

# Louisiana Legislative Fiscal Office



## FISCAL HIGHLIGHTS

Fiscal Year 2018-2019

Presented to:

The Honorable John A. Alario,  
President of the Senate  
The Honorable Taylor Barras,  
Speaker of the House of Representatives  
and Honorable Members of the Louisiana Legislature

Presented by:

Legislative Fiscal Office  
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## OVERVIEW OF THE LEGISLATIVE FISCAL OFFICE

The Legislative Fiscal Office is an independent agency created by statute (Act 169, 1973 R.S.) to provide factual and unbiased information to both the House of Representatives and the Senate.

**The Legislative Fiscal Office duties and functions include, but are not limited to the following:**

**Fiscal Information** - To provide assistance to individual legislators, committees of the Legislature and the entire Legislature. Legislators' individual requests are considered confidential and will remain confidential unless otherwise requested by the requesting legislator.

**Budget Analysis** - To analyze budgets prepared by the executive branch and make presentations and recommendations to the Joint Legislative Committee on the Budget, other committees, and the Legislature.

**Revenue and Expenditure Forecasting** - To make continuous short and long range projections on revenues and expenditures (i.e., economic forecasting).

**Committee Support** - To review and evaluate requests/amendments for appropriations during the legislative sessions and make presentations to legislative committees and the Legislature. Answer the fiscal information requests of committees and individual legislators.

**Fiscal Notes** - To evaluate legislation for fiscal effect and provide fiscal notes detailing the effect on revenues and expenditures of such proposed legislation.

**BA-7s** - To review on a monthly basis requests for budget adjustments from state agencies and make recommendations to the Joint Legislative Committee on the Budget as to the merits of such requests.

**Interim Emergency Board** - To evaluate requests submitted to the Interim Emergency Board and to make recommendations of approval or disapproval to the Legislature of those requests.

**Fiscal & Economic Impact Statements** - To review on a monthly basis rules and regulations as submitted by the executive branch and to inform the Legislature and the public as to the fiscal and economic impact of such proposed rules and regulations.

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## Table of Contents

<b>I. EXECUTIVE SUMMARY</b>	<b>PAGES</b>
Revenue	i - ii
Budget Overview	ii - iii
FY 19 Departmental Summaries	
Statewide	iv
General Government	iv - vii
Education	vii - viii
Health	viii - ix
 <b>II. BUDGET COMPARISONS</b>	
Total Means of Finance by Department	1
Total State Effort by Department	2
State General Fund by Department	3
Interagency Transfers by Department	4
Self Generated Revenue by Department	5
Statutory Dedications by Department	6
Federal Funds by Department	7
Endnotes	8 - 10
One-Time Funding FY 19, House Rule 7.19, FY 20 Replacement Financing List	11
Number of Authorized Positions by Department	12
Capital Outlay Bill Appropriations (Act 29 of 2018)	13
Capital Outlay Bill (Act 4 of 2018) Three-Year Comparisons	14
 <b>III. FISCAL ACTIONS - 2018 LEGISLATIVE SESSIONS</b>	
Actions Affecting Revenue Estimates	15 - 22
Major Increases/Enhancements in FY 19 Budget Compared to FY 18 Budget	23 - 37
Major Reductions in FY 19 Budget Compared to FY 18 Budget	38 - 48
 <b>IV. BUDGETARY OVERVIEWS</b>	
Statewide	49 - 51
Executive Department	52 - 54
Department of State	55 - 56
Cultural, Recreation & Tourism (CRT)	57 - 59
Department of Transportation & Development	60 - 63
Department of Public Safety & Corrections	64 - 67
LA Department of Health	68 - 86
Department of Children & Family Services	87 - 88
Retirement Systems	89 - 91
Higher Education	92 - 99
K - 12 Education	100 - 103

## Table of Contents

### V. OTHER MISCELLANEOUS INFORMATION & TABLES

Parish Councils on Aging & Senior Citizens Centers	104 - 105
Department of Children & Family Services - TANF Funding	106
LA Education Quality Trust Fund - 8(g)	107
Go Grants Awards	108
Taylor Opportunity Program for Students (TOPS)	109
Higher Education Enrollment	110
Higher Education Funding	111
Selected Major State Aid to Local Governments	112
Capital Outlay Appropriations by Parish (Act 29 of 2018)	113
Total State Spending without Double Counting of Expenditures	114 - 115
Appendix of Tables & Graphs	116 - 117

Louisiana Legislative Fiscal Office

## **Section I**

# **EXECUTIVE SUMMARY**

Fiscal Year 2018-2019

## EXECUTIVE SUMMARY

### REVENUE

The Revenue Estimating Conference (REC) met on 6/26/18 to incorporate enacted legislative actions from the 2018 Regular Session as well as the 2nd and 3rd Extraordinary Sessions into the forecast for FY 19 and beyond. Total additional general fund financing recognized for FY 19 was \$549.9 M, and between \$508.5 M and \$511.6 M for each of FY 20 through FY 22. Tables 1 & 2 below list the major tax and non-tax revenue generating bills in the 2018 Regular, 2nd & 3rd Extraordinary Sessions (ES), with the annual revenue estimate associated with each major measure for FY 19 - FY 23.

Table 1						
Summary of Major Tax Revenue Bills 2018 RS, 2nd & 3rd ES (in millions)						
		FY 19	FY 20	FY 21	FY 22	FY 23
Act 1 3rd ES	Continue additional sales tax at 0.45% levy	\$466.0	\$502.0	\$502.0	\$502.0	\$502.0
Act 6 2nd ES	Continue limitation on credit for tax paid in other states	\$33.6	\$33.6	\$33.6	\$33.6	\$33.6
Act 6 2nd ES	Increase state earned income tax credit	\$0.0	(\$21.0)	(\$21.0)	(\$21.0)	(\$21.0)
Act 11 2nd ES	Provides an exception incentive application filing	\$0.0	\$0.0	(\$3.1)	(\$0.5)	(\$0.5)
Act 272 RS	Fee increase on emergency ground service providers	\$6.1	\$6.1	\$6.1	\$6.1	\$6.1
Act 91 RS	Waiver of certain fees in denied solar credit cases	(\$0.04)	\$0.0	\$0.0	\$0.0	\$0.0
Act 10 2nd ES	Redirects Deepwater Settlement funds for FY 19	\$53.3	\$0.0	\$0.0	\$0.0	\$0.0
	Total Additional Tax Revenue Generated	\$559.0	\$520.7	\$517.6	\$520.2	\$520.2
	Various Dedications Affected By Tax Changes	(\$9.1)	(\$9.1)	(\$9.1)	(\$9.1)	(\$9.1)
	Net Additional General Fund Revenue	\$549.9	\$511.6	\$508.5	\$511.1	\$511.1

Table 2						
Summary of Major Act 419 Revenue Bills 2018 RS, 2nd & 3rd ES (in millions)						
		FY 19	FY 20	FY 21	FY 22	FY 23
HCR 6 RS	Annual provision of hospital assessments	\$69.5	\$0.0	\$0.0	\$0.0	\$0.0
Act 10 2nd ES	Redirects Deepwater Settlement funds for FY 19	(\$53.3)	\$0.0	\$0.0	\$0.0	\$0.0
Act 10 2nd ES	Transfer Revenue Dept. escrow to Overcollections Fund	\$3.2	\$0.0	\$0.0	\$0.0	\$0.0
Act 105 RS	Transfer escrowed payments to Oilfield Site Restoration Fd.	\$4.5	\$0.0	\$0.0	\$0.0	\$0.0
Act 120 RS	Renew fees and increase Tax Commission fees	\$0.12	\$0.12	\$0.12	\$0.12	\$0.0
Act 541 RS	Increase waste tire fees	\$0.00	\$1.14	\$1.14	\$1.14	\$0.0
	Total Additional Act 419 Dedicated Revenue	\$24.0	\$1.3	\$1.3	\$1.3	\$0.0
Act 91 RS	Waiver of certain fees in denied solar credit cases	(\$0.04)	\$0.0	\$0.0	\$0.0	\$0.0
Act 240 RS	Increase and change frequency of mobility impaired tags	\$0.28	\$0.26	\$0.25	\$0.26	\$0.17
Act 9 RS	New annual permit fees for dairy plants	\$0.56	\$0.56	\$0.56	\$0.56	\$0.56
Act 41 RS	Increase saltwater fishing license	\$0.48	\$0.48	\$0.48	\$0.48	\$0.0
	Total Additional Act 419 Self-Generated Revenue	\$1.3	\$1.3	\$1.3	\$1.3	\$0.7
	Net Additional Act 419 Revenue	\$25.3	\$2.6	\$2.6	\$2.6	\$0.7

The most significant legislative action to be incorporated was the continuation of the additional sales tax levy first enacted in late 2016. Act 1 of the 3rd ES continued that additional levy at a rate of 0.45% for 7 years, from FY 19 through FY 25. This is a rate reduction from the 1% levy amount that expired on 6/30/18. Some modified tax base expansion was also continued with that Act. Resulting general and motor vehicle sales tax collections are expected to be \$466 M in FY 19 and \$502 M in subsequent years. The step-up in collections is due to the fact that a portion of the tax base expansion from the 2016 legislation was scheduled to extend 9 months into FY 19 anyway, and was already included in the baseline forecast.

An individual income tax instrument, Act 6 of the 2nd ES was also enacted. This bill continues a limitation of a credit against individual income taxes for taxes paid to other states for 5 years



through FY 23 and is expected to continue some \$33.6 M of revenue each year. The bill also includes an increase in the state earned income tax credit from the current 3.5% of the federal credit amount to 5%, affecting FY 20 through FY 25. 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, \$12.6 M in FY 20 through FY 23, and then a \$21 M loss to revenue FY 24 and FY 25 as the credit limitation provision expires while the earned income credit provision remains in effect for these two additional years.

A third general fund resource was recognized for use in FY 19 from the Deepwater Horizon settlement funding stream to be received through 2033. Act 10 of the 2nd ES redirected the \$53.3 M FY 19 payment to the state general fund and away from its current statutorily dedicated allocations to the Medicaid Trust Fund for the Elderly (45%), the Budget Stabilization Fund (45%), and the Health Trust Fund (10%).

While the Deepwater Horizon settlement funding amount is a known amount, the sales and income tax amounts are uncertain in all years. These are estimates based on tax returns that vary from year to year, and actual collections resulting from these legislative changes will be different from the incorporated estimated amounts.

### BUDGET OVERVIEW

The FY 19 general operating budget realizes an overall increase of \$387,415,055 over the FY 18 Existing Operating Budget (EOB) as of 12/1/17 to a total \$29,465,892,507 total means of finance. There is a reduction of \$32,606,597 IAT, offset by increased Federal funds of \$289,220,466, as well as an overall state funds increase of \$130,801,186 (comprised of \$28,809,960 SGF; \$13,045,741 Statutory Dedications and \$88,945,485 SGR).

***Note:** The totals cited above do not include \$43,299,052 SGF supplemental appropriations contained in Section 19.B of Act 2 of the 3rd ES (see Table 3 below). These appropriations shall be effective only in the event any official forecast is increased by the REC no later than 12/31/18. Appropriations are further contingent upon a plan to be submitted by the commissioner of administration and approved by the JLCB. However, in no event shall the JLCB approve a plan which exceeds the amount of any appropriation contained in Section 19.B.*

Table 3	
Section 19.B Supplemental Appropriation	
Executive Office - Restoration of executive budget reductions	\$343,000
GOHSEP - Restoration of remaining 24.2% reduction	\$2,000,000
State - Restoration of remaining 24.2% reduction	\$130,206
State - Registrar of Voter step increases	\$480,000
Justice - Restoration of executive budget reductions	\$869,649
Agriculture & Forestry - Partial restoration of remaining 24.2% reduction	\$600,000
Economic Development - Partial restoration of remaining 24.2% reduction	\$500,000
Corrections Services - CSO pay raise, acquisitions	\$16,290,000
Youth Services - Acadiana Center for Youth operating expenses, Raise the Age, major repairs	\$10,800,000
Natural Resources - Restoration of executive budget reductions	\$500,000
Natural Resources - Restoration of executive budget reductions (legacy site remediation)	\$280,000
Local Housing of Adult Offenders - Local Housing Program	\$10,506,197
<b>TOTAL</b>	<b>\$43,299,052</b>

Table 4 below depicts the FY 19 SGF status as of initial appropriation in comparison to the FY 18 EOB. The increase is due primarily to the one-time transfer of \$53.3 M from the Deepwater Horizon settlement funding away from the statutory dedications to the state general fund.

<b>Table 4</b> <b>State General Fund Status</b>			
	<b>FY 18 EOB</b> <b>as of 12/1/17</b> <b>REC 5/26/17</b>	<b>FY 19 Initial</b> <b>Appropriation</b> <b>REC 6/28/18</b>	<b>FY 19</b> <b>Compared</b> <b>to FY 18 EOB</b>
<b><u>GENERAL FUND REVENUE</u></b>			
Revenue Estimating Conference	\$9,442,200,000	\$9,497,133,333	\$54,933,333
FY17 Revenue Carried forward to FY 18	\$19,157,479	\$0	(\$19,157,479)
FY17 Undesignated Fund Balance (surplus)	\$0	\$62,951,760	\$62,951,760
<b>Total Available General Fund Revenue</b>	<b>\$9,461,357,479</b>	<b>\$9,560,085,093</b>	<b>\$98,727,614</b>
<b><u>SGF APPROPRIATIONS AND REQUIREMENTS</u></b>			
Non-Appropriated Constitutional Requirements			
Debt Service	\$416,182,719	\$422,650,513	\$6,467,794
Interim Emergency Board	\$1,720,862	\$1,720,862	\$0
Revenue Sharing	\$90,000,000	\$90,000,000	\$0
<b>Total Non-Appropriated Constitutional Requirements</b>	<b>\$507,903,581</b>	<b>\$514,371,375</b>	<b>\$6,467,794</b>
Appropriations			
General*	\$8,737,948,098	\$8,766,758,058	\$28,809,960
Ancillary	\$0	\$0	\$0
Judicial	\$151,530,944	\$153,530,944	\$2,000,000
Legislative	\$62,472,956	\$62,472,956	\$0
Capital Outlay	\$1,500,000	\$62,951,760	\$61,451,760
<b>Total Appropriations</b>	<b>\$8,953,451,998</b>	<b>\$9,045,713,718</b>	<b>\$92,261,720</b>
<b>Total Appropriations and Requirements</b>	<b>\$9,461,355,579</b>	<b>\$9,560,085,093</b>	<b>\$98,729,514</b>
<b>General Fund Revenue Less Appropriations and Requirements</b>	<b>\$1,900</b>	<b>\$0</b>	<b>(\$1,900)</b>
* Does not include \$43.3 M supplemental appropriation contained in Section 19.B of Act 2 of the 3rd ES.			

## FY 19 DEPARTMENTAL SUMMARIES

In this section the LFO discusses significant changes within select departments and agencies. See *Section III Major Enhancements and Reductions* and *Section IV Budgetary Overviews* for agency specific details.

## Statewide

**Civil Service Pay Raise** - In June 2017, the State Civil Service Commission adopted and the Governor approved a “Compensation Redesign” package regarding pay and pay schedules. The major components of the plan consisted of a 2% increase for eligible employees, pay increases for employees below new minimums, market rate adjustments and performance pay. Finally, the plan abolished the existing annual performance/merit adjustment rule. Portions of the plan were implemented in FY 18 (effective January 2018), with full implementation to take effect in FY 19. FY 19 funding for the plan totals \$85.4 M of which \$36.1 M, or 42.2%, is SGF. The SGF adjustments include \$13.5 M (\$30.7 total MOF) to annualize 2% pay raises given in January 2018 and reclassification expenditures from FY 18 and \$22.6 M (\$54.7 M total MOF) for market rate adjustments effective 7/15/18.

## General Government

**Governor’s Office of Homeland Security & Emergency Preparedness** – Act 2 of the 2018 2nd ES appropriates a total budget of \$981.5 M, reflecting a total decrease of \$25.75 M, or 2.56%, from EOB (including reductions of \$22.6 M SGF and \$5.1 M IAT while being partially offset by increases of \$1.46 M Statutory Dedications and \$526,567 Federal funds). The governor proposed utilizing approximately \$46 M of additional SGF revenue projections for FY 18 recognized by the REC at its meeting on 12/14/17, to prepay FEMA debt payments due during FY 19 (\$21.2 M) and FY 20 (\$25.1 M). These prepayments would offset the need to utilize SGF for these expenditures during the two subsequent fiscal years, making those SGF revenues available for alternative expenditures. The multiple event disaster repayment plan will be paid off in FY 20 under the existing schedule. Payments related to a separate disaster DR-4277 will continue in FY 21 (\$7.4 M) and FY 22 (\$7.5 M). The total cost share for Disaster Declaration Number DR-4277 (2016 flooding events) has increased by \$4.76 M after the debt repayment agreement was finalized. This payment will be required during FY 20 or FY 21, pending finalization of negotiations with FEMA.

**Note:** Act 59 of the 2018 RS 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 in a supplemental appropriation creates a SGF need of \$25.1 M when constructing the FY 20 budget.

Additionally, the adjustments include an across-the-board reduction of discretionary SGF to Schedule 01 - Executive Department in accordance with the department’s preamble in Act 2. The preamble directs the commissioner of administration to effectuate a SGF reduction in the Schedule to facilitate a targeted reduction. Act 2 of the 2018 3rd ES restored all but \$2 M of this across-the-board discretionary SGF reduction. This \$2 M is restored in the supplemental appropriation section of Act 2 of the 2018 3rd ES in the event revenues are recognized by the REC during FY 19 and subject to approval of the JLCB. The 3rd ES appropriation includes language specifying that the Department of Military Affairs and Office of Elderly Affairs shall be fully restored prior to any other budget unit within the Executive Department. However, the Division of Administration subsequently allocated the entire \$2 M reduction to GOHSEP. GOHSEP reports that this reduction will reduce funding for the LA 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.

**LA Public Defender Board (LPDB)** – LPDB realizes a 4.35% net increase of \$1.5 M from EOB, 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.

**Department of Veterans Affairs** – Realizes a 3.8% overall increase of \$2.6 M and 1 position from EOB (including increases of \$116,126 SGF, \$431,706 SGR and \$2.5 M Federal while being partially offset by a reduction of \$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. The department receives 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.

**DOTD** – DOTD receives a total budget of \$628.4 M, reflecting a total decrease of \$12.6 M or 2% from EOB (including reductions of \$466,100 SGR, \$10.7 M Statutory Dedications and \$7.8 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; a \$4.3 M IAT increase related to a transfer from the Department of Environmental Quality to replace heavy-duty trucks (available from DEQ as a result of the Volkswagen Clean Air Act Civil Settlement); a \$6.3 M decrease in Statutory Dedications – Transportation Trust Fund - Regular due to lowered forecasts in the REC estimate (see departmental overview for impact); a \$1.6 M decrease in Statutory Dedications – New Orleans Ferry Fund due to sunset (see *Note* below); and elimination of a \$300,000 appropriation from the statutorily dedicated Geaux Pass Transition Fund as the balance is depleted. A line within Act 2 of the 2018 2nd ES directs the department to allocate \$500,000 payable from Statutory Dedications – Transportation Trust Fund in the Engineering & Operations Agency to be used to supplant the lost Geaux Pass Transition Fund expenditures.

*Note: Act 2 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 2nd ES were 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 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** – The DPS&C Corrections Services FY 19 budget totals \$566.5 M, reflecting a net increase above the EOB of \$12.1 M (including increases of \$9.2 M SGF, \$1.9 M SGR, and \$960,000 Statutory Dedications - Adult Probation & Parole Officer Retirement Fund). The authorized positions increase to 4,889 from 4,748. The significant adjustments in the department's overall funding include the following:

- \$5,400,000 SGF increase provides partial funding for a Correctional Security Officer pay raise across the department (see *Note* below).
- \$1,022,000 SGF increase provides funding for replacement acquisitions and major repairs for Allen Correctional Center.
- \$2,595,093 TOTAL (\$960,000 Statutory Dedications from the Adult Probation & Parole Officer Retirement Fund, \$885,093 SGF and \$750,000 SGR) provides for a pay increase for probation and parole officers across the department.

*Note: The department has reported that it is \$32.9 M SGF underfunded in FY 19 for items such as: \$8.4 M for acquisitions and major repairs department wide (of which \$2.4 M was via LEAF purchases); \$5.2 M for*

*overtime; \$4 M for correctional officer pay-raise (only \$5.4 M was provided of the \$9.4 M cost); \$3 M for offsite offender medical; and \$1.4 M for an increase for retirees group (health) insurance just to name a few.*

A **supplemental appropriation** contained in Section 19.B of Act 2 of the 2018 3rd ES, contingent on the recognition of additional revenues by the REC, would provide an additional \$4 M SGF to fully fund the balance of the CSO pay raise and an additional \$12.29 M SGF for personal services, acquisitions and major repairs department wide. The Legislative Fiscal Office assumes this \$12.29 M will be applied against the unmet needs in the *Note* above, but the allocation has not yet been determined.

**Other Requirements – Local Housing of Adult Offenders (LHOA)** – The FY 19 budget totals \$168.3 M, a net decrease of \$6.8 M from EOB. The budget provides funding for the following areas:

- Local Housing of Adult Offenders = \$144,076,935
- Transitional Work Program = \$18,366,645
- Local Reentry Services = \$5,900,000
- Criminal Justice Reinvestment Initiative = \$0

***Note:** Corrections Services has reported that Local Housing is underfunded for FY 19. The actual underfunded amount has not yet been provided to the Legislative Fiscal Office; however, assuming the housing of state inmates remains at the 7/27/18 facilities report level, there is a projected shortfall of approximately \$11.3 M SGF for FY 19.*

A **supplemental appropriation** contained in Section 19.B of Act 2 of the 2018 3rd ES, contingent on the recognition of additional revenues by the REC, provides an additional \$10.5 M SGF to house state inmates at the local level.

**DPS&C - Youth Services, Office of Juvenile Justice (OJJ)** – The DPSC – Youth Services budget totals \$123 M, reflecting a decrease of \$0.4 M SGF from EOB. The authorized positions of 944 (exclusive of other charges positions) represent no change. The significant adjustments include: an increase of \$4 M SGF to provide partial funding for Acadiana Center for Youth, a decrease of \$2.2 M SGF associated with non-recurring of funding for acquisitions and major repairs and a decrease of \$1.8 M SGF associated with the department's preamble reduction in Act 2 of the 2018 3rd ES.

A **supplemental appropriation** contained in Section 19.B of Act 2 of the 2018 3rd ES, contingent on the recognition of additional revenues by the REC, would provide an additional \$10.8 M SGF for the following expenditures:

- \$8 M – Provides additional funding to enable full operational capacity of the Acadiana Center for Youth, including full staffing and the opening of all 6 dormitories during FY 19.
- \$2 M – Provides funding for Raise the Age to be utilized by the Probation & Parole and Contract Services programs to prepare for transitioning 17 year olds into the Juvenile Justice system during FY 19.
- \$800,000 – Provides funding for major repairs and replacement of equipment in existing facilities statewide.

**Department of Revenue** – Revenue will realize a net funds increase of \$577,657, or 0.57% above EOB (including an increase of \$34.5 M SGR and \$6,417 Statutory Dedications while being offset by a reduction of \$33.9 M SGF). The legislature executed a MOF swap to the Tax Collections Program that reduces SGF by \$30.7 M and increases SGR by an equal amount from prior and current year collections. If this level of SGR fund balances is unavailable in FY 20, Revenue will require an SGF

appropriation to offset lost appropriation authority or will be required to reduce operating capacity accordingly.

## Education

**The Minimum Foundation Program (MFP):** The FY 19 funding totals \$3,710 B (including \$3.438 B SGF, \$164.3 M Lottery Proceeds Fund and \$107.2 M SELF Fund). This includes an adjustment of \$9.8 M for an anticipated increase of 1,858 students; a reduction of \$7.5 M associated with the elimination of one-time emergency assistance to three parishes impacted by the 2016 floods; and a decrease of \$13.1 M SGF due to increases in statutorily dedicated funds out of the Support Education in LA First Fund (\$3 M) and the Lottery Proceeds Fund (\$10.1 M) based on the most recent estimates from the Revenue Estimating Conference (REC). As a result of revised student enrollment counts, the FY 18 MFP was decreased by \$10 M in the supplemental bill (Act 59 of 2018 RS). This adjustment was annualized for the FY 19 MFP resulting in an additional \$10 M reduction. The FY 19 MFP does not include increases to the base per pupil amount, which remains at \$3,961.

**Department of Education (DOE):** FY 19 funding totals \$1,629.5 B (\$147.3 M SGF, \$264.8 M IAT, \$57.4 M SGF, \$13.6 M Statutory Dedications, and \$1.146 B Federal). This represents a net increase of \$2 M from EOB. Funding for the Student Scholarship for Educational Excellence Program (SSEEP) is increased by \$2.1 M (\$41.8 M). Funding for the state's early childhood programs remains at a standstill level; the LA 4 Program is \$75.6 M (\$35.2 M SGF and \$40.4 M IAT) and the NCSED is \$6.9 M (SGF). The original source of the IAT is TANF funds from the Department of Children & Family Services (DCFS). For FY 19, total funding for the federal early childhood program is \$120.5 M, which represents an increase of \$39.9 M from EOB as a result of an increase in the federal Child Care Development Fund (Discretionary Fund) allocation. The additional funding will be used to reduce the waiting list for child care seats as well as increase funding for quality initiatives for toddlers and infants.

**Special Schools & Commissions:** FY 19 funding for Board of Elementary & Secondary Education (BESE) and the special schools is appropriated at \$101.6 M, which represents a net increase of \$4.7 M from EOB primarily associated with acquisitions, major repairs and other operating expenses. Thrive Academy received funding to add a 12th grade for an additional 20 students.

Table 5 below reflects total K-12 funding. *See Section IV Budgetary Overviews for additional information on education.*

Table 5 K-12 Education			
	<b>FY 18 EOB (12/1/17)</b>	<b>FY 19 Appropriated</b>	<b>CHANGE</b>
SGF	\$3,646,464,018	\$3,627,057,835	(\$19,406,183)
IAT	\$289,267,850	\$282,610,652	(\$6,657,198)
SGR	\$60,751,479	\$55,444,542	(\$5,306,937)
STAT DED	\$298,924,416	\$310,862,795	\$11,938,379
FEDERAL	\$1,146,490,509	\$1,186,616,945	\$40,126,436
<b>TOTAL</b>	<b>\$5,441,898,272</b>	<b>\$5,462,592,769</b>	<b>\$20,694,497</b>

**Higher Education:** The FY 19 budget is \$2,740.2 B; a total net increase of \$22.8 M from EOB (including \$9.7 M SGF and \$17.1 M SGR increases and reductions of \$3.3 M Statutory Dedications and \$885 K IAT).

Significant adjustments include increases to certain institutions outside of the funding formula, including \$3.2 M for the Southern University Board to facilitate and complete accreditation, and \$1.5 M to Grambling State University. Formula funding remains at a standstill level. In accordance with the Board of Regents' goal to increase the portion of total funding allocated to institutions utilizing outcomes metrics, the FY 19 Formula is allocated 63% pro-rata or base funding share, 17% cost share and 20% outcomes share.

**TOPS/Go Grants:** TOPS funding for FY 19 totals \$294.6 M (\$236.6 M SGF and \$57.9 M Statutory Dedications) which represents full funding of projected need. GO Grant funding is increased by \$2 M (\$28.4 M).

Table 6 below reflects total Higher Education funding. *See Section IV Budgetary Overviews for institutional funding tables.*

Table 6 Higher Education (includes TOPS)			
	FY 18 EOB (12/1/17)	FY 19 Appropriated	CHANGE
SGF	\$1,004,971,363	\$1,014,739,827	\$9,768,464
IAT	\$23,645,601	\$22,759,816	(\$885,785)
SGR	\$1,457,186,211	\$1,474,298,447	\$17,112,236
STAT DED	\$151,642,910	\$148,331,426	(\$3,311,484)
FEDERAL	\$79,903,497	\$80,105,297	\$201,800
<b>TOTAL</b>	<b>\$2,717,349,582</b>	<b>\$2,740,234,813</b>	<b>\$22,885,231</b>

## Health

### Medicaid

FY 19 reflects an increase in overall funding in Medicaid by \$430.3 M (3.6%) when compared to the FY 18 EOB 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. Significant increases reflected in the Medicaid budget include funding for annualized cost increases, and both rate and programmatic funding increases to various providers Managed Care Organizations (MCO's). Significant funding increases for FY 19 are reflected below:

- \*\$605.6 M – Managed Care payments
  - \$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)



\*The FY 19 Medicaid budget includes two specific MCO adjustments increasing MCO funding by \$605 M. The net level of additional MCO funding for FY 19 will be based on the ratio of various provider and payment budget adjustments (increases and reductions) that are applied between managed care and fee for service. As an example, \$175.8 M in eligibility reform savings built into the FY 19 Medicaid budget are anticipated to reduce managed care payments to the extent savings materialize. ***Based on various Medicaid budget adjustments for FY 19, LDH projects a net increase in managed care payments of approximately \$245 M.***

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

- (\$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:** Approximately \$175.8 M is reduced in Medicaid associated with implementation of eligibility reforms. 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

Approximately \$1.15 B in total funding is allocated 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.

**Note:** LSU and the Division of Administration have been negotiating with Ochsner Health System to assume management of the public private partnership hospitals in Monroe and Shreveport from the current operator, the Biomedical Research Foundation (BRF). All parties have reached terms on a tentative cooperative endeavor agreement that is scheduled for review by the Joint Legislative Committee on the Budget on 9/18/18.

Table 7 below reflects total funding for the Department of Health. ***See Section IV Budgetary Overviews for additional information on health care.***

Table 7 Health			
	<b>FY 18 EOB (12/1/17)</b>	<b>FY 19 Appropriated</b>	<b>CHANGE</b>
SGF	\$2,415,119,251	\$2,478,211,795	\$63,092,544
IAT	\$306,924,794	\$319,674,708	\$12,749,914
SGR	\$510,154,478	\$538,898,298	\$28,743,820
STAT DED	\$842,350,843	\$890,492,234	\$48,141,391
FEDERAL	\$9,519,368,265	\$9,811,812,570	\$292,444,305
<b>TOTAL</b>	<b>\$13,593,917,631</b>	<b>\$14,039,089,605</b>	<b>\$445,171,974</b>



Louisiana Legislative Fiscal Office

## **Section II**

# **BUDGET COMPARISONS**

Fiscal Year 2018-2019

**TABLE 8**  
**TOTAL MEANS OF FINANCE BY DEPARTMENT**

<b>DEPARTMENT</b>	<b>Actual FY 17</b>	<b>Budgeted FY 18 (1)</b>	<b>Appropriated FY 19 (2)</b>	<b>Change FY 18 to FY 19</b>	
				<b>Amount</b>	<b>Percent</b>
Executive (a)	\$1,684,492,168	\$2,631,442,030	\$2,525,384,852	(\$106,057,178)	(4.0%)
Veterans Affairs	\$62,180,829	\$68,730,079	\$70,912,036	\$2,181,957	3.2%
State (a)	\$77,710,030	\$78,893,964	\$89,341,324	\$10,447,360	13.2%
Justice (a)	\$56,208,562	\$75,555,655	\$70,027,382	(\$5,528,273)	(7.3%)
Lt. Governor	\$5,792,576	\$7,217,635	\$7,212,197	(\$5,438)	(0.1%)
Treasury	\$9,977,240	\$11,399,347	\$11,639,368	\$240,021	2.1%
Public Service Commission	\$8,485,175	\$9,770,839	\$9,722,536	(\$48,303)	(0.5%)
Agriculture & Forestry (a)	\$69,418,152	\$79,015,903	\$72,570,278	(\$6,445,625)	(8.2%)
Insurance	\$28,746,881	\$31,113,343	\$31,878,205	\$764,862	2.5%
Economic Development (a)	\$40,062,453	\$61,091,451	\$44,234,573	(\$16,856,878)	(27.6%)
Culture, Rec. & Tourism (a)	\$75,610,631	\$95,024,200	\$88,993,547	(\$6,030,653)	(6.3%)
Transp. & Development (a)	\$558,056,076	\$641,058,252	\$628,438,914	(\$12,619,338)	(2.0%)
Corrections Services	\$522,446,772	\$566,495,081	\$566,452,152	(\$42,929)	(0.0%)
Public Safety Services (a)	\$413,462,248	\$478,288,494	\$469,349,530	(\$8,938,964)	(1.9%)
Youth Services	\$110,858,791	\$123,380,326	\$122,972,885	(\$407,441)	(0.3%)
Health (a)	\$11,894,672,980	\$13,767,662,209	\$14,039,089,605	\$271,427,396	2.0%
Children & Family Services (a)	\$584,569,068	\$792,363,444	\$779,223,704	(\$13,139,740)	(1.7%)
Natural Resources (a)	\$44,964,864	\$56,841,717	\$54,582,563	(\$2,259,154)	(4.0%)
Revenue (a)	\$88,054,012	\$110,656,092	\$102,406,220	(\$8,249,872)	(7.5%)
Environmental Quality (a)	\$103,071,768	\$126,860,579	\$136,150,465	\$9,289,886	7.3%
LA Workforce Commission	\$250,201,174	\$290,488,041	\$288,273,138	(\$2,214,903)	(0.8%)
Wildlife & Fisheries (a)	\$124,232,400	\$186,276,414	\$175,347,052	(\$10,929,362)	(5.9%)
Civil Service	\$18,919,004	\$20,415,019	\$21,022,685	\$607,666	3.0%
Retirement Systems (a)	\$0	\$12,261,996	\$0	(\$12,261,996)	(100.0%)
Higher Education (a)	\$2,515,318,052	\$2,744,694,292	\$2,740,234,813	(\$4,459,479)	(0.2%)
Special Schools & Comm. (a)	\$86,081,900	\$99,475,289	\$101,581,936	\$2,106,647	2.1%
Elem. & Secondary Ed (a)	\$5,142,430,595	\$5,339,502,209	\$5,361,010,833	\$21,508,624	0.4%
Health Care Srv. Division	\$59,936,165	\$67,104,044	\$62,243,427	(\$4,860,617)	(7.2%)
Other Requirements (a)	\$746,389,765	\$898,603,486	\$795,596,287	(\$103,007,199)	(11.5%)
<b>General Appropriation Total</b>	<b>\$25,382,350,331</b>	<b>\$29,471,681,430</b>	<b>\$29,465,892,507</b>	<b>(\$5,788,923)</b>	<b>(0.0%)</b>
Ancillary	\$2,006,828,775	\$2,303,949,317	\$2,343,582,618	\$39,633,301	1.7%
Judiciary	\$158,822,194	\$171,164,719	\$173,164,719	\$2,000,000	1.2%
Legislative	\$93,276,460	\$94,846,523	\$95,462,186	\$615,663	0.6%
Capital Outlay - Cash Portion (a)	\$1,396,133,014	\$1,261,068,390	\$1,341,080,643	\$80,012,253	6.3%
<b>Other Approp. Bills' Total</b>	<b>\$3,655,060,443</b>	<b>\$3,831,028,949</b>	<b>\$3,953,290,166</b>	<b>\$122,261,217</b>	<b>3.2%</b>
<b>Non-Approp. Required</b>	<b>\$553,295,299</b>	<b>\$572,709,550</b>	<b>\$569,129,317</b>	<b>(\$3,580,233)</b>	<b>(0.6%)</b>
<b>Grand Total</b>	<b>\$29,590,706,073</b>	<b>\$33,875,419,929</b>	<b>\$33,988,311,990</b>	<b>\$112,892,061</b>	<b>0.3%</b>
(1) Budgeted as of June 30, 2018.					
(2) Appropriated in Acts 29, 49, 69 & 79 of 2018 RS; Acts 2, 7 & 9 of 2018 2nd ES; and Act 2 of 2018 3rd ES. Excludes carry-forward BA-7s.					
(a) See Endnotes on pages 8 - 10.					

TABLE 9 TOTAL STATE EFFORT BY DEPARTMENT (TOTAL STATE EFFORT = TOTAL MOF - IAT & FED)					
DEPARTMENT	Actual FY 17	Budgeted FY 18 (1)	Appropriated FY 19 (2)	Change FY 18 to FY 19 Amount    Percent	
Executive	\$378,126,271	\$488,616,746	\$425,501,181	(\$63,115,565)	(12.9%)
Veterans Affairs	\$21,870,735	\$22,666,781	\$22,964,613	\$297,832	1.3%
State	\$77,499,039	\$78,672,464	\$89,113,824	\$10,441,360	13.3%
Justice	\$26,222,536	\$41,872,896	\$39,451,774	(\$2,421,122)	(5.8%)
Lt. Governor	\$990,941	\$1,057,280	\$1,051,842	(\$5,438)	(0.5%)
Treasury	\$8,488,564	\$9,712,403	\$9,952,424	\$240,021	2.5%
Public Service Commission	\$8,485,175	\$9,770,839	\$9,722,536	(\$48,303)	(0.5%)
Agriculture & Forestry	\$61,351,777	\$67,744,805	\$61,880,099	(\$5,864,706)	(8.7%)
Insurance	\$28,029,321	\$30,397,337	\$31,160,730	\$763,393	2.5%
Economic Development	\$36,017,455	\$52,364,429	\$41,258,553	(\$11,105,876)	(21.2%)
Culture, Rec. & Tourism	\$65,637,605	\$75,370,256	\$72,926,545	(\$2,443,711)	(3.2%)
Transp. & Development	\$538,400,206	\$599,727,458	\$588,563,509	(\$11,163,949)	(1.9%)
Corrections Services	\$513,337,586	\$548,795,075	\$549,383,517	\$588,442	0.1%
Public Safety Services	\$367,444,542	\$390,807,823	\$383,149,788	(\$7,658,035)	(2.0%)
Youth Services	\$101,293,821	\$110,512,361	\$110,121,130	(\$391,231)	(0.4%)
Health	\$3,681,079,804	\$3,864,130,490	\$3,907,602,327	\$43,471,837	1.1%
Children & Family Services	\$175,952,978	\$205,011,561	\$212,247,076	\$7,235,515	3.5%
Natural Resources	\$29,927,139	\$39,928,256	\$38,506,776	(\$1,421,480)	(3.6%)
Revenue	\$87,834,196	\$110,291,092	\$102,121,220	(\$8,169,872)	(7.4%)
Environmental Quality	\$86,438,922	\$106,033,835	\$116,177,203	\$10,143,368	9.6%
LA Workforce Commission	\$105,896,334	\$118,306,340	\$119,813,048	\$1,506,708	1.3%
Wildlife & Fisheries	\$95,370,623	\$127,954,027	\$120,388,562	(\$7,565,465)	(5.9%)
Civil Service	\$7,875,922	\$8,792,822	\$9,020,024	\$227,202	2.6%
Retirement	\$0	\$12,261,996	\$0	(\$12,261,996)	0.0%
Higher Education	\$2,442,529,485	\$2,641,149,653	\$2,637,369,700	(\$3,779,953)	(0.1%)
Special Schools & Comm.	\$62,534,502	\$71,052,953	\$72,616,470	\$1,563,517	2.2%
Elem. & Secondary Ed	\$3,861,366,830	\$3,928,503,411	\$3,920,748,702	(\$7,754,709)	(0.2%)
Health Care Srvc. Division	\$37,193,841	\$43,919,984	\$39,900,564	(\$4,019,420)	(9.2%)
Other Requirements	\$698,714,024	\$847,378,217	\$746,865,099	(\$100,513,118)	(11.9%)
<b>General Appropriation Total</b>	<b>\$13,605,910,174</b>	<b>\$14,652,803,590</b>	<b>\$14,479,578,836</b>	<b>(\$173,224,754)</b>	<b>(1.2%)</b>
Ancillary	\$1,534,087,119	\$1,657,664,222	\$1,723,404,098	\$65,739,876	4.0%
Judiciary	\$158,822,194	\$161,771,869	\$163,771,869	\$2,000,000	1.2%
Legislative	\$93,276,460	\$94,846,523	\$95,462,186	\$615,663	0.6%
Capital Outlay - Cash Portion	\$1,013,133,194	\$1,154,635,478	\$1,258,554,000	\$103,918,522	9.0%
<b>Other Approp. Bills' Total</b>	<b>\$2,799,318,967</b>	<b>\$3,068,918,092</b>	<b>\$3,241,192,153</b>	<b>\$172,274,061</b>	<b>5.6%</b>
<b>Non-Approp. Required</b>	<b>\$553,295,299</b>	<b>\$572,709,550</b>	<b>\$569,129,317</b>	<b>(\$3,580,233)</b>	<b>(0.6%)</b>
<b>Grand Total</b>	<b>\$16,958,524,440</b>	<b>\$18,294,431,232</b>	<b>\$18,289,900,306</b>	<b>(\$4,530,926)</b>	<b>(0.0%)</b>
(1) Budgeted as of June 30, 2018.					
(2) Appropriated in Acts 29, 49, 69 & 79 of 2018 RS; Acts 2, 7 & 9 of 2018 2nd ES; and Act 2 of 2018 3rd ES. Excludes carry-forward BA-7s.					

**TABLE 10  
STATE GENERAL FUND BY DEPARTMENT**

<b>DEPARTMENT</b>	<b>Actual FY 17</b>	<b>Budgeted FY 18 (1)</b>	<b>Appropriated FY 19 (2)</b>	<b>Change FY 18 to FY 19</b>	
				<b>Amount</b>	<b>Percent</b>
Executive	\$125,404,330	\$177,560,240	\$131,030,353	(\$46,529,887)	(26.2%)
Veterans Affairs	\$4,995,855	\$5,551,292	\$5,592,418	\$41,126	0.7%
State	\$51,906,517	\$51,658,836	\$55,505,580	\$3,846,744	7.4%
Justice	\$6,813,770	\$19,387,540	\$15,913,855	(\$3,473,685)	(17.9%)
Lt. Governor	\$990,941	\$1,047,280	\$1,041,842	(\$5,438)	(0.5%)
Treasury	\$0	\$0	\$0	\$0	0.0%
Public Service Commission	\$0	\$66,396	\$0	(\$66,396)	(0.5%)
Agriculture & Forestry	\$23,662,794	\$25,275,042	\$18,300,151	(\$6,974,891)	(27.6%)
Insurance	\$0	\$0	\$0	\$0	0.0%
Economic Development	\$14,954,842	\$14,373,495	\$19,421,263	\$5,047,768	35.1%
Culture, Rec. & Tourism	\$34,108,179	\$31,558,563	\$32,849,420	\$1,290,857	4.1%
Transp. & Development	\$0	\$0	\$0	\$0	0.0%
Corrections Services	\$476,437,296	\$499,531,746	\$500,091,506	\$559,760	0.1%
Public Safety Services	\$6,601,728	\$19,410,048	\$0	(\$19,410,048)	(100.0%)
Youth Services	\$100,675,723	\$109,587,852	\$109,196,621	(\$391,231)	(0.4%)
Health	\$2,390,817,265	\$2,471,678,365	\$2,478,211,795	\$6,533,430	0.3%
Children & Family Services	\$160,516,303	\$176,961,000	\$193,377,419	\$16,416,419	9.3%
Natural Resources	\$10,068,629	\$9,421,017	\$8,743,801	(\$677,216)	(7.2%)
Revenue	\$12,040,331	\$33,892,165	\$0	(\$33,892,165)	(100.0%)
Environmental Quality	\$0	\$0	\$0	\$0	0.0%
LA Workforce Commission	\$6,530,496	\$7,399,887	\$8,252,219	\$852,332	11.5%
Wildlife & Fisheries	\$0	\$0	\$0	\$0	0.0%
Civil Service	\$4,909,967	\$5,326,196	\$5,343,846	\$17,650	0.3%
Retirement	\$0	\$12,261,996	\$0	(\$12,261,996)	(100.0%)
Higher Education	\$907,215,046	\$1,012,370,964	\$1,014,739,827	\$2,368,863	0.2%
Special Schools & Comm.	\$38,747,769	\$42,675,304	\$45,469,686	\$2,794,382	6.5%
Elem. & Secondary Ed	\$3,535,662,196	\$3,585,515,063	\$3,581,588,149	(\$3,926,914)	(0.1%)
Health Care Srvc. Division	\$24,664,566	\$27,062,061	\$24,427,906	(\$2,634,155)	(9.7%)
Other Requirements	\$479,880,559	\$553,733,677	\$517,660,401	(\$36,073,276)	(6.5%)
<b>General Appropriation Total</b>	<b>\$8,417,605,102</b>	<b>\$8,893,306,025</b>	<b>\$8,766,758,058</b>	<b>(\$126,547,967)</b>	<b>(1.4%)</b>
Ancillary	\$0	\$0	\$0	\$0	0.0%
Judiciary	\$151,530,944	\$151,530,944	\$153,530,944	\$2,000,000	0.0%
Legislative	\$62,472,956	\$62,472,956	\$62,472,956	\$0	0.0%
Capital Outlay - Cash Portion	\$1,720,862	\$19,177,314	\$62,951,760	\$43,774,446	228.3%
<b>Other Approp. Bills' Total</b>	<b>\$215,724,762</b>	<b>\$233,181,214</b>	<b>\$278,955,660</b>	<b>\$45,774,446</b>	<b>19.6%</b>
<b>Non-Approp. Required</b>	<b>\$484,862,553</b>	<b>\$508,509,550</b>	<b>\$514,371,375</b>	<b>\$5,861,825</b>	<b>0.0%</b>
<b>Grand Total</b>	<b>\$9,118,192,417</b>	<b>\$9,634,996,789</b>	<b>\$9,560,085,093</b>	<b>(\$74,911,696)</b>	<b>(0.8%)</b>
(1) Budgeted as of June 30, 2018.					
(2) Appropriated in Acts 29, 49, 69 & 79 of 2018 RS; Acts 2, 7 & 9 of 2018 2nd ES; and Act 2 of 2018 3rd ES. Excludes carry-forward BA-7s.					

**TABLE 11**  
**INTERAGENCY TRANSFERS BY DEPARTMENT**

<b>DEPARTMENT</b>	<b>Actual FY 17</b>	<b>Budgeted FY 18 (1)</b>	<b>Appropriated FY 19 (2)</b>	<b>Change FY 18 to FY 19</b>	
				<b>Amount</b>	<b>Percent</b>
Executive	\$81,236,562	\$82,141,807	\$70,707,654	(\$11,434,153)	(13.9%)
Veterans Affairs	\$1,583,991	\$3,010,433	\$2,349,822	(\$660,611)	(21.9%)
State	\$210,991	\$221,500	\$227,500	\$6,000	2.7%
Justice	\$24,287,009	\$26,167,329	\$23,500,587	(\$2,666,742)	(10.2%)
Lt. Governor	\$462,520	\$672,296	\$672,296	\$0	0.0%
Treasury	\$1,488,676	\$1,686,944	\$1,686,944	\$0	0.0%
Public Service Commission	\$0	\$0	\$0	\$0	0.0%
Agriculture & Forestry	\$1,595,571	\$686,125	\$680,206	(\$5,919)	(0.9%)
Insurance	\$0	\$0	\$0	\$0	0.0%
Economic Development	\$1,107,965	\$680,546	\$0	(\$680,546)	(100.0%)
Culture, Rec. & Tourism	\$5,140,718	\$12,123,852	\$8,528,705	(\$3,595,147)	(29.7%)
Transp. & Development	\$3,922,181	\$8,910,000	\$15,242,612	\$6,332,612	71.1%
Corrections Services	\$8,321,699	\$15,469,309	\$14,837,938	(\$631,371)	(4.1%)
Public Safety Services	\$26,019,771	\$38,286,509	\$38,258,311	(\$28,198)	(0.1%)
Youth Services	\$8,971,201	\$11,959,959	\$11,959,959	\$0	0.0%
Health	\$283,768,736	\$314,473,002	\$319,674,708	\$5,201,706	1.7%
Children & Family Services	\$11,783,308	\$50,095,291	\$26,899,733	(\$23,195,558)	(46.3%)
Natural Resources	\$8,390,842	\$8,448,160	\$8,816,870	\$368,710	4.4%
Revenue	\$219,816	\$365,000	\$285,000	(\$80,000)	(21.9%)
Environmental Quality	\$212,757	\$670,829	\$70,829	(\$600,000)	(89.4%)
LA Workforce Commission	\$4,122,803	\$6,595,050	\$4,559,450	(\$2,035,600)	(30.9%)
Wildlife & Fisheries	\$2,980,111	\$12,289,748	\$12,527,226	\$237,478	1.9%
Civil Service	\$11,043,082	\$11,622,197	\$12,002,661	\$380,464	3.3%
Retirement	\$0	\$0	\$0	\$0	0.0%
Higher Education	\$13,673,426	\$23,641,142	\$22,759,816	(\$881,326)	(3.7%)
Special Schools & Comm.	\$23,547,398	\$28,103,668	\$28,731,884	\$628,216	2.2%
Elem. & Secondary Ed	\$165,496,269	\$264,826,957	\$253,878,768	(\$10,948,189)	(4.1%)
Health Care Svc. Division	\$17,788,112	\$18,383,724	\$17,542,527	(\$841,197)	(4.6%)
Other Requirements	\$43,446,218	\$45,669,009	\$43,174,928	(\$2,494,081)	(5.5%)
<b>General Approp. Total</b>	<b>\$750,821,733</b>	<b>\$987,200,386</b>	<b>\$939,576,934</b>	<b>(\$47,623,452)</b>	<b>(4.8%)</b>
Ancillary	\$472,741,656	\$646,285,095	\$620,178,520	(\$26,106,575)	(4.0%)
Judiciary	\$0	\$9,392,850	\$9,392,850	\$0	0.0%
Legislative	\$0	\$0	\$0	\$0	0.0%
Capital Outlay - Cash Portion	\$249,656,350	\$43,627,912	\$13,184,843	(\$30,443,069)	(69.8%)
<b>Other Approp. Bills' Total</b>	<b>\$722,398,006</b>	<b>\$699,305,857</b>	<b>\$642,756,213</b>	<b>(\$56,549,644)</b>	<b>(8.1%)</b>
<b>Non-Approp. Required</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Grand Total</b>	<b>\$1,473,219,739</b>	<b>\$1,686,506,243</b>	<b>\$1,582,333,147</b>	<b>(\$104,173,096)</b>	<b>(6.2%)</b>

(1) Budgeted as of June 30, 2018.  
(2) Appropriated in Acts 29, 49, 69 & 79 of 2018 RS; Acts 2, 7 & 9 of 2018 2nd ES; and Act 2 of 2018 3rd ES. Excludes carry-forward BA-7s.

**TABLE 12**  
**SELF GENERATED REVENUE BY DEPARTMENT**

<b>DEPARTMENT</b>	<b>Actual FY 17</b>	<b>Budgeted FY 18 (1)</b>	<b>Appropriated FY 19 (2)</b>	<b>Change FY 18 to FY 19</b>	
				<b>Amount</b>	<b>Percent</b>
Executive	\$134,970,594	\$159,124,742	\$136,992,561	(\$22,132,181)	(13.9%)
Veterans Affairs	\$16,432,247	\$16,999,961	\$17,256,667	\$256,706	1.5%
State	\$25,582,628	\$26,900,550	\$27,605,679	\$705,129	2.6%
Justice	\$4,294,420	\$6,866,714	\$6,816,714	(\$50,000)	(0.7%)
Lt. Governor	\$0	\$10,000	\$10,000	\$0	0.0%
Treasury	\$8,134,796	\$8,900,948	\$9,140,969	\$240,021	2.7%
Public Service Commission	\$0	\$0	\$0	\$0	0.0%
Agriculture & Forestry	\$6,506,357	\$7,029,476	\$8,404,409	\$1,374,933	19.6%
Insurance	\$26,647,792	\$28,658,984	\$29,342,980	\$683,996	2.4%
Economic Development	\$2,895,075	\$17,868,712	\$5,064,807	(\$12,803,905)	(71.7%)
Culture, Rec. & Tourism	\$24,517,122	\$33,181,020	\$29,152,703	(\$4,028,317)	(12.1%)
Transp. & Development	\$22,769,329	\$28,672,415	\$28,182,415	(\$490,000)	(1.7%)
Corrections Services	\$35,521,228	\$49,209,329	\$48,278,011	(\$931,318)	(1.9%)
Public Safety Services	\$176,173,487	\$179,276,430	\$200,340,673	\$21,064,243	11.7%
Youth Services	\$473,076	\$775,487	\$775,487	\$0	0.0%
Health	\$437,362,503	\$550,100,000	\$538,898,298	(\$11,201,702)	(2.0%)
Children & Family Services	\$10,647,150	\$17,937,760	\$18,392,610	\$454,850	2.5%
Natural Resources	\$167,307	\$318,639	\$318,639	\$0	0.0%
Revenue	\$75,222,816	\$75,855,344	\$101,571,220	\$25,715,876	33.9%
Environmental Quality	\$20,414	\$24,790	\$24,790	\$0	0.0%
LA Workforce Commission	\$102,000	\$272,219	\$272,219	\$0	0.0%
Wildlife & Fisheries	\$195,285	\$2,111,574	\$2,111,574	\$0	0.0%
Civil Service	\$930,192	\$1,232,825	\$1,341,590	\$108,765	8.8%
Retirement	\$0	\$0	\$0	\$0	0.0%
Higher Education	\$1,384,356,305	\$1,477,135,779	\$1,474,298,447	(\$2,837,332)	(0.2%)
Special Schools & Comm.	\$2,262,026	\$3,263,033	\$3,263,033	\$0	0.0%
Elem. & Secondary Ed	\$29,823,015	\$57,488,446	\$52,181,509	(\$5,306,937)	(9.2%)
Health Care Srvc. Division	\$12,149,617	\$15,472,658	\$15,472,658	\$0	0.0%
Other Requirements	\$8,822,298	\$14,413,915	\$14,153,280	(\$260,635)	(1.8%)
<b>General Appropriation Total</b>	<b>\$2,446,979,079</b>	<b>\$2,779,101,750</b>	<b>\$2,769,663,942</b>	<b>(\$9,437,808)</b>	<b>(0.3%)</b>
Ancillary	\$1,432,734,451	\$1,506,664,222	\$1,572,404,098	\$65,739,876	4.4%
Judiciary	\$0	\$0	\$0	\$0	0.0%
Legislative	\$20,803,504	\$22,373,567	\$22,989,230	\$615,663	2.8%
Capital Outlay - Cash Portion	\$92,180,000	\$55,704,484	\$59,922,000	\$4,217,516	7.6%
<b>Other Approp. Bills' Total</b>	<b>\$1,545,717,955</b>	<b>\$1,584,742,273</b>	<b>\$1,655,315,328</b>	<b>\$70,573,055</b>	<b>4.5%</b>
<b>Non-Approp. Required</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Grand Total</b>	<b>\$3,992,697,034</b>	<b>\$4,363,844,023</b>	<b>\$4,424,979,270</b>	<b>\$61,135,247</b>	<b>1.4%</b>

(1) Budgeted as of June 30, 2018.

(2) Appropriated in Acts 29, 49, 69 & 79 of 2018 RS; Acts 2, 7 & 9 of 2018 2nd ES; and Act 2 of 2018 3rd ES. Excludes carry-forward BA-7s.

**TABLE 13**  
**STATUTORY DEDICATIONS BY DEPARTMENT**

<b>DEPARTMENT</b>	<b>Actual FY 17</b>	<b>Budgeted FY 18 (1)</b>	<b>Appropriated FY 19 (2)</b>	<b>Change FY 18 to FY 19 Amount</b>	<b>Percent</b>
Executive	\$117,751,347	\$151,931,764	\$157,478,267	\$5,546,503	3.7%
Veterans Affairs	\$442,633	\$115,528	\$115,528	\$0	0.0%
State	\$9,894	\$113,078	\$6,002,565	\$5,889,487	5208.3%
Justice	\$15,114,346	\$15,618,642	\$16,721,205	\$1,102,563	7.1%
Lt. Governor	\$0	\$0	\$0	\$0	0.0%
Treasury	\$353,768	\$811,455	\$811,455	\$0	0.0%
Public Service Commission	\$8,485,175	\$9,704,443	\$9,722,536	\$18,093	0.2%
Agriculture & Forestry	\$31,182,626	\$35,440,287	\$35,175,539	(\$264,748)	(0.7%)
Insurance	\$1,381,529	\$1,738,353	\$1,817,750	\$79,397	4.6%
Economic Development	\$18,167,538	\$20,122,222	\$16,772,483	(\$3,349,739)	(16.6%)
Culture, Rec. & Tourism	\$7,012,304	\$10,630,673	\$10,924,422	\$293,749	2.8%
Transp. & Development	\$515,630,877	\$571,055,043	\$560,381,094	(\$10,673,949)	(1.9%)
Corrections Services	\$1,379,062	\$54,000	\$1,014,000	\$960,000	1777.8%
Public Safety Services	\$184,669,327	\$192,121,345	\$182,809,115	(\$9,312,230)	(4.8%)
Youth Services	\$145,022	\$149,022	\$149,022	\$0	0.0%
Health	\$852,900,036	\$842,352,125	\$890,492,234	\$48,140,109	5.7%
Children & Family Services	\$4,789,525	\$10,112,801	\$477,047	(\$9,635,754)	(95.3%)
Natural Resources	\$19,691,203	\$30,188,600	\$29,444,336	(\$744,264)	(2.5%)
Revenue	\$571,049	\$543,583	\$550,000	\$6,417	1.2%
Environmental Quality	\$86,418,508	\$106,009,045	\$116,152,413	\$10,143,368	9.6%
LA Workforce Commission	\$99,263,838	\$110,634,234	\$111,288,610	\$654,376	0.6%
Wildlife & Fisheries	\$95,175,338	\$125,842,453	\$118,276,988	(\$7,565,465)	(6.0%)
Civil Service	\$2,035,763	\$2,233,801	\$2,334,588	\$100,787	4.5%
Retirement	\$0	\$0	\$0	\$0	0.0%
Higher Education	\$150,958,134	\$151,642,910	\$148,331,426	(\$3,311,484)	(2.2%)
Special Schools & Comm.	\$21,524,707	\$25,114,616	\$23,883,751	(\$1,230,865)	(4.9%)
Elem. & Secondary Ed	\$295,881,619	\$285,499,902	\$286,979,044	\$1,479,142	0.5%
Health Care Svcs. Division	\$379,658	\$1,385,265	\$0	(\$1,385,265)	0.0%
Other Requirements	\$210,011,167	\$279,230,625	\$215,051,418	(\$64,179,207)	(23.0%)
<b>General Appropriation Total</b>	<b>\$2,741,325,993</b>	<b>\$2,980,395,815</b>	<b>\$2,943,156,836</b>	<b>(\$37,238,979)</b>	<b>(1.2%)</b>
Ancillary	\$101,352,668	\$151,000,000	\$151,000,000	\$0	0.0%
Judiciary	\$7,291,250	\$10,240,925	\$10,240,925	\$0	0.0%
Legislative	\$10,000,000	\$10,000,000	\$10,000,000	\$0	0.0%
Capital Outlay - Cash Portion	\$919,232,332	\$1,079,753,680	\$1,135,680,240	\$55,926,560	5.2%
<b>Other Approp. Bills' Total</b>	<b>\$1,037,876,250</b>	<b>\$1,250,994,605</b>	<b>\$1,306,921,165</b>	<b>\$55,926,560</b>	<b>4.5%</b>
<b>Non-Approp. Required</b>	<b>\$68,432,746</b>	<b>\$64,200,000</b>	<b>\$54,757,942</b>	<b>(\$9,442,058)</b>	<b>(14.7%)</b>
<b>Grand Total</b>	<b>\$3,847,634,989</b>	<b>\$4,295,590,420</b>	<b>\$4,304,835,943</b>	<b>\$9,245,523</b>	<b>0.2%</b>
(1) Budgeted as of June 30, 2018.					
(2) Appropriated in Acts 29, 49, 69 & 79 of 2018 RS; Acts 2, 7 & 9 of 2018 2nd ES; and Act 2 of 2018 3rd ES. Excludes carry-forward BA-7s.					



**TABLE 14  
FEDERAL FUNDS BY DEPARTMENT**

<b>DEPARTMENT</b>	<b>Actual FY 17</b>	<b>Budgeted FY 18 (1)</b>	<b>Appropriated FY 19 (2)</b>	<b>Change FY 18 to FY 19</b>	
				<b>Amount</b>	<b>Percent</b>
Executive	\$1,225,129,335	\$2,060,683,477	\$2,029,176,017	(\$31,507,460)	(1.5%)
Veterans Affairs	\$38,726,103	\$43,052,865	\$45,597,601	\$2,544,736	5.9%
State	\$0	\$0	\$0	\$0	0.0%
Justice	\$5,699,017	\$7,515,430	\$7,075,021	(\$440,409)	(5.9%)
Lt. Governor	\$4,339,115	\$5,488,059	\$5,488,059	\$0	0.0%
Treasury	\$0	\$0	\$0	\$0	0.0%
Public Service Commission	\$0	\$0	\$0	\$0	0.0%
Agriculture & Forestry	\$6,470,804	\$10,584,973	\$10,009,973	(\$575,000)	(5.4%)
Insurance	\$717,560	\$716,006	\$717,475	\$1,469	0.2%
Economic Development	\$2,937,033	\$8,046,476	\$2,976,020	(\$5,070,456)	(63.0%)
Culture, Rec. & Tourism	\$4,832,308	\$7,530,092	\$7,538,297	\$8,205	0.1%
Transp. & Development	\$15,733,689	\$32,420,794	\$24,632,793	(\$7,788,001)	(24.0%)
Corrections Services	\$787,487	\$2,230,697	\$2,230,697	\$0	0.0%
Public Safety Services	\$19,997,935	\$49,194,162	\$47,941,431	(\$1,252,731)	(2.5%)
Youth Services	\$593,769	\$908,006	\$891,796	(\$16,210)	(1.8%)
Health	\$7,929,824,440	\$9,589,058,717	\$9,811,812,570	\$222,753,853	2.3%
Children & Family Services	\$396,832,782	\$537,256,592	\$540,076,895	\$2,820,303	0.5%
Natural Resources	\$6,646,883	\$8,465,301	\$7,258,917	(\$1,206,384)	(14.3%)
Revenue	\$0	\$0	\$0	\$0	0.0%
Environmental Quality	\$16,420,089	\$20,155,915	\$19,902,433	(\$253,482)	(1.3%)
LA Workforce Commission	\$140,182,037	\$165,586,651	\$163,900,640	(\$1,686,011)	(1.0%)
Wildlife & Fisheries	\$25,881,666	\$46,032,639	\$42,431,264	(\$3,601,375)	(7.8%)
Civil Service	\$0	\$0	\$0	\$0	0.0%
Retirement	\$0	\$0	\$0	\$0	0.0%
Higher Education	\$59,115,141	\$79,903,497	\$80,105,297	\$201,800	0.3%
Special Schools & Comm.	\$0	\$318,668	\$233,582	(\$85,086)	(26.7%)
Elem. & Secondary Ed	\$1,115,567,496	\$1,146,171,841	\$1,186,383,363	\$40,211,522	3.5%
Health Care Srv. Division	\$4,954,212	\$4,800,336	\$4,800,336	\$0	0.0%
Other Requirements	\$4,229,523	\$5,556,260	\$5,556,260	\$0	0.0%
<b>General Appropriation Total</b>	<b>\$11,025,618,424</b>	<b>\$13,831,677,454</b>	<b>\$14,046,736,737</b>	<b>\$215,059,283</b>	<b>1.6%</b>
Ancillary	\$0	\$0	\$0	\$0	0.0%
Judiciary	\$0	\$0	\$0	\$0	0.0%
Legislative	\$0	\$0	\$0	\$0	0.0%
Capital Outlay - Cash Portion	\$133,343,470	\$62,805,000	\$69,341,800	\$6,536,800	10.4%
<b>Other Approp. Bills' Total</b>	<b>\$133,343,470</b>	<b>\$62,805,000</b>	<b>\$69,341,800</b>	<b>\$6,536,800</b>	<b>10.4%</b>
<b>Non-Approp. Required</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Grand Total</b>	<b>\$11,158,961,894</b>	<b>\$13,894,482,454</b>	<b>\$14,116,078,537</b>	<b>\$221,596,083</b>	<b>1.6%</b>
(1) Budgeted as of June 30, 2018.					
(2) Appropriated in Acts 29, 49, 69 & 79 of 2018 RS; Acts 2, 7 & 9 of 2018 2nd ES; and Act 2 of 2018 3rd ES. Excludes carry-forward BA-7s.					



## ENDNOTES

(Tables 8 - 14)

**Executive:** The Executive Department realized a net reduction of \$106,057,178 (4%) in total means of finance. \$52.8 M of the reduction is attributable to FY 18 supplemental appropriations and/or mid-year BA-7s approved after the EOB freeze date of 12/1/17 that were either one-time in nature or that were not recurring in FY 19. The primary significant FY 18 adjustments include: an increase of \$22.4 M to GOHSEP to prepay FY 19 debt payments to FEMA for the state's share cost of multiple disasters and the St. Joseph's water crisis, and \$23 M to GOHSEP to receive reimbursements from the states of Texas, Georgia, and Florida as well as the U.S. Virgin Islands and Puerto Rico to cover expenses incurred by activation of LA's Emergency Assistance Compact.

The Executive Department also realized budget reductions for FY 19 of approximately \$53.25 M. The primary significant FY 19 adjustments include decreases of \$15.8 M in the Coastal Protection & Restoration Authority related to aligning the budget to anticipated expenditures in FY 19; \$25.7 M in GOHSEP associated with reduced FY 19 FEMA debt payments; and \$15.8 M federal funds in the Department of Military Affairs associated primarily with non-recurring federal disaster responses and lead abatement in armories. These reductions were partially offset by an increase of \$7.3 M in the Division of Administration to provide for the LaGov Enterprise Resource project.

**Secretary of State:** The total means of finance increased by \$10.4 M, or 13.2%, and is primarily attributable to enhanced SGF (\$3 M) and Statutory Dedications (\$5.9 M) in order to provide funding for new voting technology and equipment.

**Department of Justice:** The total means of finance decreased by \$5.5 M, or 7.3%, and is primarily attributable to reductions in SGF (\$3.5 M) to non-recur one-time funding of \$2.6 M from FY 18 and a \$1.2 M reduction to the operating budget. A reduction of \$2 M to IAT eliminates excess budget authority.

**Agriculture & Forestry:** The total means of finance decreased by \$6.4 M, or 8.2%, and is primarily attributed to a \$7.8 M decrease associated with non-recurring the bond payment for the Lacassine cane syrup mill and various firefighting equipment (the final payment was made during FY 18) while being partially offset by an increase of \$1.3 M SGR associated with the regulation of the production of medical marijuana.

**LA Department of Economic Development:** Realizes a net reduction of \$16.8 M (27.6%) in total means of finance. The net reduction is primarily due to three major adjustments. First, LED is moving revenues (\$7.2 M SGR) derived from fees associated with expenditure verification of entities receiving entertainment industry tax credits to an off-budget escrow account, as LED only acted as a pass-through entity in this process. Second, federal budget authority decreased by approximately \$5.07 M, primarily as a result of aligning the department's federal budget authority with available resources (\$4.71 M). Lastly, LED non-recurred approximately \$5.58 M (\$576,171 SGF, \$680,546 IAT, \$417,679 SGR, \$3,543,019 Statutory Dedications, \$363,143 Federal) in carryforwards from FY 17 to FY 18.

**Cultural, Recreation & Tourism:** The total means of finance decreased by \$6 M, or 6.3%, primarily attributed to a reduction in IAT (\$3.6 M) and SGR (\$4 M) budget authority in excess of anticipated collections. These reductions were partially offset by an increase of \$1.65 M SGF to the Office of the Secretary to provide for accounting, human resources, and contracts/grants reviewer support positions in lieu of utilizing Tourism promotion funds for those same purposes. *See the CRT departmental overview for additional information on these adjustments.*

**Transportation & Development:** The total means of finance decreased by \$12.6 M, or 2%, primarily attributed to reductions of \$10.7 M Statutory Dedications and \$7.8 M Federal. These reductions were primarily associated with: a \$5 M reduction in statutory dedications to align expenditures with the REC estimate (TTF-Regular and TTF-Federal), a \$1.3 M reduction in Statutory Dedications related to the sunset of the New Orleans Ferry Fund on 6/30/18, a \$300,000 reduction in the Geaux Pass Transition Fund as remaining cash was depleted, and \$8 M Federal associated with non-recurring carry forward funding from FY 17. The reductions in DOTD were partially offset by increases of \$2 M IAT related to consolidation of statewide topographic mapping services into DOTD and \$4.3 M IAT related to a transfer from DEQ as a result of the Volkswagen Clean Air Act Civil Settlement. *See the DOTD departmental overview for additional information on these adjustments.*

**Public Safety Services:** The total means of finance decreased by \$8.9 M or 1.9%. The reduction is primarily attributed to a \$5 M reduction to non-recur funding for a state police training academy pursuant to R.S. 47:1676E(1), which required an annual appropriation of \$5 M from FY 14 to FY 18. Additionally, Public Safety Services received \$4.3 M in FY 18 supplemental appropriations that were not continued into FY 19 (\$2.85 M Statutory Dedications from the Natural Resource Restoration Trust Fund to reimburse CPRA for a restoration project, \$650,000 Federal for commercial driver license program compliance and improvement projects and \$841,116 from the statutorily dedicated LA Fire Marshal Fund to provide aid to local governmental entities).

**LA Department of Health:** The total means of finance increased by \$271.4 M, which is primarily attributed to an overall increase in federal funding in Medical Vendor Payments Program (Medicaid) by \$246 M. The Office of Behavioral Health (OBH) realizes a net funds increase of \$22,408,835 (9.5%) in total means of finance. A majority of the OBH increase, approximately \$20.63 M, is associated with the addition of 233 positions and 60 specialized beds in the Eastern LA Mental Health System in response to citations in an audit by the Center for Medicare & Medicaid Services and settlement of the Cooper/Jackson lawsuit. *For further information, see "Office of Behavioral Health" overview.*

**Children & Family Services:** The total means of finance decreased by \$13.1 M, which is primarily attributed to non-recurring Statutory Dedications (\$9.6 M) for the Integrated Eligibility (IE) project with the LA Department of Health that combines eligibility of SNAP and TANF with Medicaid; and non-recurring a \$5.7 M supplemental appropriation (\$2.7 M SGF and \$3 M Federal) used to pay for contractual obligations associated with the Document Imaging & Content Management (DICM) System.

**Natural Resources:** The total means of finance decreased by \$2.3 M, or 4%, which is primarily attributed to SGF across-the-board-reductions (\$674 K), a decrease in operating agreement and lease fee deposits in Statutory Dedications (\$744 K), and a reduction in Federal funds for completed federal grant projects (\$1.2 M).

**Revenue:** The total means of finance decreased \$8.25 M, or 7.5%, which is primarily attributed to an FY 18 mid-year BA-7 approved after the EOB freeze date of 12/1/17 that increased SGR by \$8.7 M for designated software and technology licensing and maintenance, hardware replacement and physical security enhancements at the LaSalle Building. These funds were not included in the FY 19 appropriation.

**Environmental Quality:** The total means of finance increased by \$9.3 M, or 7.3%, due to enhanced Statutory Dedications as a result of consent decrees with Volkswagen Corporation (\$8.6 M) and Exxon Mobile (\$1.5 M).

**Wildlife & Fisheries:** The total means of finance decreased by \$10.9 M, or 5.9%, as a result of reductions in Statutory Dedications (\$7.6 M) in order to align expenditures with projected revenues, and a reduction in Federal funds (\$3.6 M) to reflect the actual projected expenditures.

**Retirement Systems:** The total means of finance decreased by \$12.3 M, which is attributed to non-recurring a supplemental SGF appropriation to LASERS (\$3.7 M) and TRSL (\$8.6 M). This one-time appropriation was used to reduce the systems' unfunded accrued liability (UAL).

**Higher Education:** The total means of finance decreased by approximately \$4.5 M. The increase in SGF (\$2.4 M) is associated with normal growth in the number of TOPS awards. The decrease in Statutory Dedications (\$3.3 M) is based on the most recent REC forecast and the decrease in SGR (\$2.8 M) aligns budget authority with institutions' projected revenue collections.

**Special Schools & Commissions:** The total means of finance increase of \$2.1 M is associated with increased SGF (\$2.8 M) for schools' acquisitions and major repairs, operating expenses, and increased enrollment at THRIVE Academy. Increased IAT (\$628 K) is due to Medicaid funding to the Special Education Center. A reduction in Statutory Dedications (\$1.2 M) is the result of lower revenue forecasts for the 8(g) Fund.

**Elementary & Secondary Education:** The total means of finance increased by \$21.5 M associated primarily with increased Federal funds (\$40 M) from the Child Care Development Block Grant allocation. This was offset with a net decrease in SGF (\$3.9 M) associated with reductions to the State Activities (\$1.5 M), Subgrantee Assistance (\$692 K), Non-Public Education Assistance (\$1.5 M), and the Special School District (\$880 K), and increased funding for the Student Scholarship for Educational Excellence Program (\$2.1 M) and the MFP (\$894 K). Other reductions to IAT (\$10.9 M) and SGR (\$5.3 M) are associated primarily with the transfer of the Instructional Program of the Recovery School District (RSD) to the Orleans Parish School Board pursuant to Act 91 of 2016. Statutory Dedications increased by \$1.4 M based on the most recent REC forecast.

**Other Requirements:** The total means of finance decreased \$103 M, or 11.5%. \$76.3 M of the reduction is attributable to FY 18 supplemental appropriations approved after the EOB freeze date of 12/1/17 that were either one-time in nature, not recurring in FY 19, or not funded in FY 19. The primary significant FY 18 adjustments include increases of: \$9.5 M to meet supplemental funding requirements for Local Housing of State Adult Offenders; \$18.1 M to provide for LED Debt Service commitments; and \$42 M SGF to Judgments to pay settlements deemed obligations by the state. Other Requirements also realized budget reductions for FY 19 of approximately \$20.7 M. The primary significant FY 19 adjustments include decreases of: \$6.8 M from Local Housing of State Adult Offenders and \$24.1 M from LED Debt Service.

**Capital Outlay-Cash Portion:** The total means of finance increased by approximately \$80 M, which is primarily attributed to reductions of \$30.4 M in IAT; and an increase of \$43.8 M in SGF, \$4.2 M in SGR, \$55.9 M in Statutory Dedications, and \$6.5 M in Federal.

## ONE-TIME MONEY FOR FY 19

Pursuant to House Rule 7.19, the Legislative Fiscal Office (LFO) submitted a report to the House of Representatives, which indicated whether the appropriation bill appropriated one-time money within *Act 2 (HB 1 – General Appropriations)* of the 2018 2nd Extraordinary Session (ES2) and *Act 2 (HB 1 – Supplemental Appropriations)* of the 2018 3rd Extraordinary Session (ES3). **Based upon the contents of the aforementioned act, there is no (\$0) one-time money as defined in House Rule 7.19 for FY 19.**

### HR 7.19 One-Time Money List

Pursuant to HR 7.19(C)(2), appropriations from one-time money for ordinary recurring expenses may not exceed the projected growth of the state general fund from the fiscal year for which the appropriation is proposed and the subsequent fiscal year according to the most recent official forecast. The threshold calculation is the difference between the official SGF revenue forecast adopted by the Revenue Estimating Conference on 4/12/18, for FY 19 of \$8,947.2 M and for FY 20 of \$9,093.9 M, which equates to an increase of \$146.7 in SGF revenue. The amount of one-time funds, as defined by HR 7.19, allowed to be appropriated for FY 19 expenditure is \$146.7 M. **There is no (\$0) one-time money as defined in House Rule 7.19 in Act 2 of 2018 ES2 or Act 2 of the 2018 ES3.**

### FY 20 Replacement Financing Decision List

Although HR 7.19 contains a definition of “one-time money,” the rule itself is not indicative of the financing decisions that will have to be made in FY 20 relative to the current structure of the FY 19 enacted operating budget. Due to this issue, the LFO is not only providing the HR 7.19 list to comply with the House Rule, we are also providing details of significant potential FY 20 financing replacements that will have to be made as a result of the enacted FY 19 budget. A total of \$53.3 M in statutorily dedicated funds was transferred to the state general fund pursuant to the authority granted in Article 7, Section 10(F)(2)(b); of this the amount of \$45.9 M was used for purposes other than those specified in the enabling dedication. These revenues will not be available for transfer in FY 20 unless the same constitutional trigger is met and the legislature effectuates similar transfers. As such, agencies utilizing these revenues will either require offsets from other means of finance or will be required to reduce expenditures.

The following table (Table 15), presented to the House of Representatives pursuant to HR 7.19, provides a summary of these resources utilized over the past 8 fiscal years.

TABLE 15		
	HR 7.19 Defined One-Time Resources	Replacement Financing Need for Next FY
FY 12 Budget	\$315.8 M	\$547.6 M
FY 13 Budget	\$272.5 M	\$443.5 M
FY 14 Budget	\$86.5 M	\$582.6 M
FY 15 Budget	\$50.5 M	\$1,182.2 M
FY 16 Budget	\$0.0 M	\$541.8 M
FY 17 Budget	\$0.0 M	\$34.5 M
FY 18 Budget	\$0.0 M	\$0.0 M
FY 19 Budget	\$0.0 M	\$45.9 M
<b>Source:</b> Prior year Division of Administration (DOA) Continuation Budget documents and LFO Fiscal Highlights documents.		

**TABLE 16**  
**NUMBER OF POSITIONS BY DEPARTMENT**  
(Exclusive of Other Charges Positions)

DEPARTMENT	FY 09	FY 10	FY 11	FY 12	FY 13	FY 14	FY 15	FY 16	FY 17	Budgeted FY 18	Approp. FY 19 (f)	Change FY 18 to FY 19
Executive	2,187	2,146	2,311	2,262	2,182	2,777	2,011	1,880	1,923	1,972	1,990	18
Veterans Affairs	809	816	825	830	835	839	840	838	840	842	843	1
State	342	337	335	317	317	315	313	313	313	314	311	(3)
Justice	521	507	503	480	474	472	467	479	489	483	482	(1)
Lt. Governor	28	25	11	8	8	7	7	7	7	7	7	0
Treasury	66	63	61	59	58	57	54	54	54	54	54	0
Public Service Commission	94	103	97	97	97	97	97	97	99	99	97	(2)
Agriculture & Forestry	785	710	685	644	625	582	555	553	563	563	566	3
Insurance	281	274	267	265	263	258	243	225	225	222	222	0
Economic Development	131	131	128	124	122	116	113	110	113	113	113	0
Culture, Rec., & Tourism	787	770	694	630	633	633	616	616	616	581	572	(9)
Transp. & Development	4,837	4,704	4,524	4,494	4,322	4,233	4,220	4,194	4,253	4,258	4,260	2
Corrections Services	6,124	5,985	5,761	5,284	4,853	4,740	4,716	4,684	4,723	4,748	4,889	141
Public Safety Services	2,889	2,812	2,862	2,675	2,681	2,522	2,452	2,414	2,514	2,572	2,583	11
Youth Services	1,275	1,187	1,111	1,056	990	986	877	996	1,001	944	944	0
Health (a)	11,634	11,322	9,247	8,458	6,718	5,776	5,613	5,502	5,732	5,794	6,061	267
Children & Family Services	5,057	4,595	4,389	4,082	3,960	3,617	3,481	3,409	3,447	3,445	3,506	61
Natural Resources	510	508	380	380	367	361	335	324	331	321	308	(13)
Revenue	877	819	820	802	792	738	715	700	712	712	712	0
Environmental Quality	933	933	847	805	762	701	681	677	684	698	702	4
LA Workforce Commission	1,063	1,263	1,219	1,191	1,155	993	938	917	929	925	921	(4)
Wildlife & Fisheries	800	783	775	775	777	773	753	773	779	779	779	0
Civil Service	187	189	212	212	213	163	161	169	171	171	172	1
Retirement Systems (b)	357	357	356	356	340	339	336	308	327	327	325	(2)
Higher Education (c)	35,231	34,082	34,697	27,703	24,866	20,472	19,972	19,483	0	0	0	0
Special Schools & Comm.	868	806	774	750	748	730	730	724	746	767	765	(2)
Dept. of Education	747	739	682	654	596	534	516	481	489	446	445	(1)
Health Care Srvc Division (d) (e)	0	0	7,215	6,929	6,329	331	331	331	0	0	0	0
<b>Approp. Bill Total (f)</b>	<b>79,420</b>	<b>76,966</b>	<b>81,788</b>	<b>72,322</b>	<b>66,083</b>	<b>54,162</b>	<b>52,143</b>	<b>51,258</b>	<b>32,081</b>	<b>32,157</b>	<b>32,629</b>	<b>548</b>
Ancillary Bill (g)	956	801	815	711	516	418	1,148	1,506	1,154	1,156	1,188	32
<b>Total with Ancillary</b>	<b>80,376</b>	<b>77,767</b>	<b>82,603</b>	<b>73,033</b>	<b>66,599</b>	<b>54,580</b>	<b>53,291</b>	<b>52,764</b>	<b>33,235</b>	<b>33,313</b>	<b>33,817</b>	<b>582</b>

(a) Beginning in FY 11 position reductions are primarily associated with the privatization of services through the Office of Behavioral Health, Office of Public Health, and Office for Citizens with Developmental Disabilities.  
(b) Funding for Retirement Systems operating budgets are no longer appropriated. Figures reflect positions budgeted as reported by the systems.  
(c) Per Act 17 (HB 1) of 2016 total authorized positions of 19,483 were moved off budget. Colleges and universities do not have authorized position numbers prior to FY 11. Higher education positions prior to FY 11 are from Civil Service reports showing the number of filled full-time equivalent positions. The reduction in positions in Higher Education for FY 14 is a result of the public/private partnerships with E.A. Conway Medical Center, Huey P. Long Medical Center, and LSU Shreveport.  
(d) FY 11 is the first year all MOF & T.O. within HCSD were included in Executive Budget & General Appropriations Bill (GAB).  
(e) In FY 14 HCSD eliminated positions due to the annualization of FY 13 mid-year cuts (1,251) and the privatization of public hospitals at the end of FY 13 (4,747).  
(f) Act 2 (HB 1) of 2018 2nd ES includes the number of Other Charges positions within each Schedule #, however the numbers listed here are exclusive of those positions (1,828).  
(g) FY 16 included the creation of a new ancillary state agency, Office of State Human Capital Management, to centralize HR functions within one agency; however, this was decentralized in FY 17.

TABLE 17 Capital Outlay Appropriation (Act 29 of 2018 RS)	
Means of Finance Category	Appropriated Less Vetoed Items
<b>Cash Section</b>	
State General Fund (Direct)	\$62,951,760
Interagency Transfers	\$13,184,843
Self-Generated Revenues	\$59,922,000
<b>Statutory Dedications</b>	
Coastal Protection & Restoration Fund	\$93,000,000
Conservation Fund	\$7,500,000
Natural Resources Trust Fund	\$211,522,500
Rockefeller Wildlife Refuge Trust & Protection Fund	\$7,100,000
Russell Sage Fund #2	\$4,014,000
Shreveport Riverfront & Convention Center & Independence Stadium Fund	\$38,000
State Hwy Improvement Fund	\$25,600,000
Transportation Trust Fund - Regular	\$145,346,089
Transportation Trust Fund - Federal	\$641,559,651
<b>Total Statutory Dedications</b>	<b>\$1,135,680,240</b>
Federal Funds	\$69,341,800
Reappropriated Cash	\$1,441,932
Reappropriated Interest Earnings	\$674,960
Revenue Bonds	\$281,990,000
<b>TOTAL CASH SECTION</b>	<b>\$1,625,187,535</b>
<b>General Obligation Bond Section</b>	
Priority 1	\$654,682,000
Priority 2	\$129,470,400
Priority 3	\$0
Priority 4	\$0
Priority 5	\$1,167,894,997
<b>TOTAL GENERAL OBLIGATION BONDS</b>	<b>\$1,952,047,397</b>
<b>Bonds NRP/RBP</b>	<b>\$1,247,887</b>
<b>Act 29 of 2018 RS</b>	<b>\$3,578,482,819</b>

<b>TABLE 18</b> <b>Capital Outlay Bill</b> <b>Three-Year Comparison</b>				
	<b>Act 16 of 2016 ES2 FY 17</b>	<b>Act 4 of 2017 ES2 FY 18</b>	<b>Act 29 of 2018 RS FY 19</b>	<b>Difference FY 18 to 19</b>
<b>Cash Section</b>				
State General Fund (Direct)	\$0	\$1,500,000	\$62,951,760	\$61,451,760
Interagency Transfer	\$199,673,500	\$41,377,106	\$13,184,843	(\$28,192,263)
Self-Generated Revenues	\$71,615,000	\$48,574,970	\$59,922,000	\$11,347,030
Transportation Trust Fund	\$166,879,446	\$168,265,658	\$145,346,089	(\$22,919,569)
Other Statutory Dedication	\$205,286,862	\$273,636,057	\$348,774,500	\$75,138,443
Federal (Includes TTF-Federal)	\$679,078,494	\$700,474,670	\$710,901,451	\$10,426,781
Reappropriated Cash	\$9,355,201	\$0	\$980,832	\$980,832
Reappropriated Interest Earnings	\$217,769	\$0	\$1,136,060	\$1,136,060
Revenue Bonds	\$282,561,400	\$266,625,000	\$281,990,000	\$15,365,000
<b>TOTAL CASH SECTION</b>	<b>\$1,614,667,672</b>	<b>\$1,500,453,461</b>	<b>\$1,625,187,535</b>	<b>\$124,734,074</b>
<b>General Obligation (GO) Bond Section</b>				
Priority 1	\$1,370,000,105	\$916,584,155	\$654,682,000	(\$261,902,155)
Priority 2	\$232,163,700	\$112,874,898	\$129,470,400	\$16,595,502
Priority 3	\$0	\$0	\$0	\$0
Priority 4	\$0	\$0	\$0	\$0
Priority 5	\$1,248,347,867	\$1,234,954,285	\$1,167,894,997	(\$67,059,288)
<b>TOTAL GO BOND SECTION</b>	<b>\$2,850,511,672</b>	<b>\$2,264,413,338</b>	<b>\$1,952,047,397</b>	<b>(\$312,365,941)</b>
<b>NRP/RBP *</b>	<b>\$12,187,520</b>	<b>\$99,830</b>	<b>\$1,247,887</b>	<b>\$1,148,057</b>
<b>Total Capital Outlay Bill Less Vetoes</b>	<b>\$4,477,366,864</b>	<b>\$3,764,966,629</b>	<b>\$3,578,482,819</b>	<b>(\$186,483,810)</b>
<b>Notes:</b> The Capital Outlay Appropriations for each year above are net of items vetoed by the Governor. The Federal means of finance category includes Federal Funds and Transportation Trust Funds-Federal. *NRP (Not Requiring a Priority) is the allocation of previously sold bonds. *RBP (Reimbursement Bond Proceeds) is the appropriation of funding made available from prepayments of reimbursement bond contracts.				

Louisiana Legislative Fiscal Office

## **Section III**

# **FISCAL ACTIONS**

### **2018 LEGISLATIVE SESSIONS**

**(1st Extraordinary, Regular, 2nd Extraordinary & 3rd Extraordinary Sessions)**

Fiscal Year 2018-2019



**TABLE 19 - Actions Affecting Revenue Estimates**  
**Major State Tax, License and Fee Estimates and Estimates of Net Available State General Fund Revenue**

**2018 First Extraordinary Session**

<b>Instrument</b>	<b>Description</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
<b>SESSION ACTIONS - REVENUE</b>							
<b>Telecommunications Tax for the Deaf</b>							
Act 2 1st Ex. Session HB 27	Increases the current levy to 5¢ per line per month (from 4.5¢), and applies the new rate to the current base of land-line and wireless services. Receipts are dedicated to the Telecommunications Tax for the Deaf Fund. Effective upon governor's signature.	\$53,000	\$213,000	\$213,000	\$213,000	\$213,000	\$213,000
<b>Individual Income Tax</b>							
Act 1 1st Ex. Session HB 10	Precludes taxpayers from having to file amended returns (for tax years 2015, 2016, or 2017) in order to recognize lower federal tax liabilities and, consequently, greater state tax liabilities attributable to federal tax deduction relief for damages incurred from natural disasters. The absence of the bill is not reasonably anticipated in official revenue estimates.	No Impact	No Impact	No Impact	No Impact	No Impact	No Impact
<b>Total Adjustments To Major State Tax, License And Fee Estimates</b>		<b>\$53,000</b>	<b>\$213,000</b>	<b>\$213,000</b>	<b>\$213,000</b>	<b>\$213,000</b>	<b>\$213,000</b>
<b>SESSION ACTIONS - DEDICATIONS</b>							
<b>Telecommunications Tax for the Deaf</b>							
Act 2 1st Ex. Session HB 27	Increases the current levy to 5¢ per line per month (from 4.5¢), and applies the new rate to the current base of land-line and wireless services. Receipts are dedicated to the Telecommunications Tax for the Deaf Fund. Effective upon governor's signature.	\$53,000	\$213,000	\$213,000	\$213,000	\$213,000	\$213,000
<b>Adjustments To Deductions of Major State Tax, License, and Fee Estimates</b>		<b>\$53,000</b>	<b>\$213,000</b>	<b>\$213,000</b>	<b>\$213,000</b>	<b>\$213,000</b>	<b>\$213,000</b>
<b>TOTAL ADJUSTMENTS TO OFFICIAL NET AVAILABLE STATE GENERAL FUND-DIRECT REVENUE FORECAST</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**TABLE 19 - Actions Affecting Revenue Estimates**  
**Major State Tax, License and Fee Estimates and Estimates of Net Available State General Fund Revenue**

**2018 Regular Session**

<b>Instrument</b>	<b>Description</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
<b>SESSION ACTIONS - REVENUE</b>							
<b>Individual Income Tax</b>							
Act 91 Regular Session HB 374	Requires the waiver of deposits and filing fees that have not already been paid involving appeals to the Board of Tax Appeals in cases denied solar installation tax credits, and for the Department of Revenue to refund these costs if already paid. The estimated amount to be refunded from the general fund is \$42,900. Effective upon governor's signature.	\$0	(\$42,900)	\$0	\$0	\$0	\$0
<b>LDH Provider Fees</b>							
Act 272 Regular Session HB 783	Increases fees on emergency ground service providers to provide state match for the Medicaid Program.	\$0	\$6,100,000	\$6,100,000	\$6,100,000	\$6,100,000	\$6,100,000
<b>Total Adjustments To Major State Tax, License And Fee Estimates</b>							
		\$0	\$6,057,100	\$6,100,000	\$6,100,000	\$6,100,000	\$6,100,000
<b>SESSION ACTIONS - DEDICATIONS</b>							
<b>Medical Assistance Trust Fund (H08)</b>							
Act 272 Regular Session HB 783	Increases fees on emergency ground service providers to provide state match for the Medicaid Program.	\$0	\$6,100,000	\$6,100,000	\$6,100,000	\$6,100,000	\$6,100,000
<b>Adjustments To Dedications of Major State Tax, License, and Fee Estimates</b>							
		\$0	\$6,100,000	\$6,100,000	\$6,100,000	\$6,100,000	\$6,100,000
<b>TOTAL ADJUSTMENTS TO OFFICIAL NET AVAILABLE STATE GENERAL FUND-DIRECT REVENUE FORECAST</b>		\$0	(\$42,900)	\$0	\$0	\$0	\$0

**TABLE 19 - Actions Affecting Revenue Estimates  
Major State Tax, License and Fee Estimates and Estimates of Net Available State General Fund Revenue**

**2018 Regular Session**

<b>Instrument</b>	<b>Description</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
<b>ACT 419 STATUTORY DEDICATIONS</b>							
<b>Major Events Incentive Program Subfund (EDD) (of the Mega-Project Development Fund)</b>							
Act 689 Regular Session HB 680	Expands the potential utilization of the Subfund by adding eligible events that can be supported from the fund, but requires JLCB approval prior to executing contracts, and requires resources to be appropriated into the Subfund for disbursement from the Subfund.		No Direct Revenue Effect. Expenditure Allocation.				
<b>Waste Tire Management Fund (Q06)</b>							
Act 541 Regular Session HB 142	Increases the fee on passenger/light truck tires from \$2.00 to \$2.25 from October 1, 2018 through July 31, 2022.	\$0	INCREASE	\$1,144,000	\$1,144,000	\$1,144,000	INCREASE
<b>LA Jobs Now Fund</b>							
Act 619 Regular Session HB 144	Creates a new statutory dedication to receive appropriated resources in support of post-secondary education degree and certificate graduates in high-demand fields.		No Direct Revenue Effect. Expenditure Allocation.				
<b>Tax Commission Expense Fund (RV4)</b>							
Act 120 Regular Session HB 155	Renews an existing 0.04% fee charged by the La Tax Commission on public service assessments, and a 0.015% fee charged on assessments of insurance companies and financial institutions for the four years of FY 19 - FY 22. Existing fee revenue being renewed is \$2.52 M per year. In addition, the 0.015% fee is doubled to 0.03%. The net new fee revenue is shown in the table. Effective July 1, 2018.	\$0	\$120,000	\$120,000	\$120,000	\$120,000	\$0
<b>TOPS Income Fund</b>							
Act 583 Regular Session HB 256	Creates a new statutory dedication to receive appropriated resources in support of the TOPS Program of higher education tuition coverage.		No Direct Revenue Effect. Expenditure Allocation.				
<b>Derelict Houseboat Fund</b>							
Act 628 Regular Session HB 549	Creates a new statutory dedication to receive registration fees on non-motorized houseboats to support local government efforts to remove derelict houseboats from waterways.	\$0	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE

**TABLE 19 - Actions Affecting Revenue Estimates**  
**Major State Tax, License and Fee Estimates and Estimates of Net Available State General Fund Revenue**  
**2018 Regular Session**

Instrument	Description	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
LA Life Safety and Property Protection Trust Fund (P32)							
Act 598 Regular Session HB 653	Creates new Conveyance Device Inspector and Mechanic licensing endorsements for individuals of \$100 initial and \$50 renewal.	\$0	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
Oilfield Site Restoration Fund (N05)							
Act 105 Regular Session HB 814	Transfers financial security payments currently held in escrow to the Fund, and directs future permit fees to the Fund, as well.	\$0	\$4,500,000	INCREASE	INCREASE	INCREASE	INCREASE
Hospital Stabilization Fund (H37)							
Regular Session HCR 6	Annual provision of hospital assessments and an outpatient reimbursement rate increase. Provide state match for the Medicaid Program.	\$0	\$69,500,000	\$0	\$0	\$0	\$0
OTHER ITEMS OF INTEREST							
Various Dedications							
Act 612 Regular Session SB 400	Eliminates 34 statutory dedications and transfers their balances and future deposits to the state general fund. Eliminates 4 statutory dedications and transfers their balances and future deposits to other dedications. Reclassifies 9 statutory dedications as accounts and designates their revenue as self-generated revenue to the agencies associated with the dedications.	\$0	\$0	\$0	Effects will be based on fund balances as of FY 21.		
Total Act 419 Statutory Dedications		\$0	\$74,120,000	\$1,264,000	\$1,264,000	\$1,264,000	\$0
ACT 419 SELF-GENERATED REVENUE							
Civil Service							
Act 91 Regular Session HB 374	Requires the waiver of deposits and filing fees that have not already been paid involving appeals to the Board of Tax Appeals in cases denied solar installation tax credits, and for the Department of Revenue to refund these costs if already paid. The estimated amount to be waived from the BTA self-generated revenue is \$44,700. Effective upon governor's signature.	\$0	(\$44,700)	\$0	\$0	\$0	\$0

**TABLE 19 - Actions Affecting Revenue Estimates**  
**Major State Tax, License and Fee Estimates and Estimates of Net Available State General Fund Revenue**  
**2018 Regular Session**

<b>Instrument</b>	<b>Description</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
<b>Public Safety</b>							
Act 543 Regular Session HB 286	Authorizes an additional \$12.50 fee for 2-page crash reports.	\$0	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
Act 240 Regular Session SB 331	Changes the renewal frequency of mobility impaired persons' automobile hang tags from 4 years to 10 years, and increases the issuance fee from \$3 to \$7.50.	\$0	\$275,000	\$255,000	\$253,000	\$261,000	(\$174,000)
Act 211 Regular Session HB 532	Authorizes additional license fees associated with fireworks sales and displays.	\$0	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
<b>Department of Health</b>							
Act 324 Regular Session HB 539	Authorizes an additional fee up to \$7,500 for health care facilities seeking expedited licensing.	\$0	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
<b>Department of Health - Office of Public Health</b>							
Act 9 Regular Session HB 325	Requires annual permit fees for dairy farms (\$90), dairy plants (\$300), and milk container manufacturing plants (\$300).	\$0	\$55,740	\$55,740	\$55,740	\$55,740	\$55,740
<b>Wildlife &amp; Fisheries</b>							
Act 41 Regular Session HB 4	Authorizes an additional \$2 fee for saltwater fishing licenses through FY 22.	\$0	\$476,000	\$476,000	\$476,000	\$476,000	\$0
<b>Total Act 419 Self-Generated Revenue</b>		<b>\$0</b>	<b>\$762,040</b>	<b>\$786,740</b>	<b>\$784,740</b>	<b>\$792,740</b>	<b>(\$118,260)</b>
<b>Total Act 419 Revenue</b>		<b>\$0</b>	<b>\$74,882,040</b>	<b>\$2,050,740</b>	<b>\$2,048,740</b>	<b>\$2,056,740</b>	<b>(\$118,260)</b>

**TABLE 19 - Actions Affecting Revenue Estimates**  
**Major State Tax, License and Fee Estimates and Estimates of Net Available State General Fund Revenue**  
**2018 Second Extraordinary Session**

Instrument	Description	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
<b>SESSION ACTIONS - REVENUE</b>							
<b>Individual Income Tax</b>							
Act 6 2nd Ex. Session HB 18	Continues a limitation on the tax credit available for taxes paid to other states under certain circumstances, first enacted in 2015, from FY 19 through FY 23. Also increases the state earned income tax credit from 3.5% to 5% of the federal credit amount, effective for tax periods 2019 through 2025. Effective upon governor's signature.	\$0	\$33,600,000	\$12,600,000	\$12,600,000	\$12,600,000	\$12,600,000
<b>Corporate Income Tax</b>							
Act 11 2nd Ex. Session SB 3	Provides an exception to the application filing requirements for a particular project. Allows program benefits to be paid that would not otherwise occur. Effective upon governor's signature.	\$0	\$0	\$0	(\$3,100,000)	(\$537,000)	(\$547,000)
<b>General Sales Tax</b>							
Act 5 2nd Ex. Session HB 17	Extends the definition of dealer for tax collection purposes to certain remote dealers, contingent upon a favorable U.S. Supreme Court ruling. Also extends refund provisions to eligible nonpublic schools damaged in the August 2016 flooding. Effective upon governor's signature.	\$0	Remote dealer provisions work to enhance collections by some unknown recurring amount.		Refund provisions work to reduce collections by some unknown nonrecurring amount.		
<b>Total Adjustments To Major State Tax, License And Fee Estimates</b>		\$0	\$33,600,000	\$12,600,000	\$9,500,000	\$12,063,000	\$12,053,000
<b>SESSION ACTIONS - DEDICATIONS</b>							
<b>Adjustments To Dedications of Major State Tax, License, and Fee Estimates</b>		\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL ADJUSTMENTS TO OFFICIAL NET AVAILABLE STATE GENERAL FUND-DIRECT TAX REVENUE FORECAST</b>		\$0	\$33,600,000	\$12,600,000	\$9,500,000	\$12,063,000	\$12,053,000

**TABLE 19 - Actions Affecting Revenue Estimates**  
**Major State Tax, License and Fee Estimates and Estimates of Net Available State General Fund Revenue**  
**2018 Second Extraordinary Session**

Instrument	Description	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
<b>OTHER ITEMS OF INTEREST</b>							
<b>BP Settlement Funds</b>							
Act 10 2nd Ex. Session SB 2	Allocates the FY 19 payment associated with the Deepwater Horizon litigation to the state general fund rather than the allocations provided in current law. Effective July 1, 2018.	\$0	\$53,333,333	\$0	\$0	\$0	\$0
<b>ACT 419 STATUTORY DEDICATIONS</b>							
<b>Medicaid Trust Fund for the Elderly (H19)</b>							
Act 10 2nd Ex. Session SB 2	Allocates the FY 19 payment associated with the Deepwater Horizon litigation to the state general fund rather than the allocations provided in current law; here the 45% share to the Medicaid Trust Fund for the Elderly. Effective July 1, 2018.	\$0	(\$24,000,000)	\$0	\$0	\$0	\$0
<b>Budget Stabilization Fund (Z08-2)</b>							
Act 10 2nd Ex. Session SB 2	Allocates the FY 19 payment associated with the Deepwater Horizon litigation to the state general fund rather than the allocations provided in current law; here the 45% share to the Budget Stabilization Fund. Effective July 1, 2018.	\$0	(\$24,000,000)	\$0	\$0	\$0	\$0
<b>Health Trust Fund (H20)</b>							
Act 10 2nd Ex. Session SB 2	Allocates the FY 19 payment associated with the Deepwater Horizon litigation to the state general fund rather than the allocations provided in current law; here the 10% share to the Health Trust Fund. Effective July 1, 2018. <b>Note:</b> Act 2 of 2ES made this transfer into the Health Trust Fund in Schedule 20-XXX Funds.	\$0	(\$5,333,333)	\$0	\$0	\$0	\$0
<b>Overcollections Fund (V25)</b>							
Act 10 2nd Ex. Session SB 2	Directs the treasury to transfer funds from a Revenue Dept. escrow account into the Overcollections Fund. These funds originate from a medical device sales tax settlement. Effective July 1, 2018.	\$0	\$3,221,928	\$0	\$0	\$0	\$0
<b>Total Act 419 Statutory Dedications</b>		<b>\$0</b>	<b>(\$50,111,405)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**TABLE 19 - Actions Affecting Revenue Estimates**  
**Major State Tax, License and Fee Estimates and Estimates of Net Available State General Fund**  
**Revenue**  
**2018 Third Extraordinary Session**

Instrument	Description	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
<b>SESSION ACTIONS - REVENUE</b>							
<b>General Sales Tax</b>							
Act 1 3rd Ex. Session HB 10	Continues an additional 0.45% state sales tax rate, along with a 2% tax on business utilities and suspension of various exclusions and exemptions, scheduled to expire on June 30, 2018, through FY 25. Effective July 1, 2018.	\$0	\$422,000,000	\$458,000,000	\$458,000,000	\$458,000,000	\$458,000,000
<b>Motor Vehicle Sales Tax</b>							
Act 1 3rd Ex. Session HB 10	Continues an additional 0.45% state sales tax rate, scheduled to expire on June 30, 2018, through FY 25. Effective July 1, 2018.	\$0	\$44,000,000	\$44,000,000	\$44,000,000	\$44,000,000	\$44,000,000
<b>Total Adjustments To Major State Tax, License And Fee Estimates</b>		<b>\$0</b>	<b>\$466,000,000</b>	<b>\$502,000,000</b>	<b>\$502,000,000</b>	<b>\$502,000,000</b>	<b>\$502,000,000</b>
<b>SESSION ACTIONS - DEDICATIONS</b>							
Act 1 3rd Ex. Session HB 10	The continuation of sales tax in Act 1 has the effect of continuing additional receipts of the Tourism Promotion District, through FY 25. Effective July 1, 2018.	\$0	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
<b>Adjustments To Dedications of Major State Tax, License, and Fee Estimates</b>		<b>\$0</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>
<b>TOTAL ADJUSTMENTS TO OFFICIAL NET AVAILABLE</b>							
<b>STATE GENERAL FUND-DIRECT TAX REVENUE FORECAST</b>							
		<b>\$0</b>	<b>\$463,000,000</b>	<b>\$499,000,000</b>	<b>\$499,000,000</b>	<b>\$499,000,000</b>	<b>\$499,000,000</b>



**TABLE 20 - Major Increases or Enhancements in the FY 19 Budget Compared to the FY 18 Budget**

<u>Sch. #</u>	<u>Dept.</u>	<u>Agency</u>	<u>Explanation</u>	<u>SGF</u>	<u>Total</u>	<u>T. O.</u>
01 - 103	Executive	Mental Health Advocacy Services	Provides funding from the statutorily dedicated Indigent Parent Representation Program Fund for new staffing at the Livingston Parish office (21st JDC), adding an additional attorney (1) and administrative assistant 2 (1) positions. The number of Child in Need of Care (CINC) cases have increased sharply over the past 3 years in the 21st JDC, from 426 children in FY 15 to 610 in FY 17. The attorney position will be utilized to lower the caseload of existing attorneys, which currently exceeds national standards. The administrative assistant will provide office support to the attorneys working in the 21st JDC. The Livingston Office currently does not have an administrative support staff person and attorneys are handling routine clerical and office functions in addition to overseeing assigned caseloads.	\$0	\$115,230	2
01 - 107	Executive	Division of Administration	Provides funding (\$4,557,000 SGF and \$3,349,649 Statutory Dedications from the Overcollections Fund) for the FY 19 phased completion of the LaGov ERP, which will continue through FY 21. The following agencies will be brought onto the LaGov ERP utilizing this funding: Public Safety Services, Corrections Services, Department of Military Affairs, Department of Revenue, Special Schools & Commissions and the Office of Student Financial Assistance. The LaGov ERP will require additional appropriations of approximately \$19 M spread over FYs 20 and 21 to complete full implementation of executive branch departments (excluding higher education).	\$4,557,000	\$7,906,649	0
01 - 109	Executive	Coastal Protection & Restoration Authority	Increases funding from the statutorily dedicated Coastal Protection Restoration Fund and adds 10 positions for financial services, outreach and engagement, engineering, project management, and operations. <b>Engineering (\$136,479)</b> includes an Engineer 6 position associated with planning, designing, and construction of Deep Water Horizon projects. <b>Project Management (\$271,637)</b> includes an Engineer 6 and Coastal Resources Scientist Manager to help lead the implementation of all restoration and flood protection projects administered by CPRA; there are over 30 new large scale restoration projects that have been targeted for development. <b>Operations (\$223,246)</b> includes 2 Engineer 4 positions to provide oversight for the design, construction, extension, improvement, repair, and regulation of Hurricane Protection & Flood Control Projects in the coastal area. Over the past 3 years, these activities have increased to include inspection of additional levees, new floodgates, and new pump stations. <b>Financial Services (\$278,666)</b> includes 2 Accountant 3 positions and a Coastal Resources Program Specialist (CRPS) to manage the increase in workload associated with the additional projects including invoices and contracts. <b>Outreach &amp; Engagement (\$172,531)</b> includes a CRPS position and a Public Information Officer 3 to establish strategic, consistent, and coordinated outreach to promote CPRA's Master Plan projects, programs, and initiatives.	\$0	\$1,082,559	10
01 - 111	Executive	Homeland Security & Emergency Prep	ADMINISTRATIVE - Adds 2 authorized unclassified positions and provides funding for Individual Assistance Officers. The new positions will serve as liaisons between FEMA and the state regarding the federal Individuals and Households Program (IHP), including Housing Assistance and Other Needs Assistance.	\$145,759	\$145,759	2
01 - 111	Executive	Homeland Security & Emergency Prep	ADMINISTRATIVE - Provides funding for: replacement of 137 STR 3000 repeaters for the LA Wireless Information Network (LWIN) system (\$3,175,412); conversion of 4 state-owned deployable trailers to 9 channel repeater packages in order to increase capacity (\$905,488); and to purchase 50 Talkgroup licenses, 100 WAVE mobile communicator Android and iOS licenses, and one WAVE server (\$631,098).	\$4,711,998	\$4,711,998	0
01 - 111	Executive	Homeland Security & Emergency Prep	ADMINISTRATIVE - Increases budget authority from SGF to support non-federally declared emergency events (damage assessments and rental response equipment) and Statutory Dedications (State Emergency Response Fund) to provide a base-level funding for potential emergency responses.	\$25,000	\$1,025,000	0
01 - 112	Executive	Department of Military Affairs	Increases IAT budget authority to receive funding from the Division of Administration (DOA), Community Development Block Grant (CDPG) program to the Military Affairs Program for the maintenance of facilities.	\$0	\$1,301,005	0

**TABLE 20 - Major Increases or Enhancements in the FY 19 Budget Compared to the FY 18 Budget**

<u>Sch. #</u>	<u>Dept.</u>	<u>Agency</u>	<u>Explanation</u>	<u>SGF</u>	<u>Total</u>	<u>T.O.</u>
01 - 112	Executive	Department of Military Affairs	Provides increased funding to provide for market rate adjustments for authorized unclassified personnel. LA Constitution Article X Section 2(A)(8) places all Department of Military Affairs personnel in the unclassified service, however the department has implemented a structured pay system for employees similar to that adopted for classified employees. This increase provides the market rate adjustment for those employees paid according to the structured pay scale.	\$1,022,382	\$1,022,382	0
01 - 116	Executive	LA Public Defender Board	Increases funding from the statutorily dedicated LA Public Defender Fund (source of funding is SGF) 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. LPDB projects that there are 96 inmates, called Miller clients, requiring representation as district attorneys have decided to seek new, life-without-parole sentences. This adjustment will fund representation for approximately 20 Miller clients in FY 19. The total appropriation from the LA Public Defender Fund is \$34.6 M in FY 19.	\$0	\$1,340,000	0
01 - 124	Executive	LA Stadium & Exposition District	Provides funding for energy efficiency projects at sports facilities. The revenue sources associated with the proposed expenditures are derived from SGR and Statutory Dedications (New Orleans Sports Franchise Fund - \$300,000, Sports Facility Assistance Fund - \$29,806, and New Orleans Sports Franchise Assistance Fund - \$17,123).	\$0	\$1,196,751	0
<b>Major Increases or Enhancements for Executive</b>				<b>\$10,462,139</b>	<b>\$19,847,333</b>	<b>14</b>
03 -	Veterans Affairs	Department Wide	Increases budget authority (\$351,847 SGR and \$242,513 Federal) associated with the decentralization of pharmacy operations from the Southeast LA Veterans Home. Each veteran's home will now operate an in-house pharmacy and receive direct federal reimbursement.  Northeast \$100,000 Southwest \$159,671 Northwest \$334,689	\$0	\$594,360	0
03 -	Veterans Affairs	Department Wide	Increases budget authority (\$305,159 SGR, \$374,584 Federal) and 11 T.O. associated with additional nursing staff to assist with growing acute needs of the aging resident population, including licensed nurse practitioners (LPN), certified nursing assistants (CNA), a wound care certified registered nurse (RN), and a custodian.  Southwest (1 LPN, 4 CNA's) \$131,062 Northwest (2 CNA's) \$84,570 Southeast (1 RN, 2 CNA's, 1 custodian) \$464,111	\$0	\$679,743	11
03 -	Veterans Affairs	Department Wide	Increases federal funding at Southwest (\$302,036), Northwest (\$46,570), and Southeast (\$159,547) for other compensation expenses for temporary nurses and assistants to fill in when employees are out for extended periods of time in order to meet the required minimum number of direct care hours.	\$0	\$508,153	0
<b>Major Increases or Enhancements for Veterans Affairs</b>				<b>\$0</b>	<b>\$1,782,256</b>	<b>11</b>
04A - 139	State	Secretary of State	Provides funding for the state's portion (50%) of salaries and related benefits for 6 additional Registrar of Voter positions across 5 parishes. There will be 1 new position in each of the following parishes due to parish growth: East Baton Rouge, St. Landry, Lafayette, and St. Martin. Calcasieu Parish will have 2 additional positions due to a new office opening in Sulphur. The number of authorized Registrar of Voter positions and associated salaries is established pursuant to R.S. 18:59, which further requires the state to pay one-half of the salaries.	\$166,250	\$166,250	0
04A - 139	State	Secretary of State	Provides additional funding for election expenditures in FY 19. The total estimated cost for FY 19 elections is approximately \$17.3 M, and will consist of statewide elections in the fall with municipal primary and general elections in the spring.	\$1,623,436	\$1,623,436	0

**TABLE 20 - Major Increases or Enhancements in the FY 19 Budget Compared to the FY 18 Budget**

<u>Sch. #</u>	<u>Dept.</u>	<u>Agency</u>	<u>Explanation</u>	<u>SGF</u>	<u>Total</u>	<u>T. O.</u>
04A - 139	State	Secretary of State	<b>Supplemental appropriation</b> contained in Section 19.B of Act 2 of the 2018 3rd ES, contingent on the recognition of revenues by the REC, provides funding for statutorily required step increases for the Registrars of Voters subject to approval by the JLCB. LA R.S. 18:55 and 18:59 provide for the funding requirements of the step increases for the Registrars of Voters.	\$480,000	\$480,000	0
04A - 139	State	Secretary of State	Provides \$3 M SGF and \$5.9 M Statutory Dedications funding from the Help Louisiana Vote Fund for the department to replace outdated voting equipment and software. The department anticipates two phases for acquisitions; Phase 1 includes replacing early voting equipment and software while Phase 2 includes replacing election day equipment and software. Based on bids received as of 8/15/18, acquisition costs are estimated to be \$67.9 M with \$27.4 M in maintenance costs in the out years for a total \$95 M over a 10-year period. See <i>Section IV Budgetary Overviews for additional information</i> .	\$3,000,000	\$8,889,487	0
<b>Major Increases or Enhancements for State</b>				<b>\$5,269,686</b>	<b>\$11,159,173</b>	<b>0</b>
04B - 141	Justice	Attorney General	Provides funding from the statutorily dedicated Louisiana Fund to the Civil Law Program for hardware and software for tobacco tax stamp data. Funds will be used to upgrade existing LA tax stamp and stamping machines located at licensed wholesale facilities by adding hardware and software that will capture data specific to the tax stamp identification, cigarette brand, date of sale, and purchaser.	\$0	\$1,566,800	0
<b>Major Increases or Enhancements for Justice</b>				<b>\$0</b>	<b>\$1,566,800</b>	<b>0</b>
04F - 160	Agriculture & Forestry	Agriculture & Forestry	Provides funding from the statutorily dedicated LA Agricultural Finance Authority Fund (\$104,580), Pesticide Fund (\$9,960), and Petroleum Products Fund (\$9,960) for the replacement of 25 vehicles exceeding 150,000 miles with leased vehicles.  \$19,920 Management & Finance (4) \$9,960 Agricultural & Environmental Science (2) \$19,920 Animal Health & Food Safety (4) \$9,960 Agro-Consumer Services (2) \$54,780 Forestry (11) \$9,960 Soil & Water Conservation (2)	\$0	\$124,500	0
04F - 160	Agriculture & Forestry	Agriculture & Forestry	Increases funding from the statutorily dedicated Structural Pest Control Commission Fund to facilitate a statewide Farm Pesticide Hazardous Waste Pick-up Day. The event will be held in several locations throughout the state and in conjunction with the Department of Environmental Quality (DEQ). An outside 3rd party will be contracted to collect and dispose of this waste. A similar event was held in 1996 which ended up collecting 200 tons of hazardous ingredients. The Structural Pest Control Commission Fund derives its revenue from fees and self-generated sources.	\$0	\$300,000	0
04F - 160	Agriculture & Forestry	Agriculture & Forestry	Increases funding from the statutorily dedicated Feed & Fertilizer Fund for increased testing and analysis of animal feeds in the Animal Health & Food Safety Program (\$210,000) and fertilizers in the Agricultural & Environmental Sciences Program (\$290,000). The increased testing and analysis will generate the additional revenue to fund the expanded activity. The Feed & Fertilizer Fund derives its revenue from fees and self-generated sources.	\$0	\$500,000	0
04F - 160	Agriculture & Forestry	Agriculture & Forestry	Provides funding from the statutorily dedicated LA Agricultural Finance Authority Fund (LAFA) (\$472,321) and the Pesticide Fund (\$10,033) in the Management & Finance Program for maintenance and repairs on Department of Agriculture & Forestry facilities throughout the State, including installation of a sewage system at Indian Creek State Park. The LA Agricultural Finance Authority Fund derives its revenue from an annual \$12 M deposit from net slot machine proceeds.	\$0	\$482,354	0

**TABLE 20 - Major Increases or Enhancements in the FY 19 Budget Compared to the FY 18 Budget**

<u>Sch. #</u>	<u>Dept.</u>	<u>Agency</u>	<u>Explanation</u>	<u>SGF</u>	<u>Total</u>	<u>T.O.</u>
04F - 160	Agriculture & Forestry	Agriculture & Forestry	Increase SGR and provides seven (7) positions for the regulation of the production of medical marijuana in LA. These additional positions will include agricultural specialists for inspections at the two production facilities; administrative program specialists for the licensing of producers, investors, and key personnel; and laboratory personnel for the testing of medical marijuana. Additional budget authority is included for the additional legal and auditing expenditures associated with the regulation of this program.	\$0	\$1,374,933	7
<b>Major Increases or Enhancements for Agriculture &amp; Forestry</b>						
04G - 165	Insurance	Commissioner of Insurance	Increases SGR budget authority to carry out multiple market conduct examinations. The LA Department of Insurance (LDI) intends to use the resources to contract with a 3rd party to complete the market conduct examination process. For reference, LDI collects SGR via various application and license fees associated with regulation of the insurance industry.	\$0	\$2,781,787	7
<b>Major Increases or Enhancements for Insurance</b>						
05 - 252	Economic Development	Business Development	Business Development - Increase in revenues corresponding with the creation of the statutorily dedicated LA Entertainment Development Fund pursuant to Act 223 of the 2017 Regular Session. The fund's purpose is for education development initiatives, matching grants for LA filmmakers, and a deal closing fund. The fund receives revenues via 75% of the proceeds from a 2% fee imposed on the transfer of motion picture production tax credits. The funding authority is in anticipation of fees being collected in FY 19.	\$0	\$2,700,000	0
<b>Major Increases or Enhancements for Economic Development</b>						
06 - 261	Culture, Recreation & Tourism	Office of the Secretary	Provides increased funding in the Office of Management & Finance for positions in fiscal and human resources that support the entire department as well as the Office of the Lieutenant Governor.	\$1,650,000	\$1,650,000	0
06 - 265	Culture, Recreation & Tourism	Cultural Development	Provides additional SGR budget authority to the Historical Preservation Office as a result of an increase in its workload activity. A fee is charged by the LA Division of Historic (LDHP) Preservation to process applications related to the rehabilitation of historic structures. Commercial and residential property owners claiming a tax credit for rehabilitation costs must be reviewed by LDHP to ensure that costs are eligible and in accordance with the U.S. Department of the Interior's standards. The fee structure is based on a graduated scale from \$250 to \$5,000 per application for qualified rehabilitation expenditures (QREs). The funds will be used for expenditures associated with maintenance costs of the customer/project database, additional user licenses, software upgrades, staff training, site visits, fleet maintenance, service maintenance, and other miscellaneous operating costs.	\$0	\$338,842	0
<b>Major Increases or Enhancements for Culture, Recreation &amp; Tourism</b>						
07 - 276	Transportation & Development	Department Wide	Provides for consolidation of statewide topographic mapping functions and governmental services under DOTD operations. The overall recommendation includes appropriations to multiple agencies (see below) for a total statewide increase of \$4.1 M (including \$1.1 SGF, \$2.02 M IAT, \$39,746 SGR, \$795,599 Statutory Dedications and \$111,687 Federal) and 2 positions. Removing the double-counted IAT from the overall increase, participating agencies were provided with approximately \$2 M to transfer to DOTD for statewide topographic mapping expenditures. DOTD's projected expenditures for topographic mapping services in FY 19 total approximately \$3.3 M including existing base funding. The positions added are a pilot and IT GIS Support Analyst. Agencies utilizing the consolidated mapping services include: Division of Administration, Office of Community Development, Coastal Protection & Restoration Authority, Governor's Office of Homeland Security & Emergency Preparedness, Military Affairs, Agriculture & Forestry, Economic Development, Culture Recreation & Tourism, Office of State Police, LA Department of Health, Children & Family Services, Natural Resources, Environmental Quality, Wildlife & Fisheries, and Education.	\$0	\$2,044,961	2
				<b>\$1,650,000</b>	<b>\$1,988,842</b>	<b>0</b>

**TABLE 20 - Major Increases or Enhancements in the FY 19 Budget Compared to the FY 18 Budget**

<u>Sch. #</u>	<u>Dept.</u>	<u>Agency</u>	<u>Explanation</u>	<u>SGF</u>	<u>Total</u>	<u>T. O.</u>
07 - 276	Transportation & Development	Engineering & Operations	Increases IAT budget authority related to a transfer from the Department of Environmental Quality to replace heavy-duty trucks. The funding is available from DEQ as a result of the Volkswagen Clean Air Act Civil Settlement. DOTD will replace aged, heavy equipment with newer equipment that output lower emissions. DOTD reports that it will replace approximately 59 vehicles (30 dump trucks, 3 truck tractors, 16 stake body trucks, 1 wrecker, 1 derrick digger truck, 4 sign service trucks and 4 bucket trucks) at a total cost of approximately \$6,075,000 over the course of a two-year settlement agreement.	\$0	\$4,310,846	0
<b>Major Increases or Enhancements for Transportation &amp; Development</b>						
08A - 400	DPSC Corrections Services	Administration	Provides partial funding for a Correctional Security Officer pay raise across the department. Corrections Services reports the total cost of the pay raise is \$9.4 M.	\$0	\$6,355,807	2
<b>Supplemental appropriation</b> contained in Section 19.B of Act 2 of the 2018 3rd ES, contingent on the recognition of additional revenues by the REC, would provide the additional \$4 M balance necessary to fully fund the pay raise subject to approval by the JLCB.						
08A - 400	DPSC Corrections Services	Administration	<b>Supplemental appropriation</b> contained in Section 19.B of Act 2 of the 2018 3rd ES, contingent on the recognition of additional revenues by the REC, would provide additional funding for personal services, acquisitions and major repairs department wide subject to the approval of JLCB.  <b>Note:</b> The department has reported that it is underfunded by \$28.9 M SGF for FY 19 for items such as: \$8.4 M for acquisitions and major repairs department wide of which \$2.4 M was via LEAF purchases; \$5.2 M for overtime; \$3 M for offsite offender medical; and \$1.4 M for an increase for retirees group (health) insurance just to name a few. The LFO assumes this \$12.29 M SGF restoration will be applied against these unmet needs but the allocation has not yet been determined.	\$12,290,000	\$12,290,000	0
08A - 408	DPSC Corrections Services	Allen Correctional Center	Provides SGR funding along with a corresponding net increase of 150 positions for Allen to operate as a state facility. The source of the SGR is canteen sales (\$959,560) and telephone commissions (\$102,033). The revenue projections are based on the average annual amount per offender spent at canteens in other facilities. It is estimated that 920 offenders will each expend approximately \$1,043 annually at the canteen. <b>Note:</b> The increase of \$1,061,593 SGR was partially offset by a reduction of \$247,710 SGF, for a total MOF increase of \$813,883.	\$0	\$813,883	150
08A - 408	DPSC Corrections Services	Allen Correctional Center	Provides enhanced funding for replacement acquisitions and major repairs at Allen Correctional subsequent to the state taking over operations after the previous private contractors executed its contractual out-clause to cease provision of services.	\$1,022,000	\$1,022,000	0
08A - 415	DPSC Corrections Services	Adult Probation & Parole	Provides funding (\$885,093 SGF, \$750,000 SGR, and \$960,000 Statutory Dedication – Adult Probation & Parole Officer Retirement Fund) for a pay increase for Probation & Parole Agents.	\$885,093	\$2,595,093	0
<b>Major Increases or Enhancements for DPSC Corrections Services</b>						
08B - 419	DPSC Public Safety Services	State Police	Provides SGR funding for a 3% pay increase for state troopers per the pay plan that was adopted in FY 16.  \$1,691,503 Traffic \$342,481 Criminal \$285,125 Operational \$232,784 Gaming	\$0	\$2,551,893	0
				<b>\$19,597,093</b>	<b>\$22,120,976</b>	<b>150</b>

**TABLE 20 - Major Increases or Enhancements in the FY 19 Budget Compared to the FY 18 Budget**

<u>Sch. #</u>	<u>Dept.</u>	<u>Agency</u>	<u>Explanation</u>	<u>SGF</u>	<u>Total</u>	<u>T.O.</u>
08B - 419	DPSC Public Safety Services	State Police	Provides SGR funding for the annualization of a 3% pay increase for state troopers provided during FY 18 per the pay plan that was adopted in FY 16.  \$804,406 Traffic \$163,057 Criminal \$135,763 Operational \$110,699 Gaming	\$0	\$1,213,925	0
08B - 419	DPSC Public Safety Services	State Police	Increases funding from the statutorily dedicated Oil Spill Contingency Fund within the LA Oil Spill Coordinator's Office for 3 additional positions needed to respond to oil spill incidents, work on Natural Resource Damage Assessment (NRDA) cases, and develop and implement the compensation schedule. The positions include an environmental scientist, a biologist, and a coastal resource scientist. Funding for the Oil Spill Contingency Fund is derived from fees, fines and penalties.	\$0	\$316,185	3
08B - 419	DPSC Public Safety Services	State Police	Provides funding from the statutorily dedicated Natural Resource Restoration Trust Fund (NRTF) to the Louisiana Oil Spill Coordinator's Office (LOSCO) in the Traffic Enforcement Program to reimburse the Coastal Protection & Restoration Authority (CPRA) for expenditures related to the Lost Lake marsh restoration project in the Terrebonne Basin.	\$0	\$1,200,000	0
<b>Major Increases or Enhancements for DPSC Public Safety Services</b>						
08C - 403	DPSC Youth Services	Juvenile Justice	<b>Supplemental appropriation</b> contained in Section 19.B of Act 2 of the 2018 3rd ES, contingent on the recognition of additional revenues by the REC, would provide funding for the following initiatives subject to approval by the JLCB:  <b>\$8 M</b> – Provides additional funding to enable full operational capacity of the Acadiana Center for Youth, including full staffing and opening of all 6 dormitories during FY 19. <b>\$2 M</b> – Raise the Age, utilized by the Probation & Parole and Contract Services programs to prepare for transitioning 17 year olds into the Juvenile Justice system during FY 19. <b>\$800,000</b> – Provides funding for major repairs and replacement of equipment in existing facilities statewide.	\$10,800,000	\$10,800,000	0
08C - 403	DPSC Youth Services	Juvenile Justice	Provides partial funding for the Acadiana Center for Youth. OJJ is working through scenarios associated with partial funding in hopes of having the facility operational (2 to 3 dorms only) in April 2019.	\$4,000,000	\$4,000,000	0
<b>Major Increases or Enhancements for DPSC Youth Services</b>						
09 - 300	Health	Jefferson Parish Human Services Authority	Increases SGR associated with client services for the Jefferson Parish Human Services Authority's (JPHSA) health centers. The JPHSA reports a trend of clients needing more acute behavioral health services, resulting in more billable visits and services. Furthermore, the community-based Family Functional Therapy-Child Welfare Program will bill for a full year after opening mid-FY 18.	\$0	\$150,000	0
09 - 305	Health	Medical Vendor Administration	Provides additional funding for contract costs to modernize the provider enrollment functions of the current Medicaid Management Information System (MMIS). The source of federal funds (\$1,889,647) is Medicaid Administration match (50% state, 50% federal). Funding will be used towards the Provider Management module (for provider enrollment practices). Information provided by LDH indicates this module will be the first transitioned away from the current contractor (Molina) to the new statewide Enterprise Architecture, anticipated to implement November 2018. The Provider Management module is being procured as Software as a Service (SaaS), which includes provider enrollment and credentialing. Implementation of this module will reduce scope of the Molina contract resulting in a decrease of \$72,500 per month starting in November 2018.	\$1,889,648	\$3,779,295	0

TABLE 20 - Major Increases or Enhancements in the FY 19 Budget Compared to the FY 18 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
09 - 306	Health	Medical Vendor Payments	Provides funding for Medicare Part A and Part B premiums. The source of federal funding (\$3,307,290) is Title 19 federal financial participation. The net increase adjustment is for a projected increase in enrollees and monthly premiums for Part A (hospital insurance), and a projected increase in Part B (medical) cost due to additional enrollees.  Part A premium to increase from \$421 to \$436 (FY 19); monthly enrollment increase from 8,715 to 8,819 Part B monthly enrollment projected to increase from 181,762 to 184,912 in FY 19  \$336,119,594 - FY 18 EOB \$341,233,696 - FY 19 Projected Cost for Medicare premiums <u>\$5,114,102</u>	\$1,806,812	\$5,114,102	0
09 - 306	Health	Medical Vendor Payments	Increases funding for projected pharmacy growth in fee-for-service Medicaid. The source of federal funds (\$6,065,603) is Title 19 federal financial participation. Additional funding is based on national trend prescription drug growth formula (6.3% + 1.12% for increased enrollment).  \$99,866,230 - FY 18 FFS pharmacy expenditures (EOB)  \$7,410,074 - FY 19 FFS expenditure growth (based on national growth formula) <u>\$1,914,836</u> - Projected Rebate offset <b>\$9,324,910</b>  <b>Note: The \$1.9 M in additional funds requested in rebate offsets is based on a projected decrease in both supplemental (state negotiated) rebates and federal rebates for FY 19.</b>	\$3,259,307	\$9,324,910	0
09 - 306	Health	Medical Vendor Payments	Provides additional funding (\$2,068,676 SGF, \$287,253 Statutory Deductions and \$6,162,930 Federal) for capitation rate increases in FY 19 for individuals covered under the Dental PAHP Program. The source of federal funding is Title 19 federal financial participation. \$8.5 M is added for dental managed care premium payments. This adjustment is based on a projected 3% increase in trend (utilization and inflation on services), reimbursing the dental plans in the premium rates, in the amount of a federal health insurance provider tax (authorized under the ACA), and projected enrollment growth (approximately 33,000 in FY 19, primarily expansion group). <b>Notes:</b> Statewide average PMPM rates assumed in the FY 19 budget are \$2.56 (expansion population PMPM) and \$12.40 (non expansion PMPM). The FY 19 Medicaid budget assumes a June dental PMPM checkwrite (\$14.6 M) will be pushed into FY 20.  \$170,961,885 - FY 18 EOB \$5,004,541 - FY 19 budget increase for ACA Health Insurance provider tax reimbursement \$1,706,087 - FY 19 budget increase for 3% trend/utilization adjustment <u>\$1,808,231</u> - FY 19 budget increase for projected enrollment growth <b>\$8,518,859 - Total FY 19 adjustment</b> \$179,480,744 - FY 19 projected expenditures for Dental managed care	\$2,068,676	\$8,518,859	0
09 - 306	Health	Medical Vendor Payments	Annualizes funding of 60 Community Choice Waiver slots being added to FY 18, and provides additional funding for 223 new slots phased in during FY 19. The source of federal funding (\$2,652,044) is Title 19 federal financial participation.  \$110,702,502 - FY 18 EOB <b>\$4,100,956 - FY 19 Adjustment</b> \$114,803,458 - FY 19 Projected Expenditures  Average monthly cost for Community Choices waiver services is approximately \$2,120, and an additional \$484 monthly for acute related costs.	\$1,448,912	\$4,100,956	0

**TABLE 20 - Major Increases or Enhancements in the FY 19 Budget Compared to the FY 18 Budget**

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.																																				
09 - 306	Health	Medical Vendor Payments	Annualizes funding for 627 waiver slots phased in during FY 18. The source of federal funding (\$8,862,973) is Title 19 federal financial participation. Funding will be for costs of individuals placed into the most appropriate waiver, which includes the New Opportunities Waiver (NOW), Children's Choice Waiver, Residential Options Waiver, and Supports Waiver. The LFO did not receive supporting documentation that reflects the projected phase in of slots by waiver and average cost per waiver.	\$4,841,949	\$13,704,922	0																																				
09 - 306	Health	Medical Vendor Payments	Provides additional funding for Federal Qualified Health Centers (FQHC's) in FY 19. The source of federal funding is Title 19 federal financial participation. FQHC's provide comprehensive primary care services in certain areas that the federal government considers medically underserved. The increased funding represents 3 separate adjustments associated with projected Medicaid claims spending for FY 19.  \$1,755,778 - Annualization for 13 clinics enrolled in FY 18 \$4,510,381 - Phase in of 20 new clinics in FY 19 \$1,072,093 - Medicare Economic Index (MEI) adjustment (1.2% growth on total FQHC payments) <b>\$7,338,252</b>	\$2,592,604	\$7,338,252	0																																				
09 - 306	Health	Medical Vendor Payments	<b>Note:</b> FQHC's receive an all inclusive prospective rate per visit/encounter, which includes an annual MEI adjustment to the rate. The MEI is a measure of physician practice cost inflation.  Annualizes costs associated with 79 new enrollees added in FY 18 to the Program for the All Inclusive Care for the Elderly (PACE) at the Baton Rouge, New Orleans, and Lafayette sites. The source of federal funding (\$975,037) is Title 19 federal financial participation. PACE programs are a long-term model of care that provide an alternative to nursing facility care. The PACE Program serves individuals 55 and older that meet both SSI disability criteria and Medicaid financial criteria (meet the criteria for admission into a nursing home).  \$19,123,790 - FY 18 projected expenditures \$20,631,502 - FY 19 projected expenditures <b>\$1,507,712</b>	\$532,675	\$1,507,712	0																																				
09 - 306	Health	Medical Vendor Payments	Increases per diem rates for small rural hospitals in FY 19. The source of federal funding (\$1,814,296) is Title 19 federal financial participation. The budget increase is based on the following assumptions and calculations.  <table><tr><th></th><th>Avg of Prior 2 rebases</th><th>X Paid Days</th><th>Annual Amount</th><th>60 day lag</th><th>FY 19 Impact</th></tr><tr><td>Acute (FFS)</td><td>\$74</td><td>4,397</td><td>\$326,499</td><td>\$53,671.11</td><td>\$272,828</td></tr><tr><td>Acute (Man. Care)</td><td>\$74</td><td>54,153</td><td>\$4,021,131</td><td>\$661,007.84</td><td>\$3,360,123</td></tr><tr><td>Psych Unit (FFS)</td><td>(\$46)</td><td>847</td><td>(\$38,572)</td><td>(\$6,340.67)</td><td>(\$32,232)</td></tr><tr><td>Psych Unit (Man. Care)</td><td>(\$46)</td><td>20,898</td><td>(\$951,695)</td><td>(\$156,443.00)</td><td>(\$795,252)</td></tr><tr><td></td><td></td><td></td><td><b>\$3,357,363</b></td><td><b>\$551,895</b></td><td><b>\$2,805,468</b></td></tr></table>		Avg of Prior 2 rebases	X Paid Days	Annual Amount	60 day lag	FY 19 Impact	Acute (FFS)	\$74	4,397	\$326,499	\$53,671.11	\$272,828	Acute (Man. Care)	\$74	54,153	\$4,021,131	\$661,007.84	\$3,360,123	Psych Unit (FFS)	(\$46)	847	(\$38,572)	(\$6,340.67)	(\$32,232)	Psych Unit (Man. Care)	(\$46)	20,898	(\$951,695)	(\$156,443.00)	(\$795,252)				<b>\$3,357,363</b>	<b>\$551,895</b>	<b>\$2,805,468</b>	\$991,172	\$2,805,468	0
	Avg of Prior 2 rebases	X Paid Days	Annual Amount	60 day lag	FY 19 Impact																																					
Acute (FFS)	\$74	4,397	\$326,499	\$53,671.11	\$272,828																																					
Acute (Man. Care)	\$74	54,153	\$4,021,131	\$661,007.84	\$3,360,123																																					
Psych Unit (FFS)	(\$46)	847	(\$38,572)	(\$6,340.67)	(\$32,232)																																					
Psych Unit (Man. Care)	(\$46)	20,898	(\$951,695)	(\$156,443.00)	(\$795,252)																																					
			<b>\$3,357,363</b>	<b>\$551,895</b>	<b>\$2,805,468</b>																																					
09 - 306	Health	Medical Vendor Payments	Funding for Severe Combined Immunodeficiency Screening (SCIDS) testing. The source of federal funding (\$148,572) is Title 19 federal financial participation. SCID testing is a Medicaid reimbursable test performed on newborns, which can identify children with certain immune deficiencies.	\$81,166	\$229,738	0																																				



**TABLE 20 - Major Increases or Enhancements in the FY 19 Budget Compared to the FY 18 Budget**

<u>Sch. #</u>	<u>Dept.</u>	<u>Agency</u>	<u>Explanation</u>	<u>SGF</u>	<u>Total</u>	<u>T. O.</u>
09 - 306	Health	Medical Vendor Payments	Provides additional funding for Rural Health Clinics (RHC's) in FY 19. The source of federal funds (\$3,684,750) is Title 19 federal financial participation. RHC's provide physician services, nurse practitioner services, certified midwife nurse services, clinical psychologists, and clinical social worker services. The increased funding represents 3 separate adjustments associated with a projected increase in Medicaid claims spending for FY 19.  \$1,743,669 - Annualization for 6 clinics enrolled in FY 18 \$3,084,952 - Phase in of 13 new clinics in FY 19 \$869,152 - Medicare Economic Index (MEI) adjustment (1.2% growth) <b><u>\$5,697,773</u></b>	\$2,013,023	\$5,697,773	0
<b>Note:</b> Clinics receive an all inclusive prospective rate per visit/encounter, which includes an annual MEI adjustment to the rate. The MEI is a measure of physician practice cost inflation.						
09 - 306	Health	Medical Vendor Payments	Provides additional funding (\$12.1 M Statutory Dedications and \$22,198,942 Federal) for New Opportunities Waiver slots. The source of federal funding is Title 19 federal financial participation. The source of statutorily dedicated funds is revenue from the NOW Fund. Information provided by LDH indicates funding will be used to phase in approximately 650 new slots in FY 19.	\$0	\$34,326,491	0
09 - 320	Health	Aging & Adult Services	IAT funding (\$462,528 via Federal DSH from Medicaid and \$565,312 SGF) from OBH for additional beds at Villa Feliciana Medial Complex for hospital based services for Eastern LA Mental Health System (ELMHS) clients. ELMHS intends to allocate the funds to increase the number of acute care beds by 8, from 12 to 20. These beds are for ELMHS clients that required emergency services or that have extended or terminal illnesses. The annual cost is projected as follows: \$352 per client day x 8 beds x 365 days per year = \$1,027,840.	\$0	\$1,027,840	0
09 - 320	Health	Aging & Adult Services	Funding for transition and diversion activities related to the use of nursing home facilities for persons with serious mental illness (SMI) as a result of findings reported by the Department of Justice in FY 18. Two Program Manager positions are being added to oversee the administration and management of the activities.	\$2,077,507	\$2,077,507	2
09 - 325	Health	Acadiana Area Human Services District	Increases IAT funding transferred from the Office of Behavioral Health (OBH) - Addictive Disorders Program. Included in the enhancement are Mental Health Block Grant resources (\$5,712), increased LA Partnership for Success funds (\$40,064), and enhanced Opioid State Targeted Response grant funds (\$84,198). The increase in IAT funding allows the Acadiana Area Human Services District (AAHSD) to expand services associated with substance abuse prevention and substance addiction.	\$0	\$129,974	0
09 - 326	Health	Public Health	Increases funding from the statutorily dedicated Telecommunication for the Deaf Fund due to the implementation of Act 273 of 2017 RS. Act 273 extends the tax on residential and business telephone landlines to wireless telephone service and reduces the rate from \$0.05 to \$0.045 per month per line. Monies from the tax are deposited into the Telecommunications for the Deaf Fund to provide accessibility services and technology for persons who are deaf, hard of hearing, or speech-impaired. <b>Note:</b> Approximately \$662,990 of the additional funds will also be used to replace SGF that was added in FY 18 to cover a projected shortfall in the fund.	\$0	\$2,585,223	0
09 - 330	Health	Behavioral Health	Community - Adds 1 classified position for the Community Transition & Diversion - Serious Mental Intervention (SMI) Program as a result of findings reported by the Department of Justice in FY 18. The position will serve in an administrative capacity and oversee management of the Office of Behavioral Health's transition and diversion activities for SMI patients. Salary for the position totals \$64,921 and related benefits total \$49,477.	\$114,398	\$114,398	1

**TABLE 20 - Major Increases or Enhancements in the FY 19 Budget Compared to the FY 18 Budget**

<u>Sch. #</u>	<u>Dept.</u>	<u>Agency</u>	<u>Explanation</u>	<u>SGF</u>	<u>Total</u>	<u>T. O.</u>
09 - 330	Health	Behavioral Health	Increases IAT funding derived from Title 19 payments based upon a projected increase of Pre-Admission Screening & Resident Review (PASRR) expenses incurred by the Office of Behavioral Health (OBH). A memorandum of understanding exists between OBH and the Medical Vendor Administration (MVA), with the agreement that MVA will reimburse OBH for PASRR activities at an enhanced rate of 75% Federal Financial Participation (FFP) pursuant to the Code of Federal Regulations (CFR) 433.15(b)(9). Qualifying expenses include FTE devoted to PASRR activities, as well as any equipment, software, travel expenses, contracts, and other PASRR-related expenses.	\$0	\$134,819	0
09 - 330	Health	Behavioral Health	Hospital Based Treatment - Increases funding (\$4,549,032 SGF and \$4,498,955 IAT) for the addition of 117 classified positions, as well as 52 civil intermediate and 20 Forensic Supervised Transitional Residential Aftercare (FSTRA) community beds to Phase II of the Eastern LA Mental Health System (ELMHS) expansion. Associated resources total \$9.05 M (\$4.55 M SGF, \$4.50 M IAT via Federal DSH from Medicaid). Types of personnel servicing the beds include correctional guard therapeutic personnel, pharmacy personnel, psychologists, and other clinical staff.	\$4,549,032	\$9,047,987	117
09 - 330	Health	Behavioral Health	Hospital Based Treatment - Increases funding (\$1,683,910 SGF and \$985,962 IAT) to implement a \$2/hour premium pay for Correction Guard Therapeutic (CGT) personnel, as well as Registered and Licensed Practical Nurses in the Eastern LA Mental Health System (ELMHS). Total resources associated with the premium pay are \$2.7 M (\$1.68 M SGF, \$986,000 IAT via Federal DSH from Medicaid). The premium pay is a proposed solution to recruitment and retention difficulties for both types of positions. A majority of the premium pay is for the CGT staff (\$2.42 M) with the balance (\$250,000) allocated for nursing positions.	\$1,683,910	\$2,669,872	0
09 - 330	Health	Behavioral Health	Hospital Based Treatment - Increases funding (\$3,385,850 SGF and \$2,770,242 IAT via Federal DSH from Medicaid) for the addition of 92 positions to increase Correctional Guard Therapeutic (CGT) personnel coverage in the Eastern LA Mental Health System (ELMHS). The Centers for Medicaid & Medicaid Services (CMS) cited OBH in a February 2017 audit for a lack of CGT coverage to ensure adequate safety of all patients and staff. Total salaries for 92 positions total \$4.30 M with related benefits totaling \$1.85 M. The average per-position salary totals \$46,793 with related benefits totaling \$20,121, yield an average per-position total cost of \$66,914.	\$3,385,850	\$6,156,092	92
09 - 330	Health	Behavioral Health	Hospital Based Treatment - Provides funding (\$406,096 SGF and \$332,261 IAT) to rewire information technology infrastructure and network support for the Eastern LA Mental Health System (ELMHS) client care, administrative, and administrative shop buildings. \$600,357 of this request is a one-time expenditure to rewire existing infrastructure in FY 19 with approximately \$138,000 recurring annually. Of the \$138,000 recurring expense, approximately \$120,000 is payable to the Office of Technology Services for data service to all ports, equipment support, equipment replacement, and personnel. The remaining \$18,000 is for Windows server service, personnel, data backup, software updates, and security patches.	\$406,096	\$738,357	0
09 - 330	Health	Behavioral Health	Hospital Based Treatment - Increases funding (\$275,000 SGF and \$225,000 IAT via Federal DSH from Medicaid) to fund a contract for adequate nursing coverage for all patients after a 2017 audit by the Center for Medicare & Medicaid Services (CMS) cited the Eastern LA Mental Health System (ELMHS) for lack of nursing coverage as required by CMS, the Joint Commission, and LDH Standards.	\$275,000	\$500,000	0
09 - 330	Health	Behavioral Health	Hospital Based Treatment - Provides funding (\$949,161 SGF and \$776,586 IAT via Federal DSH from Medicaid) for 24 licensed practical nurses (LPNs) for the Eastern LA Mental Health System. The Centers for Medicaid & Medicaid Services (CMS) cited OBH in a February 2017 audit for a lack of nursing coverage to ensure bedside care for all patients. Total salary expenditures are approximately \$1.21 M with related benefits totaling \$519,000. The average per-position salary is \$50,284 with average related benefits totaling \$21,622, yielding an average per position cost of \$71,906.	\$949,161	\$1,725,747	24



**TABLE 20 - Major Increases or Enhancements in the FY 19 Budget Compared to the FY 18 Budget**

<u>Sch. #</u>	<u>Dept.</u>	<u>Agency</u>	<u>Explanation</u>	<u>SGF</u>	<u>Total</u>	<u>T.O.</u>
<b>Major Increases or Enhancements for Children &amp; Family Services</b>				<b>\$15,269,304</b>	<b>\$22,746,779</b>	<b>11</b>
11 - 432	Natural Resources	Conservation	Adjusts funding from the Oil & Gas Regulatory Fund to reflect an increase in the workload for indirect administrative services provided by the Office of the Secretary consisting of budget, accounting, legal, HR, purchasing, public information and internal audit services. This adjustment was made in anticipation of additional revenue collections. However, while the FY 19 appropriation totals \$16.3 M the 12/14/17 forecast of the REC reflects only \$14.48 M. DNR has indicated the difference will be made up from a portion of the \$2.1 M fund balance.	\$0	\$1,419,849	0
11 - 434	Natural Resources	Mineral Resources	Increases IAT funding from the Department of Wildlife & Fisheries for services provided by Mineral Resources including leasing, managing, and auditing their agency leases.	\$0	\$250,000	0
<b>Major Increases or Enhancements for Natural Resources</b>				<b>\$0</b>	<b>\$1,669,849</b>	<b>0</b>
12 - 440	Revenue	Office of Revenue	Increases SGR funding to Personnel Services (Other Compensation - WAE and part-time workers) by \$1,363,691, due to an increase in projected collections.	\$0	\$1,363,691	0
<b>Major Increases or Enhancements for Revenue</b>				<b>\$0</b>	<b>\$1,363,691</b>	<b>0</b>
13 - 856	Environmental Quality	Environmental Quality	Increases funding from the statutorily dedicated Waste Tire Management Fund in accordance with the REC forecast adopted on 12/14/17. The Waste Tire Program provides payments to permitted processors for the proper disposal of collected waste tires to the authorized end use. The appropriation totals \$12 M in FY 19.	\$0	\$564,768	0
13 - 856	Environmental Quality	Environmental Quality	Provides funding from the statutorily dedicated Environmental Trust Fund. This funding is a result of the Volkswagen Clean Air Act Civil Settlement. The funds will be used throughout the state to reduce Nitrogen Oxide (NOx) emissions. DEQ plans to partner with DNR for a project which will include replacing older diesel buses in various school districts throughout the state (the districts will provide a match of 25% or 50% depending upon the type of bus). Additionally, a portion of these funds will be transferred to DOTD for the replacement of heavy duty trucks.	\$0	\$8,621,691	0
13 - 856	Environmental Quality	Environmental Quality	Provides additional funding from the statutorily dedicated Environmental Trust Fund for 4 additional positions and associated operating costs (\$398,081) for the Mobile Air Monitoring Lab (MAML); and provides \$1.5 M in the Office of Environmental Assessment as a result of a consent decree with Exxon Mobil. The department received \$1.5 M in FY 17 in order to purchase a MAML and will be acquiring a second MAML. This acquisition will be paid for with Beneficial Environmental Project money from the fund.	\$0	\$1,898,081	4
<b>Major Increases or Enhancements for Environmental Quality</b>				<b>\$0</b>	<b>\$11,084,540</b>	<b>4</b>
17 - 565	Civil Service	Board of Tax Appeals	Provides IAT (\$14,423) and SGR (\$46,555) budget authority for an additional Administrative Program Manager 2 T.O. position to assist in managing a caseload that has elevated significantly since 2015 and is anticipated to remain high. The new position will function as a Clerk of Court. LDR has agreed to bear a portion of the costs of funding the new position, which accounts for the \$14,423 in IAT.	\$0	\$60,978	1
<b>Major Increases or Enhancements for Civil Service</b>				<b>\$0</b>	<b>\$60,978</b>	<b>1</b>
19A - 600	Higher Education	LSU System	Increases SGR to LSU HSC New Orleans based on revised Student Excellence Fees revenue projections.	\$0	\$2,000,000	0
19A - 600	Higher Education	LSU System	Provides for LSU Shreveport to align budget authority with estimated revenue collections associated with increased MBA enrollment.	\$0	\$7,200,000	0

TABLE 20 - Major Increases or Enhancements in the FY 19 Budget Compared to the FY 18 Budget

<u>Sch. #</u>	<u>Dept.</u>	<u>Agency</u>	<u>Explanation</u>	<u>SGF</u>	<u>Total</u>	<u>T. O.</u>
19A - 615	Higher Education	SU System	Provides for certain institutions in the system to align budget authority with estimated revenue collections due to increases in enrollment, resource costs for bar preparation, and other fees; includes SU A&M (\$2,558,722), SU Law Center (\$456,200), and SUNO (\$541,750).	\$0	\$3,556,672	0
19A - 649	Higher Education	LCTCS System	Adjusts SGR funding throughout the entire system due to enrollment changes and reductions in excess budget authority. Adjustments are as follows:  Bossier Parish Community College (\$1,030,255) Central Louisiana Technical Community College \$353,677 Delgado Community College (\$2,499,198) L.E. Fletcher Technical Community College \$466,805 Louisiana Delta Community College \$349,249 Louisiana Technical College (\$3,118,000) Nunez Community College \$229,432 Northshore Technical Community College \$1,300,000 River Parishes Community College \$1,500,000 South Louisiana Community College \$2,475,154 Sowela Technical Community College \$400,000	\$0	\$426,864	0
19A - 671	Higher Education	Board of Regents	Provides additional funding for the Taylor Opportunity Program for Students (TOPS) as a result of increased enrollment in the program. FY 19 TOPS awards are fully funded at \$294.6 M (\$236.6 M in SGF and \$57.9 M from the statutorily dedicated TOPS Fund).	\$3,299,250	\$3,299,250	0
Major Increases or Enhancements for Higher Education						
19B - 653	Special Schools & Comm.	LA Schools for the Deaf & Visually Impaired	Increases funding for acquisitions and major repairs. Potential acquisitions and major impairs include, but are not limited to the following: repairing/replacing HVAC and air conditioning units, applying corrosion protective coating to the existing cooling tower and a protective silicone/acrylic coating over the school's roof systems; replacing a handicap school bus and passenger vans; replacing classroom and dormitory supplies; and replacing the video surveillance camera system.	\$1,040,000	\$1,040,000	0
19B - 655	Special Schools & Comm.	LA Special Education Center (LSEC)	Provides IAT funding from the LA Department of Health through Title 19 Medicaid funds. This adjustment is due to an increase of 10 residents. As of 2/1/18 LSEC's resident count was 78.	\$0	\$2,099,327	0
19B - 657	Special Schools & Comm.	LA School for Math, Science & the Arts	Provides IAT funding from the Department of Education in order to receive additional MFP monies due to an increase in students. The student count from 2/1/17 to 2/1/18 increased by approximately 30 students. The FY 19 MFP allocates approximately \$3 M to LSMSA to serve 335 students.	\$0	\$347,076	0
19B - 657	Special Schools & Comm.	LA School for Math, Science & the Arts	Provides funding for building repairs and maintenance. Potential projects include: repairing the hot water pipes in the girls dormitory; burying the chilled water pipes in the girls dormitory; and repairing the air conditioning unit in the high school building.	\$87,250	\$87,250	0
19B - 658	Special Schools & Comm.	Thrive Academy	Provides funding for an additional grade level. Thrive currently serves grades 6 -11 and will add the 12th grade for a total of 180 students in the 2018 - 2019 school year.	\$860,000	\$860,000	0
19B - 662	Special Schools & Comm.	LA Educational Television Authority	Provides funding for hardware repairs and maintenance of broadcasting equipment. Potential projects include: repairing issues at the various transmitter sites across the state and the main studio; repairing the roofs on the transmitter buildings; generator maintenance; plumbing repairs; HVAC repairs; and rebuilding transmitter pallets.	\$30,897	\$30,897	0

**TABLE 20 - Major Increases or Enhancements in the FY 19 Budget Compared to the FY 18 Budget**

<u>Sch. #</u>	<u>Dept.</u>	<u>Agency</u>	<u>Explanation</u>	<u>SGF</u>	<u>Total</u>	<u>T. O.</u>
19B - 673	Special Schools & Comm.	N. O. Center for Creative Arts	Provides funding for operating services and building maintenance. NOCCA plans to use the majority of these funds to back fill a shortage in utility payments with the balance being used to fund ongoing deferred maintenance such as repairs to leaking windows and roofs.	\$195,024	\$195,024	0
<b>Major Increases or Enhancements for Special Schools &amp; Comm.</b>				<b>\$2,213,171</b>	<b>\$4,659,574</b>	<b>0</b>
19D - 681	Education	Subgrantee Assistance	Provides increased funding for the Student Scholarship for Educational Excellence Program (SSEEP vouchers). The Executive Budget recommendation maintained funding at the FY 18 EOB of \$39,865,707. This adjustment increases FY 19 funding for the program to \$41,965,707, or approximately 5%, in order to maintain funding for approximately 6,900 students enrolled in the 2017 - 2018 school year.	\$2,100,000	\$2,100,000	0
19D - 682	Education	Recovery School District (RSD)	Increases funding in the Instruction Program for the operation of the Linwood Public Charter School. This adjustment annualizes a BA-7 request approved by the Office of Planning and Budget in December 2017. The school's request to renew its charter was denied based on its failure to meet the required minimum academic performance criteria. As approved by BESE in April 2017, the RSD will continue operating the school for the 2017-2018 school year (ending June 2018) while searching for a charter operator for the 2018-2019 school year and beyond. In the interim the RSD will provide for the operations of Linwood pursuant to a management agreement with Shreveport Charter Schools Inc.	\$0	\$2,356,685	0
19D - 682	Education	Recovery School District (RSD)	Provides funding to the RSD Instruction Program for the operation of the New Orleans Therapeutic Day Program and RSD operational costs through 11/20/18. As of 7/1/18 all RSD schools in New Orleans were transferred back to the Orleans Parish School District. This provides for additional support to complete the transition of these schools to OPSB.	\$0	\$1,250,020	0
<b>Major Increases or Enhancements for Education</b>				<b>\$2,100,000</b>	<b>\$5,706,705</b>	<b>0</b>
20 - 901	Other Requirements	State Sales Tax Deductions	Increases funding from the statutorily dedicated New Orleans Metropolitan Convention & Visitor Bureau Fund to accommodate an increase in sales tax collections recognized as recurring at the 4/12/18 REC.	\$0	\$300,000	0
20 - 901	Other Requirements	State Sales Tax Deductions	Increase in funding from the statutorily dedicated New Orleans Quality of Life Fund for code enforcement to the City of New Orleans Short Term Rental Administration. The increase is to accommodate an increase in sales tax collections recognized as recurring at the 4/12/18 REC.	\$0	\$2,300,000	0
20 - 901	Other Requirements	State Sales Tax Deductions	Increase in funding from the statutorily dedicated Lafourche Parish Association for Retarded Citizens Training & Development Fund for expenses based on an existing fund balance.	\$0	\$400,000	0
20 - 931	Other Requirements	LED Debt Service & State Commitments	SGF increase associated with a revised level of funding for current project commitments to ensure all commitments are met in FY 19.	\$16,295,956	\$16,295,956	0
20 - 977	Other Requirements	DOA Debt Service & Maintenance	Provides funding to cover the Transportation Infrastructure Finance and Innovation Act (TIFIA) loan debt obligation for the Department of Transportation and Development. These payments are related to debt service payments made by and on behalf of the Louisiana Transportation Authority and are subsequently reimbursed to the state from toll collections on LA1. The total debt payment for FY 19 totals \$8,133,983. Two remaining debt payments of \$8,010,158 and \$7,908,397 will be due in FY 20 and FY 21 respectively.	\$1,871,659	\$1,871,659	0
20 - XXX	Other Requirements	Funds	Adjustments are associated with Statutory Dedication revenues deposited into the Indigent Parent Representation Program Fund shared by the Mental Health Advocacy Service and LA Public Defender Board, the LA Public Defender Fund and DNA Testing Post-Conviction Relief for Indigents Fund in the LA Public Defender Board, Innocence Compensation Fund in LA Commission on Law Enforcement, and SGR for the Self Insurance Fund in the Office of Risk Management.	\$2,807,849	\$2,807,849	0
<b>Major Increases or Enhancements for Other Requirements</b>				<b>\$20,975,464</b>	<b>\$23,975,464</b>	<b>0</b>

TABLE 20 - Major Increases or Enhancements in the FY 19 Budget Compared to the FY 18 Budget

<u>Sch. #</u>	<u>Dept.</u>	<u>Agency</u>	<u>Explanation</u>	<u>SGF</u>	<u>Total</u>	<u>T. O.</u>
			Major Increases or Enhancements of FY 2019	\$131,519,566	\$302,658,198	439

TABLE 21 - Major Reductions in the FY 19 Budget Compared to the FY 18 Budget

<u>Sch. #</u>	<u>Dept.</u>	<u>Agency</u>	<u>Explanation</u>	<u>SGF</u>	<u>Total</u>	<u>T. O.</u>
01 -	Executive	Department Wide	Reduces funding associated with an across-the-board reduction of discretionary SGF (excluding select departments/agencies).	-\$2,000,000	-\$2,000,000	0
<b>Supplemental appropriation</b> contained in Section 19.B of Act 2 of the 2018 3rd ES, contingent on the recognition of additional revenues by the REC, would restore this \$2 M reduction subject to approval by the JLCB. The entire \$2 M reduction was applied to the Governor's Office of Homeland Security & Emergency Preparedness. See the Executive Summary section of this document for a description of significant impacts.						
01 - 100	Executive	Executive Office	Reduces funding for student workers and support staff in the community programs activity. This adjustment will eliminate 10 student positions (\$102,000) and delay hiring 3 vacant support staff positions in the Executive Office (\$241,000 total).	-\$343,000	-\$343,000	0
<b>Supplemental appropriation</b> contained in Section 19.B of Act 2 of the 2018 3rd ES, contingent on the recognition of additional revenues by the REC, would restore this reduction subject to approval by the JLCB.						
01 - 106	Executive	LA Tax Commission	Reduce SGF budget authority associated with 2 Property Tax Regulator positions. The agency intends to offset this SGF reduction with a planned fee increase on banks and insurance companies, who have been informed of and are in agreement with the fee increase. Assessments and fees paid to the Tax Commission are deposited into the statutorily dedicated Tax Commission Expense Fund. No impact on operations is expected, as the positions will not be eliminated. LFO assumes that any revenue generated by the additional fees will require recognition by the REC.	-\$104,915	-\$104,915	0
01 - 107	Executive	Division of Administration	Reduction of DOA IT projects, attrition, special project contracts, and state office building maintenance. DOA reports that this adjustment will reduce funding for hardware replacement and lengthen the timeline of the LaGov Budget Project implementation (\$812,927). With regard to attrition, this adjustment will reduce termination pay based on prior year expenditure trends (\$150,000), result in holding a position in the Commissioner's Office vacant for a full year (\$80,000) and an additional position in the Office of Finance & Support Services vacant for 4 months (\$21,902). The special project contracts adjustment will reduce funding associated with expiring legal services contracts coinciding with increased utilization of in-house attorneys as well as non-renewal of a consulting contract for operational assessment (\$200,000). This adjustment eliminates funding for maintenance costs at the Shaw Center and Old Governor's Mansion (\$866,214). The Shaw Center (performing/visual Arts and other non-profit organizations) and Old Governor's Mansion (Preserve Louisiana) are currently utilized by non-state entities and are revenue generating.	-\$2,131,043	-\$2,131,043	0
01 - 109	Executive	Coastal Protection & Restoration Authority	Decreases budget authority from Federal funds (\$13,085,317), IAT (\$833,944), SGR (\$20,000), and Statutory Dedications from the Natural Resources Restoration Trust Fund (\$5,141,195), while increasing Statutory Dedications out of the Coastal Protection Restoration Fund (\$997,246) to align expenditures with LA's Comprehensive Master Plan for a Sustainable Coast. CPRA projects are budgeted for operations, maintenance, and monitoring (OM&M) in the operating budget; funding needs can vary from year to year depending on the maintenance events planned and revenue sources tied to those projects.	\$0	-\$18,083,210	0

For several projects, the workload is anticipated to be less than in FY 18. These projects include the RESTORE Center for Excellence (\$20.8 M), NRDA Deepwater Horizon Oil Spill (\$3 M), Wildlife & Fisheries Deepwater Horizon (\$7.8 M), and the State Trustees' cost reimbursement (\$507 K). The Houma Navigation Canal Deepening & Flood Protection (\$2.2 M) project was completed in FY 18. Other projects in the annual plan require additional funding based on the anticipated workload. These projects include the Coastal Wetlands Planning, Protection, & Restoration Act (CWPPRA) projects (\$8.8 M), Adaptive Management (\$2.1 M) Gulf of Mexico Energy Security Act (GOMESA) funds, System Wide Assessment & Monitoring Program (SWAMP), Fisheries (\$4.7 M), and the Caernarvon & Davis Pond Operations project (\$644 K).



**TABLE 21 - Major Reductions in the FY 19 Budget Compared to the FY 18 Budget**

<u>Sch. #</u>	<u>Dept.</u>	<u>Agency</u>	<u>Explanation</u>	<u>SGF</u>	<u>Total</u>	<u>T. O.</u>
01 - 111	Executive	Homeland Security & Emergency Prep	ADMINISTRATIVE - Non-recurs funding for Meals Ready-to-Eat (MREs). This was a one-time appropriation to GOHSEP during FY 18 to replenish state supplies for use during emergencies.	-\$684,225	-\$684,225	0
01 - 111	Executive	Homeland Security & Emergency Prep	ADMINISTRATIVE - Non-recurs funding received as reimbursement from the Office of Community Development (OCD) in the Division of Administration (DOA) for the state cost share of Public Assistance expenditures during the flood events of March and August 2016.	\$0	-\$4,449,558	0
01 - 111	Executive	Homeland Security & Emergency Prep	ADMINISTRATIVE - Reduces budget authority for debt repayments to the Federal Emergency Management Agency (FEMA) for FY 19. The reduction is associated with: \$13.8 M for the 4th of 5 installment payments under a FEMA debt repayments plan related to multiple disasters and providing for a hazard mitigation audit, and \$7.4 M for the 2nd of 5 installment payments for the state's cost share of Public Assistance expenditures during the flooding event of August 2016 (DR-4277). The governor proposed utilizing approximately \$46 M of additional SGF revenue projections for FY 18 recognized by the Revenue Estimating Conference at its meeting on 12/14/2017, to prepay FEMA debt payments due during FY 19 (\$21.2 M) and FY 20 (\$25.1 M). These prepayments would offset the need to utilize SGF for these expenditures during those fiscal years, making those revenues available for alternative expenditures. The multiple event disaster repayment plan would be paid off in FY 20 under the existing schedule. Payments related to DR-4277 will continue in FY 21 (\$7.4 M) and FY 22 (\$7.5 M). The total cost share for DR-4277 has increased by \$4.76 M after the debt repayment agreement was finalized. This payment will be required during FY 20 or FY 21, pending finalization of negotiations with FEMA.	-\$21,220,598	-\$21,220,598	0
<b>Note:</b> Act 59 of 2018 RS 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 in a supplemental appropriation creates a SGF need of \$25.1 M when constructing the FY 20 budget.						
01 - 112	Executive	Department of Military Affairs	Non-recurs funding related to the M6 cleanup (\$4,582,561) and lead abatement for armories (\$4,375,000).	\$0	-\$8,957,561	0
01 - 129	Executive	LA Commission on Law Enforcement	Reduces funding associated with the Drug Abuse Resistance Education Program (DARE) designed to equip school children with skills for resisting peer pressure to experiment with tobacco, drugs, and alcohol. The impact will likely result in certain changes to the program as determined by each sheriff. This reduction is half of the SGF support in FY 18. FY 19 funding for DARE is \$2,783,278 (\$409,644 SGF and \$2,373,634 Tobacco Tax Fund).	-\$409,644	-\$409,644	0
01 - 129	Executive	LA Commission on Law Enforcement	Reduces excess federal budget authority. FY 17 federal expenditures totaled \$26,123,805. The agency reports it anticipates an increase in federal expenditures for victims of crime; therefore, the reduction of \$6.8 M was determined to be the most appropriate figure.	\$0	-\$6,813,974	0
<b>Major Reductions for Executive</b>				<b>-\$26,893,425</b>	<b>-\$65,197,728</b>	<b>0</b>
03 - 131	Veterans Affairs	LA War Veterans Home	Reduces federal budget authority associated with the elimination of 32 beds to align capacity with new utilization projections based on historical and projected census data. The LA War Veterans Home will reduce the number of certified beds from 161 to 129.	\$0	-\$435,484	0
<b>Major Reductions for Veterans Affairs</b>				<b>\$0</b>	<b>-\$435,484</b>	<b>0</b>
04B - 141	Justice	Attorney General	Eliminates excess budget authority based on projected revenues available for the Civil Law Program. The IAT reduction (\$2,029,124) is based on the revenue projections associated with the Deepwater Horizon event. The reduction of Federal funds (\$79,696) is due to the balancing of federal grants. The AG has stated no positions are impacted with this adjustment.	\$0	-\$2,108,820	0

**TABLE 21 - Major Reductions in the FY 19 Budget Compared to the FY 18 Budget**

<u>Sch. #</u>	<u>Dept.</u>	<u>Agency</u>	<u>Explanation</u>	<u>SGF</u>	<u>Total</u>	<u>T. O.</u>
04B - 141	Justice	Attorney General	Non-recurs funding appropriated to the Civil Law Program in FY 18 intended to be one-time. The AG has stated it will be able to use one-time SGR from consumer protection cases to offset this SGF cut; therefore, at this time there is no immediate impact to their operations.	-\$2,632,514	-\$2,632,514	0
04B - 141	Justice	Attorney General	Reduces funding as a result of an executive budget reduction (\$869,649) and across-the-board reduction to discretionary SGF (\$296,630). The AG has indicated the reduction will result in a decline in representation to outside agencies. However, it cannot be determined at this time which request will be denied. Every request will require the AG to examine whether it is mandatory or discretionary. This may result in a reduction in the number of discretionary requests the AG will be able to represent such as defense of cases involving constitutionality and agencies' lawsuits for non-risk matters. This may require agencies to retain or contract with outside counsel. The AG represents several state agencies and officials, including but not limited to the Governor, Lieutenant Governor, Secretary of State, Attorney General, Treasurer, Legislature, Commissioner of Administration, Legislative Auditor, and State Board of Elementary & Secondary Education, as well as various boards and commissions. The AG is currently handling over 7,600 cases for state agencies and in FY 17 assisted 66 boards and commissions.	-\$1,166,279	-\$1,166,279	0
<b>Supplemental appropriation</b> contained in Section 19.B of Act 2 of the 2018 3rd ES, contingent upon recognition of revenues by the REC, provides for restoration of \$869,649 of this reduction subject to approval by the JLCB.						
<b>Major Reductions for Justice</b>				<b>-\$3,798,793</b>	<b>-\$5,907,613</b>	<b>0</b>
04D - 147	Treasury	State Treasurer	ADMINISTRATIVE - The SGR decrease was tied to a 5% reduction of \$465,309 originally contained in the Executive Budget recommendation. SGR unexpended by the Treasury reverts to the SGF at the close of each 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. The legislature restored \$300,000 SGR to provide for additional outreach and marketing efforts to return unclaimed property to rightful owners.	\$0	-\$165,309	0
<b>Major Reductions for Treasury</b>						
04F - 160	Agriculture & Forestry	Agriculture & Forestry	Reduces budget authority from the statutorily dedicated LA Agricultural Finance Authority Fund (LAFA) in the Agricultural & Environmental Services Program for debt service. Agriculture & Forestry completed paying debt service on bonds for the Lacassine cane syrup mill and various forestry firefighting equipment in FY 18. This fund derives its revenue from an annual \$12 M deposit from net slot machine proceeds.	\$0	-\$7,845,486	0
04F - 160	Agriculture & Forestry	Agriculture & Forestry	Reduces funding associated with an across-the-board reduction of discretionary SGF (excluding select departments/agencies). LDAF reports that it intends to implement a hiring freeze within the Office of Management & Finance and the Forestry Programs to avoid impacting direct services.	-\$865,542	-\$865,542	0
<b>Supplemental appropriation</b> contained in Section 19.B of Act 2 of the 2018 3rd ES, contingent on the recognition of additional revenues by the REC, would restore \$600,000 of this adjustment subject to approval by the JLCB.						
<b>Major Reductions for Agriculture &amp; Forestry</b>				<b>-\$865,542</b>	<b>-\$8,711,028</b>	<b>0</b>

**TABLE 21 - Major Reductions in the FY 19 Budget Compared to the FY 18 Budget**

<u>Sch. #</u>	<u>Dept.</u>	<u>Agency</u>	<u>Explanation</u>	<u>SGF</u>	<u>Total</u>	<u>T. O.</u>
05 -	Economic Development	Department Wide	Reduces funding associated with an across-the-board reduction of discretionary SGF. LED would realize a reduction in the Office of the Secretary (\$681,315) and Office of the Business Development (\$175,179). The \$681,315 reduction in the Office of the Secretary is allocated within FastStart and is mitigated by existing program contracts that were carried forward from FY 18 to FY 19. However, the reduction does limit FastStart from entering into new contracts in FY 19. The Office of Business Development reduction of \$175,179 SGF is allocated to the advertising budget for the LA Job Connections initiative.	-\$856,494	-\$856,494	0
05 - 252	Economic Development	Business Development	<b>Supplemental appropriation</b> contained in Section 19.B of Act 2 of the 2018 3rd ES, contingent on the recognition of additional revenues by the REC, would restore \$500,000 of this adjustment subject to approval by the JLCB.	\$0	-\$7,200,000	0
05 - 252	Economic Development	Business Development	Business Development - Reduces SGR budget authority to reflect the creation of an escrow account to process expenditure verification fees pursuant to Act 412 of 2015. Current statute requires verification of expenditures by an independent CPA or tax attorney prior to an entity receiving an entertainment industry tax credit. LED currently receives the aforementioned fees and has requested a reduction in SGR authority to reflect placing these fees in escrow, as the department acts as a pass-through entity and no expenditures are made on behalf of the State.	\$0	-\$4,707,313	0
05 - 252	Economic Development	Business Development	Business Incentives - Reduces federal budget authority for the State Small Business Credit Initiative, which provides access to capital investment for qualifying small businesses. This reduction is to align LED's FY 19 budget authority with available resources associated with this grant.	\$0	-\$4,707,313	0
<b>Major Reductions for Economic Development</b>						
06 - 264	Culture, Recreation & Tourism	Department Wide	Reduces SGF by 5% throughout the department. State Parks' reduction was \$968,326, Cultural Development's was \$97,534 and State Museum's was \$71,014. See <i>Section IV Budgetary Overviews of for a description of significant impacts to the affected agencies in CRT.</i>	-\$1,136,874	-\$1,136,874	0
06 - 264	Culture, Recreation & Tourism	Department Wide	Reduces funding associated with an across-the-board reduction of discretionary SGF (excluding select departments/agencies). The reduction was applied as follows: Office of the Secretary \$56,441; Office of the State Library \$54,091; Office of State Museum \$66,198; Office of State Parks \$349,620; and Office of Cultural Development \$28,684. See <i>Section IV Budgetary Overviews for a description of significant impacts to the affected agencies under the CRT.</i>	-\$555,034	-\$555,034	0
06 - 267	Culture, Recreation & Tourism	Tourism	Realigns SGR budget authority to the Revenue Estimating Conference official forecast as of 12/14/17 for Tourism Promotion District funding. There is no anticipated operational impact as this was excess budget authority.	\$0	-\$3,182,730	0
<b>Major Reductions for Culture, Recreation &amp; Tourism</b>						
07 - 273	Transportation & Development	Administration	Decreases expenditure authority paid by Statutory Dedications from the Transportation Trust Fund - Regular to align projected expenditures with revenues projected by the REC on 4/12/18. DOTD indicates this reduction will impact the Records Management contract with Access Science, a service providing assistance to enhance inventory processing and managing of records. DOTD indicates that it will delay preparation for migration of data into the Electronic Content and Records Management system.	\$0	-\$1,300,000	0
				<b>-\$1,691,908</b>	<b>-\$4,874,638</b>	<b>0</b>

**TABLE 21 - Major Reductions in the FY 19 Budget Compared to the FY 18 Budget**

<u>Sch. #</u>	<u>Dept.</u>	<u>Agency</u>	<u>Explanation</u>	<u>SGF</u>	<u>Total</u>	<u>T. O.</u>
07 - 276	Transportation & Development	Engineering & Operations	Decreases expenditure authority paid from Statutory Dedications out of the Transportation Trust Fund - Regular by \$9.5 M to align projected expenditures with revenues projected by the REC on 4/12/18 and to increase expenditure authority paid from Statutory Dedications out of the Transportation Trust Fund - Federal by \$4.5 M to align authority with anticipated federal allocation. DOTD indicates the following impacts by Program:  - Engineering – (\$1 M) reduction will be applied against research projects within the LA Transportation Research Center that aim to provide construction cost savings benefits. - Operations – (\$4 M) DOTD reports it will purchase \$1 M less in asphalt, reduce the mowing and/or litter pick up cycles to effectuate an additional \$1 M savings, and reduce heavy equipment acquisitions and replacements by \$2 M.	\$0	-\$5,000,000	0
<b>Major Reductions for Transportation &amp; Development</b>						
08A - 400	DPSC Corrections Services	Administration	Reduces funding associated with an across-the-board reduction of discretionary SGF (excluding select departments/agencies). The reduction was applied as follows: Corrections Administration \$262,394; LA State Penitentiary \$439,168; Raymond Laborde \$92,815; LA Correctional Institute for Women \$72,196; Winn \$37,488; Allen \$41,678; Dixon \$132,215; Elayn Hunt \$197,454; David Wade \$84,332; Adult Probation & Parole \$173,995; and B. B. Sixty Rayburn \$76,478. See <i>Section IV Budgetary Overviews for a description of significant impacts to the affected agencies under the Corrections Services Schedule</i> .	-\$1,610,213	-\$1,610,213	0
<b>Major Reductions for DPSC Corrections Services</b>						
08B - 419	DPSC Public Safety Services	State Police	Non-recurs funding provided for a state police training academy pursuant to R.S. 47:1676E(1), which required an annual appropriation of \$5 M from FY 14 to FY 18. LSP anticipates holding an attrition class as a number of troopers become eligible for retirement under the new pay grid, which has been in effect for 3 years. This attrition class will serve to replace outgoing troopers, but will not have any impact on overall manpower.	-\$5,000,000	-\$5,000,000	0
08B - 419	DPSC Public Safety Services	State Police	Non-recurs funding from the statutorily dedicated Riverboat Gaming Enforcement Fund provided for the replacement of the Legacy Integrated Gaming System (LIGHTS).	\$0	-\$2,417,000	0
08B - 419	DPSC Public Safety Services	State Police	Reduces SGR funding for overtime pay, for a total agency reduction of 30% from existing operating budget. This reduction will result in a decrease of trooper availability as the number of work hours are reduced.  (\$5,553,319) Traffic (\$591,762) Criminal (\$914,202) Operational (\$105,558) Gaming	\$0	-\$7,164,841	0
08B - 419	DPSC Public Safety Services	State Police	Reduces SGR from \$6 M to \$5.5 M to align with the payments received from the City of New Orleans for the reimbursement of expenditures associated with law enforcement services provided by State Police in the French Quarter. This adjustment will align the budget authority with the projected revenue generated by the quarter cent sales tax charged by the French Quarter Economic Development District.	\$0	-\$500,000	0
08B - 422	DPSC Public Safety Services	State Fire Marshal	Reduces funding from the statutorily dedicated LA Fire Marshal Fund to align the appropriation to the most recent official forecast of the REC. Funding for the LA Fire Marshal Fund is derived from a tax on gross annual premiums. LSFM reports this reduction will impact group insurance/workers compensation for volunteer firefighters, reduce fire marshal field services, and delay plan review and construction design approval.	\$0	-\$2,191,484	0
<b>Major Reductions for DPSC Public Safety Services</b>						
				<b>-\$5,000,000</b>	<b>-\$17,273,325</b>	<b>0</b>

**TABLE 21 - Major Reductions in the FY 19 Budget Compared to the FY 18 Budget**

<u>Sch. #</u>	<u>Dept.</u>	<u>Agency</u>	<u>Explanation</u>	<u>SGF</u>	<u>Total</u>	<u>T. O.</u>
08C - 403	DPSC Youth Services	Juvenile Justice	Reduces funding associated with an across-the-board reduction of discretionary SGF (excluding select departments/agencies). See Section IV Budgetary Overviews for a description of significant impacts to each agency impacted under the Office of Juvenile Justice budget unit.	-\$1,814,963	-\$1,814,963	0
<b>Major Reductions for DPSC Youth Services</b>						
09 - 301	Health	Florida Parishes Human Services Authority	Net reduction of IAT from the Office of Behavioral Health - Addictive Disorders Program to the Florida Parishes Human Services Authority (FPHSA). The reduced IAT is derived from \$315,354 in total reductions of allocations from the Tobacco Tax Health Care Fund (\$191,839) and the LA Partnership for Success (\$123,515). The decrease is offset by a \$30,000 enhancement for the Mental Health Block Grant. FPHSA staff indicate this reduction will result in scaled-down tobacco cessation efforts and start-up expenses for the LA Partnership for Success not being funded in FY 19.	\$0	-\$285,354	0
09 - 306	Health	Medical Vendor Payments	Reduces SGF for "Clawback" funding. LA Medicaid pays premium payments (100% SGF) to the Centers for Medicare and Medicaid Services (CMS) on a monthly basis to cover the state's share of the cost of the Medicare Prescription Drug Program (Medicare Part D). Dual eligibles (individuals enrolled in Medicaid and Medicare) receive prescription drug benefits from Medicare only (not Medicaid). The amount that each state is designed to pay is based on what a state would pay if a dual eligible Medicaid enrollee would have continued to receive their prescription drug benefit under Medicaid.	-\$2,596,436	-\$2,596,436	0
09 - 306	Health	Medical Vendor Payments	Savings associated with reforms in the Medicaid eligibility process that will reduce the reasonable compatibility standard from 25% to 10% and begin the utilization of income tax data as a tool in the eligibility determination process.	-\$20,948,852	-\$175,835,399	0
09 - 310	Health	Northeast Delta Human Services Authority	Reduces IAT from the Office of Behavioral Health to align with the non-recurring of grant funding from the LA Partnership for Success.	\$0	-\$230,000	0
09 - 326	Health	Public Health	Adjustment to correct the budget for Severe Combined Immunodeficiency (SCID) testing by removing excess budget authority and properly classifying revenue as SGR through the Healthy LA Plans.  FY 19 Projected Expenditures \$229,738 FY 18 EOB \$639,975 <b>Excess Budget Authority</b> <u>-\$410,237</u>	\$0	-\$410,237	0
09 - 376	Health	Central LA Human Services District	Reduces IAT payments from the Office of Behavioral Health due to adjusted allocations of federal grants Services and the Tobacco Tax Health Care Fund.	\$0	-\$238,864	0
<b>Major Reductions for Health</b>						
10 - 360	Children & Family Services	Children & Family Services	Non-recurs funding (\$23,295,558 IAT and \$5,673,467 Federal) for the Integrated Eligibility (IE) project. Implementation of the project began in FY 17 and is anticipated to end in FY 19. Therefore, this adjustment represents reduced funding associated with project implementation costs in FY 19. <b>Note:</b> The total funding for the IE project in FY 19 is \$26,435,810 (\$9,294,199 SGF, \$10,379,165 IAT, and \$6,762,446 Federal).  FY 18 Adjustment FY 19 IAT \$33,674,723 (\$23,295,558) \$10,379,165 Federal Funds \$12,435,913 (\$5,673,467) \$6,762,446	\$0	-\$28,969,025	0
<b>Major Reductions for Children &amp; Family Services</b>						
				\$0	-\$28,969,025	0

**TABLE 21 - Major Reductions in the FY 19 Budget Compared to the FY 18 Budget**

<u>Sch. #</u>	<u>Dept.</u>	<u>Agency</u>	<u>Explanation</u>	<u>SGF</u>	<u>Total</u>	<u>T. O.</u>
11 -	Natural Resources	Department Wide	Reduces funding associated with an across-the-board reduction of discretionary SGF. The decrease is anticipated to impact the Office of the Secretary (\$31,886), Office of Conservation (\$290,151), Office of Mineral Resources (\$277,665), and Office of Coastal Management (\$74,218). The department indicated vacant positions will not be filled which may result in a reduction in lease management activities, delays in collecting royalties, delays in processing new mineral lease applications, increased times for permitting and reductions in compliance actions, slow down permitting and inspection cycles, and diminish the state's ability to generate revenue from oil and gas activities in the state's coastal zone.	-\$673,920	-\$673,920	0
11 - 431	Natural Resources	Office of Secretary	<b>Supplemental appropriation</b> contained in Section 19.B of Act 2 of the 2018 3rd ES, contingent upon recognition of revenues by the REC, provides for restoration of \$500,000 of this reduction subject to approval of the JLCB.	\$0	-\$200,000	-2
11 - 431	Natural Resources	Office of Secretary	Eliminates IAT funding for the Department of Wildlife & Fisheries Atchafalaya Basin Program. DNR will no longer implement water quality and/or water management projects proposed in the Atchafalaya Basin Master Plan and Annual Plan. The purpose of these projects is to ensure the sustainability of the Atchafalaya Basin and all of its ecological and recreational benefits. In addition to the elimination of these measures, DNR will no longer implement access or recreation projects in the Atchafalaya Basin for the benefit of LA's citizens and visitors.	-\$75,000	-\$75,000	-1
11 - 432	Natural Resources	Conservation	Eliminates the Legacy Site Remediation Program, which implements the mandatory Oilfield Site Evaluation & Remediation Plan review established by LA R.S. 30:29. The purpose of this program is to review proposed remediation plans associated with litigation over alleged environmental damage caused by oil and gas activity in order to select, for the Court's consideration, an evaluation and/or remediation plan determined to be the most feasible. There are currently 449 active legacy lawsuits filed to date and DNR has stated that failure to enforce these legal provisions may lead to additional litigation. DNR will have to outsource management or operations for these services to ensure proper remediation of legacy oilfield sites. This includes legal and technical consultants with costs that are unknown at this time.	-\$275,000	-\$275,000	-2
11 - 434	Natural Resources	Mineral Resources	<b>Supplemental Appropriation</b> contained in Section 19.B of Act 2 of the 2018 3rd ES, contingent upon recognition of revenues by REC, provides \$280,000 and 2 positions for this program subject to the approval of the JLCB.	\$0	-\$971,879	0
<b>Major Reductions for Natural Resources</b>				<b>-\$1,023,920</b>	<b>-\$2,195,799</b>	<b>-5</b>

**TABLE 21 - Major Reductions in the FY 19 Budget Compared to the FY 18 Budget**

<u>Sch. #</u>	<u>Dept.</u>	<u>Agency</u>	<u>Explanation</u>	<u>SGF</u>	<u>Total</u>	<u>T. O.</u>
12 - 440	Revenue	Office of Revenue	Reduce SGF budget authority associated with WAE and temporary personnel, State Reciprocal Program (SRP) participation, audit consulting services, and legal representation. LDR employs an average of 50 wage employees, and utilizes up to 45 temporary wage personnel during the annual peak between March and May. The total number of hours worked is monitored and adjusted as needed. This reduction (\$1.68 M) will result in increases in time required for tax return and refund processing and deposits.	-\$2,283,617	-\$2,283,617	0
			LDR reports that the reduction to audit consulting services (\$198,000) and legal representative services (\$202,000) will impact current and future collections and compliance.			
			The reduction to SRP participation amounts to approximately \$204,000 and will result in no impact to operations, as this functionality is being implemented into the integrated tax system, the cost of which will be offset by IAT charges from the Office of Technology Services.			
			<b>Major Reductions for Revenue</b>	<b>-\$2,283,617</b>	<b>-\$2,283,617</b>	<b>0</b>
13 - 856	Environmental Quality	Environmental Quality	Non-recurs IAT funding from GOHSEP for a Hurricane Katrina Demolition and Oversight Contract. These are FEMA funds to provide for hurricane related demolition and landfill oversight work. Work was conducted throughout southeast LA, and in recent years the majority of work has taken place in St. Bernard Parish and the New Orleans area. The contracts originally began in August 2008 and was completed on 2/28/18.	\$0	-\$350,000	0
13 - 856	Environmental Quality	Environmental Quality	Non-recurs IAT funding from LDH for the Zika Virus Prevention Program. These are grant funds from the CDC to provide for work on tire abatement in the parishes affected by the mosquitos that carry the Zika virus. Currently, Orleans Parish and surrounding areas are the most affected. This program began in October 2017 and was completed 6/30/18.	\$0	-\$250,000	0
13 - 856	Environmental Quality	Environmental Quality	Non-recurs federal funding from a portion of the performance partnership multipurpose grant between DEQ and EPA. This was one-time money provided for a capital lakes project and air monitoring equipment. This grant ended on 12/31/17.	\$0	-\$140,000	0
			<b>Major Reductions for Environmental Quality</b>	<b>\$0</b>	<b>-\$740,000</b>	<b>0</b>
14 - 474	Workforce Commission	Workforce Support & Training	Reduces federal budget authority associated with maintenance of the Helping Individuals Reach Employment (HIRE) computer system. HIRE is an online system that allows job seekers to search for a job, create a resume, and find training providers. The system also allows employers to find qualified employees and post job vacancies.	\$0	-\$1,500,000	0
			FY 19 Projected Expenditures \$7,585,278 FY 18 EOB \$9,085,278 <b>Excess Budget Authority</b> <b>-\$1,500,000</b>			
14 - 474	Workforce Commission	Workforce Support & Training	Reduces excess IAT budget authority for the LA Job Employment Training (LaJET) Program. The LaJET program was established by and receives funding from the U.S. Department of Agriculture under the Food Stamp Act of 1977, Food Security Act of 1985 and the Personal Responsibility & Work Opportunity Act of 1996. LaJET provides job readiness training, literacy training as well as job development, assessment, and counseling to Supplemental Nutrition Assistance Program (SNAP) recipients age 16 - 59. The purpose of LaJET is to transition SNAP recipients from cash assistance and nutrition assistance to self-sufficiency.	\$0	-\$1,035,600	0
			<b>Major Reductions for Workforce Commission</b>	<b>\$0</b>	<b>-\$2,535,600</b>	<b>0</b>

**TABLE 21 - Major Reductions in the FY 19 Budget Compared to the FY 18 Budget**

<u>Sch. #</u>	<u>Dept.</u>	<u>Agency</u>	<u>Explanation</u>	<u>SGF</u>	<u>Total</u>	<u>T. O.</u>
16 - 513	Wildlife & Fisheries	Office of Wildlife	Reduces the statutorily dedicated Conservation Fund in order to align expenditures with projected revenues. This decrease will reduce the number of contractual services for prescribed burning projects and nuisance bear and beaver projects. The department reports that although these programs will still exist, there will be reduced levels of activity statewide. On average, the Office of Wildlife has 45 contracts: prescribed burning (40), nuisance bear (3) and beaver (2). This adjustment will reduce the number to approximately 35 contracts: prescribed burning (32), nuisance bear (2) and beaver (1). Reduced services will impact all areas of the state.	\$0	-\$570,829	0
16 - 514	Wildlife & Fisheries	Office of Fisheries	Provides for a reduction to statutorily dedicated funds within the Office of Fisheries. These reductions are to align expenditures out of the various accounts with projected revenues.	\$0	-\$2,435,000	0
			<b>Public Oyster Seed Ground Development Fund</b> (\$635,000) and <b>Artificial Reef Development Fund</b> (\$1 M) reductions will impact the number of reefs that will be developed annually. The department will continue construction, however building may take place at a slower rate in order to accommodate the available funding.			
			<b>Conservation Fund</b> (\$800,000) reduction will impact the aquatic weed spraying program. The department has begun to implement more cost effective strategies (i.e. draining waterbodies) to help offset the reduction.	\$0	-\$343,928	0
16 - 514	Wildlife & Fisheries	Office of Fisheries	Reduces funding from the statutorily dedicated Conservation Fund due to the elimination of an IAT agreement between the Office of Fisheries and DNR for costs associated with the Atchafalaya Basin Program. LDWF provides funding to DNR to administer the program which has multiple goals of providing public access, environmental protection and developmental control, water management, and recreational opportunities throughout the Atchafalaya Basin area. <b>Note:</b> DNR will have a corresponding reduction of \$287,500 representing the FY 18 contractual amount in the IAT agreement.	\$0	-\$343,928	0
			<b>Major Reductions for Wildlife &amp; Fisheries</b>	<b>\$0</b>	<b>-\$3,349,757</b>	<b>0</b>
19A - 671	Higher Education	Board of Regents	Reduces Statutory Dedications by a net \$3.5 M compared to EOB to reflect the 12/14/17 REC forecast including: (\$2,500,000) LA Quality Education Support [8(g)] Fund for the Board of Regents (BOR) (\$1,245,000) Support Education in LA First (SELF) Fund for the BOR (\$1,108), LCTCS (\$147,276), LSU System (\$561,265), SU System (\$81,011), & UL System (\$454,340) (\$5,000) Higher Education Initiatives Fund non-recurring carry forward for BOR \$21,805 TOPS Fund for the BOR \$8,114 Tobacco Tax Health Care Fund for the LSU System \$14,031 Orleans Parish Excellence Fund for the UL System. \$117,297 Fireman's Training Fund for the LSU System \$116,109 Calcasieu Parish Higher Ed Improvement Fd for LCTCS (\$28,927) & UL System (\$87,182) <b>(\$3,472,644) Total</b>	\$0	-\$3,472,644	0
			<b>Major Reductions for Higher Education</b>	<b>\$0</b>	<b>-\$3,472,644</b>	<b>0</b>



**TABLE 21 - Major Reductions in the FY 19 Budget Compared to the FY 18 Budget**

<u>Sch. #</u>	<u>Dept.</u>	<u>Agency</u>	<u>Explanation</u>	<u>SGF</u>	<u>Total</u>	<u>T. O.</u>
19D - 682	Education	Recovery School District (RSD)	Reduces IAT (\$6,945,589) and SGR (\$3,073,786) for the Instruction Program as a result of the transfer of 38 public schools from the Recovery School District back to the Orleans Parish School Board (OPSB). This adjustment includes a reduction of 69 non-T.O. positions reducing the total number of positions from 92 to 23.  Act 91 of 2016 provided that no later than 7/1/18, every school in the RSD shall be returned to the jurisdiction of the local school system from which it was originally transferred. The OPSB will serve as the primary governing authority and schools will be required to participate in the parish-wide enrollment system and student expulsion process in accordance with OPSB policy. However, these charter schools may opt to continue operating as their own local education agency for funding purposes (Type 3B), with continued autonomy in areas such as programming, curriculum, materials, HR decisions, and budget.	\$0	-\$10,019,375	0
19D - 695	Education	Minimum Foundation Program (MFP)	Net reduction in SGF funding for the FY 19 MFP based on lower enrollment projections. The net reduction is a result of the following adjustments:  (\$7,471,649) non-recurs one-time emergency assistance funding associated with school districts impacted by the 2016 floods. Impacted districts and funding loss averted were Livingston at 100% (\$4,252,019); East Baton Rouge at 50% (\$2,858,158); and Tangipahoa at 50% (\$361,472).  \$9,824,083 increase based on the 10/1/17 student count indicating a net increase of 1,858 students (691,315). The FY 19 base per pupil amount remains at \$3,961.  (\$10 M) annualizes reduction in Act 59 of 2018 RS (Supplemental Appropriation Bill) due to lower student enrollment.  <b>Note:</b> FY 19 total funding is \$3.71 B (\$3.438 B SGF and \$271.8 M Statutory Dedication), which includes a MOF swap that reduced SGF by \$13.148 M and increased Statutory Dedications from the Support Education in LA First (SELF) Fund (\$3.045 M) and the Lottery Proceeds Fund (\$10.103 M).	-\$7,647,566	-\$7,647,566	0
19D - 697	Education	Non-public Education Assistance	Reduces funding for non-public schools. Nonpublic Educational Assistance includes three programs: Textbooks Administration and Textbooks; Required Services; and School Lunch Salary Supplements. FY 19 funding is as follows: Required Services \$7,589,213 (a reduction of \$767,990 or 9.2% from FY 18), and the School Lunch Salary Supplements \$7,002,614 (a reduction of \$528,316 or 7% from FY 18). Funding for the constitutionally mandated Textbook Program is reduced by \$164,919 based on historical expenditure levels for a total FY 19 funding of \$2,919,389 (including \$165,553 for administration).	-\$1,461,225	-\$1,461,225	0
19D - 699	Education	Special School Districts	Eliminates 9 vacant instructor positions and associated funding. These positions have been vacant for 1 year or longer and are located across the state. The reduction in funding and inability to fill the vacant positions may impact the operations at various locations, and cause current instructors to carry excess teaching loads in order to stay compliant with the individualized education programs and special education law.	-\$494,997	-\$494,997	-9
20 - 451	Other Requirements	Local Housing of State Adult Offenders	Reduces funding for Local Housing of State Adult Offenders. Multiple adjustments in the budgetary process resulted in a net decrease of approximately \$6.8 M. Approximately \$10 M was restored for local parole holds and \$4,976,775 for the Transitional Work Program. Corrections Services reports that its current projections indicate a shortfall in the Local Housing for State Adult Offenders at the current funding level but has not been able to provide a final estimate of the magnitude at this time.  <b>Supplemental appropriation</b> contained in Section 19.B of Act 2 of the 2018 3rd ES, contingent on the recognition of additional revenues by the REC, would provide additional funding of \$10.5 M to the Local Housing of State Adult Offenders Program subject to approval of the JLCB.	-\$6,800,396	-\$6,800,396	0
<b>Major Reductions for Education</b>				<b>-\$9,603,788</b>	<b>-\$19,623,163</b>	<b>-9</b>

TABLE 21 - Major Reductions in the FY 19 Budget Compared to the FY 18 Budget

<u>Sch. #</u>	<u>Dept.</u>	<u>Agency</u>	<u>Explanation</u>	<u>SGF</u>	<u>Total</u>	<u>T. O.</u>
20 - 931	Other Requirements	LED Debt Service & State Commitments	Non-recurring of resources carried forward from FY 17 to FY 18. The \$40.36 M (\$7,063,456 SGF and \$33,300,531 Statutory Dedications) in project commitments being non-recurred comprise approximately 94.3% of the \$42.79 M (\$8.53 M SGF and \$34.26 M Statutory Dedications) in resources carried forward from FY 17 to 18.	-\$7,063,456	-\$40,363,987	0
20 - 941	Other Requirements	Agriculture & Forestry - Pass Through Funds	Non-recurs IAT from the Division of Administration, Office of Community Development Block Grant Program for pass through funding related to the Healthy Food Retail Act. This was a special legislative project added during the 2017 2nd Extraordinary Legislative Session.	\$0	-\$1,000,000	0
20 - 945	Other Requirements	State Aid to Local Govt. Entities	Non-recurs a portion of the amount associated with the Casino Support Services contract from the statutorily dedicated Casino Support Services Fund, since the JLCB has not yet approved the FY 19 contract. LA RS 27:247 requires the Gaming Control Board to enter into a casino support services contract with governing authorities in parishes where official gaming establishments are located in order to compensate the parish for the cost of providing support services resulting from the operation of official gaming establishments and activities therein. Support services include, but are not limited to, fire, police, sanitation, health, transportation and traffic services. The legislature restored \$524,290 of an original \$1.8 M reduction.	\$0	-\$1,275,710	0
Major Reductions for Other Requirements				-\$13,863,852	-\$49,440,093	0
Major Reductions of FY 2019				-\$92,851,803	-\$417,260,096	-14

Louisiana Legislative Fiscal Office

## **Section IV**

# **BUDGETARY OVERVIEWS**

Fiscal Year 2018-2019

## Statewide Louisiana Checkbook/LaGov/LaTrac

Act 1 of the 2018 2nd ES provides for creation of a “Louisiana Checkbook” as a means to provide enhanced transparency with regard to governmental expenditures. Louisiana Checkbook will replace or enhance the existing LaTrac system as the state’s online transparency and accountability portal, providing detailed information on all state expenditures.

Louisiana Checkbook, when fully implemented, will feature:

- Additional detail on individual expenditures and vendor payments, credit card transactions, additional contract detail with more information on scope and purpose, information regarding incentive expenditures, a dedicated funds database, a searchable employment and payroll database, authorized and vacant positions within each budget unit, details on debt including pensions and capital, aggregation of data across multiple fiscal years, revenue sharing and aid to other levels of government, and providing consolidated access or links to various existing reports and publications prepared by various state entities.
- Expansion of the transparency portal beyond the 20 agencies planned for inclusion in the LaGov ERP (Enterprise Resource Planning), including institutions of higher education, the judicial and legislative branches, and boards and commissions. Entities not maintained on the LaGov ERP are directed to either join the ERP or to report the information in the same format and manner.
- Enhanced functionality beyond the current LaTrac system to add greater functionality, features such as charts and graphs, exportable data, mobile and desktop operability, and sharing on social media.

Nearly 10 years ago, LA was at the forefront of online governmental accountability when it launched LaTrac, the state’s transparency and accountability portal providing online access to state expenditures, active and expired contracts, economic incentives and related descriptive data. While the availability of LaTrac places Louisiana at 7th in the most recent rankings of state budget transparency by the U.S. Public Interest Research Group, the functionality and features of the existing system are limited compared to versions introduced more recently by other states, primarily due to LaTrac drawing data from the legacy AFS (Advantage Financial System). The data entered and reported in AFS is not as robust and detailed as that found in the state’s newer LaGov ERP system and the information derived therefrom is likewise more limited in scope.

As with the differentiation between data available in agencies using AFS or LaGov, integration of additional state entities will provide varying levels of detail dependent upon the ledger entries and parameters inherent to the disparate systems. While this does not impede implementation of a more robust transparency and accountability web portal, the detail of data available will vary depending on the source agency’s system. Act 1 directs all impacted entities to either join LaGov or to report comparable information in the same format and manner.

LA’s ERP is not yet integrated at a statewide level across all state agencies (higher education is not currently included in the LaGov integration plans). LA has previously integrated 15 state entities onto LaGov. DOA intends a phased implementation for the remaining scheduled entities to be completed in 2021 (see *LaGov Completion Roadmap* on the next page).

The Office of Technology Services (OTS) provided estimates to the legislature that the cost of the remaining scheduled LaGov rollout was approximately \$30.5 M over 3 fiscal years (FYs 19 to 21). The legislature in turn provided an FY 18 supplemental appropriation in Act 8 of the 2018 2nd ES of \$4 M SGF and an FY 19 appropriation comprised of \$4.5 M SGF in Act 2 of the 3rd ES and \$3.35 M Statutory Dedications from the Overcollections Fund in Act 2 of the 2nd ES to provide for the phased completion of LaGov. Completion of the remaining planned components of LaGov will require an estimated appropriation of approximately \$18.6 M between FYs 20 and 21. For informational purposes, the state initiated LaGov in 2008 and has expended \$97,948,355 to date (roughly 95% of those expenditures occurred during the initial 3-year project for software and platform acquisition and deployment, statewide system design, and DOTD implementation).

#### *Non-LaGov Entities*

The cost estimates above apply only to completion of the LaGov ERP and bringing existing planned budget units onto the portal. Institutions of higher education, the judicial and legislative branches, and boards and commissions are likely to realize significant expenditure outlays in order to comply with the directive in Act 1 of the 2nd ES to either join LaGov or to report the information in the same format and manner. For example, higher education currently utilizes between 3 to 6 distinct enterprise systems. The judiciary reports there are as many as 177 distinct units within the judiciary and there is no unified enterprise system currently in use.

The cost to bring these non-LaGov entities into compliance is unknown at the current time. Testimony indicated that existing ERP systems in use by these entities might not be capable of providing transaction-level detail as robust as that contemplated in the legislation. The judiciary provided an estimate that consolidation of the various reporting units under its framework into a single ERP would cost an estimated \$21.3 M with ongoing maintenance costs in the range of \$4.1 M annually. To the extent that any entity is able to format its existing ERPs to provide exports of data in an acceptable form and manner, these costs may be largely mitigated. However, that capacity is unknown at the current time. These entities are currently exploring acceptable means of complying with the law's requirements and additional detail will be reported as it becomes available.

#### *LaGov Completion Roadmap*

The following agencies and departments are current LaGov users (excluding budget preparation):

- Coastal Protection & Restoration Authority
- Department of Civil Service
- Department of Culture, Recreation & Tourism
- Department of Economic Development
- Department of Environmental Quality
- Department of Natural Resources
- Department of Transportation & Development
- Department of Veterans Affairs
- Department of Wildlife & Fisheries
- Elected Officials
  - Department of Justice
  - Public Service Commission
  - Lieutenant Governor
- Facility Planning & Control
- LA Commission on Law Enforcement
- LA State Racing Commission

The DOA's current proposed schedule to bring the remaining planned agencies and departments onto LaGov is as follows (subject to revision):

*Fall 2019*

- Department of Military Affairs
- Department of Public Safety & Corrections – Corrections Services
- Department of Public Safety & Corrections – Public Safety Services
- Department of Revenue
- Special Schools & Commissions
  - LA School for the Deaf & Visually Impaired
  - LA Special Education Center
  - LA School for Math, Science & the Arts
  - LA Educational Television Authority
  - New Orleans Center for Creative Arts
  - Thrive Academy

*Fall 2020*

- Board of Supervisors – University of LA System
- Department of Education
- Elected Officials
  - Secretary of State
  - Department of Agriculture & Forestry
  - Department of Insurance
- LA Workforce Commission
- Office of Elderly Affairs
- Office of Student Financial Assistance

*Fall 2021*

- Division of Administration and related agencies
- LA Department of Health
- Department of Children & Family Services
- Elected Officials
  - Treasury
- Statewide – Budget Preparation

## Executive / LA Public Defender Board (LPDB)

***Note:** Some data are listed in calendar years (CY) rather than fiscal years due to LPDB's data collection and reporting practices.*

The LA Public Defender Board (LPDB) has a total recommended appropriation of \$35.9 M in FY 19, approximately \$1.5 M more than its overall FY 18 EOB of \$34.3 M. This increase is primarily associated with the inclusion of an additional \$1.34 M from the statutorily dedicated LA Public Defender Fund for the 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*.

**District Funding Outlook for FY 19:** Act 571 of the 2016 Regular Session altered how the LPDB must allocate its resources, providing that the board must disburse at least 65% of funds from the statutorily dedicated LA Public Defender Fund to district defender offices. District offices have been facing financial challenges for the last several fiscal years and in many cases have been forced to restrict services and place cases on waitlists. Fourteen (14) districts began FY 19 under restriction of services. At the July 2018 meeting, the LPDB passed a protocol by which to assess these districts to determine whether or not a district can exit a restriction of service and have assessed four to date. Two of these districts have formally exited restriction of service (20th District – East & West Feliciana and 34th District – St. Bernard) while the other two districts remain under restriction of service (19th District – East Baton Rouge and 1st District – Caddo). LPDB anticipates completing the evaluation of the remaining districts by October 2018 at which time more districts may exit restriction of service. The following twelve (12) districts remain under restriction of service at the time of this writing:

- 1st District – Caddo
- 8th District – Winn
- 15th District – Acadia, Lafayette, Vermillion
- 16th District – St. Mary, St. Martin, Iberia
- 19th District – E. Baton Rouge
- 23rd District – Ascension, Assumption, St. James
- 25th District – Plaquemines
- 26th District – Bossier, Webster
- 28th District – LaSalle
- 30th District – Vernon
- 33rd District – Allen
- 41st District – Orleans

The LPDB disburses funds to the district offices each fiscal year based on a formula built on select criteria, which are primarily a district's caseload, number of employed attorneys, annual expenditures, and each district's fund balance. State monies are generally the most stable and predictable funding source for district offices. FY 19 is the 3rd year of the 65% disbursement to district offices and has changed the revenue outlook for district offices significantly. Table 22 on the next page outlines the history of the District Assistance Fund (DAF) and the disbursement of resources to districts, relative to the amount appropriated in the LA Public Defender Fund from FY 15 – 19.

TABLE 22

District Assistance Fund (DAF)			
FY	DAF	LA Public Defender Fund Revenues	DAF as a % of Total Revenues
15	\$18,509,073	\$32,716,959	56.57%
16	\$18,521,992	\$32,253,817	57.43%
17	\$21,235,140	\$32,669,446	65.00%
18*	\$21,392,092	\$32,910,911	65.00%
19^	\$22,628,201	\$34,812,617	65.00%
* Source: FY 18 Appropriation Letter			
^ Source: FY 19 Appropriation Letter			

The 65% disbursement requirement is serving as a remedy to some district offices' financial issues. The recommended disbursement in FY 19 will result in district offices receiving an increase of \$1.2 M over FY 18, which constitutes a 5.8% increase and a 22.1% increase over FY 16 funding levels. Approximately \$871,000 of this increase is related to the increase provided for representation of Miller clients as all increases to the LA Public Defender Fund are captured in the DAF formula. At the time of this writing, the LPDB has not determined how to distribute these additional dollars.

Furthermore, the additional disbursement of state funds to district offices allows them to be less reliant on local revenue streams. Typically district offices derive between one-third to one-half of their revenues from state effort, with the balance being made up of revenues derived from court fees associated with traffic tickets issued to motorists within corresponding judicial districts. As a result, districts without major highways and interstates that do not see a large flow of traffic are likely to receive fewer local dollars, while districts with more miles of major roadways will see greater local revenue collections. Moreover, these revenues must stay within the judicial district they are collected in. Table 23 shows statewide collections for the last 5 calendar years.

TABLE 23

Local Revenue Collections by Calendar Year	
CY	Local Revenue Collections
13	\$33,716,461
14	\$32,657,581
15	\$32,919,337
16	\$32,433,708
17	\$32,214,833

In the event local revenues do not materialize in amounts sufficient enough to fund a district's expenditures, they must rely on any available fund balances. If there is no fund balance for a district to rely upon, the LPDB must reallocate resources among districts to maintain operations for those without sufficient revenues.

**State Services Outlook for FY 19:** Presently, the LPDB carries out statewide indigent capital defense services, statewide indigent appellate services associated with non-capital cases, and juvenile delinquency representation services in Orleans Parish. After the 65% disbursement requirement, the LPDB will have a balance of approximately \$13.24 M to fund administrative and statewide services, which is an 11% reduction from the FY 16 amount of \$14.89 M. Since the change in the funding disbursement requirement, the board has managed administrative costs,



limited leadership and investigator training, reduced capital defense contracts, and shifted Sex Offender Assessment Panel (SOAP) representation to the districts.

However, the \$13.24 M in FY 19 provides an increase over the \$12.6 M at FY 18 EOB and allows the board to provide some statewide services that were previously reduced. At this funding level, the board will offer additional training and provide funding to the districts for Miller client representation.

***Miller Client Representation:*** In 2012, the U.S. Supreme Court in *Miller v Alabama* ruled that mandatory sentences of life without parole are unconstitutional for juvenile offenders. This ruling was expanded in 2016 when the U.S. Supreme Court in *Montgomery v Louisiana* ruled that *Miller v Alabama* must be applied retroactively, and states could either offer resentencing or parole to inmates sentenced to life parole as a minor.

The LPDB estimates that 300 inmates were affected by these rulings, with approximately 96 requiring representation as district attorneys plan to seek new, life without parole sentences. An additional \$1.34 M has been provided in FY 19, but the board has not yet determined how these funds will be distributed. At the current recommended funding level, the board estimates representation can be provided for 20 Miller clients in FY 19, and it will take at least 5 years to provide representation for all.

***Ongoing Litigation with the Southern Poverty Law Center, American Civil Liberties Union:*** The LPDB is currently serving as defendant in a lawsuit filed in LA state court by the Southern Poverty Law Center (SPLC), who is acting as the primary plaintiff. Previously the LPDB experienced some difficulty in finding representation due to numerous conflicts among the many named defendants, but a single attorney has since been obtained to represent all named defendants and the matter has entered the discovery phase. At this time the board does not have an estimate for how much the litigation may cost. However, based upon a similar lawsuit filed in the State of New York regarding public defense (*Hurrell-Harring vs. State of New York*), the LPDB estimates that litigation costs may be significant, depending upon the outcome and success of the lawsuit.

Furthermore, an earlier lawsuit filed by the American Civil Liberties Union (ACLU) previously dismissed by a state court has a pending motion for renewal. Litigation costs for this lawsuit are contingent upon renewal of the suit.

**Department of State  
Secretary of State**

The Secretary of State (SOS) FY 19 budget totals \$89.34 M, reflecting a 10.4% increase of approximately \$8.5 M compared to the FY 18 EOB (including increases of \$2.35 M SGF, \$6 K IAT, \$205 K SGR, and \$5.89 M Statutory Dedications).

This does not include a **supplemental appropriation** contained in Section 19.B of Act 2 of the 2018 3rd ES which provides \$480,000 for Registrars of Voters' step increases mandated by LA R.S. 18:55 and 18:59 and \$130,206 for a partial restoration of reductions to funding for the department's operating expenses. This funding is contingent upon the REC recognizing additional revenues and approval by JLCB.

The most significant adjustment for the FY 19 budget is associated with the department's statewide voting system initiative to replace outdated voting system equipment. Currently, there are approximately 10,000 early and Election Day voting machines. The department has identified two phases to this process. Phase 1 includes replacing the voting machines in all 64 parishes for early voting and the paper absentee by-mail voting system, while Phase 2 contemplates the replacement of the voting machines in all 64 parishes for Election Day voting. Initial cost projections varied from \$40 - \$50 M, however, based on RFP responses actual costs will be significantly higher and range from \$95 - \$150 M.

In FY 19, the SOS was appropriated \$3 M in SGF and \$5.89 M in Statutory Dedications from the Help Louisiana Vote Fund. The source of this funding is federal funds from the Help America Vote (HAVA) Program to assist the department in replacing outdated voting equipment and software. Additionally, the department was appropriated \$1.5 M SGF in FY 18, and Act 8 of the 2018 2nd ES transferred those dollars to the statutorily dedicated Help Louisiana Vote Fund. To date, the SOS has approximately \$10.4 M available to be spent towards this initiative. The SOS has indicated it is not aware of any additional federal funds which may be available to assist with the project costs, however to the extent additional federal funds are awarded, there could be a match requirement, which would require additional state dollars. If additional federal funds are not awarded, a significant increase in state dollars will be needed to fully fund this project.

Three vendors submitted bids in response to the RFP, and Dominion Voting Systems was preliminarily selected in August 2018, a decision that has been challenged. Until a determination is made on whether Dominion remains the selected vendor or whether the RFP process will have to be repeated, contract negotiations will be on hold. To the extent the selection holds, Dominion Voting Systems estimates project costs for both phases will total approximately \$95 M; an increase over the estimated costs due to the need for enhanced security features. (See Table 24 on the next page for project costs). Per Dominion's proposal, costs could be reduced if the lease option offered is exercised. Additionally, while the SOS annual operating budget includes maintenance costs for the current voting equipment, the average cost over the past 5 years has been approximately \$1 M which is not sufficient to cover all maintenance costs in the out years for the new system, and additional funding will be necessary.

The RFP issued in the Spring 2018 included an implementation timeline based on proposed starting dates as well as proposed functionalities for the new systems. The proposed implementation timeline contemplated Phase 1 being fully implemented by the early voting period in Fall 2018 in a minimum of 5 parishes, however due to the delay in the vendor selection it is more likely Phase 1 implementation will be fully implemented in a minimum of 5 parishes for the early voting period in Spring 2019 at the earliest, and continue with clusters of 5 parishes at a time with all parishes being fully implemented in time for elections held in 2020. The timeline contemplated Phase 2 being

fully implemented by the 10/12/19 election in a minimum of 5 parishes, and continuing with clusters of 5 parishes at a time with all parishes being fully implemented in time for elections held in 2020. The parishes will be selected based on the availability of funds and the number of machines needed for each parish. Proposed functionalities include, but are not limited to: systems capable of printing the voter's selections to a voter verifiable printed audit trail or paper ballot printers attached to each electronic voting machine or electronic ballot marking device for the voter to view; and systems which are easy to transport from a warehouse environment to a polling place. Depending on funding, completion of Phase 1 may be prioritized over the completion of Phase 2, and may take place over multiple fiscal years. Since a contract has not been finalized, actual costs and timelines may differ.

**TABLE 24**

<b>New Voting System Cost Structure</b>			
	<b>Phase 1</b>	<b>Phase 2</b>	<b>Total (Both Phases)</b>
Year 1 (Implementation)	\$1,617,864	\$66,365,558	\$67,983,422
Year 2 (Maintenance)	\$381,700	\$2,662,300	\$3,044,000
Year 3 (Maintenance)	\$381,700	\$2,662,300	\$3,044,000
Year 4 (Maintenance)	\$381,700	\$2,662,300	\$3,044,000
Year 5 (Maintenance)	\$381,700	\$2,662,300	\$3,044,000
Year 6 (Maintenance)	\$381,700	\$2,662,300	\$3,044,000
Year 7 (Maintenance)	\$381,700	\$2,662,300	\$3,044,000
Year 8 (Maintenance)	\$381,700	\$2,662,300	\$3,044,000
Year 9 (Maintenance)	\$381,700	\$2,662,300	\$3,044,000
Year 10 (Maintenance)	\$381,700	\$2,662,300	\$3,044,000
<b>Grand Total</b>	<b>\$5,053,164</b>	<b>\$90,326,258</b>	<b>\$95,379,422</b>

## Department of Culture, Recreation & Tourism (CRT)

The CRT FY 19 budget totals \$89 M, reflecting a decrease from the FY 18 EOB of \$5.5 M. The SGF increased by \$1.4 M for the same time frame. The authorized positions of 572 represent a decrease of 9. Significant adjustments include:

- \$1.65 M SGF increase provides funding to the Office of the Secretary, Management & Finance for accounting, human resources and contracts/grants reviewer support positions. The agency intends to reduce its reliance on IAT appropriations from the Office of Tourism.
- \$1.3 M SGF decrease to the Office of State Parks. The agency has no immediate plans to close any facilities based on the FY 19 budget unless reevaluation is necessary due to unforeseen storm or flood damage or other unanticipated major expense. The agency reports that the FY 19 budget allows for a standstill operation that will allow State Parks to continue operation of all sites and facilities through additional efficiencies and seeking out additional revenue generating opportunities. *Note: The agency has a state park major repair backlog totaling \$18.2 M. See Table 25 on the next page for additional information.*
- \$900,000 SGF increase to the Office of Tourism will be transferred to the Office of State Parks for its operations. The department reports that the funding was inadvertently placed in Tourism.

### Office of State Parks - LA State Parks Improvement & Repair Fund

#### Repair & Maintenance Funding

The LA State Parks Improvement & Repair Fund was established through Act 729 of 1989 (R.S. 56:1703) whereby fees and self-generated revenue generated by State Parks and State Historic Sites statewide were statutorily dedicated for the sole purpose of financing improvements and repairs to those facilities and sites. Prior to FY 10, Act 729 funds were not included in the operating budget (HB 1) of the Office of State Parks for general operating expenses. Instead, the Act 729 fund was used for general repairs, maintenance needs, and capital outlay projects for the State Parks system.

Starting with the FY 10 budget through FY 19, Act 729 funds have been diverted to the operating budget, supplanting SGF lost to budget cuts. State Parks continues to request a means of finance swap each year to replace statutorily dedicated 729 funds with SGF to allow funds generated by the Parks system to be used in accordance with the original intent of the legislation, for improvements and repairs to park facilities and grounds. All available 729 funds are currently budgeted each year for operating expenses.

#### Operating Budget Historical Usage of the LA State Parks Improvement & Repair Fund

FY 19	\$10 M
FY 18	\$9.5 M
FY 17	\$9.3 M
FY 16	\$7.3 M
FY 15	\$8.1 M
FY 14	\$9.4 M
FY 13	\$10.6 M
FY 12	\$7.2 M

FY 11	\$0.9 M
FY 10	\$1 M

#### Deferred Maintenance & Repair Needs

The almost 43,000 acre statewide State Parks system consists of substantial infrastructure that must be maintained. The State Parks system includes 211 cabins, 26 group camps and lodges, 1,748 campsites, 54 rental pavilions, and other facilities totaling 1.2 million square feet, as well as 110 miles of Park maintained roads. After consecutive years of budget cuts and insufficient funds available for deferred maintenance, the aging system requires substantial maintenance and repairs.

Priority rankings have been developed and continually re-evaluated for projects such as roofs, utilities (plumbing, water lines, sewer systems and lift stations, electrical panels, and fire alarm systems), mechanical (air conditioning and heating systems), and other projects such as roadways and walkways. Continued lack of maintenance will eventually result in facility closures, resulting in lost revenue. Current priority maintenance and repair needs identified exceed \$18.2 M statewide.

**TABLE 25**  
**Deferred Maintenance & Repair Needs**

LOCATION	Total Projects Cost
Audubon SHS	\$214,500
Bayou Segnette SP	\$1,165,000
Bogue Chitto SP	\$370,000
Centenary SHS	\$132,200
Chemin-A-Haut SP	\$445,000
Chicot SP	\$4,172,000
Cypremort SP	\$1,731,200
Fairview-Riverside SP	\$299,500
Fontainebleau SP	\$789,500
Fort Randolph/ Buhlow SHS	\$77,000
Fort St. Jean Baptiste SHS	\$411,500
Grand Isle SP	\$232,000
Jimmie Davis SP	\$265,000
Lake Bistineau SP	\$699,000
Lake Bruin SP	\$109,000
Lake Claiborne SP	\$934,500
Lake D'Arbonne SP	\$217,032
Lake Fausse Pointe SP	\$453,600
Longfellow SHS	\$408,000
Mansfield SHS	\$123,000
Marksville SHS	\$50,000
North Toledo Bend SP	\$516,000
Palmetto Island SP	\$667,700
Port Hudson SHS	\$114,550
Poverty Point WHS	\$386,000
Poverty Point Reservoir SP	\$712,000
Rosedown Plantation SHS	\$518,000
Sam Houston Jones SP	\$352,900
South Toledo Bend SP	\$402,600
St. Bernard SP	\$458,000
Tickfaw SP	\$455,000
Miscellaneous	\$365,000
<b>GRAND TOTAL</b>	<b>\$18,246,282</b>

## Office of Tourism - LA Tourism Promotion District

Act 1038 of 1990 created the LA Tourism Promotion District (LTPD) as a special statewide taxing district and political subdivision of the state which levies three one hundredths of 1 cent of the sales and use tax for the purpose of enhancing out-of-state advertising and promoting tourism in LA. Historically this fund generates approximately \$20-\$23 M in revenue for CRT annually. The official forecast on 12/14/17 by the REC adopted \$26.7 M for LTPD for FY 19. FYs 17, 18 and 19 allocations are below:

**TABLE 26**

<b>Marketing Program (LA Tourism Promotion District)</b>			
	<b>FY 17</b>	<b>FY 18</b>	<b>FY 19</b>
<b>Appropriated from LTPD Fund</b>	<b>\$25,693,674</b>	<b>\$30,086,994</b>	<b>\$26,112,703</b>
Administration Program	\$1,828,259	\$1,817,889	\$1,728,998
Welcome Center Program	\$3,577,125	\$3,560,203	\$3,410,301
Marketing Program	\$20,288,290	\$24,708,902	\$20,973,404
<b>INTERAGENCY TRANSFERS</b>			
Office of Lt. Governor	\$640,729	\$672,296	\$672,296
Office of the Secretary	\$1,628,238	\$1,768,392	\$1,768,392
Office of State Library	\$621,639	\$621,639	\$621,639
Office of State Museum	\$1,416,883	\$1,790,474	\$1,790,474
Office of State Parks	\$865,231	\$1,253,144	\$1,253,144
Office of Cultural Development	\$2,066,193	\$2,066,193	\$2,066,193
<b>Total Interagency Support</b>	<b>\$7,238,913</b>	<b>\$8,172,138</b>	<b>\$8,172,138</b>
	28%	27%	31%
<b>Statewide Sponsorships</b>	<b>\$3,585,688</b>	<b>\$3,530,138</b>	<b>\$1,300,000</b>
<b>Funding for operations, advertising and promotion:</b>	<b>\$9,463,689</b>	<b>\$13,006,626</b>	<b>\$11,501,266</b>
Bayou Classic	\$100,000	\$100,000	\$100,000
FORE! Kids Foundation	\$175,000	\$175,000	\$175,000
Greater New Orleans Sports Foundation	\$400,000	\$400,000	\$400,000
Independence Bowl Foundation	\$175,000	\$175,000	\$175,000
Jefferson Parish (Bayou de Famille)	\$174,619	\$243,883	TBD*
New Orleans Bowl, Inc.	\$175,000	\$175,000	\$175,000
Essence Festival	\$500,000	\$500,000	TBD**
Senior Olympics	\$25,000	\$25,000	\$35,000
Special Olympics	\$100,000	\$100,000	\$150,000
<b>Total</b>	<b>\$1,824,619</b>	<b>\$1,893,883</b>	<b>\$1,210,000</b>
*Famille submitted request for FY 19 funding, but it has not yet been determined.			
**Essence Fest is still being negotiated.			
<b>Lt. Gov's Discretionary Allocations</b>	<b>\$1,761,069</b>	<b>\$1,636,255</b>	<b>\$90,000</b>

## **Department of Transportation & Development (DOTD)**

The DOTD FY 19 budget totals \$628.4 M, reflecting a 1.96% decrease of \$12.6 M from the FY 18 Existing Operating Budget as of 12/1/17 (including reductions of \$466,100 SGR, \$10.7 M Statutory Dedications and \$7.8 M Federal while being partially offset by an increase of \$6.33 M IAT). The authorized positions increase by two (2) to 4,260. The primary significant adjustments to the department's overall funding include the following:

- \$2.04 M (\$2.02 M IAT and \$0.25 M Statutory Dedications) increase for statewide consolidation of Topographic Mapping activities under DOTD operations.
- \$4.3 M IAT increase related to a transfer from the Department of Environmental Quality to replace heavy-duty trucks (available from DEQ as a result of the Volkswagen Clean Air Act Civil Settlement).
- \$6.3 M decrease in Statutory Dedications – Transportation Trust Fund Regular
  - \$1.3 M will impact a records management contract (enhancements to inventory processing and managing of records) and delay preparation for migration of data into the Electronic Content and Records Management System.
  - \$1 M will reduce funding available for research projects within the Louisiana Transportation Research Center. These projects aim to develop materials and methodologies that provide construction cost savings benefits.
  - \$4 M will result in the purchase of less asphalt (\$1 M), reduce mowing and litter pick up cycles (\$1 M), and reduce heavy equipment acquisitions and replacements (\$2 M)
- \$1.6 M decrease in Statutory Dedications – New Orleans Ferry Fund. This reduction will eliminate supplementary support to the Algiers/Canal Street and Lower Algiers/Chalmette ferries, which are operated by the New Orleans Regional Transit Authority (NORTA).
- \$300,000 decrease in Statutory Dedications – Geaux Pass Transition Fund. Eliminates funding providing supplemental grass cutting and maintenance around the Crescent City Connection Bridge. Cash balances in this fund have been depleted.

### **Potential Loss of DOTD's Ability to Capture All Federal Match Available in FY 19**

DOTD estimates it could be as much as \$12.7 M short of state monies required to match available monies from the federal Highway Trust Fund (HTF) beginning in FY 19. States are apportioned a federal obligation from the federal HTF, which requires varying state and local funds match rates depending upon the type of project undertaken. The general match rate requires a 20% state or local contribution, although different project categories may require a lower match component (i.e. projects on Interstate highways may require only 10%).

Any portion of state allocations nationally that are not fully drawn due to insufficient matching funds then revert to a pool at the end of each federal fiscal year to redistribute to other states that have remaining available state matching funds. Historically, LA captures its entire federal allocation utilizing match revenues generated by the state's TTF, a 4% sales tax on aviation fuels, vehicle license taxes, interest earnings and truck weight permits and fines. LA has been successful in capturing a portion of allocations not utilized nationally by other states during the federal fiscal year closeout process for more than 25 years. Historically, DOTD captured an average additional federal allocation of \$33.5 M between FYs 08 and 17 (ranging from a low of \$16.8 M in FY 08 to a high of \$60.8 M in FY 17).

In the recent past DOTD has been unable to fully meet all available HTF obligation capacity due to recurring mid-year deficits that have resulted in the legislature transferring significant portions of the TTF into the SGF. LA has only been able to secure all available federal HTF revenues because it could supplement and/or supplant TTF revenue with toll credits. Toll credits are a finite, nonrecurring source of match issued to states for previous toll projects for which the state utilized state funding sources in excess of the normal match rate. LA received \$140 M in one-time toll credits from the federal government associated with the completion of LA 1. At the beginning of the FY 18, DOTD had a remaining toll credit balance of \$67.9 M.

The use of a toll credit allows the state to draw down federal obligation on a per dollar basis, but it decreases the overall size of the construction program. For example, if a \$50 M construction program were to be completed with a state match from the TTF, the project cost would generally be distributed as \$40 M Federal HTF and \$10 M TTF under an 80/20 match scenario. Utilizing toll credits, the project cost is distributed as \$50 M Federal HTF with no cash state match. In the latter case, if the state had utilized a normal cash match mechanism, it would have allowed the state's highway program to realize an additional \$12.5 M of construction and design activity by matching the full \$50 M federal allocation and adding an additional \$12.5 M capacity with \$10 M HTF and \$2.5 M TTF at 80/20. So while the use of toll credits prevents the loss of the state's available HTF allocation, it causes the overall program to shrink.

LA may be short approximately \$12.7 M in available match (either TTF or toll credits) beginning in FY 19.

Beginning Toll Credit Balance at beginning of FY 18	\$67.9 M
Programmed usage of Toll Credits in FY 18	(\$41.5 M)
Estimated Federal match need for FY 19	(\$39.1 M)
<b>Potential Match Deficit at End of FY 19</b>	<b>(\$12.7 M)</b>

### Primary Funding Sources

*State Gas Tax (Transportation Trust Fund – Regular):* The 16-cent per gallon state gasoline and special fuels tax (TTF – Regular) is a flat, non-indexed tax established in 1984 (when the rate was increased from 8 cents). The state gas tax has a current day purchasing power of approximately 7 cents, diminished over time through inflationary devaluation. Historically, gas tax revenues grew approximately 2.5% annually since 1992 but the rate has slowed substantially over the past decade. Construction and operating cost inflation substantially exceed the growth rate of the gas tax.

In 1984 the average gasoline price per gallon was \$0.94 and individuals paid approximately 17% per gallon for road infrastructure with the 16-cent state gas tax. The average price per gallon for regular gasoline in LA as of 8/22/18 was \$2.60. Due to the tax being flat, and not indexed to inflation, the current tax equates to individuals paying approximately 6.2% per gallon for road infrastructure (a decrease of approximately 1.4% over the past year as average gasoline prices have increased from \$2.12 per gallon on 8/20/17). Had the gas tax been indexed to the Consumer Price Index at inception of its current \$0.16 level in 1984, the tax would equal almost \$0.38 today.

*Federal Highway Trust Fund (Federal Gas Tax):* The federal transportation program is funded by the Fixing America's Surface Transportation Act (FAST Act). FAST Act was the first federal law in over 10 years to provide long-term funding certainty for surface transportation, authorizing monies over federal fiscal years 2016 through 2020 for the department's highway, highway and motor vehicle safety, public transportation, motor carrier safety, hazardous materials safety, rail, research, technology and statistics programs. The federal Highway Trust Fund (HTF) is funded with an 18.4-cent per gallon federal gasoline tax and 24.4-cent per gallon federal diesel tax. HTF funds are



deposited into a dedication at the Treasury commonly referred to in LA as the TTF-Federal. Like the state gas tax, it has lost ground to inflation since its last increase in 1993.

### **Benefits and Limitations of an Excise-Based Transportation Funding Mechanism**

The federal and state excise taxes on motor fuels is a user-fee, consisting of a per gallon tax rate on the consumption of motor fuels. As an excise tax, it is largely immune to fluctuations and volatility associated with fuel price changes, unlike if transportation funding relied on a sales tax structure. However, in order for transportation funding to grow along with the economy and demand, fuel consumption must increase in a congruent manner. As such, transportation funding only increases as the population consumes more fuel. Historically, a burgeoning population nationally and robust development resulted in modest increases of revenues over time. In recent years, however, increased fuel efficiency, economic variables impacting driver behavior, and fluctuations in construction cost inflation have caused the growth rate for transportation funding needs to accelerate more quickly than a slowing growth in excise tax collections.

### **TIMED Program Bond Debt Service Payments - \$147.3 M for FY 19**

The TIMED Program was established by Act 16 of the 1989 1st Extraordinary Session and designated 16 specific road/bridge projects to be funded. The original plan called for a designated funding stream in the form of a 4-cent per gallon gas tax on top of the existing 16-cent per gallon state gas tax, providing for a pay-as-you-go construction program. By utilizing a pay-as-you-go program, the projected completion date for the program was 2031. In 2002, the DOTD set out to accelerate the program by bonding the remainder of the program in an effort to complete construction of all projects by FY 13. Due to rising construction costs and inaccurate cost estimates at the outset of the program, the program only had sufficient funding to complete 14 of the original 16 road and bridge projects. All 14 of the funded projects are now complete. Principal construction on the final project, a segment-widening on US 165 (Fort Buhlow Bridge), received final inspection on 5/29/18 and final acceptance on 5/31/18.

The total projected TIMED Program costs are \$5.24 B (includes LA 3241 and Florida Avenue Bridge projects), while total revenues for the program will be \$4.4 B by the pay-off date of the debt in FY 45. DOTD is in the process of determining the best financing mechanism for completing the final 2 constitutionally required road/bridge projects and reports that it will likely revert to a pay-as-you-go program, breaking those two projects into multiple phases funded through the normal Highway Priority Program. The current projected cost to complete the Florida Avenue Bridge is \$350 M while the projected cost to complete LA 3241 (I-12 to Bush) is \$293 M.

*TIMED Funding Shortfall:* Since FY 09, the 4-cent per gallon TIMED gas tax collections have been insufficient to cover the debt service payments for the TIMED Program. Approximately \$17.34 M of the 16-cent per gallon state gas tax revenues will be needed to pay TIMED Program debt service payments in FY 19, the 11th consecutive year in which the state gas tax will be used to make the TIMED debt service schedule whole. The portion of the 16-cent gas tax necessary in future years to fund TIMED debt service payments will continue escalating. Based upon estimates by DOTD, the department will use approximately 1.9 cents of the 16-cent per gallon state gas tax at its peak usage in FY 43, which equates to \$71.2 M, or approximately 13.7% of the REC's 16-cent per gallon tax estimate for FY 19 of \$519.9 M. Table 27 on the next page reports the amount of the 16-cent gas tax used in each fiscal year both in terms of a cents-equivalent portion of the 16-cent tax use for TIMED debt service payments as well as actual dollar expenditures from the 16-cent tax (reported as actual expenditures for FYs 09 through 17 and *estimated for FYs 18 & 19*).

TABLE 27

TTF-Regular Used for TIMED Debt Service		
FY	Cent Equivalent Portion of 16-cents Used	Total TTF-Regular Used/Needed
09	0.1 cent	\$4,112,956
10	1.0 cent	\$28,352,363
11	1.2 cents	\$36,828,826
12	1.5 cents	\$43,053,649
13*	0.3 cent	\$8,281,962
14	0.6 cent	\$17,571,082
15	0.7 cent	\$20,668,973
16	0.6 cent	\$20,052,483
17	0.5 cent	\$19,966,239
18	0.6 cent	\$18,040,030
19	0.5 cent	\$17,349,515

**\*Note:** The debt service schedule was revised after debt service refunding in 2013 for part of first and second lien debt; for the variable rate debt, actual debt service paid (7/1/13 – 1/1/14) reflected debt service only. Debt service payments beginning in 2014 were based upon an all-inclusive cost (debt service & swaps).

The continuing use of TTF - Regular funds to pay TIMED debt service impacts DOTD's ability to match federal transportation funds (generally required at 10-20%) in the capital outlay budget and results in decreased funds available for the department's operating budget to monitor, plan, design and maintain the state's transportation infrastructure inventory.

### Grant Anticipation Revenue Vehicle (GARVEE) Bonds Initiative

The governor and DOTD gained legislative authority in April of 2018 to utilize a debt instrument known as GARVEE Bonds to provide for and accelerate 3 interstate projects and one bridge and tunnel replacement through relatively short-term bond instruments spanning a 12-year repayment. GARVEE is a type of anticipation vehicle wherein debt instruments are issued against moneys anticipated from a specific source to advance the upfront funding of a particular need. In the case of transportation finance, the anticipation vehicles' revenue source is a pledge of future Title 23 Federal-aid funding. LA R.S. 48:27 limits debt service to no more than 10% of annual federal funds obligation authority, allowing an issuance of up to \$650 M in bonds.

The current authorized projects will provide for: I-10 reconstruction and widening in Baton Rouge from the Mississippi River Bridge to I-12 (up to \$400 M), I-10/Loyola Drive Interchange improvements in Kenner to serve a new terminal under construction at the New Orleans airport (up to \$125 M), and I-20 entrance into Barksdale Air Force Base to ease congestion and address security concerns (up to \$95 M), and Belle Chase bridge and tunnel replacement - with potential public-private partner (up to \$12 M). All four projects have received commitments from local governmental entities and planning commissions to provide additional local support.

## Department of Public Safety & Corrections (DPS&C) - Corrections Services

The DPS&C Corrections Services FY 19 budget totals \$566.5 M, reflecting a net increase above the FY 18 EOB of \$12.1 M (including increases of \$9.2 M SGF, \$1.9 M SGR, and \$960,000 Statutory Dedications - Adult Probation & Parole Officer Retirement Fund). The authorized positions increase to 4,889 from 4,748. The significant adjustments in the department's overall funding include the following:

- \$5,400,000 SGF increase provides partial funding for a Correctional Security Officer pay raise across the department (see *Note* below).
- \$1,022,000 SGF increase provides funding for replacement acquisitions and major repairs for Allen Correctional Center.
- \$2,595,093 TOTAL (\$960,000 Statutory Dedications from the Adult Probation & Parole Officer Retirement Fund, \$885,093 SGF and \$750,000 SGR) provides for a pay increase for probation and parole officers across the department.

***Note:** The department has reported that it is \$32.9 M SGF underfunded in FY 19 for items such as: \$8.4 M for acquisitions and major repairs department wide (of which \$2.4 M was via LEAF purchases); \$5.2 M for overtime; \$4 M for correctional officer pay-raise (only \$5.4 M was provided of the \$9.4 M cost); \$3 M for offsite offender medical; and \$1.4 M for an increase for retirees group (health) insurance just to name a few.*

**Supplemental appropriations** contained in Section 19.B of Act 2 of the 2018 3rd ES, contingent on the recognition of additional revenues by the REC and approval by JLCB, would provide an additional \$4 M SGF to fully fund the balance of the CSO pay raise and an additional \$12.29 M SGF for personal services, acquisitions and major repairs department wide. The Legislative Fiscal Office assumes this \$12.29 M will be applied against the unmet needs in the *Note* above, but the allocation has not yet been determined.

Information on the Corrections Services budget, positions and inmate capacity is provided in Table 28 below.

TABLE 28 Corrections Services - Budget, Positions & Inmate Capacity			
Entity Name	FY 19 Budget	Authorized T.O. including Other Charges	Inmate Capacity
Corrections - Administration	\$101,580,516	216	N/A
LA State Penitentiary	\$147,118,235	1,433	5,815
Raymond Laborde Correctional Center	\$30,815,713	333	1,808
LA Correctional Institute for Women	\$23,845,423	266	600
Winn Correctional Center *	\$13,008,504	N/A	1,440
Allen Correctional Center	\$14,989,503	164	1,570
Dixon Correctional Institute	\$44,874,643	464	1,800
Elayn Hunt Correctional Center	\$63,159,954	640	1,975
David Wade Correctional Center	\$28,031,177	327	1,224
B.B. Sixty Rayburn Correctional Center	\$25,587,948	298	1,314
Adult Probation and Parole	\$73,440,536	748	N/A
<b>Total</b>	<b>\$566,452,152</b>	<b>4,889</b>	<b>17,646</b>
* There are no positions associated with this facility because it is not operated by the state as of 7/1/18.			

## Local Housing of State Adult Offenders

The FY 19 budget totals \$168.4 M, a net decrease of \$6.8 M from the FY 18 budget as of 12/1/17. The budget provides funding for the following areas:

- Local Housing of Adult Offenders = \$144,076,935
- Transitional Work Program = \$18,366,645
- Local Reentry Services = \$5,900,000
- Criminal Justice Reinvestment Initiative = \$0

**Note:** The department has reported that Local Housing is underfunded for FY 19. The actual underfunded amount has not yet been provided to the Legislative Fiscal Office; however, assuming the housing of state inmates remains at the 7/27/18 facilities report level, there is a projected shortfall of approximately \$11.3 M SGF for FY 19.

A **supplemental appropriation** contained in Section 19.B of Act 2 of the 2018 3rd ES, contingent on the recognition of additional revenues by the REC and approval by JLCB, provides an additional \$10.5 M SGF to house state inmates at the local level.

Detailed information on the allocation of the Local Housing of State Adult Offender's FY 19 budget is provided in Table 29 below.

TABLE 29 Local Housing of Adult Offenders			
Entity Name	FY 19 Budget	Average Daily Capacity	Daily Cost
<b>Payments for Local Housing of Adult Offenders</b>	<b>\$128,080,535</b>	<b>14,387</b>	<b>\$24.39</b>
<b>Hamilton vs. Morial Payments</b>			
Medical Payments	\$314,070		\$2.00
Mental Health Expenses	\$1,099,141		\$7.00
Extraordinary Medical Payments	\$1,500,000		
Intensive Substance Abuse Program	\$800,000		
Housing Parolees	\$12,279,642		
<b>Transitional Work Program *</b>	<b>\$18,366,645</b>		
Transition Work Program - Private Contract	\$692,131	185	\$10.25
Transition Work Program - Contract	\$4,096,669	1,095	\$10.25
Transition Work Program - Non-Contract	\$13,577,845	1,742	\$14.39
<b>Local Reentry Services and Day Reporting</b>	<b>\$5,900,000</b>		
Reentry Program - Caddo	\$494,000	225 slots	
Reentry Program - Madison - Female Facility	\$375,550	225 slots	
Reentry Program - Lafayette	\$494,000	225 slots	
Reentry Program - Madison	\$494,000	225 slots	
Reentry Program - Franklin	\$494,000	225 slots	
Reentry Program - Rapides	\$494,000	225 slots	
Reentry Program - West Baton Rouge	\$494,000	225 slots	
Reentry Program - St. Tammany	\$494,000	225 slots	
Reentry Program - Southeast / Plaquemines	\$494,000	225 slots	
Day Reporting Center - Baton Rouge	\$390,450	40-60 slots	
Day Reporting Center - Caddo	\$394,000	40-60 slots	
Day Reporting Center - Covington	\$394,000	40-60 slots	
Day Reporting Center - Orleans	\$394,000	40-60 slots	
<b>Total</b>	<b>\$168,340,033</b>		
* The average cost per day per offender for the contract transitional work program is \$10.25 and the average cost per day per offender for the non-contract transitional work program is \$14.39.			

## Department of Public Safety & Corrections (DPS&C) - Youth Services

The DPSC – Youth Services FY 18 budget totals \$123 M, reflecting a decrease of \$0.4 M SGF from the FY 18 EOB. The authorized positions of 944 (exclusive of other charges positions) represent no change. The significant adjustments include:

- \$4 M SGF increase provides partial funding for Acadiana Center for Youth. OJJ is working through scenarios associated with partial funding in hopes of having the facility operational (2 to 3 dorms only) in April 2019.
- \$2.2 M SGF decrease associated with non-recurring of funding for acquisitions and major repairs.
- \$1.8 M SGF decrease associated with the department's preamble reduction in Act 2 of the 2018 3rd Extraordinary Session.

A **supplemental appropriation** contained in Section 19.B of Act 2 of the 2018 3rd ES, contingent on the recognition of additional revenues by the REC and approval by JLCB, would provide an additional \$10.8 M SGF for the following expenditures:

- \$8 M – Provides additional funding to enable full operational capacity of the Acadiana Center for Youth, including full staffing and the opening of all 6 dormitories during FY 19.
- \$2 M – Provides funding for Raise the Age to be utilized by the Probation & Parole and Contract Services programs to prepare for transitioning 17 year olds into the Juvenile Justice system during FY 19.
- \$800,000 – Provides funding for major repairs and replacement of equipment in existing facilities statewide.

Information on the budget, positions, and juvenile offender capacity is provided in the table below.

Entity Name	FY 19 Budget	Authorized Positions*	Capacity
Administration	\$15,447,005	54	N / A
<b>North Region</b>	\$36,324,397	371	
Swanson Center for Youth			102
Swanson Center for Youth at Columbia			48
<b>Central / Southwest Region **</b>	\$17,533,028	231	
Acadiana Center for Youth			72
<b>Southeast Region</b>	\$26,031,069	295	
Bridge City Center for Youth			94
<b>Contract Services ***</b>	\$27,401,704	0	597
Auxiliary	\$235,682	0	N / A
<b>Total</b>	<b>\$122,972,885</b>	<b>951</b>	<b>913</b>

\*Authorized positions include T.O. positions (944) and other charges positions (7).

\*\*Specific funding is allocated to the Probation & Parole Activity within the Central/Southwest Region Program. The Acadiana Center for Youth (ACY), a new secure care juvenile center located in Bunkie, LA is projected to open April 2019. The operational costs of ACY will be determined based on funding appropriated. The estimated annual operational cost for 12 months is \$12 M. During FY 19 the Center will house 24-36 youth out of a total capacity of 72 youth and fill 55 positions out of a total 124 authorized positions. Once open, it is anticipated that youth at Swanson and Bridge City will be transferred to this new facility. The population will be reduced at each of the facilities to equal the number of youth transferred. For example, if 40 youth are transferred from Swanson to Acadiana, then the capacity will be reduced from 102 to 62.

\*\*\*Contract Services includes Residential and Non-Residential Services with community providers across all 3 regions.

**Note:** In addition to the secure care facilities each region is responsible for serving youth in the community who have been adjudicated to DPSC – Youth Services custody and who are on probation or parole. These services are managed through the 11 Regional Probation & Parole Offices spread across the state.

### Local Housing of State Juvenile Offenders

The FY 19 budget totals \$2.7 M and represents a standstill budget. Additional information on local housing of juvenile offenders is provided in the table below.

TABLE 31 Local Housing of State Juvenile Offenders			
Entity Name	FY 19 Budget	Average Daily Census*	Daily Cost
<b>Local Housing of Juvenile Offenders</b>			
Secure **	\$2,099,824		\$115.84
Non-Secure **	\$627,220		\$24.39
<b>Total</b>	<b>\$2,727,044</b>		
Shelter		1.80	
Pending Non-Secure in Detention		18.26	
Pending Non-Secure in Parish Jail		0.02	
Pending Secure in Detention		15.97	
Pending Secure in Parish Jail		1.18	
Other in Detention		82.05	
Other in Parish Jail		72.93	
<b>Average Local Housing using only Detention and Shelter</b>		<b>118.08</b>	
<b>Average Local Housing using Detention, Shelter and Parish Jail</b>		<b>192.20</b>	
* FY 18 Actual			
** The Pending Non-Secure Rate is \$24.39 and the Pending Secure Rate is \$115.84.			



## HEALTH (LDH)

### Medical Vendor Payments (MVP)

FY 19 reflects an increase in funding for Medicaid by \$430.3 M (3.6%) from an EOB of \$11.95 B to an 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

	<i>EOB</i>	<i>FY 19 Budget</i>	<i>Difference</i>
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	\$8,739,568,913	\$9,055,262,941	\$315,694,028
<b>Total</b>	<b>\$11,951,198,596</b>	<b>\$12,381,461,755</b>	<b>\$430,263,159</b>

Significant increases reflected in the Medicaid budget include funding for annualized costs increases, and both rate and programmatic funding increases to various providers and Managed Care Organizations (MCO's). Significant funding increases for FY 19 are reflected below:

- \*\$605.6 M - Managed Care adjustments
- \$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 - Annualization of FY 17 Waiver Program 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)

\*The FY 19 Medicaid budget includes two specific MCO adjustments increasing MCO funding by \$605.6 M. The net level of additional MCO funding for FY 19 will be based on the ratio of various provider and payment budget adjustments (increases and reductions) that are applied between managed care and fee for service. As an example, \$175.8 M in eligibility reform savings built into the FY 19 Medicaid budget are anticipated to reduce managed care payments to the extent savings materialize. Based on various Medicaid budget adjustments for FY 19, LDH projects a net increase in managed care payments of approximately \$245 M.

Significant reductions reflected below in the Medicaid budget are a result of estimated program reductions in the Private Providers program and Buy-ins program.

- (\$175.8 M) - Medicaid eligibility reforms savings
- (\$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:** *Approximately \$175.8 M is reduced in Medicaid associated with implementation of eligibility reforms. 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.*

### **FY 19 Medicaid Disproportionate Share Hospital (DSH) Allocation**

The Uncompensated Care Costs (UCC) Program in Medical Vendor Payments provides Disproportionate Share Hospital (DSH) payments to qualifying hospitals for certain uncompensated care costs associated with serving uninsured and Medicaid patients. DSH payments consist of both state and federal matching funds. For FY 19, the federal match for DSH is 65% (35% state match requirement), which is an increase in federal assistance from FY 18 EOB. The federal government restricts the amount of federal DSH funds annually through the implementation of a federal cap per state. Any additional UCC payments the state may choose to reimburse over the federal funds cap would require 100% SGF (as a state would lose the ability to leverage state dollars).

The FY 19 Medicaid budget appropriates \$1.1 B in the UCC program for various providers (\$695,853,240 M federal match), including LSU privatization partners. The UCC program includes approximately \$612.9 M in DSH funding for the LSU public/private partnerships. Total DSH funding for FY 19 is reflected below.

\$13,572,737	HCSD (Lallie Kemp)
\$78,955,601	Office of Behavioral Health (Public Psyc. Free Standing Units)
\$972,172,864	Other Hospitals/Payments*
\$1,000	Non-rural Hospitals (High Medicaid DSH Pool)
<b>\$1,064,702,202</b>	<b>Total DSH Funding for FY 19</b>

\*DSH appropriations for "Other Hospitals" is initially allocated as follows:

\$297,953,162	Low Income & Needy Care Collaboration (LINCCA) DSH program
\$35,775,639	Major Medical Centers (Yankee IGT state plan amendment)
\$10,848,028	N.O. East and Savoy Certified Public Expenditures (100% federal match)
\$14,690,831	OBH Public/Private Cooperative Endeavor Agreements
\$612,905,204	Public Private Partnership Hospitals

***Note:** This initial level of DSH allocation to hospitals is not anticipated to be reimbursed in FY 19 through DSH payments, as LDH is anticipated to implement payment reform initiatives that will redirect match associated with \$97.7 M in DSH payments allocated in FY 19 for inpatient hospital payment reform (Diagnosis Related Group (DRG) base payments). It is assumed DSH will largely be reduced from the partnership hospitals. The new balance of DSH authority in FY 19 would be \$966.9 M.*

\$1,064,702,202	FY 19 DSH Allocation
<u>(\$97,725,062)</u>	Reduce DSH Authority in FY 19 (utilize state match associated with payment reform)
<b>\$966,977,140</b>	<b>FY 19 DSH Authority Assuming Payment Reform Implementation</b>

### **Public/Private Partnership**

The Public Private Partnership (PPP) hospitals have an appropriation of approximately \$1.15 B in FY 19, the same level of resources as FY 18. The total PPP allocation includes both Disproportionate Share Hospital (DSH) and Upper Payment Limit (UPL) supplemental funding (excludes Medicaid claims payments). Outlined in Table 32 on the next page is a 4-year funding history for each of the partnership agreements.



TABLE 32

Public Private Partnership Funding					
Partner by City	City	FY 16 Actual	FY 17 Actual	FY 18 Actual	FY 19 Appropriation
Christus & Rapides Healthcare	Alexandria	\$51,398,587	\$49,981,369	\$46,078,961	\$46,078,961
Our Lady of the Lake/Woman's Hospital	Baton Rouge	\$124,675,715	\$120,441,004	\$98,443,292	\$113,703,122
Our Lady of Angels	Bogalusa	\$43,956,175	\$34,862,704	\$34,005,398	\$34,862,704
LJ Chabert Medical Center	Houma	\$118,069,090	\$142,508,286	\$134,508,286	\$134,508,286
Lallie Kemp	Independence	\$23,321,262	\$17,724,427	\$16,675,823	\$19,689,961
University Medical Center	Lafayette	\$122,970,301	\$115,674,328	\$118,231,941	\$118,231,941
Lake Charles Memorial	Lake Charles	\$52,140,172	\$45,066,715	\$39,972,667	\$41,582,958
University Medical Center	New Orleans	\$409,969,695	\$406,997,660	\$383,267,969	\$387,920,717
BRF*	Shreveport & Monroe*	\$240,701,215	\$255,350,693	\$246,646,792	\$251,169,657
<b>Total</b>		<b>\$1,187,202,212</b>	<b>\$1,188,607,186</b>	<b>\$1,117,831,129</b>	<b>\$1,147,748,307</b>

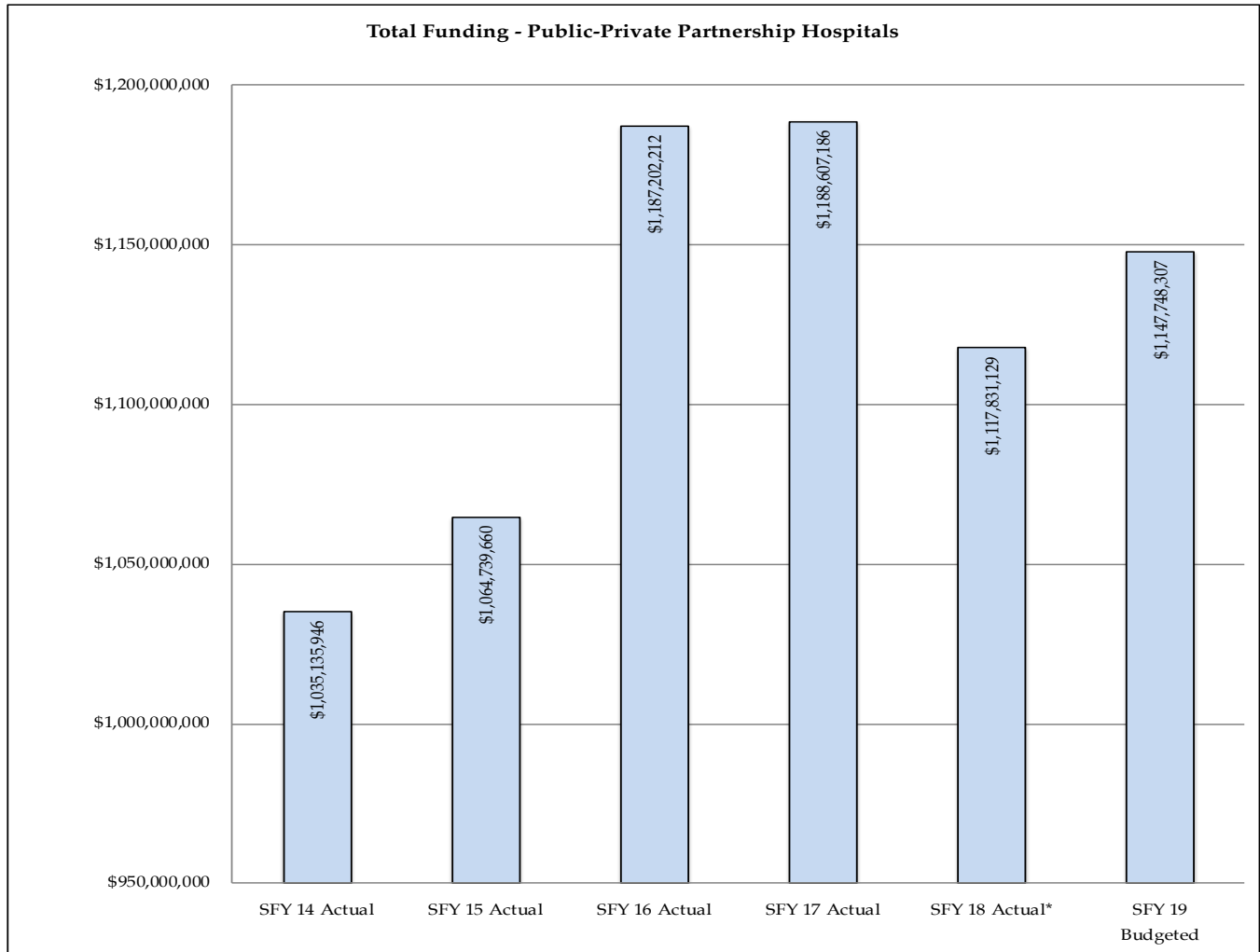
*\*Note: LDH reports combined figures for the Shreveport and Monroe hospitals.*

While the PPP hospitals are appropriated this funding level in FY 19, the total amount of funding due to the partnership hospitals is subject to Louisiana State University and the Division of Administration entering into a memorandum of understanding (MOU) with each hospital. The Division of Administration reports it has sent drafts of the MOUs to each of the hospitals and anticipates that they will be negotiated and agreed upon by all parties no later than late October. Total state liability will be subject to funding negotiations and partner hospitals actual costs in FY 19.

*Note: The Division of Administration and LSU have reached terms with Ochsner to be the new partner for the hospitals in Shreveport and Monroe, replacing BRF. The parties have drafted a cooperative endeavor agreement (CEA) outlining the new management arrangement that is scheduled for review by the Joint Legislative Committee on the Budget on 9/18/18. The LSU Board of Supervisors approved the CEA at its meeting on 9/7/18.*

Chart 1 on the next page details actual total supplemental payments to the PPP hospitals from FY 14 to the budgeted amount in FY 19.

CHART 1



***\*Note:** LDH staff indicates PP that the decrease (\$70,776,057) in prior-year actual payments from SFY 17 to SFY 18 is primarily attributed to a reduction in DSH costs.*

### 13th Check-write

Act 59 of the 2018 RS (Supplemental Appropriation Bill) provided partial funding to offset a Medicaid payment obligation (13th check-write) to the managed care plans. Specifically, Act 59 provided an additional \$55,559,114 in SGF for this liability, and further required LDH to utilize \$30 M estimated by the department as a Medicaid surplus to be expended on the managed care plan check-write liability.

\$55,559,114 - Act 59 supplemental funding for 13th check-write

\$30,000,000 - Act 59 language (Medicaid projected surplus to be used for 13th check-write)

**\$85,559,114 - Total FY 18 state match funding for 13th check-write**

***Note:** The level of state match funding reflected above for the managed care checkwrite represents partial funding for the overall liability. LDH projects the total state match required for the outstanding checkwrite is*

*\$144,642,681 (\$624.9 M total funding). A balance of \$59,083,567 M in state match is still required. The FY 19 budget does not provide any additional funding for the remaining 13th check-write balance.*

### **Inpatient Hospital Payment Reform**

LDH is implementing inpatient hospital reimbursement reform initiatives in FY 19. LDH will transition from a Per Diem payment methodology to a Diagnosis Related Group (DRG) reimbursement methodology to calculate base payments for Medicaid claims. Additionally, LDH is changing the payment methodology in calculating both Graduate Medical Education add-on payments to teaching hospitals and Outlier payments to hospitals. The FY 19 Medicaid budget does not reflect a net impact of such reforms (budget increase or decrease). However, an administrative rule published by LDH projects total inpatient hospital expenditures to increase by approximately \$20.6 M to implement 6 months of the payment reforms in FY 19, and \$94 M in additional payments annualized for FY 20.

***Note:** Overall financing will utilize approximately \$16.4 M in FY 19 and \$37.4 M in FY 20 in non-SGF state match which will be generated from intergovernmental transfer fees from various hospitals. To the extent these match revenues do not materialize, additional SGF will be required.*

## LA Department of Health (LDH) / Aging & Adult Services (OAAS) Community-Based Waivers & Other Community Services

**The Community Choices Waiver (replaced the Elderly & Disabled Adult - EDA Waiver)** allows for services to be provided in a home or community-based setting for a qualifying person who would otherwise require care in a nursing facility. In addition to personal care services, the waiver provides a variety of other services that assist people to remain in their homes and communities. Due to the increased demand for these services, there is a Request for Services Registry (waiting list). Funding and participation information for this waiver is provided below:

<i>FY 19 Funded Slots (preliminary):</i>	4,612
<i>FY 18 Funded Slots:</i>	4,389
<i>Slots Filled as of 07/31/2018:</i>	4,172
<i>Slots Funded but not Filled:</i>	217
<i>Registry and/or Waiting List:*</i>	17,384
<i>Average Cost/Capped Cost:</i>	\$25,204/\$41,799
<i>FY 18 Projected Expenditures:</i>	\$104,465,026
<i>FY 18 Budget:</i>	\$110,702,502
<i>FY 19 Budget:</i>	\$114,803,458
<i>Population Served:</i>	<i>Ages 21 +, Medicaid eligibility, and meet nursing facility level of care criteria</i>

**Note:** The FY 19 budget contains \$4,100,459 in additional funding for 223 new slots in FY 19 as well as the annualized cost associated with 60 slots that were added FY 18.

**The Adult Day Health Care (ADHC) Waiver** provides certain services for 5 or more hours per day in a licensed and Medicaid enrolled ADHC facility. Services offered include assistance with activities of daily living, health and nutrition counseling, social services, and exercise programs. There is an ADHC Request for Services Registry that lists the people who requested these services along with the request date. Funding and participation information for this waiver is provided below:

<i>FY 19 Funded Slots (preliminary):</i>	550
<i>FY 18 Funded Slots:</i>	550
<i>Slots Filled as of 07/31/2018:</i>	505
<i>Slots Funded but not Filled:</i>	45
<i>Registry and/or Waiting List:*</i>	1,196
<i>Average Cost/Capped Cost:</i>	\$14,474/\$19,035
<i>FY 18 Projected Expenditures:</i>	\$7,211,392
<i>FY 18 Budget:</i>	\$8,946,888
<i>FY 19 Budget:</i>	\$8,946,888
<i>Population Served:</i>	<i>Ages 22 +, Medicaid eligibility, and meet nursing facility level of care criteria</i>

**The Long Term Personal Care Services (LT-PCS) Program\*\*** provides help with activities of daily living for people who qualify for assistance under the program guidelines. The program also provides personal care workers to help people in their homes. Care provided includes help with bathing, toileting and grooming activities; eating and food preparation; performance of incidental household chores; assistance getting to medical appointments; and grocery shopping. Funding and participation information for this program is provided below:

<i>Participants as of 07/31/2018:</i>	10,442
<i>Average Cost/Capped Cost:</i>	\$13,978/\$19,035
<i>FY 18 Projected Expenditures:</i>	\$148,278,894
<i>FY 18 Budget:</i>	\$158,767,012
<i>FY 19 Budget:</i>	\$161,750,490
<i>Population Served:</i>	<i>Ages 21 + who receive Medicaid benefits, nursing facility level of care</i>

*and imminent risk criteria of nursing home admission*

**Program for All Inclusive Care for the Elderly (PACE) Program** coordinates and provides all needed preventive, primary, acute and long-term care services so that older people can continue living in the community. The emphasis is on enabling senior citizens to remain in their communities while enhancing their quality of life. Funding and participation information for this program is provided below:

<i>FY 19 Funded Slots (preliminary):</i>	547
<i>FY 18 Funded Slots:</i>	499
<i>Slots Filled as of 07/31/2018:</i>	455
<i>Slots Funded but not Filled:</i>	44
<i>Average Cost/Capped Cost:</i>	\$33,748/\$54,288
<i>FY 18 Projected Expenditures:</i>	\$15,333,445
<i>FY 18 Budget:</i>	\$19,123,790
<i>FY 19 Budget:</i>	\$20,631,502
<i>Population Served:</i>	<i>Ages 55 +, live in PACE provider service area, nursing facility level of care, and meet Medicaid financial eligibility</i>

**Note:** The FY 19 budget contains \$1,507,712 in additional funding for the annualized cost associated with phasing in 79 new participants to the PACE program at the Baton Rouge, New Orleans, and Lafayette sites. 31 participants were added in FY 18. The remaining 48 participants will be added in FY 19.

**The State Personal Assistance Services (SPAS) Program\*\*** provides personal assistance services to people with significant disabilities to assist them with activities of daily living. The primary service provided with SPAS funding is Personal Assistance Services. Funding and participation information for this program is provided below:

<i>Participants as of 07/31/2018:</i>	41
<i>Registry and/or Waiting List:*</i>	92
<i>Average Cost/Capped Cost:</i>	\$20,230/\$22,003
<i>FY 18 Expenditures:</i>	\$863,233
<i>FY 18 Budget:</i>	\$920,386
<i>FY 19 Budget:</i>	\$934,030
<i>Population Served:</i>	<i>Ages 18 - 60, a significant disability, capable of hiring, firing, and supervising the persons who provide personal assistance services</i>

**The LA's Traumatic Head & Spinal Cord Injury (TH/SCI) Trust Fund Program\*\*** provides services in a flexible, individualized manner to LA citizens with traumatic head or spinal cord injuries. The program enables individuals to return to a reasonable level of functioning and independent living in their communities. Services are provided on a first-come, first-served basis. Expenditures shall not exceed \$15,000 for any 12-month period or \$50,000 in total lifetime expenditures per individual. Funding and participation information for this program is provided below:

<i>Participants as of 07/31/2018:</i>	612
<i>Registry and/or Waiting List:*</i>	143
<i>Average Cost/Capped Cost:</i>	\$4,814/\$15,000
<i>FY 18 Expenditures:</i>	\$1,810,400
<i>FY 18 Budget:</i>	\$2,315,850
<i>FY 19 Budget:</i>	\$2,315,850
<i>Population Served:</i>	<i>An individual must meet the definition of traumatic head injury or spinal cord injury.</i>

**Note:** Although the agency fills waiver slots as quickly as possible, not all waiver slots are filled at the beginning of the fiscal year.

\*Registry and/or Waiting List as of 07/31/2018

\*\*Programs without designated slots, the reported data represent the number of participants.

**LA Department of Health (LDH)  
Office of Behavioral Health (OBH)**

The FY 19 budget includes a net gain of 230 positions for the Office of Behavioral Health (OBH). Included in the net increase of 230 positions are increases of 233 positions for the Eastern LA Mental Health System (ELMHS), one position for the Community Transition & Diversion – Serious Mental Illness (SMI) Program, one position being transferred from Medical Vendor Administration (MVA) to OBH's administrative function, and the conversion of a job appointment in a T.O. position. The position increases are offset by a reduction of 6 positions in the Behavioral Health Community Program with a total funding reduction of \$612,560 (\$306,280 SGF and \$306,280 Federal), yielding a net funding increase of approximately \$16.56 M.

Total funding associated with the 230 net position increase is \$17.16 M (\$9.11 M SGF and \$8.05 M SGR). A majority of the new positions, 233, are associated with the Cooper/Jackson lawsuit settlement and citations made by the Center for Medicare & Medicaid Services (CMS) in a February 2017 audit. Furthermore, the FY 19 budget includes approximately \$2.67 M (\$1.69 SGF and \$986,000 IAT via federal UCC/DSH Medicaid) to fund premium pay for nursing and correctional guard therapeutic (CGT) personnel in ELMHS.

***117 Positions Associated with Cooper/Jackson Case Settlement***

Approximately half of the overall increase, 117 positions, is associated with a settlement reached during the Cooper/Jackson lawsuits requiring an increase in the number of civil intermediate and Forensic Supervised Transitional Residence Aftercare (FSTRA) beds in ELMHS. Courts deemed the 2 plaintiffs of the aforementioned suits are mentally incapable to stand trial or not guilty by reason of insanity. Subsequently, the plaintiffs argued that OBH violated their due process rights, the Americans with Disabilities Act (ADA), and the federal Rehabilitation Act of 1973 by not transferring them to ELMHS to receive treatment in an expedient manner due to a lack of available beds.

OBH and the plaintiffs eventually reached a settlement, allowing for dismissal of the suits. Part of the settlement is an increase in beds to service persons with legal statuses of not guilty by reason of insanity (NGBRI), incompetent to proceed trial (PT), judicial civil (JC), and unable to be restored to competence (648B). Persons holding 648B status are deemed "civil intermediates" as they are no longer under the jurisdiction of the criminal court system.

OBH increased civil intermediate and FSTRA beds in 2 phases. Phase I occurred in FY 17 with the addition of 86 total beds (46 FSTRA, 40 civil intermediate) and 76 personnel to service those beds (39 correctional guards/lieutenants, 16 nurses, 12 psychiatric aides, 3 therapeutic recreation positions, 3 health administration assistants, and 3 custodial personnel). Resources for Phase I totaled approximately \$6.57 M IAT transferred from Medical Vendor Payments (MVP) drawn down from federal Medicaid Uncompensated Care (UCC) funds using approximately \$3.98 M of OBH's existing SGF in FY 17. The FY 18 budget included an annualization of Phase I, which has total resources of \$9.27 M IAT in FY 18 according to OBH staff reports.

Phase II of the ELMHS personnel and bed expansion associated with the Cooper/Jackson settlement is funded in FY 19, which includes approximately \$9.05 M (\$4.55 M SGF, \$4.50 M IAT derived from federal UCC/DSH Medicaid) resources for an additional 72 beds (52 civil intermediate, 20 FSTRA) and 117 positions for personnel to service the beds. Types of personnel servicing the beds include correctional guards, therapeutic personnel, nurses, pharmacy personnel, psychologists, and other clinical and administrative staff. The specific expenditures associated with the \$9.05 M in resources are on the next page.

Personal Services	\$6,264,817
Operating Services	\$397,076
Professional Services	\$235,765
Other Charges	\$1,543,665
Acquisitions & Major Repairs	\$608,664
<b>Total Expenditures</b>	<b>\$9,049,987</b>

Combined expenditures of Phases I and II are \$18.32 M based on projected Phase I expenditures of \$9.27 M in FY 18 and Phase II of \$9.05 M in FY 19.

#### ***116 Positions, Hourly Premium Pay Added in Response to CMS Audit Findings***

ELMHS has an additional 116 positions in FY 19 for 24 additional Licensed Practical Nurses (LPNs) and 92 additional Correctional Guard Therapeutic (CGT) personnel with increased total funding of approximately \$7.88 M (\$4.34 M SGF and \$3.54 M IAT via Federal DSH from Medicaid). OBH is adding the 116 positions in response to a February 2017 health audit performed by the Center for Medicare & Medicaid Services (CMS) that cites a lack of adequate nursing and CGT coverage within ELMHS. Furthermore, the enacted FY 19 budget includes approximately \$2.67 M in resources (\$1.68 M SGF, approximately \$986,000 IAT via federal UCC/DSH Medicaid) to fund \$2/hour premium/longevity pay for all CGT and nursing positions.

The 92 CGT positions are a component of OBH's intended remedy of the aforementioned lack of coverage without relying on overtime pay or using WAE staff. Additional funding associated with the 92 positions total approximately \$6.15 M in FY 19 (\$3.39 SGF and approximately \$2.78 M IAT via federal UCC/DSH Medicaid) with expenditures associated with the 92 positions totaling approximately \$4.30 M in salaries and \$1.85 M in related benefits. The average per-position salary totals \$46,793 with related benefits totaling \$20,121, yielding a per-position total cost of \$66,914.

OBH similarly intends to use the 24 LPN positions to address a reported lack of nursing coverage mentioned in the February 2017 CMS audit. The 24 positions have total associated resources of \$1.73 M (\$949,000 SGF and \$777,000 IAT via federal UCC/DSH Medicaid). Salary expenditures total \$1.21 M with associated related benefits totaling \$519,000. The average per-position salary is \$50,284 with average related benefits totaling \$21,622.

The final component of complying with the CMS audit in the FY 19 budget is adding \$2/hour premium pay utilizing new resources of \$2.67 M (\$1.69 M SGF and \$986,000 IAT via federal DSH payments from Medicaid) for CGT and nursing staff. OBH hopes the premium pay will aid in retention and recruitment of CGT and nursing staff. A majority of the premium pay resources, approximately \$2.42 M, are earmarked for CGT personnel, where ELMHS experienced a 155% turnover rate from FY 12 to FY 17. The balance of \$250,000 is for all registered nurses (RNs) and LPNs on staff at ELMHS.

#### ***Addition of Serious Mental Intervention Position in Response to Department of Justice Findings***

The Community Program adds one position for the Community Transition & Diversion – Serious Mental Intervention (SMI) Program in response to findings by the Department of Justice reported in FY 18. The position will serve in an administrative capacity and oversee management of OBH's transition and diversion activities. Total resources associated with the position are \$114,398 SGF, and it has a salary of \$64,921 with related benefits totaling \$49,477.

#### ***Two Positions Added to OBH at No Added Expense***

The FY 19 budget adds two positions at no additional cost to OBH. The first is a job appointment created in 2011 to ensure that the hospital switchboard at the Central LA State

Hospital (CLSH) is staffed at all times. OBH has a technical adjustment in the FY 19 budget moving this position's salary from other charges to personal services. The second position is the annualization of the FY 18 BA-7 transferring a position from Medical Vendor Administration to OBH.



**LA Department of Health (LDH)  
Office of Citizens with Developmental Disabilities (OCDD)**

**Intellectual/Developmental Disabilities (I/DD) Waivers**

In FY 19, the OCDD is transitioning from offering waiver services on a first-come, first-serve basis to offering waiver services based on the urgency of an individual's need for support services. This was accomplished in two parts. First, individuals that were on an existing Request for Services Registry (RFSR) to receive waiver services were screened to assess their needs and the urgency of those needs. Second, after Center for Medicaid & Medicare Services (CMS) Waiver Amendments were approved in January 2018, OCDD combined its existing individual waiver RFSRs into a single registry for all I/DD waivers, which include the New Opportunities Waiver (NOW), Residential Options Waiver (ROW), Children's Choice Waiver, and Support Services Waiver.

**Screen for Urgency Need (SUN):** In FY 17 and FY 18, OCDD was appropriated a combined total of \$4.8 M (\$2.9 M SGF and \$1.9 M Federal Funds) to screen approximately 13,000 individuals that were on an existing RFSR to assess the urgency of their need for support services. Urgency was determined based on several factors, such as the complexity of the individual's disability and the status of the individual's caregiver. Each case was assigned an initial Screen for Urgency Need (SUN) score ranging from a tiered need of 0-4, where 4 is most urgent. A description of the tiers is as follows:

- 4 – Emergent
  - Supports will be needed in the next 90 days
  - 7% of the individuals requiring services
- 3 – Urgent
  - Supports will be needed in the next 3-12 months
  - 8% of the individuals requiring services
  - SUN score is reevaluated every year
- 2 – Critical
  - Supports will be needed in the next 1-2 years
  - 22% of the individuals requiring services
  - SUN score is reevaluated every 2 years
- 1 – Planning
  - Supports will be needed in the next 3-5 years
  - 23% of the individuals requiring services
  - SUN score is reevaluated every 3 years
- 0 – Currently no unmet needs
  - 40% of the individuals requiring services
  - SUN score is reevaluated every 5 years

**Single Request for Services Registry:** After each case was assigned a SUN score, individual waiver RFSRs were combined into a single registry, where cases are prioritized based on their SUN score. OCDD began offering waivers based on urgency of needs beginning in February 2018. As of 8/13/18, every one with an immediate need for support services, meaning a SUN score of 3 or 4, has been offered an I/DD waiver. Presently, the registry only contains cases with a SUN score of 2, 1, or 0, which means that the individual has no need for support services in the next 12 months.

Cases on the registry are periodically reevaluated to determine a change in the urgency of the individual's need for support services. If the urgency of need is reevaluated to have a score of 3 or 4, then waiver services will be offered contingent on the availability of funding. Also, as new cases

are added to registry, a SUN score is determined and waiver services will be offered to those with a score of 3 or 4, contingent on the availability of funding. Transitioning to a single RFSR and offering waivers based on urgency of needs will have no impact to the budget for I/DD Waivers. The maximum expended on waiver services cannot exceed the funding available, which is \$532 M in FY 19.

FY 18 I/DD Waiver Slots Filled at of 01/31/18	11,556
FY 19 I/DD Waiver Slots Filled as of 08/13/18	12,148
Registry as of 7/31/18	13,138
FY 19 Projected Average Cost per Slot	\$42,962
FY 19 Budget	\$532,020,411

## Health (LDH) / Human Services Authorities and Districts

Total funding for the 10 human services districts (HSDs) and authorities (HSAs) increased by \$7.37 M (4.04%) in the FY 19 budget from FY 18 EOB. Table 33 below reports total funding adjustments by District and the total MOF funding distribution for all districts and authorities. All but one entity realizes a funding increase in FY 19, with the greatest increases occurring in the Jefferson Parish HSA (8.72%), the Florida Parishes HSA (7.48%), and the Acadiana Area HSD (7.08%).

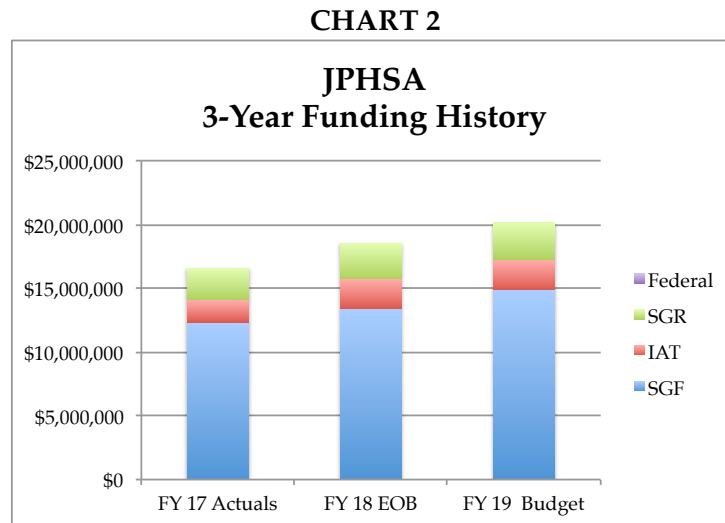
**TABLE 33**

		Change from FY 18 EOB to FY 19 Budget		
	FY 18 EOB	FY 19 Budget	Dollar	Percent
<b>TOTAL FUNDING BY DISTRICT</b>				
JPHSA	\$18,544,167	\$20,161,234	\$1,617,067	8.72%
FPHSA	\$18,661,195	\$20,056,842	\$1,395,647	7.48%
CAHSD	\$25,863,212	\$26,825,703	\$962,491	3.72%
MHSD	\$26,017,565	\$26,397,814	\$380,249	1.46%
SCLHSD	\$22,173,005	\$22,584,584	\$411,579	1.86%
NEDHSA	\$13,857,726	\$14,248,950	\$391,224	2.82%
AAHSD	\$18,123,370	\$19,406,602	\$1,283,232	7.08%
ICHSA	\$11,161,125	\$11,668,046	\$506,921	4.54%
CLHSD	\$15,000,856	\$14,992,140	(\$8,716)	-0.06%
NLHSD	\$13,271,169	\$13,703,309	\$432,140	3.26%
<b>Total</b>	<b>\$182,673,390</b>	<b>\$190,045,224</b>	<b>\$7,371,834</b>	<b>4.04%</b>
<b>TOTAL DISTRICT FUNDING BY MOF</b>				
SGF	\$120,795,225	\$128,570,713	\$7,775,488	6.44%
IAT	\$41,066,185	\$40,491,733	(\$574,452)	-1.40%
SGR	\$19,056,979	\$19,227,777	\$170,798	0.90%
Federal	\$1,755,001	\$1,755,001	\$0	0.00%
<b>Total</b>	<b>\$182,673,390</b>	<b>\$190,045,224</b>	<b>\$7,371,834</b>	<b>4.04%</b>

Total means of finance for the HSAs and HSDs in FY 19 is approximately \$190.05 M. The major change in the FY 19 budget is a \$7.78 M increase (6.44%) in SGF that is partially offset by a reduction of approximately \$171,000 (-1.40%) in IAT funds from various sources, such as federal grants and allocations from the Tobacco Tax Health Care Fund. A small increase of approximately \$171,000 SGR (0.90%) is also present in the current budget. A majority of the SGR increase, \$150,000, is associated with the Jefferson Parish HSA realizing an increase in acute services and billable visits, as well as billing for a full year of the Family Functional Therapy – Child Welfare Program after it began operations mid-FY 18.

A majority of the net increase in funds across the HSAs and HSDs is associated with funding statewide adjustments in personal services such as the Department of Civil Service classified employees pay plan and adjustments to related benefits, as well as adjustments for payments to ancillary services (Risk Management, Unified Payroll, Civil Service fees, Office of Technology Services fees, Legislative Auditor fees, etc.).

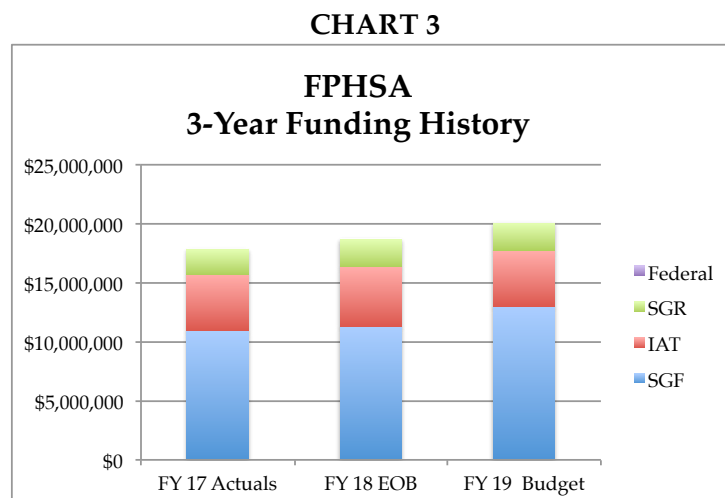
*Jefferson Parish Human Services Authority (JPHSA)* 3-year funding history of the agency is illustrated in Chart 2 below.



JPHSA has an overall increase of approximately \$1.62 M in total funds in FY 19. The major change is a net \$1.47 M increase in SGF associated with a number of statewide adjustments in personal services and payments for ancillary services. Furthermore, JPHSA has an increase of \$150,000 SGR associated with increased client need for acute behavioral health services, as well as the community-based Family Functional Therapy – Child Welfare Program billing for a full year in FY 19 after it began operating mid-FY 18.

Furthermore, JPHSA has approximately \$1.13 M SGF associated with personal services expenditures reallocated to the other charges category within their expenditure budget to reflect how the funds have been utilized in previous fiscal years. JPHSA used the aforementioned SGF to fund contracts and necessary operating expenses in lieu of using them to fund personnel.

*Florida Parishes Human Services Authority (FPHSA)* 3-year funding history of the agency is illustrated in Chart 3 below.



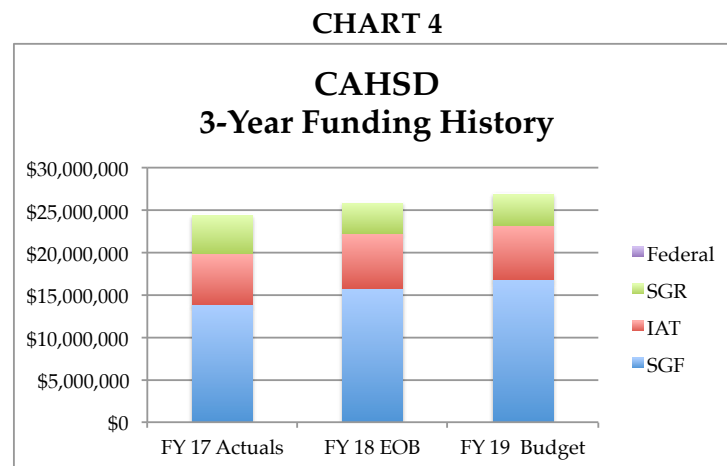
FPHSA realizes a net funds increase of \$1.40 M in FY 19. The funding increase is primarily associated with receiving a net SGF enhancement of \$1.68 M SGF that is associated with statewide adjustments in personal services, such as the classified employees pay plan, as well as

payments for ancillary services. The funds increase is offset by a \$300,354 reduction in IAT associated with a decrease in allocations from the Tobacco Tax Health Care Fund and the LA Partnership for Success. The decrease in IAT is based on a fixed amount set via an Interagency Agreement between the FPHSA and the Office of Behavioral Health (OBH) – Addictive Disorders Program.

Additionally, the FPHSA has approximately \$1.71 M SGF associated with personal services expenditures reallocated to the other charges category within their expenditure budget to reflect how the funds have been utilized in previous fiscal years. FPHSA used the aforementioned SGF to fund contracts and necessary operating expenses in lieu of using them to fund personnel.

Lastly, 7 other charges positions that were originally eliminated in the FY 19 Executive Budget were restored. The positions are funded within FPHSA’s existing appropriation. Five of these positions are for direct care social workers and FPHSA staff is currently determining use of the remaining two positions.

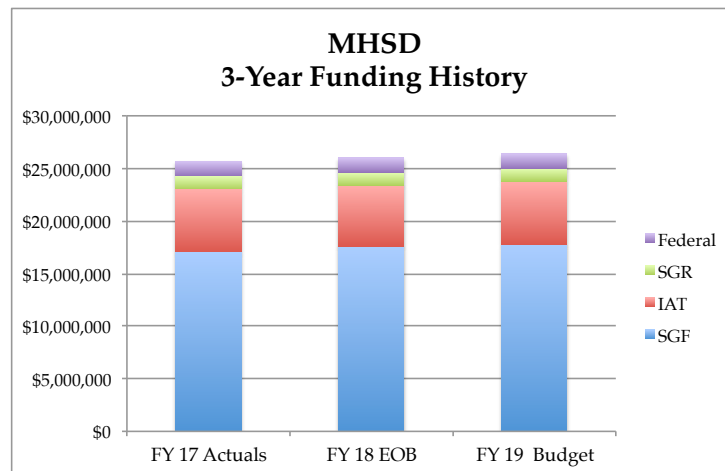
*Capital Area Human Services District (CAHSD)* 3-year funding history of the agency is illustrated in Chart 4 below.



CAHSD has a net funds increase of \$962,491 SGF in FY 19. The increased resources fund various statewide adjustments for personal services and ancillary services. The CAHSD also has a reallocation of \$961,691 SGF from personal services expenditures to other charges expenditures within their expenditure budget to reflect how the funds have been utilized in previous fiscal years. CAHSD used the aforementioned SGF to fund contracts and necessary operating expenses in lieu of using them to fund personnel.

*Metropolitan Human Services District (MHSD)* 3-year funding history of the agency is illustrated in Chart 5 on the next page.

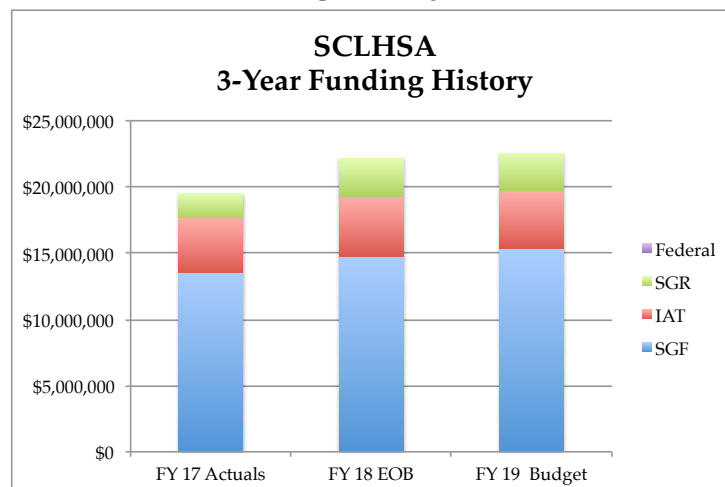
CHART 5



MHSD has a net funds increase of \$380,249 (\$164,349 SGF and \$215,900 IAT) in FY 19. A majority of the increase, a \$215,900 IAT enhancement, is associated with a federal grant allowing for expansion of services within the Medication Assisted Treatment – Prescription Drug and Opioid Addiction (MAT-PDOA) project in the Greater New Orleans Area. The MAT-PDOA project’s overall aim is to support persons with opioid use disorders, and the MHSD intends to increase treatment capacity through enhanced organization and delivery of medical, behavioral, social, and recovery support services. The \$164,349 SGF enhancement is associated with statewide adjustments for personal services.

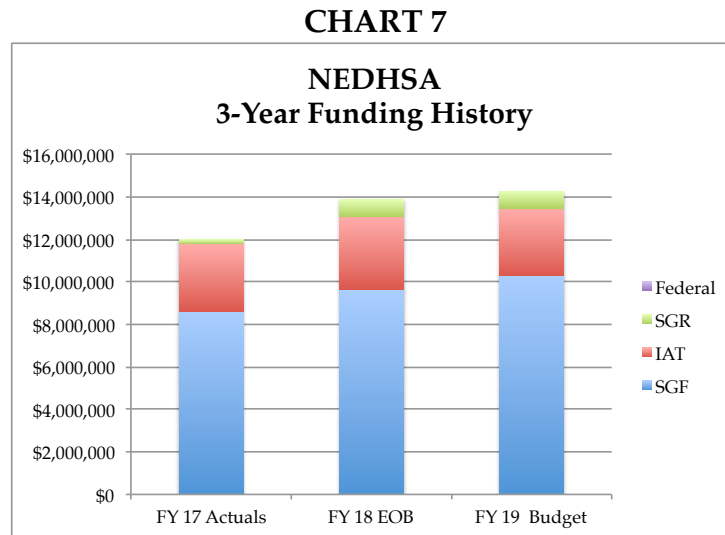
*South Central LA Human Services Authority (SCLHSA)* 3-year funding history of the agency is illustrated in Chart 6 below.

CHART 6



SCLHSA has a net funds increase of \$411,579 total in FY 19. Included in the net funds increase is an additional \$634,093 SGF to fund various statewide adjustments in personal services and ancillary services. The SGF increase is offset by a \$222,514 IAT reduction associated with reduced allocations from the Tobacco Tax Health Care Fund. SCLHSA also has a reallocation of \$961,691 SGF from personal services expenditures to the other charges category within their expenditure budget to reflect how the funds have been utilized in previous fiscal years. SCLHSA used the aforementioned SGF to fund contracts and necessary operating expenses in lieu of using them to fund personnel.

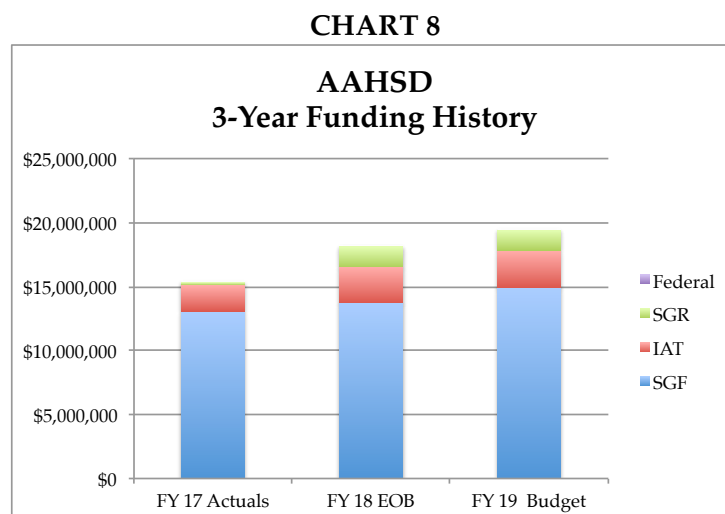
*Northeast Delta Human Services Authority (NEDHSA)* 3-year funding history of the agency is illustrated in Chart 7 below.



NEDHSA has a net funds increase of \$391,224 in FY 19. The net increase is comprised of \$641,886 SGF, which is primarily due to statewide personal services adjustments and a \$43,188 technical adjustment transferring funds from the Office of Behavioral Health to NEDHSA for pharmaceutical supplies as a result of the closure of Shamrock Pharmacy on 11/1/2017. The increase in SGF is offset by a reduction of \$250,662 IAT derived from non-recurring the LA Partnership for Success Grant (\$230,000) and a reduced IAT transfer (\$20,662) from the Office for Citizens with Developmental Disabilities.

NEDHSA also has a reallocation of \$97,172 SGF from personal services expenditures to the other charges category within their expenditure budget to reflect how the funds have been utilized in previous fiscal years. NEDHSA used the aforementioned SGF to fund contracts and necessary operating expenses in lieu of using them to fund personnel.

*Acadiana Area Human Services District (AAHSD)* 3-year funding history of the agency is illustrated in Chart 8 below.

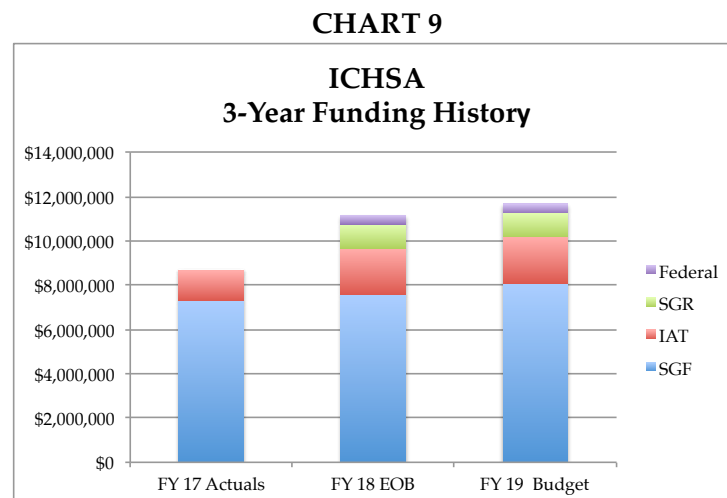


AAHSD has approximately \$1.28 M in additional resources in FY 19. A majority of the new resources, approximately \$1.15 M SGF, is a net increase of funding due to statewide personal services adjustments. A technical adjustment totaling \$175,260 SGF transfers funds from the Office of Behavioral Health to AAHSD for pharmaceutical supplies due to the close of Shamrock Pharmacy on 11/1/2017.

Furthermore, AAHSD has an increase of \$129,974 IAT from the Office of Behavioral Health – Addictive Disorders Program. Included in the transfer are Mental Health Block Grant (MHBG) resources (\$5,712), increased LA Partnership for Success funds (\$40,064), and enhanced Opioid State Targeted Response (STR) grant funds (\$84,198).

Lastly, AAHSD also has a reallocation of \$892,856 SGF from personal services expenditures to the other charges category within their expenditure budget to reflect how the funds have been utilized in previous fiscal years. AAHSD used the aforementioned SGF to fund contracts and necessary operating expenses in lieu of using them to fund personnel.

**Imperial Calcasieu Human Services Authority (ICHSA)** 3-year funding history of the agency is illustrated in Chart 9 below.

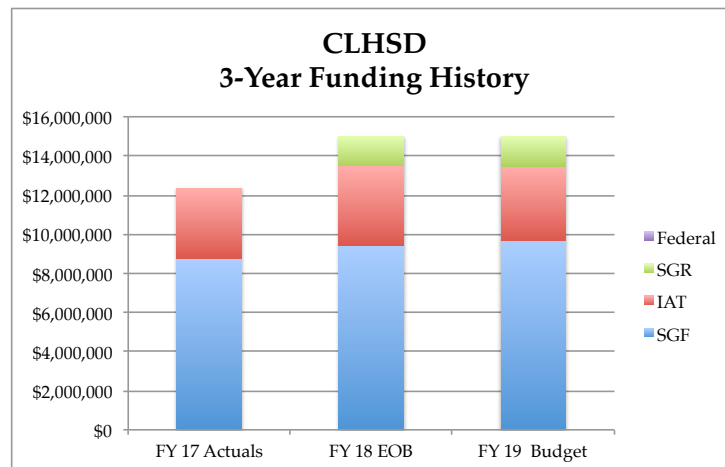


ICHSA has a net funding increase of \$506,921 in FY 19 that is entirely comprised of SGF. The increase is the net result of a number of statewide adjustments for personal and ancillary services.

**Central LA Human Services District (CLHSD)** 3-year funding history of the agency is illustrated in Chart 10 on the next page.



CHART 10

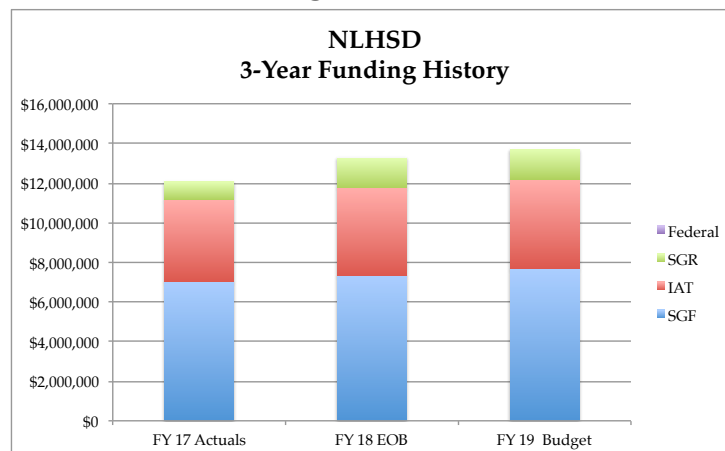


CLHSD has a net decrease of \$8,716 in total funds in FY 19. The reduction is the net of a \$230,148 SGF enhancement to fund statewide adjustments for personal and ancillary services and a \$238,864 IAT reduction due to adjusted allocations of federal grants and Tobacco Tax Health Care Fund resources.

CLHSD also has a reallocation of \$134,843 SGF from personal services expenditures to the other charges category within their expenditure budget to reflect how the funds have been utilized in previous fiscal years. CLHSD used the aforementioned SGF to fund contracts and necessary operating expenses in lieu of using them to fund personnel.

*Northwest LA Human Services District (NLHSD)* 3-year funding history of the agency is illustrated in Chart 11 below.

CHART 11



The NLHSD has a net funds increase of \$432,140 in FY 19. A majority of this increase is enhanced SGF to fund statewide personal and ancillary services adjustments, as well as an additional \$92,068 IAT from the Office of Behavioral Health due to adjusted allocations of federal grants and Tobacco Tax Health Care Fund resources.

NLHSD also has a reallocation of \$84,270 SGF from personal services expenditures to the other charges category within their expenditure budget to reflect how the funds have been utilized in previous fiscal years. NLHSD used the aforementioned SGF to fund contracts and necessary operating expenses in lieu of using them to fund personnel.

## Children & Family Services (DCFS) Modernization Project

In FY 19, DCFS is continuing their Transformation (Modernization) Project with an appropriation for 2 major information technology (IT) projects – a Comprehensive Child Welfare Information System (CCWIS) and Integrated Eligibility (IE) with LA Department of Health (LDH).

### *Comprehensive Child Welfare Information System (CCWIS)*

In FY 19, DCFS is budgeted \$18.6 M (\$9,300,541 SGF and \$9,300,541 Federal) to continue the implementation of CCWIS. DCFS began implementation of the Comprehensive Child Welfare Information System (CCWIS) in FY 17 to replace the current child welfare system designed in the 1980's. The CCWIS will enable the department to track service planning, which will lead to better measurement of outcomes for children impacted by child abuse and neglect. The department anticipates that CCWIS implementation will reduce staff turnover and relieve the unmanageable amount of paperwork associated with the legal, social, medical, educational, and other aspects of child welfare cases. In addition, CCWIS implementation will ultimately reduce data entry errors that result from duplicate data entry in multiple systems. As reflected below the total cost of the CCWIS implementation is projected at \$68,599,700 over 5 years. The project utilizes Title IV-E federal funding, which requires a 50% state match. In FY 20 and FY 21, DCFS will need an estimated \$22 M and \$26 M respectively to complete the implementation of CCWIS.

	<i><u>FY 17</u></i>	<i><u>FY 18</u></i>	<i><u>FY 19</u></i>	<i><u>FY 20</u></i>	<i><u>FY 21</u></i>	<i><u>Total</u></i>
	<i><u>Actual</u></i>	<i><u>Actual</u></i>	<i><u>Act 2</u></i>	<i><u>Estimated Need</u></i>		<i><u>Project Budget</u></i>
SGF	\$180,690	\$832,889	\$9,300,541	\$10,989,978	\$12,995,752	\$34,299,850
Federal from IV-E	\$180,690	\$832,889	\$9,300,541	\$10,989,978	\$12,995,752	\$34,299,850
<b>Total Budget</b>	<b>\$361,380</b>	<b>\$1,665,778</b>	<b>\$18,601,082</b>	<b>\$21,979,956</b>	<b>\$25,991,504</b>	<b>\$68,599,700</b>

See Table 34 below for FY 19 expenditure budget.

**TABLE 34**

<b>CCWIS Expenditure Budget for FY 19</b>	
Salaries and Benefits	\$3,720,507
Travel	\$38,706
Operating Cost and Supplies	\$100,061
OTS Project Management Officer and Staff	\$3,810,048
Independent Verification & Validation Contract	\$792,000
Agile Coach Contract	\$311,760
Design, Development & Implementation Contract	\$9,328,000
Acquisition of Hardware & Software	\$500,000
<b>FY 19 Budget</b>	<b>\$18,601,082</b>

### *Integrated Eligibility (IE) with LDH*

The Integrated Eligibility (IE) project will integrate the online application process for Supplemental Nutrition Assistance Program (SNAP) and Temporary Assistance for Needy Families (TANF) with

Medicaid eligibility. The IE project is being financed with Medicaid Admin, SNAP, TANF, Overcollections, and SGF dollars. The project will utilize Centers for Medicare & Medicaid (CMS) enhanced Medicaid match, which is approximately 90% federal and 10% state. As reflected below the total budget for the implementation of the IE system is \$86,939,939 over 3 years.

	<i><b>FY 17 Actual</b></i>	<i><b>FY 18 Budget</b></i>	<i><b>FY 19 Act 2</b></i>	<i><b>Total Budgeted Funding</b></i>
SGF	\$0	\$4,401,665	\$9,294,199	\$13,695,864
Overcollections Fund	\$360,254	\$9,631,574	\$0	\$9,991,828
IAT via Federal Medicaid admin match	\$0	\$33,674,723	\$10,379,165	\$44,053,888
Federal Funds from TANF and SNAP	<u>\$0</u>	<u>\$12,435,913</u>	<u>\$6,762,446</u>	<u>\$19,198,359</u>
<b>Total Budget</b>	<b>\$360,254</b>	<b>\$60,143,875</b>	<b>\$26,435,810</b>	<b>\$86,939,939</b>

See Table 35 below for FY 19 expenditure budget.

**TABLE 35**

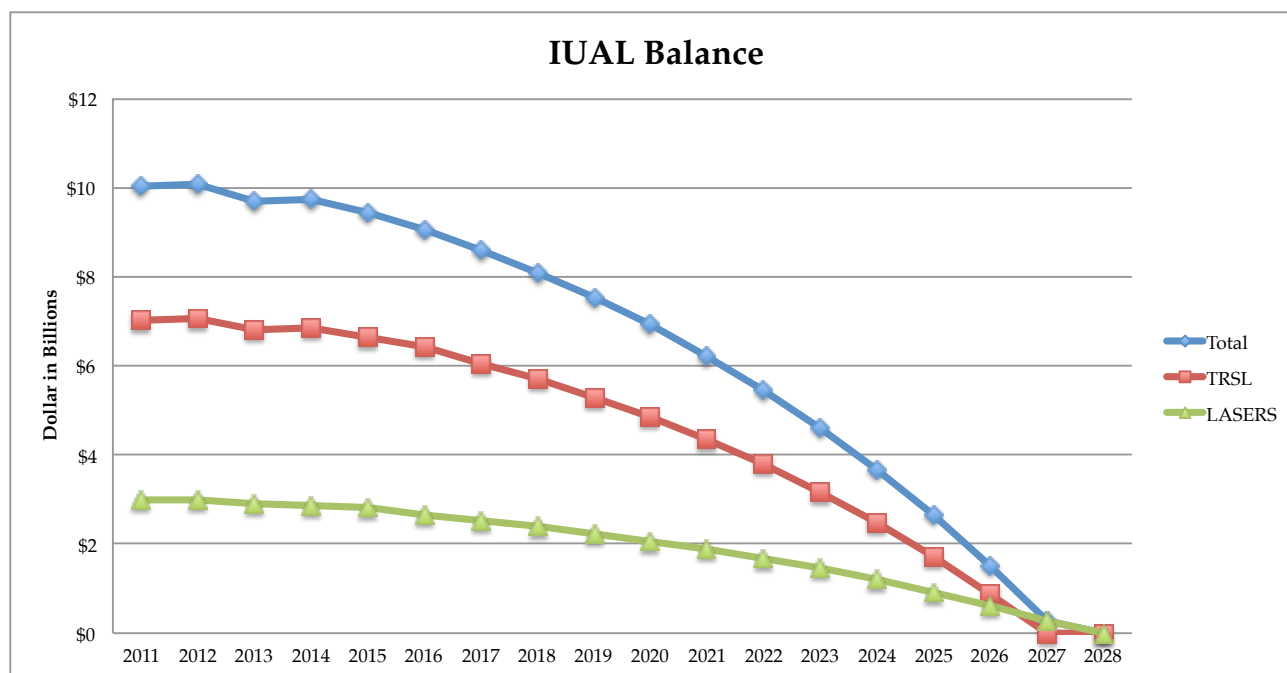
<b>IE Expenditure Budget for FY 19</b>	
Salary & Benefits	\$2,882,600
OTS Project Management Officer and Staff	\$6,837,480
Operating Costs and Supplies	\$287,030
Public Consulting Group Contract	\$729,344
Hardware	\$1,947,740
Software	\$729,344
Deloitte Contract	\$10,495,961
DCFS Change Order Pool	\$2,526,311
<b>FY 19 Budget</b>	<b>\$26,435,810</b>

## Retirement Systems Unfunded Accrued Liability (UAL) Update

Unfunded accrued liability (UAL) is the total amount by which the retirement systems' pension liabilities exceed its pension assets and resulted from granting retirement benefits that were not fully funded to state retirees. The state retirement systems' UAL can be divided into two parts: initial UAL (IUAL) and new UAL. The IUAL was accrued from the inception of the retirement systems through 6/30/88. New UAL was accrued after 6/30/88. This update focuses on the status of the IUAL.

In 1987, a constitutional amendment was passed that required the state retirement systems be funded on an actuarially sound basis, which means contributions to each retirement plan must be sufficient to pay the actuarial cost of the plan, and that the IUAL be paid off by 2029. In order to meet the constitutional mandate, the legislature established a 40-year amortization schedule beginning 7/1/88. Since then, the IUAL for LA State Police Retirement System (LSPRS) and LA School Employees' Retirement System (LSERS) has been paid off. However, as of 6/30/17, LA State Employees' Retirement System (LASERS) and Teacher's Retirement System of LA (TRSL) have a remaining IUAL balance of \$2.5 B and \$6.1 B respectively, which is a combined total of \$8.6 B.

**Graph 1**  
**IUAL Balance Based on Most Recent Amortization Schedule**  
(effective through 6/30/18)



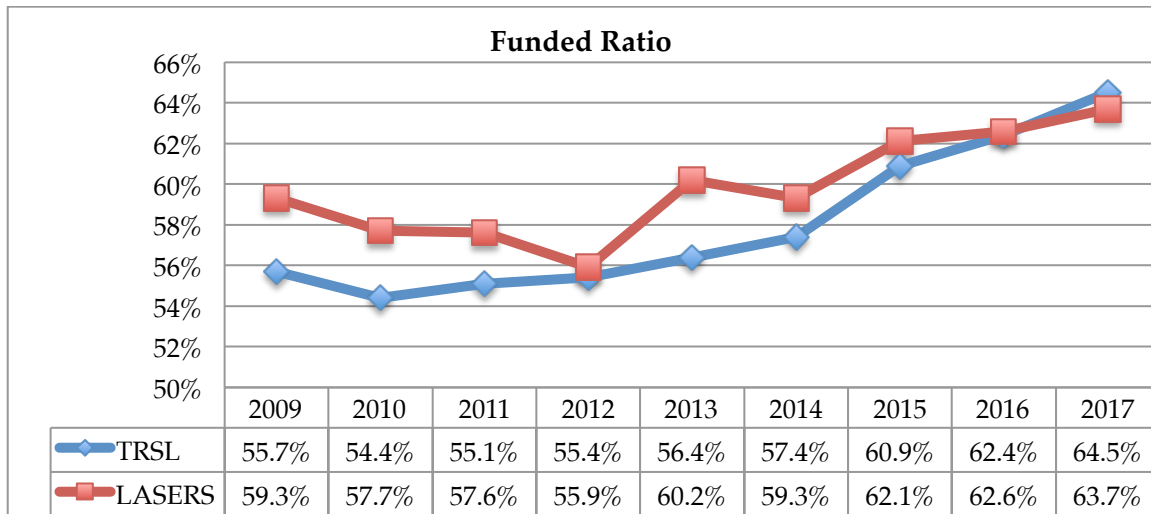
**TABLE 36**  
**Estimated IUAL Payments (Principal & Interest)**

<b>IUAL Payments (in millions of \$)</b>		
<b>Year</b>	<b>Amortization Schedule (effective thru 6/30/18)</b>	<b>Based on Act 95 Re-amortization in FY 19 (actual values available 10/18)</b>
2018	\$1,131	-
2019	\$1,154	Decrease
2020	\$1,177	Decrease
2021	\$1,200	Decrease
2022	\$1,224	Decrease
2023	\$1,249	Decrease
2024	\$1,274	Decrease
2025	\$1,299	Decrease
2026	\$1,298	Decrease
2027	\$267	Increase
2028	\$0	Increase
2028	\$0	Increase
<b>Total</b>	<b>\$11,273</b>	<b>Increase</b>

Based on the most recent amortization schedule, which was effective through 6/30/18, the IUAL balance can be paid off in 2027 as shown in Graph 1 on the previous page. However Act 95 of 2016 requires the Original Amortization Base (OAB), which includes IUAL, to be re-amortized in FY 19 and extends the pay off until 2029. Assuming that actuarial and investment experience remains the same, this re-amortization is estimated to reduce the existing payment schedule in years 2019-2026 (Table 36 above) by an amount that will be determined in October 2018. The re-amortization will also likely increase total payments, given that the state will incur two additional years of interest charges. Furthermore, Act 95 requires that the OAB is re-amortized every 5 years, or if the retirement system attains at least 80% funding of its pension liabilities, that OAB is re-amortized each year, with level payments through 2029. (The current funded ratio for both LASERS and TRSL is approximately 64%. See Graph 2 on the next page.) Because of these provisions, the OAB amortization schedule may be subject to adjustments each year.

**Note:** In FY 10, due to Act 497 of 2009, the IUAL amortization schedule was consolidated with several previous Change in Liability amortization schedules, which had negative balances resulting from actuarial and investment experience gains. This consolidated schedule is referred to as the Original Amortization Base (OAB).

**Graph 2**  
**Historical Funded Ratio**  
**(LASERS AND TRSL)**



Additionally, the state has the option to make payments that exceed the scheduled payment amount. If the state makes additional payments directly to the OAB, it will result in interest savings to the state in an amount approximately equal to the discount rate for that year. For example, in FY 19, the projected discount rate is 7.60%. Therefore, for every \$1 M payment above the scheduled amount in FY 19, the state achieves approximately \$76 K in interest savings in FY 19. However, it should be noted that making additional payments directly to the OAB provides no immediate reduction to employers contribution rate. Employers will only see the benefit of a reduced contribution rate once the OAB schedule is re-amortized based on the provisions of Act 95.

**Note:** The FY 18 actuarial valuation reports of the state retirement systems are anticipated to be available in October. These reports will include the 2018 funded ratios and the revised amortization schedule based on Act 95.

## Higher Education

The FY 19 appropriation totals \$2.74 B reflecting a \$22.9 M net increase from the FY 18 existing budget as of 12/1/17. The SGF increase of \$9.8 M includes funding for Go Grants (\$2 M), TOPS growth (\$3.3 M), Grambling State University (\$1.5 M) and Southern University System (\$3.2 M) to facilitate and complete accreditation. Increased SGR of \$17.1 M aligns institutional budgets and LA Universities Marine Consortium with projected revenue collections.

Excluding LOSFA, the EOB as of 12/1/17 totaled \$2.35 B (including \$738.5 M SGF). The FY 19 appropriation of \$2.36 B, reflects a net increase for institutions of \$17.2 M, (an increase of \$4.5 M in SGF and \$17.2 M in SGR from fees associated with Act 293 of 2017; and a decrease of \$3.5 M in Statutory Dedications and \$885 K in IAT).

The FY 19 funding shown on Table 37 on the next page reflects SGF allocations using the revised funding formula approved by the Board of Regents (BOR) on 6/28/18. In addition to \$9.8 M in line item appropriations, SGF changes to the institutions are primarily the result of the Outcomes Based Funding Formula. (The LCTCS management board exercised its 5% re-allocation authority to align institutional funding based on an administrative reorganization at multiple campuses.) Act 462 of 2014 required the BOR to develop an outcomes-based funding formula for implementation beginning in FY 17. For FY 19 the formula allocates SGF based on the following: a pro-rata or base funding share (63%), a cost share (17%) and an outcome share (20%). The pro-rata calculation is based on the 12/1/17 appropriation levels and provides safeguards to prevent sudden, dramatic changes in the funding level of any postsecondary institution as required in Act 462. The cost calculation is based on weighted factors including SREB peer group salary data, course offerings, enrollment of Pell grant students, research, degree level, space utilization, and support services. The outcomes metrics are based on completer degree levels, transfers, completers in high demand fields (4 & 5-star jobs), time-to-award, and completion of students receiving the Pell grant.

As a result of the outcome-based funding formula, \$1.02 M was redirected from the 4-year institutions to be distributed to the 2-year institutions. Additionally, there were shifts in funding allocations to several institutions within each system due to the formula changes.

TABLE 37							
FY 19 SGF Funding Allocations							
	FY 18 EOB	Legislative Amendment	Management Board Adjustment	Funding Formula Distribution	FY 19 Appropriation	\$ Change	% Change
<b>Board of Regents</b>							
Board of Regents	\$13,302,792	(\$230,786)			\$13,072,006	(\$230,786)	-1.7%
LA Universities Marine Consortium	\$2,277,892	\$0			\$2,277,892	\$0	0.0%
Office of Student Financial Assistance	\$266,431,249	\$5,299,250			\$271,730,499	\$5,299,250	2.0%
<b>Board of Regents Total</b>	<b>\$282,011,933</b>	<b>\$5,068,464</b>			<b>\$287,080,397</b>	<b>\$5,068,464</b>	<b>1.8%</b>
<b>LA Community &amp; Technical Colleges System</b>							
Baton Rouge CC	\$14,432,889		\$0	(\$206,306)	\$14,226,583	(\$206,306)	-1.4%
Bossier Parish CC	\$10,847,513		\$0	\$298,498	\$11,146,011	\$298,498	2.8%
Central LA Technical CC	\$6,056,373		(\$363,322)	(\$409,566)	\$5,283,485	(\$772,888)	-12.8%
Delgado CC	\$25,533,593		\$0	(\$87,817)	\$25,445,776	(\$87,817)	-0.3%
L.E. Fletcher Technical CC	\$3,406,738		\$721,997	\$187,935	\$4,316,670	\$909,932	26.7%
LCTCS Board of Supervisors	\$7,099,163		\$0	\$0	\$7,099,163	\$0	0.0%
LCTCS Online	\$1,286,145		\$0	\$0	\$1,286,145	\$0	0.0%
LA Delta CCC	\$7,344,573		\$0	(\$77,981)	\$7,266,592	(\$77,981)	-1.1%
LA Technical CC	\$8,322,697		(\$4,186,121)	(\$311,590)	\$3,824,986	(\$4,497,711)	-54.0%
Northshore Technical CC	\$5,398,002		\$0	\$468,705	\$5,866,707	\$468,705	8.7%
Nunez CC	\$3,618,662		\$0	\$288,323	\$3,906,985	\$288,323	8.0%
River Parishes CC	\$3,331,782		\$1,810,998	\$100,505	\$5,243,285	\$1,911,503	57.4%
South LA CC	\$12,329,806		\$1,653,126	\$200,490	\$14,183,422	\$1,853,616	15.0%
SOWELA Technical CC	\$7,746,573		\$363,322	\$587,366	\$8,697,261	\$950,688	12.3%
<b>LA Community &amp; Technical Colleges System Total</b>	<b>\$116,754,509</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,038,562</b>	<b>\$117,793,071</b>	<b>\$1,038,562</b>	<b>0.9%</b>
<b>LSU System</b>							
LSU Agricultural Center	\$67,696,729		\$0	\$0	\$67,696,729	\$0	0.0%
LSU - A&M College	\$115,513,766		\$0	\$287,797	\$115,801,563	\$287,797	0.2%
LSU - Alexandria	\$4,847,690		\$0	\$114,923	\$4,962,613	\$114,923	2.4%
LSU - Eunice	\$4,620,901		\$0	\$101,904	\$4,722,805	\$101,904	2.2%
LSU - Shreveport	\$7,615,400		\$0	\$444,719	\$8,060,119	\$444,719	5.8%
LSU Health Sciences Center at New Orleans	\$75,847,984		\$0	\$0	\$75,847,984	\$0	0.0%
LSU Health Sciences Center at Shreveport	\$58,202,700		\$0	\$0	\$58,202,700	\$0	0.0%
Pennington Biomedical Research Center	\$16,182,659		\$0	\$0	\$16,182,659	\$0	0.0%
<b>LSU System Total</b>	<b>\$350,527,829</b>	<b>\$0</b>	<b>\$0</b>	<b>\$949,343</b>	<b>\$351,477,172</b>	<b>\$949,343</b>	<b>0.3%</b>
<b>SU System</b>							
SU Board of Supervisors	\$2,959,185	\$200,000	\$0	(\$1)	\$3,159,184	\$199,999	6.8%
SU - A&M College	\$19,378,311		\$0	(\$1,123,846)	\$18,254,465	(\$1,123,846)	-5.8%
SU - New Orleans	\$6,169,908	\$3,000,000	\$0	(\$277,949)	\$8,891,959	\$2,722,051	44.1%
SU - Shreveport	\$5,518,427		\$0	(\$122,364)	\$5,396,063	(\$122,364)	-2.2%
SU Law Center	\$4,016,328		\$0	\$0	\$4,016,328	\$0	0.0%
SU Agricultural Research/Extension Center	\$3,448,222		\$0	\$0	\$3,448,222	\$0	0.0%
<b>SU System Total</b>	<b>\$41,490,381</b>	<b>\$3,200,000</b>	<b>\$0</b>	<b>(\$1,524,160)</b>	<b>\$43,166,221</b>	<b>\$1,675,840</b>	<b>4.0%</b>
<b>UL System</b>							
UL Board of Supervisors	\$1,025,487		\$0	\$0	\$1,025,487	\$0	0.0%
Grambling State University	\$12,397,631	\$1,500,000	\$0	(\$243,394)	\$13,654,237	\$1,256,606	10.1%
LA Tech University	\$27,128,500		\$0	\$38,896	\$27,167,396	\$38,896	0.1%
McNeese State University	\$16,700,736		\$0	(\$73,183)	\$16,627,553	(\$73,183)	-0.4%
Nicholls State University	\$13,983,559		\$0	(\$165,164)	\$13,818,395	(\$165,164)	-1.2%
Northwestern State University	\$19,797,594		\$0	\$397,176	\$20,194,770	\$397,176	2.0%
Southeastern LA University	\$27,437,909		\$0	(\$287,856)	\$27,150,053	(\$287,856)	-1.0%
UL - Lafayette	\$45,215,717		\$0	\$404,089	\$45,619,806	\$404,089	0.9%
UL - Monroe	\$23,937,086		\$0	\$379,273	\$24,316,359	\$379,273	1.6%
University of New Orleans	\$26,562,492		\$0	(\$913,582)	\$25,648,910	(\$913,582)	-3.4%
<b>UL System Total</b>	<b>\$214,186,711</b>	<b>\$1,500,000</b>	<b>\$0</b>	<b>(\$463,745)</b>	<b>\$215,222,966</b>	<b>\$1,036,255</b>	<b>0.5%</b>
<b>Grand Total</b>	<b>\$1,004,971,363</b>	<b>\$9,768,464</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,014,739,827</b>	<b>\$9,768,464</b>	<b>1.0%</b>
<b>SGF Funding by Institution Type</b>							
2-year	\$118,508,529	\$0	\$0	\$1,018,102	\$119,526,631	\$1,018,102	0.9%
4-year	\$366,686,299	\$4,500,000	\$0	(\$1,018,101)	\$370,168,198	\$3,481,899	0.9%
Medical Schools, SU Law Center, and LCTCS Online	\$139,353,157	\$0	\$0	\$0	\$139,353,157	\$0	0.0%
Ag Centers and Pennington	\$87,327,610	\$0	\$0	\$0	\$87,327,610	\$0	0.0%
Management Boards	\$293,095,768	\$5,268,464	\$0	(\$1)	\$298,364,231	\$5,268,463	1.8%
<b>Grand Total</b>	<b>\$1,004,971,363</b>	<b>\$9,768,464</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,014,739,827</b>	<b>\$9,768,464</b>	<b>1.0%</b>
Note: LSU Board and LSU Law Center were consolidated with LSU A&M.							



### Taylor Opportunity Program for Students (TOPS) and Go Grants

TOPS funding for FY 19 totals \$294.6 M (\$236.6 M SGF and \$58 M Statutory Dedications), which represents full funding of projected need. This includes approximately \$870 K of TOPS Early Start Funding. The TOPS Tech Early Start award provides up to \$600 per academic year for any eligible 11th or 12th grade student attending a LA public high school who wishes to concurrently enroll for up to 6 credit hours per semester in order to pursue certification in eligible programs. The TOPS award will be tied to the FY 17 tuition amount for each institution per Act 44 of 2017. Institutions have not been eligible to increase their tuition since FY 17, therefore the TOPS award will cover 100% of the FY 19 tuition amount. TOPS does not fund additional fees assessed by the institution.

Taylor Opportunity Program for Students (TOPS)					
TOPS Awards for Public and Private Colleges & Universities					
	<u>FY 16<sup>1</sup></u>	<u>FY 17<sup>2</sup></u>	<u>FY 18</u>	<u>Projected FY 19</u>	<u>Projected FY 20</u>
Number of Awards	52,539	51,609	51,582	50,183	50,543
Total Amount of Awards (millions)	\$283.3	\$200.2	\$289.7	\$293.6	\$296.0
Average Award Amount	\$5,392	\$3,879	\$5,617	\$5,851	\$5,856
Note: Excludes TOPS Early Start.					
<sup>1</sup> FY 16 TOPS funding fell short by approximately \$28 M in FY 16. LOSFA received only \$255 M compared to the \$283.3 M needed to fully fund TOPS. However, students received their full TOPS amount which is reflected in this table. The institutions were required to cover this shortfall in funding.					
<sup>2</sup> TOPS award was only 69% funded in FY 17. LOSFA estimated a total funding need of \$291.5 M.					
Source: LA Office of Student Financial Assistance					

The projected annual average award for FY 19 is \$5,851. TOPS does not fund additional fees assessed by the institutions and there are no approved tuition increases in FY 19; therefore, the projected annual increase is a result of higher enrollment in Tech and Honors awards. The projected number of performance awards have declined compared to FY 18 while the dollar amount has increased. This is a result of comparing actual payments to projected award amounts. LOSFA will be updating its 5-year projection for the FY 20 budget request in the fall of 2018.

Comparison of FY 19 Projected and FY 18 Actual TOPS Awards by Type.						
	FY 18		FY 19		FY 19 +/- FY 18	
	#	\$	#	\$	#	\$
Opportunity	24,713	\$127,379,615	23,344	\$126,034,256	(1,369)	(\$1,345,359)
Performance	13,503	\$79,392,892	13,301	\$80,843,478	(202)	\$1,450,586
Honors	11,842	\$79,403,174	11,990	\$82,551,150	148	\$3,147,976
Tech	1,524	\$3,493,259	1,548	\$4,133,160	24	\$639,901
National Guard		\$58,400		\$56,966		(\$1,434)
<b>Total</b>	<b>51,582</b>	<b>\$289,727,341</b>	<b>50,183</b>	<b>\$293,619,010</b>	<b>(1,399)</b>	<b>\$3,891,669</b>

Go Grants provide need-based aid to support nontraditional and low to moderate-income students. GO grants received \$28.4 M in funding, an increase of \$2 M or 7.6% when compared to the existing FY 18 budget. Each institution has the flexibility to establish their GO Grant policy. Therefore, the number of recipients and the award amounts are dependent on the institutions' policy and their funding allocation. However, LOSFA does require the award to be no less than \$300 and no more than \$3,000, the student must receive a Federal Pell grant, and the student has to have a remaining financial need after deducting their Estimated Family Contribution (EFC) and any other aid. Based on LOSFA's current estimate, an additional \$34.8 M is required to fully fund the Go Grant need of \$61.2 M.

Go Grants				
Go Grants Awards for Public and Private Colleges & Universities				
	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>Projected FY 19<sup>1</sup></u>
Number of Awards	28,644	26,722	24,808	N/A
Total Amount of Awards (millions)	\$26.5	\$26.4	\$26.4	\$28.4
Average Award Amount	\$925	\$988	\$1,064	N/A
Actual Number of Students (Unduplicated)	26,703	24,830	23,080	N/A
<sup>1</sup> FY 19 Go Grants total amount has been allocated to the institutions, however, the number of awards will depend on the institution's final distribution.				
Source: LA Office of Student Financial Assistance				

### *LA Public Postsecondary Education Fee Increases*

Act 293 of 2017 extended Act 377 of 2015 from 6/30/17 to 6/30/20. This act authorized the higher education management boards to establish and modify fees at institutions under their management and supervision. This authority was enacted as the LA Granting Resources and Autonomy for Diplomas (LaGRAD) Act expired, which granted eligible institutions tuition and operational autonomy if found to achieve certain requirements. While the LaGRAD Act provided institutions with the ability to increase tuition, which (depending on state funding) is covered by the state's merit-based scholarship program Taylor Opportunity Program for Students (TOPS), Acts 377/293 authorize institutions to increase *fees*, which are not covered by TOPS.

As of 7/6/18, only two postsecondary education systems have approved fee increases in FY 19; the LA State University (LSU) System and Southern University (SU) System. At its July meeting the SU System Board of Supervisors approved fee increases for SU Baton Rouge, SU Law Center, SU New Orleans, and SU Shreveport. At its June 29th meeting The LSU System Board of Supervisors approved Fall 2018 fee increases for LSU Baton Rouge, LSU Law Center, LSU Veterinary Medicine, LSU Alexandria, LSU Eunice, LSU Shreveport, and LSU HSC Shreveport. LSU HSC New Orleans did not propose any new fees for Fall 2018, however, will increase fees in Spring 2019. Table 38 on the next page has the projected fee increases and the estimated gross and net revenue generated by these new fees. The gross revenue represents the total revenue generated by the fees while the net revenue represents the total revenue less any hardship waivers/discounts which are required by the Act.

The LA Community & Technical Colleges (LCTC) System has indicated there will be no system-wide fee increase in FY 19, however, certain institutions may increase program specific fees to cover the cost of the course (for example: cosmetology courses, aviation maintenance courses, and welding). The University of LA (UL) System has indicated none of its institutions are planning on raising fees in Fall 2018, however, depending on enrollment and costs in the spring semester some institutions *may* increase fees in Spring 2019.

TABLE 38				
FY 19 Approved Fee Increases				
CAMPUS	Name of fee	Proposed Fee Increase (per semester)	Annual Fee Increase	Estimated Gross / Net Revenues
LSU - BR	Student Excellence Fee	\$285/full-time student (from \$575 to \$860)	\$570	\$14.6M / \$13.9M
LSU Law Cntr	Student Excellence Fee	\$285/full-time student (from \$575 to \$860)	\$570	\$300K / \$285K
LSU Vet Med	Student Excellence Fee	\$285/full-time student (from \$575 to \$860)	\$570	\$246K / \$234K
LSU - A	Student Yearbook Fee	\$2 per student, per semester	(\$4)	(\$13,142) / (\$10,370)
LSU - A	Children's Center Fee	\$1 per student, per semester	(\$2)	(\$6,623) / (\$6,018)
LSU - A	Student Excellence Fee	\$6/credit hour (from \$12 to \$18)	\$144	\$348K / \$331K
LSU - A	Student Activity Fee	\$6/student (from \$11 to \$17)	\$12	\$32K / \$30K
LSU - A	Student Government Fee	\$4/student (from \$10 to \$14)	\$8	\$21K / \$20K
LSU - A	Accounting, Business Law, Economics, Finance, Marketing, Business, Computer Management Information Systems, Entrepreneurship, and Management)	\$50/enrolled course	\$50 per course	\$140K / \$133K
LSU - A	Aviation Management (new degree concentration)	\$190/solo flight hour	\$190 per solo flight	Indeterminable at this time
LSU - E	Athletic Fee	\$9/credit hour (from \$9 to \$18)	\$216	\$496K / \$471.2K
LSU - E	Student Excellence Fee	\$9/credit hour (from \$9 to \$18)	\$216	\$496K / \$471.2K
LSU - S	Academic Excellence Fee	\$6.67/credit hour (from \$10 to \$16.67)	\$160	\$364K / \$346K
LSU HSCS	Blood Borne Pathogen Insurance Fee (a.k.a Needle* Stick Fee)	\$31 annual fee (from \$0 to \$31)	\$62	\$16,275 / \$14,648
SU - BR	Undergraduate - University Support Fee	\$217	\$434	\$2.2 M / \$2.1 M
SU - BR	Graduate - University Support Fee	\$250	\$500	\$328K / \$312K
SU Law Cntr	Professional - University Support Fee	\$393	\$786	\$418K
SU - NO	Undergraduate - University Support Fee	\$169	\$338	\$636K / \$604K
SU - NO	Graduate - University Support Fee	\$209	\$418	\$155K / \$147K
SU - S	Undergraduate - University Support Fee	\$50	\$100	\$224K / \$213K
SU - S	Undergraduate - University Maintenance Fee	\$50	\$100	\$224K / \$213K

## Undergraduate Annual Tuition and Mandatory Fees (30 hours) Trend

LA's public, postsecondary education institutions' annual undergraduate tuition and mandatory fees have increased by 33% between FY 14 and FY 18. The increase ranges from 16.9% to 69.1% depending on the institution. See table below for a summary of tuition and fees by institution.

TABLE 39							
Total Undergraduate Annual Tuition and Mandatory Fees (30 hours)							
	FY 14	FY 15	FY 16	FY 17	FY 18	5-Year \$ Change	% Change
<b>LCTCS</b>							
BPCC	\$3,292	\$3,616	\$3,971	\$4,139	\$4,283	\$991	30.1%
BRCC	\$3,366	\$3,694	\$4,178	\$4,346	\$4,221	\$855	25.4%
Central LA TCC	\$3,262	\$3,586	\$3,941	\$4,099	\$4,084	\$822	25.2%
Delgado	\$3,302	\$3,626	\$3,981	\$4,149	\$4,129	\$827	25.0%
Fletcher	\$3,227	\$3,566	\$3,921	\$4,089	\$4,089	\$862	26.7%
LDCC	\$3,312	\$3,636	\$3,991	\$4,159	\$4,159	\$847	25.6%
Northshore Technical CC	\$3,266	\$3,590	\$3,945	\$4,103	\$4,103	\$837	25.6%
Northwest LA TC	\$2,340	\$2,566	\$2,818	\$2,986	\$2,976	\$636	27.2%
Nunez	\$3,256	\$3,580	\$3,944	\$4,103	\$4,247	\$991	30.4%
RPCC	\$3,232	\$3,556	\$3,911	\$4,079	\$4,079	\$847	26.2%
SLCC	\$3,262	\$3,566	\$4,041	\$4,185	\$4,205	\$943	28.9%
South Central TC	\$2,356	\$2,576	\$2,828	\$2,996	\$2,976	\$620	26.3%
Sowela	\$3,242	\$3,662	\$4,017	\$4,185	\$4,185	\$943	29.1%
<b>LSU System</b>							
LSU BR	\$7,873	\$8,750	\$9,714	\$10,814	\$11,374	\$3,501	44.5%
LSU A	\$5,351	\$6,047	\$6,158	\$6,708	\$6,816	\$1,465	27.4%
LSU E	\$3,213	\$3,569	\$3,828	\$4,306	\$4,306	\$1,093	34.0%
LSU S	\$5,799	\$6,360	\$6,903	\$7,264	\$7,359	\$1,560	26.9%
HSC NO Allied Health	\$6,621	\$7,284	\$8,012	\$9,032	\$9,032	\$2,411	36.4%
HSC NO Dental Hygiene	\$4,969	\$5,465	\$6,010	\$6,830	\$6,830	\$1,861	37.5%
HSC NO Dental Lab. Tech.	\$4,563	\$5,019	\$5,521	\$6,291	\$6,291	\$1,728	37.9%
HSC NO Nursing	\$5,036	\$5,540	\$6,093	\$6,923	\$6,923	\$1,887	37.5%
HSC S Allied Health	\$6,906	\$7,596	\$8,386	\$8,386	\$8,386	\$1,480	21.4%
<b>Southern</b>							
SU BR	\$6,534	\$6,534	\$7,346	\$8,080	\$8,666	\$2,132	32.6%
SU S	\$3,562	\$3,634	\$3,996	\$3,996	\$4,162	\$600	16.9%
SUNO	\$4,784	\$5,250	\$5,931	\$6,603	\$6,923	\$2,139	44.7%
<b>UL System</b>							
Grambling	\$5,950	\$6,525	\$7,063	\$7,371	\$7,443	\$1,493	25.1%
LA Tech	\$7,303	\$8,052	\$8,854	\$9,117	\$9,645	\$2,342	32.1%
McNeese	\$5,701	\$6,334	\$7,289	\$7,309	\$7,919	\$2,218	38.9%
Nicholls	\$6,438	\$7,264	\$7,378	\$7,671	\$7,915	\$1,477	22.9%
Northwestern	\$6,297	\$6,837	\$7,507	\$8,466	\$8,618	\$2,321	36.9%
Southeastern	\$5,751	\$6,619	\$7,340	\$7,859	\$8,252	\$2,501	43.5%
UL Lafayette	\$6,256	\$6,936	\$8,540	\$10,050	\$10,580	\$4,324	69.1%
UL Monroe	\$6,318	\$6,962	\$7,658	\$8,282	\$8,470	\$2,152	34.1%
UNO	\$6,668	\$7,483	\$8,244	\$8,854	\$8,944	\$2,276	34.1%

### Undergraduate Mandatory Fees Only (30 hours) Trend

LA's public institutions' annual fees (exclusive of tuition) have increased by 72% between FY 14 and FY 18. The increase ranges from 24% to 189.4% depending on the institution. See table below for a summary of mandatory fees by institution.

TABLE 40							
Total Undergraduate Mandatory Fees (30 hours)							
	FY 14	FY 15	FY 16	FY 17	FY 18	5-Year \$ Change	% Change
<b>LCTCS</b>							
BPCC	\$636	\$694	\$757	\$925	\$1,069	\$433	68.1%
BRCC	\$816	\$888	\$1,092	\$1,260	\$1,135	\$319	39.1%
Central LA TCC	\$606	\$664	\$727	\$885	\$870	\$264	43.6%
Delgado	\$646	\$704	\$767	\$935	\$915	\$269	41.6%
Fletcher	\$571	\$644	\$707	\$875	\$875	\$304	53.2%
LDCC	\$656	\$714	\$777	\$945	\$945	\$289	44.1%
Northshore Technical CC	\$610	\$668	\$731	\$889	\$889	\$279	45.7%
Northwest LA TC	\$620	\$674	\$737	\$905	\$895	\$275	44.4%
Nunez	\$600	\$658	\$730	\$889	\$1,033	\$433	72.2%
RPCC	\$576	\$634	\$697	\$865	\$865	\$289	50.2%
SLCC	\$606	\$644	\$827	\$971	\$991	\$385	63.5%
South Central TC	\$636	\$684	\$747	\$915	\$895	\$259	40.7%
Sowela	\$586	\$740	\$803	\$971	\$971	\$385	65.7%
<b>LSU System</b>							
LSU BR	\$1,982	\$2,270	\$2,586	\$3,351	\$3,911	\$1,929	97.3%
LSU A	\$1,151	\$1,427	\$1,448	\$1,814	\$1,922	\$771	67.0%
LSU E	\$913	\$1,039	\$1,117	\$1,595	\$1,595	\$682	74.7%
LSU S	\$1,273	\$1,396	\$1,515	\$1,817	\$1,837	\$564	44.3%
HSC NO Allied Health	\$856	\$942	\$1,036	\$1,359	\$1,359	\$503	58.8%
HSC NO Dental Hygiene	\$824	\$905	\$995	\$1,313	\$1,313	\$489	59.3%
HSC NO Dental Lab. Tech.	\$816	\$897	\$987	\$1,304	\$1,304	\$488	59.8%
HSC NO Nursing	\$820	\$902	\$992	\$1,311	\$1,311	\$491	59.9%
HSC S Allied Health	\$970	\$1,066	\$1,203	\$1,203	\$1,203	\$233	24.0%
<b>Southern</b>							
SU BR	\$2,013	\$2,013	\$2,373	\$3,107	\$3,693	\$1,680	83.5%
SU S	\$944	\$1,016	\$1,378	\$1,378	\$1,544	\$600	63.6%
SUNO	\$1,283	\$1,399	\$1,695	\$2,367	\$2,687	\$1,404	109.4%
<b>UL System</b>							
Grambling	\$1,500	\$1,630	\$1,923	\$2,231	\$2,303	\$803	53.5%
Louisiana Tech	\$2,359	\$2,613	\$3,301	\$3,564	\$4,092	\$1,733	73.5%
McNeese	\$1,447	\$1,655	\$2,142	\$2,162	\$2,772	\$1,325	91.6%
Nicholls	\$1,963	\$2,342	\$2,456	\$2,749	\$2,993	\$1,030	52.5%
Northwestern	\$1,811	\$1,903	\$2,327	\$3,286	\$3,438	\$1,627	89.8%
Southeastern	\$1,389	\$1,821	\$2,062	\$2,207	\$2,475	\$1,086	78.2%
UL Lafayette	\$1,787	\$2,021	\$3,133	\$4,643	\$5,173	\$3,386	189.4%
UL Monroe	\$1,786	\$1,977	\$2,174	\$2,494	\$2,682	\$896	50.2%
UNO	\$1,635	\$1,946	\$2,154	\$2,764	\$2,854	\$1,219	74.6%

*4-year Public Postsecondary Institutions Annual Mandatory/Required Fees Only (excludes Tuition)*

The average LA fee increase for 4-year institutions is the largest dollar change (\$947) in the country and the second largest percentage change (68.1%). In FY 17, LA's average fees are \$996 (43%) more compared to the United States average and \$646 (28%) more compared to the Southern Region average. See table below for a comparison of institutional fees by state.

TABLE 41 4-Year Public Postsecondary Institutions Annual Mandatory/Required Fees Only (excludes Tuition)							
	FY 13	FY 14	FY 15	FY 16	FY 17	5-Year \$ Change	% Change
Alabama	\$1,009	\$940	\$1,036	\$1,036	\$941	(\$68)	-6.7%
Alaska	\$791	\$976	\$1,090	\$1,326	\$1,410	\$619	78.3%
Arizona	\$667	\$518	\$673	\$674	\$686	\$19	2.8%
Arkansas	\$1,410	\$1,509	\$1,554	\$1,667	\$1,816	\$407	28.8%
California	\$1,064	\$1,059	\$1,092	\$1,105	\$1,256	\$193	18.1%
Colorado	\$1,300	\$1,420	\$1,708	\$1,744	\$1,744	\$444	34.2%
Connecticut	\$4,096	\$4,290	\$4,277	\$4,332	\$4,663	\$568	13.9%
Delaware	\$830	\$830	\$830	\$830	\$830	\$0	0.0%
Florida	\$709	\$751	\$811	\$809	\$813	\$104	14.7%
Georgia	\$1,366	\$1,428	\$1,454	\$1,474	\$1,454	\$88	6.4%
Hawaii	\$215	\$292	\$314	\$330	\$345	\$130	60.5%
Idaho	\$1,773	\$1,820	\$2,010	\$1,848	\$2,070	\$298	16.8%
Illinois	\$2,509	\$2,615	\$2,740	\$2,850	\$2,966	\$457	18.2%
Indiana	\$592	\$589	\$591	\$593	\$595	\$3	0.5%
Iowa	\$1,078	\$1,078	\$1,101	\$1,169	\$1,211	\$133	12.3%
Kansas	\$936	\$940	\$960	\$1,007	\$1,033	\$97	10.3%
Kentucky	\$600	\$600	\$390	\$390	\$387	(\$213)	-35.5%
<b>Louisiana</b>	<b>\$1,389</b>	<b>\$1,500</b>	<b>\$1,749</b>	<b>\$2,152</b>	<b>\$2,336</b>	<b>\$947</b>	<b>68.1%</b>
Maine	\$995	\$983	\$957	\$957	\$957	(\$39)	-3.9%
Maryland	\$2,168	\$2,249	\$2,374	\$2,444	\$2,538	\$371	17.1%
Massachusetts	\$7,411	\$7,610	\$7,841	\$8,165	\$8,269	\$858	11.6%
Michigan	\$448	\$490	\$545	\$565	\$642	\$194	43.3%
Minnesota	\$962	\$978	\$988	\$1,006	\$1,090	\$128	13.3%
Mississippi	\$550	\$550	\$325	\$100	\$110	(\$440)	-80.0%
Missouri	\$859	\$829	\$879	\$901	\$901	\$42	4.9%
Montana	\$1,345	\$1,385	\$1,427	\$1,465	\$1,493	\$149	11.0%
Nebraska	\$1,348	\$1,375	\$1,488	\$1,546	\$1,700	\$352	26.1%
Nevada	\$466	\$385	\$250	\$325	\$356	(\$110)	-23.6%
New Hampshire	\$2,150	\$2,200	\$2,267	\$2,428	\$2,452	\$302	14.0%
New Jersey	\$3,275	\$3,305	\$3,367	\$3,296	\$3,332	\$57	1.7%
New Mexico	\$851	\$1,200	\$1,200	\$1,256	\$1,386	\$535	62.9%
New York	\$1,212	\$1,230	\$1,273	\$1,314	\$1,377	\$165	13.6%
North Carolina	\$2,123	\$2,251	\$2,369	\$2,486	\$2,614	\$491	23.1%
North Dakota	\$1,194	\$1,204	\$1,216	\$1,216	\$1,210	\$16	1.3%
Ohio	\$720	\$720	\$736	\$736	\$736	\$16	2.2%
Oklahoma	\$1,200	\$1,363	\$1,298	\$1,316	\$1,299	\$99	8.3%
Oregon	\$1,338	\$1,446	\$1,470	\$1,530	\$1,651	\$313	23.4%
Pennsylvania	\$882	\$902	\$930	\$952	\$960	\$78	8.8%
Rhode Island	\$1,320	\$1,322	\$1,350	\$1,407	\$1,422	\$102	7.7%
South Carolina	\$425	\$429	\$461	\$491	\$490	\$65	15.3%
South Dakota	\$3,543	\$3,570	\$3,570	\$3,831	\$1,020	(\$2,523)	-71.2%
Tennessee	\$1,224	\$1,284	\$1,510	\$1,583	\$1,637	\$413	33.7%
Texas	\$1,839	\$1,948	\$2,060	\$2,069	\$2,319	\$480	26.1%
Utah	\$664	\$718	\$728	\$722	\$756	\$92	13.9%
Vermont	\$936	\$974	\$1,004	\$1,034	\$1,066	\$130	13.9%
Virginia	\$3,220	\$3,316	\$3,175	\$3,305	\$3,420	\$200	6.2%
Washington	\$438	\$443	\$455	\$498	\$532	\$94	21.5%
West Virginia	\$1,178	\$1,076	\$1,414	\$1,421	\$1,734	\$556	47.2%
Wisconsin	\$1,105	\$1,184	\$1,210	\$1,247	\$1,402	\$297	26.9%
Wyoming	\$1,098	\$1,164	\$1,256	\$1,322	\$1,335	\$237	21.6%
<b>United States</b>	<b>\$1,162</b>	<b>\$1,221</b>	<b>\$1,275</b>	<b>\$1,321</b>	<b>\$1,340</b>	<b>\$178</b>	<b>15.3%</b>
<b>Southern Region Average</b>	<b>\$1,406</b>	<b>\$1,486</b>	<b>\$1,591</b>	<b>\$1,649</b>	<b>\$1,690</b>	<b>\$285</b>	<b>20.2%</b>



## K-12 Education

### Department of Education (LDE)

*Department of Education (LDE)* FY 19 funding totals \$1,629.5 B (\$147.3 M SGF, \$264.8 M IAT, \$57.4 M SGR, \$13.6 M Statutory Dedications, and \$1.146 B Federal). This represents a net increase of \$2 M from FY 18 EOB.

*The Student Scholarships for Educational Excellence Program (SSEEP)* funding totals \$41.9 M; an increase of \$2.1 M over the EOB of \$39.8 M. This funding level will continue the approximately 6,900 students who participated in FY 18. The SSEEP (voucher program) allows selected students to attend participating non-public schools with tuition expenses paid by the state. Tuition is reimbursed at a rate that shall not exceed the combined state and local per pupil amount of the district in which the student resides.

*The Cecil J. Picard LA 4 Early Childhood Program* is the primary preschool program in the state, serving approximately 16,300 children. It provides up to 10 hours of early childhood education and before and after activities daily to 4 year-olds from disadvantaged families. The Nonpublic Schools Early Childhood Development Program (NCSED) provides low-income families the opportunity to attend state-approved private preschools and childcare centers and serves approximately 1,500 preschool children annually. Current funding is \$4,580 per child. FY 19 Funding for the LA 4 Program is \$75.6 M (\$35.2 M SGF and \$40.4 M IAT) and the NCSED is \$6.9 M (SGF). The original source of the IAT is TANF funds from the Department of Children & Family Services (DCFS).

For FY 19, total funding for the early childhood program is \$120.5 M, which represents an increase of \$39.9 M from FY 18 EOB as a result of an increase in the federal Child Care Development Fund (Discretionary Fund) allocation. Federal guidelines require an 8% Quality Spending level and 3% for Infant and Toddler Quality spending. The LDE has allocated the increased funding as follows: 5% for administration (\$1.9 M); 15% for Quality Supports for Health and Safety standards, including professional development for teachers and directors (\$5.9 M); and 10% for Infant and Toddler Quality Program Enhancements (\$3.9 M); the remaining 70% is allocated for Direct Services/Seats (\$27.9 M). The LDE reports a waiting list of approximately 6,325 children as of 7/1/18, of which 4,500 will be served as a result of the additional funds. The average per child subsidy amount is \$4,200 with an additional \$2,100 allocated for bonus payments which are tied to provider performance ratings; for an estimated \$6,300 per seat. Working in partnership with stakeholders, the LDE will conduct a survey for feedback on priority uses of the funds within the mandated minimum requirements of the federal guidelines. After the survey is completed, funding adjustments may result in reductions in the Quality Support activities and an increase in Direct Service/Seats allocation.

### Special Schools & Commissions

FY 19 funding the for Board of Elementary & Secondary Education (BESE) and the special schools is appropriated at \$101.6 M, which represents a net increase of \$4.7 M from the FY 18 EOB.

*Board of Elementary & Secondary Education (BESE)* (\$24.5 M) is the constitutionally created policy-making board responsible for the supervision and control of the public elementary and secondary schools and special schools under its jurisdiction. A decrease of \$1.2 M is associated primarily with a reduction in LA Quality Education Support Fund (8(g)) based on the most recent forecast of the REC.

*LA School for the Deaf & Visually Impaired* (\$26.2 M) provides educational services to approximately 488 students in residential and outreach programs. An increase of \$1.2 M is associated primarily with acquisitions and major repairs.

*LA School for Math Science & the Arts* (\$9 M) provides educational services to approximately 300 high achieving students in residential programs as well as over 200 students statewide through its online virtual school. An increase of \$385 K is associated primarily with funding for a vacant position and building maintenance.

*LA Educational Television Authority* (\$8.7 M) provides intelligent, informative, educational, and entertaining programs to the citizens of LA. An increase of \$433 K is associated primarily with hardware repairs and maintenance on broadcasting equipment.

*New Orleans Center for the Creative Arts* (\$8.1 M) provides specialized arts training to approximately 625 students through a combination of MFP funds and direct state support. An increase of \$223 K is associated primarily with operating services and building maintenance.

*Thrive Academy* (\$5.4 M) established as a state agency by Act 672 of 2016, provides an education to students who are struggling to be academically proficient for non-academic reasons. The students who attend this state school are at-risk students in underserved LA communities. Currently the students enrolled are from Baton Rouge and surrounding areas, but the school looks to expand its reach in the future to students throughout the state. Thrive is currently serving approximately 160 students in grades 6 to 11 who reside on the campus in Baton Rouge. An increase of \$905 K is associated primarily with the addition of a grade level. For the school year of 2018-2019, the school estimates it will be serving approximately 180 students in grades 6 to 12.



## K-12 Education Minimum Foundation Program (MFP)

Senate Concurrent Resolution 48 will result in an estimated net decrease of \$7.6 M in state expenditures over the FY 18 EOB. The FY 18 EOB is \$3.717 B and \$3.71 B is appropriated for FY 19. Funding for FY 19 includes a total of \$3,710,020,377 (\$3,438,191,214 SGF; and \$271,829,163 Statutory Dedications from the Lottery Proceeds Fund (\$164,603,000) and SELF Fund (\$107,226,163)).

The net decrease is associated with preliminary enrollment adjustments indicating a net increase of 1,858 students (\$9.8 M); a reduction associated with the elimination of one-time emergency assistance to three parishes impacted by the 2016 floods (\$7.5 M); and a decrease of SGF (\$13.1 M) due to increases in statutorily dedicated funds out of the Support Education in Louisiana First Fund (\$3 M) and the Lottery Proceeds Fund (\$10.1 M) based on the most recent estimates from the Revenue Estimating Conference (REC). As a result of revised student enrollment counts, the FY 18 MFP was decreased by \$10 M in the supplemental bill (Act 59 of 2018 RS). This adjustment was annualized for the FY 19 MFP resulting in an additional \$10 M reduction. While initial projections indicated a \$3.8 M reserve for mid-year enrollment adjustments, **the LDE has not provided information to confirm the amount of the reserve contained in the enacted MFP.**

**LEVEL 1:** Uses the February 1 student count to determine the cost of education services. Maintains the weights for Career and Technical Education units (6%) Special Education/Other Exceptionalities (150%) and Special Education/Gifted and Talented (60%) and Low Income and English Learner (22%). Maintains the calculation necessary to maintain a state and local allocation ratio of 65% to 35%. Maintains the base per pupil amount of \$3,961. The MFP reflects a student count of 691,315.

**LEVEL 2:** Maintains the provisions of incentives for local effort. The Total MFP educational costs are shared between the state and the city or parish school systems. The ability of school systems to support the cost of education in their communities is measured by the potential to raise local revenue measured in Level 1 by 1) local property tax revenue contribution, 2) local sales tax revenue contribution, and 3) other local revenue contribution. Level 2 provides incentives for city and parish school systems that contribute a greater proportion of local revenues towards the cost of education in their communities by increasing local property and sales tax revenues as measured by 1) total sales taxes, 2) total property taxes, 3) state and federal revenue in lieu of taxes, and 4) 50% earnings on property revenue.

**LEVEL 3:** Continues the pay raises for certificated and support personnel initiated in 2001-2002 and 2006-2007 through 2008-2009, and a \$100 per pupil funding amount for increasing mandated costs of health insurance, retirement and fuel.

**LEVEL 4:** Supplementary Allocations. **1) Career Development Allocation (\$9.3 M)** to support the development of technical courses required for statewide credentials in city and parish school systems and other public schools in the amount of 6% of the base per pupil cost for each qualifying student course enrollment; a minimum amount of \$25,000 will be provided for each city and parish school system and a minimum of \$10,000 will be provided for other public schools with students enrolled in grades 9 through 12. **2) High Cost Services Allocation (\$12 M)** to provide additional funds to public school systems and schools which substantiate that the prior year cost of services for students with disabilities exceeds three times the most recent state average total expenditure per pupil amount; allocation amounts will be limited by the amount budgeted for this initiative and are to be distributed equitably to school systems and other public schools proportional to the total of qualifying applications submitted. **3) Supplemental Course Allocation (\$17.7 M)** to provide for the cost of secondary course choices specifically approved by BESE. For each school system and other

public schools funded through the formula, the proposed allocation shall equal \$59 for each student enrolled in grades 7-12 as of February 1. Provides for the redistribution of uncommitted funds as of a date set by DOE. **4) *Foreign Language Associate Program Salary and Stipends Allocation (\$6.4 M)*** continues the supplemental allocation at \$21,000 per teacher with the \$1,000 increase to be used for the costs of the VISA sponsorship incurred by CODOFIL, pursuant to BESE regulations. The cap of 300 teachers is retained.

**ALLOCATIONS FOR OTHER PUBLIC SCHOOLS:** Continues funding methodology for the LSU and Southern University Lab Schools, Type 2 Charter Schools, Office of Juvenile Justice Schools, the Recovery School District, NOCCA, LSMSA, and Thrive Academy.

**70% EXPENDITURE REQUIREMENT:** Continues language that city, parish, local public school systems, or other public schools ensure that 70% of the general fund expenditures are in the areas of instruction and school administration.

Louisiana Legislative Fiscal Office

## **Section V**

# **OTHER MISCELLANEOUS INFORMATION & TABLES**

Fiscal Year 2018-2019

**Executive Department  
Governor's Office of Elderly Affairs (GOEA)  
Parish Councils on Aging & Senior Citizens Centers**

In FY 19, GOEA is appropriated \$2.9 M to fund the Parish Councils on Aging (PCOA) throughout LA, which is the same appropriation as FY 18 (See Note). Act 735 of 1979 created a state formula to disburse SGF to support the operation of the PCOAs. Act 344 of 2007 changed the PCOA formula and set the minimum per parish funding amount at \$37,500 and the maximum level of \$100,000. These funds are discretionary and can be used for administrative costs or services. The table below represents the total funding of each PCOA for FY 19 using the formula set forth in LA RS 46:1606. In addition to funding the PCOAs, GOEA receives an additional \$6.3 M SGF to fund senior citizens centers (SCC) throughout LA. The total appropriation for each senior center statewide is depicted below.

***Note:** The GOEA's program for Parish Councils on Aging acts as a pass-through for local PCOAs to receive funds appropriated by the Legislature. All appropriated funds are passed through to local PCOAs except for \$16,026, which is used to fund an annual training hosted by the GOEA for Parish Councils on Aging in accordance with LA R.S. 46:1606(D)(2).*

Parish Councils on Aging and Senior Citizens Centers Funding			
Parish Council on Aging	SGF (PCOAs)	SCC Funds	Total Funding
Acadia Council on Aging	\$37,500	\$77,244	\$114,744
Allen Council on Aging	\$37,500	\$44,450	\$81,950
Ascension Council on Aging	\$37,500	\$95,416	\$132,916
Assumption Council on Aging	\$37,500	\$43,740	\$81,240
Avoyelles Council on Aging	\$37,500	\$63,869	\$101,369
Beauregard Council on Aging	\$37,500	\$54,644	\$92,144
Bienville Council on Aging	\$37,500	\$38,684	\$76,184
Bossier Council on Aging	\$49,725	\$123,403	\$173,128
Caddo Council on Aging	\$100,000	\$272,743	\$372,743
Calcasieu Council on Aging	\$86,255	\$199,093	\$285,348
Caldwell Council on Aging	\$37,500	\$35,913	\$73,413
Cameron Council on Aging	\$37,500	\$35,913	\$73,413
Catahoula Council on Aging	\$37,500	\$35,789	\$73,289
Claiborne Council on Aging	\$37,500	\$40,005	\$77,505
Concordia Council on Aging	\$37,500	\$42,062	\$79,562
DeSoto Council on Aging	\$37,500	\$69,787	\$107,287
East Baton Rouge Council on Aging	\$100,000	\$442,159	\$542,159
East Carroll Council on Aging	\$37,500	\$35,913	\$73,413
East Feliciana Council on Aging	\$37,500	\$40,927	\$78,427
Evangeline Council on Aging	\$37,500	\$52,206	\$89,706
Franklin Council on Aging	\$37,500	\$43,890	\$81,390
Grant Council on Aging	\$37,500	\$44,062	\$81,562
Iberia Council on Aging	\$37,500	\$85,703	\$123,203
Iberville Council on Aging	\$37,500	\$50,360	\$87,860
Jackson Council on Aging	\$37,500	\$39,824	\$77,324
Jefferson Council on Aging	\$100,000	\$679,138	\$779,138
Jefferson Davis Council on Aging	\$37,500	\$52,883	\$90,383
Lafayette Council on Aging	\$82,825	\$191,986	\$274,811
Lafourche Council on Aging	\$42,393	\$107,896	\$150,289
LaSalle Council on Aging	\$37,500	\$36,098	\$73,598

<b>Parish Council on Aging</b>	<b>SGF (PCOAs)</b>	<b>SCC Funds</b>	<b>Total Funding</b>
Lincoln Council on Aging	\$37,500	\$58,689	\$96,189
Livingston Council on Aging	\$47,535	\$118,756	\$166,291
Madison Voluntary Council on Aging	\$37,500	\$35,913	\$73,413
Morehouse Council on Aging	\$37,500	\$51,479	\$88,979
Natchitoches Council on Aging	\$37,500	\$61,779	\$99,279
New Orleans Council on Aging	\$100,000	\$758,131	\$858,131
Ouachita Council on Aging	\$66,415	\$231,090	\$297,505
Plaquemines Council on Aging	\$37,500	\$38,488	\$75,988
Pointe Coupee Council on Aging	\$37,500	\$46,755	\$84,255
Rapides Council on Aging	\$62,935	\$0	\$62,935
Rapides Senior Citizens Center	\$0	\$150,631	\$150,631
Red River Council on Aging	\$37,500	\$35,913	\$73,413
Richland Voluntary Council on Aging	\$37,500	\$41,704	\$79,204
Sabine Council on Aging	\$37,500	\$50,536	\$88,036
St. Bernard Council on Aging	\$37,500	\$44,782	\$82,282
St. Charles Council on Aging	\$37,500	\$60,715	\$98,215
St. Helena Council on Aging	\$37,500	\$35,913	\$73,413
St. James Area Agency on Aging	\$37,500	\$41,419	\$78,919
St. John Council on Aging	\$37,500	\$57,125	\$94,625
St. Landry Council on Aging	\$40,083	\$103,424	\$143,507
St. Martin Council on Aging	\$37,500	\$65,833	\$103,333
St. Mary Council on Aging	\$37,500	\$72,328	\$109,828
St. Tammany Council on Aging	\$100,000	\$247,583	\$347,583
Tangipahoa Voluntary Council on Aging	\$50,728	\$125,480	\$176,208
Tensas Council on Aging	\$37,500	\$35,913	\$73,413
Terrebonne Council on Aging	\$45,498	\$114,644	\$160,142
Union Council on Aging	\$37,500	\$46,142	\$83,642
Vermilion Council on Aging	\$37,500	\$74,587	\$112,087
Vernon Council on Aging	\$37,500	\$57,177	\$94,677
Washington Council on Aging	\$37,500	\$71,018	\$108,518
Webster Council on Aging	\$37,500	\$68,678	\$106,178
West Baton Rouge Council on Aging	\$37,500	\$40,073	\$77,573
West Carroll Council on Aging	\$37,500	\$35,102	\$72,602
West Feliciana Council on Aging	\$37,500	\$35,913	\$73,413
Winn Parish Council on Aging	\$37,500	\$40,150	\$77,650
<b>FY 19 TOTAL FUNDING</b>	<b>\$2,911,892</b>	<b>\$6,329,631</b>	<b>\$9,241,523</b>
<b>FY 18 TOTAL FUNDING</b>	<b>\$2,911,892</b>	<b>\$6,329,631</b>	<b>\$9,241,523</b>
<b>DIFFERENCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Department of Children & Family Services (DCFS)  
Temporary Assistance for Needy Families (TANF)**

Act 2 contains total TANF funding of \$147 M, which is a \$620 K decrease in funding from FY 18. TANF, which is 100% federally funded, is allocated between 3 areas: Core Welfare, Child Welfare, and Initiatives. In FY 19, there is a reduction of funding within the Core Welfare area, which reflects decreased funding needs for the Integrated Eligibility Project.

Temporary Assistance for Needy Families (TANF) Budget			
	FY 18	FY 19	Difference
<b>CORE WELFARE</b>			
FITAP/KCSP	\$20,885,099	\$20,885,099	\$0
STEP	\$5,250,000	\$5,250,000	\$0
Integrated Eligibility Project	\$1,620,622	\$0	(\$1,620,622)
Administration	\$7,500,000	\$8,500,000	\$1,000,000
<b>CHILD WELFARE</b>			
CPI/FS	\$30,497,517	\$30,497,517	\$0
Emergency Assistance	\$16,442,808	\$16,442,808	\$0
<b>TANF INITIATIVES</b>			
Literacy:			
Jobs for America's Graduates (JAG)	\$2,655,000	\$2,655,000	\$0
LA 4	\$40,492,803	\$40,492,803	\$0
Family Stability:			
CASA	\$3,992,850	\$3,992,850	\$0
Drug Courts	\$5,400,000	\$5,400,000	\$0
Family Violence	\$4,500,000	\$4,500,000	\$0
Homeless	\$637,500	\$637,500	\$0
Nurse Family Partnership	\$2,877,075	\$2,877,075	\$0
Substance Abuse	\$2,753,512	\$2,753,512	\$0
Abortion Alternatives	\$1,260,000	\$1,260,000	\$0
Community Supervisor (OJJ)	<u>\$810,000</u>	<u>\$810,000</u>	<u>\$0</u>
<b>TOTALS</b>	<b>\$147,574,786</b>	<b>\$146,954,164</b>	<b>(\$620,622)</b>
<b>SUMMARY</b>			
CORE WELFARE	\$35,255,721	\$34,635,099	(\$620,622)
CHILD WELFARE	\$46,940,325	\$46,940,325	\$0
TANF INITIATIVES	<u>\$65,378,740</u>	<u>\$65,378,740</u>	<u>\$0</u>
<b>TOTALS</b>	<b>\$147,574,786</b>	<b>\$146,954,164</b>	<b>(\$620,622)</b>

Louisiana Education Quality Trust Fund - 8(g): 1986-1987 to 2017-2018

Beginning 1986-87 Fund Balance - \$540,699,504 with Annual Interest and Royalty Deposits

	1999-2000	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009
<b>Permanent Fund:</b>										
<i>Cash Value</i>										
Investment Income	\$799,726,036	\$822,498,152	\$841,538,930	\$852,195,675	\$868,402,048	\$891,805,723	\$916,081,258	\$936,295,533	\$956,625,141	\$977,990,329
Royalties Income	\$18,104,819	\$10,001,192	\$5,723,829	\$11,519,457	\$14,372,777	\$15,307,935	\$12,877,985	\$13,433,082	\$13,110,162	\$12,687,191
Royalties Income	\$4,667,297	\$9,039,586	\$4,932,916	\$4,686,916	\$9,030,898	\$8,967,600	\$7,336,290	\$6,896,526	\$8,255,026	\$9,505,235
<b>Total</b>	<b>\$822,498,152</b>	<b>\$841,538,930</b>	<b>\$852,195,675</b>	<b>\$868,402,048</b>	<b>\$891,805,723</b>	<b>\$916,081,258</b>	<b>\$936,295,533</b>	<b>\$956,625,141</b>	<b>\$977,990,329</b>	<b>\$1,000,182,755</b>
<b>Permanent Fund:</b>										
<i>Market Value</i>										
Investment Income	\$823,520,329	\$831,338,021	\$812,737,083	\$877,000,364	\$925,090,380	\$975,661,638	\$958,642,904	\$1,021,316,556	\$968,122,567	\$872,736,756
<b>Support Fund:</b>										
Investment Income	\$43,836,613	\$40,992,264	\$36,463,986	\$37,779,199	\$37,606,959	\$41,587,080	\$42,233,206	\$44,460,712	\$42,952,072	\$40,358,067
Royalties Income	\$12,622,864	\$14,001,891	\$14,798,746	\$14,060,747	\$27,092,693	\$26,902,801	\$21,401,616	\$20,689,576	\$24,765,079	\$28,515,706
<b>Total</b>	<b>\$56,459,477</b>	<b>\$54,994,155</b>	<b>\$51,262,732</b>	<b>\$51,839,946</b>	<b>\$64,699,652</b>	<b>\$68,489,881</b>	<b>\$63,634,822</b>	<b>\$65,150,288</b>	<b>\$67,717,151</b>	<b>\$68,873,773</b>

		2017-2018 Permanent Fund										Cumulative Growth
		2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2017-2018	
Permanent Fund:												
Cash Value		\$1,000,182,756	\$1,014,497,848	\$1,031,048,104	\$1,051,147,849	\$1,101,101,724	\$1,155,638,781	\$1,169,492,078	\$1,206,815,626	\$1,226,466,146		
Investment Income		\$9,060,555	\$11,131,777	\$14,711,773	\$43,963,840	\$49,377,173	\$9,937,744	\$35,423,241	\$17,638,657	\$24,660,289	\$541,588,292	
Royalties Income		\$5,254,537	\$5,418,479	\$5,387,972	\$5,721,149	\$5,159,884	\$3,915,553	\$1,857,928	\$1,772,447	\$1,642,319	\$160,282,334	
Total		\$1,014,497,848	\$1,031,048,104	\$1,051,147,849	\$1,100,832,838	\$1,155,638,781	\$1,169,492,078	\$1,206,773,247	\$1,226,226,730	\$1,252,768,754	\$701,870,626	
Permanent Fund:												
Market Value		\$997,888,851	\$1,082,169,386	\$1,129,938,382	\$1,255,509,896	\$1,264,482,559	\$1,283,781,969	\$1,326,849,608	\$1,374,543,984	\$1,404,729,359		
Support Fund:												
Investment Income		\$34,670,951	\$30,654,199	\$31,075,809	\$40,675,700	\$43,333,954	\$30,597,217	\$38,728,117	\$34,929,898	\$35,596,143	\$1,211,843,457	
Royalties Income		\$15,763,612	\$16,255,436	\$16,163,917	\$17,163,448	\$15,479,653	\$11,596,492	\$7,601,230	\$5,317,340	\$4,926,958	\$489,677,029	
Total		\$50,434,563	\$46,909,635	\$47,239,726	\$57,839,148	\$58,813,607	\$42,193,709	\$46,329,347	\$40,034,405	\$40,455,199	\$1,701,520,486	

**Constitutional Uses of Support Fund Dollars:**

Board of Regents: 1) The carefully defined research efforts of public and private universities in LA. 2) The endowment of chairs for eminent scholars. 3) The enhancement of the quality of academic, research or agricultural departments or units within a university. These funds shall not be used for athletic purposes or programs. 4) The recruitment of superior graduate students.

Board of Elementary & Secondary Education: 1) To provide compensation to city or parish school board or postsecondary vocational-technical professional instructional employees. 2) To insure an adequate supply of superior textbooks, library books, equipment and other instructional materials. 3) To fund exemplary programs in elementary, secondary or vocational-technical schools designed to improve elementary, secondary or vocational-technical student academic achievement or vocational-technical skill. 4) To fund carefully defined research efforts, including pilot programs, designed to improve elementary and secondary student achievement. 5) To fund school remediation programs and pre-school programs. 6) To fund the teaching of foreign languages in elementary and secondary schools. 7) To fund an adequate supply of teachers by providing scholarships or stipends to prospective teachers in academic or vocational-technical areas where there is a critical teacher shortage.

**Notes:** The cumulative growth figures for both the Permanent and Support Fund include balances from 1987-88 to 1998-99 (history for these years is not shown above). The Cash Value for 1988-89 through 2017-18 equal the Permanent Fund balance at 6/30 of the prior fiscal year.



Go Grants					
Go Grants Awards for Public and Private Colleges & Universities					
	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>Projected FY 19<sup>1</sup></u>	
Number of Awards	28,644	26,722	24,808	N/A	
Total Amount of Awards (millions)	\$26.5	\$26.4	\$26.4	\$28.4	
Average Award Amount	\$925	\$988	\$1,064	N/A	
Actual number of Students (Unduplicated)	26,703	24,830	23,080		
FY 18 Go Grant Awards for Public Colleges & Universities					
	<i># of Awards</i>	<i>% of Awards Statewide</i>	<i>Amount per Award</i>	<i>Total Amount of Awards</i>	<i>% of Total Amount of Awards Statewide</i>
LSU - Alexandria	307	1.2%	\$961	\$295,107	1.1%
LSU - Baton Rouge	2,055	8.3%	\$1,004	\$2,063,886	7.8%
LSU - Eunice	132	0.5%	\$1,995	\$263,366	1.0%
LSU - Shreveport	497	2.0%	\$1,819	\$903,800	3.4%
LSU HSC - New Orleans	76	0.3%	\$1,936	\$147,129	0.6%
LSU HSC - Shreveport	12	0.0%	\$2,349	\$28,192	0.1%
<b>LSU System Total</b>	<b>3,079</b>	<b>12.5%</b>	<b>\$1,202</b>	<b>\$3,701,480</b>	<b>14.0%</b>
SU - Baton Rouge	1,599	6.5%	\$773	\$1,236,221	4.7%
SU - New Orleans	232	0.9%	\$1,158	\$268,737	1.0%
SU - Shreveport	368	1.5%	\$585	\$215,191	0.8%
<b>SU System Total</b>	<b>2,199</b>	<b>8.9%</b>	<b>\$782</b>	<b>\$1,720,149</b>	<b>6.5%</b>
Grambling	684	2.8%	\$1,437	\$982,794	3.7%
LA Tech	939	3.8%	\$1,150	\$1,080,265	4.1%
McNeese	968	3.9%	\$1,489	\$1,441,572	5.5%
Nicholls	715	2.9%	\$1,448	\$1,035,646	3.9%
Northwestern	1,971	8.0%	\$777	\$1,532,194	5.8%
Southeastern	1,912	7.7%	\$1,498	\$2,864,723	10.9%
UL Lafayette	1,582	6.4%	\$1,480	\$2,340,750	8.9%
UL Monroe	1,115	4.5%	\$1,449	\$1,616,000	6.1%
UNO	972	3.9%	\$1,170	\$1,137,630	4.3%
<b>UL System Total</b>	<b>10,858</b>	<b>43.9%</b>	<b>\$1,292</b>	<b>\$14,031,574</b>	<b>53.2%</b>
Baton Rouge CC	920	3.7%	\$673	\$619,100	2.3%
Bossier Parish CC	430	1.7%	\$590	\$253,785	1.0%
Central LA Technical CC	120	0.5%	\$636	\$76,375	0.3%
Delgado CC	3,789	15.3%	\$658	\$2,494,911	9.5%
L. E. Fletcher CC	161	0.7%	\$554	\$89,250	0.3%
LA Delta CC	417	1.7%	\$629	\$262,120	1.0%
Northshore Technical CC	72	0.3%	\$500	\$35,973	0.1%
Northwest LA Technical College	82	0.3%	\$616	\$50,474	0.2%
Nunez CC	90	0.4%	\$769	\$69,211	0.3%
River Parishes CC	86	0.3%	\$630	\$54,218	0.2%
South LA CC	583	2.4%	\$690	\$402,120	1.5%
South Central LA Technical College	60	0.2%	\$525	\$31,500	0.1%
SOWELA Technical CC	199	0.8%	\$1,164	\$231,574	0.9%
<b>LCTCS Total</b>	<b>7,009</b>	<b>28.4%</b>	<b>\$666</b>	<b>\$4,670,611</b>	<b>17.7%</b>
<b>Private Schools</b>	<b>1,570</b>	<b>6.4%</b>	<b>\$1,427</b>	<b>\$2,240,224</b>	<b>8.5%</b>
<b>Proprietary Schools</b>	<b>0</b>	<b>0.0%</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Statewide Total</b>	<b>24,715</b>	<b>100.0%</b>	<b>\$1,067</b>	<b>\$26,364,038</b>	<b>100.0%</b>
<sup>1</sup> FY 19 Go Grants total amount has been allocated to the institutions, however, the number of awards will depend on the institution's final distribution.					
Source: LA Office of Student Financial Assistance					



Taylor Opportunity Program for Students (TOPS)					
TOPS Awards for Public and Private Colleges & Universities					
	<u>FY 16<sup>1</sup></u>	<u>FY 17<sup>2</sup></u>	<u>FY 18</u>	<u>Projected FY 19</u>	<u>Projected FY 20</u>
Number of Awards	52,539	51,609	51,582	50,183	50,543
Total Amount of Awards (millions)	\$283.3	\$200.2	\$289.7	\$293.6	\$296.0
Average Award Amount	\$5,392	\$3,879	\$5,617	\$5,851	\$5,856
FY 18 TOPS Awards for Public Colleges & Universities					
	<i># of Awards</i>	<i>% of Awards Statewide</i>	<i>Amount per Award</i>	<i>Total Amount of Awards</i>	<i>% of Total Amount of Awards Statewide</i>
LSU - Baton Rouge	13,651	26.5%	\$7,352	\$100,361,134	34.6%
LSU - Alexandria	583	1.1%	\$4,326	\$2,521,988	0.9%
LSU - Eunice	584	1.1%	\$2,405	\$1,404,496	0.5%
LSU - Shreveport	590	1.1%	\$5,118	\$3,019,774	1.0%
LSU HSC - New Orleans	393	0.8%	\$5,053	\$1,985,818	0.7%
LSU HSC - Shreveport	27	0.1%	\$6,517	\$175,972	0.1%
<b>LSU System Total</b>	<b>15,828</b>	<b>30.7%</b>	<b>\$6,916</b>	<b>\$109,469,183</b>	<b>37.8%</b>
SU - Baton Rouge	669	1.3%	\$4,503	\$3,012,292	1.0%
SU - New Orleans	34	0.1%	\$3,699	\$125,768	0.0%
SU - Shreveport	29	0.1%	\$1,693	\$49,110	0.0%
<b>SU System Total</b>	<b>732</b>	<b>1.4%</b>	<b>\$4,354</b>	<b>\$3,187,170</b>	<b>1.1%</b>
Grambling	163	0.3%	\$4,608	\$751,125	0.3%
LA Tech	4,607	8.9%	\$5,305	\$24,439,704	8.4%
McNeese	2,284	4.4%	\$4,954	\$11,315,896	3.9%
Nicholls	2,311	4.5%	\$4,797	\$11,085,338	3.8%
Northwestern	2,454	4.8%	\$5,008	\$12,288,425	4.2%
Southeastern	4,503	8.7%	\$5,327	\$23,986,193	8.3%
UL Lafayette	7,225	14.0%	\$5,321	\$38,447,053	13.3%
UL Monroe	2,843	5.5%	\$5,774	\$16,416,074	5.7%
UNO	1,711	3.3%	\$5,693	\$9,740,254	3.4%
<b>UL System Total</b>	<b>28,101</b>	<b>54.5%</b>	<b>\$5,283</b>	<b>\$148,470,062</b>	<b>51.2%</b>
Baton Rouge CC	552	1.1%	\$2,413	\$1,331,913	0.5%
Bossier Parish CC	475	0.9%	\$2,725	\$1,294,376	0.4%
Central LA Technical CC	57	0.1%	\$2,441	\$139,142	0.0%
Delgado CC	509	1.0%	\$2,422	\$1,232,851	0.4%
L. E. Fletcher CC	196	0.4%	\$2,570	\$503,788	0.2%
LA Delta CC	150	0.3%	\$2,609	\$391,297	0.1%
Northshore Technical CC	50	0.1%	\$1,688	\$84,379	0.0%
Northwest LA Technical College	115	0.2%	\$2,596	\$298,501	0.1%
Nunez CC	106	0.2%	\$2,549	\$270,160	0.1%
River Parishes CC	177	0.3%	\$2,635	\$466,402	0.2%
South LA CC	101	0.2%	\$1,710	\$172,685	0.1%
South Central LA Technical College	384	0.7%	\$2,542	\$975,966	0.3%
SOWELA Technical CC	349	0.7%	\$2,673	\$932,777	0.3%
<b>LCTCS Total</b>	<b>3,221</b>	<b>6.2%</b>	<b>\$2,513</b>	<b>\$8,094,235</b>	<b>2.8%</b>
<b>Private Schools</b>	<b>3,491</b>	<b>6.8%</b>	<b>\$5,779</b>	<b>\$20,174,858</b>	<b>7.0%</b>
<b>Proprietary Schools</b>	<b>209</b>	<b>0.4%</b>	<b>\$1,588</b>	<b>\$331,832</b>	<b>0.1%</b>
<b>Statewide Total</b>	<b>51,582</b>	<b>100.0%</b>	<b>\$5,617</b>	<b>\$289,727,341</b>	<b>100.0%</b>
<sup>1</sup> FY 16 TOPS funding fell short by approximately \$28 M in FY 16. LOSFA received only \$255 M compared to the \$283.3 M needed to fully fund TOPS. However, students received their full TOPS amount which is reflected in this table. The institutions were required to cover this shortfall in funding.					
<sup>2</sup> TOPS award was only 69% funded in FY 17. LOSFA estimated a total funding need of \$291.5 M.					
Source: LA Office of Student Financial Assistance					

Higher Education Enrollment							
	Fall 2013	Fall 2014	Fall 2015	Fall 2016	Fall 2017	# Change 16 to 17	% Change 16 to 17
Baton Rouge CC	10,266	10,427	9,234	8,497	7,940	(557)	-6.6%
Bossier Parish CC	8,302	8,580	7,039	6,674	6,734	60	0.9%
Central LA Technical CC	2,127	2,035	2,445	2,052	2,469	417	20.3%
Delgado CC	18,698	17,152	16,520	15,455	14,240	(1,215)	-7.9%
L. E. Fletcher Technical CC	2,811	2,425	2,146	2,063	2,225	162	7.9%
LA Delta CC	3,874	3,962	3,894	3,687	3,676	(11)	-0.3%
Northshore Technical CC	3,151	3,672	3,692	4,197	5,003	806	19.2%
Northwest LA Technical College	2,602	3,438	3,081	2,055	1,137	(918)	-44.7%
Nunez CC	2,496	2,588	2,629	2,586	2,599	13	0.5%
River Parishes CC	3,238	1,992	1,957	1,980	2,342	362	18.3%
South Central LA Technical College	2,439	4,564	2,673	2,177	1,959	(218)	-10.0%
South LA CC	7,326	6,325	6,958	6,396	6,534	138	2.2%
Sowela Technical CC	3,226	3,411	3,722	3,241	3,347	106	3.3%
<b>LCTCS System Total</b>	<b>70,556</b>	<b>70,571</b>	<b>65,990</b>	<b>61,060</b>	<b>60,205</b>	<b>(855)</b>	<b>-1.4%</b>
LSU - Alexandria	2,229	2,702	3,081	3,234	3,392	158	4.9%
LSU - Baton Rouge	29,907	30,527	31,911	32,031	31,446	(585)	-1.8%
LSU - Eunice	2,673	2,738	2,524	2,909	3,067	158	5.4%
LSU - Shreveport	4,109	4,186	4,428	4,742	5,996	1,254	26.4%
LSU HSC - New Orleans	2,829	2,828	2,791	2,758	2,777	19	0.7%
LSU HSC - Shreveport	856	870	891	874	899	25	2.9%
Paul M. Hebert Law Center*	621	598	N/A	N/A	N/A	N/A	N/A
<b>LSU System Total</b>	<b>40,374</b>	<b>41,149</b>	<b>42,545</b>	<b>43,314</b>	<b>44,185</b>	<b>871</b>	<b>2.0%</b>
SU - Baton Rouge	6,730	6,188	6,510	6,357	6,459	102	1.6%
SU - New Orleans	2,989	2,674	2,709	2,430	2,546	116	4.8%
SU - Shreveport	3,016	2,936	3,222	3,309	3,013	(296)	-8.9%
SU Law Center	682	635	620	565	577	12	2.1%
<b>SU System Total</b>	<b>13,417</b>	<b>12,433</b>	<b>13,061</b>	<b>12,661</b>	<b>12,595</b>	<b>(66)</b>	<b>-0.5%</b>
Grambling	5,071	4,504	4,553	4,891	5,208	317	6.5%
LA Tech	10,962	11,225	12,335	12,660	12,839	179	1.4%
McNeese	8,348	8,237	8,170	7,635	7,644	9	0.1%
Nicholls	6,560	6,314	6,215	6,295	6,398	103	1.6%
Northwestern	8,944	9,002	9,324	9,904	10,761	857	8.7%
Southeastern	14,949	14,498	14,602	14,575	14,321	(254)	-1.7%
UL Lafayette	16,646	17,195	17,837	17,763	17,511	(252)	-1.4%
UL Monroe	8,613	8,461	9,023	9,221	9,324	103	1.1%
UNO	9,323	9,234	8,423	8,037	7,976	(61)	-0.8%
<b>UL System Total</b>	<b>89,416</b>	<b>88,670</b>	<b>90,482</b>	<b>90,981</b>	<b>91,982</b>	<b>1,001</b>	<b>1.1%</b>
<b>Statewide Total</b>	<b>213,763</b>	<b>212,823</b>	<b>212,078</b>	<b>208,016</b>	<b>208,967</b>	<b>951</b>	<b>0.5%</b>

\* Counts for Paul M. Hebert Law Center were included in LSU - Baton Rouge beginning in 2015.

Higher Education Funding by Board and Institution (FY 18 Budgeted compared to FY 19 Appropriated)								
	FY 18 6/30/18 SGF	FY 18 6/30/18 Total	FY 19 Appropriated SGF	FY 19 Appropriated Total	Difference FY 18 to FY 19 SGF	% Diff. SGF	Difference FY 18 to FY 19 Total	% Diff. Total
Board of Regents	\$13,302,792	\$64,430,405	\$13,072,006	\$61,414,507	(\$230,786)	-1.7%	(\$3,015,898)	-4.7%
LUMCON	\$2,277,892	\$15,327,303	\$2,277,892	\$15,826,195	\$0	0.0%	\$498,892	3.3%
LOSFA	\$268,794,628	\$374,540,642	\$271,730,499	\$377,828,818	\$2,935,871	1.1%	\$3,288,176	0.9%
<b>Board of Regents Total</b>	<b>\$284,375,312</b>	<b>\$454,298,350</b>	<b>\$287,080,397</b>	<b>\$455,069,520</b>	<b>\$2,705,085</b>	<b>1.0%</b>	<b>\$771,170</b>	<b>0.2%</b>
Baton Rouge CC	\$14,432,889	\$38,100,098	\$14,226,583	\$37,872,399	(\$206,306)	-1.4%	(\$227,699)	-0.6%
Bossier Parish CC	\$10,847,513	\$34,236,687	\$11,146,011	\$34,524,333	\$298,498	2.8%	\$287,646	0.8%
Central LA Technical CC	\$6,056,373	\$11,653,294	\$5,283,485	\$10,371,292	(\$772,888)	-12.8%	(\$1,282,002)	-11.0%
Delgado CC	\$25,533,593	\$78,509,756	\$25,445,776	\$77,900,280	(\$87,817)	-0.3%	(\$609,476)	-0.8%
L.E. Fletcher CC	\$3,406,738	\$9,574,410	\$4,316,670	\$10,947,397	\$909,932	26.7%	\$1,372,987	14.3%
LCTCS Board	\$7,099,163	\$17,099,163	\$7,099,163	\$17,099,163	\$0	0.0%	\$0	0.0%
LCTCS Online	\$1,286,145	\$1,286,145	\$1,286,145	\$1,286,145	\$0	0.0%	\$0	0.0%
LA Delta CC	\$7,344,573	\$17,379,016	\$7,266,592	\$17,638,749	(\$77,981)	-1.1%	\$259,733	1.5%
LA Technical College	\$8,322,697	\$13,766,909	\$3,824,986	\$7,011,114	(\$4,497,711)	-54.0%	(\$6,755,795)	-49.1%
Northshore Technical CC	\$5,398,002	\$14,428,238	\$5,866,707	\$14,990,523	\$468,705	8.7%	\$562,285	3.9%
Nunez CC	\$3,618,662	\$9,814,383	\$3,906,985	\$10,152,951	\$288,323	8.0%	\$338,568	3.4%
River Parishes CC	\$3,331,782	\$8,973,463	\$5,243,285	\$12,381,015	\$1,911,503	57.4%	\$3,407,552	38.0%
South Louisiana CC	\$12,329,806	\$30,450,056	\$14,183,422	\$33,084,983	\$1,853,616	15.0%	\$2,634,927	8.7%
SOWELA Technical CC	\$7,746,573	\$17,694,558	\$8,697,261	\$19,066,940	\$950,688	12.3%	\$1,372,382	7.8%
<b>LCTCS System Total</b>	<b>\$116,754,509</b>	<b>\$302,966,176</b>	<b>\$117,793,071</b>	<b>\$304,327,284</b>	<b>\$1,038,562</b>	<b>0.9%</b>	<b>\$1,361,108</b>	<b>0.4%</b>
LSU Agricultural Center	\$68,132,951	\$92,311,252	\$67,696,729	\$91,733,550	(\$436,222)	-0.6%	(\$577,702)	-0.6%
LSU - Baton Rouge*	\$117,513,766	\$552,063,951	\$115,801,563	\$550,174,989	(\$1,712,203)	-1.5%	(\$1,888,962)	-0.3%
LSU - Alexandria	\$4,847,690	\$21,513,894	\$4,962,613	\$21,621,147	\$114,923	2.4%	\$107,253	0.5%
LSU - Eunice	\$4,620,901	\$14,205,314	\$4,722,805	\$14,300,079	\$101,904	2.2%	\$94,765	0.7%
LSU - Shreveport	\$7,615,400	\$34,057,240	\$8,060,119	\$41,683,906	\$444,719	5.8%	\$7,626,666	22.4%
LSU HSC - New Orleans	\$78,447,984	\$141,678,431	\$75,847,984	\$140,960,358	(\$2,600,000)	-3.3%	(\$718,073)	-0.5%
LSU HSC - Shreveport	\$58,202,700	\$94,212,526	\$58,202,700	\$86,821,366	\$0	0.0%	(\$7,391,160)	-7.8%
Pennington Biomedical	\$16,182,659	\$17,124,776	\$16,182,659	\$17,122,084	\$0	0.0%	(\$2,692)	0.0%
<b>LSU System Total</b>	<b>\$355,564,051</b>	<b>\$967,167,384</b>	<b>\$351,477,172</b>	<b>\$964,417,479</b>	<b>(\$4,086,879)</b>	<b>-1.1%</b>	<b>(\$2,749,905)</b>	<b>-0.3%</b>
SU Board	\$2,959,185	\$2,959,185	\$3,159,184	\$3,159,184	\$199,999	6.8%	\$199,999	6.8%
SU - Baton Rouge	\$19,378,311	\$79,680,887	\$18,254,465	\$78,350,270	(\$1,123,846)	-5.8%	(\$1,330,617)	-1.7%
SU - New Orleans	\$6,169,908	\$21,271,730	\$8,891,959	\$23,670,369	\$2,722,051	44.1%	\$2,398,639	11.3%
SU - Shreveport	\$5,518,427	\$15,271,872	\$5,396,063	\$15,144,082	(\$122,364)	-2.2%	(\$127,790)	-0.8%
SU Law Center	\$4,016,328	\$14,365,075	\$4,016,328	\$14,215,484	\$0	0.0%	(\$149,591)	-1.0%
SU Agricultural Center	\$3,448,222	\$8,909,434	\$3,448,222	\$8,907,845	\$0	0.0%	(\$1,589)	0.0%
<b>SU System Total</b>	<b>\$41,490,381</b>	<b>\$142,458,183</b>	<b>\$43,166,221</b>	<b>\$143,447,234</b>	<b>\$1,675,840</b>	<b>4.0%</b>	<b>\$989,051</b>	<b>0.7%</b>
UL Board	\$1,025,487	\$3,439,487	\$1,025,487	\$3,439,487	\$0	0.0%	\$0	0.0%
Grambling	\$12,397,631	\$46,437,974	\$13,654,237	\$47,664,736	\$1,256,606	10.1%	\$1,226,762	2.6%
LA Tech	\$27,128,500	\$132,509,914	\$27,167,396	\$132,492,323	\$38,896	0.1%	(\$17,591)	0.0%
McNeese	\$16,700,736	\$68,361,768	\$16,627,553	\$68,339,340	(\$73,183)	-0.4%	(\$22,428)	0.0%
Nicholls	\$13,983,559	\$58,348,314	\$13,818,395	\$56,751,166	(\$165,164)	-1.2%	(\$1,597,148)	-2.7%
Northwestern	\$19,797,594	\$78,761,763	\$20,194,770	\$79,121,627	\$397,176	2.0%	\$359,864	0.5%
Southeastern	\$27,437,909	\$121,830,427	\$27,150,053	\$119,583,445	(\$287,856)	-1.0%	(\$2,246,982)	-1.8%
UL Lafayette	\$45,215,717	\$177,086,648	\$45,619,806	\$175,214,574	\$404,089	0.9%	(\$1,872,074)	-1.1%
UL Monroe	\$23,937,086	\$92,097,949	\$24,316,359	\$92,423,318	\$379,273	1.6%	\$325,369	0.4%
UNO	\$26,562,492	\$98,929,955	\$25,648,910	\$97,943,280	(\$913,582)	-3.4%	(\$986,675)	-1.0%
<b>UL System Total</b>	<b>\$214,186,711</b>	<b>\$877,804,199</b>	<b>\$215,222,966</b>	<b>\$872,973,296</b>	<b>\$1,949,837</b>	<b>0.9%</b>	<b>(\$3,844,228)</b>	<b>-0.4%</b>
<b>Higher Ed Total</b>	<b>\$1,012,370,964</b>	<b>\$2,744,694,292</b>	<b>\$1,014,739,827</b>	<b>\$2,740,234,813</b>	<b>\$2,368,863</b>	<b>0.2%</b>	<b>(\$4,459,479)</b>	<b>-0.2%</b>
<b>Higher Ed (w/o LOSFA)</b>	<b>\$743,576,336</b>	<b>\$2,370,153,650</b>	<b>\$743,009,328</b>	<b>\$2,362,405,995</b>	<b>(\$567,008)</b>	<b>-0.1%</b>	<b>(\$7,747,655)</b>	<b>-0.3%</b>
*Includes funding for the Law School and Board of Supervisors which was merged with main campus in 2015.								

SELECTED MAJOR STATE AID TO LOCAL GOVERNMENT PROJECTIONS (FY 19)							
	MFP Distribution	Revenue Sharing	Supplemental Pay	Parish Road Program	Parish Severance & Royalty Dists.	Video Poker Distribution	Total Distributions
1	Acadia	\$53,455,964	\$1,220,839	\$1,054,611	\$579,693	\$861,506	\$1,669,043
2	Allen	\$30,035,863	\$501,205	\$554,350	\$343,669	\$615,626	\$0
3	Ascension	\$98,427,629	\$2,398,689	\$1,957,866	\$876,182	\$59,363	\$0
4	Assumption	\$22,224,649	\$441,496	\$340,816	\$251,547	\$342,846	\$365,769
5	Avoyelles	\$31,358,376	\$811,782	\$676,759	\$477,200	\$212,515	\$269,266
6	Beauregard	\$36,763,697	\$729,038	\$597,931	\$482,272	\$1,484,702	\$0
7	Bienville	\$8,811,418	\$274,585	\$391,196	\$260,258	\$1,512,098	\$0
8	Bossier	\$130,354,632	\$2,422,723	\$4,334,657	\$966,040	\$1,277,712	\$606,393
9	Caddo	\$214,618,363	\$4,655,992	\$9,498,485	\$1,416,704	\$1,111,791	\$2,080,619
10	Calcasieu	\$138,735,947	\$3,865,341	\$7,054,125	\$1,545,076	\$1,103,856	\$3,060,178
11	Caldwell	\$12,333,862	\$208,756	\$286,535	\$181,218	\$269,206	\$0
12	Cameron	\$5,179,209	\$145,651	\$415,531	\$116,485	\$1,310,410	\$22,996
13	Catahoula	\$9,342,305	\$204,729	\$384,977	\$171,425	\$226,537	\$0
14	Claiborne	\$12,003,768	\$313,102	\$182,939	\$266,014	\$1,255,720	\$0
15	Concordia	\$21,909,599	\$402,487	\$818,052	\$242,693	\$459,396	\$0
16	DeSoto	\$14,778,995	\$561,875	\$940,098	\$359,223	\$1,273,627	\$544,365
17	East Baton Rouge	\$223,731,687	\$8,440,511	\$13,057,121	\$2,263,384	\$475,485	\$0
18	East Carroll	\$6,754,894	\$130,840	\$140,000	\$128,951	\$4,346	\$130,612
19	East Feliciana	\$11,091,945	\$392,358	\$175,113	\$234,358	\$261,814	\$0
20	Evangeline	\$35,825,214	\$665,041	\$414,845	\$435,228	\$1,033,070	\$0
21	Franklin	\$20,433,062	\$418,361	\$548,277	\$286,145	\$48,283	\$0
22	Grant	\$21,815,062	\$445,011	\$333,189	\$313,187	\$526,406	\$0
23	Iberia	\$77,744,382	\$1,435,926	\$1,532,906	\$625,193	\$1,704,233	\$0
24	Iberville	\$13,026,954	\$638,425	\$792,842	\$367,806	\$857,191	\$886,679
25	Jackson	\$11,769,758	\$310,888	\$330,962	\$259,693	\$551,207	\$0
26	Jefferson	\$222,725,303	\$8,329,333	\$10,069,086	\$1,059,911	\$1,389,513	\$4,545,797
27	Jefferson Davis	\$37,650,354	\$615,538	\$661,553	\$406,134	\$564,742	\$445,467
28	Lafayette	\$125,284,744	\$4,597,851	\$6,155,399	\$1,474,749	\$238,061	\$0
29	Lafourche	\$69,859,568	\$1,959,783	\$2,084,236	\$828,540	\$2,182,302	\$2,103,295
30	LaSalle	\$17,412,605	\$297,500	\$409,731	\$245,218	\$1,320,532	\$0
31	Lincoln	\$29,017,873	\$882,086	\$1,100,382	\$518,086	\$982,096	\$0
32	Livingston	\$158,665,580	\$2,720,443	\$1,508,471	\$1,039,182	\$585,415	\$0
33	Madison	\$7,948,800	\$209,409	\$236,450	\$186,808	\$47,256	\$668,539
34	Morehouse	\$27,163,526	\$510,054	\$915,581	\$346,216	\$154,469	\$0
35	Natchitoches	\$33,179,051	\$749,099	\$1,200,367	\$519,138	\$411,091	\$0
36	Orleans	\$194,891,988	\$7,099,024	\$12,472,501	\$2,266,879	\$127	\$1,828,519
37	Ouachita	\$166,278,923	\$2,935,198	\$5,491,317	\$1,196,670	\$116,266	\$0
38	Plaquemines	\$10,775,761	\$438,704	\$1,183,341	\$259,564	\$7,154,499	\$376,234
39	Pointe Coupee	\$10,065,518	\$450,467	\$421,787	\$250,844	\$509,649	\$472,079
40	Rapides	\$134,486,022	\$2,583,240	\$5,110,658	\$1,071,160	\$336,546	\$0
41	Red River	\$5,492,475	\$167,339	\$357,874	\$139,642	\$1,319,383	\$208,117
42	Richland	\$16,189,384	\$407,927	\$480,240	\$281,008	\$30,778	\$0
43	Sabine	\$27,965,877	\$481,189	\$378,001	\$338,422	\$1,208,608	\$0
44	St. Bernard	\$42,877,685	\$862,043	\$1,914,748	\$482,919	\$641,269	\$977,028
45	St. Charles	\$30,257,823	\$1,030,202	\$1,408,207	\$488,933	\$1,057,161	\$599,273
46	St. Helena	\$8,603,167	\$219,546	\$106,084	\$173,018	\$420,733	\$1,880,246
47	St. James	\$13,153,662	\$423,867	\$432,008	\$234,025	\$153,442	\$957,935
48	St. John	\$30,351,172	\$858,261	\$1,202,874	\$506,187	\$26,658	\$1,180,065
49	St. Landry	\$76,790,988	\$1,625,401	\$2,047,266	\$756,488	\$269,260	\$1,505,208
50	St. Martin	\$45,340,596	\$1,067,588	\$943,286	\$513,924	\$967,746	\$3,470,952
51	St. Mary	\$45,782,063	\$1,045,589	\$1,634,950	\$445,510	\$1,384,416	\$728,570
52	St. Tammany	\$216,557,725	\$5,009,841	\$5,955,411	\$1,544,866	\$32,503	\$0
53	Tangipahoa	\$110,035,012	\$2,523,594	\$2,429,213	\$1,009,448	\$243,880	\$0
54	Tensas	\$3,413,645	\$90,632	\$139,797	\$87,593	\$107,928	\$36,780
55	Terrebonne	\$94,467,756	\$2,163,614	\$2,694,927	\$854,817	\$3,253,341	\$2,822,551
56	Union	\$13,685,126	\$453,405	\$266,535	\$363,227	\$561,393	\$0
57	Vermilion	\$55,617,335	\$1,173,669	\$1,193,659	\$567,046	\$1,164,343	\$0
58	Vernon	\$55,297,299	\$980,519	\$869,642	\$512,552	\$798,664	\$0
59	Washington	\$51,060,131	\$916,605	\$895,015	\$581,093	\$123,026	\$0
60	Webster	\$37,904,463	\$793,414	\$794,280	\$480,809	\$936,774	\$1,222,760
61	West Baton Rouge	\$13,250,755	\$505,712	\$717,185	\$276,296	\$256,953	\$2,029,080
62	West Carroll	\$13,531,011	\$221,684	\$215,314	\$196,997	\$8,216	\$0
63	West Feliciana	\$9,990,644	\$278,344	\$242,308	\$223,819	\$70,348	\$310,894
64	Winn	\$15,497,100	\$286,635	\$216,034	\$272,796	\$631,669	\$0
	<b>TOTAL</b>	<b>\$3,541,045,744</b>	<b>\$90,000,000</b>	<b>\$123,369,901</b>	<b>\$36,450,178</b>	<b>\$50,500,000</b>	<b>\$38,005,309</b>
	<b>\$3,879,371,132</b>						
<b>Notes:</b> 1) The MFP Initial Distribution (prior to audit adjustments) is generated based on estimated student counts (as of 2/1/2017) and the previous year's local school system tax revenues. Funds for the school systems of the cities of Monroe and Bogalusa are contained in the amounts for the parishes of Ouachita and Washington, respectively. Funds for the school systems of the cities of Baker, Central, and Zachary are contained in the amount for East Baton Rouge Parish. Funds for the Recovery School District are contained in the amount for East Baton Rouge, and Caddo parishes. Does not include distributions to Type 2 and 3B charter schools. 2) Revenue Sharing distribution to each parish and the city of New Orleans is allocated in Section 12 of Act 396 of 2018. 3) Supplemental Pay provides additional compensation for eligible law enforcement personnel (\$500 per month), firefighters, and for eligible municipal constable and justices of the peace. Funding for FY 18 is an estimation based on FY 17 distribution to each parish. 4) The Parish Road distribution is based on population and mileage as per state law (\$4.776 M for the Mass Transit Program and \$2.92 M for the Off-System Roads & Bridges Match Program are excluded from the table above). Of the Mass Transit Program allocation, DOTD retains approximately \$120,000. FY 18 distributions were less than appropriation (\$38.445 M Parish Roads, \$4.955 M Mass Transit, and \$3 M Off-System Roads & Bridges) due to insufficient collections in TTF-Regular. 5) Parish severance, royalty, and video poker distributions are based on state level estimates of the aggregate amount of severance, royalty, and video poker receipts available for distribution to locals that are allocated to each parish based on the prior year's share of these monies distributed to each parish by the state Treasury.							

**Capital Outlay Appropriation By Parish  
Act 29 of 2018**

CASH PORTION *			GO BONDS *					
	Cash Portion	Revenue Bonds	Priority 1	Priority 2	Priority 5	Total G.O. Bonds	Bonds NRP/RBP	Total Projects
Acadia	\$0	\$0	\$505,000	\$100,000	\$5,655,000	\$6,260,000	\$0	\$6,260,000
Allen	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ascension	\$0	\$0	\$23,788,500	\$0	\$17,400,000	\$41,188,500	\$0	\$41,188,500
Assumption	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Avoyelles	\$0	\$0	\$745,000	\$495,000	\$0	\$1,240,000	\$0	\$1,240,000
Beauregard	\$0	\$0	\$78,500	\$0	\$3,823,100	\$3,901,600	\$0	\$3,901,600
Bienville	\$40,000	\$0	\$0	\$955,000	\$0	\$955,000	\$0	\$995,000
Bossier	\$65,000	\$0	\$9,528,800	\$1,000,000	\$9,657,100	\$20,185,900	\$0	\$20,250,900
Caddo	\$16,538,000	\$0	\$6,856,100	\$2,550,000	\$14,945,900	\$24,352,000	\$0	\$40,890,000
Calcasieu	\$1,376,800	\$0	\$13,644,600	\$2,770,000	\$39,469,097	\$55,883,697	\$0	\$57,260,497
Caldwell	\$0	\$0	\$6,502,700	\$500,000	\$6,441,000	\$13,443,700	\$0	\$13,443,700
Cameron	\$4,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$4,000,000
Catahoula	\$0	\$0	\$34,300	\$0	\$340,700	\$375,000	\$0	\$375,000
Claiborne	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Concordia	\$0	\$0	\$9,223,400	\$1,750,000	\$6,302,600	\$17,276,000	\$0	\$17,276,000
DeSoto	\$0	\$0	\$0	\$0	\$50,000	\$50,000	\$0	\$50,000
East Baton Rouge	\$20,313,800	\$28,990,000	\$46,712,300	\$14,893,900	\$117,807,700	\$179,413,900	\$0	\$228,717,700
East Carroll	\$0	\$0	\$0	\$0	\$280,000	\$280,000	\$0	\$280,000
East Feliciana	\$0	\$0	\$920,500	\$0	\$10,540,400	\$11,460,900	\$0	\$11,460,900
Evangeline	\$0	\$0	\$0	\$200,000	\$2,484,000	\$2,684,000	\$0	\$2,684,000
Franklin	\$0	\$0	\$649,400	\$0	\$1,360,000	\$2,009,400	\$0	\$2,009,400
Grant	\$0	\$0	\$1,325,100	\$0	\$1,597,100	\$2,922,200	\$0	\$2,922,200
Iberia	\$4,018,300	\$0	\$3,447,100	\$3,910,000	\$5,610,000	\$12,967,100	\$0	\$16,985,400
Iberville	\$0	\$0	\$2,300	\$0	\$1,740,000	\$1,742,300	\$0	\$1,742,300
Jackson	\$0	\$0	\$0	\$180,000	\$0	\$180,000	\$0	\$180,000
Jefferson	\$0	\$0	\$44,831,550	\$23,222,400	\$126,588,600	\$194,642,550	\$0	\$194,642,550
Jefferson Davis	\$557,295	\$0	\$5,909,700	\$0	\$0	\$5,909,700	\$0	\$6,466,995
Lafayette	\$0	\$0	\$11,881,000	\$3,825,000	\$31,194,300	\$46,900,300	\$0	\$46,900,300
Lafourche	\$0	\$0	\$12,329,000	\$100,000	\$90,798,200	\$103,227,200	\$0	\$103,227,200
LaSalle	\$0	\$0	\$56,200	\$0	\$200,000	\$256,200	\$0	\$256,200
Lincoln	\$2,000,000	\$0	\$26,033,300	\$0	\$7,620,000	\$33,653,300	\$0	\$35,653,300
Livingston	\$0	\$0	\$10,672,700	\$1,063,000	\$4,260,900	\$15,996,600	\$0	\$15,996,600
Madison	\$0	\$0	\$689,100	\$0	\$220,000	\$909,100	\$0	\$909,100
Morehouse	\$0	\$0	\$0	\$0	\$1,046,400	\$1,046,400	\$0	\$1,046,400
Multi	\$17,710,700	\$0	\$64,809,000	\$15,980,000	\$119,450,000	\$200,239,000	\$0	\$217,949,700
Natchitoches	\$0	\$0	\$6,220,700	\$250,000	\$27,884,100	\$34,354,800	\$0	\$34,354,800
Orleans	\$4,572,000	\$0	\$54,739,600	\$5,076,000	\$181,542,700	\$241,358,300	\$0	\$245,930,300
Ouachita	\$0	\$0	\$7,737,600	\$0	\$76,446,200	\$84,183,800	\$0	\$84,183,800
Plaquemines	\$0	\$0	\$4,100,000	\$0	\$100,000	\$4,200,000	\$0	\$4,200,000
Pointe Coupee	\$0	\$0	\$2,378,200	\$621,800	\$2,700,000	\$5,700,000	\$0	\$5,700,000
Rapides	\$1,014,200	\$0	\$8,053,000	\$327,000	\$43,698,100	\$52,078,100	\$0	\$53,092,300
Richland	\$0	\$0	\$5,854,100	\$0	\$15,279,300	\$21,133,400	\$0	\$21,133,400
Sabine	\$0	\$0	\$1,091,000	\$0	\$5,277,000	\$6,368,000	\$0	\$6,368,000
St. Bernard	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
St. Charles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
St. Helena	\$0	\$0	\$850,000	\$340,000	\$250,000	\$1,440,000	\$0	\$1,440,000
St. James	\$0	\$0	\$1,000,000	\$0	\$7,350,000	\$8,350,000	\$0	\$8,350,000
St. John	\$105,000	\$0	\$7,346,250	\$1,020,000	\$10,221,800	\$18,588,050	\$0	\$18,693,050
St. Landry	\$0	\$0	\$186,300	\$1,131,300	\$4,978,000	\$6,295,600	\$0	\$6,295,600
St. Martin	\$0	\$0	\$1,425,000	\$0	\$1,650,000	\$3,075,000	\$0	\$3,075,000
St. Mary	\$650,000	\$0	\$3,507,900	\$500,000	\$2,552,300	\$6,560,200	\$0	\$7,210,200
St. Tammany	\$0	\$0	\$3,890,000	\$945,000	\$22,708,000	\$27,543,000	\$0	\$27,543,000
Statewide	\$1,269,260,692	\$253,000,000	\$220,810,300	\$42,500,000	\$72,500,000	\$335,810,300	\$1,247,887	\$1,859,318,879
Tangipahoa	\$0	\$0	\$2,356,500	\$0	\$600,000	\$2,956,500	\$0	\$2,956,500
Tensas	\$0	\$0	\$0	\$0	\$720,300	\$720,300	\$0	\$720,300
Terrebonne	\$545,100	\$0	\$4,460,500	\$1,100,000	\$18,432,300	\$23,992,800	\$0	\$24,537,900
Union	\$414,548	\$0	\$0	\$0	\$140,000	\$140,000	\$0	\$554,548
Vermilion	\$0	\$0	\$300	\$0	\$216,500	\$216,800	\$0	\$216,800
Vernon	\$0	\$0	\$3,627,300	\$175,000	\$10,166,500	\$13,968,800	\$0	\$13,968,800
Washington	\$16,100	\$0	\$276,100	\$77,900	\$2,033,100	\$2,387,100	\$0	\$2,403,200
Webster	\$0	\$0	\$3,868,000	\$0	\$3,311,300	\$7,179,300	\$0	\$7,179,300
West Baton Rouge	\$0	\$0	\$6,567,800	\$0	\$15,652,600	\$22,220,400	\$0	\$22,220,400
West Carroll	\$0	\$0	\$300,000	\$0	\$0	\$300,000	\$0	\$300,000
West Feliciana	\$0	\$0	\$2,364,200	\$832,100	\$14,602,800	\$17,799,100	\$0	\$17,799,100
Winn	\$0	\$0	\$496,200	\$1,080,000	\$0	\$1,576,200	\$0	\$1,576,200
TOTAL	\$1,343,197,535	\$281,990,000	\$654,682,000	\$129,470,400	\$1,167,894,997	\$1,952,047,397	\$1,247,887	\$3,578,482,819

\* Due to no allocation of funding in Act 29, the table excludes Priority 3 and Priority 4 in the GO Bond.



Total State Spending Without Double Counting Expenditures										
	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
	Actual*	Actual*	Actual*	Actual*	Actual*	Actual*	Actual*	Actual*		
State General Fund	\$6,593,839,128	\$6,536,768,945	\$7,179,361,987	9,327,485,627	\$10,371,746,553	\$9,404,455,045	\$8,654,063,030	\$7,585,083,993		
Self-Generated Revenue	\$1,060,771,306	\$1,279,607,742	\$1,213,971,213	1,344,780,376	\$1,237,953,868	\$1,373,063,319	\$1,428,207,083	\$1,559,479,974		
Statutory Dedication	\$2,568,809,921	\$2,499,947,780	\$2,924,513,351	\$4,244,609,938	\$4,104,169,999	\$3,287,472,706	\$3,430,782,368	\$4,025,813,002		
Interim Emergency Bd.	\$5,091,801	\$1,855,193	\$2,785,111	\$973,121	\$4,612	\$1,718,869	\$1,343,156	\$1,897,824		
<b>Total State Funds</b>	<b>\$10,228,512,156</b>	<b>\$10,318,179,660</b>	<b>\$11,320,631,662</b>	<b>\$14,917,849,062</b>	<b>\$15,713,875,032</b>	<b>\$14,066,709,939</b>	<b>\$13,514,395,637</b>	<b>\$13,172,274,793</b>		
% Chg	7.7%	0.9%	9.7%	31.8%	5.3%	-10.5%	-3.9%	-2.5%		
% of State Gross Domestic Product	6.3%	5.5%	5.5%	7.2%	7.3%	6.6%	6.1%	5.6%		
Federal	\$5,812,966,128	\$6,213,400,921	\$6,342,171,627	\$11,151,125,271	\$12,883,328,708	\$10,951,001,370	\$11,771,791,862	\$10,918,294,287		
% Chg	15.0%	6.9%	2.1%	75.8%	15.5%	-15.0%	7.5%	-7.3%		
<b>Total Budget</b>	<b>\$16,041,478,284</b>	<b>\$16,531,580,581</b>	<b>\$17,662,803,289</b>	<b>\$26,068,974,333</b>	<b>\$28,597,203,740</b>	<b>\$25,017,711,309</b>	<b>\$25,286,187,499</b>	<b>\$24,090,569,080</b>		
% Chg	7.6%	3.1%	6.8%	47.6%	9.7%	-12.5%	1.1%	-4.7%		
Classified	44,460	42,268	43,507	40,881	43,735	41,934	40,151	55,861		
Unclassified	3,068	3,015	2,302	2,921	3,162	3,256	3,579	26,386		
<b>Total Authorized Positions</b>	<b>47,528</b>	<b>45,283</b>	<b>45,809</b>	<b>43,802</b>	<b>46,897</b>	<b>45,190</b>	<b>43,730</b>	<b>82,247</b>		
% Chg	-1.5%	-4.7%	1.2%	-4.4%	7.1%	-3.6%	-3.2%	88.1%		
State General Fund	\$8,218,640,371	\$8,346,657,081	\$8,565,093,381	\$8,714,990,337	\$8,697,224,177	\$9,118,192,417	\$9,634,996,789	\$9,560,085,093		
Self-Generated Revenue	\$1,979,835,429	\$2,046,493,259	\$2,127,991,462	\$2,222,661,162	\$2,351,078,734	\$2,544,712,741	\$2,842,507,853	\$2,837,903,224		
Statutory Dedication	\$3,637,575,351	\$4,112,137,392	\$4,232,983,875	\$4,310,700,225	\$3,955,188,981	\$3,813,716,641	\$4,260,822,670	\$4,260,152,524		
Interim Emergency Bd.	\$2,019,745	\$1,347,509	\$579,043	\$243,089	\$0	\$0	\$0	\$0		
<b>Total State Funds</b>	<b>\$13,838,070,896</b>	<b>\$14,506,635,241</b>	<b>\$14,926,647,761</b>	<b>\$15,248,594,813</b>	<b>\$15,003,491,892</b>	<b>\$15,476,621,799</b>	<b>\$16,738,327,312</b>	<b>\$16,658,140,841</b>		
% Chg	-3.9%	4.8%	2.9%	2.2%	-1.6%	3.2%	8.2%	-0.5%		
% of State Gross Domestic Product	5.7%	6.1%	6.3%	6.2%	6.3%	6.4%	6.6%	6.2%		
Federal	\$9,745,573,269	\$9,520,946,163	\$8,993,375,722	\$8,762,251,803	\$9,256,252,336	\$11,158,961,894	\$13,894,482,454	\$14,116,078,537		
% Chg	-10.7%	-2.3%	-5.5%	-2.6%	5.6%	20.6%	24.5%	1.6%		
<b>Total Budget</b>	<b>\$23,583,644,165</b>	<b>\$24,027,581,404</b>	<b>\$23,920,023,483</b>	<b>\$24,010,846,616</b>	<b>\$24,259,744,228</b>	<b>\$26,635,583,693</b>	<b>\$30,632,809,766</b>	<b>\$30,774,219,378</b>		
% Chg	1.1%	1.9%	-0.4%	0.4%	1.0%	9.8%	15.0%	0.5%		
Classified	52,128	47,007	36,374	35,129	35,083	30,348	30,423	30,916		
Unclassified	20,549	19,252	17,862	17,826	17,373	2,560	2,561	2,576		
<b>Total Authorized Positions</b>	<b>72,677</b>	<b>66,259</b>	<b>54,236</b>	<b>52,955</b>	<b>52,456</b>	<b>32,908</b>	<b>32,984</b>	<b>33,492</b>		
% Chg	-11.6%	-8.8%	-18.1%	-2.4%	-0.9%	-37.3%	0.2%	1.5%		
* Executive Budget Yellow Pages										
** As of 6/30/2018										
Notes: Reflects total state spending and avoids double counting of expenditures (primarily Ancillary Bill SGR, IEB Appropriations, Interagency Transfers, etc.).										
FY 96 to FY 04 Governor Foster; FY 04 to FY 08 Governor Blanco; FY 08 to FY 16 Governor Jindal; FY 16 to present Governor Edwards.										
FY 01 forward does not include expenditures of the LSU Health Care Services Division that have been moved "off-budget".										
FY 11 to FY 16 includes positions of the LSU Health Care Services Division.										
% of State Gross Domestic Product is an indicator of the approximate size of state government as measured by the state economy-funded spending relative to the state economy. Federally financed spending is not included because Federal funds are largely sourced from outside the state economy. Nominal State Gross Domestic Product estimates are provided by Moody's Analytics.										

Items Excluded as Double Counted FY 17 - FY 19					
	SGF	SGR	Stat Ded	Fed	Total
<b>FY 17 ACTUAL Total</b>					
Ancillary Bill	\$9,118,192,417	\$3,992,697,034 (\$1,432,734,451)	\$3,847,634,989	\$11,158,961,894	\$28,117,486,334 (\$1,432,734,451)
Legislative Ancillary Enterprise Fund (24-924)					
Legislative Auditor Fees (24-954)		(\$350,000)			(\$350,000)
LA Public Defender Fund (01-116)		(\$14,899,842)			(\$14,899,842)
Indigent Parent Representation Program Fund (01-116)			(\$32,530,947)		(\$32,530,947)
Indigent Patient Representation Program Fund (01-103)			(\$979,680)		(\$979,680)
DNA Testing Post-Conviction Relief for Indigents Fund (01-116)			(\$405,636)		(\$405,636)
<b>Total</b>	<b>\$9,118,192,417</b>	<b>\$2,544,712,741</b>	<b>\$3,813,716,641</b>	<b>\$11,158,961,894</b>	<b>\$26,635,583,693</b>
<b>FY 18 BUDGETED Total</b>					
Ancillary Bill	\$9,634,996,789	\$4,363,844,023 (\$1,506,664,222)	\$4,295,590,420	\$13,894,482,454	\$32,188,913,686 (\$1,506,664,222)
Legislative Ancillary Enterprise Fund (24-924)					
Legislative Auditor Fees (24-954)		(\$350,000)			(\$350,000)
LA Public Defender Fund (01-116)		(\$14,321,948)			(\$14,321,948)
Indigent Parent Representation Program Fund (01-116)			(\$32,910,911)		(\$32,910,911)
Indigent Patient Representation Program Fund (01-103)			(\$979,680)		(\$979,680)
DNA Testing Post-Conviction Relief for Indigents Fund (01-116)			(\$590,659)		(\$590,659)
Innocence Compensation Fund (01-129)			(\$28,500)		(\$28,500)
<b>Total</b>	<b>\$9,634,996,789</b>	<b>\$2,842,507,853</b>	<b>\$4,260,822,670</b>	<b>\$13,894,482,454</b>	<b>\$30,632,809,766</b>
<b>FY 19 APPROPRIATED Total</b>					
Ancillary Bill	\$9,560,085,093	\$4,424,979,270 (\$1,572,404,098)	\$4,304,835,943	\$14,116,078,537	\$32,405,978,843 (\$1,572,404,098)
Legislative Ancillary Enterprise Fund (24-924)					
Legislative Auditor Fees (24-954)		(\$350,000)			(\$350,000)
LA Public Defender Fund (01-116)		(\$14,321,948)			(\$14,321,948)
Indigent Parent Representation Program Fund (01-116)			(\$34,540,143)		(\$34,540,143)
Indigent Patient Representation Program Fund (01-103)			(\$979,680)		(\$979,680)
DNA Testing Post-Conviction Relief for Indigents Fund (01-116)			(\$705,889)		(\$705,889)
Innocence Compensation Fund (01-129)			(\$28,500)		(\$28,500)
State Emergency Response Fund			(\$321,387)		(\$321,387)
Heath Trust Fund			(\$1,000,000)		(\$1,000,000)
Medicaid Trust Fund			(5,330,000)		(\$5,330,000)
<b>Total</b>	<b>\$9,560,085,093</b>	<b>\$2,837,903,224</b>	<b>\$4,260,152,524</b>	<b>\$14,116,078,537</b>	<b>\$30,774,219,378</b>

## Appendix of Tables, Chart and Graph

Tables	Description	Pages
1	Summary of Major Tax Revenue Bills 2018 RS, 2nd & 3rd ES	i
2	Summary of Major Act 419 Revenue Bills 2018 RS, 2nd & 3rd ES	i
3	Section 19.B Supplemental Appropriation	ii
4	State General Fund Status	iii
5	K-12 Education	vii
6	Higher Education	viii
7	Health	xi
8	Total Means of Finance by Department	1
9	Total State Effort by Department	2
10	State General Fund by Department	3
11	Interagency Transfers by Department	4
12	Self Generated Revenue by Department	5
13	Statutory Dedications by Department	6
14	Federal Funds by Department	7
15	House Rule 7.19 Resources vs Replacement Financing Decision List	11
16	Number of Positions by Department	12
17	Capital Outlay Appropriations (Act 29 of 2018 ES2)	13
18	Capital Outlay Bill Three-Year Comparison	14
19	Actions Affecting Major State Tax, License & Fee Estimates	15 - 22
20	Major Increases or Enhancements FY 19 Compared to FY 18 Budget	23 - 37
21	Major Reductions in FY 19 Compared to FY 18 Budget	38 - 48
22	District Assistance Fund (DAF)	53
23	LA Public Defender Board Local Revenue Collections by Calendar Year	53
24	New Voting System Cost Structure	56
25	Deferred Maintenance & Repair Needs	58
26	Office of Tourism - LA Tourism Promotion District	59
27	TTF - Regular Used for TIMED Debt Service	63
28	DPSC Correction Services - Budget, Positions & Inmate Capacity	64
29	DPSC Correction Services - Local Housing of Adult Offenders	65
30	DPSC Youth Services - Budget, Positions & Juvenile Offender Capacity	66
31	DPSC Correction Services - Local Housing of Juvenile Offenders	67
32	Public Private Partnership Funding	70
33	Human Services Authorities & Districts MOF Funding	80
34	CCWIS Expenditures Budget for FY 19	87
35	DCFS - Integrated Eligibility Project Expenditure Budget for FY 19	88
36	Estimated IUAL Payments (Principal & Interest)	90
37	Higher Education SGF Funding Allocations	93
38	FY 19 Approved Fee Increases	96
39	Total Undergraduate Annual Tuition and Mandatory Fees ( 30 hours)	97
40	Total Undergraduate Mandatory Fees (30 hours)	98
41	4-Year Public Postsecondary Institutions Fees Only (excludes Tuition)	99



## **Appendix of Tables, Chart and Graph**

### **Charts**

1	Public Private Partnership UPL & DSH Funding History	71
2 - 11	Human Services Authorities & Districts	81 - 86

### **Graph 1**

1	IUAL Balance Based on Most Recent Amortization Schedule	89
2	Historical Funded Ratio	91