



Louisiana Senate Finance Committee



FY27 Executive Budget

03 – Department of Veterans Affairs

February 2026

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



FY27 Executive Budget

Schedule 03 — Veterans Affairs Agencies

Departmental mission: "To provide comprehensive care and quality service to Louisiana's Veterans and their families with regard to health care, education, disability benefits, long-term care and burial honors."



Charlton Meginley, COL (USAF Ret.), Secretary



Veterans Affairs Program Descriptions

Administrative Program

Provides the service programs of the Department, as well as the Louisiana Veterans Home, Northeast Louisiana Veterans Home, Northwest Louisiana Veterans Home, Southwest Louisiana Veterans Home, and Southeast Louisiana Veterans Home with administrative and support personnel, assistance, and training necessary to carry out the efficient operation of the activities.

Appeals Program

Reviews veterans' initial rating decisions for errors, prepares appeal briefs to the U.S. Department of Veterans Affairs, counsels veterans on their appeals rights, and also provides representation for them at the Board of Veterans Appeals hearings.

Contact Assistance Program

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

State Approval Agency

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

State Veterans Cemetery

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

Veterans Homes

Provide medical and nursing care to eligible Louisiana veterans in an effort to return the veteran to the highest physical and mental capacity. There are 5 veterans homes across the state. Each facility offers a variety of services including: Long and short-term care; Rehabilitative therapies; Alzheimer's and intermediate care; Skilled nursing; Mental health services; and Centralized pharmacy services.



Veterans Affairs

Benefits for Louisiana's 252,165 Veterans

Veterans Assistance Counselors help veterans and their families receive benefits for which they qualify.

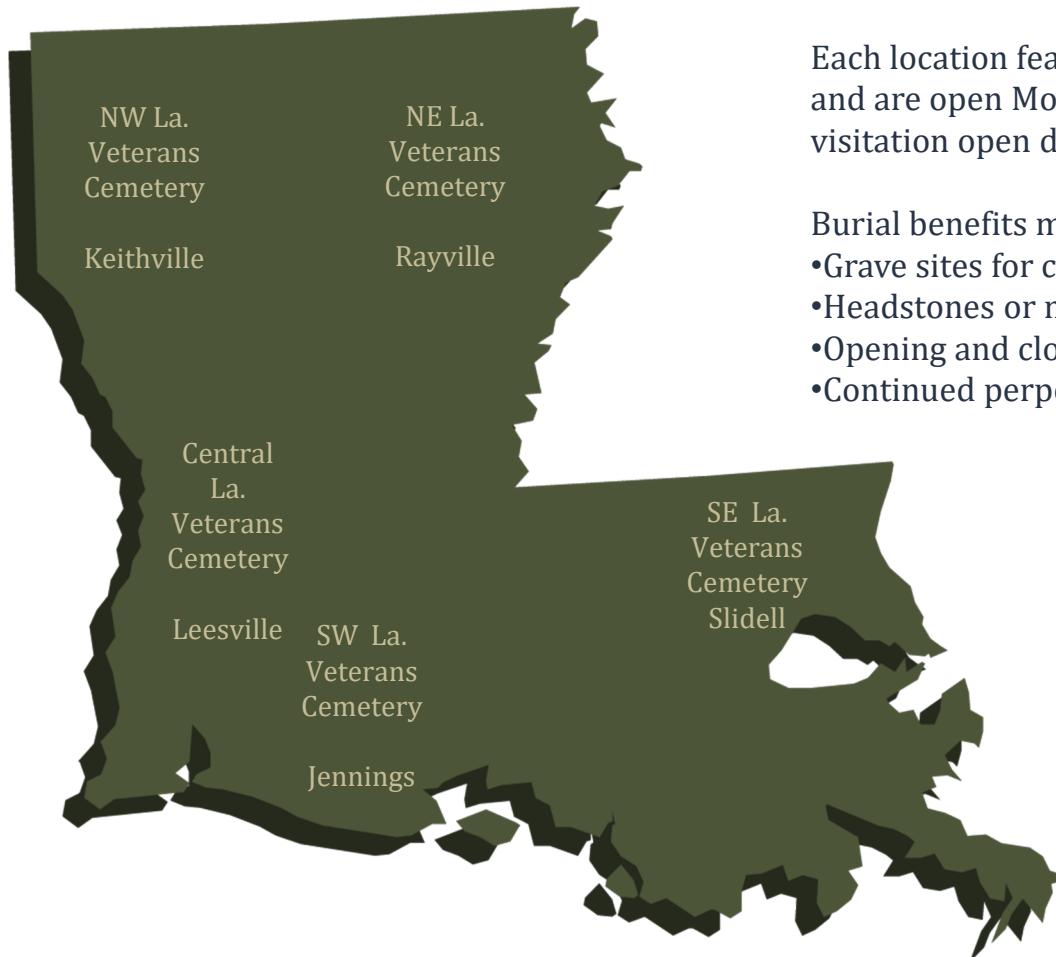
General eligibility requirements include military service and Louisiana state residency. Specific programs may have additional requirements. Spouses and dependents of deceased veterans who meet eligibility requirements may also be eligible for certain programs and services.

Examples:					Source:	Louisiana Department of Veterans Affairs
Tragedy Assistance Program for Survivors (TAPS)	Military Funeral Honors	Veterans Cemeteries	LA National Guard Death and Disability Benefits	Military In-State Tuition Status	The Medal of Honor Character Development Program	
Louisiana Veterans Homes	Combat Pay Exception	Survivor and Dependent Education	Free Military Honor plate	Montgomery GI Bill & Post 9/11 Bill	Specialty La. License plates	
Military training towards education/certification credits	Louisiana Veterans Honor Medal	Louisiana Title 29 Dependents' Educational Assistance	Military Family Assistance (MFA) Fund	VA Healthcare System	VA Disability Payments	
Licensing and Certification	State and Federal Civil Service	Business and Career Solutions Centers	Homestead Exemption	Designation and discounts on license plates	VA Work Study Program	
Discounts for licenses and state parks	VA Guaranteed Home Loans	Veteran GI Bill Apprenticeship and OJT Program,	Veterans First Business Initiative	Supporting Veteran Farmers	VA Pension	



Veterans Affairs

Louisiana Cemetery Benefits



LDVA operates five veterans cemeteries located across the state, offering a variety of burial options for veterans, spouses and dependent children.

Each location features covered shelter for committal services and are open Monday through Friday for interments with visitation open daily.

Burial benefits may include the following:

- Grave sites for casket or cremated remains,
- Headstones or markers,
- Opening and closing of the graves, and
- Continued perpetual care.





Veterans Affairs

Veterans Homes

Louisiana's Veterans Homes

Homes are located conveniently across the state in Jackson, Bossier City, Monroe, Reserve and Jennings.



Louisiana Veterans Homes

LDVA operates five Veterans Homes across the state.

Each facility offers a variety of services including:

- Long- and short-term care
- Rehabilitative therapies
- Alzheimer's and intermediate care
- Skilled nursing
- Mental health services
- Centralized pharmacy services



Veterans Affairs

Veterans Homes Daily Census, Occupancy Rate, and Cost Per Patient

Louisiana Veterans Home- Jackson, Louisiana

Averages	FY21	FY22	FY23	FY24	FY25
Daily Census	88	89	86	90	88
Occupancy Rate	68%	69%	67%	72%	69%
Cost per Patient per Day	\$321	\$308	\$342	\$356	\$416
Cost Per Patient per Year	\$117,165	\$112,420	\$124,830	\$129,940	\$151,840



Northeast Louisiana Veterans Home – Monroe, Louisiana

Averages	FY21	FY22	FY23	FY24	FY25
Daily Census	115	111	118	134	119
Occupancy Rate	74%	71%	78%	86%	76%
Cost per Patient per Day	\$268	\$276	\$310	\$318	\$361
Cost Per Patient per Year	\$97,820	\$100,740	\$113,150	\$116,070	\$131,765





Veterans Affairs

Veterans Homes Daily Census, Occupancy Rate, and Cost Per Patient

Southwest Louisiana Veterans Home – Jennings, Louisiana

Averages	FY21	FY22	FY23	FY24	FY25
Daily Census	116	111	120	131	139
Occupancy Rate	74%	71%	77%	84%	89%
Cost per Patient per Day	\$325	\$344	\$328	\$329	\$321
Cost Per Patient per Year	\$118,625	\$125,560	\$119,720	\$120,085	\$117,165



Northwest Louisiana Veterans Home – Bossier Louisiana

Averages	FY21	FY22	FY23	FY24	FY25
Daily Census	95	98	118	116	129
Occupancy Rate	63%	65%	78%	74%	83%
Cost per Patient per Day	\$346	\$347	\$310	\$354.8	\$334
Cost Per Patient per Year	\$126,290	\$126,655	\$113,150	\$129,502	\$121,910



Southeast Louisiana Veterans Home – Reserve, Louisiana

Averages	FY21	FY22	FY23	FY24	FY25
Daily Census	99	104	123	134	133
Occupancy Rate	63%	66%	79%	86%	85%
Cost per Patient per Day	\$307	\$282	\$288	\$318	\$308
Cost Per Patient per Year	\$112,055	\$102,930	\$105,120	\$116,070	\$112,420





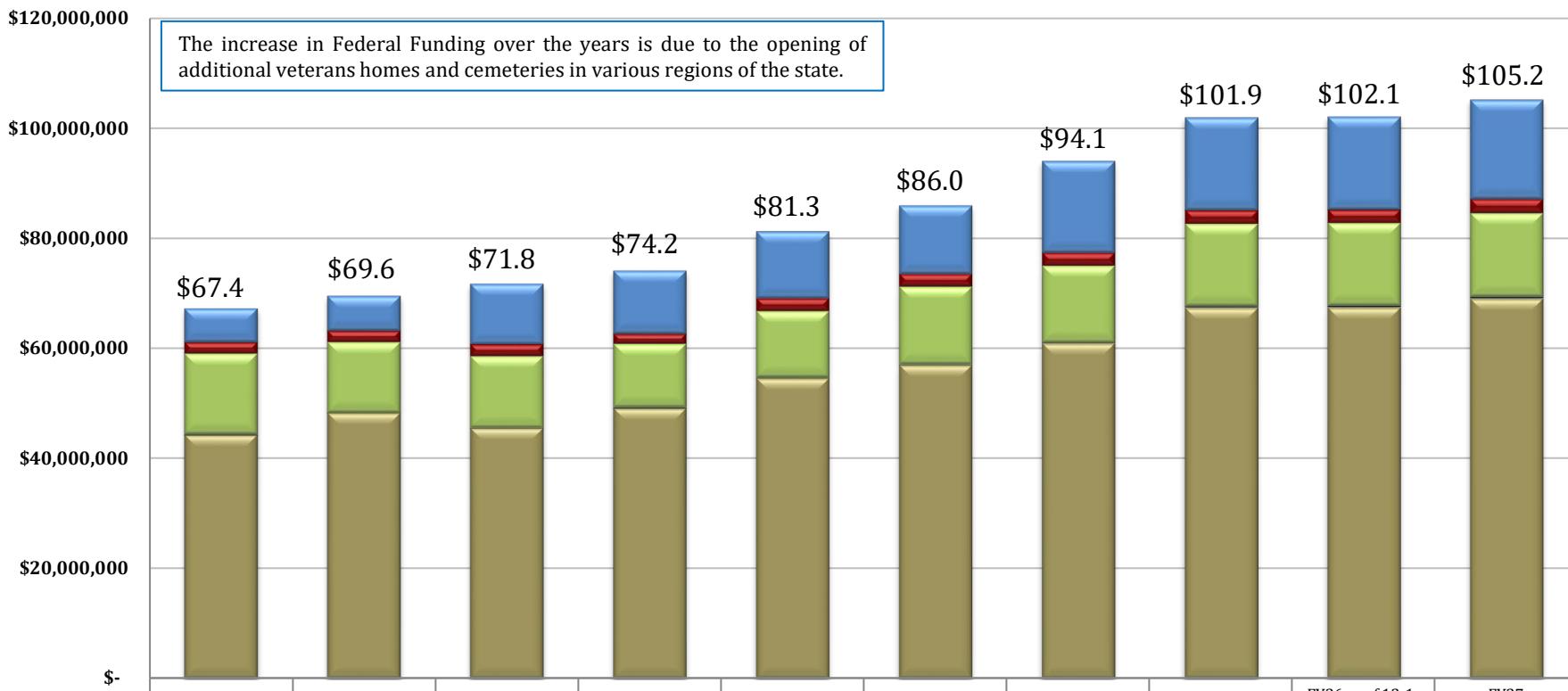
Veterans Affairs

Changes in Funding since FY19

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

Change from FY19 to FY27 is 56.1% at Recommended

Change from FY19 to FY25 is 39.6% at Actuals





Veterans Affairs

Statewide Adjustments Recommended for FY27

Statewide Adjustments to Veterans Affairs Budget

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$16,901,392	\$2,513,238	\$15,068,283	\$215,528	\$67,387,546	\$102,085,987	851	FY26 Existing Operating Budget as of 12-1-25
\$118,389	\$0	\$250,000	\$0	\$2,114,913	\$2,483,302	0	Acquisitions & Major Repairs
(\$511,494)	\$0	\$0	\$0	(\$1,661,260)	(\$2,172,754)	0	Attrition Adjustment
\$1,563	\$0	\$0	\$0	\$0	\$1,563	0	Capitol Park Security
\$8,090	\$0	\$0	\$0	\$19,631	\$27,721	0	Civil Service Fees
\$5,084	\$0	\$0	\$0	\$8,322	\$13,406	0	Civil Service Training Series
\$64,516	\$0	\$0	\$0	\$194,032	\$258,548	0	Group Insurance Rate Adjustment for Active Employees
\$32,990	\$0	\$0	\$0	\$9,665	\$42,655	0	Group Insurance Rate Adjustment for Retirees
(\$4,084)	\$0	\$0	\$0	\$0	(\$4,084)	0	Legislative Auditor Fees
\$454,361	\$0	\$0	\$0	\$1,263,611	\$1,717,972	0	Market Rate Classified
\$0	\$0	(\$244,785)	\$0	(\$2,124,897)	(\$2,369,682)	0	Non-recurring Acquisitions & Major Repairs
(\$32,968)	\$0	(\$41,855)	\$0	(\$88,094)	(\$162,917)	0	Non-recurring Carryforwards
(\$139,037)	\$0	\$0	\$0	(\$357,998)	(\$497,035)	(7)	Personnel Reductions
\$3,098	\$0	\$0	\$0	(\$2,063)	\$1,035	0	Office of State Procurement
\$104,692	\$0	\$0	\$0	\$368,396	\$473,088	0	Office of Technology Services (OTS)
\$543,180	\$0	\$0	\$0	\$374,325	\$917,505	0	Related Benefits Base Adjustment
\$7,497	\$0	\$0	\$0	\$0	\$7,497	0	Rent in State-owned Buildings
(\$154,191)	\$0	\$0	\$0	(\$412,143)	(\$566,334)	0	Retirement Rate Adjustment
\$10,666	\$0	\$337	\$0	\$7,975	\$18,978	0	Risk Management
\$487,354	\$0	\$0	\$0	\$1,617,398	\$2,104,752	0	Salary Base Adjustment
(\$901)	\$0	\$0	\$0	\$0	(\$901)	0	State Treasury Fees
\$2,157	\$0	\$0	\$0	\$4,946	\$7,103	0	UPS Fees
\$1,000,962	\$0	(\$36,303)	\$0	\$1,336,759	\$2,301,418	(7)	Total Statewide Adjustments
(\$66,483)	(\$153,824)	\$69,717	\$0	\$150,590	\$0	0	Total Means of Financing Substitution Adjustments
\$0	\$277,091	\$110,951	\$0	\$0	\$388,042	0	Total Other Adjustments
\$255,729	\$0	\$0	\$0	\$124,300	\$380,029	1	Total Workload Adjustments
\$18,091,600	\$2,636,505	\$15,212,648	\$215,528	\$68,999,195	\$105,155,476	845	Total FY27 Recommended Budget
<i>\$1,190,208</i>	<i>\$123,267</i>	<i>\$144,365</i>	<i>\$0</i>	<i>\$1,611,649</i>	<i>\$3,069,489</i>	<i>(6)</i>	<i>Total Adjustments (Statewide and Agency-Specific)</i>



Veterans Affairs

Non-Statewide Budget Adjustments Recommended for FY27

Other Adjustments

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$0	\$0	\$110,951	\$0	\$0	\$110,951	0	Increases funding for medical supplies based on historical expenditures.
\$0	\$277,091	\$0	\$0	\$0	\$277,091	0	Increases Interagency Transfers from the Office of the Lieutenant Governor from an AmeriCorps grant for LaVet Corps navigator services at Louisiana colleges and universities.
\$0	\$277,091	\$110,951	\$0	\$0	\$388,042	0	Total Other Adjustments

Means of Finance Substitution Adjustments

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
(\$203,683)	\$0	\$0	\$0	\$203,683	\$0	0	Means of finance substitution increasing Federal Funds from the U.S. Department of Veterans Affairs (VA) and decreasing State General Fund (Direct) for veterans home per diem to reflect current census count.
(\$472)	\$98,472	(\$44,907)	\$0	(\$53,093)	\$0	0	Means of finance substitution increasing Interagency Transfers and decreasing State General Fund (Direct), Fees and Self-generated Revenues and Federal Funds to align with anticipated collections.
\$137,672	(\$252,296)	\$114,624	\$0	\$0	\$0	0	Means of finance substitution increasing State General Fund (Direct) and Fees and Self-generated Revenues and decreasing Interagency Transfers to align with anticipated collections for personnel costs.
(\$66,483)	(\$153,824)	\$69,717	\$0	\$150,590	\$0	0	Total Means of Finance Substitution Adjustments



Veterans Affairs

Non-Statewide Budget Adjustments Recommended for FY27

Workload Adjustments

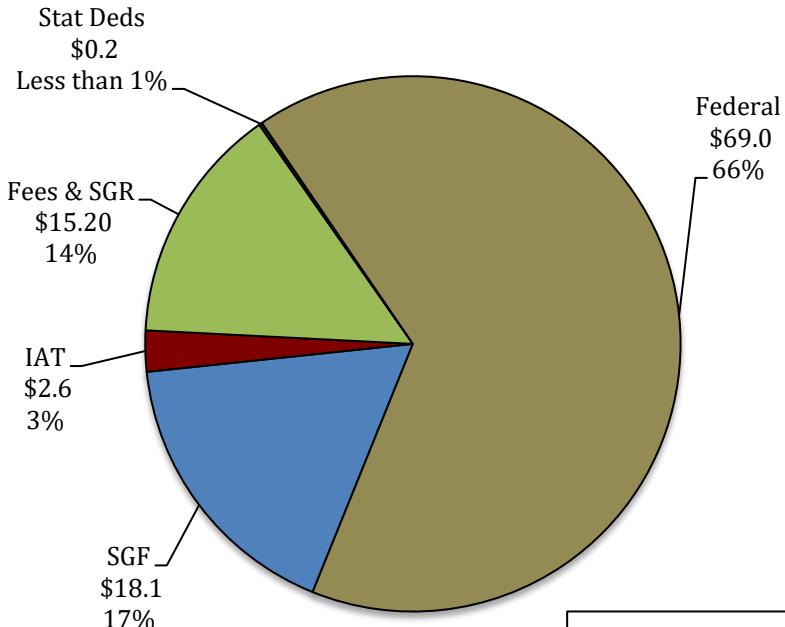
State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$255,729	\$0	\$0	\$0	\$0	\$255,729	0	Increases funding to support Louisiana National Guard (LANG) disability benefit claims, including three (3) Non-T.O. FTE positions.
\$0	\$0	\$0	\$0	\$124,300	\$124,300	1	Provides Federal Funds from the U.S. Department of Veterans Affairs and one (1) authorized T.O. position to certify non-college degree schools, colleges, and universities receiving GI Bill funding and to perform compliance visits. The number of licensed facilities and students receiving the GI Bill has increased in recent years (facilities from 228 in FY24 to 259 in FY26; students from 9,631 in FY24 to 11,748 in FY26).
\$255,729	\$0	\$0	\$0	\$124,300	\$380,029	1	Total Workload Adjustments



Veterans Affairs

FY27 Recommended Means of Finance

FY27 Recommended Total Means of Finance (In Millions)



Non-SGF Sources of Funding:

Non-State General Fund funding sources for the Department of Veterans Affairs includes dollars derived from Interagency Transfers, Fees and Self-generated Revenues, Statutory Dedications, and Federal Funds.

Statutory Dedications come from the Louisiana Military Family Assistance Fund.

Interagency Transfers are derived from other Veterans Affairs agencies and homes.

Fees and Self-generated Revenues are derived from each parish's contribution towards providing a veterans service office. Fees and Self-generated Revenues for Veterans Homes are derived from the residents' ability to pay for part of their care and from employees and visitors purchasing meal tickets.

Federal Funds are derived from the U.S. Department of Veterans Affairs. Federal Funds for the homes are derived from the Veterans Administration for patient care days based on a reimbursement rate of \$127.17 per day for the care of each veteran housed as reflected in the daily census and the Medicare eligible residents cost reimbursement from the U.S. Department of Veterans Affairs.

Dedicated Funds	Source of Funding	FY25 Actual	FY26 EOB	FY27 Recommended
Louisiana Military Family Assistance Fund	Tax return donations.	\$62,083	\$215,528	\$215,528
TOTALS		\$62,083	\$215,528	\$215,528



Categorical Expenditures

Examples of Categories

Departments expend funding in the five major categories listed below.

Personal Services

- Salaries – Regular, overtime, and termination pay for Classified and Unclassified personnel.
- Other Compensation – Wages, student labor, compensation for board members and/or board of trustees, evening instruction, university instructors, etc.
- Related Benefits – Retirement contributions, post-retirement contributions/benefits, FICA tax, Medicare tax, group insurance contributions, compensated absences, other related benefits, taxable fringe benefits, etc.

Total Operating Expenses

- Travel – In-state and Out-of-state, including meal reimbursement.
- Operating Services – Advertising, printing, insurance, maintenance, rentals, data processing, internet costs, dues and subscriptions, mail delivery, telephones, data lines, vehicle tracking and telematics, utilities, depreciation, amortization, banking services, credit card fees, etc.
- Supplies – office supplies and equipment, computers, clothing and uniforms, medical, pharmaceutical, food, automotive, repair and maintenance, software, etc.

Professional Services – Accounting, auditing, management consulting, engineering, architectural, legal, medical and dental, veterinary, information technology, etc.

Total Other Charges

- Other Charges – Aid to school boards, local government, etc.; public assistance; miscellaneous charges; judgments, fines, and penalties; interest on judgments; punitive/compensatory damages; OC personal services, operating expenses, professional services; contract attorney expenses; recoupments; furlough; contractual services; interest expense; claim payments; commercial group insurance; reinsurance; loans issued; disbursements; etc.
- Debt Service – Principal, interest, related charges, reserve requirement, amortization, and bond premiums.
- Interagency Transfer Line-Item Expenditure – Any expenses paid for with Interagency Transfers – from commodities and services to equipment.

Acquisitions and Major Repairs

- Acquisitions – Land; buildings; automobiles; aircraft; accessories; equipment; software; hardware; farm and heavy equipment; boats; capital outlay expenditures; construction; etc.
- Major Repairs – Land improvement; buildings; automotive; grounds; boats; aircraft; movable equipment; farm equipment; medical; office; library; education; recreation; communication; other equipment; pollution remediation; etc.



Veterans Affairs

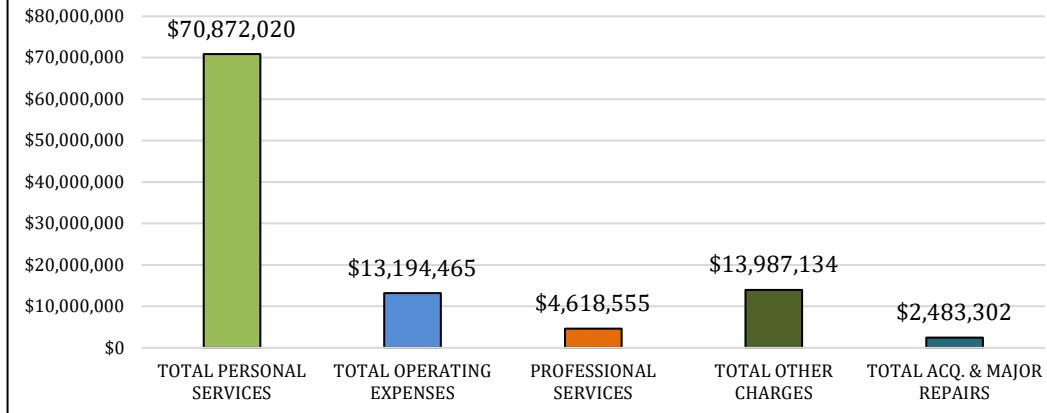
Categorical Expenditures at FY27 Recommended

The largest expenditure category in Veterans Affairs for FY27 Recommended is Total Personal Services at 67.4 percent of the budget.

Within this category, Salaries make up 70 percent of expenditures, while Related Benefits contributes 27.4 percent.

Total Other Charges make up 13.3 percent of the budget and contains funding for the Louisiana National Guard Disability Claims and funding for The Boot, the Louisiana 501(C)(3) veteran service organization to recruit and retain transitioning Military and Veterans from both Louisiana and the entire United States.

FY27 Recommended Expenditures



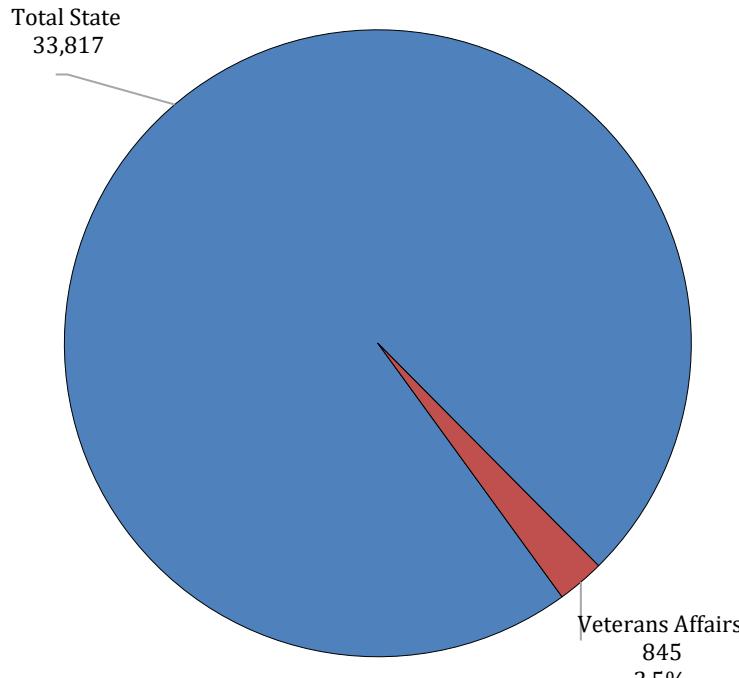
Categorical Expenditures	FY25 Actual	FY26 Enacted	FY26 EOB as of 12/01/25	FY27 Recommended	Difference FY26 EOB vs. FY27 REC
Salaries	\$45,764,173	\$47,837,616	\$47,837,616	\$49,468,775	\$1,631,159
Other Compensation	\$2,006,532	\$1,611,066	\$1,611,066	\$1,969,765	\$358,699
Related Benefits	\$17,302,535	\$19,133,924	\$19,133,924	\$19,433,480	\$299,556
TOTAL PERSONAL SERVICES	\$65,073,239	\$68,582,606	\$68,582,606	\$70,872,020	\$2,289,414
Travel	\$321,418	\$308,026	\$308,026	\$428,660	\$120,634
Operating Services	\$4,721,701	\$7,284,670	\$6,095,913	\$5,473,564	(\$622,349)
Supplies	\$6,620,940	\$6,479,130	\$6,930,731	\$7,292,241	\$361,510
TOTAL OPERATING EXPENSES	\$11,664,060	\$14,071,826	\$13,334,670	\$13,194,465	(\$140,205)
PROFESSIONAL SERVICES	\$3,458,887	\$3,709,737	\$4,251,040	\$4,618,555	\$367,515
Other Charges	\$5,282,571	\$5,902,889	\$5,902,889	\$6,342,631	\$439,742
Debt Service	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$7,252,742	\$7,328,589	\$7,488,589	\$7,644,503	\$155,914
TOTAL OTHER CHARGES	\$12,535,313	\$13,231,478	\$13,391,478	\$13,987,134	\$595,656
Acquisitions	\$1,065,616	\$1,368,621	\$1,476,184	\$1,861,705	\$385,521
Major Repairs	\$257,768	\$958,802	\$1,050,009	\$621,597	(\$428,812)
TOTAL ACQ. & MAJOR REPAIRS	\$1,323,384	\$2,327,423	\$2,526,193	\$2,483,302	(\$42,891)
TOTAL EXPENDITURES	\$94,054,883	\$101,923,070	\$102,085,987	\$105,155,476	\$3,069,489



Veterans Affairs

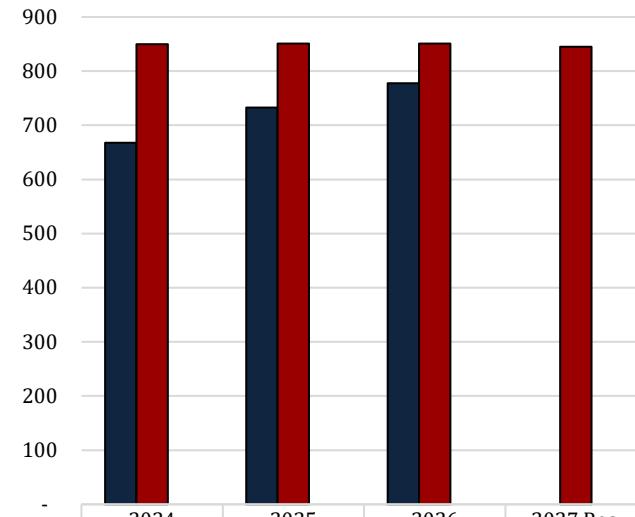
FTEs, Authorized T.O., and Other Charges Positions

FY27 Recommended Department Employees as a portion of FY27 Recommended HB1 Authorized Positions



FY26 number of funded, but not filled,
positions as of February 2026 = 82

Number and Types of Positions



The full-time equivalent or **FTE** definition refers to the number of hours considered full-time. For example, if an agency considers 40 hours full time, and there are two employees working 20 hours per week, those two employees would be 1.0 FTE.

Authorized Positions are those referred to in the Table of Organization (or T.O.) for each department. This count includes only those positions paid for from the Salaries expenditure category for the organization units and agencies included in each department's appropriation. This excludes positions paid for from other expenditure categories, such as wages or per diem.

Other Charges positions are authorized under R.S. 39:2(5)(b) ...

(5)(b) "Authorized other charges positions" means the number of positions in an appropriation bill to be funded by the other charges continuing category of the accounting system for the state. The number may be adjusted during a fiscal year in accordance with law.

- [Act 377 of 2013 by Rep. Burrell]
- Positions coded in the Other Charges expenditure category
- These positions are usually associated with federal grants



Veterans Affairs

Related Employment Information

Salaries and Related Benefits for the 845 Authorized Positions are listed below in Chart 1.
 In Chart 2, benefits are broken out to show the portion paid for active versus retired employees.
 This is where payments for the Unfunded Accrued Liability (UAL) can be found.

1.

Personal Services	2024 Actual	2025 Actual	2026 Enacted	2027 Recommended
Salaries	\$40,424,257	\$45,764,173	\$47,837,616	\$49,468,775
Other Compensation	\$1,705,511	\$2,006,532	\$1,611,066	\$1,969,765
Related Benefits	\$17,097,980	\$17,302,535	\$19,133,924	\$19,433,480
Total Personal Services	\$59,227,749	\$65,073,239	\$68,582,606	\$70,872,020

2.

Related Benefits FY27 Recommended	Total Funding	%
Total Related Benefits	\$19,433,480	
UAL payments	\$8,835,187	45%
Retiree Health Benefits	\$853,091	
Remaining Benefits*	\$9,745,202	
Means of Finance	General Fund = 16%	Other = 84%

* Remaining Benefits include employer contribution to authorized positions' retirement, health, Medicare, FICA, Emoluments etc. The authorized positions include authorized T.O. positions and authorized other charges positions, both filled and vacant.

Average T.O. Salary = \$48,032

Examples of Other Compensation include pay for WAE employees, part-time employees, student workers, etc.

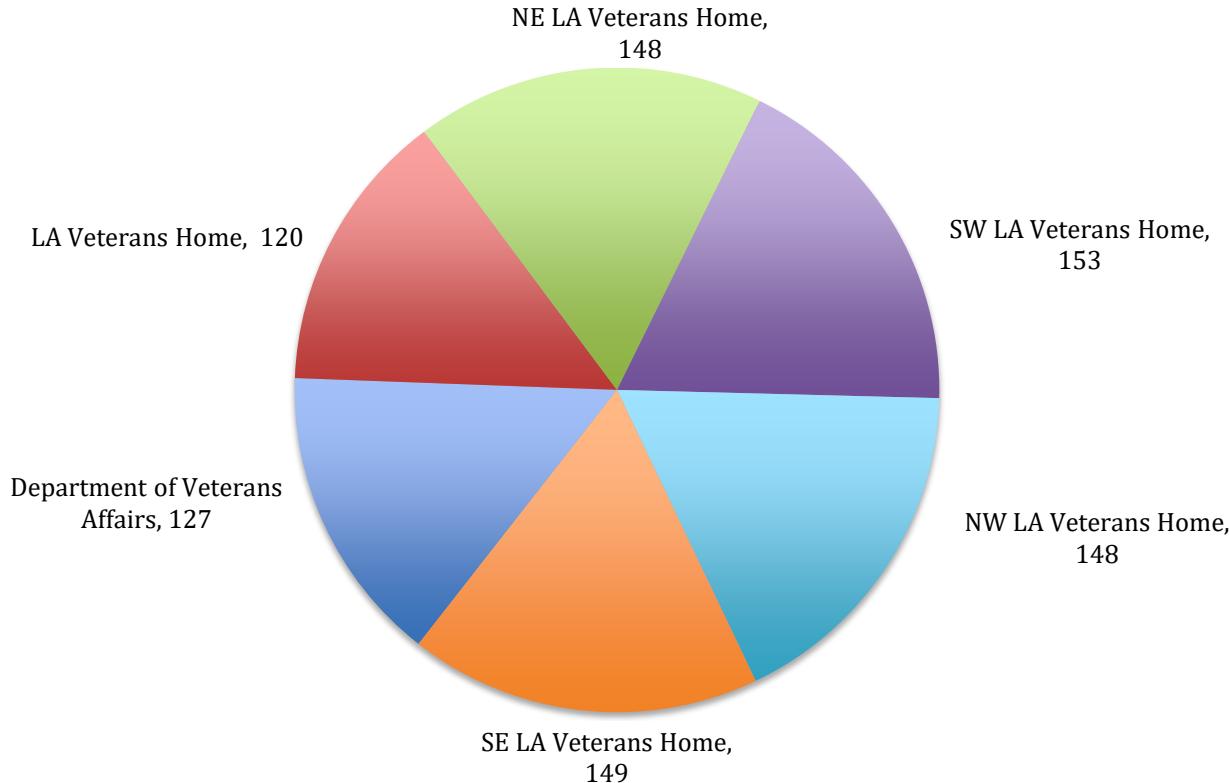
Department Demographics	Total	%
Gender		
Female	613	77.1
Male	182	22.9
Race/Ethnicity		
White	316	39.7
Black	465	58.5
Other	14	1.8
Currently in DROP or Eligible to Retire	43	5.4

Other Charges Benefits
\$0



Veterans Affairs

FY27 Recommended Total Authorized Positions by Agency



Department of Veterans Affairs	
Administrative	20
Appeals Division	7
Contact Assistance	63
State Approval Agency	5
State Veterans Cemetery	32
TOTAL	127

Veterans Homes	
Louisiana Veterans Home	120
Northeast LA Veterans Home	148
Southwest LA Veterans Home	153
Northwest LA Veterans Home	148
Southeast LA Veterans Home	149
TOTAL	718

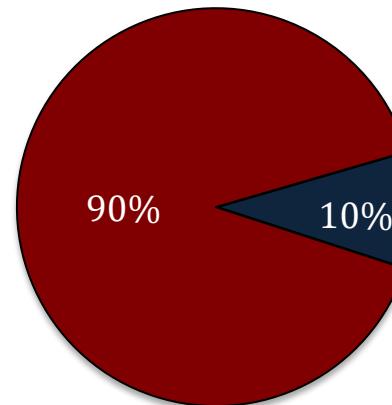


Veterans Affairs

FY27 Discretionary/Non-Discretionary Comparison

FY27 Recommended
Discretionary —
\$95,204,672

Discretionary SGF = \$15,876,769
Discretionary IAT = \$2,418,745
Discretionary FSGR = \$14,219,626
Discretionary DEDS = \$215,528
Discretionary FED = \$62,474,004
Discretionary T.O. = 845



Non-Discretionary SGF = \$2,214,831
Non-Discretionary IAT = \$217,760
Non-Discretionary FSGR = \$993,022
Non-Discretionary DEDS = \$0
Non-Discretionary FED = \$6,525,191
Non-Discretionary T.O. = 0

FY27 Recommended
Non-Discretionary —
\$9,950,804

Total Discretionary Funding by Office		
Department of Veterans Affairs	\$ 18,812,944	20%
Louisiana Veterans Home	\$ 13,578,739	14%
Northeast Louisiana Veterans Home	\$ 15,240,494	16%
Southwest Louisiana Veterans Home	\$ 16,633,888	17%
Northwest Louisiana Veterans Home	\$ 15,248,813	16%
Southeast Louisiana Veterans Home	\$ 15,689,794	16%
Total Discretionary	\$ 95,204,672	100%

Total Non-Discretionary Funding by Type		
Required by the Constitution	\$ 8,835,187	89%
Needed for Debt Service	\$ 135,401	1%
Unavoidable Obligations	\$ 980,216	10%
Total Non-Discretionary	\$ 9,950,804	100%
<i>Debt Service = Rent in State-owned Buildings</i>		
<i>Unavoidable Obligations = Retirees Group Insurance; Legislative Auditor Fees.</i>		