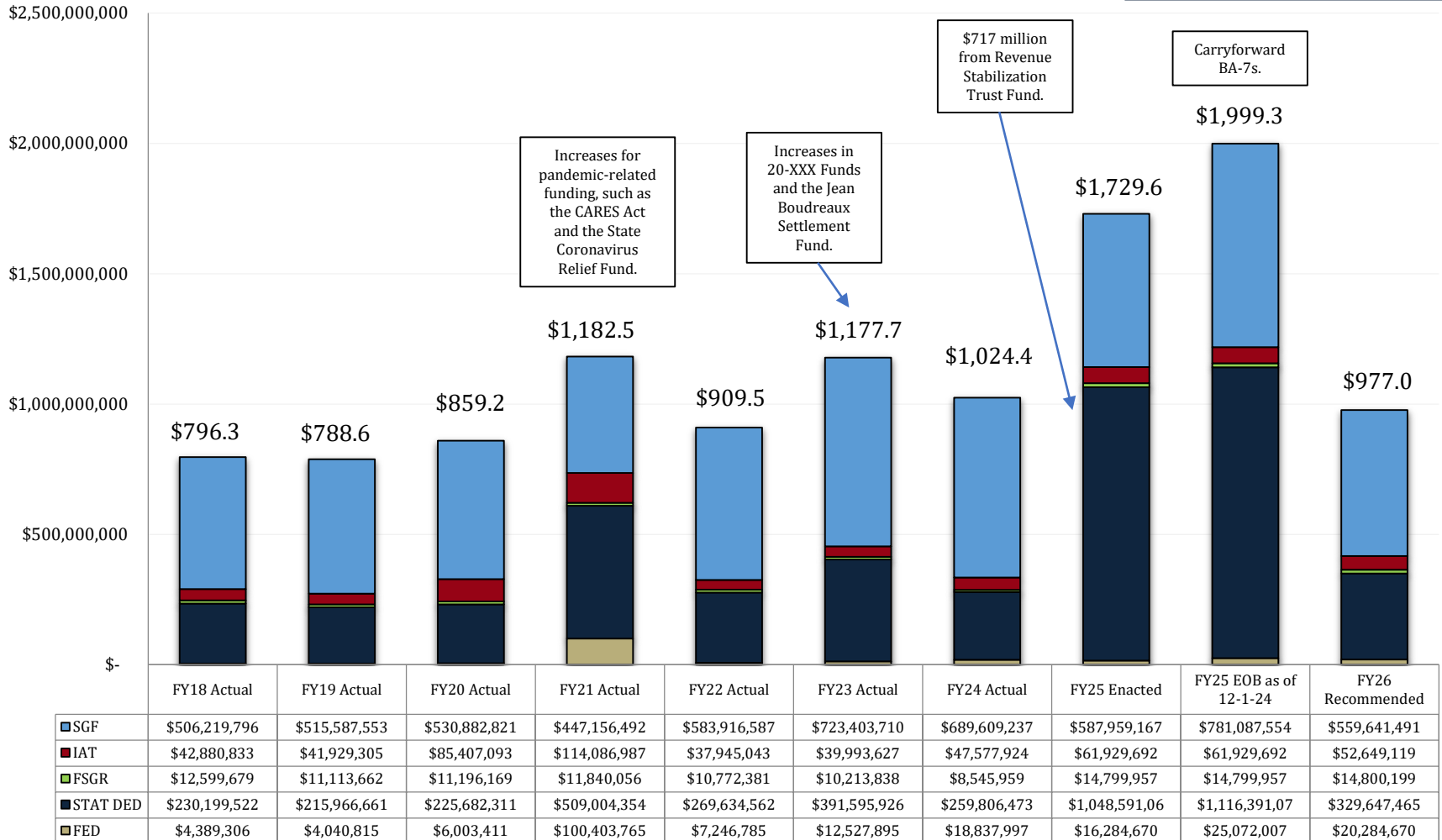


Other Requirements

Changes in Funding since FY18

**Total Budget by Fiscal Year and Means of Finance
(in \$ millions)**

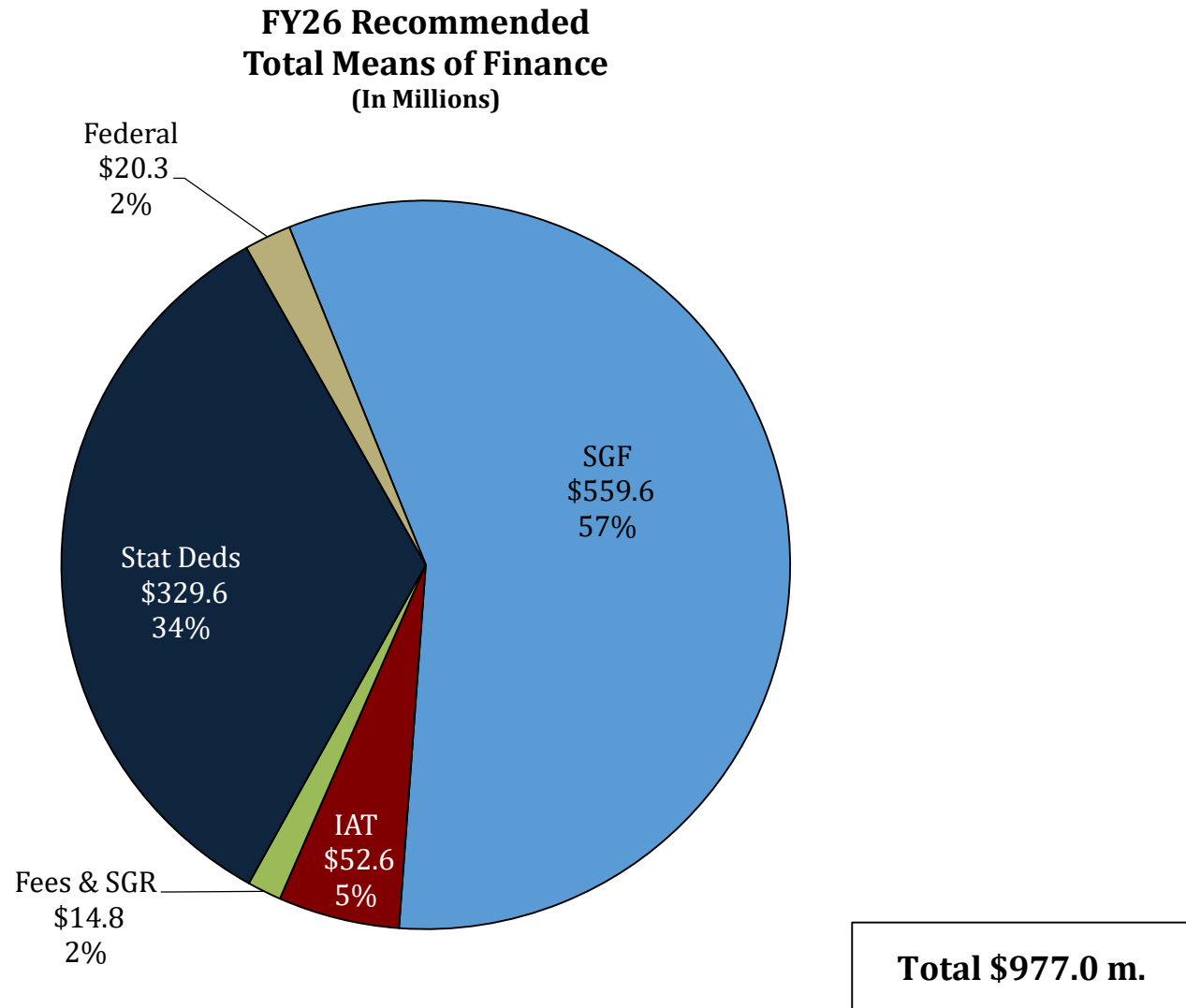
Change from FY18 to FY26 is 23%.
(Actual to Recommended)
Change from FY18 to FY24 is 29%.
(Actual to Actual)





Other Requirements

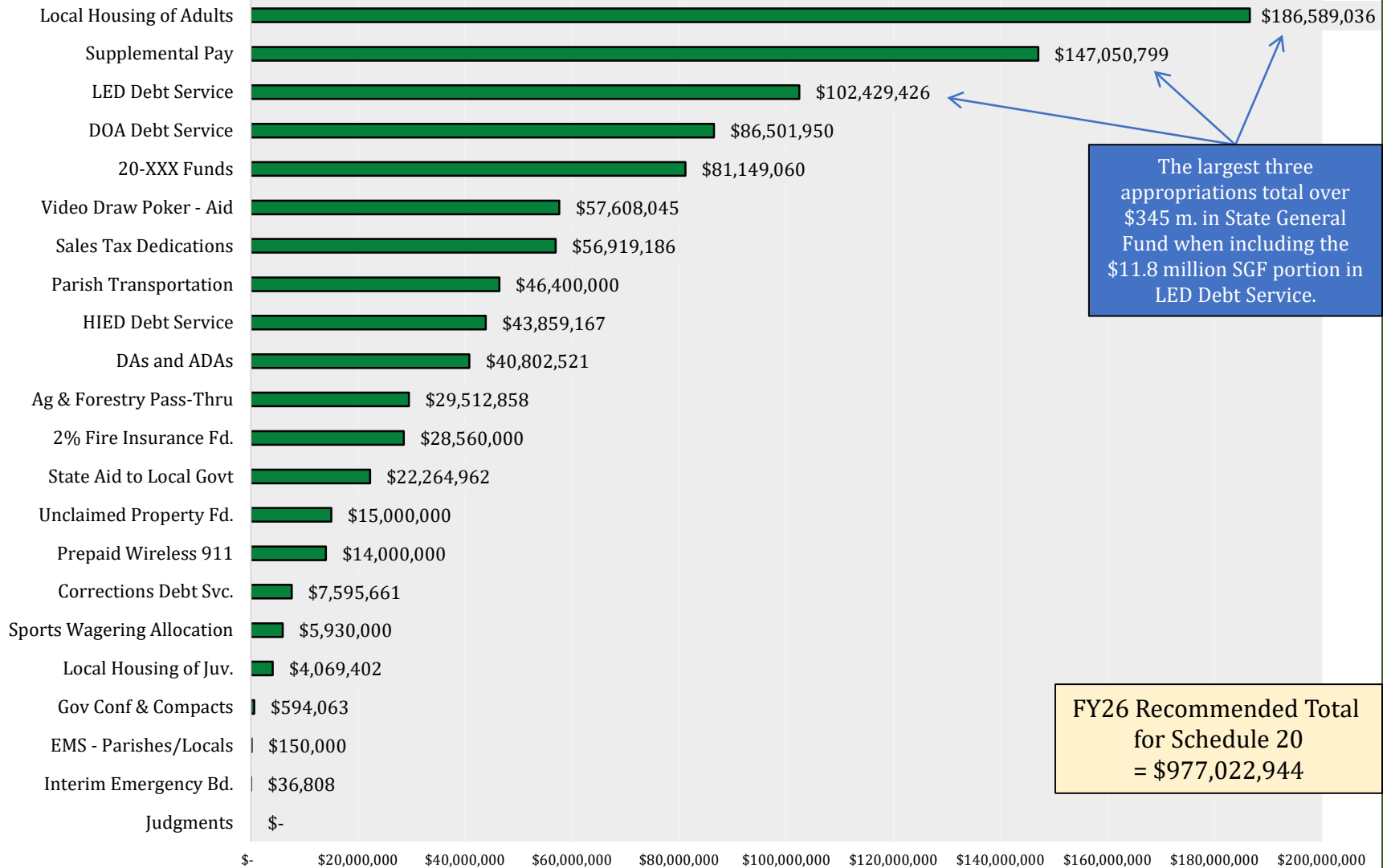
FY26 Recommended Means of Finance





Other Requirements

FY26 Recommended Total Amounts by Budget Unit





Other Requirements Dedicated Funds FY26 Rec.

(Page 1 of 5)

Dedicated Funds in Schedule 20 total \$329.6 million for FY26 Recommended, and they account for 34 percent of Total Means of Finance.

| Dedicated Funds | FY24 Actual | FY25 Enacted | FY25 Existing Operating Budget as of 12/01/24 | FY26 Recommended | Difference FY25 EOB to FY26 Rec |
|--|--------------|--------------|---|------------------|------------------------------------|
| Louisiana Agricultural Finance Authority Fund | \$200,000 | \$200,000 | \$200,000 | \$200,000 | \$0 |
| Ag. Commodity Commission Self-Insurance Fund | \$0 | \$266,001 | \$266,001 | \$266,001 | \$0 |
| Forestry Productivity Fund | \$3,300,567 | \$4,000,000 | \$4,000,000 | \$4,000,000 | \$0 |
| Grain and Cotton Indemnity Fund | \$0 | \$753,522 | \$753,522 | \$753,522 | \$0 |
| LA Equ Pro Resch Fund | \$0 | \$0 | \$0 | \$500,000 | \$500,000 |
| Major Events Incentive Fund | \$0 | \$17,000,000 | \$17,000,000 | \$0 | (\$17,000,000) |
| St. Landry Parish Excellence Fund | \$641,960 | \$552,513 | \$616,578 | \$520,513 | (\$96,065) |
| Calcasieu Parish Fund | \$0 | \$1,240,932 | \$2,052,380 | \$660,000 | (\$1,392,380) |
| Tobacco Tax Health Care Fund | \$8,252,547 | \$8,797,487 | \$8,797,487 | \$8,280,175 | (\$517,312) |
| Bossier Parish Truancy Program Fund | \$305,990 | \$304,987 | \$493,592 | \$319,987 | (\$173,605) |
| Louisiana Mega-project Development Fund | \$550,000 | \$20,400,000 | \$20,400,000 | \$21,468,862 | \$1,068,862 |
| Louisiana Economic Development Fund | \$20,189,905 | \$32,956,274 | \$59,085,490 | \$30,170,000 | (\$28,915,490) |
| Rapid Response Fund | \$4,538,293 | \$19,344,787 | \$40,201,350 | \$39,027,140 | (\$1,174,210) |
| Video Draw Poker Device Fund | \$58,434,556 | \$58,975,000 | \$58,975,000 | \$63,008,045 | \$4,033,045 |
| Pari-mutuel Live Racing Facility Gaming Control Fund | \$50,000 | \$50,000 | \$50,000 | \$50,000 | \$0 |
| Beautification/Improvement N.O. City Park Fund | \$2,295,896 | \$1,895,459 | \$1,895,459 | \$1,830,459 | (\$65,000) |
| Greater New Orleans Sports Foundation Fund | \$1,020,327 | \$1,000,000 | \$1,000,000 | \$920,000 | (\$80,000) |
| Algiers Economic Development Foundation Fund | \$100,000 | \$189,569 | \$189,569 | \$100,569 | (\$89,000) |
| Beautification Proj. for N.O. Neighborhood Fund | \$0 | \$103,685 | \$203,685 | \$103,685 | (\$100,000) |
| Friends of NORD Fund | \$75,000 | \$103,112 | \$128,112 | \$103,112 | (\$25,000) |
| Gentilly Development District Fund | \$50,000 | \$110,014 | \$160,014 | \$100,014 | (\$60,000) |
| Sports Wagering Local Allocation Fund | \$10,404,036 | \$5,000,000 | \$5,000,000 | \$5,930,000 | \$930,000 |
| Regional Maintenance & Improvement Fund | \$269,139 | \$2,888,549 | \$8,713,569 | \$1,900,549 | (\$6,813,020) |
| Louisiana Transportation Infrastructure Fund | \$0 | \$650,000 | \$650,000 | \$0 | (\$650,000) |
| Two Percent Fire Insurance Fund | \$29,939,352 | \$26,781,343 | \$26,781,343 | \$28,560,000 | \$1,778,657 |
| Criminal Justice and First Responder Fund | \$0 | \$7,637,070 | \$7,637,070 | \$0 | (\$7,637,070) |



Other Requirements Dedicated Funds FY26 Rec.

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| Dedicated Funds | FY24 Actual | FY25 Enacted | FY25 Existing Operating Budget as of 12/01/24 | FY26 Recommended | Difference FY25 EOB to FY26 Rec |
|---|--------------|--------------|---|------------------|------------------------------------|
| Sports Facility Assistance Fund | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$0 |
| Rehab. for the Blind/Visually Impaired Fund | \$2,259,097 | \$2,000,000 | \$2,000,000 | \$2,000,000 | \$0 |
| Unclaimed Property Leverage Fund | \$13,503,957 | \$15,000,000 | \$15,000,000 | \$15,000,000 | \$0 |
| Fiscal Administrator Revolving Loan Fund | \$0 | \$455,646 | \$455,646 | \$455,646 | \$0 |
| Southwest La Hurricane Recovery Fund | \$1,958,464 | \$0 | \$112,036 | \$0 | (\$112,036) |
| Hurricane Ida Recovery Fund | \$684,983 | \$0 | \$277,810 | \$0 | (\$277,810) |
| Law Enforcement Recruitment Incentive Fund | \$1,500,000 | \$0 | \$3,500,000 | \$0 | (\$3,500,000) |
| Acadia Parish Visitor Enterprise Fund | \$97,244 | \$97,244 | \$97,244 | \$97,244 | \$0 |
| Allen Parish Capital Improvements Fund | \$215,871 | \$215,871 | \$215,871 | \$215,871 | \$0 |
| Ascension Parish Visitor Enterprise Fund | \$1,250,000 | \$1,250,000 | \$1,250,000 | \$1,250,000 | \$0 |
| Avoyelles Parish Visitor Enterprise Fund | \$120,053 | \$120,053 | \$120,053 | \$120,053 | \$0 |
| Beauregard Parish Community Improvement Fund | \$83,905 | \$105,278 | \$126,651 | \$105,278 | (\$21,373) |
| Bienville Parish Tourism/Econ. Development Fund | \$27,527 | \$27,527 | \$27,527 | \$27,527 | \$0 |
| Bossier City Riverfront and Civic Center Fund | \$1,874,272 | \$1,874,272 | \$1,874,272 | \$1,874,272 | \$0 |
| Shrev. Riverfr Conv. Ctr. & Indep. Stadium Fund | \$2,018,601 | \$2,612,408 | \$2,734,010 | \$1,822,408 | (\$911,602) |
| West Calcasieu Community Center Fund | \$1,459,914 | \$1,292,593 | \$1,332,678 | \$1,292,593 | (\$40,085) |
| Caldwell Parish Economic Development Fund | \$0 | \$169 | \$169 | \$169 | \$0 |
| Cameron Parish Tourism Development Fund | \$19,597 | \$19,597 | \$19,597 | \$19,597 | \$0 |
| Town of Homer Economic Development Fund | \$18,782 | \$18,782 | \$18,782 | \$18,782 | \$0 |
| Concordia Parish Economic Development Fund | \$0 | \$87,738 | \$87,738 | \$87,738 | \$0 |
| DeSoto Parish Visitor Enterprise Fund | \$137,192 | \$148,315 | \$159,438 | \$148,315 | (\$11,123) |
| EBR Parish Riverside Centroplex Fund | \$1,249,308 | \$1,249,308 | \$1,249,308 | \$1,249,308 | \$0 |
| East Carroll Parish Visitor Enterprise Fund | \$0 | \$7,158 | \$7,158 | \$7,158 | \$0 |
| East Feliciana Tourist Commission Fund | \$2,693 | \$2,693 | \$2,693 | \$2,693 | \$0 |
| Evangeline Visitor Enterprise Fund | \$21,536 | \$43,071 | \$64,606 | \$43,071 | (\$21,535) |
| Franklin Parish Visitor Enterprise Fund | \$0 | \$42,000 | \$75,811 | \$42,000 | (\$33,811) |



Other Requirements Dedicated Funds FY26 Rec.

(Page 3 of 5)

| Dedicated Funds | FY24 Actual | FY25 Enacted | FY25 Existing Operating Budget as of 12/01/24 | FY26 Recommended | Difference FY25 EOB to FY26 Rec |
|--|--------------|--------------|---|------------------|------------------------------------|
| Iberia Parish Tourist Commission Fund | \$396,458 | \$424,794 | \$424,794 | \$424,794 | \$0 |
| Iberville Parish Visitor Enterprise Fund | \$116,858 | \$116,858 | \$116,858 | \$116,858 | \$0 |
| Jackson Parish Economic Development/Tourism Fund | \$27,775 | \$27,775 | \$27,775 | \$27,775 | \$0 |
| Jefferson Parish Convention Center Fund | \$2,787,169 | \$3,096,138 | \$3,405,107 | \$3,096,138 | (\$308,969) |
| Jefferson Davis Parish Visitor Enterprise Fund | \$224,460 | \$155,131 | \$155,131 | \$155,131 | \$0 |
| Lafayette Parish Visitor Enterprise Fund | \$3,072,521 | \$3,140,101 | \$3,207,681 | \$3,140,101 | (\$67,580) |
| Lafourche Parish Enterprise Fund | \$349,984 | \$349,984 | \$349,984 | \$349,984 | \$0 |
| LaSalle Economic Development District Fund | \$16,888 | \$21,791 | \$21,791 | \$21,791 | \$0 |
| Lincoln Parish Visitor Enterprise Fund | \$262,429 | \$262,429 | \$262,429 | \$262,429 | \$0 |
| Livingston Parish Tourism/Economic Dpt. Fund | \$332,516 | \$332,516 | \$332,516 | \$332,516 | \$0 |
| Morehouse Parish Visitor Enterprise Fund | \$40,667 | \$40,972 | \$41,276 | \$40,972 | (\$304) |
| N.O. Metro. Convention and Visitors Bureau Fund | \$11,200,000 | \$11,200,000 | \$11,200,000 | \$12,635,069 | \$1,435,069 |
| Ouachita Parish Visitor Enterprise Fund | \$1,800,000 | \$1,800,000 | \$1,800,000 | \$1,938,998 | \$138,998 |
| Plaquemines Parish Visitor Enterprise Fund | \$228,102 | \$228,102 | \$228,102 | \$228,102 | \$0 |
| Pointe Coupee Parish Visitor Enterprise Fund | \$40,281 | \$40,281 | \$40,281 | \$40,281 | \$0 |
| Alexandria/Pineville Exhibition Hall Fund | \$250,417 | \$250,417 | \$250,417 | \$250,417 | \$0 |
| Red River Visitor Enterprise Fund | \$34,278 | \$34,733 | \$69,921 | \$34,733 | (\$35,188) |
| Richland Parish Visitor Enterprise Fund | \$91,703 | \$116,715 | \$116,715 | \$116,715 | \$0 |
| Sabine Parish Tourism Improvement Fund | \$214,812 | \$172,203 | \$172,203 | \$172,203 | \$0 |
| St. Bernard Parish Enterprise Fund | \$116,399 | \$116,399 | \$116,399 | \$116,399 | \$0 |
| St. Charles Parish Enterprise Fund | \$729,222 | \$750,000 | \$1,756,583 | \$750,000 | (\$1,006,583) |
| St. James Parish Enterprise Fund | \$30,756 | \$30,756 | \$30,756 | \$30,756 | \$0 |
| St. John the Baptist Convention Facility Fund | \$329,036 | \$329,036 | \$329,036 | \$329,036 | \$0 |
| St. Landry Parish Historical Development Fund #1 | \$368,457 | \$373,159 | \$377,861 | \$373,159 | (\$4,702) |
| St. Martin Parish Enterprise Fund | \$172,179 | \$172,179 | \$172,179 | \$172,179 | \$0 |
| St. Mary Parish Visitor Enterprise Fund | \$90,000 | \$880,000 | \$1,310,000 | \$580,000 | (\$730,000) |



Other Requirements Dedicated Funds FY26 Rec.

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| Dedicated Funds | FY24 Actual | FY25 Enacted | FY25 Existing Operating Budget as of 12/01/24 | FY26 Recommended | Difference FY25 EOB to FY26 Rec |
|--|-------------|--------------|---|------------------|------------------------------------|
| St. Tammany Parish Fund | \$2,706,570 | \$2,762,086 | \$2,817,601 | \$2,762,086 | (\$55,515) |
| Tangipahoa Parish Tourist Commission Fund | \$522,008 | \$522,008 | \$522,008 | \$522,008 | \$0 |
| Tensas Parish Visitor Enterprise Fund | \$1,941 | \$1,941 | \$1,941 | \$1,941 | \$0 |
| Houma/Terrebonne Tourist Fund | \$573,447 | \$573,447 | \$573,447 | \$573,447 | \$0 |
| Union Parish Visitor Enterprise Fund | \$26,059 | \$27,232 | \$28,405 | \$27,232 | (\$1,173) |
| Vermilion Parish Visitor Enterprise Fund | \$113,149 | \$250,550 | \$252,244 | \$250,550 | (\$1,694) |
| Webster Parish Conv. & Visitors Commission Fund | \$85,385 | \$170,769 | \$256,153 | \$170,769 | (\$85,384) |
| West Baton Rouge Parish Visitor Enterprise Fund | \$515,436 | \$515,436 | \$515,436 | \$515,436 | \$0 |
| West Carroll Parish Visitor Enterprise Fund | \$17,076 | \$17,076 | \$17,076 | \$17,076 | \$0 |
| Winn Parish Tourism Fund | \$47,586 | \$56,665 | \$65,744 | \$56,665 | (\$9,079) |
| Shreveport-Bossier City Visitor Enterprise Fund | \$557,032 | \$557,032 | \$557,032 | \$557,032 | \$0 |
| Vernon Parish Legis. Community Improvement Fund | \$324,851 | \$428,272 | \$458,109 | \$428,272 | (\$29,837) |
| Alexandria/Pineville Area Tourism Fund | \$242,310 | \$242,310 | \$242,310 | \$242,310 | \$0 |
| Rapides Parish Economic Development Fund | \$370,891 | \$370,891 | \$370,891 | \$370,891 | \$0 |
| Natchitoches Parish Visitor Enterprise Fund | \$125,292 | \$130,000 | \$134,708 | \$130,000 | (\$4,708) |
| Lincoln Parish Municipalities Fund | \$258,492 | \$258,492 | \$258,492 | \$258,492 | \$0 |
| EBR Parish Community Improvement Fund | \$2,575,872 | \$2,575,872 | \$2,575,872 | \$2,575,872 | \$0 |
| East Baton Rouge Parish Enhancement Fund | \$1,287,936 | \$1,387,936 | \$1,387,936 | \$1,387,936 | \$0 |
| Washington Parish Tourist Commission Fund | \$43,025 | \$43,025 | \$43,025 | \$43,025 | \$0 |
| Grand Isle Tourist Commission Account | \$28,295 | \$28,295 | \$28,295 | \$28,295 | \$0 |
| Jeff Par C.C. Fund - Gretna Tourist Com Acct | \$118,389 | \$118,389 | \$118,389 | \$118,389 | \$0 |
| Lake Charles Civic Center Fund | \$1,724,242 | \$3,158,003 | \$3,158,003 | \$3,158,003 | \$0 |
| New Orleans Area Economic Development Fund | \$0 | \$466 | \$466 | \$466 | \$0 |
| River Parishes Conv, Tour, and Visitors Com Fund | \$245,210 | \$201,547 | \$201,547 | \$201,547 | \$0 |
| St. Francisville Economic Development Fund | \$178,424 | \$178,424 | \$178,424 | \$178,424 | \$0 |
| Tangipahoa Parish Economic Development Fund | \$175,760 | \$175,760 | \$175,760 | \$175,760 | \$0 |



Other Requirements Dedicated Funds FY26 Rec. (Page 5 of 5)

| Dedicated Funds | FY24 Actual | FY25 Enacted | FY25 Existing Operating Budget as of 12/01/24 | FY26 Recommended | Difference FY25 EOB to FY26 Rec |
|---|----------------------|------------------------|---|----------------------|------------------------------------|
| Washington Parish Infrastructure and Park Fund | \$50,000 | \$50,000 | \$50,000 | \$50,000 | \$0 |
| Pineville Economic Development Fund | \$222,535 | \$222,535 | \$222,535 | \$222,535 | \$0 |
| Washington Parish Econ Dvp & Tourism Fund | \$14,486 | \$14,486 | \$14,486 | \$14,486 | \$0 |
| Terrebonne Parish Visitor Enterprise Fund | \$564,845 | \$564,845 | \$564,845 | \$564,845 | \$0 |
| Bastrop Municipal Center Fund | \$40,357 | \$40,357 | \$40,357 | \$40,357 | \$0 |
| Rapides Parish Coliseum Fund | \$74,178 | \$74,178 | \$74,178 | \$74,178 | \$0 |
| Madison Parish Visitor Enterprise Fund | \$34,326 | \$34,326 | \$34,326 | \$34,326 | \$0 |
| Natchitoches Historic District Development Fund | \$319,165 | \$319,165 | \$319,165 | \$319,165 | \$0 |
| Baker Economic Development Fund | \$31,234 | \$39,499 | \$39,499 | \$39,499 | \$0 |
| Claiborne Parish Tourism & Econ. Dvp Fund | \$0 | \$517 | \$517 | \$517 | \$0 |
| E. N. Morial Conv Ctr Phase IV Expan. Proj Fund | \$2,000,000 | \$2,000,000 | \$2,000,000 | \$2,000,000 | \$0 |
| Lafourche Parish ARC Training/Development Fund | \$344,734 | \$344,734 | \$344,734 | \$344,734 | \$0 |
| Grant Parish Economic Development Fund | \$2,007 | \$2,007 | \$2,007 | \$2,007 | \$0 |
| New Orleans Quality of Life Fund | \$4,300,000 | \$4,300,000 | \$11,070,000 | \$4,300,000 | (\$6,770,000) |
| Transportation Trust Fund | \$46,400,000 | \$46,400,000 | \$46,400,000 | \$46,400,000 | \$0 |
| Revenue Stabilization Trust Fund | \$0 | \$717,000,000 | \$717,000,000 | \$0 | (\$717,000,000) |
| Total: | \$259,806,473 | \$1,048,591,069 | \$1,116,391,077 | \$329,647,465 | (\$785,943,612) |

The total budget from Statutory Dedications in Schedule 20 decreased by **(\$785,943,612)** from FY25 EOB to FY26 Recommended. Adjustments up or down in funds could be due to many things, such as non-recurring BA-7s, one-time funding from the current year, or changes in REC estimates.

The largest reductions are from the Revenue Stabilization Trust Fund at **\$717 million**; the Louisiana Economic Development Fund at **\$28.9 million**; and the Major Events Incentive Fund at **\$17 million**. The fund with the largest increase was the Video Draw Poker Device Fund at **\$4 million**.



Other Requirements

Categorical Expenditures at FY26 Recommended

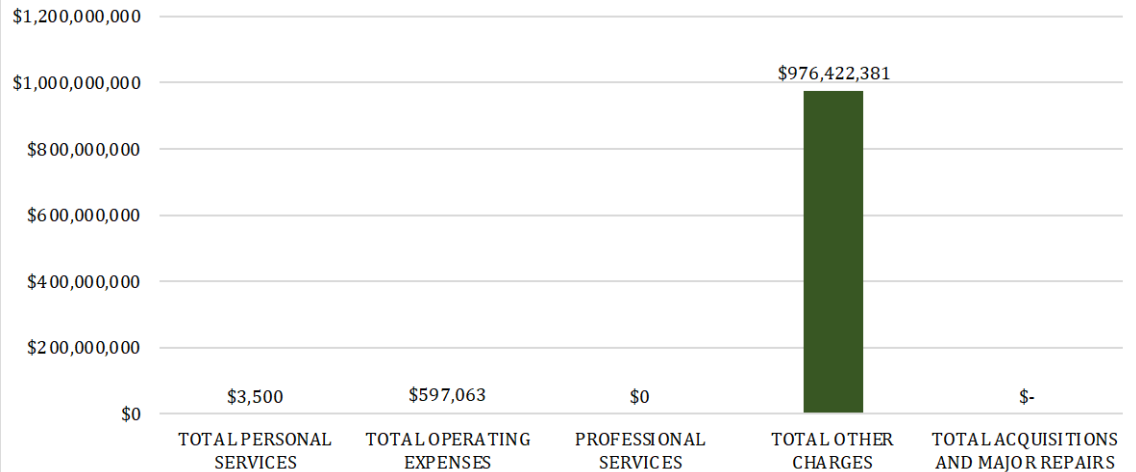
The largest expenditure category is Total Other Charges at 99.9 percent of Total Expenditures.

This category is so large because it consists of pass-through payments, which the budget units of Other Requirements are set up to do.

The Other Charges line-item expenditure accounts for \$847.7 million (87 percent), followed by Debt Service at \$128 million (13 percent), and Interagency Transfers at \$702,748 (0.07 percent).

The only other single category of any sizable amount is Operating Services at \$597,063 (0.06 percent) for IEB administrative costs and dues and subscriptions to national organizations paid by the governor's office.

FY26 Recommended Expenditures



| Categorical Expenditures | FY24 Actual | FY25 Enacted | FY25 EOB as of 12/01/24 | FY26 Recommended | Difference FY25 EOB vs. FY26 Rec | Percent Change |
|---------------------------------------|------------------------|------------------------|-------------------------|----------------------|----------------------------------|----------------|
| Salaries | \$0 | \$0 | \$0 | \$0 | \$0 | 0 |
| Other Compensation | \$892 | \$2,000 | \$2,000 | \$2,000 | \$0 | 0 |
| Related Benefits | (\$3,504) | \$1,500 | \$1,500 | \$1,500 | \$0 | 0 |
| TOTAL PERSONAL SERVICES | (\$2,612) | \$3,500 | \$3,500 | \$3,500 | \$0 | 0 |
| Travel | \$89 | \$1,000 | \$1,000 | \$1,000 | \$0 | 0 |
| Operating Services | \$502,151 | \$595,663 | \$595,663 | \$595,663 | \$0 | 0 |
| Supplies | \$0 | \$400 | \$400 | \$400 | \$0 | 0 |
| TOTAL OPERATING EXPENSES | \$502,241 | \$597,063 | \$597,063 | \$597,063 | \$0 | 0 |
| PROFESSIONAL SERVICES | \$0 | \$0 | \$0 | \$0 | \$0 | 0 |
| Other Charges | \$901,560,438 | \$1,590,116,974 | \$1,859,832,706 | \$847,678,289 | (\$1,012,154,417) | (54) |
| Debt Service | \$121,587,795 | \$138,167,759 | \$138,167,759 | \$128,041,344 | (\$10,126,415) | (7) |
| Interagency Transfers | \$729,729 | \$679,259 | \$679,259 | \$702,748 | \$23,489 | 3 |
| TOTAL OTHER CHARGES | \$1,023,877,962 | \$1,728,963,992 | \$1,998,679,724 | \$976,422,381 | (\$1,022,257,343) | (51) |
| Acquisitions | \$0 | \$0 | \$0 | \$0 | \$0 | 0 |
| Major Repairs | \$0 | \$0 | \$0 | \$0 | \$0 | 0 |
| TOTAL ACQ. & MAJOR REPAIRS | \$0 | \$0 | \$0 | \$0 | \$0 | 0 |
| TOTAL EXPENDITURES | \$1,024,377,590 | \$1,729,564,555 | \$1,999,280,287 | \$977,022,944 | (\$1,022,257,343) | (51) |

Schedule 20

Other Requirements

Budget Unit Summaries



FY26 Other Requirements

20-451 Local Housing of State Adult Offenders

| Total Funding | FY24 Actual | FY25 Enacted | FY25 EOB as of 12-1-24 | FY26 Recommended | Difference FY25 EOB to FY26 Rec |
|---|-----------------------|-----------------------|---------------------------|-----------------------|------------------------------------|
| Local Housing of State Adult Offenders | \$ 180,325,498 | \$ 191,016,136 | \$ 192,395,368 | \$ 186,589,036 | (\$5,806,332) |
| LHSAO Program | \$ 139,134,449 | \$ 145,013,681 | \$ 145,013,681 | \$ 141,007,349 | (\$4,006,332) |
| Transitional Work Program | \$ 12,696,673 | \$ 12,876,673 | \$ 12,876,673 | \$ 12,876,673 | \$0 |
| Local Reentry Services Program | \$ 6,484,865 | \$ 6,649,992 | \$ 6,649,992 | \$ 4,849,992 | (\$1,800,000) |
| Criminal Justice Reinvestment Initiative | \$ 22,009,511 | \$ 26,475,790 | \$ 27,855,022 | \$ 27,855,022 | \$0 |
| Means of Finance | FY24 Actual | FY25 Enacted | FY25 EOB as of 12-1-24 | FY26 Recommended | Difference FY25 EOB to FY26 Rec |
| State General Fund | \$ 180,325,498 | \$ 191,016,136 | \$ 192,395,368 | \$ 186,589,036 | (\$5,806,332) |
| Interagency Transfers | \$ - | \$ - | \$ - | \$ - | \$0 |
| Fees and Self-generated Revenues | \$ - | \$ - | \$ - | \$ - | \$0 |
| Statutory Dedications | \$ - | \$ - | \$ - | \$ - | \$0 |
| Interim Emergency Board | \$ - | \$ - | \$ - | \$ - | \$0 |
| Federal Funds | \$ - | \$ - | \$ - | \$ - | \$0 |
| TOTAL | \$ 180,325,498 | \$ 191,016,136 | \$ 192,395,368 | \$ 186,589,036 | (\$5,806,332) |

Local Housing Program – Provides secure custody for state adult inmates who have been committed to state custody and are awaiting transfer to a DOC facility, due to capacity limitations of state institutions. On average, over 50 percent of the state adult offender population is housed at the local level with a \$26.39 per diem rate.

Transitional Work Program -- Provides for the housing of qualified offenders to have a step-down transition prior to release from incarceration. In FY25, an average of 1,991 offenders per day participated at a cost of \$15.25 for contract programs and \$19.39 per day for non-contract programs.

Local Reentry Services Program – Seeks to improve the recidivism rate of offenders housed in parish and local facilities by 5% by 2028 through treatment and rehabilitative programs. In FY24, 19,818 offenders completed a certified program in local facilities.

Criminal Justice Reinvestment Program -- Reinvests dollars saved from releasing qualified offenders into the following programs – \$4.3 million to LCLE for victims' services grants; \$5.1 million to OJJ for strategic investments; \$6.4 million for incentive grants to community organizations; and \$12.1 million to DOC for strategic investments.

Budget Adjustments:

(\$4,006,332) SGF – Reduces per diem funding for 500 inmates who will be transferred back to Louisiana Correctional Institute for Women.

(\$1,800,000) SGF – Reduces the Re-entry Program due to scheduled closure of three re-entry centers in Madison, Franklin, and St. Tammany Parishes.

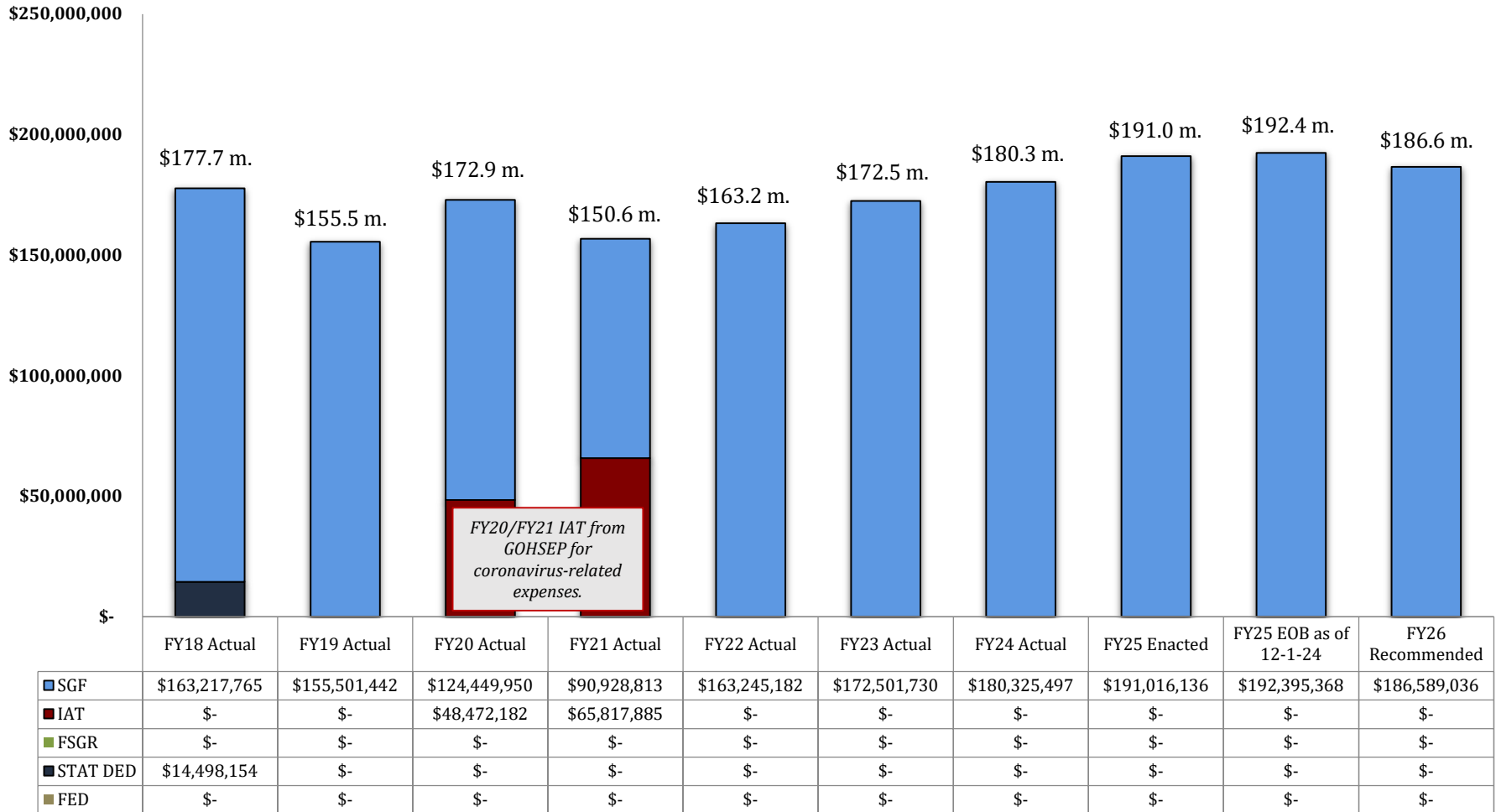


20-451 Local Housing of State Adult Offenders

Changes in Funding since FY18

Total Budget by Fiscal Year and Means of Finance (in \$ millions)

Change from FY18 to FY26 is 5%.
(Actual to Recommended)
Change from FY18 to FY24 is 1%.
(Actual to Actual)





FY26 Schedule 20 - Other Requirements

20-452 Local Housing of State Juvenile Offenders

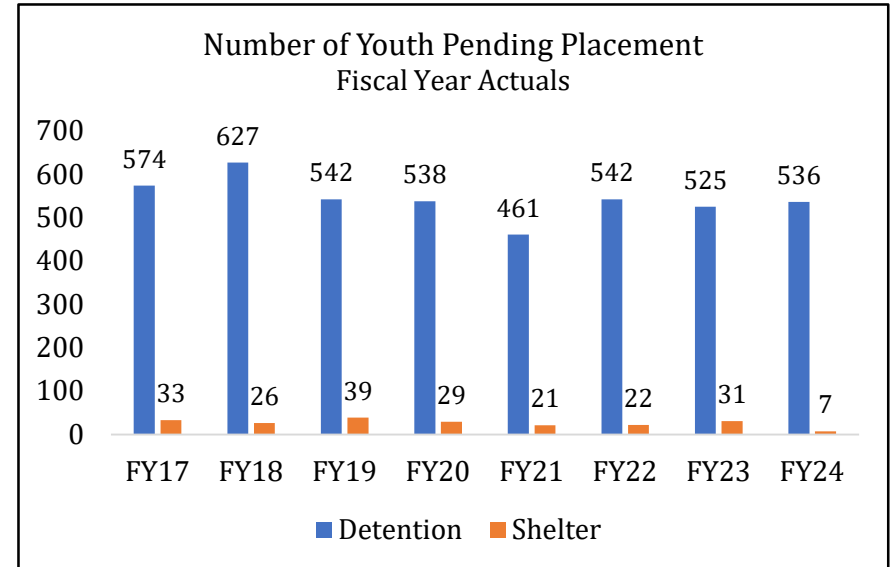
| Total Funding | FY24 Actual | FY25 Enacted | FY25 EOB as of 12-1-24 | FY26 Recommended | Difference FY25 EOB to FY26 Rec |
|---|-------------|--------------|---------------------------|------------------|------------------------------------|
| Local Housing of State Juvenile Offenders | \$3,136,820 | \$2,759,414 | \$2,759,414 | \$4,069,402 | \$1,309,988 |

| Means of Finance | FY24 Actual | FY25 Enacted | FY25 EOB as of 12-1-24 | FY26 Recommended | Difference FY25 EOB to FY26 Rec |
|----------------------------------|--------------------|--------------------|---------------------------|--------------------|------------------------------------|
| State General Fund | \$3,136,820 | \$2,759,414 | \$2,759,414 | \$4,069,402 | \$1,309,988 |
| Interagency Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| Fees and Self-generated Revenues | \$0 | \$0 | \$0 | \$0 | \$0 |
| Statutory Dedications | \$0 | \$0 | \$0 | \$0 | \$0 |
| Interim Emergency Board | \$0 | \$0 | \$0 | \$0 | \$0 |
| Federal Funds | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL: | \$3,136,820 | \$2,759,414 | \$2,759,414 | \$4,069,402 | \$1,309,988 |

Local Housing of State Juvenile Offenders provides funding to parish and local facilities for youth who have been adjudicated delinquent and are waiting on transfer to Youth Services for placement due to space limitations in state-operated youth facilities.

Budget Adjustments:

- **(\$189) SGF** — Reduces State General Fund (Direct) for Office of Technology Services costs.
- **\$1,310,077 SGF** – Provides for an increase in the per diem rate payable to local detention centers for housing adjudicated juvenile offenders pending transfer to Youth Services.



Detention Avg. – 543 youth

Shelter Avg. – 26 youth



20-452 Local Housing of State Juvenile Offenders

Changes in Funding since FY18

Total Budget by Fiscal Year and Means of Finance (in \$ millions)

Change from FY18 to FY26 is 193%
(Actual to Recommended)
Change from FY18 to FY24 is 121%
(Actual to Actual)





FY26 Other Requirements

20-901 Sales Tax Dedications

| Total Funding | FY24 Actual | FY25 Enacted | FY25 EOB as of 12-1-24 | FY26 Recommended | Difference FY25 EOB to FY26 Rec. |
|----------------------------------|----------------------|----------------------|---------------------------|----------------------|-------------------------------------|
| Sales Tax Dedications | \$ 52,782,403 | \$ 56,435,119 | \$ 65,495,364 | \$ 56,919,186 | (\$8,576,178) |
| Sales Tax Dedications | \$ 52,782,403 | \$ 56,435,119 | \$ 65,495,364 | \$ 56,919,186 | (\$8,576,178) |
| Means of Finance | FY24 Actual | FY25 Enacted | FY25 EOB as of 12-1-24 | FY26 Recommended | Difference FY25 EOB to FY26 Rec. |
| State General Fund | \$0 | \$0 | \$0 | \$0 | \$0 |
| Interagency Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| Fees and Self-generated Revenues | \$0 | \$0 | \$0 | \$0 | \$0 |
| Statutory Dedications | \$ 52,782,403 | \$ 56,435,119 | \$ 65,495,364 | \$ 56,919,186 | (\$8,576,178) |
| Federal Funds | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL | \$ 52,782,403 | \$ 56,435,119 | \$ 65,495,364 | \$ 56,919,186 | (\$8,576,178) |

Historically, these funds have been used for a variety of purposes such as visitor enterprise, tourism, capital projects, infrastructure improvements, economic development, and other local endeavors.

The FY26 funding level for Sales Tax Dedications to local entities is based on the most recent Revenue Estimating Conference (REC) forecast.

| Statewide Adjustments | FY26 |
|--|----------------------|
| Non-Recur Special Legislative Projects | (\$9,060,245) |
| Non-Recurring Other Adjustments | (\$1,090,000) |
| Other Adjustments | |
| N.O. Metro Convention & Visitors Fund to match REC | \$1,435,069 |
| Ouachita Parish Visitor Enterprise Fund to match REC | \$138,998 |
| TOTAL ADJUSTMENTS | (\$8,576,178) |

The funds that make up the Sales Tax Dedications begin with the Acadia Parish Visitor Enterprise Fund on Slide 7 and end with the New Orleans Quality of Life Fund on Slide 10.



20-901 Sales Tax Dedications

Changes in Funding since FY18

**Total Budget by Fiscal Year and Means of Finance
(in \$ millions)**

Change from FY18 to FY26 is 20%.
Change from FY18 to FY24 is 11%.





FY26 Other Requirements

20-903 Parish Transportation Program

| Total Funding | FY24 Actual | FY25 Enacted | FY25 EOB as of 12-1-24 | FY26 Recommended | Difference FY25 EOB to FY26 Recommended |
|--------------------------------------|----------------------|----------------------|------------------------|----------------------|---|
| Parish Transportation Program | \$ 46,400,000 | \$ 46,400,000 | \$ 46,400,000 | \$ 46,400,000 | \$0 |
| Parish Road Program | \$ 38,445,000 | \$ 38,445,000 | \$ 38,445,000 | \$ 38,445,000 | \$0 |
| Mass Transit Program | \$ 4,955,000 | \$ 4,955,000 | \$ 4,955,000 | \$ 4,955,000 | \$0 |
| Off-System Roads and Bridges Program | \$ 3,000,000 | \$ 3,000,000 | \$ 3,000,000 | \$ 3,000,000 | \$0 |
| Means of Finance | FY24 Actual | FY25 Enacted | FY25 EOB as of 12-1-24 | FY26 Recommended | Difference FY25 EOB to FY26 Recommended |
| State General Fund | \$ - | \$ - | \$ - | \$ - | \$0 |
| Interagency Transfers | \$ - | \$ - | \$ - | \$ - | \$0 |
| Fees and Self-generated Revenues | \$ - | \$ - | \$ - | \$ - | \$0 |
| Statutory Dedications (TTF) | \$ 46,400,000 | \$ 46,400,000 | \$ 46,400,000 | \$ 46,400,000 | \$0 |
| Interim Emergency Board | \$ - | \$ - | \$ - | \$ - | \$0 |
| Federal Funds | \$ - | \$ - | \$ - | \$ - | \$0 |
| TOTAL | \$ 46,400,000 | \$ 46,400,000 | \$ 46,400,000 | \$ 46,400,000 | \$0 |

The Parish Transportation Program provides funding to local government entities for road system maintenance, mass transit, and to serve as local match for off-system roads and bridges.

- **The Parish Road Program** is distributed to all 64 parishes on a per capita formula. Any funds in excess of the FY94 level (\$34 million) is distributed based on parish road mileage. (R.S. 48:751-760)
- **The Mass Transit Program** funds cities and parishes with mass transit systems. These include Alexandria, Baton Rouge, Lafayette, Lake Charles, Monroe, New Orleans, Jefferson Parish, Kenner, St. Bernard Parish, Shreveport, St. Tammany Parish, and Houma. Funding from this source is also used to provide local match to purchase buses. (R.S. 48:751-760)
- **The Off-System Roads and Bridges Program** provides money to match federal sources for maintenance and repair of qualifying off-system roads and bridges. This program is administered by DOTD. (R.S. 48:751-760)
- The source of funding for the Parish Transportation Program is the **Transportation Trust Fund**.
- For FY26 Recommended, the Parish Transportation Program is funded at the same level when compared with FY25.

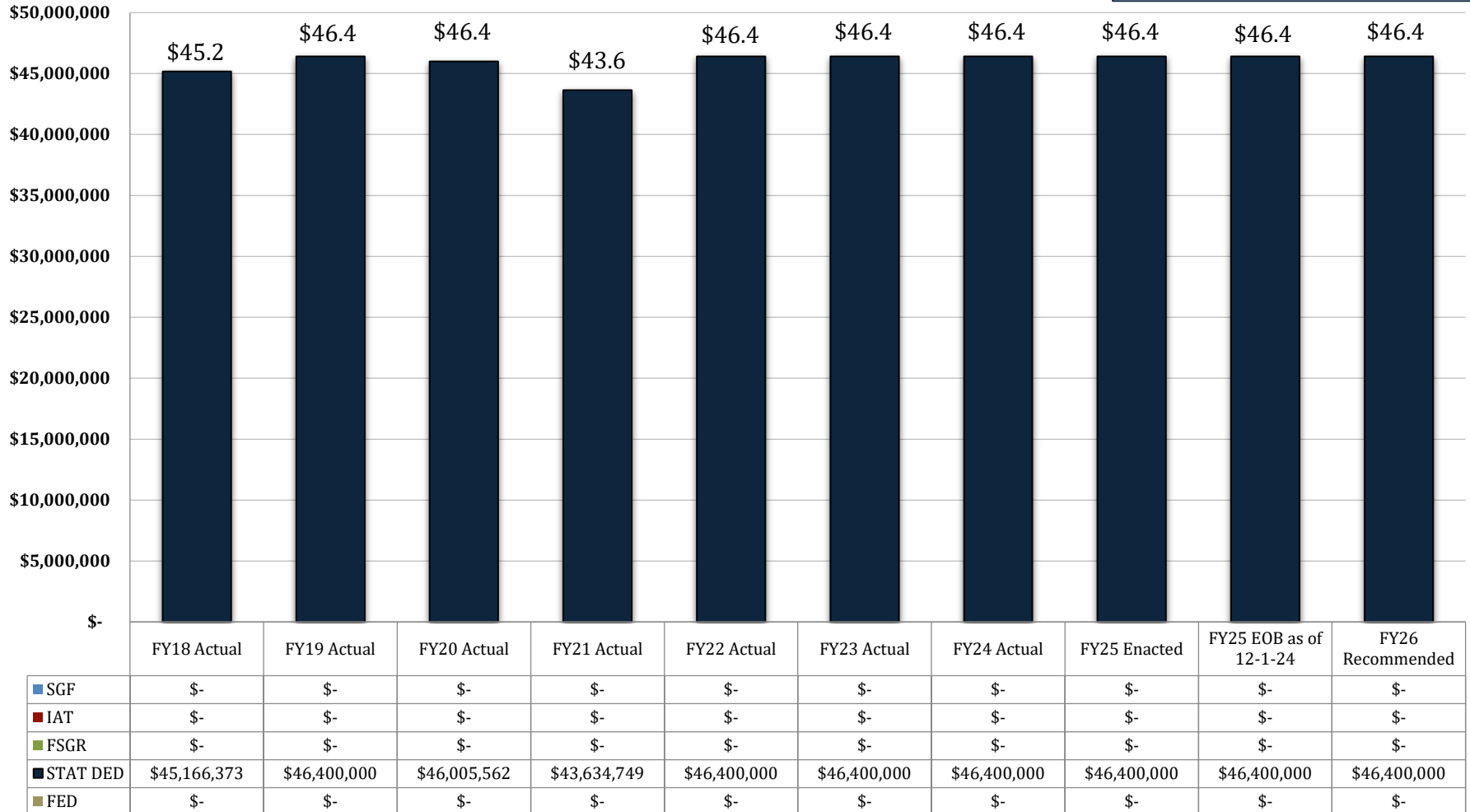


20-903 Parish Transportation Program

Changes in Funding since FY18

Total Budget by Fiscal Year and Means of Finance (in \$ millions)

Change from FY18 to FY26 is 3%.
(Actual to Recommended)
Change from FY18 to FY24 is 3%.
(Actual to Actual)





FY26 Other Requirements

20-905 Interim Emergency Board

| Total Funding | FY24 Actual | FY25 Enacted | FY25 EOB as of 12-1-24 | FY26 Recommended | <i>Difference FY25 EOB to FY26 Recommended</i> |
|----------------------------------|---------------|------------------|---------------------------|---------------------|--|
| Interim Emergency Board | \$ 446 | \$ 36,808 | \$ 36,808 | \$ 36,808 | \$ - |
| Administrative | 446 | 36,808 | 36,808 | 36,808 | - |
| Means of Finance | FY24 Actual | FY25 Enacted | FY25 EOB as of 12-1-24 | FY26 Recommended | <i>Difference FY25 EOB to FY26 Recommended</i> |
| State General Fund | \$ 446 | \$ 36,808 | \$ 36,808 | \$ 36,808 | \$ - |
| Interagency Transfers | \$ - | \$ - | \$ - | \$ - | \$ - |
| Fees and Self-generated Revenues | \$ - | \$ - | \$ - | \$ - | \$ - |
| Statutory Dedications | \$ - | \$ - | \$ - | \$ - | \$ - |
| Interim Emergency Board | \$ - | \$ - | \$ - | \$ - | \$ - |
| Federal Funds | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL | \$ 446 | \$ 36,808 | \$ 36,808 | \$ 36,808 | \$ - |

The Interim Emergency Board provides funds for emergency events or occurrences not reasonably anticipated by the legislature. It is composed of the governor, lieutenant governor, state treasurer, presiding officer of each house of the legislature, chairman of the Senate Finance Committee, and chairman of the House Appropriations Committee, or their designees.

- Pursuant to Article VII, Section 7(C) of the Constitution, the amount of SGF set aside for IEB allocations shall not exceed one-tenth of 1% of total state revenue receipts from the previous fiscal year (approximately \$41.1 m.).
- The State General Fund resources set aside for Interim Emergency Fund expenditures are contained in the State Non-Appropriated Requirements. For FY26 Recommended, this amount is \$1,322,862.
- The funding provided within this budget unit is merely the administrative expenditures of the Board (Personal Services, \$3,500; Operating Expenses, \$3,000; Other Charges, \$30,308).

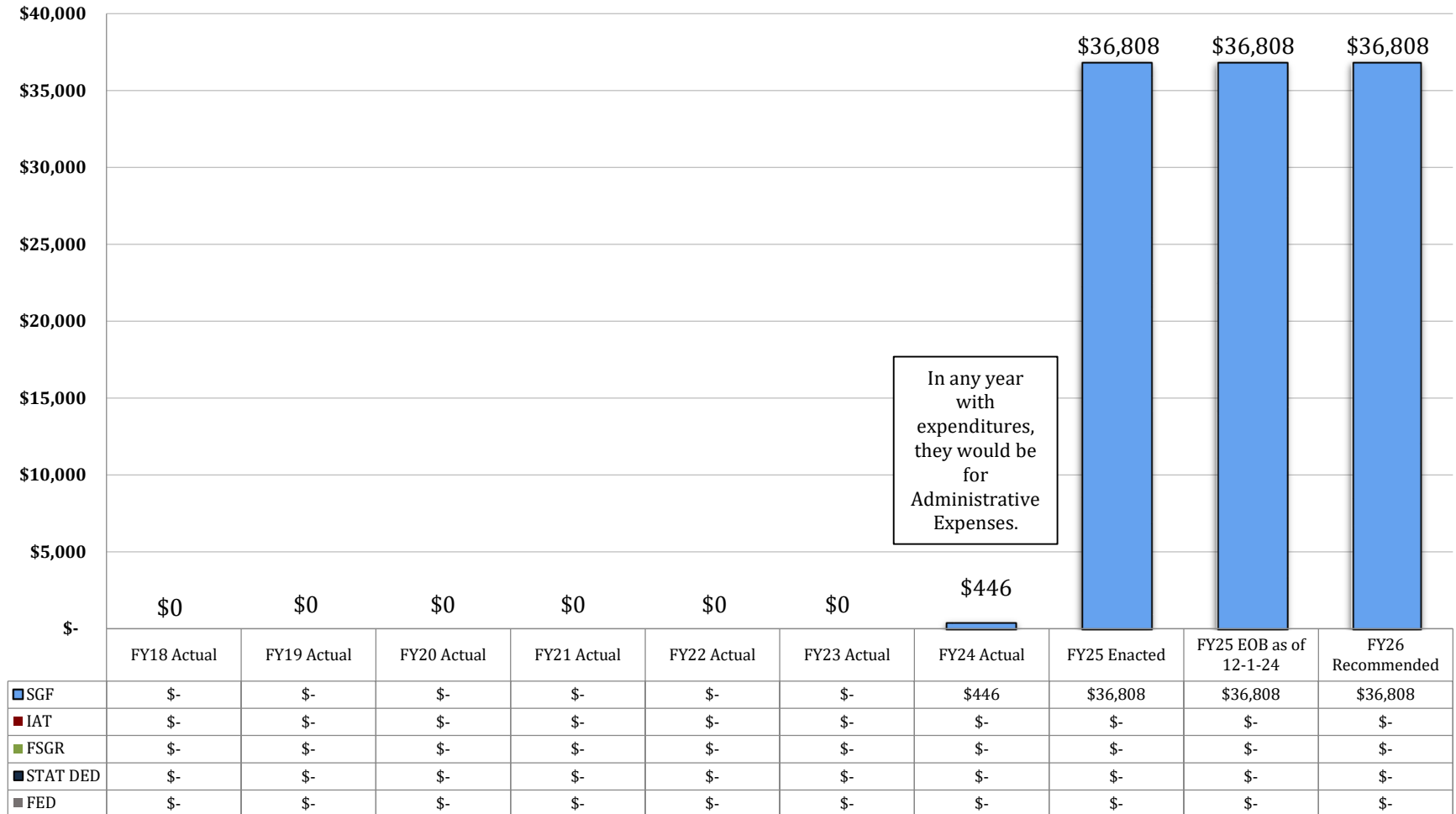


20-905 Interim Emergency Board (IEB)

Changes in Funding since FY18

Total Budget by Fiscal Year and Means of Finance (in \$ thousands)

Change from FY18 to FY26 is undefined.
Change from FY18 to FY24 is undefined.





FY26 Other Requirements

20-906 District Attorneys & Asst. District Attorneys

| Total Funding | FY24 Actual | FY25 Enacted | FY25 EOB as of 12-1-24 | FY26 Recommended | Difference FY25 EOB to FY26 Recommended |
|---|---------------------|---------------------|---------------------------|---------------------|---|
| District Attorneys and Assistant District Attorneys | \$39,945,308 | \$40,694,868 | \$40,694,868 | \$40,802,521 | \$107,653 |
| Means of Finance | FY24 Actual | FY25 Enacted | FY25 EOB as of 12-1-24 | FY26 Recommended | Difference FY25 EOB to FY26 Recommended |
| State General Fund | \$34,495,308 | \$35,244,868 | \$35,244,868 | \$35,352,521 | \$107,653 |
| Interagency Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| Fees and Self-generated Revenues | \$0 | \$0 | \$0 | \$0 | \$0 |
| Statutory Dedications | \$5,450,000 | \$5,450,000 | \$5,450,000 | \$5,450,000 | \$0 |
| Interim Emergency Board | \$0 | \$0 | \$0 | \$0 | \$0 |
| Federal Funds | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL | \$39,945,308 | \$40,694,868 | \$40,694,868 | \$40,802,521 | \$107,653 |

This budget unit provides state funding for 42 district attorneys, 624 assistant district attorneys, and 65 victims assistance coordinators. (R.S. 16:10 and 16:11)

- State statute provides an annual state salary of \$55,000 per district attorney; \$50,000 per assistant district attorney; and \$30,000 per victims assistance coordinator.
- Statutory Dedication sources include the Pari-Mutuel Live Racing Facility Gaming Control Fund at \$50,000 and the Video Draw Poker Device Fund at \$5,400,000.

Budget Adjustments for FY26 Recommended:

- **(\$703)** SGF – Office of Technology Services (OTS)
- **(\$1,500)** SGF -- UPS Fees
- **\$109,856** SGF – Increase for the District Attorneys' Retirement System (DARS) and for administrative costs



20-906 District Attorneys and Assistant District Attorneys

Changes in Funding since FY18

Total Budget by Fiscal Year and Means of Finance (in \$ millions)

Change from FY18 to FY26 is 32%.
Change from FY18 to FY24 is 29%.





FY26 Other Requirements

20-923 Corrections Debt Service

| Total Funding | FY24 Actual | FY25 Enacted | FY25 EOB as of 12-1-24 | FY26 Recommended | Difference FY25 EOB vs. FY26 Rec |
|--------------------------|-------------|--------------|---------------------------|---------------------|-------------------------------------|
| Corrections Debt Service | \$5,625,487 | \$7,770,539 | \$7,770,539 | \$7,595,661 | (\$174,878) |

| Means of Finance | FY24 Actual | FY25 Enacted | FY25 EOB as of 12-1-24 | FY26 Recommended | Difference FY25 EOB vs. FY26 Rec |
|----------------------------------|--------------------|--------------------|---------------------------|---------------------|-------------------------------------|
| State General Fund | \$5,625,487 | \$7,770,539 | \$7,770,539 | \$7,595,661 | (\$174,878) |
| Interagency Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| Fees and Self-generated Revenues | \$0 | \$0 | \$0 | \$0 | \$0 |
| Statutory Dedications | \$0 | \$0 | \$0 | \$0 | \$0 |
| Interim Emergency Board | \$0 | \$0 | \$0 | \$0 | \$0 |
| Federal Funds | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL | \$5,625,487 | \$7,770,539 | \$7,770,539 | \$7,595,661 | (\$174,878) |

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

- This budget unit has a 2 percent decrease for FY26 Recommended from the FY25 Existing Operating Budget level.

Corrections Debt Service is currently making the following payments:

- **Energy Services Company (ESCO)** - Bonds totaling \$40,166,717 were sold in Fiscal Year 2010-2011 for equipment and other improvements that were designed to manage utilities more efficiently, which will result in a yearly savings to the institutions. The final payment of the bonds is scheduled for Fiscal Year 2027-2028.
- **Office of Juvenile Justice Facility** - Bonds totaling \$31,683,599 were sold in Fiscal Year 2020-2021 for a new facility in Monroe, Louisiana. The final payment of the bonds is scheduled for Fiscal Year 2040-2041.
- **Louisiana Correctional Institute for Women** - Bonds totaling \$68,872,433 were sold in Fiscal Year 2023-2024. The final payment of the bonds is scheduled for Fiscal Year 2043-2044.

Budget adjustments for FY26 Recommended:

(\$115,481) SGF -- Adjustment to the debt service payment for the Department of Corrections Energy Services Contract (ESCO) due to normal increases in the subsidy payments, maintenance charges, as well as the bank's management fees. Based on the payment schedule, the debt will be paid in full on January 22, 2028.

(\$56,522) SGF -- Adjustment to the debt service payment for the Louisiana Correctional Institute for Women due to normal changes in the payment schedule. Based on the payment schedule, the debt will be paid in full on October 1, 2043.

(\$2,875) SGF -- Adjustment to the debt service payment for the Office of Juvenile Justice - Swanson Facility due to normal changes in the payment schedule. Based on the payment schedule, the debt will be paid in full on October 1, 2040.

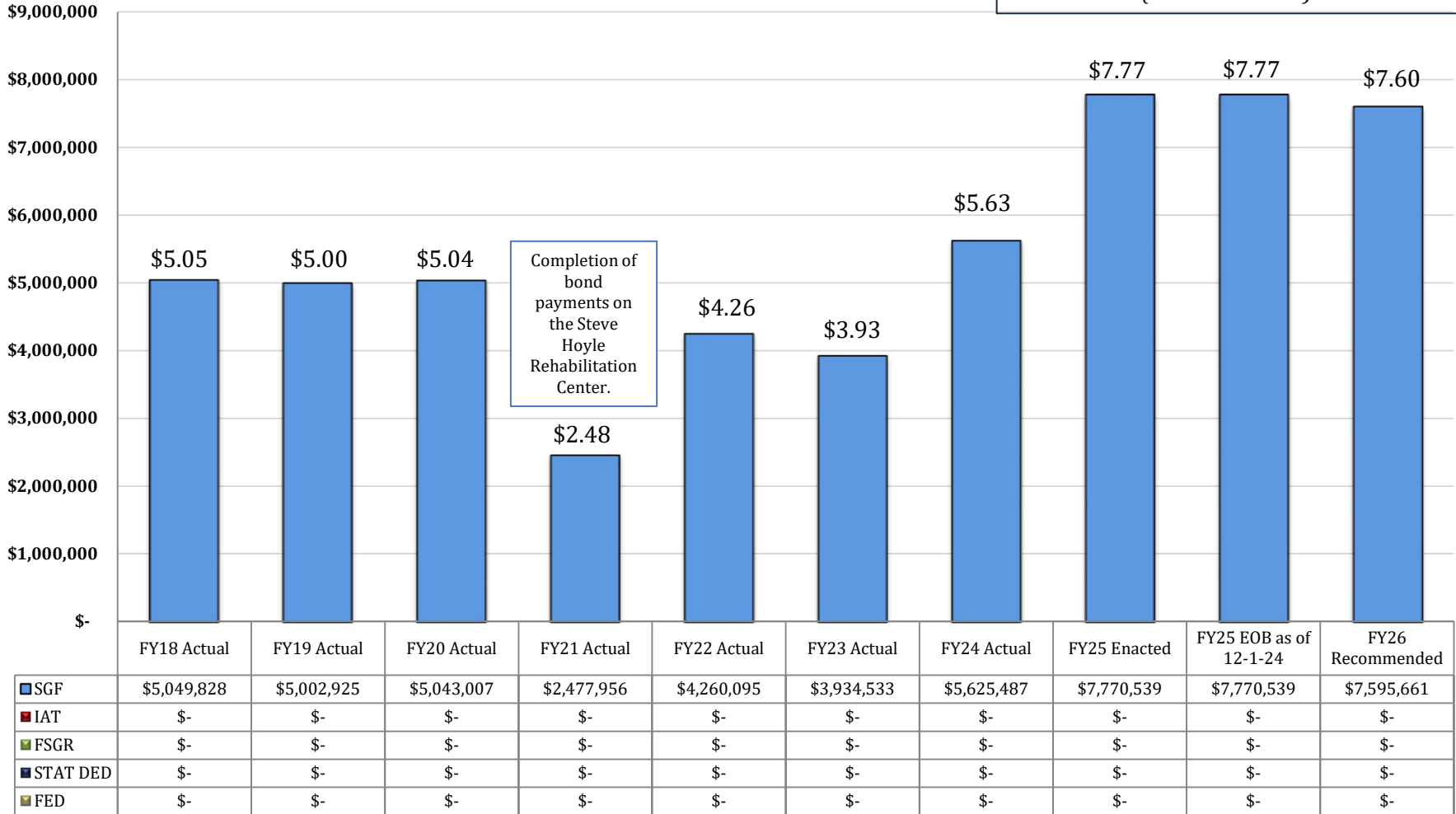


20-923 Corrections Debt Service

Changes in Funding since FY18

Total Budget by Fiscal Year and Means of Finance
(in \$ millions)

Change from FY18 to FY26 is 50%.
(Actual to Recommended)
Change from FY18 to FY24 is 11%
(Actual to Actual)





FY26 Other Requirements

20-924 Video Draw Poker – Local Government Aid

| Total Funding | FY24 Actual | FY25 Enacted | FY25 EOB as of 12-1-24 | FY26 Recommended | Difference FY25 EOB to FY26 Recommended |
|--|----------------------|----------------------|---------------------------|----------------------|---|
| Video Draw Poker - Local Govt Aid | \$ 53,034,556 | \$ 53,575,000 | \$ 53,575,000 | \$ 57,608,045 | \$4,033,045 |
| Means of Finance | FY24 Actual | FY25 Enacted | FY25 EOB as of 12-1-24 | FY26 Recommended | Difference FY25 EOB to FY26 Recommended |
| State General Fund | \$ - | \$ - | \$ - | \$ - | \$0 |
| Interagency Transfers | \$ - | \$ - | \$ - | \$ - | \$0 |
| Fees and Self-generated Revenues | \$ - | \$ - | \$ - | \$ - | \$0 |
| Statutory Dedications | \$ 53,034,556 | \$ 53,575,000 | \$ 53,575,000 | \$ 57,608,045 | \$4,033,045 |
| Interim Emergency Board | \$ - | \$ - | \$ - | \$ - | \$0 |
| Federal Funds | \$ - | \$ - | \$ - | \$ - | \$0 |
| TOTAL | \$ 53,034,556 | \$ 53,575,000 | \$ 53,575,000 | \$ 57,608,045 | \$4,033,045 |

The Video Draw Poker Device Fund is created in R.S. 27:437 to deposit all fees, fines, and penalties assessed on video draw poker devices, except for ½ of 1 percent of the franchise fee, which is deposited into the Video Draw Poker Device Purse Supplement Fund.

- After making certain distributions to the Compulsive and Problem Gaming Fund (R.S. 28:842), this fund allocates 25 percent of the monies remaining -- first to District Attorneys and Assistant District Attorneys for compensation (max of \$5.4 million), second to municipalities and parishes in which video draw poker machines are operated, and then to Public Safety and the Attorney General's Office for enforcement of law and regulations governing video draw poker devices.
- Act 658 of the 2022 Regular Session of the Legislature states that any unexpended or unencumbered portions of the 25 percent allocation shall not revert to the State General Fund but shall be distributed back to the municipality or parish where the video poker machine is operated. Any remaining unexpended or unencumbered portion of the 75 percent of the fund reverts to the State General Fund.
- Video Poker machines are operated and funds are distributed in 31 parishes.
- The allocation is based on the pro rata share that the local proceeds (fees, fines, and penalties) contribute to the total state proceeds.
- Parishes and sheriffs share the proceeds equally in those parishes in which video draw poker operates.
- The increase for FY26 Recommended of **\$4,033,045** reflects the Revenue Estimating Conference forecast for the Statutory Dedications out of the Video Draw Poker Device Fund.



20-924 Video Draw Poker – Local Government Aid

Changes in Funding since FY18

Total Budget by Fiscal Year and Means of Finance (in \$ millions)

Change from FY18 to FY26 is 47%.
Change from FY18 to FY24 is 35%.





FY26 Other Requirements

20-925 Unclaimed Property Leverage Fund Debt Service

| Total Funding | FY24 Actual | FY25 Enacted | FY25 EOB as of 12-1-24 | FY26 Recommended | <i>Difference FY25 EOB to FY26 Recommended</i> |
|--|----------------------|----------------------|---------------------------|----------------------|--|
| Unclaimed Property Leverage Fund Debt Service | \$ 13,503,957 | \$ 15,000,000 | \$ 15,000,000 | \$ 15,000,000 | \$ - |
| Unclaimed Property Leverage Fund Debt Service | \$ 13,503,957 | \$ 15,000,000 | \$ 15,000,000 | \$ 15,000,000 | \$ - |
| Means of Finance | FY24 Actual | FY25 Enacted | FY25 EOB as of 12-1-24 | FY26 Recommended | <i>Difference FY25 EOB to FY26 Recommended</i> |
| State General Fund | \$ - | \$ - | \$ - | \$ - | \$ - |
| Interagency Transfers | \$ - | \$ - | \$ - | \$ - | \$ - |
| Fees and Self-generated Revenues | \$ - | \$ - | \$ - | \$ - | \$ - |
| Statutory Dedications | \$ 13,503,957 | \$ 15,000,000 | \$ 15,000,000 | \$ 15,000,000 | \$ - |
| Interim Emergency Board | \$ - | \$ - | \$ - | \$ - | \$ - |
| Federal Funds | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL | \$ 13,503,957 | \$ 15,000,000 | \$ 15,000,000 | \$ 15,000,000 | \$ - |

The unclaimed property receipts which have been deposited into the Unclaimed Property Leverage Fund pursuant to R.S. 9:165 shall be applied to pay or to provide for the payment of debt service and all related costs and expenses associated therewith on bonds issued by the State Bond Commission. The fund is capped at \$15 million each fiscal year and is split evenly between the I-49 North Account and the I-49 South Account.

- Monies from the I-49 North Account and the I-49 South Account shall be used exclusively to match federal funds to be used by DOTD for the cost for and associated with the construction of I-49.
- There is no change in funding for this budget unit for FY26 Recommended as compared to FY25 EOB.

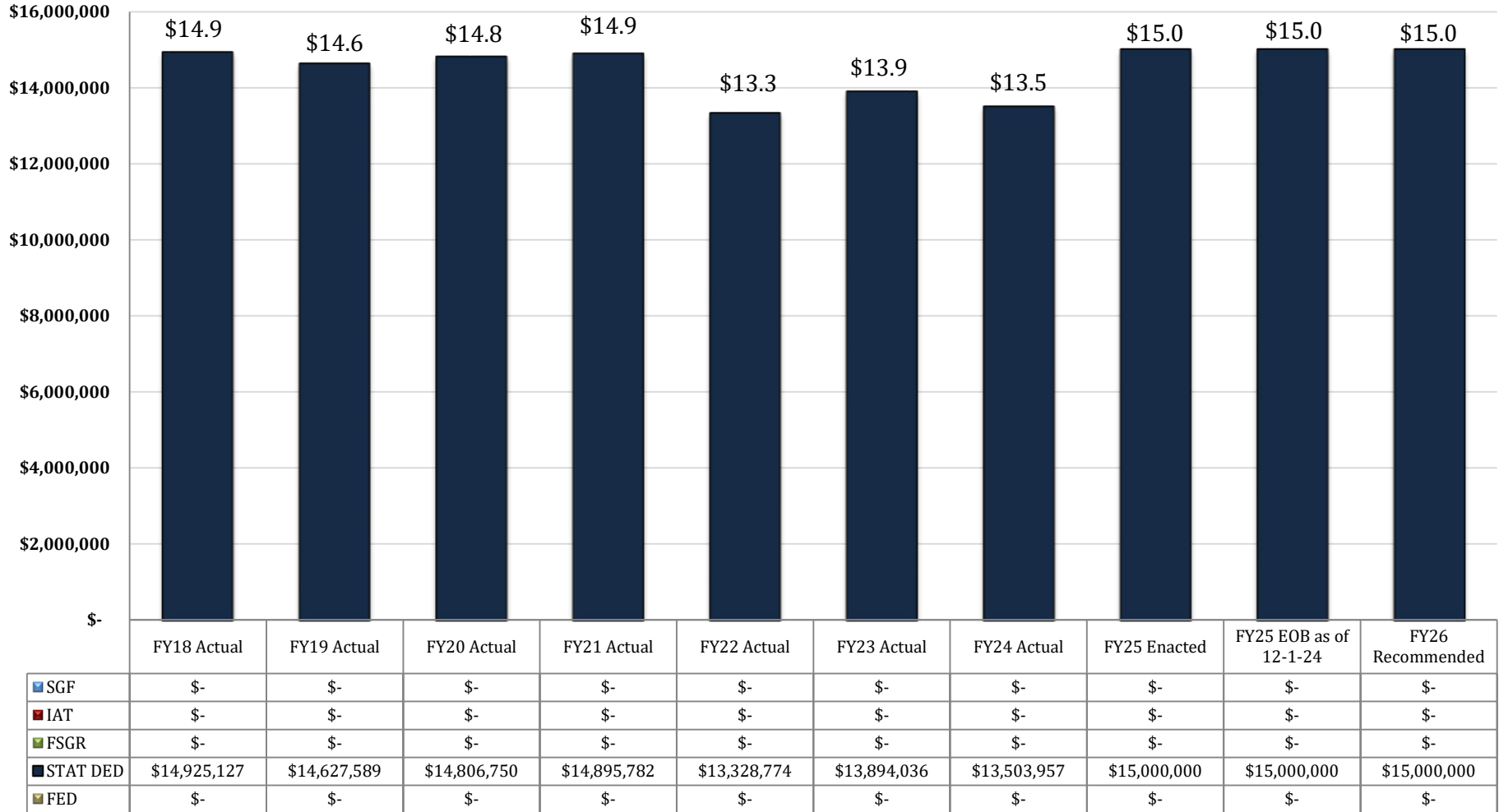


20-925 Unclaimed Property Leverage Fund Debt Service

Changes in Funding since FY18

Total Budget by Fiscal Year and Means of Finance (in \$ millions)

Change from FY18 to FY26 is +0.5%.
Change from FY18 to FY24 is **(9.5%)**.





FY26 Other Requirements

20-926 Sports Wagering Local Allocation Fund

| Total Funding | FY24 Actual | FY25 Enacted | FY25 EOB as of 12-1-24 | FY26 Recommended | Difference FY25 EOB to FY26 Rec |
|---------------------------------------|----------------------|---------------------|---------------------------|---------------------|------------------------------------|
| Sports Wagering Local Allocation Fund | \$ 10,404,036 | \$ 5,000,000 | \$ 5,000,000 | \$ 5,930,000 | \$930,000 |
| Means of Finance | FY24 Actual | FY25 Enacted | FY25 EOB as of 12-1-24 | FY26 Recommended | Difference FY25 EOB to FY26 Rec |
| State General Fund | \$ - | \$ - | \$ - | \$ - | \$0 |
| Interagency Transfers | \$ - | \$ - | \$ - | \$ - | \$0 |
| Fees and Self-generated Revenues | \$ - | \$ - | \$ - | \$ - | \$0 |
| Statutory Dedications | \$ 10,404,036 | \$ 5,000,000 | \$ 5,000,000 | \$ 5,930,000 | \$930,000 |
| Interim Emergency Board | \$ - | \$ - | \$ - | \$ - | \$0 |
| Federal Funds | \$ - | \$ - | \$ - | \$ - | \$0 |
| TOTAL | \$ 10,404,036 | \$ 5,000,000 | \$ 5,000,000 | \$ 5,930,000 | \$930,000 |

The Sports Wagering Local Allocation Fund is established in R.S. 27:628. It receives 10 percent of the taxes levied on net gaming proceeds for sports wagering.

Monies in the fund are remitted monthly by proportionate distribution to each parish governing authority in the 55 parishes that approved sports wagering.

In the case of mobile sports wagering, the distribution shall be proportionate to the population percentage of each of the 55 parishes compared to the total population of the parishes based on the latest federal decennial census.

Budget Adjustments for FY26:

\$930,000 Statutory Dedications -- Increase due to the most recent official Revenue Estimating Conference (REC) forecast.

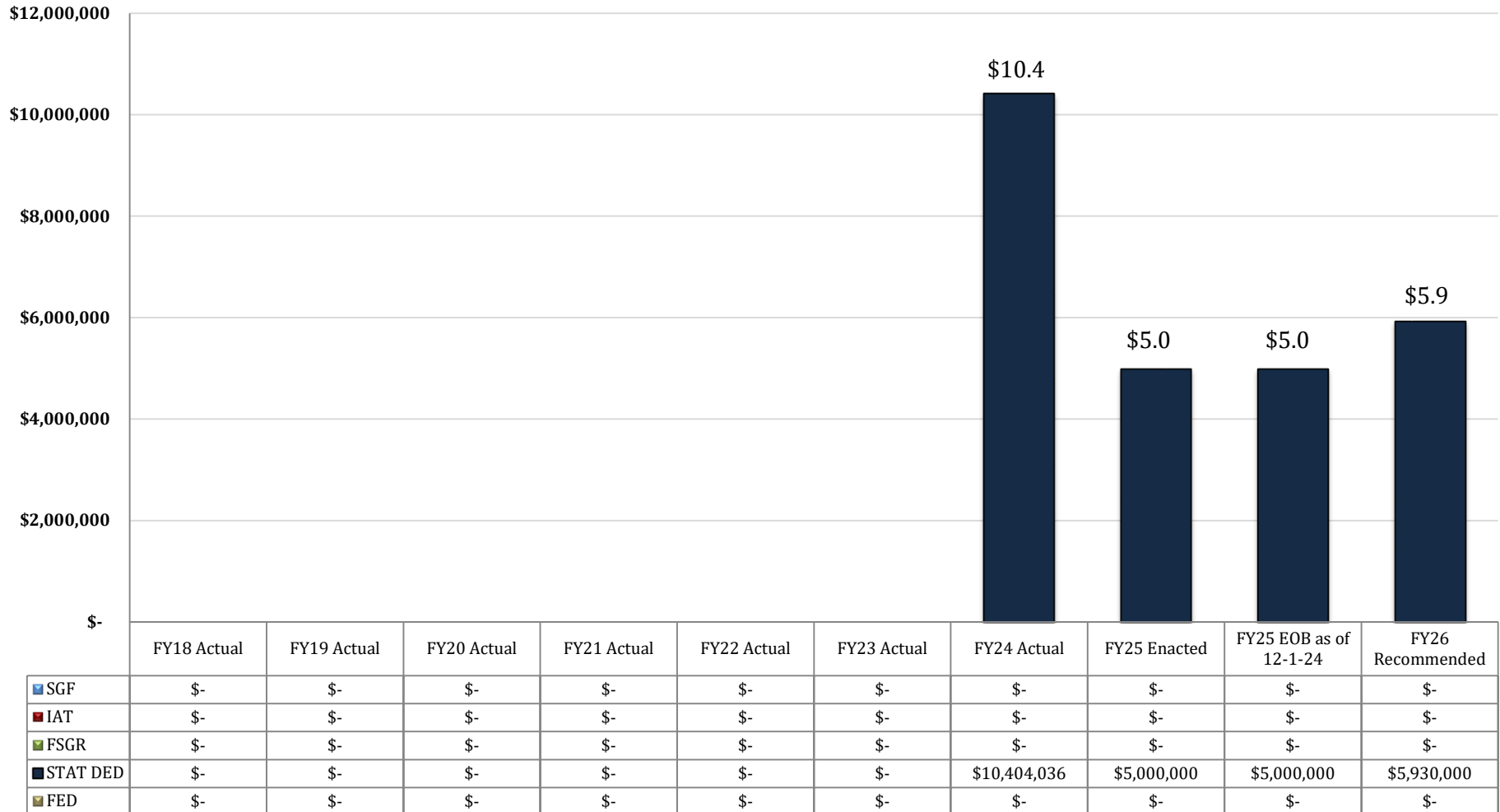


20-926 Sports Wagering Local Allocation Fund

Changes in Funding since FY18

**Total Budget by Fiscal Year and Means of Finance
(in \$ millions)**

Change from FY18 to FY26 is undefined.
Change from FY18 to FY24 is undefined.





FY26 Other Requirements

20-930 Higher Education Debt Service

| Total Funding | FY24 Actual | FY25 Enacted | FY25 EOB as of 12-1-24 | FY26 Recommended | Difference FY25 EOB to FY26 Rec |
|--|----------------------|----------------------|---------------------------|----------------------|------------------------------------|
| Higher Education - Debt Service | \$ 43,905,220 | \$ 43,909,956 | \$ 43,909,956 | \$ 43,859,167 | (\$50,789) |
| Means of Finance | FY24 Actual | FY25 Enacted | FY25 EOB as of 12-1-24 | FY26 Recommended | Difference FY25 EOB to FY26 Rec |
| State General Fund | \$ 43,905,220 | \$ 43,909,956 | \$ 43,909,956 | \$ 43,859,167 | (\$50,789) |
| Interagency Transfers | \$ - | \$ - | \$ - | \$ - | \$0 |
| Fees and Self-generated Revenues | \$ - | \$ - | \$ - | \$ - | \$0 |
| Statutory Dedications | \$ - | \$ - | \$ - | \$ - | \$0 |
| Interim Emergency Board | \$ - | \$ - | \$ - | \$ - | \$0 |
| Federal Funds | \$ - | \$ - | \$ - | \$ - | \$0 |
| TOTAL | \$ 43,905,220 | \$ 43,909,956 | \$ 43,909,956 | \$ 43,859,167 | (\$50,789) |

- Higher Education Debt Service provides for the indebtedness, equipment leases, and maintenance reserves for Louisiana public postsecondary institutions. All current debts are in the Louisiana Community & Technical College System.
- Adjustments from the current fiscal year to the Recommended level are due to changes in the bond amortization schedules.

| Institutions | Description | Amount | Maturity Date |
|-----------------------------------|--|---------------------|---------------|
| Baton Rouge Community College | Constructing and furnishing new campus buildings and renovating existing buildings on property adjacent to the BRCC campus | \$5,247,320 | 12/01/2032 |
| Bossier Parish Community College | Constructing a new BPCC campus | \$4,377,350 | 12/01/2027 |
| Louisiana Delta Community College | Constructing a new LDCC campus | \$3,102,875 | 10/01/2027 |
| South Louisiana Community College | Constructing a new SLCC campus | \$1,366,689 | 10/01/2027 |
| LCTCS Projects (Act 391 of 2007) | 23 capital outlay projects at 14 System locations | \$14,314,625 | 10/01/2028 |
| LCTCS Projects (Act 360 of 2013) | 29 capital outlay projects at 13 System locations | \$15,450,308 | 10/01/2039 |
| TOTAL DEBT PAYMENTS | | \$43,859,167 | |



20-930 Higher Education Debt Service

Changes in Funding since FY18

Total Budget by Fiscal Year and Means of Finance (in \$ millions)

Change from FY18 to FY24 is 14% (Actual to Actual)
Change from FY18 to FY26 is 14% (Actual to Recommended)





FY26 Other Requirements

20-931 – LED Debt Service and State Commitments

| Total Funding | FY24 Actual | FY25 Enacted | FY25 EOB as of 12-1-24 | FY26 Recommended | Difference FY25 EOB to FY26 Recommended |
|---|----------------------|-----------------------|------------------------|-----------------------|---|
| LED Debt Service & State Commitments | \$ 44,890,989 | \$ 112,168,475 | \$ 178,778,775 | \$ 102,429,426 | (\$76,349,349) |
| Means of Finance | FY24 Actual | FY25 Enacted | FY25 EOB as of 12-1-24 | FY26 Recommended | Difference FY25 EOB to FY26 Recommended |
| State General Fund | \$12,771,228 | \$22,467,414 | \$37,304,598 | \$11,763,424 | (\$25,541,174) |
| Interagency Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| Fees and Self-generated Revenue | \$0 | \$0 | \$0 | \$0 | \$0 |
| Statutory Dedications | \$25,278,198 | \$89,701,061 | \$136,686,840 | \$90,666,002 | (\$46,020,838) |
| Federal | \$6,841,563 | \$0 | \$4,787,337 | \$0 | (\$4,787,337) |
| TOTAL | \$44,890,989 | \$112,168,475 | \$178,778,775 | \$102,429,426 | (\$76,349,349) |

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

FY26 Recommended Budget Adjustments:

(\$66,610,300) Total – Non-recurring carryforwards

\$22,260,951 Total – Funding required for project commitments

(\$17,000,000) Major Events Incentive Fund – Aligns fund with projected FY26 levels of spending

(\$15,000,000) LED Fund – Removes budget for one-time initiatives in FY25



20-931 LED Debt Service and State Commitments

Dedicated Funds

Dedicated Funds provide for nearly 89 percent of the total FY26 Recommended means of finance.

| Dedicated Fund | Source of Funding | FY24 Actual | FY25 Enacted | FY25 EOB as of 12-1-24 | FY26 Recommended | Change from FY25 EOB to FY26 Recommended |
|---|--|---------------------|---------------------|------------------------|---------------------|--|
| Louisiana Economic Development Fund | State sales tax | \$20,189,905 | \$32,956,274 | \$59,085,490 | \$30,170,000 | (\$28,915,490) |
| Louisiana Mega-Project Development Fund | Appropriation | \$550,000 | \$20,400,000 | \$20,400,000 | \$21,468,862 | \$1,068,862 |
| Major Events Incentive Fund | Appropriation | \$0 | \$17,000,000 | \$17,000,000 | \$0 | (\$17,000,000) |
| Rapid Response Fund | Balance of \$10m. Annually and appropriation | \$4,538,293 | \$19,344,787 | \$40,201,350 | \$39,027,140 | (\$1,174,210) |
| TOTAL: | | \$25,278,197 | \$89,701,061 | \$136,686,840 | \$90,666,002 | (\$46,020,838) |

| Statutory Dedications | Authorization and Explanation |
|---|--|
| Louisiana Economic Development Fund | R.S. 51:2315 - Act 404 of the 2019 Regular Session directs all funds to be used exclusively for Debt Service and Project Commitments. |
| Louisiana Mega-Project Development Fund | R.S. 51:2365 - For immediate funding of all or a portion of economic development projects which may be necessary to successfully secure the creation or retention of jobs for a business entity under such circumstances as may be determined by the secretary and governor. |
| Major Events Incentive Fund | R.S. 51:1260 - Provide grant funding to event producers and hosts, local organizing committees, endorsing municipalities, endorsing parishes, official tourism commissions, convention and visitors bureaus, and official destination marketing organizations, for costs associated with attracting and hosting qualified major events |
| Rapid Response Fund | R.S. 51:2361 - For immediate funding of all or a portion of economic development projects which may be necessary to successfully secure the creation or retention of jobs for a business entity under such circumstances as may be determined by the secretary and governor. |

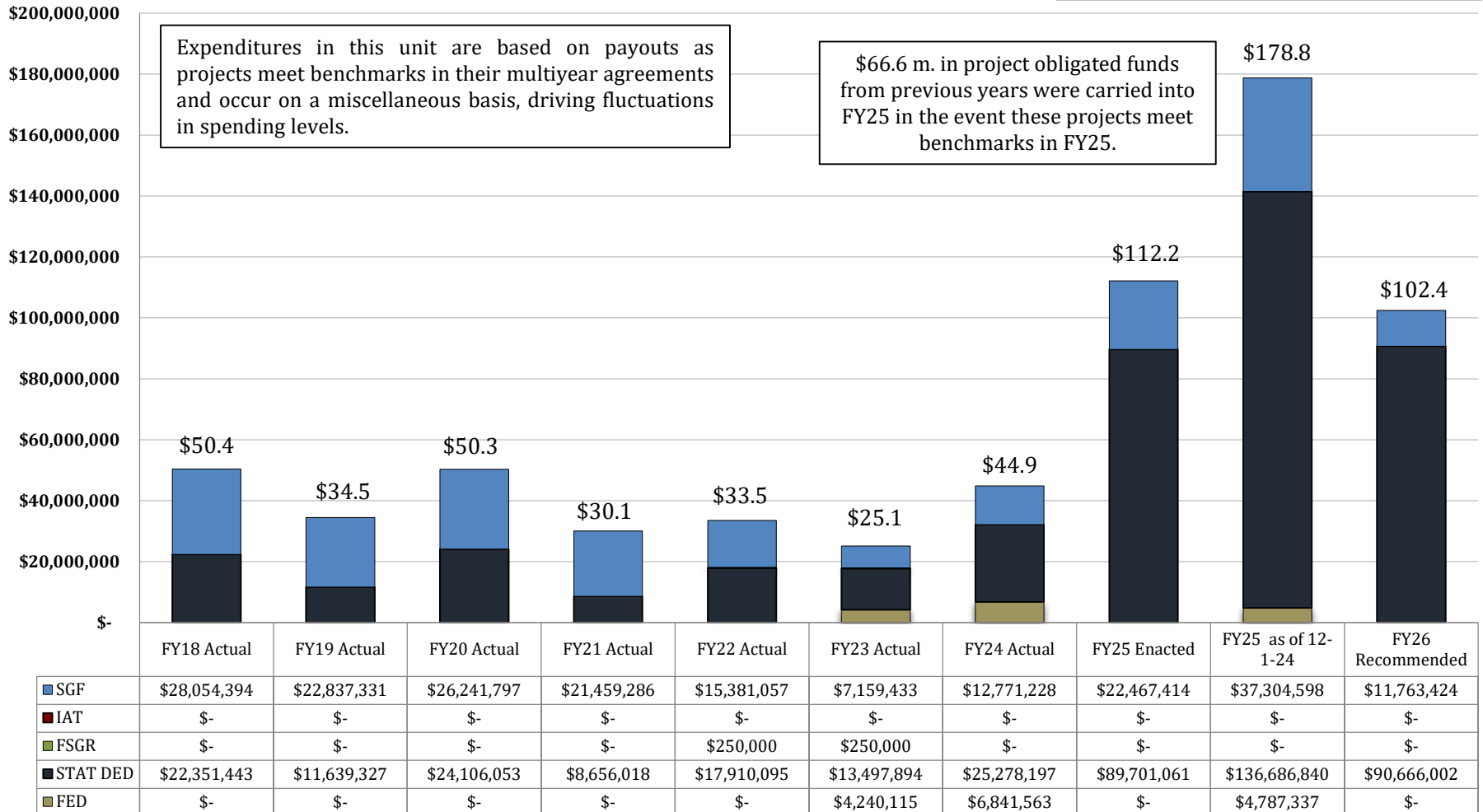


20-931 LED Debt Service & State Commitments

Changes in Funding since FY18

Total Budget by Fiscal Year and Means of Finance (in \$ millions)

Change from FY18 to FY26 is 103.2%.
(Actual to Recommended)
Change from FY18 to FY24 is (10.9%).
(Actual to Actual)





20-931 LED Debt Service & State Commitments

Project Obligations for State Commitments (1 of 3)

| Parish | Project | FY25 | FY26 | FY27 | FY28 | FY29 | FY30 | FY31 | FY32 | FY33 | FY34 |
|------------------|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------|
| Ascension | Air Products | - | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | - | - | - | - |
| Ascension | BASF Corporation | - | - | - | - | 1,400,000 | 1,400,000 | 1,400,000 | 1,400,000 | 1,400,000 | - |
| Ascension | Capchem Technologies | - | 2,000,000 | - | - | - | - | - | - | - | - |
| Ascension | CF Industries #1 | 2,000,000 | 2,000,000 | - | 2,000,000 | - | - | - | - | - | - |
| Ascension | CF Industries #2 | 1,000,000 | 1,000,000 | - | 1,000,000 | 1,000,000 | - | - | - | - | - |
| Ascension | Clean Hydrogen Works | - | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 2,000,000 | - | - | - |
| Ascension | Element 25 | - | 2,000,000 | 2,000,000 | 2,000,000 | - | - | - | - | - | - |
| Ascension | Mitsubishi Chemical Corporation | 2,000,000 | - | - | - | - | - | - | - | - | - |
| Ascension | Origin Materials | 1,000,000 | - | - | - | - | - | - | - | - | - |
| Ascension | Renewable Energy Group (REG) | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | - | - | - | - | - | - |
| Bossier | Bossier Parish Community College (CAMET) | 365,000 | - | - | - | - | - | - | - | - | - |
| Bossier | CSC-LA Higher Ed Institution - Bossier PCC | 250,000 | - | - | - | - | - | - | - | - | - |
| Bossier | Heirloom Carbon Technologies, Inc | - | - | - | 1,000,000 | 1,000,000 | 1,000,000 | - | - | - | - |
| Bossier | Louisiana Applied Research Corporation | - | 1,000,000 | - | - | - | - | - | - | - | - |
| Caddo | Advanced Call Center Technologies | 100,000 | 100,000 | 100,000 | - | - | - | - | - | - | - |
| Caddo | Biomedical Research Foundation of NW LA | 250,000 | 250,000 | - | - | - | - | - | - | - | - |
| Caddo | Cameron International/SLB | 500,000 | 1,000,000 | 1,250,000 | 1,250,000 | - | - | - | - | - | - |
| Caddo | Multipack Services | - | 250,000 | 500,000 | 500,000 | - | - | - | - | - | - |
| Caddo | Prolec | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | - | - | - | - | - |
| Calcasieu | Citadel Completions | 1,200,000 | 1,200,000 | 1,200,000 | 200,000 | 200,000 | - | - | - | - | - |
| Calcasieu | Lake Charles Methanol | - | - | 2,500,000 | 2,500,000 | - | - | - | - | - | - |
| Calcasieu | Process Service Specialists | - | - | - | 750,000 | - | - | - | - | - | - |
| Caldwell | Louisiana Green Fuels | - | - | - | - | 3,000,000 | 3,000,000 | - | - | - | - |
| DeSoto | Global Seamless Tubes & Pipes | - | 250,000 | 500,000 | 500,000 | - | - | - | - | - | - |
| East Baton Rouge | Baton Rouge Health District | - | 325,000 | 325,000 | - | - | - | - | - | - | - |
| East Baton Rouge | Brown & Root | 150,000 | 150,000 | - | - | - | - | - | - | - | - |
| East Baton Rouge | Formosa Petrochemical Corp | - | - | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 | - | - | - | - |
| East Baton Rouge | IBM-Baton Rouge | 1,250,000 | 150,000 | 3,303,175 | - | - | - | - | - | - | - |



20-931 LED Debt Service & State Commitments

Project Obligations for State Commitments (2 of 3)

| Parish | Project | FY25 | FY26 | FY27 | FY28 | FY29 | FY30 | FY31 | FY32 | FY33 | FY34 |
|-------------------|---|------------|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| East Baton Rouge | IBM-Baton Rouge-Wilbur Marvin Foundation | - | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | - | - | - | - |
| East Baton Rouge | Stephenson Technologies Corporation (STC) | 1,000,000 | 1,000,000 | - | - | - | - | - | - | - | - |
| Evangeline | Cabot Corporation | 500,000 | - | - | - | - | - | - | - | - | - |
| Iberia | Delta BioFuels | 500,000 | 500,000 | - | - | - | - | - | - | - | - |
| Iberia | First Solar | 10,000,000 | 10,000,000 | 5,000,000 | - | - | - | - | - | - | - |
| Iberville | Mexichem Flour, Inc | - | 1,500,000 | - | - | - | - | - | - | - | - |
| Iberville | Mexichem Flour, Inc | - | - | 1,500,000 | - | - | - | - | - | - | - |
| Iberville | Shintech | 1,650,000 | 1,650,000 | - | - | - | - | - | - | - | - |
| Jefferson | Breeze Airways | 230,000 | 230,000 | 230,000 | 230,000 | 230,000 | 230,000 | 230,000 | - | - | - |
| Lafayette | Lafayette Economic Development Authority | 530,000 | 530,000 | 530,000 | 530,000 | 530,000 | 530,000 | 530,000 | 530,000 | 530,000 | - |
| Lafayette | LHC Group | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | - | - | - | - |
| Lafayette | Schlumberger | 250,000 | - | - | - | - | - | - | - | - | - |
| Lafayette | Schoolmint | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | - | - | - | - |
| Lincoln | Grambling University - IT workforce | 252,600 | 342,400 | - | - | - | - | - | - | - | - |
| Multiple Parishes | Future : Use of Energy in Louisiana (FUEL) | - | 6,750,000 | 6,750,000 | 6,750,000 | 6,750,000 | 6,750,000 | 6,750,000 | 6,750,000 | 6,750,000 | 6,750,000 |
| Natchitoches | CSC-LA Higher Ed Institution - Northwestern | 170,875 | - | - | - | - | - | - | - | - | - |
| Orleans | Essence Productions | 1,450,000 | 1,450,000 | - | - | - | - | - | - | - | - |
| Orleans | GNO, Inc/H2theFuture | 5,745,000 | 3,110,000 | 2,475,000 | - | - | - | - | - | - | - |
| Orleans | International-Matex Tank Terminals (IMTT) | 75,000 | 75,000 | - | - | - | - | - | - | - | - |
| Orleans | Louisiana Cancer Research Center | 4,000,000 | 4,000,000 | 4,000,000 | 4,000,000 | - | - | - | - | - | - |
| Orleans | New Orleans Pelicans | 3,650,000 | 3,650,000 | 3,650,000 | 3,650,000 | 3,650,000 | - | - | - | - | - |
| Orleans | Superbowl LIX | 5,000,000 | - | - | - | - | - | - | - | - | - |
| Orleans | United Utility Services | 50,000 | - | - | - | - | - | - | - | - | - |
| Ouachita | IBM Monroe-BRAF-Lease Support | 250,000 | 260,000 | 260,000 | 260,000 | 260,000 | 180,708 | - | - | - | - |
| Ouachita | IBM Monroe-ULM-Educational Component | 300,000 | - | - | - | - | - | - | - | - | - |
| Ouachita | Mid South Extrusion | - | 250,000 | 150,000 | - | - | - | - | - | - | - |
| Rapides | SunGas Renewables | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | - | - | - | - | - | - |
| Rapides | UCORE North America | 400,000 | 300,000 | 200,000 | - | - | - | - | - | - | - |
| St. Charles | St. Charles Clean Fuels | - | 2,000,000 | 2,000,000 | 2,000,000 | - | - | - | - | - | - |
| St. James | DG Fuels | - | - | - | - | 1,750,000 | 1,750,000 | 1,750,000 | 1,750,000 | - | - |
| St. James | ElementUS Minerals | - | - | - | - | 3,000,000 | 3,000,000 | - | - | - | - |

Highlighted projects are newly added in FY26



20-931 LED Debt Service & State Commitments

Project Obligations for State Commitments (3 of 3)

| Parish | Project | FY25 | FY26 | FY27 | FY28 | FY29 | FY30 | FY31 | FY32 | FY33 | FY34 |
|-------------|-------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| St. John | L4T Louisiana, LLC | - | 250,000 | 250,000 | 250,000 | 250,000 | - | - | - | - | - |
| St. John | Woodland BioFuels | - | - | - | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | - | - |
| St. Landry | Southland Industrial Coatings | - | 1,250,000 | 1,250,000 | - | - | - | - | - | - | - |
| St. Martin | SafeSource Direct | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | - | - | - | - | - |
| St. Tammany | Agile Cold Storage | - | 250,000 | 500,000 | 500,000 | - | - | - | - | - | - |
| St. Tammany | Medline | 500,000 | 500,000 | - | - | - | - | - | - | - | - |
| Statewide | *Rapid Response Program (StatDed) | 10,000,000 | 10,000,000 | 10,000,000 | 10,000,000 | 10,000,000 | 10,000,000 | 10,000,000 | 10,000,000 | 10,000,000 | 10,000,000 |
| Statewide | Economic Development Awards Program | 10,000,000 | - | - | - | - | - | - | - | - | - |
| Statewide | Major Events Incentive Program | 17,000,000 | - | - | - | - | - | - | - | - | - |
| Statewide | Mega Fund | 22,500,000 | 20,000,000 | - | - | - | - | - | - | - | - |
| Statewide | Military Efforts | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 | - | - | - | - |
| Statewide | Stellar | 1,000,000 | 500,000 | - | - | - | - | - | - | - | - |
| Statewide | Unannounced Projects | - | 12,807,026 | - | - | - | - | - | - | - | - |
| | Annual LED Commitment Total | \$112,168,475 | \$102,429,426 | \$ 61,023,175 | \$ 52,470,000 | \$ 42,620,000 | \$ 36,340,708 | \$ 24,660,000 | \$ 22,430,000 | \$ 18,680,000 | \$ 16,750,000 |



FY26 Other Requirements

20-932 Two Percent Fire Insurance Fund

| Total Funding | FY24 Actual | FY25 Enacted | FY25 EOB as of 12-1-24 | FY26 Recommended | <i>Difference FY25 EOB to FY26 Recommended</i> |
|----------------------------------|----------------------|----------------------|---------------------------|----------------------|--|
| Two Percent Fire Insurance Fund | \$ 29,939,352 | \$ 26,781,343 | \$ 26,781,343 | \$ 28,560,000 | \$ 1,778,657 |
| Means of Finance | FY24 Actual | FY25 Enacted | FY25 EOB as of 12-1-24 | FY26 Recommended | <i>Difference FY25 EOB to FY26 Recommended</i> |
| State General Fund | \$ - | \$ - | \$ - | \$ - | \$ - |
| Interagency Transfers | \$ - | \$ - | \$ - | \$ - | \$ - |
| Fees and Self-generated Revenues | \$ - | \$ - | \$ - | \$ - | \$ - |
| Statutory Dedications | \$ 29,939,352 | \$ 26,781,343 | \$ 26,781,343 | \$ 28,560,000 | \$ 1,778,657 |
| Interim Emergency Board | \$ - | \$ - | \$ - | \$ - | \$ - |
| Federal Funds | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL | \$ 29,939,352 | \$ 26,781,343 | \$ 26,781,343 | \$ 28,560,000 | \$ 1,778,657 |

The Two Percent Fire Insurance Fund receives revenue from a fee of 2 percent assessed on fire insurance premiums.

- The fund provides remittance to local government entities on a per capita basis to aid in fire protection.

FY26 Recommended budget adjustments:

- **\$1,778,657** – Increases Statutory Dedications out of the Two Percent Fire Insurance Fund due to the most recent Revenue Estimating Conference (REC) forecast.

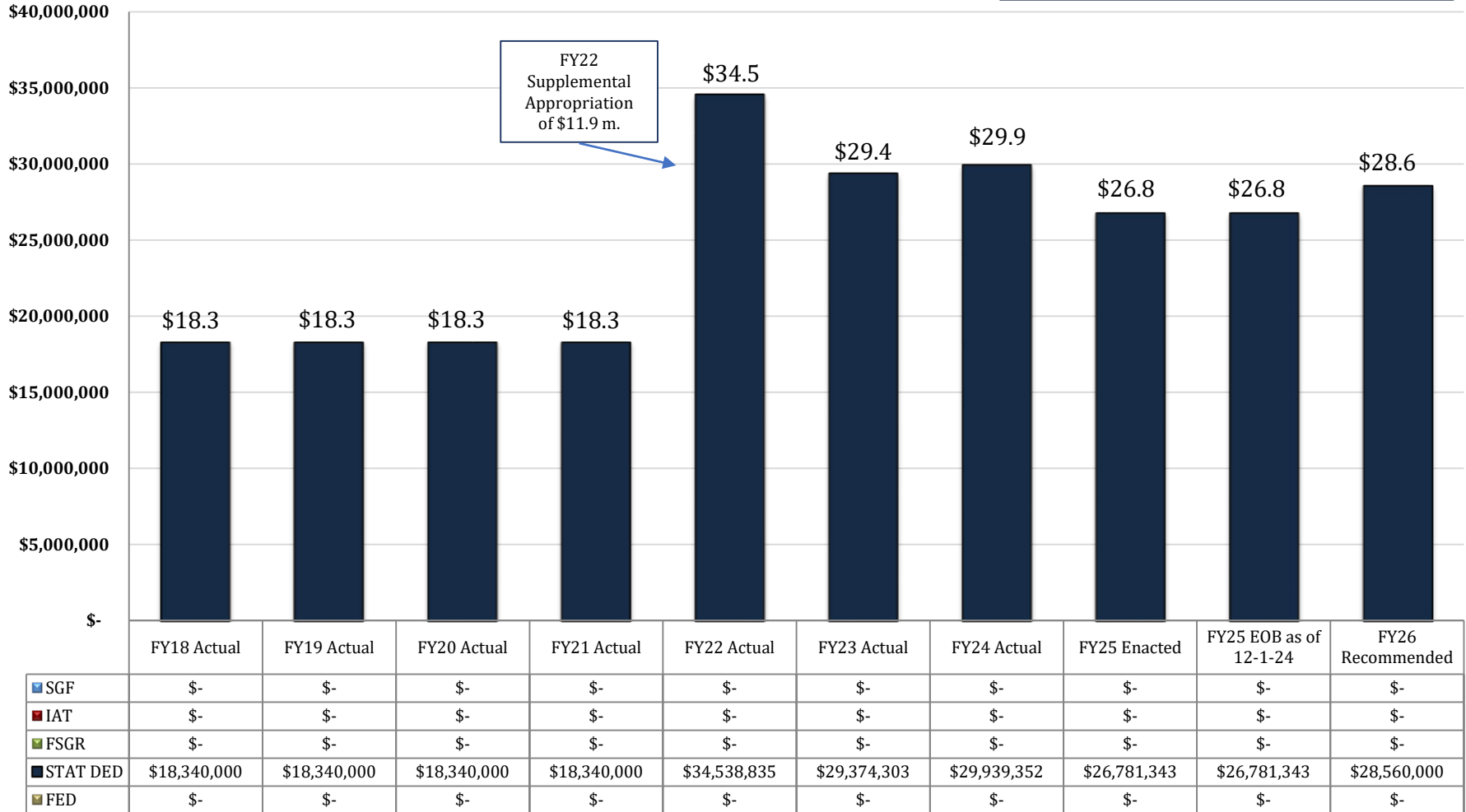


20-932 Two Percent Fire Insurance Fund

Changes in Funding since FY18

Total Budget by Fiscal Year and Means of Finance (in \$ millions)

Change from FY18 to FY26 is 56%.
Change from FY18 to FY24 is 63%.





FY26 Other Requirements

20-933 Governor's Conferences & Interstate Compacts

| Total Funding | FY24 Actual | FY25 Enacted | FY25 EOB as of 12-1-24 | FY26 Recommended | Difference FY25 EOB to FY26 Rec |
|---|-------------------|-------------------|---------------------------|---------------------|------------------------------------|
| Governor's Conferences & Interstate Compacts | \$ 501,951 | \$ 594,063 | \$ 594,063 | \$ 594,063 | \$0 |
| Means of Finance | FY24 Actual | FY25 Enacted | FY25 EOB as of 12-1-24 | FY26 Recommended | Difference FY25 EOB to FY26 Rec |
| State General Fund | \$ 501,951 | \$ 594,063 | \$ 594,063 | \$ 594,063 | \$0 |
| Interagency Transfers | \$ - | \$ - | \$ - | \$ - | \$0 |
| Fees and Self-generated Revenues | \$ - | \$ - | \$ - | \$ - | \$0 |
| Statutory Dedications | \$ - | \$ - | \$ - | \$ - | \$0 |
| Interim Emergency Board | \$ - | \$ - | \$ - | \$ - | \$0 |
| Federal Funds | \$ - | \$ - | \$ - | \$ - | \$0 |
| TOTAL | \$ 501,951 | \$ 594,063 | \$ 594,063 | \$ 594,063 | \$0 |

Governor's Conferences & Interstate Compacts provides funds for the payment of annual membership dues with national organizations in which the state participates.

The following dues are paid through this budget unit: National Association of State Budget Officers (\$30,665), National Governors' Association (\$106,600), Education Commission of the States (\$77,300), International Organization De La Francophonie (\$25,000), and the Delta Regional Authority (\$354,498).

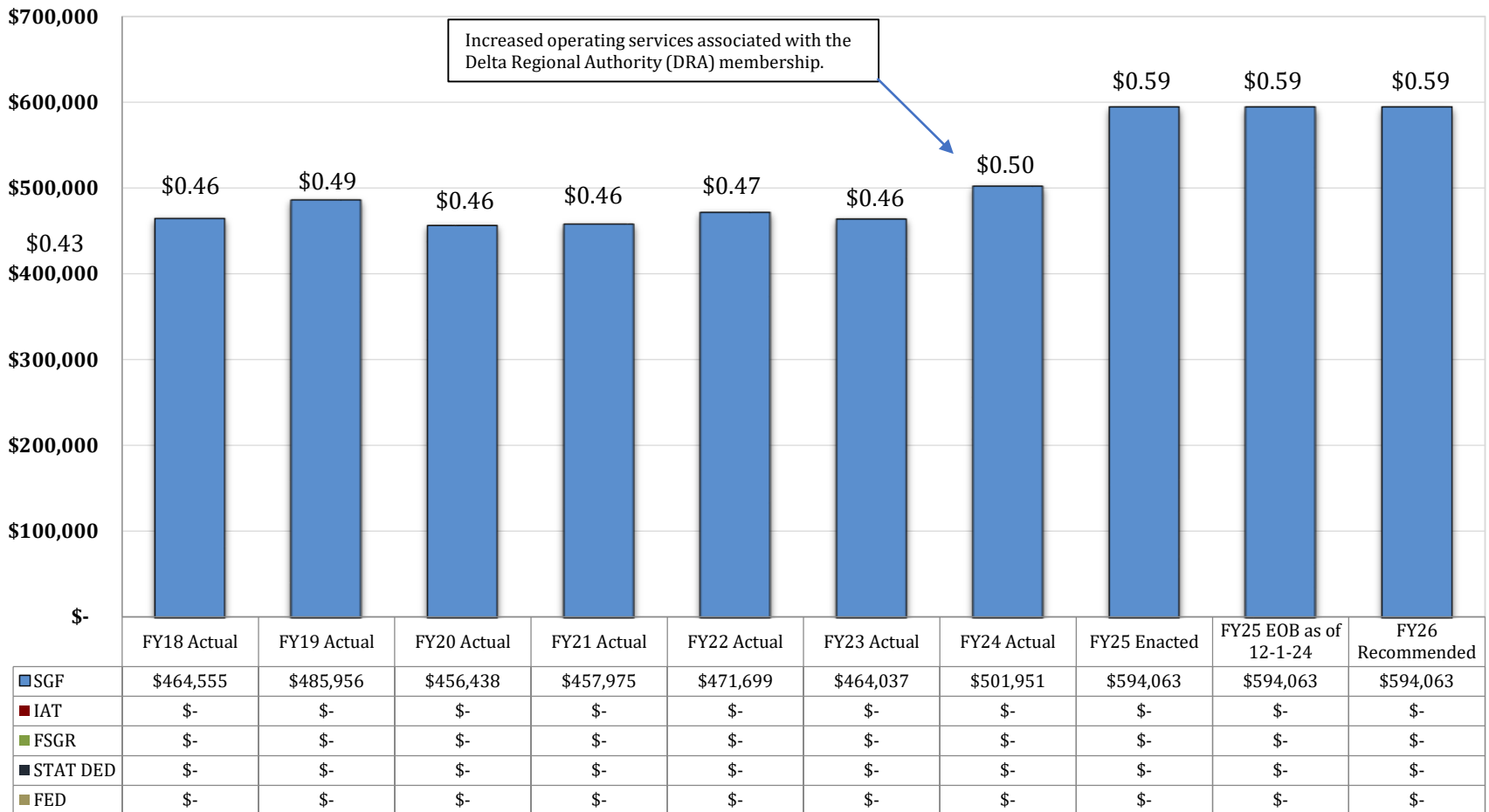


20-933 Governor's Conferences & Interstate Compacts

Changes in Funding since FY18

Total Budget by Fiscal Year and Means of Finance
(in \$ millions)

Change from FY18 to FY26 is 27.9%
Change from FY18 to FY24 is 8.1%





FY26 Other Requirements

20-939 Prepaid Wireless 911 Service

| Total Funding | FY24 Actual | FY25 Enacted | FY25 EOB as of 12-1-24 | FY26 Recommended | Difference FY25 EOB to FY26 Recommended |
|------------------------------|--------------|---------------|---------------------------|---------------------|---|
| Prepaid Wireless 911 Service | \$ 7,995,446 | \$ 14,000,000 | \$ 14,000,000 | \$ 14,000,000 | \$0 |

| Means of Finance | FY24 Actual | FY25 Enacted | FY25 EOB as of 12-1-24 | FY26 Recommended | Difference FY25 EOB to FY26 Recommended |
|----------------------------------|---------------------|----------------------|---------------------------|----------------------|---|
| State General Fund | \$ - | \$ - | \$ - | \$ - | \$0 |
| Interagency Transfers | \$ - | \$ - | \$ - | \$ - | \$0 |
| Fees and Self-generated Revenues | \$ 7,995,446 | \$ 14,000,000 | \$ 14,000,000 | \$ 14,000,000 | \$0 |
| Statutory Dedications | \$ - | \$ - | \$ - | \$ - | \$0 |
| Interim Emergency Board | \$ - | \$ - | \$ - | \$ - | \$0 |
| Federal Funds | \$ - | \$ - | \$ - | \$ - | \$0 |
| TOTAL | \$ 7,995,446 | \$ 14,000,000 | \$ 14,000,000 | \$ 14,000,000 | \$0 |

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

- This budget unit is funded through a service charge (*4% of the amount of the retail transaction*) imposed upon the consumer who purchases a prepaid wireless telecommunication service as provided by law.
- Districts are funded within 30 days of the end of each calendar quarter of a portion of the revenues remitted to the Department of Revenue.
- The amount of distribution is determined by dividing the population of the district by the state population, then multiplying that quotient times the total revenues remitted to the Department of Revenue.
- The Department of Revenue may keep up to 2 percent of remitted charges for administrative costs.



20-939 Prepaid Wireless 911 Service

Changes in Funding since FY18

Total Budget by Fiscal Year and Means of Finance (in \$ millions)

Change from FY18 to FY26 is 13%.
Change from FY18 to FY24 is (36%).





FY26 Other Requirements

20-940 Emergency Medical Services — Parishes and Municipalities

| Total Funding | FY24 Actual | FY25 Enacted | FY25 EOB as of 12-1-24 | FY26 Recommended | <i>Difference FY25 EOB to FY26 Recommended</i> |
|--|-------------------|-------------------|---------------------------|---------------------|--|
| EMS — Parishes and Municipalities | \$ 150,000 | \$ 150,000 | \$ 150,000 | \$ 150,000 | \$ - |
| | | | | | |
| Means of Finance | FY24 Actual | FY25 Enacted | FY25 EOB as of 12-1-24 | FY26 Recommended | <i>Difference FY25 EOB to FY26 Recommended</i> |
| State General Fund | \$ - | \$ - | \$ - | \$ - | \$ - |
| Interagency Transfers | \$ - | \$ - | \$ - | \$ - | \$ - |
| Fees and Self-generated Revenues | \$ 150,000 | \$ 150,000 | \$ 150,000 | \$ 150,000 | \$ - |
| Statutory Dedications | \$ - | \$ - | \$ - | \$ - | \$ - |
| Interim Emergency Board | \$ - | \$ - | \$ - | \$ - | \$ - |
| Federal Funds | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL | \$ 150,000 | \$ 150,000 | \$ 150,000 | \$ 150,000 | \$ - |

The Emergency Medical Services program was created in the 1992 Regular Session to provide for EMS and public safety needs to parishes and municipalities. It is used on the local level to help pay for EMS services.

- The fee is provided by \$4.50 of the driver's license reinstatement fee (which is \$10), of which 45 percent of the avails are distributed to the governing authority of origin to be used for the purposes stated above. (R.S. 32:414(H)). The other 55 percent goes to LDH for operation of emergency medical services (50 percent) and to the Department of Public Safety and Corrections for expenses incurred in the administration of the fees (5 percent).



20-940 EMS — Parishes and Municipalities

Changes in Funding since FY18

Total Budget by Fiscal Year and Means of Finance (in \$ millions)

Change from FY18 to FY26 is 0%.
Change from FY18 to FY24 is 0%.





FY26 Other Requirements

20-941 Dept. of Ag & Forestry Pass Through Funds

| Total Funding | FY24 Actual | FY25 Enacted | FY25 EOB as of 12-1-2024 | FY26 Recommended | Difference FY25 EOB to FY26 Recommended |
|---|---------------|---------------|-----------------------------|---------------------|---|
| Ag & Forestry Pass Through Funds | \$ 19,653,857 | \$ 25,426,939 | \$ 29,426,939 | \$ 29,512,858 | \$ 85,919 |

| Means of Finance | FY24 Actual | FY25 Enacted | FY25 EOB as of 12-1-2024 | FY26 Recommended | Difference FY25 EOB to FY26 Recommended |
|----------------------------------|----------------------|----------------------|-----------------------------|----------------------|---|
| State General Fund | \$ 3,379,826 | \$ 2,679,891 | \$ 2,679,891 | \$ 2,679,891 | \$0 |
| Interagency Transfers | \$ 777,029 | \$ 994,323 | \$ 994,323 | \$ 580,000 | (\$414,323) |
| Fees and Self-generated Revenues | \$ - | \$ 248,532 | \$ 248,532 | \$ 248,774 | \$242 |
| Statutory Dedications | \$ 3,500,567 | \$ 5,219,523 | \$ 5,219,523 | \$ 5,719,523 | \$500,000 |
| Federal Funds | \$ 11,996,435 | \$ 16,284,670 | \$ 20,284,670 | \$ 20,284,670 | \$0 |
| TOTAL | \$ 19,653,857 | \$ 25,426,939 | \$ 29,426,939 | \$ 29,512,858 | \$85,919 |

Agriculture and Forestry Pass Through Funds includes pass through funds for the 44 Soil and Water Conservation Districts in Louisiana, the Temporary Emergency Food Assistance Program, Specialty Crop Block Grant, Volunteer Fire Assistance, Forest Land Enhancement Program, Southern Pine Beetle, Urban and Community Forestry, State Fire Assistance – Mitigation, Forest Stewardship Program, Forest Health Monitoring, and the Forest Productivity Program.

This program is funded with state general fund, fees & self-generated revenues, interagency transfers, statutory dedications, and federal funds.

- Interagency transfers are received from the Office of Coastal Protection and Restoration and the Louisiana State Racing Commission.
- Statutory dedications are received from the Louisiana Agricultural Finance Authority Fund; the Forest Productivity Fund that receives 75% of the state's share of the timber severance tax; the Grain and Cotton Indemnity Fund; and the Agricultural Commodity Commission Self-Insurance Fund.
- Federal funds are received from the U.S. Forest Service for 1) Urban Forestry Assistance, 2) Southern Pine Beetle, 3) Forest Land Enhancement, 4) Forest Health Program, 5) Volunteer Fire Assistance, 6) Forestry Stewardship Program, and 7) Fire Assistance.
 - Federal funds are also received for Temporary Emergency Food Assistance Program, Specialty, Specialty Crop Block Grant, and Soil and Water Conservation.

Adjustments for FY26 Recommended:

(\$612,633) IAT – Reduces Interagency Transfers from DEQ for the Lake St. Joseph Nutrient Loading Reduction through the Bipartisan Infrastructure Law Gulf Hypoxia Program grant, which is set to conclude on September 30th, 2025.

\$198,310 IAT – Increases Interagency Transfers from CPRA for developing erosion control and vegetation management.

\$500,000 Stat Deds – Provides funding to the Louisiana Equine Promotion and Research Board to support the growth and development of the equine industry in Louisiana by enhancing research, education, promotion, facilities, tourism, events, and equine-related activities throughout the state. The source of funding is the Louisiana Equine Promotion and Research Fund, which was created by Act 582 of the 2024 Regular Session.

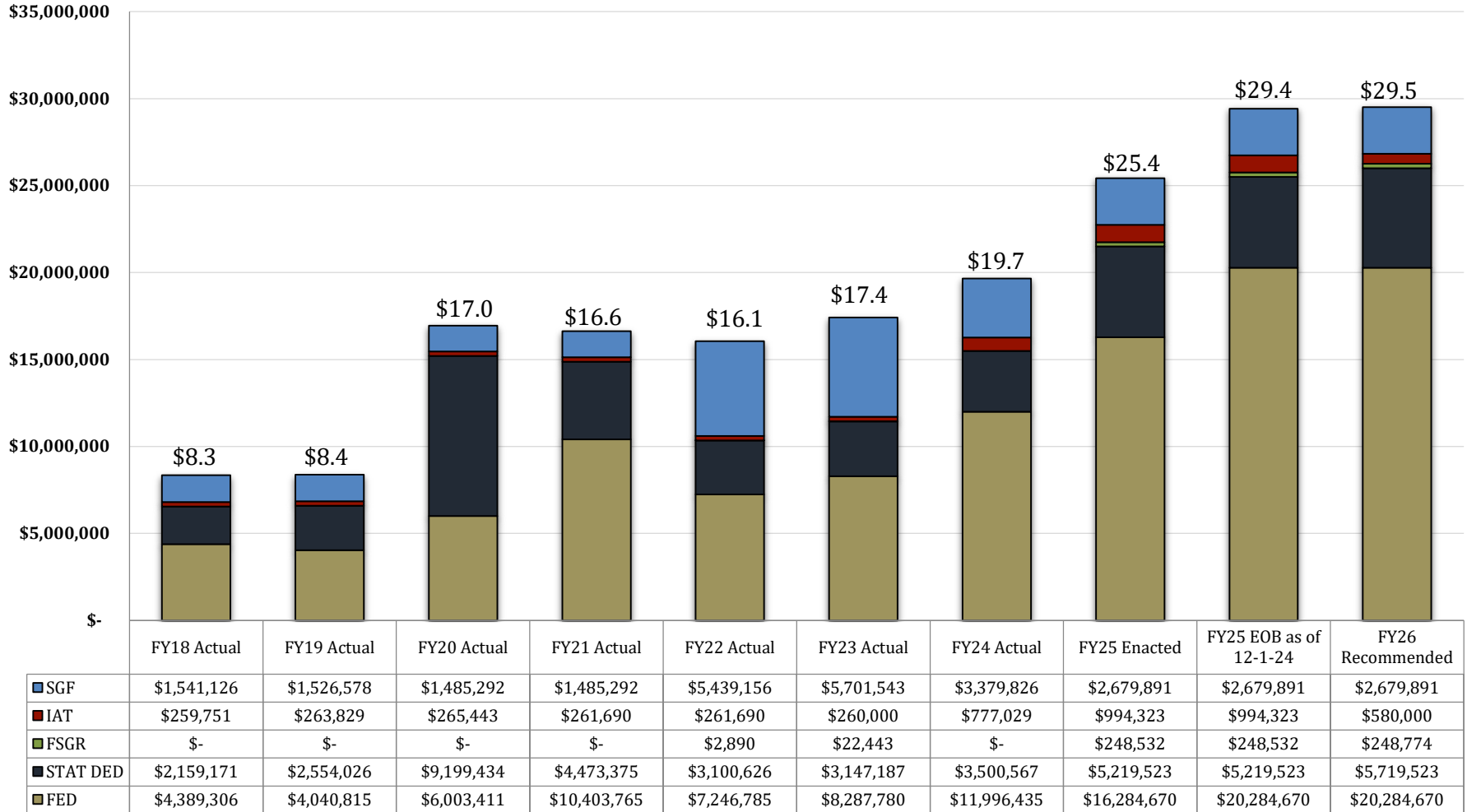


20-941 Dept. of Ag & Forestry Pass-Through Funds

Changes in Funding since FY18

Total Budget by Fiscal Year and Means of Finance (in \$ millions)

Change from FY18 to FY26 is 255% (Actual to Recommended)
Change from FY18 to FY24 is 137% (Actual to Actual)





20-941 Dept. of Ag & Forestry Pass-Through Funds FY26 Recommended Program Expenditures

| Amount | Expenditure Description |
|---------------------|---|
| \$13,785,292 | The Emergency Food Assistance Program |
| \$2,200,000 | Soil and Water District Statewide Allocations |
| \$4,000,000 | Forestry Productivity Program |
| \$750,000 | Specialty Crop - Contractual Obligation between the Department and Producers |
| \$266,001 | Agricultural Commodity Commission Self-Insurance Fund |
| \$753,522 | Grain and Cotton Indemnity Fund |
| \$248,532 | Payments for Soil and Water District Payroll |
| \$2,834,670 | Forestry - Payment to local and parish entities as well as non-governmental organizations |
| \$500,000 | Louisiana Equine Promotion and Research Program |
| \$889,000 | Market Umbrella for the Market Match program extension SNAP |
| \$2,700,000 | Soil and Water - Agreement between the Department and the Natural Resources Conservation Service |
| \$5,841 | Uniform Payroll Sysytem (UPS) Fees |
| \$580,000 | Transfer to LA Thoroughbred Breeders Association (LSRC), Vegetative Planting Payments to Districts (CPRA), and Lake St. Joseph Nutrient Loading Reduction BIL Gulf Hypoxia Program (DEQ). |
| \$29,512,858 | TOTAL |



FY26 Other Requirements

20-945 State Aid to Local Government Entities

| Total Funding | FY24 Actual | FY25 Enacted | FY25 EOB as of 12-1-24 | FY26 Recommended | Difference FY25 EOB to FY26 Recommended |
|--|-----------------------|----------------------|---------------------------|----------------------|---|
| State Aid to Local Government Entities | \$ 167,677,938 | \$ 49,314,876 | \$ 237,980,831 | \$ 22,264,962 | (\$215,715,869) |
| Means of Finance | FY24 Actual | FY25 Enacted | FY25 EOB as of 12-1-24 | FY26 Recommended | Difference FY25 EOB to FY26 Recommended |
| State General Fund | \$ 149,164,534 | \$ 21,285,853 | \$ 198,197,824 | \$ 4,870,253 | (\$193,327,571) |
| Interagency Transfers | \$ - | \$ - | \$ - | \$ - | \$0 |
| Fees and Self-generated Revenues | \$ - | \$ - | \$ - | \$ - | \$0 |
| Statutory Dedications | \$ 19,513,404 | \$ 28,029,023 | \$ 39,783,007 | \$ 17,394,709 | (\$22,388,298) |
| Interim Emergency Board | \$ - | \$ - | \$ - | \$ - | \$0 |
| Federal Funds | \$ - | \$ - | \$ - | \$ - | \$0 |
| TOTAL | \$ 168,677,938 | \$ 49,314,876 | \$ 237,980,831 | \$ 22,264,962 | (\$215,715,869) |

This budget unit provides special state direct funding to statutorily dedicated local entities for various local endeavors.

The FY26 funding level for State Aid to Local Government Entities reflects the most recent official estimate of the Revenue Estimating Conference, among various other adjustments.

Statewide Adjustments for FY26 Recommended:

(\$16,470,000) Total – Non-recur Special Legislative Projects

(\$188,665,955) Total – Non-recur Carryforwards

Agency-specific adjustments are shown on the next page.



20-945 State Aid to Local Government Entities

FY26 Agency-specific Adjustments

Most of these adjustments are for projected available balances to specific funds, except for the \$54,400 adjustment for the La. Cancer Center, an adjustment required by statute.

| Other Adjustments | | | | | | |
|-----------------------------|-----------------------|----------------------------------|-----------------------|---------------|---------------|---|
| State General Fund (Direct) | Interagency Transfers | Fees and Self-generated Revenues | Statutory Dedications | Federal Funds | Total | Adjustment |
| \$0 | \$0 | \$0 | (\$89,000) | \$0 | (\$89,000) | Aligns the Algiers Economic Development Fund with the most recent Revenue Estimating Conference forecast projection. |
| \$0 | \$0 | \$0 | (\$65,000) | \$0 | (\$65,000) | Aligns the Beautification and Improvement of the New Orleans City Park Fund with the msot recent Revenue Estimating Conference forecast projection. |
| \$0 | \$0 | \$0 | (\$580,932) | \$0 | (\$580,932) | Aligns the Calcasieu Parish Fund with the msot recent Revenue Estimating Conference forecast projection. |
| \$0 | \$0 | \$0 | (\$10,000) | \$0 | (\$10,000) | Aligns the Gentilly Development District Fund with the msot recent Revenue Estimating Conference forecast projection. |
| \$0 | \$0 | \$0 | (\$80,000) | \$0 | (\$80,000) | Aligns the Greater New Orleans Sports Foundation Fund with the most recent Revenue Estimating Conference forecast projection. |
| \$0 | \$0 | \$0 | (\$988,000) | \$0 | (\$988,000) | Aligns the Regional Maintenance and Improvement Fund with the most recent Revenue Estimating Conference forecast projection. |
| \$0 | \$0 | \$0 | (\$32,000) | \$0 | (\$32,000) | Aligns the St. Landry Parish Excellence Fund with the most recent Revenue Estimating Conference forecast projection. |
| \$0 | \$0 | \$0 | (\$517,312) | \$0 | (\$517,312) | Aligns the Tobacco Tax Health Care Fund with the most recent Revenue Estimating Conference forecast projection. |
| \$0 | \$0 | \$0 | \$15,000 | \$0 | \$15,000 | Aligns the Bossier Parish Truancy Program Fund with the most recent Revenue Estimating Conference forecast projection. |
| \$54,400 | \$0 | \$0 | \$0 | \$0 | \$54,400 | Provides funding for the La. Cancer Research Center of LSU - Health Sciences Center of New Orleans and Tulane Health Science Center per Act 171 of the 2019 RS, which requires an inflationary adjusted biennially. |
| \$54,400 | \$0 | \$0 | (\$2,347,244) | \$0 | (\$2,292,844) | Total Other Adjustments |

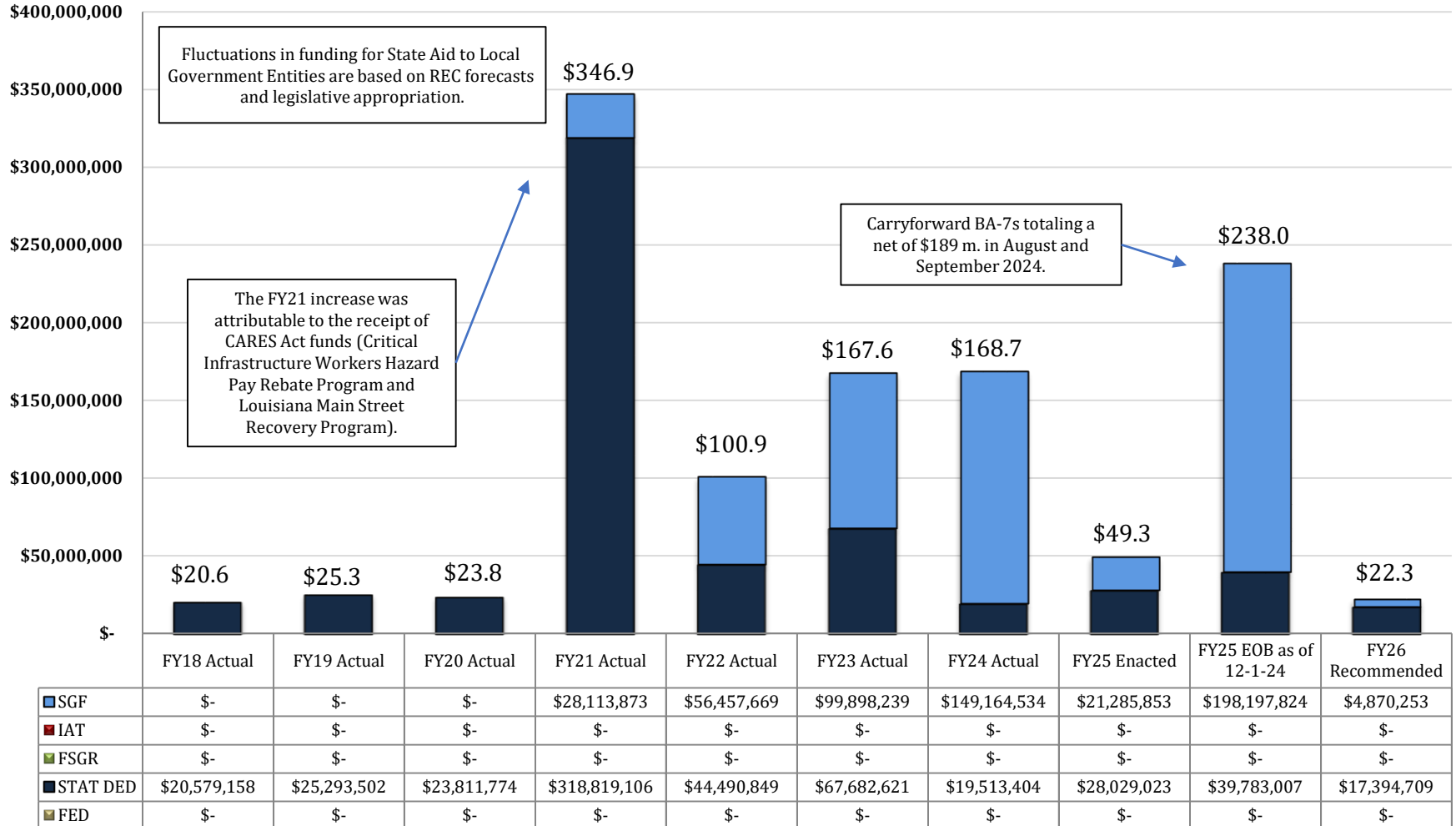


20-945 State Aid to Local Government Entities

Changes in Funding since FY18

Total Budget by Fiscal Year and Means of Finance (in \$ millions)

Change from FY18 to FY26 is 8.2%
Change from FY18 to FY24 is 720.7%





20-945 State Aid to Local Government Entities

FY26 Recommended Dedicated Funds and Program Expenditures

| Dedicated Funds | FY24 Actual | FY25 Enacted | FY25 EOB as of 12-1-24 | FY26 Recommended | Difference FY25 EOB to FY26 Rec. |
|---|---------------------|---------------------|------------------------|---------------------|----------------------------------|
| Tobacco Tax Health Care Fund | 8252546.95 | \$8,797,487 | \$8,797,487 | \$8,280,175 | (\$139,800) |
| Rehab. for the Blind/Visually Impaired Fund | \$2,259,097 | \$2,000,000 | \$2,000,000 | \$2,000,000 | \$0 |
| Regional Maintenance & Improvement Fund | \$269,139 | \$2,888,549 | \$8,713,569 | \$1,900,549 | (\$3,205,611) |
| Beautification/Improvement N.O. City Park Fund | \$2,295,896 | \$1,895,459 | \$1,895,459 | \$1,830,459 | \$148,633 |
| Greater New Orleans Sports Foundation Fund | \$1,020,327 | \$1,000,000 | \$1,000,000 | \$920,000 | \$0 |
| Calcasieu Parish Fund | 0 | \$1,240,932 | \$2,052,380 | \$660,000 | \$429,484 |
| St. Landry Parish Excellence Fund | \$641,960 | \$552,513 | \$616,578 | \$520,513 | (\$153,512) |
| Fiscal Administrator Revolving Loan Fund | \$0 | \$455,646 | \$455,646 | \$455,646 | (\$2,070,500) |
| Bossier Parish Truancy Program Fund | \$305,990 | \$304,987 | \$493,592 | \$319,987 | (\$189,609) |
| Beautification Proj. for N.O. Neighborhood Fund | \$0 | \$103,685 | \$203,685 | \$103,685 | \$3,685 |
| Friends of NORD Fund | \$75,000 | \$103,112 | \$128,112 | \$103,112 | \$3,112 |
| Algiers Economic Development Foundation Fund | \$100,000 | \$189,569 | \$189,569 | \$100,569 | \$89,569 |
| Gentilly Development District Fund | \$50,000 | \$110,014 | \$160,014 | \$100,014 | \$10,014 |
| Sports Facility Assistance Fund | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$0 |
| Louisiana Transportation Infrastructure Fund | \$0 | \$650,000 | \$650,000 | \$0 | \$0 |
| Criminal Justice and First Responder Fund | \$0 | \$7,637,070 | \$7,637,070 | \$0 | (\$259,097) |
| Southwest La Hurricane Recovery Fund | \$1,958,464 | \$0 | \$112,036 | \$0 | |
| Hurricane Ida Recovery Fund | \$684,983 | \$0 | \$277,810 | \$0 | (\$979,200) |
| Law Enforcement Recruitment Incentive Fund | \$1,500,000 | \$0 | \$3,500,000 | \$0 | (\$5,000,000) |
| Capital Outlay Savings Fund | \$0 | \$0 | \$800,000 | \$0 | |
| TOTALS | \$19,513,404 | \$28,029,023 | \$39,783,007 | \$17,394,709 | (\$11,312,832) |

FY26 Program Expenditures:

| Amount | Description | Amount | Description |
|-------------|---|-----------|--|
| \$8,929,575 | La.Cancer Research Center of LSU HSCNO and Tulane HSC | \$500,000 | Louisiana Association for the Blind |
| \$4,220,853 | La. Bar Foundation | \$500,000 | Louisiana Center for the Blind at Ruston |
| \$1,900,549 | Regional Maintenance and Improvement Fund | \$455,646 | Fiscal Administrator Revolving Loan Fund |
| \$1,830,459 | New Orleans City Park Improvement Association | \$319,987 | 26th Judicial District Court Truancy Programs |
| \$920,000 | Greater New Orleans Sports Foundation | \$103,685 | Beautification Project for New Orleans Neighborhoods |
| \$660,000 | Calcasieu Parish School Board | \$103,112 | Friends of NORD |
| \$520,513 | St. Landry Parish School Board | \$100,569 | Algiers Economic Development Foundation |
| \$500,000 | Affiliated Blind of Louisiana Training Center | \$100,014 | Gentilly Development District |
| \$500,000 | Lighthouse for the Blind in New Orleans | \$100,000 | FORE Kids Foundation |



FY26 Other Requirements 20-950 Judgments

| Total Funding | FY24 Actual | FY25 Enacted | FY25 EOB as of 12-1-24 | FY26 Recommended | <i>Difference FY25 EOB to FY26 Recommended</i> |
|----------------------------------|--------------|--------------|---------------------------|---------------------|--|
| Judgments/Special Acts | \$ 8,336,810 | \$ - | \$ - | \$ - | \$0 |
| | | | | | |
| Means of Finance | FY24 Actual | FY25 Enacted | FY25 EOB as of 12-1-24 | FY26 Recommended | <i>Difference FY25 EOB to FY26 Recommended</i> |
| State General Fund | \$ 8,336,810 | \$ - | \$ - | \$ - | \$0 |
| Interagency Transfers | \$ - | \$ - | \$ - | \$ - | \$0 |
| Fees and Self-generated Revenues | \$ - | \$ - | \$ - | \$ - | \$0 |
| Statutory Dedications | \$ - | \$ - | \$ - | \$ - | \$0 |
| Interim Emergency Board | \$ - | \$ - | \$ - | \$ - | \$0 |
| Federal Funds | \$ - | \$ - | \$ - | \$ - | \$0 |
| TOTAL | \$ 8,336,810 | \$ - | \$ - | \$ - | \$0 |

Special Acts of appropriation by the legislature for final judgments against the state.

This budget unit is not currently funded in the FY26 Recommended Budget. It typically receives funding during the Regular Session of the Legislature.

FY26 Recommended budget adjustments:

\$0

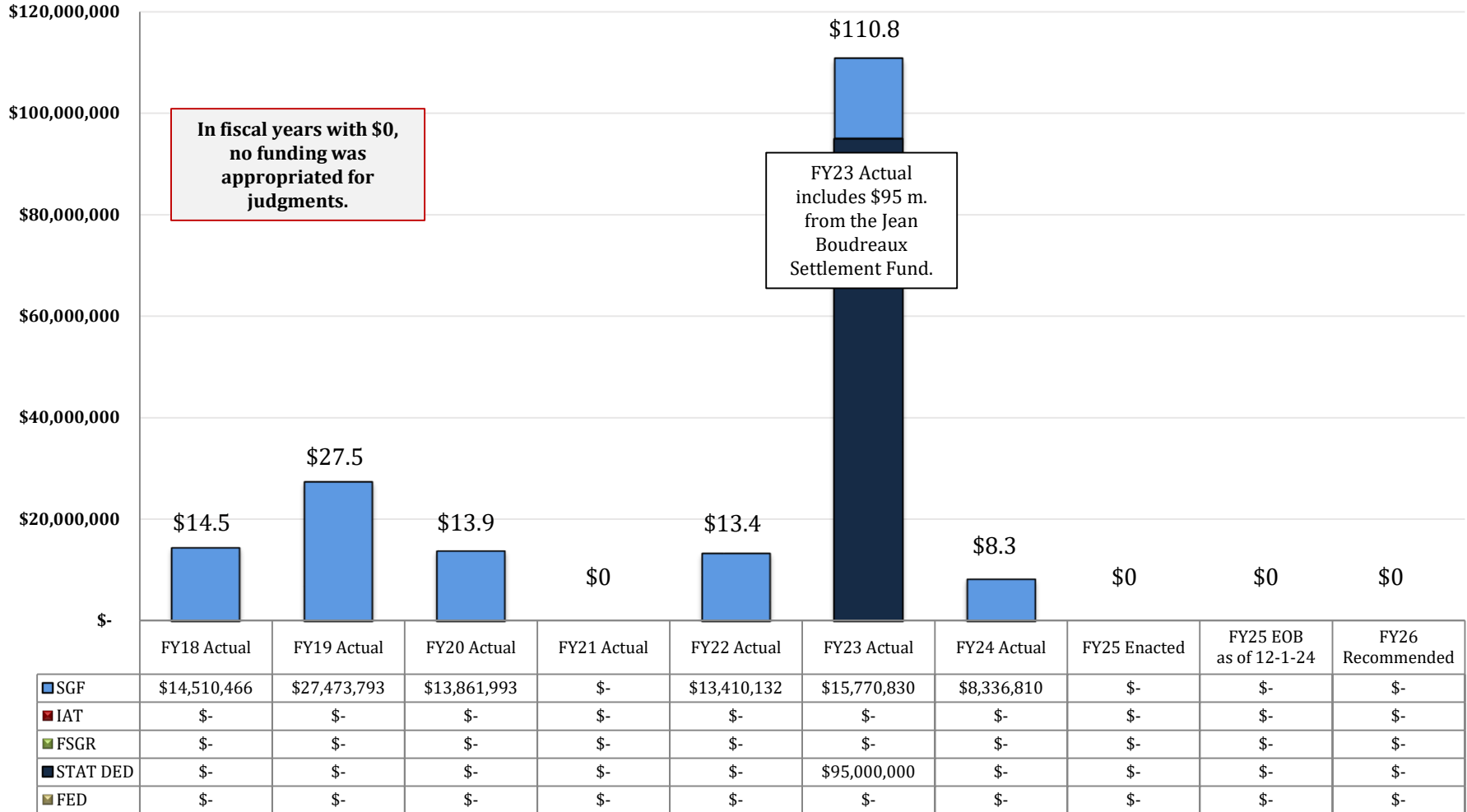


20-950 Judgments

Changes in Funding since FY18

Total Budget by Fiscal Year and Means of Finance (in \$ millions)

Change from FY18 to FY26 is (100%).
Change from FY18 to FY24 is (43%).





FY26 Other Requirements

20-966 Supplemental Pay to Law Enforcement Personnel

| Total Funding | FY24 Actual | FY25 Enacted | FY25 EOB as of 12-1-24 | FY26 Recommended | Difference FY25 EOB to FY26 Recommended |
|--|-----------------------|-----------------------|---------------------------|-----------------------|---|
| Supplemental Pay to Law Enforcement Personnel | \$ 140,193,670 | \$ 145,317,999 | \$ 145,317,999 | \$ 147,050,799 | \$1,732,800 |
| Municipal Police | \$ 38,250,782 | \$ 39,217,319 | \$ 39,217,319 | \$ 39,217,319 | \$0 |
| Firefighters | \$ 41,422,542 | \$ 41,252,200 | \$ 41,252,200 | \$ 42,985,000 | \$1,732,800 |
| Constables and Justices of the Peace | \$ 1,098,719 | \$ 1,154,480 | \$ 1,154,480 | \$ 1,154,480 | \$0 |
| Deputy Sheriffs | \$ 59,421,627 | \$ 63,694,000 | \$ 63,694,000 | \$ 63,694,000 | \$0 |
| | | | | | |
| Means of Finance | FY24 Actual | FY25 Enacted | FY25 EOB as of 12-1-24 | FY26 Recommended | Difference FY25 EOB to FY26 Recommended |
| State General Fund | \$ 140,193,670 | \$ 145,317,999 | \$ 145,317,999 | \$ 147,050,799 | \$1,732,800 |
| Interagency Transfers | \$ - | \$ - | | \$ - | \$0 |
| Fees and Self-generated Revenues | \$ - | \$ - | | \$ - | \$0 |
| Statutory Dedications | \$ - | \$ - | | \$ - | \$0 |
| Interim Emergency Board | \$ - | \$ - | | \$ - | \$0 |
| Federal Funds | \$ - | \$ - | | \$ - | \$0 |
| TOTAL | \$ 140,193,670 | \$ 145,317,999 | \$ 145,317,999 | \$ 147,050,799 | \$1,732,800 |

- In FY24, supplemental pay for police, firefighters, and deputy sheriffs was increased to \$600 per month, and for constables and justices of the peace to \$120 per month as a result of Act 320 of the 2023 Regular Session.
- Based on FY24 Actual numbers, an average of 5,131 police officers; 5,660 firefighters; 846 constables and justices of the peace; and 8,237 deputy sheriffs received supplemental pay per month.
- To be eligible, personnel must have at least one year of service and be POST-certified (Police Officer Standard Training).
- The increase of \$1.7 million for the FY26 Recommended Budget is for a projected increase in the number of eligible firefighters participating.

| Monthly Payment | FY26 Recommended Funding |
|--------------------------------|--------------------------|
| Municipal Police @ \$600/month | \$39,217,319 |
| Firefighters @ \$600/month | \$42,985,000 |
| Constables & JPs @ \$120/month | \$1,154,480 |
| Deputy Sheriffs @ \$600/month | \$63,694,000 |

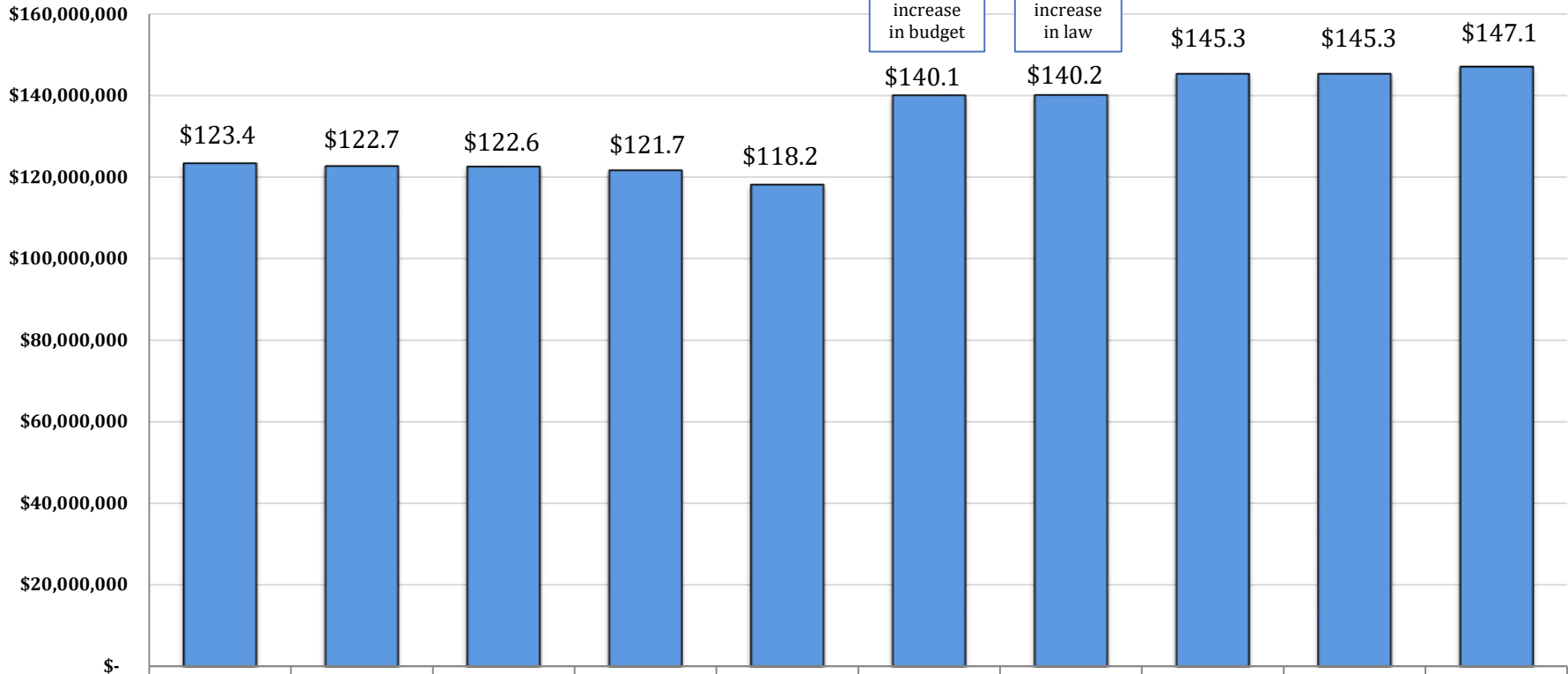


20-966 Supplemental Pay to Law Enforcement

Changes in Funding since FY18

Total Budget by Fiscal Year and Means of Finance
(in \$ millions)

Change from FY18 to FY26 is 19%.
Change from FY18 to FY24 is 14%.



| | FY18 Actual | FY19 Actual | FY20 Actual | FY21 Actual | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Enacted | FY25 EOB as of 12-1-24 | FY26 Recommended |
|----------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|------------------------|------------------|
| SGF | \$123,386,270 | \$122,734,632 | \$122,584,346 | \$121,690,911 | \$118,158,250 | \$140,106,040 | \$140,193,670 | \$145,317,999 | \$145,317,999 | \$147,050,799 |
| IAT | \$- | \$- | \$- | \$- | \$- | \$- | \$- | \$- | \$- | \$- |
| FSGR | \$- | \$- | \$- | \$- | \$- | \$- | \$- | \$- | \$- | \$- |
| STAT DED | \$- | \$- | \$- | \$- | \$- | \$- | \$- | \$- | \$- | \$- |
| FED | \$- | \$- | \$- | \$- | \$- | \$- | \$- | \$- | \$- | \$- |



20-977 DOA Debt Service FY26 Recommended

| Total Funding | FY24 Actual | FY25 Enacted | FY25 EOB as of 12-1-24 | FY26 Recommended | Difference FY25 EOB to FY26 Recommended |
|------------------|--------------|--------------|---------------------------|---------------------|--|
| DOA Debt Service | \$79,621,665 | \$95,368,200 | \$95,368,200 | \$86,501,950 | (\$8,866,250) |

| Means of Finance | FY24 Actual | FY25 Enacted | FY25 EOB as of 12-1-24 | FY26 Recommended | Difference FY25 EOB to FY26 Recommended |
|-----------------------|--------------|--------------|---------------------------|---------------------|--|
| State General Fund | \$32,420,256 | \$34,031,406 | \$34,031,406 | \$34,031,406 | \$0 |
| Interagency Transfers | \$46,800,895 | \$60,935,369 | \$60,935,369 | \$52,069,119 | (\$8,866,250) |
| Fees& Self-gen Rev | \$400,514 | \$401,425 | \$401,425 | \$401,425 | \$0 |
| Statutory Dedications | \$0 | \$0 | \$0 | \$0 | \$0 |
| Federal Funds | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL | \$79,621,665 | \$95,368,200 | \$95,368,200 | \$86,501,950 | (\$8,866,250) |

DOA-Debt Service and Maintenance makes payments for indebtedness and maintenance on state buildings maintained by the Office Facilities Corporation, as well as provides the funds necessary to pay the debt service requirements resulting from the issuance of Louisiana Public Facilities Authority revenue bonds.

This unit is also responsible for debt service payments related to a Cooperative Endeavor Agreement (CEA) between the State of Louisiana / Division of Administration, the city of New Orleans, the Sewerage and Water Board of New Orleans, and the Louisiana Public Facilities Authority. In addition, DOA - Debt Service and Maintenance provides funding for a settlement agreement between the State of Louisiana and the U.S. Department of Health and Human Services; a CEA agreement between the State of Louisiana and Federal City; and a CEA agreement between the State of Louisiana and the Louisiana Transportation Authority.

Source of Funds other than State General Fund:

Interagency Transfers and Fees & Self-generated Revenue are derived from rent from tenants in the various state owned buildings incorporated into each occupying entity's budget.



20-977 DOA Debt Service

FY26 Recommended

| Debt Payments | Description | Amount | Maturity Date |
|--|--|---------------------|---------------|
| Louisiana Public Facilities Authority (LPFA) Revenue Bonds | The City of New Orleans, the Sewerage and Water Board of New Orleans, and the LPFA entered into a CEA as of June 29, 2007, to provide funding for the repair of the public infrastructure damaged by Hurricanes Katrina and Rita. | \$20,973,185 | 06/01/2027 |
| Industrial Development Board of the City of New Orleans Revenue Bonds (Federal Alliance Project) | The State of LA, Economic Development, New Orleans Federal Alliance, and the Algiers Development District entered into a CEA as of June 29, 2007, for the cost of developing, constructing, renovating, and installing a portion of a mixed-use development project at the Naval Support Activity Center for occupancy by federal and private sector agencies. | \$2,038,963 | 06/30/2029 |
| Louisiana Transportation Authority Revenue Bonds | The State of LA and Louisiana Transportation Authority (DOTD) entered into a CEA as of November 1, 2013, for financing a portion of the cost of constructing, installing, and developing the initial phase of a project consisting of a two-lane toll bridge over Bayou Lafourche with interchanges and connection roads north and south of Leeville and including a two-lane elevated highway from Leeville south to Port Fourchon, as part of DOTD's statewide transportation plan, which is part of a toll-financed project consisting of a new four-lane fully controlled access bridge of approx. 16.3 miles on a new location that generally parallels the existing Louisiana Highway 1. | \$8,574,368 | 08/15/2046 |
| Installment Purchase Market (IPM) Program | This is a third-party financing agreement between DOA and participating financial institutions for executive branch agencies to finance the cost of equipment as authorized by R.S. 39:1761 et seq. | \$30,000,000 | |
| TOTAL DEBT PAYMENTS | | \$61,586,516 | |
| Other Charges | Maintenance and operation of state buildings maintained by the Louisiana Office of Facilities Corporation | \$24,915,434 | |
| FY26 TOTAL RECOMMENDED | | \$86,501,950 | |



20-977 DOA Debt Service

Changes in Funding since FY18

Total Budget by Fiscal Year and Means of Finance (in \$ millions)

Change from FY18 to FY26 is (7.3%)
Change from FY18 to FY24 is (14.7%)





FY26 Other Requirements 20-XXX Funds

| Total Funding | FY24 Actual | FY25 Enacted | FY25 EOB as of 12-1-24 | FY26 Recommended | Difference FY25 EOB to FY26 Recommended |
|----------------------------------|----------------------|-----------------------|---------------------------|----------------------|---|
| Funds | \$ 75,352,183 | \$ 797,844,820 | \$ 797,844,820 | \$ 81,149,060 | (\$716,695,760) |
| Means of Finance | FY24 Actual | FY25 Enacted | FY25 EOB as of 12-1-24 | FY26 Recommended | Difference FY25 EOB to FY26 Recommended |
| State General Fund | \$ 75,352,183 | \$ 80,844,820 | \$ 80,844,820 | \$ 81,149,060 | \$304,240 |
| Interagency Transfers | \$ - | \$ - | \$ - | \$ - | \$0 |
| Fees and Self-generated Revenues | \$ - | \$ - | \$ - | \$ - | \$0 |
| Statutory Dedications | \$ - | \$ 717,000,000 | \$ 717,000,000 | \$ - | (\$717,000,000) |
| Interim Emergency Board | \$ - | \$ - | \$ - | \$ - | \$0 |
| Federal Funds | \$ - | \$ - | | \$ - | \$0 |
| TOTAL | \$ 75,352,183 | \$ 797,844,820 | \$ 797,844,820 | \$ 81,149,060 | (\$716,695,760) |

The expenditures within this budget unit are associated with State General Fund resource transfers to specific statutorily dedicated funds. From the fund deposits, appropriations are made to specific state agencies overseeing the expenditures of these funds.

| State General Fund transfers are made to the following funds: | |
|---|---|
| Amount | Dedicated Fund |
| \$47,109,668 | Louisiana Public Defender Fund (State Public Defender) |
| \$14,939,752 | Self-Insurance Fund (Risk Management) |
| \$10,500,000 | M.J. Foster Promise Program Fund (Board of Regents) |
| \$5,000,000 | Higher Education Initiatives Fund (Board of Regents) |
| \$1,480,000 | Innocence Compensation Fund (LCLE) |
| \$1,100,000 | State Emergency Response Fund (Executive Department) |
| \$1,000,000 | Louisiana Cybersecurity Talent Initiative Fund (Board of Regents) |
| \$19,640 | Medicaid Trust Fund for the Elderly (LDH) |
| \$81,149,060 | Total |

Budget Adjustments for FY26:

\$304,240 SGF – Increases SGF transfer to the Louisiana Public Defender Fund to match the FY26 Recommended amount in 01-116 Office of the State Public Defender.

(\$717,000,000) Stat Deds – Non-recurs deposits from the Revenue Stabilization Fund into the Louisiana Transportation Infrastructure Fund, Criminal Justice and First Responder Fund, Higher Education Revitalization Fund, Phase II Subfund of the Water Sector Fund, and Emergency Subfund of the Water Sector Fund.



20-XXX Funds

Changes in Funding since FY18

Total Budget by Fiscal Year and Means of Finance (in \$ millions)

Change from FY18 to FY26 is 50%
Change from FY18 to FY24 is 40%.

