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To: The Honorable John Alario, President of the Senate
Honorable Members of the Senate

The Honorable Taylor Barras, Speaker of the House
Honorable Members of the House of Representatives

From: John D. Carpenter, Legislative Fiscal Officer
Evan Brasseaux, LFO Staff Director

Date: June 15, 2018

Subject: LFO Analysis of HB 1 Enrolled of the 2018 2nd E.S.

The Legislative Fiscal Office has prepared a preliminary booklet for your use in the continued deliberations of FY 19 funding of the state operating budget. The booklet includes an executive summary that details the impacts of HB 1 Enrolled for certain agencies. Additionally, the document illustrates pro-rata allocations of potential revenue to the supplemental appropriations which are contingent on the passage of legislation. Finally this document contains a summary of the state budget including means of finance by department.

Please contact us if you have questions or need additional information.

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BUDGET OVERVIEW

FY 19 Revenue

The Revenue Estimating Conference (REC) met on 5/22/18 and affirmed the forecast adopted at the 4/12/18 meeting. That April forecast increased overall state tax revenue forecasts for the ensuing fiscal year (FY 19) by \$345.9 M relative to the forecast in place from 12/14/17. The revenue forecast upgrade is largely attributable to greater than expected personal income tax collections resulting from recently enacted federal tax law changes that will reduce the state deduction for federal tax liabilities, as well as the state deduction for excess federal itemized deductions. A higher oil price projection also contributed to the forecast upgrade. However, a significant fall in forecasts from FY 18 to FY 19 of \$641.2 M still exists, and largely reflects the expiration of a fifth percent of sales tax rate and base broadening at the end of FY 18.

Largely due to two factors, the forecast for the current fiscal year (FY 18) was actually decreased by \$6.5 M from the December forecast. First, an administrative decision to eliminate the advance payment of a hospital lease payment reduced receipts expected late in FY 18. This is a one-time adjustment, affecting FY 18 only. Second, an allocation to the New Opportunities Waiver program was acknowledged at this latest REC meeting. Upgrades to expected income and severance tax receipts, as well as a substitution of funds for the Budget Stabilization Fund, were sufficient to make the net forecast decrease as small as it was. It should be noted that excess expected revenue in FY 18 is still \$146.4 M above the revenue forecast utilized to fund the current year budget.

Out-year forecasts have to be taken with considerable caution. Oil and natural gas prices are now forecast to stay near the new higher current forecast but are highly uncertain and dependent on a producing country agreement to restrain production and a rare period of economic growth synchronization across major world economies. In addition, while the U.S. economy has continued to exhibit modest strength in metrics such as employment, growth in wages and inflation have only just started to exhibit upward movement above long running rates. State employment stopped declining in August 2016 but has exhibited only barely positive employment growth since then, with consequently only modest responsiveness of baseline state tax receipts.

Funding Instruments

Two alternative sales tax instruments, providing additional funding for the FY 19 general fund budget, were considered near the end of the 2nd ES. First considered was HB 27, which continued 1/3 of the new fifth penny of sales tax (a 4.33% rate) through FY 25, generating approximately \$400 M of general fund revenue. Next considered was HB 12, which continued 1/2 of the new fifth penny of sales tax (a 4.5% rate) through FY 25, generating some \$507 M of general fund revenue. Both bills were similar, but not identical, in that they also subjected various traditionally exempt transactions to their respective full 4.33% or 4.5% proposed state tax rates. Each bill's estimated revenue was inclusive of taxation of all these transactions. Both of these bills failed to pass.

An individual income tax instrument, Act 6 (HB 18), was also considered. This bill continues a limitation of a credit against individual income taxes for taxes paid to other states through FY 23 and is expected to generate some \$33.6 M of revenue in FY 19 and each subsequent year during this period. The bill was amended in Conference Committee to include an increase in the state earned income tax credit from the current 3.5% of the federal credit amount to 5%, beginning in FY 20 through FY 26. This provision will result in a \$21 M per year increase in the credit. The net effect of the two provisions is a \$33.6 M increase in expected revenue in FY 19, and \$12.6 M in FY 20 through FY 23.

A third general fund resource is contained in Act 10 SB 2 where Deepwater Horizon settlement funds to be received in FY 19 are redirected to the state general fund and away from their current statutorily dedicated allocations: the Medicaid Trust Fund for the Elderly (45%), the Budget Stabilization Fund (45%), and the Health Trust Fund (10%). This reallocation transfers \$53.3 M to the state general fund. This bill has been enrolled. **Note:** HB 1 Enrolled contains a transfer in the amount of \$5.3 M from the SGF to the Health Trust Fund and \$1.7 M to the Medicaid Trust Fund, resulting in a net SGF revenue source of \$46.1 M.

FY 19 Expenditures

HB 1 Enrolled of the 2nd E.S. of 2018 (herein after referred to as HB 1) inclusive of supplemental appropriations, increases \$429,192,179 from the FY 18 EOB as of 12/1/17. The total increase is comprised of \$72,109,012 SGF, \$88,945,485 SGR, \$11,523,813 Statutory

Dedications, and \$289,220,466 Federal funds; while being partially offset by a decrease of \$32,606,597 IAT.

HB 1 Enrolled contains appropriations in the base in an amount commensurate with the current revenue estimate. Additionally, SGF supplemental appropriations totaling \$526.3 M were contemplated based on anticipated revenues from legislation discussed above (*Funding Instruments*). See **Table 1** on page 4 for a detailed summary of reductions, restorations, and other spending priorities. To the extent sufficient revenues are not enacted, these supplemental appropriations will be funded on a pro-rata basis. The legislature did not approve measures that raised revenue in the 2nd ES sufficient to fund both the base and supplemental sections of HB 1. In addition to the base SGF of \$8,284 B, a lesser amount of approximately \$79.7 M is anticipated to be available to fund the supplemental section. For a pro-rata allocation of these funds, refer to **Table 2** on page 5. Additionally, for illustrative purposes, the LFO has calculated a pro-rata allocation of \$393 M SGF revenue based on the amounts proposed by HB 27 Conference Committee Amendments (see **Table 3** on page 6); and \$507 M based on the amounts proposed by HB 12 Reengrossed with Senate Amendments (see **Table 4** on page 7).

Note: The Legislative and Judicial appropriation bills contain supplemental funding in the amount of \$17.4 M and \$42.4 M respectively. There are conflicting interpretations as to whether language included in the Legislative Appropriation Act (Act 79 of the 2018 RS) and the Judicial Appropriation Act (Act 69 of the 2018 RS) establish funding priorities for these appropriations over all others with the exception of the salaries of the constitutional officers of the state.

Furthermore, preamble language included in Section 13A of HB 1 Enrolled provides that appropriations for the payment of judgments against the state, legal expenses, back supplemental pay, the appropriation act for the expenses of the Department of Justice, the appropriation act for the expenses of the judiciary and the legislature shall have preference and priority over any of the items in the General Appropriation Act or the Capital Outlay Act for any fiscal year.

It is unclear to the LFO whether the expenses of the Legislature, the Judiciary and the Department of Justice will take priority over all other appropriations, including those contained in the supplemental appropriation section. However, for the purpose of this analysis and the calculations contained in Tables 2, 3 and 4, these revenues are all considered to be subject to the pro-rata allocation with regard to funding restorations and/or enhancements.

Funding Shortfalls and Unfunded Spending Priorities

Below is a summary of SGF reductions, restorations, and other spending priorities contained in the supplemental appropriation section of HB 1. **Note:** Detailed overviews containing budgetary impacts for selected agencies begin on page 8.

- **\$264.5 M** – (See breakdown by department in Table 1 on page 4) In addition to reductions contained in the Executive Budget recommendation, an across-the-board reduction of 24.2% to discretionary SGF is contained in the operating budget of all agencies totaling \$264.5 M, excluding the Department of Health, the Health Care Services Division and Higher Education. Higher Education is directed to reduce expenditures by 10.8%, while excluding LSUHSC-New Orleans and LSUHSC-Shreveport and certain other programs and activities from these reductions. This reduction language was inserted at the beginning of each Schedule and does not identify specific reduction amounts at the agency level. The LFO assumes the reductions will be applied uniformly to all agencies receiving a discretionary SGF appropriation throughout this document. However, the authority to allocate the reduction within the agencies of each budget schedule is given to the commissioner of administration.
- **\$4.5 M** – LaGov balance of first year of phased implementation to bring Executive branch agencies onto new system (In addition \$2.35 M from statutorily dedicated Overcollections Fund is included in HB 1 funded based, and \$4.6 M SGF is contained in the Act 8 of the 2018 2nd ES).
- **\$1.3 M** – Elected Officials, restoration of 5% reduction contained in the Executive Budget recommendation
 - \$480 K for the Secretary of State
 - \$896 K for the Attorney General
- **\$1.4 M** – Economic Development restoration to the Matching Grants Program

- **\$1.7** – CRT restoration of 5% reduction contained in the Executive Budget recommendation; further provides approximately \$1.65 M enhanced funding
- **\$25.4 M** – Corrections Services
 - \$21.7 M for restoration of personal services; replacement acquisitions and major repairs; and CSO salary pay raises
 - \$2.7 M for Winn Correctional restoration of contract funding
 - \$1 M for Allen Correctional acquisitions and major repairs
- **\$25.5 M** – Youth Services
 - \$12 M for operating expenses of the Acadiana Center for Youth
 - \$10.8 M for Regional Programming (includes 14 T.O.)
 - \$2 M for the Raise the Age initiative (Act 501 of 2016 RS)
 - \$800 K for statewide facility repairs and maintenance
- **\$1 M** – DCFS for Youth aging out of Foster Care (Act 649 of 2018 RS)
- **\$1 M** – Workforce Commission for the LA Rehabilitation Services (includes \$3.7 M Federal funds)
- **\$101.7 M** – Higher Education formula funding reduction equates to approximately 18% reduction to all institutions of higher education (excludes Medical Schools, Pennington Biomedical Research Center, and the Ag Centers)
 - \$70.4 M is the 10.8% reduction included in the \$264.5 M in bullet 1 above
 - \$25.7 M restoration of reductions included in the Executive Budget recommendation
 - \$3.2 M for Southern University System Accreditation
 - \$1.5 M for Grambling State University
 - \$1 M GO Grants
- **\$88.4 M** – TOPS represents remaining 30% of total FY 19 need
- **\$2.7 M** – Special Schools and Commissions
 - \$1 M for LSDVI acquisitions and major repairs
 - \$190 K for LSMSA for one vacant position and maintenance
 - \$860 K for THRIVE Academy for an additional grade level
 - \$270 K for LETA for hardware repairs and maintenance
 - \$290 K for NOCCA for operating service and building maintenance
 - \$50 K for BESE for one vacant position
- **\$2.1 M** – Student Scholarship for Educational Excellence Program to annualize cost of existing voucher participants
- **\$14.6 M** – Non-Public Educational Assistance
 - \$7.6 M for Required Services (91% of EOB)
 - \$7.0 M for School Lunch Salary Supplements (93% of EOB)
- **\$70.9 M** – Other Requirements including
 - \$44.2 M for Local Housing of State Inmates
 - \$25.8 M for District Attorney
 - \$980 K for Justice of the Peace Supplemental Pay

**TABLE 1
HB 1 Supplemental (SGF Only)**

Department Name	24.2% Reduction	Restoration in Supplemental	2% Reduction Supplemental	Prioritized Spending Supplemental*	TOTAL Supplemental
Executive Department	\$ (27,175,091)	\$ 27,175,091	\$ -	\$ 4,900,000	\$ 32,075,091
Department of Veterans Affairs	\$ (1,203,093)	\$ 1,203,093	\$ -	\$ -	\$ 1,203,093
Secretary of State	\$ (6,484,890)	\$ 6,484,890	\$ (534,262)	\$ 480,000	\$ 6,430,628
Office of the Attorney General	\$ (3,600,506)	\$ 3,600,506	\$ (296,630)	\$ 869,649	\$ 4,173,525
Lieutenant Governor	\$ (186,259)	\$ 186,259	\$ (15,345)	\$ -	\$ 170,914
State Treasurer	\$ -	\$ -	\$ -	\$ -	\$ -
Public Service Commission	\$ -	\$ -	\$ -	\$ -	\$ -
Agriculture and Forestry	\$ (3,223,154)	\$ 3,223,154	\$ (265,542)	\$ -	\$ 2,957,612
Commissioner of Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Development	\$ (4,327,135)	\$ 4,327,135	\$ (356,494)	\$ 1,360,000	\$ 5,330,641
Culture Recreation and Tourism	\$ (6,737,022)	\$ 6,737,022	\$ (555,034)	\$ 1,650,000	\$ 7,831,988
Transportation & Development	\$ -	\$ -	\$ -	\$ -	\$ -
Corrections Services	\$ (19,544,822)	\$ 19,544,822	\$ (1,610,213)	\$ 25,452,000	\$ 43,386,609
Public Safety Services	\$ -	\$ -	\$ -	\$ -	\$ -
Youth Services	\$ (22,030,081)	\$ 22,030,081	\$ (1,814,963)	\$ 25,550,000	\$ 45,765,118
Health	\$ -	\$ -	\$ -	\$ -	\$ -
Children and Family Services	\$ (34,712,518)	\$ 34,712,518	\$ -	\$ 1,000,000	\$ 35,712,518
Natural Resources	\$ (2,111,043)	\$ 2,111,043	\$ (173,920)	\$ 280,000	\$ 2,217,123
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Environmental Quality	\$ -	\$ -	\$ -	\$ -	\$ -
Workforce Commission	\$ (1,792,398)	\$ 1,792,398	\$ (147,668)	\$ 1,000,000	\$ 2,644,730
Civil Service	\$ (1,213,245)	\$ 1,213,245	\$ (99,954)	\$ -	\$ 1,113,291
Higher Education	\$ (70,379,221)	\$ 70,379,221	\$ -	\$ 119,749,514	\$ 190,128,735
Special Schools and Commissions	\$ (9,783,880)	\$ 9,783,880	\$ (806,051)	\$ 2,700,000	\$ 11,677,829
Education	\$ (26,816,627)	\$ 26,816,627	\$ (2,209,305)	\$ 16,691,827	\$ 41,299,149
LSU Health Care Services Division	\$ -	\$ -	\$ -	\$ -	\$ -
Other Requirements	\$ (23,132,392)	\$ 23,132,392	\$ (1,905,777)	\$ 70,902,613	\$ 92,129,228
Subtotal HB 1	\$ (264,453,377)	\$ 264,453,377	\$ (10,791,158)	\$ 272,585,603	\$ 526,247,822
			*Prioritized Spending Increases		
Executive Office				\$ 343,000	
Division of Administration - LAGOV				\$ 4,557,000	
State - Registrar of Voter increases				\$ 480,000	
Justice - Restoration Executive budget reductions				\$ 869,649	
Economic Development				\$ 1,360,000	
CRT - Office of the Secretary				\$ 1,650,000	
Corrections Services - pay raise, acquisitions				\$ 21,690,000	
Winn Correctional Center				\$ 2,740,000	
Allen Correctional Center				\$ 1,022,000	
Youth Services - Raise the Age Initiative				\$ 2,000,000	
Youth Services - Youth Centers' repairs				\$ 800,000	
Youth Services - Acadiana Center for Youth				\$ 12,000,000	
Youth Services - Regional Programs				\$ 10,750,000	
Children and Family Services - Foster Care (SB 129)				\$ 1,000,000	
Natural Resources - Legacy site remediation				\$ 280,000	
Workforce Commission - LA Rehabilitation Services				\$ 1,000,000	
Education - Student Scholarship for Educational Excellence Program				\$ 2,100,000	
Education - Non-Public Educational Assistance				\$ 14,591,827	
Special Schools and Commissions				\$ 2,700,000	
Board of Regents - Restoration Executive Budget reductions				\$ 25,680,922	
Board of Regents - GO Grants				\$ 1,000,000	
Taylor Opportunity Program for Students (TOPS)				\$ 88,368,592	
Southern University Board of Supervisors				\$ 3,200,000	
University of LA System - Gambling				\$ 1,500,000	
Local Housing of Adult Offenders - Parole Hold				\$ 10,000,000	
Local Housing of Adult Offenders - Transitional Work Program				\$ 4,976,775	
Local Housing of Adult Offenders				\$ 29,136,125	
District Attorney/ Asst DAs Salary payments				\$ 25,809,713	
Justice of the Peace Supplemental Pay				\$ 980,000	
Subtotal				\$ 272,585,603	
Legislature (HB 33)	\$ (16,375,572)	\$ 17,499,220	\$ -	\$ -	\$ 17,499,220
Judiciary (HB 34)	\$ (34,868,591)	\$ 42,445,138	\$ -	\$ -	\$ 42,445,138
Subtotal	\$ (51,244,163)	\$ 59,944,358	\$ -	\$ -	\$ 59,944,358
Total	\$ (315,697,540)	\$ 324,397,735	\$ (10,791,158)	\$ 272,585,603	\$ 586,192,180

TABLE 2
\$79.8 M SGF Revenue

Reflects a pro-rata distribution of SGF revenue totaling \$79.8 M derived from the following sources:

- \$33.6 M as a result of Act 6 of the 2018 2nd ES;
- \$46,192,180 M as a result of Act 10 of the 2nd ES.

Department Name	STATE GENERAL FUND ONLY			Change from EOB w/o Supplemental	%	HB 1		Revised based on Pro-rata Funding of Supplemental		
	FY18 EOB	HB 1 Enrolled	HB 1 Funded Base			Supplemental	Revenue \$79.8 M		HB 1 Funded Base	Change from FY18 EOB
Executive Department	\$ 152,107,148	\$ 133,373,353	\$ 101,298,262	\$ (50,808,886)	-38.1%	\$ 32,075,091	\$ 4,366,045	\$ 105,664,307	\$ (46,442,841)	-30.5%
Department of Veterans Affairs	\$ 5,476,292	\$ 5,592,418	\$ 4,399,325	\$ (1,086,967)	-19.4%	\$ 1,203,093	\$ 163,764	\$ 4,553,089	\$ (923,203)	-16.9%
Secretary of State	\$ 53,158,836	\$ 56,115,786	\$ 49,685,158	\$ (3,473,678)	-6.2%	\$ 6,430,628	\$ 875,334	\$ 50,560,492	\$ (2,598,344)	-4.9%
Office of the Attorney General**	\$ 19,387,540	\$ 16,783,504	\$ 12,609,979	\$ (6,777,561)	-40.4%	\$ 4,173,525	\$ 568,098	\$ 13,178,077	\$ (6,209,463)	-32.0%
Lieutenant Governor	\$ 1,047,280	\$ 1,041,842	\$ 870,928	\$ (176,352)	-16.9%	\$ 170,914	\$ 23,265	\$ 894,193	\$ (153,087)	-14.6%
State Treasurer	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
Public Service Commission*	\$ 66,396	\$ -	\$ -	\$ (66,396)	-100.0%	\$ -	\$ -	\$ -	\$ (66,396)	-100.0%
Agriculture and Forestry*	\$ 25,275,042	\$ 18,900,151	\$ 15,942,539	\$ (9,332,503)	-49.4%	\$ 2,957,612	\$ 402,589	\$ 16,345,128	\$ (8,929,914)	-35.3%
Commissioner of Insurance	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
Economic Development	\$ 14,373,495	\$ 19,921,263	\$ 14,590,622	\$ 217,127	1.1%	\$ 5,330,641	\$ 725,604	\$ 15,316,226	\$ 942,731	6.6%
Culture Recreation and Tourism	\$ 31,480,277	\$ 32,849,420	\$ 25,017,432	\$ (6,462,845)	-19.7%	\$ 7,831,988	\$ 1,066,086	\$ 26,083,518	\$ (5,396,759)	-17.1%
Transportation & Development	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
Corrections Services	\$ 490,875,885	\$ 516,381,506	\$ 472,994,897	\$ (17,880,988)	-3.5%	\$ 43,386,609	\$ 5,905,763	\$ 478,900,660	\$ (11,975,225)	-2.4%
Public Safety Services*	\$ 19,410,048	\$ -	\$ -	\$ (19,410,048)	-100.0%	\$ -	\$ -	\$ -	\$ (19,410,048)	-100.0%
Youth Services	\$ 109,587,852	\$ 119,996,621	\$ 74,231,503	\$ (35,356,349)	-29.5%	\$ 45,765,118	\$ 6,229,524	\$ 80,461,027	\$ (29,126,825)	-26.6%
Health	\$ 2,415,119,251	\$ 2,478,211,795	\$ 2,478,211,795	\$ 63,092,544	2.5%	\$ -	\$ -	\$ 2,478,211,795	\$ 63,092,544	2.6%
Children and Family Services	\$ 174,260,354	\$ 193,377,419	\$ 157,664,901	\$ (16,595,453)	-8.6%	\$ 35,712,518	\$ 4,861,170	\$ 162,526,071	\$ (11,734,283)	-6.7%
Natural Resources	\$ 9,421,017	\$ 9,523,801	\$ 7,306,678	\$ (2,114,339)	-22.2%	\$ 2,217,123	\$ 301,794	\$ 7,608,472	\$ (1,812,545)	-19.2%
Revenue*	\$ 33,892,165	\$ -	\$ -	\$ (33,892,165)	-100.0%	\$ -	\$ -	\$ -	\$ (33,892,165)	-100.0%
Environmental Quality	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
Workforce Commission	\$ 7,399,887	\$ 8,252,219	\$ 5,607,489	\$ (1,792,398)	-21.7%	\$ 2,644,730	\$ 359,999	\$ 5,967,488	\$ (1,432,399)	-19.4%
Wildlife and Fisheries	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
Civil Service	\$ 5,326,196	\$ 5,343,846	\$ 4,230,555	\$ (1,095,641)	-20.5%	\$ 1,113,291	\$ 151,541	\$ 4,382,096	\$ (944,100)	-17.7%
Higher Education	\$ 745,199,572	\$ 749,668,786	\$ 648,908,643	\$ (96,290,929)	-12.8%	\$ 100,760,143	\$ 13,715,419	\$ 662,624,062	\$ (82,575,510)	-11.1%
TOPS/GO Grant	\$ 259,771,791	\$ 265,071,041	\$ 175,702,449	\$ (84,069,342)	-32.4%	\$ 89,368,592	\$ 12,164,807	\$ 187,867,256	\$ (71,904,535)	-27.7%
Special Schools and Commissions	\$ 42,044,885	\$ 45,469,686	\$ 33,791,857	\$ (8,253,028)	-18.2%	\$ 11,677,829	\$ 1,589,580	\$ 35,381,437	\$ (6,663,448)	-15.8%
Education	\$ 145,432,352	\$ 143,396,935	\$ 102,097,786	\$ (43,334,566)	-29.8%	\$ 41,299,149	\$ 5,621,619	\$ 107,719,405	\$ (37,712,947)	-25.9%
MHP	\$ 3,458,986,781	\$ 3,438,191,214	\$ 3,438,191,214	\$ (20,795,567)	-0.6%	\$ -	\$ -	\$ 3,438,191,214	\$ (20,795,567)	-0.6%
LSU Health Care Services Division	\$ 24,427,906	\$ 24,427,906	\$ 24,427,906	\$ -	0.0%	\$ -	\$ -	\$ 24,427,906	\$ -	0.0%
Other Requirements	\$ 494,419,850	\$ 528,166,598	\$ 436,037,370	\$ (58,382,480)	-11.1%	\$ 92,129,228	\$ 12,540,583	\$ 448,577,953	\$ (45,841,897)	-9.3%
Subtotal HB 1	\$ 8,737,948,098	\$ 8,810,057,110	\$ 8,283,809,288	\$ (454,138,810)	-5.2%	\$ 526,247,822	\$ 71,632,585	\$ 8,355,441,873	\$ (382,506,225)	-4.4%
Legislature (HB 751)	\$ 62,472,956	\$ 62,472,956	\$ 44,973,736	\$ (17,499,220)	-28.0%	\$ 17,499,220	\$ 2,381,985	\$ 47,355,721	\$ (15,117,235)	-24.2%
Judiciary (HB 698)	\$ 151,530,944	\$ 153,530,944	\$ 111,085,806	\$ (40,445,138)	-26.3%	\$ 42,445,138	\$ 5,777,610	\$ 116,863,416	\$ (34,667,528)	-22.9%
Subtotal	\$ 214,003,900	\$ 216,003,900	\$ 156,059,542	\$ (57,944,358)	-27.1%	\$ 59,944,358	\$ 8,159,595	\$ 164,219,137	\$ (49,784,763)	-23.3%
Capital Outlay Cash	\$ 1,500,000	\$ 79,629,074	\$ 79,629,074	\$ 78,129,074	5208.6%	\$ -	\$ -	\$ 79,629,074	\$ 78,129,074	5208.6%
Non Appropriated	\$ 507,903,581	\$ 514,371,375	\$ 514,371,375	\$ 6,467,794	1.3%	\$ -	\$ -	\$ 514,371,375	\$ 6,467,794	1.3%
Subtotal	\$ 509,403,581	\$ 594,000,449	\$ 594,000,449	\$ 84,596,868	16.6%	\$ -	\$ -	\$ 594,000,449	\$ 84,596,868	16.7%
TOTAL	\$ 9,461,355,579	\$ 9,620,061,459	\$ 9,033,869,279	\$ (427,486,300)	-4.5%	\$ 586,192,180	\$ 79,792,180	\$ 9,113,661,459	\$ (347,694,120)	-3.7%

Table reflects State General Fund Only
* SGF reductions are the result of means of finance substitution increasing SGF and Statutory Dedications by a like amount
** SGF reduction includes \$2.6 M of one-time funding in FY 18 to offset transfers from escrow account

TABLE 3
\$472.8 M SGF Revenue

Reflects a pro-rata distribution of SGF revenue totaling \$472.8 M derived from the following sources:

- \$33.6 M as a result of Act 6 of the 2018 2nd ES;
- \$46,192,180 M as a result of Act 10 of the 2nd ES;
- \$393 M as proposed in HB 27 Conference Committee Amendments of the 2018 2nd ES.

Department Name	STATE GENERAL FUND ONLY			Change from EOB w/o Supplemental	%	HB 1		Revised based on Pro-rata Funding of Supplemental		
	FY 18 EOB	HB 1 Enrolled	HB 1 Funded Base			Supplemental	Revenue \$472.8 M		HB 1 Funded Base	Change from FY 18 EOB
Executive Department	\$ 152,107,148	\$ 133,373,353	\$ 101,298,262	\$ (50,808,886)	-38.1%	\$ 32,075,091	\$ 25,870,103	\$ 127,168,365	\$ (24,938,783)	-16.4%
Department of Veterans Affairs	\$ 5,476,292	\$ 5,592,418	\$ 4,389,325	\$ (1,086,967)	-19.4%	\$ 1,203,093	\$ 970,352	\$ 5,359,677	\$ (116,615)	-2.1%
Secretary of State	\$ 53,158,836	\$ 56,115,786	\$ 49,685,158	\$ (3,473,628)	-6.2%	\$ 6,430,628	\$ 5,186,611	\$ 54,871,769	\$ 1,712,933	3.2%
Office of the Attorney General**	\$ 19,387,540	\$ 16,783,504	\$ 12,609,979	\$ (6,777,561)	-40.4%	\$ 4,173,525	\$ 3,366,149	\$ 15,976,128	\$ (3,411,412)	-17.6%
Lieutenant Governor	\$ 1,047,280	\$ 1,041,842	\$ 870,928	\$ (176,352)	-16.9%	\$ 170,914	\$ 137,850	\$ 1,008,778	\$ (38,502)	-3.7%
State Treasurer	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
Public Service Commissioner*	\$ 66,396	\$ -	\$ -	\$ (66,396)	-100.0%	\$ -	\$ -	\$ -	\$ (66,396)	-100.0%
Agriculture and Forestry*	\$ 25,275,042	\$ 18,900,151	\$ 15,942,539	\$ (9,332,503)	-49.4%	\$ 2,957,612	\$ 2,385,456	\$ 18,327,995	\$ (6,947,047)	-27.5%
Commissioner of Insurance	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
Economic Development	\$ 14,373,495	\$ 19,921,263	\$ 14,590,622	\$ 217,127	1.1%	\$ 5,330,641	\$ 4,299,418	\$ 18,890,040	\$ 4,516,545	31.4%
Culture Recreation and Tourism	\$ 31,480,277	\$ 32,849,420	\$ 25,017,432	\$ (6,462,845)	-19.7%	\$ 7,831,988	\$ 6,316,875	\$ 31,334,307	\$ (145,970)	-0.5%
Transportation & Development	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
Corrections Services	\$ 490,875,885	\$ 516,381,506	\$ 472,994,897	\$ (17,880,988)	-3.5%	\$ 43,386,609	\$ 34,993,386	\$ 507,988,283	\$ 17,112,398	3.5%
Public Safety Services*	\$ 19,410,048	\$ -	\$ -	\$ (19,410,048)	-100.0%	\$ -	\$ -	\$ -	\$ (19,410,048)	-100.0%
Youth Services	\$ 109,587,852	\$ 119,996,621	\$ 74,231,503	\$ (35,356,349)	-29.5%	\$ 45,765,118	\$ 36,911,768	\$ 111,143,271	\$ 1,555,419	1.4%
Health	\$ 2,415,119,251	\$ 2,478,211,795	\$ 2,478,211,795	\$ 63,092,544	2.5%	\$ -	\$ -	\$ 2,478,211,795	\$ 63,092,544	2.6%
Children and Family Services	\$ 174,260,354	\$ 193,377,419	\$ 157,664,901	\$ (16,595,453)	-8.6%	\$ 35,712,518	\$ 28,803,863	\$ 186,468,764	\$ 12,208,410	7.0%
Natural Resources	\$ 9,421,017	\$ 9,523,801	\$ 7,306,678	\$ (2,114,339)	-22.2%	\$ 2,217,123	\$ 1,788,216	\$ 9,094,894	\$ (326,123)	-3.5%
Revenue*	\$ 33,892,165	\$ -	\$ -	\$ (33,892,165)	-100.0%	\$ -	\$ -	\$ -	\$ (33,892,165)	-100.0%
Environmental Quality	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
Workforce Commission	\$ 7,399,887	\$ 8,252,219	\$ 5,607,489	\$ (1,792,398)	-21.7%	\$ 2,644,730	\$ 2,133,102	\$ 7,740,591	\$ 340,704	4.6%
Wildlife and Fisheries	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
Civil Service	\$ 5,326,196	\$ 5,343,846	\$ 4,230,555	\$ (1,095,641)	-20.5%	\$ 1,113,291	\$ 897,923	\$ 5,128,478	\$ (197,718)	-3.7%
Higher Education	\$ 745,199,572	\$ 749,668,786	\$ 648,908,643	\$ (96,290,929)	-12.8%	\$ 100,760,143	\$ 81,267,900	\$ 730,176,543	\$ (15,023,029)	-2.0%
TDPS/GO Grant	\$ 259,771,791	\$ 265,071,041	\$ 175,702,449	\$ (84,069,342)	-32.4%	\$ 89,368,592	\$ 72,080,067	\$ 247,782,516	\$ (11,989,275)	-4.6%
Special Schools and Commissions	\$ 42,044,885	\$ 45,469,686	\$ 33,791,857	\$ (8,253,028)	-18.2%	\$ 11,677,829	\$ 9,418,731	\$ 43,210,588	\$ 1,165,703	2.8%
Education	\$ 145,432,352	\$ 143,396,935	\$ 102,097,786	\$ (43,334,566)	-29.8%	\$ 41,299,149	\$ 33,309,750	\$ 135,407,536	\$ (10,029,816)	-6.9%
MFP	\$ 3,458,986,781	\$ 3,438,191,214	\$ 3,438,191,214	\$ (20,795,567)	-0.6%	\$ -	\$ -	\$ 3,438,191,214	\$ (20,795,567)	-0.6%
LSU Health Care Services Division	\$ 24,427,906	\$ 24,427,906	\$ 24,427,906	\$ -	0.0%	\$ -	\$ -	\$ 24,427,906	\$ -	0.0%
Other Requirements	\$ 494,419,850	\$ 528,166,598	\$ 436,037,370	\$ (58,382,480)	-11.1%	\$ 92,129,228	\$ 74,306,652	\$ 510,344,022	\$ 15,924,172	3.2%
Subtotal HB 1	\$ 8,737,948,098	\$ 8,810,057,110	\$ 8,283,809,288	\$ (454,138,810)	-5.2%	\$ 526,247,822	\$ 424,444,173	\$ 8,708,253,461	\$ (29,694,637)	-0.3%
Legislature (HB 751)	\$ 62,472,956	\$ 62,472,956	\$ 44,973,736	\$ (17,499,220)	-28.0%	\$ 17,499,220	\$ 14,113,962	\$ 59,087,698	\$ (3,385,258)	-5.4%
Judiciary (HB 698)	\$ 151,530,944	\$ 153,530,944	\$ 111,085,806	\$ (40,445,138)	-26.3%	\$ 42,445,138	\$ 34,234,045	\$ 145,319,851	\$ (6,211,093)	-4.1%
Subtotal	\$ 214,003,900	\$ 216,003,900	\$ 156,059,542	\$ (57,944,358)	-27.1%	\$ 59,944,358	\$ 48,348,007	\$ 204,407,549	\$ (9,596,351)	-4.5%
Capital Outlay Cash	\$ 1,500,000	\$ 79,629,074	\$ 79,629,074	\$ 78,129,074	5208.6%	\$ -	\$ -	\$ 79,629,074	\$ 78,129,074	5208.6%
Non Appropriated	\$ 507,903,581	\$ 514,371,375	\$ 514,371,375	\$ 6,467,794	1.3%	\$ -	\$ -	\$ 514,371,375	\$ 6,467,794	1.3%
Subtotal	\$ 509,403,581	\$ 594,000,449	\$ 594,000,449	\$ 84,596,868	16.6%	\$ -	\$ -	\$ 594,000,449	\$ 84,596,868	16.7%
TOTAL	\$ 9,461,355,579	\$ 9,620,061,459	\$ 9,033,869,279	\$ (427,486,300)	-4.5%	\$ 586,192,180	\$ 472,792,180	\$ 9,506,661,459	\$ 45,305,880	0.5%

Table reflects State General Fund Only
* SGF reductions are the result of means of finance substitution increasing SGF and Statutory Dedications by a like amount
** SGF reduction includes \$2.6 M of one-time funding in FY 18 to offset transfers from escrow account

TABLE 4
\$586.8 M SGF Revenue

Reflects a pro-rata distribution of SGF revenue totaling \$586.2 M derived from the following sources:

- \$33.6 M as a result of Act 6 of the 2018 2nd ES;
- \$46,192,180 M as a result of Act 10 of the 2nd ES;
- \$507 M as proposed in HB 12 Reengrossed with Senate Amendments of the 2018 2nd ES.

Note: Revenues exceed supplemental appropriations by \$600 K.

Department Name	STATE GENERAL FUND ONLY				Change from EOB w/o Supplemental	%	HB 1		Revised based on Pro-rata Funding of Supplemental		
	FY18 EOB	HB 1 Enrolled	HB 1 Funded Base	HB 1 Funded Base			Supplemental	Revenue \$586.2 M		Change from FY 18 EOB	
Executive Department	\$ 152,107,148	\$ 133,373,353	\$ 101,298,262	\$ 4,389,325	\$ (50,808,886)	-38.1%	\$ 32,075,091	\$ 32,075,091	\$ 133,373,353	\$ (18,733,795)	-12.3%
Department of Veterans Affairs	\$ 5,476,292	\$ 5,992,418	\$ 4,389,325	\$ 49,685,158	\$ (1,086,967)	-19.4%	\$ 1,203,093	\$ 1,203,093	\$ 5,992,418	\$ 116,126	2.1%
Secretary of State	\$ 53,158,836	\$ 56,115,786	\$ 49,685,158	\$ 12,609,979	\$ (3,473,678)	-6.2%	\$ 6,430,628	\$ 6,430,628	\$ 56,115,786	\$ 2,956,950	5.6%
Office of the Attorney General**	\$ 19,387,540	\$ 16,783,504	\$ 870,928	\$ 1,041,842	\$ (6,777,561)	-40.4%	\$ 4,173,525	\$ 4,173,525	\$ 16,783,504	\$ (2,604,036)	-13.4%
Lieutenant Governor	\$ 1,047,280	\$ 1,041,842	\$ -	\$ -	\$ (176,352)	-16.9%	\$ 170,914	\$ 170,914	\$ 1,041,842	\$ (5,438)	-0.5%
State Treasurer	\$ -	\$ -	\$ -	\$ -	\$ (66,396)	-100.0%	\$ -	\$ -	\$ -	\$ (66,396)	-100.0%
Public Service Commission*	\$ 66,396	\$ -	\$ -	\$ -	\$ (9,332,503)	-49.4%	\$ 2,957,612	\$ 2,957,612	\$ 18,900,151	\$ (6,374,891)	-25.2%
Agriculture and Forestry*	\$ 25,275,042	\$ 18,900,151	\$ 15,942,539	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
Commissioner of Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
Economic Development	\$ 14,373,495	\$ 19,921,263	\$ 14,590,622	\$ 25,017,432	\$ 217,127	1.1%	\$ 5,330,641	\$ 5,330,641	\$ 19,921,263	\$ 5,547,768	38.6%
Culture Recreation and Tourism	\$ 31,480,277	\$ 32,849,420	\$ -	\$ -	\$ (6,462,845)	-19.7%	\$ 7,831,988	\$ 7,831,988	\$ 32,849,420	\$ 1,369,143	4.3%
Transportation & Development	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
Corrections Services	\$ 490,875,885	\$ 516,381,506	\$ 472,994,897	\$ -	\$ (17,880,988)	-3.5%	\$ 43,386,609	\$ 43,386,609	\$ 516,381,506	\$ 25,505,621	5.2%
Public Safety Services*	\$ 19,410,048	\$ -	\$ -	\$ -	\$ (19,410,048)	-100.0%	\$ -	\$ -	\$ -	\$ (19,410,048)	-100.0%
Youth Services	\$ 109,587,852	\$ 119,996,621	\$ 74,231,503	\$ -	\$ (35,556,349)	-29.5%	\$ 45,765,118	\$ 45,765,118	\$ 119,996,621	\$ 10,408,769	9.5%
Health	\$ 2,415,119,251	\$ 2,478,211,795	\$ 2,478,211,795	\$ -	\$ 63,092,544	2.5%	\$ -	\$ -	\$ 2,478,211,795	\$ 63,092,544	2.6%
Children and Family Services	\$ 174,260,354	\$ 193,377,419	\$ 157,664,901	\$ 7,306,678	\$ (16,595,453)	-8.6%	\$ 35,712,518	\$ 35,712,518	\$ 193,377,419	\$ 19,117,065	11.0%
Natural Resources	\$ 9,421,017	\$ 9,523,801	\$ -	\$ -	\$ (2,114,339)	-22.2%	\$ 2,217,123	\$ 2,217,123	\$ 9,523,801	\$ 102,784	1.1%
Revenue**	\$ 33,892,165	\$ -	\$ -	\$ -	\$ (33,892,165)	-100.0%	\$ -	\$ -	\$ -	\$ (33,892,165)	-100.0%
Environmental Quality	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
Workforce Commission	\$ 7,399,887	\$ 8,252,219	\$ 5,607,489	\$ -	\$ (1,792,398)	-21.7%	\$ 2,644,730	\$ 2,644,730	\$ 8,252,219	\$ 852,332	11.5%
Wildlife and Fisheries	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
Civil Service	\$ 5,326,196	\$ 5,343,846	\$ 4,230,555	\$ -	\$ (1,095,641)	-20.5%	\$ 1,113,291	\$ 1,113,291	\$ 5,343,846	\$ 17,650	0.3%
Higher Education	\$ 745,199,572	\$ 749,668,786	\$ 648,908,643	\$ 175,702,449	\$ (96,290,929)	-12.8%	\$ 100,760,143	\$ 100,760,143	\$ 749,668,786	\$ 4,469,214	0.6%
TOPS/ GO Grant	\$ 259,771,791	\$ 265,071,041	\$ 175,702,449	\$ -	\$ (84,069,342)	-32.4%	\$ 89,368,592	\$ 89,368,592	\$ 265,071,041	\$ 5,299,250	2.0%
Special Schools and Commissions	\$ 42,044,885	\$ 45,469,686	\$ 33,791,857	\$ 102,097,786	\$ (6,253,028)	-18.2%	\$ 11,677,829	\$ 11,677,829	\$ 45,469,686	\$ 3,424,801	8.1%
Education	\$ 145,432,352	\$ 143,396,935	\$ 102,097,786	\$ 24,427,906	\$ (43,334,566)	-29.8%	\$ 41,299,149	\$ 41,299,149	\$ 143,396,935	\$ (2,035,417)	-1.4%
MFP	\$ 3,458,986,781	\$ 3,438,191,214	\$ 3,438,191,214	\$ -	\$ (20,795,567)	-0.6%	\$ -	\$ -	\$ 3,438,191,214	\$ (20,795,567)	-0.6%
LSU Health Care Services Division	\$ 24,427,906	\$ 24,427,906	\$ 24,427,906	\$ -	\$ -	0.0%	\$ -	\$ -	\$ 24,427,906	\$ -	0.0%
Other Requirements	\$ 494,419,850	\$ 528,166,598	\$ 436,037,370	\$ -	\$ (58,382,480)	-11.1%	\$ 92,129,228	\$ 92,129,228	\$ 528,166,598	\$ 33,746,748	6.8%
Subtotal HB 1	\$ 8,737,948,098	\$ 8,810,057,110	\$ 8,283,809,288	\$ 8,283,809,288	\$ (454,138,810)	-5.2%	\$ 526,247,822	\$ 526,247,822	\$ 8,810,057,110	\$ 72,109,012	0.8%
Legislature (HB 751)	\$ 62,472,956	\$ 62,472,956	\$ 44,973,736	\$ -	\$ (17,499,220)	-28.0%	\$ 17,499,220	\$ 17,499,220	\$ 62,472,956	\$ -	0.0%
Judiciary (HB 698)	\$ 151,530,944	\$ 153,530,944	\$ 111,085,806	\$ -	\$ (40,445,138)	-26.3%	\$ 42,445,138	\$ 42,445,138	\$ 153,530,944	\$ 2,000,000	1.3%
Subtotal	\$ 214,003,900	\$ 216,003,900	\$ 156,059,542	\$ 79,629,074	\$ (57,944,358)	-27.1%	\$ 59,944,358	\$ 59,944,358	\$ 216,003,900	\$ 2,000,000	0.9%
Capital Outlay Cash	\$ 1,500,000	\$ 79,629,074	\$ 79,629,074	\$ -	\$ 78,129,074	5208.6%	\$ -	\$ -	\$ 79,629,074	\$ 78,129,074	5208.6%
Non Appropriated	\$ 507,903,581	\$ 514,371,375	\$ 514,371,375	\$ -	\$ 6,467,794	1.3%	\$ -	\$ -	\$ 514,371,375	\$ 6,467,794	1.3%
Subtotal	\$ 509,403,581	\$ 594,000,449	\$ 594,000,449	\$ 594,000,449	\$ 84,596,868	16.6%	\$ -	\$ -	\$ 594,000,449	\$ 84,596,868	16.7%
TOTAL	\$ 9,461,355,579	\$ 9,620,061,459	\$ 9,033,869,279	\$ 9,033,869,279	\$ (427,486,300)	-4.5%	\$ 586,192,180	\$ 586,192,180	\$ 9,620,061,459	\$ 158,705,880	1.7%

Table reflects State General Fund Only
** SGF reductions are the result of means of finance substitution increasing SGF and Statutory Deductions by a like amount
** SGF reduction includes \$2.6 M of one-time funding in FY 18 to offset transfers from escrow account

GENERAL GOVERNMENT OVERVIEW

Executive Office – HB 1 appropriates a total budget of \$9.7 M, reflecting a total decrease of \$1.7 M, or 14.8% from EOB (including reductions of \$1.5 M SGF, \$54,825 IAT, and \$100,207 Statutory Dedications). The primary significant adjustment includes a \$1.58 M across-the-board 24.2% reduction of discretionary SGF. The Executive Office reports that this reduction will result in the need to eliminate up to 16 T.O. positions and will inhibit the ability to provide services by the Governor and the quality thereof.

Supplemental Appropriation restores the 24.2% discretionary SGF reduction of \$1.58 M and provides an increase of \$343,000 SGF for general operating expenses. If the supplemental appropriation were fully funded, the net SGF impact would be an increase of \$392,145, or 5.7% above the EOB.

Office of the Inspector General – HB 1 appropriates a total budget of \$1.65 M, reflecting a total decrease of \$333,935, or 16.8% from EOB. The primary significant adjustment includes a \$472,526 across-the-board 24.2% reduction of discretionary SGF. The Inspector General reports that this reduction would result in the elimination of approximately 6 to 7 T.O. positions (two vacant and five filled) and impact the investigative capacity of the agency.

Supplemental Appropriation restores the 24.2% discretionary SGF reduction of \$472,526. If the supplemental appropriation were fully funded, the net SGF impact would be an increase of \$138,591, or 7.1% above the EOB.

Mental Health Advocacy Service (MHAS) – HB 1 appropriates a total budget of \$4.2 M, reflecting a total increase of \$377,915, or 10% from EOB (including an increase of \$262,685 SGF and \$115,230 Statutory Dedications). Significant adjustments include converting 4 non-T.O. positions to T.O. positions (three attorneys and one administrative coordinator) with no corresponding change in funding and an increase of \$115,230 SGF to provide for new staffing in the Livingston Parish office to add one additional attorney and one administrative assistant 2. Additionally, an across-the-board 24.2% reduction of discretionary SGF in Schedule 20-XXX Funds reduces SGF deposits into specific statutory dedications. While the appropriation of statutory dedications to MHAS were not reduced accordingly, the 24.2% reduction to the Funds budget unit will result in a loss of \$170,980 cash deposits associated with statutory dedication appropriations to MHAS and result in a corresponding, unknown operational impact for expenditures paid from the Indigent Parent Representation Program Fund.

Louisiana Tax Commission - HB 1 appropriates \$4.2 M (\$1.7 M SGF, \$2.5 M Statutory Dedications) reflecting a net funds reduction of \$339,291, or 7.6% from EOB (including a decrease of \$402,516 SGF while being offset by an increase of \$63,255 from Statutory Dedications). The primary adjustment was an increase of \$40,000 from the statutorily dedicated Tax Commission Expense Fund to provide for an increase in travel for the appraisal division due to increased property assessments required after the 2016 floods and to complete annual ratio studies and property appraisals for appeals due to statewide reassessment. The adjustment includes a \$500,054 across-the-board 24.2% reduction of discretionary SGF. The Tax Commission reports that this level of funding will likely result in elimination of 5 T.O. positions and a material reduction in services, including the loss of ability to fulfill recommendations by the Legislative Auditor.

Supplemental Appropriation restores the 24.2% discretionary SGF reduction of \$500,054. If the supplemental appropriation were fully funded, the net SGF impact would be an increase of \$97,538, or 4.6% above the EOB.

Division of Administration – HB 1 appropriates a total budget of \$1.035 B, reflecting a reduction of \$6.6 M, or 0.6% from EOB (including reductions of \$9.99 M SGF and \$96,451 IAT while being offset by increases of \$97,512 SGR, \$3,338,441 Statutory Dedications and \$46,739 Federal). The legislature provided a line item appropriation to the Division of \$3.6 M payable from statutory dedications out of the Overcollections Fund to partially fund the FY 19 allocation necessary to bring all executive branch agencies onto LaGov over the next three fiscal years. The primary significant adjustment includes an \$8.6 M across-the-board 24.2% reduction of discretionary SGF. The Division reports that the proposed impact will result in some combination of: eliminating up to 80 T.O. positions; impact to Information Technology support for systems such as LaTrac, LaPac, the Boards and Commissions database, the Capital Outlay system, and LaPAS (performance database); eliminating unclassified merits; and impacts to expenditures associated with travel, rental payments and consulting contracts for various programs.

Additionally, an across-the-board 24.2% reduction of discretionary SGF in Schedule 20-XXX Funds reduces SGF deposits into the Self Insurance Fund by approximately \$3.6 M.

These funds are appropriated to the Office of Risk Management in the Ancillary Budget as SGR, which does not reflect a corresponding SGR reduction but will result in a loss of cash deposits used by the Office of Risk Management. The Self-Insurance fund is used for the payment of Survivor Benefit (approximately \$5 M) claims payments to survivors of law enforcement officers killed in the line of duty, and health, life, and other insurance for disabled law enforcement officers, as well as health insurance co-payments and deductibles; road hazard small claims (approximately \$100,000); and for the administration of the road hazard claims program (approximately \$9.8 M). Assuming the SGF reduction is spread throughout these functions on a pro-rata basis, each would receive a reduction as follows: Survivor Benefits (\$1.2 M), road hazard small claims (\$24,000), and road hazard administration (\$2.3 M). This reduction is anticipated to result in a delay of a portion of Survivor Benefit claims payments in FY 19. Road hazard claims average \$50,000-\$100,000, therefore it is not anticipated this reduction will result in a material impact. The administration of the Road Hazard program is funded via SGF. However, in FY 13 and FY 14 SGF was eliminated and cut from the program. ORM used self-generated revenues to cover the cost of this. This reduction will reduce the available funding for this purpose, but it is not anticipated to impact the operation. Additionally, the DOA will realize a reduction of approximately \$24,222 of cash deposits into the statutorily dedicated State Emergency Response Fund due to the across-the-board reduction in Schedule 20-XXX.

Supplemental Appropriation restores the 24.2% discretionary SGF reduction of \$9.3 M and provides an additional increase of \$4.6 M SGF for the FY 19 allocation necessary to bring all executive branch agencies onto LaGov over the next three fiscal years. If the supplemental appropriation were fully funded, the net SGF impact would be an increase of \$3.9 M, or 8.4% above the EOB.

Governor's Office of Homeland Security & Emergency Preparedness – HB 1 appropriates a total budget of \$982.3 M, reflecting a total decrease of \$24.96 M, or 2.5%, from EOB (including reductions of \$21.8 M SGF and \$5.1 M IAT while being partially offset by increases of \$1.4 M Statutory Dedications and \$526,567 Federal funds). Significant adjustments include non-recurring one-time or expiring expenditures totaling \$8.6 M (\$3.5 M SGF, and \$5.1 M IAT) related to restocking disaster emergency supplies, interoperability build out of the National Public Safety Broadband Network, FEMA debt payments and state cost share of Public Assistance expenditures related to the 2016 flood events; providing \$4.7 M SGF for replacement of communications hardware, conversion of deployable trailers to repeater packages, purchase of software and mobile device licenses and acquisition of one server; providing \$1.025 M (\$25,000 SGF and \$1 M Statutory Dedications – State Emergency Response Fund) to support potential non-federally declared disasters and emergency response efforts; providing \$3.45 M for the 4th FEMA debt repayment related to multiple disasters and hazard mitigation audits; reducing \$4 M SGF for the 2nd of 5 installment payments to FEMA for the state's cost share of the August 2016 flood event; and elimination of \$21.2 M in outstanding FEMA debt payments for FY 19 (see below). Additionally, the adjustments include a \$1.2 M across-the-board 24.2% reduction of discretionary SGF. GOHSEP reports that this reduction will reduce funding for the Louisiana Wireless Information Network (LWIN) upgrade, allowing only partial funding to upgrade the mobile tower repeaters and eliminate the WAVE cell phone project. The agency reports this reduction will also impact the support funding provided for response to potential disaster events.

The Commissioner of Administration testified before the Joint Legislative Committee on the Budget (JLCB) at its meeting on 1/22/18, that the governor would seek to utilize approximately \$46 M of excess funds recognized for FY 18 by the REC in December 2017 to prepay FEMA debt payments for FY 19 and FY 20. If the legislature agreed to this plan, debt payments from the SGF in those fiscal years would decrease accordingly and offset the need to make additional SGF reductions in other areas of state government. *For informational purposes, Act 59 of the 2018 Regular Legislative Session includes a supplemental appropriation of \$21.2 M to prepay the FY 19 FEMA debt payment only. Failure to prepay the FY 20 debt payment results in a SGF need of \$25.1 M when constructing the FY 20 budget.*

Additionally, an across-the-board 24.2% reduction of discretionary SGF in Schedule 20-XXX Funds reduces SGF deposits into the State Emergency Response Fund (SERF) by approximately \$242,000. GOHSEP receives approximately 90.9% of monies appropriated from the SERF and assuming the reduction is applied on a pro rata basis the SGF reduction in 20-XXX will result in a loss of approximately \$220,200 for GOHSEP from a total SERF appropriation of \$1 M. These funds are appropriated to GOHSEP to pay expenses incurred as a result of activities associated with the preparation for and response to an emergency or declared disaster. Monies in the fund may also be utilized to provide bridge funding in anticipation of reimbursements from the federal government or other source. If needed, GOHSEP will be required to seek additional expenditure authority from the

governor and legislature if the remaining balance is insufficient to meet the need of any prospective events arising in FY 19.

Supplemental Appropriation restores the 24.2% discretionary SGF reduction of \$1.2 M. If the supplemental appropriation were fully funded, the net SGF impact would be a decrease of \$20.6 M, or 78.6% below the EOB.

Department of Military Affairs – realizes a 22.8% net decrease of \$23.7 M from the EOB as of 12/1/17 (including reductions of \$9.15 M SGF, \$2.1 M IAT, \$121,930 SGR, \$108,296 Statutory Dedications and \$12.2 M Federal). Significant funding adjustments include non-recurring of federal funding for the M6 site clean up at Camp Minden (\$4.5 M) and lead abatement for armories (\$4.4 M). Significant adjustments include: \$1 M SGF for market rate adjustments for authorized unclassified personnel, \$1.3 M IAT from the Division of Administration Community Development Block Grant Program for the maintenance of facilities, and \$877,000 federal for FY 19 anticipated expenditures related to M6 site cleanup and restoration at camp Minden. Additionally, the adjustments include a \$7.8 M across-the-board 24.2% reduction of discretionary SGF. Military Affairs reports that a reduction of this magnitude will result in all, or a combination of most of the following: the closure of one installation (Gillis W. Long Center), two (2) Youth Challenge Programs (Gillis W. Long Center and Camp Minden), thirteen (13) armories throughout the state, the regional staging area (Rosedale), and all five (5) commodity warehouses. Furthermore, the SGF reduction will result in the loss of \$14 M federal matching funds and elimination of approximately 305 T.O. positions.

Supplemental Appropriation restores the 24.2% discretionary SGF reduction of \$7.8 M. If the supplemental appropriation were fully funded, the net SGF impact would be a decrease of \$1.28 M, or 3.5% below the EOB.

LA Public Defender Board (LPDB) – LPDB realizes a 4.3% net increase of \$1.5 M from EOB as of 12/1/17, including an increase of \$1.5 M in Statutory Dedications and offsetting decreases of approximately \$25,000 each in IAT and SGR. The most significant adjustments are an increase of \$1.3 M in the LA Public Defender Fund for representation of those inmates sentenced to life without parole as a juvenile that may now be eligible for parole as a result of the U.S. Supreme Court decision in *Miller v Alabama*, and an additional \$209,087 from the LA Public Defender Fund for representation in capital cases.

Additionally, an across-the-board 24.2% reduction of discretionary SGF in Schedule 20-XXX Funds reduces SGF deposits into specific statutory dedications. While the appropriation of statutory dedications to the LA Public Defender Board were not reduced accordingly, the 24.2% reduction to the Funds budget unit will result in a loss of cash deposits into statutory dedications used by the Public Defender Board and result in a corresponding reduction of cash deposited into specific statutory dedications approximately as follows: the LA Public Defender Fund (\$8.6 M), the Indigent Parent Representation Program Fund (\$237,300), the Innocence Compensation Fund (\$62,493) and the DNA Testing Post-Conviction Relief for Indigents Fund (\$6,903). LPDB reports that the potential reduction of \$8.6 M to the LA Public Defender Fund and \$237,300 from the Indigent Parent Representation Program Fund will result in most districts falling into restriction of services and cessation of accepting certain cases, likely first impacting the indigent parent representation program (projected to cease in August 2018) as the districts have a constitutional duty to provide representation in criminal matters. By statute, 65% of the \$8.6 M reduction in the LA Public Defender Fund, or approximately \$5.6 M, will be reduced from the distributions to the individual public defender districts statewide, returning them to below FY 16 funding levels when 14 districts were in fiscal crisis statewide. The remaining \$3 M reduction will be applied to the Public Defender Board itself, and impact capital and other representation contracted directly by the Board. The \$62,493 reduction to the Innocence Compensation Fund will diminish monies available if the court determines that an applicant is entitled to compensation because he is found to be factually innocent of the crime of which he was convicted. In these cases, the court determines the compensation due in accordance with the provisions of law and shall order payment from this fund (\$15,000 per year incarcerated not to exceed a maximum total amount of \$150,000). Also this fund may pay for the applicant to acquire job-skills training for one year, pay medical expenses, counseling services, and to provide for expenses for tuition and fees at any community college or unit of the public university system in this state. The \$6,903 reduction to the DNA Testing Post-Conviction Relief for Indigents Fund will limit the number of DNA tests available for post-convictions statewide.

Louisiana Commission on Law Enforcement (LCLE) – LCLE realizes a 24.8% decrease of \$986,019 SGF in HB 1 below the EOB SGF base of \$3.9 M. The agency realizes a net total funds decrease of \$7.8 M, or 13.36%, below the base of \$58.4 M including the aforementioned SGF decrease. The primary significant adjustment is a decrease of a \$6.8

M to eliminate excess federal budget authority. Additionally, the adjustments include a 24.2% reduction of discretionary SGF in an amount of \$590,915. LCLE indicates that the SGF decrease will likely result in a reduction in funding to three or four of the state's eleven Truancy Centers, possibly causing them to close entirely.

Additionally, an across-the-board 24.2% reduction of discretionary SGF in Schedule 20-XXX Funds reduces SGF deposits into specific statutory dedications. While the appropriation of statutory dedications to the LCLE was not reduced accordingly, the 24.2% reduction to the Funds budget unit will result in a loss of cash deposits into a statutory dedication used by LCLE and result in a corresponding reduction of cash deposited into the Innocence Compensation Fund (\$15,354). The reduction to the Innocence Compensation Fund will diminish monies available if the court determines that an applicant is entitled to compensation because he is found to be factually innocent of the crime of which he was convicted. In these cases, the court determines the compensation due in accordance with the provisions of law and shall order payment from this fund (\$15,000 per year incarcerated not to exceed a maximum total amount of \$150,000). Also this fund may pay for the applicant to acquire job-skills training for one year, pay medical expenses, counseling services, and to provide for expenses for tuition and fees at any community college or unit of the public university system in this state.

Supplemental Appropriation restores the 24.2% discretionary SGF reduction of \$590,915. If the supplemental appropriation were fully funded, the net SGF impact would be a decrease of \$395,104, or 10% below the EOB.

Office of Elderly Affairs – HB 1 appropriates a total budget of \$40.18 M, reflecting a reduction of \$6.8 M, or 14.6% from EOB (the reduction was SGF). The primary significant adjustment includes a \$5.6 M across-the-board 24.2% reduction of discretionary SGF. To the extent that this reduction is enacted, Elderly Affairs reports that it will eliminate the Senior Center Program and the Senior Rx/Aging and Disability and Resource Center (ADRC). The Senior Center Program funds the operations of 139 senior centers statewide. The Senior Rx/ADRC provides prescription medication to 32,430 seniors and disabled persons.

Supplemental Appropriation restores the 24.2% discretionary SGF reduction of \$5.6 M. If the supplemental appropriation were fully funded, the net SGF impact would be a decrease of \$1.26 M, or 5.1% below the EOB.

Department of Veterans Affairs – Realizes a 2.1% overall increase of \$1.4 M and 1 T.O. position from EOB as of 12/1/17 (including increases of \$431,706 SGR and \$2.5 M Federal while being partially offset by reductions of \$1.09 M SGF and \$485,611 IAT). The primary significant adjustment is an increase of \$2.6 M Federal associated with increased direct care staffing costs and the decentralization of pharmacy operations. The net increase of 1 position is a result of 11 new direct care positions at the homes in Jennings (5), Bossier City (2), and Reserve (4), as well as the elimination of 10 positions at the LA War Veterans Home in Jackson corresponding with the elimination of 32 beds to align with new utilization projections. HB 1 includes an overall net federal funds increase for the decentralization of pharmacy operations in the veteran's homes. Pharmacy operations will be decentralized from the home in Reserve and the homes in Monroe, Jennings, and Bossier City will bring pharmacy services in-house. Additionally, the adjustments include a \$1.2 M across-the-board 24.2% reduction of discretionary SGF. The reduction in SGF will result in significant impact to the four (4) veterans cemeteries, with potential closures, and elimination of three (3) T.O. positions in contact assistance offices throughout the state.

Supplemental Appropriation restores the 24.2% discretionary SGF reduction of \$1.2 M. If the supplemental appropriation were fully funded, the net SGF impact would be an increase of \$116,126, or 2.1% above the EOB.

Economic Development - HB 1 appropriates funding of approximately \$39.4 M (\$14.6 M SGF, \$5.1 M SGR, \$16.8 M Statutory Dedications, and \$2.98 M Federal), reflecting a net decrease of \$21.7 M (35.5%) below FY 18 EOB. This includes a 24.2% across-the-board reduction to discretionary SGF of \$4.3 M. Significant adjustments include: a reduction of \$7.2 M SGR associated with transferring fees paid to accountants for verification of expenditures for entities receiving entertainment industry tax credits into an off-budget escrow account (these fees are pass-through for LED); non-recurring \$680,546 IAT, \$4.2 M SGR, and \$3.55 M Statutory Dedications carried forward from FY 17; a reduction of \$1.2 M SGR for FastStart to align with current REC projections; a means of finance substitution replacing \$3.17 M from the LA Economic Development Fund with SGF, an increase of \$2.7 M from Statutory edications out of the newly created Louisiana Entertainment Development Fund per Act 223 of the 2017 Regular Session; an increase of \$727,644 from the LA Economic Development Fund to reflect projections by the REC and to provide for

advertising, promotions, communications and marketing activities; and a reduction of \$4.7 M federal authority to reflect available remaining funds for the State Small Business Credit Initiative activity, which provides for access to capital investment for small businesses.

To the extent the 24.2% SGF reduction is enacted, LED would realize reductions of 4 vacant T.O. positions and associated funding, as well as a 28% reduction to the FastStart program, a 50% reduction to the State Competitiveness Program, and a 10% reduction to the Communications and Marketing Program.

Supplemental Appropriation restores the 24.2% discretionary SGF reduction of \$4.3 M, and provides \$1.3 M SGF to restore funding for the Regional Awards & Grant Matching Program in the Office of Business Development that was eliminated in the FY 19 Executive Budget. An additional 2% reduction reallocates the amount of \$356,494 for priority spending in other budget units. If the supplemental appropriation were fully funded, the net SGF impact would be a \$5.6 M increase, or 38.6% over FY 18 EOB.

Culture, Recreation and Tourism (CRT) – CRT realizes a 20.5% decrease of \$6.4 M SGF in HB 1 below the EOB base of \$31.5 M. The department realizes a net total funds decrease of \$13.4 M, or 14.1% below the total funds base of \$94.5 M (including the aforementioned reduction of SGF as well as reductions of \$3.6 M IAT and \$3.6 M SGR while being partially offset by increases of \$293,749 Statutory Dedications and \$8,205 Federal). Significant adjustments include: non-recurring of excess IAT and SGR authority (\$3.6 M and \$3.2 M respectively); a reduction of \$1.3 M related to a 5% reduction of SGF department wide that was applied at Executive Budget; and an increase of \$338,842 SGR related to increased activity for the Historical Preservation Office. Additionally, the adjustments include a 24.2% across-the-board reduction of discretionary SGF in an amount of \$6.7 M. CRT reports this funding reduction will result in the following impacts:

- Office of Secretary – (\$674,073 SGF) - There will be a layoff of 8 employees impacting the Fiscal Unit, Information Technology Unit and Human Resources Unit. These positions run the day-to-day administration of the department.
- Office of the State Library of Louisiana (OSL) – (\$795,261 SGF) – There will be a layoff of 10 employees impacting maintenance of effort resulting in potential loss of federal funds (up to \$1.2 M). This will close the services to the blind providing basic library services for this special needs population. This reduction will also close the State Library, as reported by the agency. OSL indicates it will no longer be able to loan and transport wanted books to rural libraries for patrons. Finally, OSL will eliminate the annual Book Festival.
- Office of State Museum (OSM) – (\$869,125 SGF) – There will be a layoff of 13 employees in the collection/curatorial staff. OSM reports that the accreditation status of remaining museums will eventually be impacted by loss of operational capacity.
- Office of State Parks (OSP) – (\$4 M SGF) – OSP reports there will likely be a layoff of 57 of 303 employees, closure of specific State Parks, and a reduction in maintenance and upkeep of remaining parks. This reduction will also impact historical sites that will likely include closures and exhibits will likely be warehoused. Other state funds will likely also be impacted as a result of closures, such as self-generated revenue and deposits into the Louisiana State Parks Improvement and Repair Fund, derived from visitors entering the parks and historical sites.
- Office of Cultural Development (OCD) – (\$399,267 SGF) – OCD reports it will likely be required to close the Poverty Point State Archaeology Program, leading to eventual loss of the World Heritage Site Designation. OCD reports it will also be required to eliminate the Main Street Program Community Grants Program, as well as the elimination of CODOFIL scholarships (including layoff of one employee). Finally, OCD reports this funding reduction will reduce all statewide arts grants and decentralized arts grants to all 64 parishes.

Supplemental Appropriation restores the 24.2% discretionary SGF reduction of \$6.7 M and provides an additional \$1.65 M discretionary SGF appropriation to the Office of the Secretary to restore expenses cut at the Executive Budget recommendation. An additional 2% reduction reallocates \$555,034 for priority spending in other budget units. If the supplemental appropriation were fully funded, the net SGF impact would be an increase of \$1.37 M, or 4.3% above the EOB.

DOTD – HB 1 appropriates a total budget of \$628.4 M, reflecting a total decrease of \$12.6 M or 1.9% from EOB (including reductions of \$466,100 SGR, \$10.7 M Statutory Dedications and \$7.79 M Federal while being partially offset by an increase of \$6.33 M IAT). Significant adjustments include an increase of \$2.04 M (\$2.02 M IAT and \$0.25 M Statutory Dedications) for Topographic Mapping; and elimination of a \$300,000 appropriation from

the statutorily dedicated Geaux Pass Transition Fund as the balance is depleted - these funds were used to provide for enhanced grass cutting and maintenance around the Crescent City Connection Bridge. A line within the appropriation bill directs the department to allocate \$500,000 payable from statutory dedications – Transportation Trust Fund in the Engineering and Operations Agency to be used to supplant the lost Geaux Pass Transition Fund expenditures. A legislative amendment reduced statutory dedications from the Transportation Trust Fund – Regular by \$10.8 M to reflect the latest projection by the REC adopted on 4/12/18 and increased statutory dedications from the Transportation Trust Fund – Federal by \$4.5 M to reflect projected operating allocations in FY 19.

NOTE: HB 1 included an appropriation of \$1.63 M payable by statutory dedications out of the New Orleans Ferry Fund for operating expenses and security of the Algiers Point/Canal Street ferry in the event HB 31 or SB 19 of the 2018 Second Extraordinary Session of the Legislature is enacted into law and to the extent such funds are recognized by the REC. Both of these bills failed to pass the legislature. As such, the New Orleans Ferry Fund will sunset on 6/30/18 and the \$1.63 M will be available for appropriation by statutory dedications out of the Transportation Trust Fund – Regular.

DPS&C - Corrections Services – Corrections Services realizes a 3.6% decrease of \$17.9 M SGF in HB 1 below the EOB base of \$490.9 M. The department realizes a net total funds decrease of \$15 M, or 2.7%, below the base of \$554.4 M including the aforementioned SGF decrease and increases of \$1.9 M SGR and \$960,000 in Statutory Dedications. Significant adjustments include: \$2.6 M for a pay increase for Probation & Parole Agents (\$885,093 SGF, \$750,000 SGR, and \$960,000 Statutory Dedication – Adult Probation & Parole Officer Retirement Fund) and a \$966,702 total increase for Allen Correctional Center to operate as a state facility (an increase of \$1.06 M SGR offset by a decrease of \$94,891 SGF) along with a corresponding net increase of 139 positions. HB 1 also converts 20 job appointments to classified positions for medical/case management purposes associated with the timely release of offenders and eliminates 29 positions department wide for a total net increase of 141 positions. Additionally, the adjustments include a 24.2% across-the-board reduction of discretionary SGF in an amount of \$19.5 M, which will likely impact the adjustments noted above. At the time of this publication the LFO does not have any additional information regarding the impact to the operations of Corrections Services except that the department intends to apply such reductions against payments for Local Housing of State Adult Offenders in Schedule 20-451.

Supplemental Appropriation restores the 24.2% discretionary SGF reduction of \$19.5 M and provides additional discretionary SGF to: Corrections – Administration (\$21.7 M) for personal services expenses, replacement acquisitions and major repairs, and CSO pay raise; Winn Correctional Center (\$2.7 M) for operational expenses; and Allen Correctional Center (\$1 M) for replacement acquisitions and major repairs. An additional 2% reduction reallocates the amount of \$1.61 M for priority spending in other budget units. If the supplemental appropriation were fully funded, the net SGF impact would be a \$25.5 M increase, or 5.2% over FY 18 EOB.

DPS&C - Public Safety Services – Public Safety Services realizes a 1% net decrease of \$4.6 M from the EOB base as of 12/1/17 (including decreases of \$19.4 M SGF, \$5.6 M Statutory Dedications, and \$602,731 Federal along with an offsetting increase of \$21.1 M SGR). HB 1 includes elimination of all SGF in DPS. Of the \$19.4 M SGF reduction, \$14.4 M is a MOF substitution for SGR mostly derived from certificate of title fees. The remaining \$5 M reduction non-recurs funding for the state police training academy required by R.S. 47:1676E(1) through FY18. Significant adjustments include: a reduction of overtime expenditures in the Office of State Police (\$7.1 M SGR); a 3% pay increase for state troopers (\$3.7 M SGR); an increase of \$316,185 by statutory dedications out of the Louisiana Oil Spill Contingency Fund for 3 additional T.O. positions needed to respond to oil spill incidents, work on natural resource damage assessments, and develop and implement the compensation schedule; and \$1.2 M from the statutorily dedicated Natural Resource Restoration Trust Fund to reimburse the Coastal Protection and Restoration Authority for expenditures related to the Lost Lake project. The Office of State Fire Marshal is provided with an increase of 8 authorized T.O. positions associated with converting 8 existing job appointments.

DPS&C - Youth Services, Office of Juvenile Justice (OJJ) – OJJ realizes a 32.3% decrease of \$35.4 M SGF in HB 1 below the EOB SGF base of \$109.6 M. The department realizes a net total funds decrease of \$35.4 M, or 28.7% below the EOB base of \$123.4 M including the aforementioned SGF decrease. HB 1 non-recurs \$4.9 M SGF intended to equip and open the new Acadiana Center for Youth. **Note:** HB 1 does not provide funds to open the new Acadiana Center for Youth (see Supplemental Appropriation below). OJJ 's FY 19 budget request included \$14.3 M SGF assuming the facility opens April 2018. Additionally, the adjustments include a 24.2% across-the-board reduction of discretionary

SGF in an amount of \$22 M. OJJ indicates that the SGF reduction would likely result in the closure of most or all Probation and Parole offices statewide as well as closure of a single secure care facility along with a layoff of associated staff.

Supplemental Appropriation restores the 24.2% discretionary SGF reduction of \$22 M and provides additional discretionary SGF in an amount totaling \$25.6 M to provide: \$2 M for cost associated with Raise the Age, \$800,000 for major repairs at Bridge City Center for Youth, Swanson Center for Youth, and Columbia Center for Youth, \$12 M for the operating expenses of the Acadiana Center for Youth, and \$10.75 M for community based supervision services. An additional 2% reduction reallocates the amount of \$1.8 M for priority spending in other budget units. If the supplemental appropriation were fully funded, the net SGF impact would be a \$10.4 M increase, or 9.5% over FY 18 EOB.

Natural Resources – HB 1 budgets \$53.1 M, reflecting a total decrease of \$3.1 M (\$2.1 M SGF, \$175 K IAT, \$506 K Federal, and \$320 K in Statutory Dedications) from the FY 18 EOB. Significant adjustments include the 24.2% SGF reduction (\$2.1 M) which is applied to all state agencies' discretionary general fund. The department has indicated this will require the Office of Secretary to maintain a vacancy for a position that will become vacant in July due to a retirement (\$75,000). The Office of Conservation will eliminate the Ground Water Resource Program (\$865,000) including eliminating five positions, which is responsible for the registration of groundwater wells. The Office of Coastal management (\$247,000) will not fill a Coastal Resource Scientist position, which is needed to process coastal use permit applications for proposed activities in the state's coastal zone. The Office of Mineral Resources (\$926,000) will eliminate six positions. This will impact the agency's ability to collect underpaid and unpaid royalties (as well as penalties/interest), will delay processing applications for new mineral leases which will delay the revenue stream for the state and local governments (mineral revenues), and will reduce the number of audits, lease management reviews, geological reviews, and seismic reviews.

Supplemental Appropriation restores the 24.2% discretionary SGF reduction of \$2.1 M SGF and further provides \$280,000 in additional SGF and two T.O. positions to the Oil and Gas Regulatory Program for the Legacy Site Remediation Program. However, an additional 2% reduction reallocates the amount of \$173,920 for priority spending in other budget units. If the supplemental appropriation is fully funded, the net SGF impact would be an increase of \$103 K or 1.1% over FY 18 EOB.

Department of Revenue – Revenue will realize a net funds increase of \$577,657, or 0.57% above EOB (including reductions of \$33.9 M SGF while being offset by an increase of \$34.5 M SGR and \$6,417 Statutory Dedications). Significant adjustments include: a reduction of \$1.68 M SGF associated with a reduction of WAE and temporary personnel; a reduction of \$204,000 SGF associated with the State Reciprocal Program (SRP); a reduction of \$198,000 SGF for audit consulting services; a reduction of \$202,000 for legal representation; and an increase of approximately \$360,000 SGR associated with personal services expenditures in the unit handling taxpayer assistance, returns processing and tax audits. The legislature executed a MOF swap that reduces SGF by \$30.7 M and increases SGR by an equal amount from prior and current year collections to the Tax Collections Program. If SGR fund balances are unavailable in FY 20, Revenue will require an SGF appropriation to offset lost appropriation authority or will be required to reduce operating capacity accordingly.

Department of Civil Service – Civil Service realizes a 20.6% decrease of \$1.1 M SGF in HB 1 below the EOB SGF base of \$5.3 M. The department realizes a net total funds decrease of \$505,625, or 2.5% below the EOB base of \$20.4 M including the aforementioned SGF decrease, while being partially offset by increases of \$380,464 IAT, \$108,765 SGR and \$100,787 Statutory Dedications. The primary significant adjustment includes a \$1.2 M across-the-board 24.2% reduction of discretionary SGF. The agencies that receive a discretionary SGF appropriation are Ethics Administration, the State Police Commission and the Board of Tax Appeals.

The Ethics Administration reports that the across the board discretionary SGF reduction (\$658,519) will result in elimination of at least 12 T.O. positions (approximately 33% of total staff), significantly impact the agency's ability to fulfill its statutory requirements and reduce the agency's performance and services. The State Police Commission reports that its discretionary SGF reduction (\$120,922) will result in elimination of 1 T.O. position (33% of total staff), cancel a cadet and promotional testing contract with LSU-Shreveport, suspend cadet and performance testing, and restrict the agency's capacity for disciplinary appeals and legal services to approximately 50% of existing activity level. The Board of Tax Appeals reports that its discretionary SGF reduction (\$133,804) would result in eliminating all board operations except retaining 1 T.O. position to receive filings from taxpayers for a total of 13 weeks during FY 19.

Supplemental Appropriation restores the 24.2% discretionary SGF reduction of \$1.2 M. An additional 2% reduction reallocates the amount of \$99,954 for priority spending in other budget units. If the supplemental appropriation were fully funded, the net SGF impact would be a \$17,650 increase, or 0.3% over FY 18 EOB.

Other Requirements – Local Housing of Adult Offenders (LHOA) – LHOA realizes a 23.8% decrease of \$41.7 M SGF in HB 1 below the EOB SGF base of \$175.2 M. HB 1 included an adjustment of \$3.7 M additional SGF expenditure authority to provide for additional offenders participating in transitional work programs based on current projections. Previous information from Corrections Services indicates that the overall SGF decrease will impact the department’s ability to pay local providers to house state inmates at the statutory per diem rate, including work release, transitional housing and reentry programs. Additionally, the adjustments include a 24.2% across-the-board reduction of discretionary SGF in an amount of \$1.4 M, which will likely compound the impacts noted above. Corrections Services reports that total reductions contemplated in HB 1 will impact the Local Reentry Services Program and may result in a furlough of some of the 15,965 offenders projected to be housed at the local level.

Supplemental Appropriation restores the 24.2% discretionary SGF reduction of \$1.4 M and provides additional discretionary SGF appropriations as follows: \$10 M for parole holds, \$4.9 M for the Transitional Work Program and \$29.1 M for payments to sheriffs and operators of local housing facilities for adult offenders. An additional 2% reduction reallocates the amount of \$117,737 for priority spending in other budget units. If the supplemental appropriation were fully funded, the net SGF impact would be a \$3.7 M increase, or 2.1% over FY 18 EOB.

Other Requirements – Local Housing of Juvenile Offenders (LHJO) – LHJO realizes a 22.2% decrease of \$611,901 SGF in HB 1 below the EOB SGF base of \$2.7 M. The primary significant adjustment includes a \$666,839 across-the-board 24.2% reduction of discretionary SGF. The reduction of discretionary SGF will impact funding that provides reimbursement to local law enforcement entities providing parish and local jail space for housing juvenile offenders in state custody who are awaiting transfer to Corrections Services.

Supplemental Appropriation restores the 24.2% discretionary SGF reduction of \$666,839. An additional 2% reduction reallocates the amount of \$54,938 for priority spending in other budget units. If the supplemental appropriation were fully funded, LHJO would realize a standstill budget compared to FY 18 EOB.

Other Requirements – District Attorneys and Assistant District Attorneys – The Districts Attorneys and Assistant District Attorneys realize an 82.8% decrease of total appropriation authority, including elimination of all \$26.3 M SGF support compared to EOB. The primary significant adjustment was a reduction of \$502,707 SGF associated with a retirement rate adjustment. HB 1 retains \$5.45 M in Statutory Dedication funding from the Video Draw Poker Device Fund (\$5.4 M) and the Pari-mutuel Live Racing Facility Gaming Control Fund (\$50,000). At this funding level each district attorney will receive the full annual base pay (\$50,000) as required by the constitution for elected officials, with the remaining funds used to make payments to the assistant district attorneys. Funding for assistant district attorneys will run out in August 2018 at current staffing levels. There is no funding included for victim assistance coordinators in HB 1.

Supplemental Appropriation restores \$25.8 M discretionary SGF to the District Attorneys and Assistant District Attorneys. At this level of funding, all district attorneys, assistant district attorneys, and victim assistant coordinators would receive full compensation. If the supplemental appropriation were fully funded, the net SGF impact would be a decrease of \$504,469, or 1.9% below the EOB.

Other Requirements – Louisiana Economic Development - Debt Service and State Commitments – HB 1 appropriates a total budget of \$48.3 M, reflecting a reduction of \$31.2 M, or 39.3% from EOB (including a reduction of \$44.5 M Statutory Dedications while being partially offset by an increase of \$13.2 M SGF). Significant adjustments include: a total reduction of \$40.36 M (\$7.06 M SGF, \$33.30 M statutory dedications) associated with FY 18 carryforwards that have been non-recurred for FY 19; an \$11.5 M MOF swap exchanging statutory dedications out of the Louisiana Mega-project Development Fund for SGF, and an increase of \$16.3 M SGF to reflect revised level of funding needed for project commitments. Additionally, the adjustments include a 24.2% across-the-board reduction of discretionary SGF in an amount of \$7.8 M. LED reports that it would perform an MOF swap to replace approximately \$5 M SGF with the unobligated balance of the Rapid Response Fund. LED reports that mitigating the remaining balance of the reduction would require LED to renegotiate payment schedules for existing agreements.

Supplemental Appropriation restores the 24.2% discretionary SGF reduction of \$7.8 M. An additional 2% reduction reallocates the amount of \$644,364 for priority spending in other budget units. If the supplemental appropriation were fully funded, the net SGF impact would be a \$20.38 M increase, or 106% above FY 18 EOB.

Other Requirements – Agriculture & Forestry Pass Through Funds – realizes a 9.3% net decrease of \$1.14 M from EOB base as of 12/1/17 (including reductions of \$342,537 SGF and \$994,081 IAT while being partially offset by an increase of \$200,000 statutory dedications). The primary significant adjustment included a reduction of \$1 M IAT non-recurring pass-through funding from the Office of Community Block Grant (CDBG) program related to the Healthy Food Retail Act. Additionally, the adjustments include a \$373,291 across-the-board 24.2% reduction of discretionary SGF. The SGF reduction will reduce funding to the 44 soil and water district offices across the state and the availability of technical assistance to farmers and landowners.

Supplemental Appropriation restores the 24.2% discretionary SGF reduction of \$373,291. An additional 2% reduction reallocates the amount of \$30,754 for priority spending in other budget units. If the supplemental appropriation were fully funded, Agriculture and Forestry Pass Through Funds would realize a standstill budget compared to FY 18 EOB.

Other Requirements – State Aid to Local Government Entities – HB 1 appropriates a total budget of \$19.4 M, which reflects a reduction of \$1.99 M or 9.3% from EOB. Significant adjustments include a decrease of \$294,102 from the Tobacco Tax Health Care Fund for the La Cancer Research Center due to projected collections estimated by the REC; a decrease of \$1.8 M for non-recurring the Casino Support Services contract pending approval of the new contract by the JLCB; and an increase of \$524,290 from the Casino Support Services Fund for casino support services.

Other Requirements – Supplemental Payments to Law Enforcement Personnel – realizes a 0.8% net decrease of \$977,452 SGF from EOB base as of 12/1/17. HB 1 eliminates \$980,000 to make a \$100 per month supplemental payment constables and justices of the peace. These positions are eligible to receive up to \$100 per month in supplemental payments subject to funding availability, and there are approximately 730 constables and justices of the peace receiving this supplemental pay.

Supplemental Appropriation restores the full \$980,000 SGF necessary to full fund the \$100 monthly supplemental payment to constables and justices of the peace. If the supplemental appropriation were fully funded, the net SGF impact would be an increase of \$2,548, or 0.002% above the EOB.

Other Requirements – Funds – HB 1 appropriates a total budget of \$42.34 M, which reflects a reduction of \$7.36 M or 14.82% from EOB. The primary significant adjustment is associated with a \$2.8 M increase in Statutory Dedication funding for: the Indigent Parent Representation Program Fund, which is shared by the Mental Health Advocacy Service and Louisiana Public Defender Board; the Louisiana Public Defender Fund and DNA Testing Post-Conviction Relief for Indigents Fund in Louisiana Public Defender Board; the Innocence Compensation Fund in Louisiana Commission on Law Enforcement; and SGR for the Self-Insurance Fund in the Office of Risk Management. Additionally, the adjustments include a \$12.7 M across-the-board 24.2% reduction of discretionary SGF, which will impact SGF deposits into funds appropriated to corresponding agencies (see Mental Health Advocacy Service, Division of Administration, Governor's Office of Homeland Security and Emergency Preparedness, Louisiana Public Defender Board, and Louisiana Commission on Law Enforcement for potential impacts).

Supplemental Appropriation restores the 24.2% discretionary SGF reduction of \$12.7 M. However, an additional 2% reduction reallocates the amount of \$1.05 M for priority spending in other budget units. If the supplemental appropriation were fully funded, the net SGF impact would be a \$11.4 M increase, or 23% above FY 18 EOB.

ELECTED OFFICIALS

State – HB 1 totals \$83.5 M (\$49.7 M SGF, \$227,500 IAT, \$27.6 M SGR, and \$6 M Statutory Dedications). This reflects a decrease of \$3.5 M SGF or 6.5% and a net increase of \$2.6 M, or 3.3%, for all means of finance. The majority of the increase is associated with elections expenses. This includes \$3 M for the department's initiative to replace outdated voting system equipment and \$1.6 M to fund increased election expenses associated with the Open Primary/Congressional, Open General/Congressional, and Municipal Primary and General elections. Additionally, the adjustments include a \$6.5 M across-the-board 24.2% reduction of discretionary SGF. This reduction will primarily affect the Museums

program and the Elections division. The department anticipates assigning all museums to care-taker status which will require termination of all museum staff. Impacts to the Elections program include a reduction in travel, supplies and operating expenses; reduced funding for the new voting system; as well as personnel layoffs.

Supplemental Appropriation restores the 24.2% discretionary SGF reduction of \$6.4 M as well as an additional \$480 K in order to fund the statutorily required step increases for the Registrars of Voters. An additional 2% reduction reallocates the amount of \$534,262 for priority spending in other budget units. If the supplemental appropriation were fully funded, the net SGF impact would be a \$2.96 M increase or 5.6% over FY 18 EOB.

Justice – HB 1 appropriates \$66.7 M, reflecting a total decrease of \$8.8 M (including reductions of \$6.8 M SGF, \$2.7 M IAT, \$50,000 SGR, \$440,409 Federal funds while being partially offset by an increase of \$1.1 M in Statutory Dedications). This represents a 35% reduction in SGF and an overall reduction of 11.7%. Significant adjustments include: an increase of \$1.6 M out of the Louisiana Fund will provide for hardware and software updates associated with the tobacco tax stamp data collections; a 5% SGF reduction (\$869,649) as part of the Executive Budget recommendation; a reduction of \$2.6 M non-recurs one-time SGF funding to offset the transfer of fund balances from off-budget escrow accounts to the SGF approved as part of the FY18 budget; and a reduction of \$3.6 M is associated with the 24.2% across-the-board reduction to discretionary SGF. The AG has not indicated the impact of such reductions; however, it would likely result in the elimination of a significant number of positions, affecting the agency's ability to represent the state in civil litigation as well as investigate and prosecute criminal cases.

Supplemental Appropriation restores the 24.2% discretionary SGF reduction of \$3.6 M SGF and the 5% SGF reduction of \$869 K proposed in the executive budget. An additional 2% reduction reallocates \$296,630 for priority spending in other budget units. If the supplemental appropriation were fully funded, the net SGF impact would be a decrease of \$2.6 M, or 13.4% below the EOB.

Lieutenant Governor (Lt. Gov.) – Lt. Gov. realizes a 16.8% decrease of \$176,352 SGF in HB 1 below the EOB SGF base of \$1.1 M. The agency realizes a net total funds decrease of \$176,352, or 2.4% below the base of \$7.2 M. The primary significant adjustment includes a \$186,259 across-the-board 24.2% reduction of discretionary SGF. Lt. Gov. reports that this funding reduction will result in five layoffs of Other Charges Positions and the potential loss of approximately \$5.5 M Federal match from the Corporation for National Community Service and AmeriCorps due to the lack of personnel to run corresponding programs and defunding maintenance of effort requirements. Lt. Gov. also reports that the funding reduction will impact Volunteer Louisiana and impact the State's Emergency Operations Plan coordinating national service members and volunteers in times of disasters.

Supplemental Appropriation restores the 24.2% discretionary SGF reduction of \$186,259. An additional 2% reduction reallocates \$15,345 for priority spending in other budget units. If the supplemental appropriation were fully funded, the net SGF impact would be a decrease of \$5,438, or 0.5% below the EOB.

Agriculture & Forestry (LDAF) – LDAF realizes a 9.6% net decrease of \$7.5 M from EOB as of 12/1/17 (including reductions of \$9.3 M SGF, \$5,919 IAT and \$575,000 Federal while being partially offset by an increase of \$1.7 M SGR and \$1.1 M Statutory Dedications). Significant adjustments include: non-recurring \$7.8 M related to final payments on existing debt service bonds paid from the Louisiana Agricultural Finance Authority (LAFA) Fund (\$6.6 M of which was utilized as an MOF swap to offset SGF expenditures department wide), \$482,354 (\$472,321 LAFA Fund and \$10,033 Pesticide Fund) to provide funding for maintenance and repairs to department facilities statewide, \$300,000 (Structural Pest Control Commission Fund) to provide for a statewide farm pesticide hazardous waste pick-up day, \$500,000 (Feed and Fertilizer Fund) to provide increased testing and analysis of animal feeds and fertilizers, and \$1.37 M SGR to provide for regulation of the production of medical marijuana in Louisiana, including seven (7) T.O. positions.

Additionally, the adjustments include a \$3.2 M across-the-board 24.2% reduction of discretionary SGF. The reduction in SGF will result in direct impacts to the Office of Management and Finance (OMF), Forestry, and Animal Health & Food Safety programs including the elimination of up to 53 positions. OMF will eliminate up to 18 positions related to federal reporting requirements and delay the purchase of new vehicles. The Forestry program will eliminate up to 29 positions, close the 27 fire substations across the state, and consolidate the remaining firefighting personnel into eight (8) primary firefighting districts. Consolidation of the firefighting districts will impact the time taken to respond to wildfires. The Animal Health & Food Safety program will eliminate up to 6

positions related to meat inspection, impacting the department's ability to inspect those state inspected meat processing facilities.

Supplemental Appropriation restores the 24.2% discretionary SGF reduction of \$3.2 M. An additional 2% reduction reallocates \$265,542 for priority spending in other budget units. If the supplemental appropriation were fully funded, the net SGF impact would be a decrease of \$6.4 M, or 25.2% below the EOB.

Treasury – HB 1 appropriates a total budget of \$11.6 M, reflecting a total increase of \$240,021 or 2.1% above EOB (the increase is SGR). The Executive Budget recommendation included a 5% reduction to expenditures paid from SGR. Unexpended SGR by the Treasury reverts to the SGF at the close of the fiscal year. The Treasury has indicated that it intends to eliminate overtime payments during FY 19 as well as enacting other contract reductions and efficiency measures to absorb the proposed reduction.

HEALTH

HB 1 reflects an increase in overall funding in Medicaid by \$430.3 M (3.6%) in FY 19, from an Existing Operating Budget (EOB) as of 12/1/17 of \$11.9 B to a recommended appropriation of \$12.4 B. The net increase in funding is largely the result of increased program funding, utilization and rate increases from FY 18 base funding.

FY 19 Medicaid

	<u>EOB</u>	<u>HB 1 Enrolled</u>	<u>Difference</u>
SGF	\$1,935,282,553	\$1,975,926,186	\$40,643,633
IAT	\$24,603,787	\$24,295,497	(\$308,290)
Fees/Self Gen	\$430,505,205	\$458,574,729	\$28,069,524
Stat Ded	\$821,238,138	\$867,402,402	\$46,164,264
Federal	<u>\$8,739,568,913</u>	<u>\$9,055,262,941</u>	<u>\$315,694,028</u>
Total	\$11,951,198,596	\$12,381,461,755	\$430,263,159

Significant increases reflected in the Medicaid budget include funding for annualized costs increases, and both rate and programmatic funding increases, including approximately \$430 M in additional premium payments paid to Managed Care Organizations (MCO's) in FY 19. Significant funding increases in HB 1 for FY 19 are reflected below:

- \$429.9 M – Managed Care payments (net payment increase)
- \$57.1 M – Nursing Home reimbursement rate rebase
- \$34.3 M – NOW waiver slots (650 new slots)
- \$8.5 M – Dental Managed Care utilization increase
- \$9.3 M – Pharmacy Program fee for service utilization increase
- \$15.8 M – Federally Qualified Health Clinic and Rural Health Clinic rate increase
- \$17.8 M – Waiver Program annualizes FY 17 enrollment
- \$8.2 M – Medicare Buy-In premium increases (Part A, Part B, Part D)
- \$2.8 M – Rural Hospital inpatient per diem rate increase (rebase)

Significant reductions reflected in the Medicaid budget in HB 1 are a result of estimated program reductions in the Private Providers program and Buy-In program.

- (\$175.8 M)** – Medicaid eligibility reforms savings (assumed to be reduced from MCO payments)
- (\$49.7 M)** – Balance Private Providers program to updated FY 19 projections
- (\$2.6 M)** – Reduce Clawback funding for Medicare Part D funding to updated FY 19 projections

Note: Although the \$175.8 M reduction to Medicaid is associated with implementation of eligibility reforms, HB 1 language indicates that in the event budget reductions are necessary, the secretary shall first study administrative and programmatic changes in the budget prior to implementing any reductions or eliminations to the following itemized programs: rebasing of nursing home reimbursement rates; pediatric day healthcare centers; ambulatory surgical centers; alcohol and drug residential and outpatient treatment services; DSH LINCCA program; Provisional Medicaid program; and the Medically Needy Spenddown program. To the extent eligibility reforms are implemented and materialize in FY 19, managed care payments are anticipated to be reduced related to enrollment. There is no data provided by the department to support a level of savings associated with such reforms.

Public/Private Partnership

HB 1 allocates approximately \$1.15 B in total funding to the public private partnership hospitals, including Lallie Kemp Regional Medical Center, which represents the same level of funding as the partner hospitals' FY 18 allocation. The total PPP allocation includes both Disproportionate Share Hospital (DSH) and Upper Payment Limit (UPL) supplemental funding.

DEPARTMENT OF CHILDREN & FAMILY SERVICES

HB 1 appropriates \$743.5 M (\$157.7 M SGF, \$26.9 M IAT, \$18.4 M SGR, \$477 K Statutory Dedications, and \$540.1 M Federal) reflecting a net decrease of \$16.6 M (9.5%) in SGF and an overall decrease of \$33.4 M (4.3%) in total means of finance. The majority of this decrease is associated with the 24.2% reduction in discretionary SGF totaling \$34.7 M. These discretionary funds are currently used by DCFS to administer the Supplemental Nutrition Assistance Program (SNAP). If revenue is not allocated for this program, SNAP will end, resulting in a loss of \$67 M in Federal funds, approximately 923,000 SNAP recipients losing benefits, and a reduction of 1,192 T.O.

Supplemental Appropriation restores the 24.2% discretionary SGF reduction of \$34.7 M, and an enhancement of \$1 M SGF contingent upon the enactment of Act 649 of the 2018 Regular Session. If the supplemental appropriation were fully funded, the net SGF impact would be an increase of \$19.1 M, or 11% over FY 18 EOB.

EDUCATION

Department of Education - FY 19 funding totals \$1,609.7 B (\$102 M SGF, \$253.9 M IAT, \$52.2 M SGR, \$15.1 M Statutory Dedications and \$1,186.4 B Federal). This represents a SGF reduction of \$43.3 M, or 29.8%, and a net reduction of total means of finance of \$17.7 M, or 1.1%. Significant adjustments include reductions to Non-Public Educational Assistance including funding for Required Services (\$8.3 M) and School Lunch Salary Supplements (\$7.5 M) and 24.2 % reduction to discretionary SGF of \$26.8 M. The LDE indicates significant position reductions of approximately 150 would require the department to cease all operations other than the School Food and Child Care Development initiative. There would be reductions to the public and private LA4 preschool program, reducing the number of slots by about 2,700. Finally, the reduction would eliminate funding for the Early Childhood federal grant, resulting in the loss of approximately \$12.5 M in federal funding. Funding for the Recovery School District Instructional Program is being reduced \$8.7 M (\$6.9 M IAT and \$1.8 M SGR) pursuant to Act 91 which transfers 38 charter schools back to the authority of the Orleans Parish School Board effective 7/1/18. Federal Funding is increased by \$40.2 M as a result of the increased state allocation of federal Child Care Development Fund for FY 19, (of this \$28 M will be used for provider payments to reduce the CCAP waiting list, and \$12 M will be used primarily for licensing and eligibility determinations).

Supplemental Appropriation restores the 24.2% discretionary SGF reduction of \$26.8 M. Additionally, enhanced funding provides \$2.1 M for the Student Scholarship for Educational Excellence Program to fully fund the estimated 6,900 students currently enrolled in the program. Finally, there is an appropriation totaling \$14.6 M for Non Public Educational Assistance to restore 91% of FY 18 funding for the Required Services Program (\$7.6 M) and 93% of FY 18 funding to the School Lunch Salary Supplement Program (\$7 M), which had been eliminated in the Executive Budget. If the supplemental appropriation were fully funded, the net SGF impact would be a \$2 M decrease or 1.4% from FY 18 EOB.

Special Schools and Commissions - HB 1 appropriates \$89.9 M (\$33.8 M SGF, \$28.7 M IAT, \$3.3 M SGR, \$23.9 M Statutory Dedications, and \$234 K Federal) reflecting a SGF decrease of \$8.2 M or 19.6% and a net decrease of all means of finance of \$6.9 M or 7.1%. The majority of this decrease is associated with the 24.2% reduction in discretionary state general funds totaling \$9.8 M as follows: *LA Schools for the Deaf and Visually Impaired* (\$5,068,936), *LA School for Math, Science, and the Arts* (\$1,181,436), *Thrive Academy* (\$694,963), *NOCCA* (\$1,369,517), *LETA* (\$1,282,196), and *BESE* (\$186,832). In order to effect these reductions, the schools would likely have to choose from a range of options including a reduction in the number of grades served or a suspension of operations by the mid-year break. LETA anticipates having to cease broadcast operations by the end of calendar year 2018.

Supplemental Appropriation restores the 24.2% discretionary SGF reduction of \$9.8 M. Additionally, increased SGF funding totaling \$2.7 M is provided as follows: *LA Schools for the Deaf and Visually Impaired* for acquisitions and major repairs (\$1,040,000); *LA School*

for *Math, Science, and the Arts* for one vacant position and building maintenance (\$190,000); *Thrive Academy* for an additional grade level (\$860,000); *NOCCA* for operating services and building maintenance (\$290,000); and *LETA* for hardware repairs and maintenance of broadcasting equipment (\$270,000). If the supplemental appropriation were fully funded, the net SGF impact would be a \$3.4 M increase or 8.1% over FY 18 EOB.

Higher Education - HB 1 appropriates \$2,550.1 B (\$824.6 M SGF, \$22.8 M IAT, \$1.5 B SGR, \$148.3 M Statutory Dedications and \$80.1 M Federal) reflecting a net decrease of \$167.2 M, or 6.2 %.

Significant SGF reductions include \$96 M as a result of Executive Budget recommendation (\$25.6 M) and a 10.8% reduction to discretionary SGF (\$70.4 M). This reduction will be allocated to the funding formula institutions excluding the LSU Health Sciences Centers in New Orleans and Shreveport, Pennington Biomedical Research Center and the Ag Centers. Reductions will also not be applied to the Louisiana Student Tuition Assistance and Revenue Trust (START) Program savings account, the Go Grants program, and the Taylor Opportunity Program for Students (TOPS). The Board of Regents will spread this reduction using their funding formula in June, however, as an illustrative example, this reduction will reduce each institutions' SGF by approximately 18.4%.

Taylor Opportunity Program for Students (TOPS) - SGF was reduced \$85.1 M bringing the total funding for the TOPS program to \$206.2 M, or \$88.4 M (30.3%) less than the total FY 19 need (\$294.6 M). *GO Grants* received an additional \$1 M to increase FY 19 funding to \$27.4 M.

Supplemental Appropriation restores all proposed SGF reductions for formula institutions (\$96 M), as well as \$88.4 M in SGF for the Taylor Opportunity Program for Students (TOPS), for a total of \$184.4 M. Additional funding includes \$3.2 M for the Southern University System for accreditation purposes, \$1.5 M for Grambling, and an additional \$1 M for GO Grants. To the extent this supplemental section were fully funded Higher Education would receive \$1,043 B in SGF, which is \$9.7 M (1%) more than the FY 18 existing budget.

JUDICIARY

The FY 19 budget totals \$130.7 M (\$111.1 M SGF, \$9.4 M IAT, and \$10.2 M Statutory Dedications) a reduction of \$40.4 M SGF (26.3%) from FY 18 EOB. This is associated with the 24.2% across-the-board reduction to discretionary SGF of \$34.8 M and a 5% SGF reduction of \$7.5 M in the Executive Budget recommendation. The La. Supreme Court reports that of the existing budget, some \$99 M is non-discretionary spending. As a result, this reduction would eliminate all funding for the Court Appointed Special Advocates program (CASA), Drug Courts, Family in Need of Services programs (FINS) and the Protective Registry. Furthermore, at this level of funding there would be a 51% reduction in personnel services.

Supplemental Appropriation restores the 24.2% discretionary SGF reduction of \$34.8 M and the 5% reduction proposed in the Executive Budget recommendation of \$7.5 M, as well as enhanced funding of \$2 M SGF. To the extent this supplemental section were fully funded, there would be an increase of \$2 M, or 1.3% over the FY 18 EOB.

LEGISLATURE

The FY 19 budget totals \$77.9 M, reflecting a 28% SGF reduction totaling \$17.5 M from the FY 18 EOB. This is associated with the 24.2% across-the-board reduction to discretionary SGF of \$16.4 and a 5% SGF reduction of \$1.1 M in the Executive Budget recommendation. The LFO has no impact analysis at this time.

Supplemental Appropriation restores the 24.2% discretionary SGF reduction of \$16.4 M as well as \$1.1 M to restore the 5% reduction as proposed in the Executive Budget recommendation. To the extent this supplemental section were fully funded, the FY 19 budget would represent standstill funding.

STATEWIDE BUDGET
Department Budget Summary

	FY 2018 EOB 12/1/2017	Budgeted	FY 2019 HB 1 Enrolled Section 19	Total	2019 - 2018 Change	Percent Change
GRAND TOTAL - Statewide Budget						
State General Fund	\$9,461,355,579	\$9,033,869,279	\$586,192,180	\$9,620,061,459	\$158,705,880	1.7%
Interagency Transfers	\$1,669,238,582	\$1,582,333,147	\$0	\$1,582,333,147	(\$86,905,435)	-5.2%
Fees & Self-gen Revenues	\$4,258,331,216	\$4,424,979,270	\$0	\$4,424,979,270	\$166,648,054	3.9%
Statutory Dedications	\$4,245,215,405	\$4,303,314,015	\$0	\$4,303,314,015	\$58,098,610	1.4%
Federal Funds	\$13,820,229,271	\$14,112,383,701	\$3,694,836	\$14,116,078,537	\$295,849,266	2.1%
	\$33,454,370,053	\$33,456,879,412	\$589,887,016	\$34,046,766,428	\$592,396,375	1.8%
T.O.	31,837	32,199	116	32,315	478	1.5%
Other Charges Positions	1,905	1,819	0	1,819	0	0.0%
STATE FUNDS (excludes Federal)	\$19,634,140,782	\$19,344,495,711	\$586,192,180	\$19,930,687,891	\$296,547,109	1.5%
General Appropriation Bill						
State General Fund	\$8,737,948,098	\$8,283,809,288	\$526,247,822	\$8,810,057,110	\$72,109,012	0.8%
Interagency Transfers	\$972,183,531	\$939,576,934	\$0	\$939,576,934	(\$32,606,597)	-3.4%
Fees & Self-gen Revenues	\$2,680,718,457	\$2,769,663,942	\$0	\$2,769,663,942	\$88,945,485	3.3%
Statutory Dedications	\$2,930,111,095	\$2,941,634,908	\$0	\$2,941,634,908	\$11,523,813	0.4%
Federal Funds	\$13,757,516,271	\$14,043,041,901	\$3,694,836	\$14,046,736,737	\$289,220,466	2.1%
	\$29,078,477,452	\$28,977,726,973	\$529,942,658	\$29,507,669,631	\$429,192,179	1.5%
T.O.	31,828	32,190	116	32,306	478	1.5%
Other Charges Positions	1,905	1,819	0	1,819	0	0.0%
01 Executive						
State General Fund	\$152,107,148	\$101,298,262	\$32,075,091	\$133,373,353	(\$18,733,795)	-12.3%
Interagency Transfers	\$78,957,393	\$70,707,654	\$0	\$70,707,654	(\$8,249,739)	-10.4%
Fees & Self-gen Revenues	\$135,778,210	\$136,992,561	\$0	\$136,992,561	\$1,214,351	0.9%
Statutory Dedications	\$151,162,207	\$155,956,339	\$0	\$155,956,339	\$4,794,132	3.2%
Federal Funds	\$2,060,628,807	\$2,029,176,017	\$0	\$2,029,176,017	(\$31,452,790)	-1.5%
	\$2,578,633,765	\$2,494,130,833	\$32,075,091	\$2,526,205,924	(\$52,427,841)	-2.0%
T.O.	1,970	1,990	0	1,990	20	1.0%
Other Charges Positions	361	354	0	354	0	0.0%
		76				
03 Veterans Affairs						
State General Fund	\$5,476,292	\$4,389,325	\$1,203,093	\$5,592,418	\$116,126	2.1%
Interagency Transfers	\$2,835,433	\$2,349,822	\$0	\$2,349,822	(\$485,611)	-17.1%
Fees & Self-gen Revenues	\$16,824,961	\$17,256,667	\$0	\$17,256,667	\$431,706	2.6%
Statutory Dedications	\$115,528	\$115,528	\$0	\$115,528	\$0	0.0%
Federal Funds	\$43,052,865	\$45,597,601	\$0	\$45,597,601	\$2,544,736	5.9%
	\$68,305,079	\$69,708,943	\$1,203,093	\$70,912,036	\$2,606,957	3.8%
T.O.	842	843	0	843	1	0.1%
Other Charges Positions	0	0	0	0	0	0.0%
04A State						
State General Fund	\$53,158,836	\$49,685,158	\$6,430,628	\$56,115,786	\$2,956,950	5.6%
Interagency Transfers	\$221,500	\$227,500	\$0	\$227,500	\$6,000	2.7%
Fees & Self-gen Revenues	\$27,400,550	\$27,605,679	\$0	\$27,605,679	\$205,129	0.7%
Statutory Dedications	\$113,078	\$6,002,565	\$0	\$6,002,565	\$5,889,487	5208.3%
Federal Funds	\$0	\$0	\$0	\$0	\$0	0.0%
	\$80,893,964	\$83,520,902	\$6,430,628	\$89,951,530	\$9,057,566	11.2%
T.O.	314	311	0	311	(3)	-1.0%
Other Charges Positions	0	0	0	0	0	0.0%
04B Justice						
State General Fund	\$19,387,540	\$12,609,979	\$4,173,525	\$16,783,504	(\$2,604,036)	-13.4%
Interagency Transfers	\$26,167,329	\$23,500,587	\$0	\$23,500,587	(\$2,666,742)	-10.2%
Fees & Self-gen Revenues	\$6,866,714	\$6,816,714	\$0	\$6,816,714	(\$50,000)	-0.7%
Statutory Dedications	\$15,618,642	\$16,721,205	\$0	\$16,721,205	\$1,102,563	7.1%
Federal Funds	\$7,515,430	\$7,075,021	\$0	\$7,075,021	(\$440,409)	-5.9%
	\$75,555,655	\$66,723,506	\$4,173,525	\$70,897,031	(\$4,658,624)	-6.2%
T.O.	483	482	0	482	(1)	-0.2%
Other Charges Positions	1	1	0	1	0	0.0%
04C Lt. Governor						
State General Fund	\$1,047,280	\$870,928	\$170,914	\$1,041,842	(\$5,438)	-0.5%
Interagency Transfers	\$672,296	\$672,296	\$0	\$672,296	\$0	0.0%
Fees & Self-gen Revenues	\$10,000	\$10,000	\$0	\$10,000	\$0	0.0%
Statutory Dedications	\$0	\$0	\$0	\$0	\$0	0.0%
Federal Funds	\$5,488,059	\$5,488,059	\$0	\$5,488,059	\$0	0.0%
	\$7,217,635	\$7,041,283	\$170,914	\$7,212,197	(\$5,438)	-0.1%
T.O.	7	7	0	7	0	0.0%
Other Charges Positions	8	8	0	8	0	0.0%
04D Treasury						
State General Fund	\$0	\$0	\$0	\$0	\$0	0.0%
Interagency Transfers	\$1,686,944	\$1,686,944	\$0	\$1,686,944	\$0	0.0%
Fees & Self-gen Revenues	\$8,900,948	\$9,140,969	\$0	\$9,140,969	\$240,021	2.7%
Statutory Dedications	\$811,455	\$811,455	\$0	\$811,455	\$0	0.0%
Federal Funds	\$0	\$0	\$0	\$0	\$0	0.0%
	\$11,399,347	\$11,639,368	\$0	\$11,639,368	\$240,021	2.1%
T.O.	54	54	0	54	0	0.0%
Other Charges Positions	0	0	0	0	0	0.0%

	FY 2018	FY 2019			2019 - 2018	Percent
	EOB 12/1/2017	Budgeted	HB 1 Enrolled	Total		
			Section 19			
04E Public Service Commission						
State General Fund	\$66,396	\$0	\$0	\$0	(\$66,396)	-100.0%
Interagency Transfers	\$0	\$0	\$0	\$0	\$0	0.0%
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	\$0	0.0%
Statutory Dedications	\$9,704,443	\$9,722,536	\$0	\$9,722,536	\$18,093	0.2%
Federal Funds	\$0	\$0	\$0	\$0	\$0	0.0%
	\$9,770,839	\$9,722,536	\$0	\$9,722,536	(\$48,303)	-0.5%
T.O.	99	97	0	97	(2)	-2.0%
Other Charges Positions	0	0	0	0	0	0.0%
04F Agriculture & Forestry						
State General Fund	\$25,275,042	\$15,942,539	\$2,957,612	\$18,900,151	(\$6,374,891)	-25.2%
Interagency Transfers	\$686,125	\$680,206	\$0	\$680,206	(\$5,919)	-0.9%
Fees & Self-gen Revenues	\$7,029,476	\$8,404,409	\$0	\$8,404,409	\$1,374,933	19.6%
Statutory Dedications	\$34,115,006	\$35,175,539	\$0	\$35,175,539	\$1,060,533	3.1%
Federal Funds	\$10,584,973	\$10,009,973	\$0	\$10,009,973	(\$575,000)	-5.4%
	\$77,690,622	\$70,212,666	\$2,957,612	\$73,170,278	(\$4,520,344)	-5.8%
T.O.	563	566	0	566	3	0.5%
Other Charges Positions	27	4	0	4	0	0.0%
04G Insurance						
State General Fund	\$0	\$0	\$0	\$0	\$0	0.0%
Interagency Transfers	\$0	\$0	\$0	\$0	\$0	0.0%
Fees & Self-gen Revenues	\$28,658,984	\$29,342,980	\$0	\$29,342,980	\$683,996	2.4%
Statutory Dedications	\$1,738,353	\$1,817,750	\$0	\$1,817,750	\$79,397	4.6%
Federal Funds	\$716,006	\$717,475	\$0	\$717,475	\$1,469	0.2%
	\$31,113,343	\$31,878,205	\$0	\$31,878,205	\$764,862	2.5%
T.O.	222	222	0	222	0	0.0%
Other Charges Positions	0	0	0	0	0	0.0%
05 Economic Development						
State General Fund	\$14,373,495	\$14,590,622	\$5,330,641	\$19,921,263	\$5,547,768	38.6%
Interagency Transfers	\$680,546	\$0	\$0	\$0	(\$680,546)	-100.0%
Fees & Self-gen Revenues	\$17,868,712	\$5,064,807	\$0	\$5,064,807	(\$12,803,905)	-71.7%
Statutory Dedications	\$20,122,222	\$16,772,483	\$0	\$16,772,483	(\$3,349,739)	-16.6%
Federal Funds	\$8,046,476	\$2,976,020	\$0	\$2,976,020	(\$5,070,456)	-63.0%
	\$61,091,451	\$39,403,932	\$5,330,641	\$44,734,573	(\$16,356,878)	-26.8%
T.O.	113	113	0	113	0	0.0%
Other Charges Positions	0	0	0	0	0	0.0%
06 Culture, Recreation & Tourism						
State General Fund	\$31,480,277	\$25,017,432	\$7,831,988	\$32,849,420	\$1,369,143	4.3%
Interagency Transfers	\$12,123,852	\$8,528,705	\$0	\$8,528,705	(\$3,595,147)	-29.7%
Fees & Self-gen Revenues	\$32,754,468	\$29,152,703	\$0	\$29,152,703	(\$3,601,765)	-11.0%
Statutory Dedications	\$10,630,673	\$10,924,422	\$0	\$10,924,422	\$293,749	2.8%
Federal Funds	\$7,530,092	\$7,538,297	\$0	\$7,538,297	\$8,205	0.1%
	\$94,519,362	\$81,161,559	\$7,831,988	\$88,993,547	(\$5,525,815)	-5.8%
T.O.	581	572	0	572	(9)	-1.5%
Other Charges Positions	27	24	0	24	0	0.0%
07 Transportation & Development						
State General Fund	\$0	\$0	\$0	\$0	\$0	0.0%
Interagency Transfers	\$8,910,000	\$15,242,612	\$0	\$15,242,612	\$6,332,612	71.1%
Fees & Self-gen Revenues	\$28,672,415	\$28,182,415	\$0	\$28,182,415	(\$490,000)	-1.7%
Statutory Dedications	\$571,055,043	\$560,381,094	\$0	\$560,381,094	(\$10,673,949)	-1.9%
Federal Funds	\$32,420,794	\$24,632,793	\$0	\$24,632,793	(\$7,788,001)	-24.0%
	\$641,058,252	\$628,438,914	\$0	\$628,438,914	(\$12,619,338)	-2.0%
T.O.	4,258	4,260	0	4,260	2	0.0%
Other Charges Positions	0	0	0	0	0	0.0%
08A DPSC - Corrections Services						
State General Fund	\$490,875,885	\$472,994,897	\$43,386,609	\$516,381,506	\$25,505,621	5.2%
Interagency Transfers	\$14,837,938	\$14,837,938	\$0	\$14,837,938	\$0	0.0%
Fees & Self-gen Revenues	\$46,352,374	\$48,278,011	\$0	\$48,278,011	\$1,925,637	4.2%
Statutory Dedications	\$54,000	\$1,014,000	\$0	\$1,014,000	\$960,000	1777.8%
Federal Funds	\$2,230,697	\$2,230,697	\$0	\$2,230,697	\$0	0.0%
	\$554,350,894	\$539,355,543	\$43,386,609	\$582,742,152	\$28,391,258	5.1%
T.O.	4,748	4,889	0	4,889	141	3.0%
Other Charges Positions	0	0	0	0	0	0.0%
08B DPSC - Public Safety Services						
State General Fund	\$19,410,048	\$0	\$0	\$0	(\$19,410,048)	-100.0%
Interagency Transfers	\$38,286,509	\$38,258,311	\$0	\$38,258,311	(\$28,198)	-0.1%
Fees & Self-gen Revenues	\$179,276,430	\$200,340,673	\$0	\$200,340,673	\$21,064,243	11.7%
Statutory Dedications	\$188,422,671	\$182,809,115	\$0	\$182,809,115	(\$5,613,556)	-3.0%
Federal Funds	\$48,544,162	\$47,941,431	\$0	\$47,941,431	(\$602,731)	-1.2%
	\$473,939,820	\$469,349,530	\$0	\$469,349,530	(\$4,590,290)	-1.0%
T.O.	2,572	2,583	0	2,583	11	0.4%
Other Charges Positions	0	0	0	0	0	0.0%
08C DPSC - Youth Services						
State General Fund	\$109,587,852	\$74,231,503	\$45,765,118	\$119,996,621	\$10,408,769	9.5%
Interagency Transfers	\$11,959,959	\$11,959,959	\$0	\$11,959,959	\$0	0.0%
Fees & Self-gen Revenues	\$775,487	\$775,487	\$0	\$775,487	\$0	0.0%
Statutory Dedications	\$149,022	\$149,022	\$0	\$149,022	\$0	0.0%
Federal Funds	\$908,006	\$891,796	\$0	\$891,796	(\$16,210)	-1.8%
	\$123,380,326	\$88,007,767	\$45,765,118	\$133,772,885	\$10,392,559	8.4%
T.O.	944	830	114	944	0	0.0%
Other Charges Positions	7	7	0	7	0	0.0%

	FY 2018		FY 2019		2019 - 2018 Change	Percent Change
	EOB 12/1/2017	Budgeted	HB 1 Enrolled Section 19	Total		
09 Health						
State General Fund	\$2,415,119,251	\$2,478,211,795	\$0	\$2,478,211,795	\$63,092,544	2.6%
Interagency Transfers	\$306,924,794	\$319,674,708	\$0	\$319,674,708	\$12,749,914	4.2%
Fees & Self-gen Revenues	\$510,154,478	\$538,898,298	\$0	\$538,898,298	\$28,743,820	5.6%
Statutory Dedications	\$842,350,843	\$890,492,234	\$0	\$890,492,234	\$48,141,391	5.7%
Federal Funds	\$9,519,368,265	\$9,811,812,570	\$0	\$9,811,812,570	\$292,444,305	3.1%
	\$13,593,917,631	\$14,039,089,605	\$0	\$14,039,089,605	\$445,171,974	3.3%
T.O.	5,794	6,061	0	6,061	267	4.6%
Other Charges Positions	1,421	1,368	0	1,368	0	0.0%
10 Children & Family Services						
State General Fund	\$174,260,354	\$157,664,901	\$35,712,518	\$193,377,419	\$19,117,065	11.0%
Interagency Transfers	\$50,095,291	\$26,899,733	\$0	\$26,899,733	(\$23,195,558)	-46.3%
Fees & Self-gen Revenues	\$17,937,760	\$18,392,610	\$0	\$18,392,610	\$454,850	2.5%
Statutory Dedications	\$481,227	\$477,047	\$0	\$477,047	(\$4,180)	-0.9%
Federal Funds	\$534,190,531	\$540,076,895	\$0	\$540,076,895	\$5,886,364	1.1%
	\$776,965,163	\$743,511,186	\$35,712,518	\$779,223,704	\$2,258,541	0.3%
T.O.	3,445	3,506	0	3,506	61	1.8%
Other Charges Positions	0	0	0	0	0	0.0%
11 Natural Resources						
State General Fund	\$9,421,017	\$7,306,678	\$2,217,123	\$9,523,801	\$102,784	1.1%
Interagency Transfers	\$8,992,160	\$8,816,870	\$0	\$8,816,870	(\$175,290)	-1.9%
Fees & Self-gen Revenues	\$318,639	\$318,639	\$0	\$318,639	\$0	0.0%
Statutory Dedications	\$29,764,163	\$29,444,336	\$0	\$29,444,336	(\$319,827)	-1.1%
Federal Funds	\$7,765,301	\$7,258,917	\$0	\$7,258,917	(\$506,384)	-6.5%
	\$56,261,280	\$53,145,440	\$2,217,123	\$55,362,563	(\$898,717)	-1.6%
T.O.	321	308	2	310	(11)	-3.4%
Other Charges Positions	0	0	0	0	0	0.0%
12 Revenue						
State General Fund	\$33,892,165	\$0	\$0	\$0	(\$33,892,165)	-100.0%
Interagency Transfers	\$285,000	\$285,000	\$0	\$285,000	\$0	0.0%
Fees & Self-gen Revenues	\$67,107,815	\$101,571,220	\$0	\$101,571,220	\$34,463,405	51.4%
Statutory Dedications	\$543,583	\$550,000	\$0	\$550,000	\$6,417	1.2%
Federal Funds	\$0	\$0	\$0	\$0	\$0	0.0%
	\$101,828,563	\$102,406,220	\$0	\$102,406,220	\$577,657	0.6%
T.O.	712	712	0	712	0	0.0%
Other Charges Positions	15	15	0	15	0	0.0%
13 Environmental Quality						
State General Fund	\$0	\$0	\$0	\$0	\$0	0.0%
Interagency Transfers	\$670,829	\$70,829	\$0	\$70,829	(\$600,000)	-89.4%
Fees & Self-gen Revenues	\$24,790	\$24,790	\$0	\$24,790	\$0	0.0%
Statutory Dedications	\$104,184,518	\$116,152,413	\$0	\$116,152,413	\$11,967,895	11.5%
Federal Funds	\$20,155,915	\$19,902,433	\$0	\$19,902,433	(\$253,482)	-1.3%
	\$125,036,052	\$136,150,465	\$0	\$136,150,465	\$11,114,413	8.9%
T.O.	698	702	0	702	4	0.6%
Other Charges Positions	0	0	0	0	0	0.0%
14 Workforce Commission						
State General Fund	\$7,399,887	\$5,607,489	\$2,644,730	\$8,252,219	\$852,332	11.5%
Interagency Transfers	\$6,595,050	\$4,559,450	\$0	\$4,559,450	(\$2,035,600)	-30.9%
Fees & Self-gen Revenues	\$272,219	\$272,219	\$0	\$272,219	\$0	0.0%
Statutory Dedications	\$110,634,234	\$111,288,610	\$0	\$111,288,610	\$654,376	0.6%
Federal Funds	\$165,586,651	\$160,205,804	\$3,694,836	\$163,900,640	(\$1,686,011)	-1.0%
	\$290,488,041	\$281,933,572	\$6,339,566	\$288,273,138	(\$2,214,903)	-0.8%
T.O.	925	921	0	921	(4)	-0.4%
Other Charges Positions	0	0	0	0	0	0.0%
16 Wildlife & Fisheries						
State General Fund	\$0	\$0	\$0	\$0	\$0	0.0%
Interagency Transfers	\$12,006,202	\$12,527,226	\$0	\$12,527,226	\$521,024	4.3%
Fees & Self-gen Revenues	\$2,111,574	\$2,111,574	\$0	\$2,111,574	\$0	0.0%
Statutory Dedications	\$125,842,453	\$118,276,988	\$0	\$118,276,988	(\$7,565,465)	-6.0%
Federal Funds	\$46,032,639	\$42,431,264	\$0	\$42,431,264	(\$3,601,375)	-7.8%
	\$185,992,868	\$175,347,052	\$0	\$175,347,052	(\$10,645,816)	-5.7%
T.O.	779	779	0	779	0	0.0%
Other Charges Positions	3	3	0	3	0	0.0%
17 Civil Service						
State General Fund	\$5,326,196	\$4,230,555	\$1,113,291	\$5,343,846	\$17,650	0.3%
Interagency Transfers	\$11,622,197	\$12,002,661	\$0	\$12,002,661	\$380,464	3.3%
Fees & Self-gen Revenues	\$1,232,825	\$1,341,590	\$0	\$1,341,590	\$108,765	8.8%
Statutory Dedications	\$2,233,801	\$2,334,588	\$0	\$2,334,588	\$100,787	4.5%
Federal Funds	\$0	\$0	\$0	\$0	\$0	0.0%
	\$20,415,019	\$19,909,394	\$1,113,291	\$21,022,685	\$607,666	3.0%
T.O.	171	172	0	172	1	0.6%
Other Charges Positions	0	0	0	0	0	0.0%
19A Higher Education						
State General Fund	\$1,004,971,363	\$824,611,092	\$190,128,735	\$1,014,739,827	\$9,768,464	1.0%
Interagency Transfers	\$23,645,601	\$22,759,816	\$0	\$22,759,816	(\$885,785)	-3.7%
Fees & Self-gen Revenues	\$1,457,186,211	\$1,474,298,447	\$0	\$1,474,298,447	\$17,112,236	1.2%
Statutory Dedications	\$151,642,910	\$148,331,426	\$0	\$148,331,426	(\$3,311,484)	-2.2%
Federal Funds	\$79,903,497	\$80,105,297	\$0	\$80,105,297	\$201,800	0.3%
	\$2,717,349,582	\$2,550,106,078	\$190,128,735	\$2,740,234,813	\$22,885,231	0.8%
T.O.	0	0	0	0	0	0.0%
Other Charges Positions	0	0	0	0	0	0.0%

	FY 2018		FY 2019		2019 - 2018	Percent
	EOB 12/1/2017	Budgeted	HB 1 Enrolled	Total		
19B Special Schools & Commissions						
State General Fund	\$42,044,885	\$33,791,857	\$11,677,829	\$45,469,686	\$3,424,801	8.1%
Interagency Transfers	\$26,067,815	\$28,731,884	\$0	\$28,731,884	\$2,664,069	10.2%
Fees & Self-gen Revenues	\$3,263,033	\$3,263,033	\$0	\$3,263,033	\$0	0.0%
Statutory Dedications	\$25,114,616	\$23,883,751	\$0	\$23,883,751	(\$1,230,865)	-4.9%
Federal Funds	\$318,668	\$233,582	\$0	\$233,582	(\$85,086)	-26.7%
	\$96,809,017	\$89,904,107	\$11,677,829	\$101,581,936	\$4,772,919	4.9%
T.O.	767	765	0	765	(2)	-0.3%
Other Charges Positions	35	35	0	35	0	0.0%
19D Education						
State General Fund	\$3,604,419,133	\$3,540,289,000	\$41,299,149	\$3,581,588,149	(\$22,830,984)	-0.6%
Interagency Transfers	\$263,200,035	\$253,878,768	\$0	\$253,878,768	(\$9,321,267)	-3.5%
Fees & Self-gen Revenues	\$57,488,446	\$52,181,509	\$0	\$52,181,509	(\$5,306,937)	-9.2%
Statutory Dedications	\$273,809,800	\$286,979,044	\$0	\$286,979,044	\$13,169,244	4.8%
Federal Funds	\$1,146,171,841	\$1,186,383,363	\$0	\$1,186,383,363	\$40,211,522	3.5%
	\$5,345,089,255	\$5,319,711,684	\$41,299,149	\$5,361,010,833	\$15,921,578	0.3%
T.O.	446	445	0	445	(1)	-0.2%
Other Charges Positions	0	0	0	0	0	0.0%
19E LSU Health Care Services Division						
State General Fund	\$24,427,906	\$24,427,906	\$0	\$24,427,906	\$0	0.0%
Interagency Transfers	\$18,383,724	\$17,542,527	\$0	\$17,542,527	(\$841,197)	-4.6%
Fees & Self-gen Revenues	\$15,472,658	\$15,472,658	\$0	\$15,472,658	\$0	0.0%
Statutory Dedications	\$0	\$0	\$0	\$0	\$0	0.0%
Federal Funds	\$4,800,336	\$4,800,336	\$0	\$4,800,336	\$0	0.0%
	\$63,084,624	\$62,243,427	\$0	\$62,243,427	(\$841,197)	-1.3%
T.O.	0	0	0	0	0	0.0%
Other Charges Positions	0	0	0	0	0	0.0%
20 Other Requirements						
State General Fund	\$494,419,850	\$436,037,370	\$92,129,228	\$528,166,598	\$33,746,748	6.8%
Interagency Transfers	\$45,669,009	\$43,174,928	\$0	\$43,174,928	(\$2,494,081)	-5.5%
Fees & Self-gen Revenues	\$10,978,280	\$14,153,280	\$0	\$14,153,280	\$3,175,000	28.9%
Statutory Dedications	\$259,696,604	\$215,051,418	\$0	\$215,051,418	(\$44,645,186)	-17.2%
Federal Funds	\$5,556,260	\$5,556,260	\$0	\$5,556,260	\$0	0.0%
	\$816,320,003	\$713,973,256	\$92,129,228	\$806,102,484	(\$10,217,519)	-1.3%
T.O.	0	0	0	0	0	0.0%
Other Charges Positions	0	0	0	0	0	0.0%
OTHER APPROPRIATION BILLS						
State General Fund	\$215,503,900	\$235,688,616	\$59,944,358	\$295,632,974	\$80,129,074	37.2%
Interagency Transfers	\$697,055,051	\$642,756,213	\$0	\$642,756,213	(\$54,298,838)	-7.8%
Fees & Self-gen Revenues	\$1,577,612,759	\$1,655,315,328	\$0	\$1,655,315,328	\$77,702,569	4.9%
Statutory Dedications	\$1,250,904,310	\$1,306,921,165	\$0	\$1,306,921,165	\$56,016,855	4.5%
Federal Funds	\$62,713,000	\$69,341,800	\$0	\$69,341,800	\$6,628,800	10.6%
	\$3,803,789,020	\$3,910,023,122	\$59,944,358	\$3,969,967,480	\$166,178,460	4.4%
T.O.	1,156	1,188	0	1,188	32	2.8%
Other Charges Positions	9	9	0	9	0	0.0%
21 Ancillary						
State General Fund	\$0	\$0	\$0	\$0	\$0	0.0%
Interagency Transfers	\$646,285,095	\$620,178,520	\$0	\$620,178,520	(\$26,106,575)	-4.0%
Fees & Self-gen Revenues	\$1,506,664,222	\$1,572,404,098	\$0	\$1,572,404,098	\$65,739,876	4.4%
Statutory Dedications	\$151,000,000	\$151,000,000	\$0	\$151,000,000	\$0	0.0%
Federal Funds	\$0	\$0	\$0	\$0	\$0	0.0%
	\$2,303,949,317	\$2,343,582,618	\$0	\$2,343,582,618	\$39,633,301	1.7%
T.O.	1,156	1,188	0	1,188	32	2.8%
Other Charges Positions	9	9	0	9	0	0.0%
23 Judiciary						
State General Fund	\$151,530,944	\$111,085,806	\$42,445,138	\$153,530,944	\$2,000,000	1.3%
Interagency Transfers	\$9,392,850	\$9,392,850	\$0	\$9,392,850	\$0	0.0%
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	\$0	0.0%
Statutory Dedications	\$10,240,925	\$10,240,925	\$0	\$10,240,925	\$0	0.0%
Federal Funds	\$0	\$0	\$0	\$0	\$0	0.0%
	\$171,164,719	\$130,719,581	\$42,445,138	\$173,164,719	\$2,000,000	1.2%
T.O.	0	0	0	0	0	0.0%
Other Charges Positions	0	0	0	0	0	0.0%
24 Legislative						
State General Fund	\$62,472,956	\$44,973,736	\$17,499,220	\$62,472,956	\$0	0.0%
Interagency Transfers	\$0	\$0	\$0	\$0	\$0	0.0%
Fees & Self-gen Revenues	\$22,373,567	\$22,989,230	\$0	\$22,989,230	\$615,663	2.8%
Statutory Dedications	\$10,000,000	\$10,000,000	\$0	\$10,000,000	\$0	0.0%
Federal Funds	\$0	\$0	\$0	\$0	\$0	0.0%
	\$94,846,523	\$77,962,966	\$17,499,220	\$95,462,186	\$615,663	0.6%
T.O.	0	0	0	0	0	0.0%
Other Charges Positions	0	0	0	0	0	0.0%
26 Capital Outlay Cash						
State General Fund	\$1,500,000	\$79,629,074	\$0	\$79,629,074	\$78,129,074	5208.6%
Interagency Transfers	\$41,377,106	\$13,184,843	\$0	\$13,184,843	(\$28,192,263)	-68.1%
Fees & Self-gen Revenues	\$48,574,970	\$59,922,000	\$0	\$59,922,000	\$11,347,030	23.4%
Statutory Dedications	\$1,079,663,385	\$1,135,680,240	\$0	\$1,135,680,240	\$56,016,855	5.2%
Federal Funds	\$62,713,000	\$69,341,800	\$0	\$69,341,800	\$6,628,800	10.6%
	\$1,233,828,461	\$1,357,757,957	\$0	\$1,357,757,957	\$123,929,496	10.0%
T.O.	0	0	0	0	0	0.0%
Other Charges Positions	0	0	0	0	0	0.0%

	FY 2018 EOB 12/1/2017	Budgeted	FY 2019 HB 1 Enrolled Section 19	Total	2019 - 2018 Change	Percent Change
NON-APPROPRIATED REQUIREMENTS						
State General Fund	\$507,903,581	\$514,371,375	\$0	\$514,371,375	\$6,467,794	1.3%
Interagency Transfers	\$0	\$0	\$0	\$0	\$0	0.0%
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	\$0	0.0%
Statutory Dedications	\$64,200,000	\$54,757,942	\$0	\$54,757,942	(\$9,442,058)	-14.7%
Federal Funds	\$0	\$0	\$0	\$0	\$0	0.0%
	<u>\$572,103,581</u>	<u>\$569,129,317</u>	<u>\$0</u>	<u>\$569,129,317</u>	<u>(\$2,974,264)</u>	<u>-0.5%</u>
T.O.	0	0	0	0	0	0.0%
Other Charges Positions	0	0	0	0	0	0.0%
22 Non-Appropriated Requirements						
State General Fund	\$507,903,581	\$514,371,375	\$0	\$514,371,375	\$6,467,794	1.3%
Interagency Transfers	\$0	\$0	\$0	\$0	\$0	0.0%
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	\$0	0.0%
Statutory Dedications	\$64,200,000	\$54,757,942	\$0	\$54,757,942	(\$9,442,058)	-14.7%
Federal Funds	\$0	\$0	\$0	\$0	\$0	0.0%
	<u>\$572,103,581</u>	<u>\$569,129,317</u>	<u>\$0</u>	<u>\$569,129,317</u>	<u>(\$2,974,264)</u>	<u>-0.5%</u>
T.O.	0	0	0	0	0	0.0%
Other Charges Positions	0	0	0	0	0	0.0%