

# Louisiana Legislative Fiscal Office



## FISCAL HIGHLIGHTS

Fiscal Year 2020-2021

Presented to:

The Honorable Clay Schexnayder,  
Speaker of the House of Representatives  
The Honorable Patrick Page Cortez  
President of the Senate  
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 authorized 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, the relevant committees, and the public as to the fiscal and economic impact of such proposed rules and regulations.

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## **Section I**

# **EXECUTIVE SUMMARY**

Fiscal Year 2020-2021  
Louisiana Legislative Fiscal Office

## EXECUTIVE SUMMARY

### REVENUE

#### *FY 21 Revenue*

On May 11, 2020, two (2) months after the stay-at-home order due to the COVID-19 pandemic, the REC met and adopted revisions to the April 10, 2019 baseline forecast in place since then. General fund forecast downgrades for FY 20 of \$131.9 M, and for FY 21 of \$904.9 M were adopted, as well as forecasts for the long-range horizon of FY 22 – FY 24. At the May meeting, the total General Fund forecast for FY 20 was \$9.593 B, and for FY 21 \$9.139 B. Revised estimates were also adopted for statutory dedications and allocations for FY 20 of \$3.896 B, and for FY 21 of \$3.644 B, as well as estimates for self-generated fee revenues for FY 20 of \$3.062 B, and for FY 21 of \$3.258 B. There are no estimates of these dedications and self-generated revenues for the long-range horizon. At the May 2020 meeting, forecasts incorporated the prior fiscal year performance as well as current to-date economic, oil market, and revenue collections information. In addition, the REC removed \$24.7 M of excess unclaimed property receipts from the FY 21 forecast, but retained those receipts in the forecasts for FY 20 and FY 22 – FY 24.

General Fund downgrades to the baseline forecast are largely the result of the effects of the coronavirus pandemic on various revenues. Significant downgrades included:

- Mineral Revenue (severance and royalties) are reduced by \$182 M for FY 20, and \$436 M for FY 21, associated with the rapid drop off in oil prices. Oil prices are now forecast to average \$46.42/bbl during FY 20 (down from \$59.42), and \$32.17/bbl during FY 21 (down from \$60.00/bbl). Near-term historical declines in oil volumes are projected, with no assumption of material shut-in production.
- Sales Taxes (general and vehicle) are reduced by \$177 M for FY 20, and \$379 M for FY 21 as much of economy shut down in second half of March largely through April and early May. Only a slow reopening is assumed through FY 21.
- Gaming Revenue (especially riverboats, video poker, and racetrack slots) are reduced by \$225 M for FY 20, and \$269 M for FY 21, associated with a total shutdown from March 17, and assumed largely through the end of FY 20. Only a gradual return to 60% of the pre-pandemic baseline projection is assumed during FY 21 and 90% during FY 22. Land-based casino adjustments as per contract amendments are built in. Lottery transfers for FY 20 are based on CY 19 sales and are complete. Transfers for FY 21 are based on CY 20 sales, which are displaying strong instant game sales, offset by weak multi-state games (\$10 M is deducted for potential Mississippi competition).
- Motor Fuels Taxes (gasoline and diesel fuel) are reduced by \$63 M for FY 20, and \$52 M for FY 21, associated with diminished vehicle use.

Offsets to the baseline downgrades are expected in certain receipts:

- Personal Income Tax was actually increased by \$217 M for FY 20 as a result of the combined effect of the state tax base expansion from the federal Tax Cuts & Jobs Act of 2014 (TCJA) and the base decline from the spike up in unemployment beginning in late March. An addition of \$35 M was also projected for FY 21 based on continuation of both of those effects, plus the expectation of income tax liabilities from the surge in unemployment compensation payments (from the state trust fund and especially from federal support).
- Corporate Tax Receipts (income and franchise tax) are increased by \$68 M for FY 20, and \$23 M for FY 21, primarily reflecting the low baseline projection in place in the face of good performance in FY 18, 19, and 20. Current projections are still lower than made in past and do fall year-over-year.
- Investment Earnings are increased by \$43 M for FY 20, and \$34 M for FY 21, recognizing strong performance in the current year relative to a very low baseline projection.



- Insurance Premium Tax (excise license tax) projection is essentially unchanged for FY 20, but increased for FY 21 in anticipation of increased Medicaid enrollment. However, much of the FY 21 increase flows to the Medical Assistance Trust Fund (MATF) dedication rather than the SGF, to support state Medicaid match requirements.

Uncertainties to the forecasts are numerous:

- Timing and speed of recovery are highly uncertain, and dependent to some large extent on sustained improvement in epidemiology metrics, that will guide official reopening as well as the practical return of the population to more normal transacting. The pace of recovery could be materially slower than implied in these initial revenue forecasts.
- LA is a small state that trades with the rest of the nation and world. The state recovery will be highly dependent upon the recovery of the nation and world. The state will not fully recover on its own.
- Domestic or internal commercial activity will come back first, as people gain confidence and move back to more normal daily activity. Employment in support of that activity will respond, and build on the momentum. This will likely occur over a span of several months and quarters.
- External-based commercial activity (trade, tourism, oil & gas etc) will likely take much longer to improve, and require much more confidence in epidemiology metrics. Some recovery may occur in the first half of 2021, but near normal is not likely until 2022 or later.
- A return to near-normal activity, domestic and external, may await a widely available and applied vaccine, implying diminished activity well into 2021, 2022, or even longer.
- Mineral revenue recovery requires the sustained return of economically viable oil price levels (possibly in the \$50+/bbl range). This will require the return of national and worldwide aggregate demand in production, transportation, and travel, the work-off of very large inventories of crude oil, the settlement of the market-share dispute within members of OPEC+, and moderation in U.S. shale production. OPEC+ has extended production cuts, demand has begun to return, and oil prices have modestly increased.
- Federal support programs will provide some offset to the negative economic effects, but these offsets are not expected to be large. Support payments are largely one-off or short-lived. To the extent they support necessities such as grocery food, rent or mortgages, utilities, other debt service etc, they do not generate substantial taxable spending.

The REC met again on June 20, 2020 to adjust the FY 21 forecast for unclaimed property receipts. At the May meeting, the conference removed the portion of forecasted receipts in excess of the amount necessary to support I-49 bonds through the statutorily dedicated Unclaimed Property Leverage Fund. At the June meeting, the conference restored that excess portion to the forecast, resulting in a return of \$25.6 M to the FY 21 General Fund forecast. In addition, the conference recognized an additional \$12 M of unclaimed property receipts from FY 19 withheld by the treasury, but anticipated to be transferred to the General Fund in FY 21, as well.

The Conference met again on July 30, 2020 to adopt actions enacted from the regular and extraordinary sessions that affected state revenues. Various legislative instruments were passed that reduced total major state tax revenue by some \$20.4 M in FY 21. Combined with associated changes to dedications of tax receipts, State General Fund receipts were reduced by some \$15.8 M to \$9.16 B. A little more than half of the total tax receipt reduction (\$11.2 M) is attributable to a tax exemption granted gaming operators on a portion of their promotional play granted to customers. Much of the balance or revenue reduction is attributable to a one-year suspension of a portion of the corporate franchise tax (\$7.1 M) and a permanent increase in the sales tax vendor compensation rate (\$2.1 M). Various other measures resulted in relatively small revenue reductions, including temporary expansion of the Enterprise Zone and Quality Jobs programs, an acceleration in Angel Investor Tax Credit claims, enhanced withdrawals from START

accounts, and sales tax rebates on equipment utilized in a federally supported rural broadband buildout program. Future state revenue losses were continued with the renewal of certain existing programs such as Enterprise Zones, Angel Investor, and R&D tax credits. A reduction in the Lottery transfer rate to the state from 35% to 25% is expected to boost transfers by some \$2 M in FY 21, as instant ticket prize structures are enhanced. Fantasy Sports Wager taxation was also enacted with expectation of modest receipts in FY 22, and authorization for sports wagering will be on the November statewide ballot, along with the dedication of excess unclaimed property receipts, which would reduce General Fund resources by some \$25 M per year.

Recognition of deposits of FY 19 surplus funds were also adopted: \$133.6 M into the Budget Stabilization Fund, \$62.5 M into the Coastal Protection Fund, and \$105.9 M into the Capital Outlay Savings Fund, as was \$104 M expected to be received by the Hospital Stabilization Fund associated with an annual assessment establishment. In addition, federal CARES Act funds associated with the coronavirus pandemic were recognized as available in the Main Street Recovery Fund (\$275 M), the Local Recovery Allocation Fund (\$530 M), and the Hazard Pay Rebate Fund (\$50 M). Finally, \$90 M was recognized as available from the Budget Stabilization Fund.

## CARES FUNDING

Title V of Division A of the third coronavirus relief package created the Coronavirus Relief Fund, which provides funding to state, local, territorial, and tribal governments. LA's allocation is \$1,802,619,342. Funds can be used for costs that are necessary expenditures incurred due to COVID-19 during the period from 3/1/20 to 12/30/20. The funds cannot be used to fill revenue gaps created by the slowed economy. Pursuant to multiple discussions with federal representatives from the U.S. Treasury, and other federal and state governmental representatives, the state received guidance and clarification on the allowable use of such funds.

A total of \$932,246,372 was utilized in both FY 20 and FY 21 state operating budgets to cover eligible expenses and to maximize the use of state general fund, statutory dedications and self-generated revenues; \$421,838,344 was appropriated in Act 255 of 2020 RS and Act 6 of 2020 1<sup>st</sup> ES (Supplemental Bills) and \$510,408,028 was appropriated in Act 1 for FY 21. A combined total of \$14,894,266 was allocated to the Legislature and the Judiciary for the same two-year period. ***Note: In order to maintain the existing service levels, agencies will require a SGF increase of \$510.4 M or other means of finance to offset the loss of these federal monies in FY 22.***

Additionally, the CARES Act provided for the award of federal funds that were allocated directly to state agencies and other local entities. Per a recent report from the *Federal Funds Information for the States (FFIS)*, these funds have different time constraints on use in terms of obligation and liquidation. As such not all of these funds have been budgeted in FY 21. In some cases, a portion of these funds was allocated and expended in FY 20. In some cases, agencies have indicated they have sufficient budget authority to expend funds and/or may submit a BA-7 at a later date to increase their spending authority for these awards. Further details on CARES appropriations can be found in ***Section IV CARES Overview*** and ***Section V Budgetary Overviews***.

## BUDGET OVERVIEW

The FY 21 general operating budget realizes an overall 14.3% increase of \$4,347,253,540 over the FY 20 Existing Operating Budget (EOB) as of 12/1/19 to a total \$34,749,943,723 total means of finance. There are increases of \$679,491,439 IAT (70.9%), \$192,133,790 SGR (6.7%), \$873,917,408 Statutory Dedications (27.8%), and \$3,164,167,849 Federal funds (22%), partially offset by a reduction of \$562,456,946 SGF (-6.2%).

Table 1 below depicts the FY 21 SGF status as of initial appropriation in comparison to the FY 20 EOB.

**TABLE 1**

State General Fund Status			
	FY 20 EOB as of 12/1/19*	FY 21 Initial Appropriation**	FY 21 Compared to FY 20 EOB
<b><u>GENERAL FUND REVENUE</u></b>			
Revenue Estimating Conference	\$9,592,800,000	\$9,160,400,000	(\$432,400,000)
FY 19-20 Carryforward	\$87,891,744	\$0	(\$87,891,744)
Budget Stabilization Fund	\$0	\$90,062,911	\$90,062,911
<b>Total Available General Fund Revenue</b>	<b>\$9,680,691,744</b>	<b>\$9,250,462,911</b>	<b>(\$430,228,833)</b>
<b><u>SGF APPROPRIATIONS AND REQUIREMENTS</u></b>			
Non-Appropriated Constitutional Requirements			
Debt Service	\$448,643,153	\$432,253,224	(\$16,389,929)
Interim Emergency Board	\$1,322,862	\$1,322,862	\$0
Revenue Sharing	\$90,000,000	\$90,000,000	\$0
<b>Total Non-Appropriated Constitutional Requirements</b>	<b>\$539,966,015</b>	<b>\$523,576,086</b>	<b>(\$16,389,929)</b>
Appropriations			
General	\$9,058,342,682	\$8,495,885,736	(\$562,456,946)
Ancillary	\$0	\$0	\$0
Judicial	\$151,460,091	\$152,056,972	\$596,881
Legislative	\$62,472,956	\$61,242,871	(\$1,230,085)
Capital Outlay	\$0	\$0	\$0
<b>Total Appropriations</b>	<b>\$9,812,241,744</b>	<b>\$9,232,761,665</b>	<b>(\$579,480,079)</b>
<b>Supplemental Bill (Act 255 of 2020 RS) MFP (Act 218 of 2020 RS)</b>	<b>(\$43,658,256)</b>	<b>\$0</b>	<b>\$43,658,256</b>
<b>Fund Transfer per Act 10 of 2020 1st ES</b>	<b>\$0</b>	<b>\$3,001,000</b>	<b>\$3,001,000</b>
<b>Total Appropriations and Requirements</b>	<b>\$9,768,583,488</b>	<b>\$9,235,762,665</b>	<b>(\$532,820,823)</b>
<b>General Fund Revenue Less Appropriations and Requirements***</b>	<b>(\$87,891,744)</b>	<b>\$14,700,246</b>	<b>(\$102,591,990)</b>

\*Reflects revised REC forecast as of 5/11/20.

\*\*Reflects revised REC forecast of 7/30/20.

\* FY 21 difference reflects unallocated funding as a result of gubernatorial veto (\$9 M) and to address 2020 RS and 2020 1st ES actions.

## FY 21 DEPARTMENTAL SUMMARIES

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

### Statewide Civil Service Market Adjustments

The Legislature included language in the preamble section of the FY 21 appropriations bill (Act 1 of 2020 1<sup>st</sup> ES) that reduced the total appropriations contained for market adjustments for classified employees and certain unclassified employees by a total of \$57,240,571, of which \$25,379,774 was identified as SGF, \$2,958,060 IAT, \$6,622,687 SGR, \$12,764,240 Statutory Dedications and \$9,515,810 Federal. It further authorized and directed the commissioner of administration to reduce the means of finance of each agency by the amounts that had been budgeted for market adjustments and unclassified pay raises.

The commissioner of administration was directed to report to the state treasurer the means of finance and the amount of savings achieved through the elimination of market adjustments and unclassified pay increases, and the state treasurer was authorized and directed to transfer the amount reported by the commissioner of administration out of the State General Fund (Direct) into the *2021 Market Adjustments Reduction Fund*.

Provisions were included in the appropriations bill for reconsideration of the market adjustments for classified employees and certain unclassified employees no later than 10/15/20, by either the legislature or the Joint Legislative Committee on the Budget if the legislature has not convened.

Governor John Bel Edwards vetoed these provisions from the appropriations bill. The veto language provided that this action was in violation of Article 10, Section 10 of the LA Constitution, and further explained that it encroached upon the exclusive constitutional authority of the State Civil Service Commission to regulate the compensation of employees in the classified service and meet its duty to maintain a uniform pay and classification plan.

The funding for market adjustments for classified employees and specific unclassified employees is available for that expenditure purpose as outlined in the FY 21 Proposed Budget Supporting Documents for each budget unit.

### General Government

#### Executive Department

The Executive Department realizes a 43% overall increase of \$945.9 M compared to EOB. This includes increases of \$7.97 M SGF, \$862,457 SGR, \$438 M Statutory Dedications and \$502.4 M Federal, while being partially offset by a decrease of \$3.4 M IAT. The Executive Department realizes an increase of 29 positions, nine of which are a direct transfer from the Office of Technology Services to the Division of Administration to properly align positions to functional activities. Budget units within the Executive Department realizing significant adjustments are as follows:

##### *Division of Administration (15.9% overall decrease of \$150.3 M)*

- Increases \$2.1 M SGF to consolidate statewide topographic mapping for all Executive agencies except for DOTD. This includes data storage, GIS consulting, and aircraft operations. Corresponding expenditure reductions were made across state agencies.
- Reduces \$1.2 M SGF associated with funding of twelve vacant positions associated

with the accounting (4), budget (2), audit (1), human resources (2) and state buildings (3) functions. The associated positions are not eliminated, leaving unfunded vacancies. A legislative amendment reduced an additional \$1.03 M attributable to additional attrition, assumed to be associated with funded vacancies.

- Reduces \$200 M Federal excess budget authority in the Disaster Recovery Unit (DRU) to match anticipated expenditures for FY 21.

*Governor's Office of Homeland Security & Emergency Preparedness (149.6% overall increase of \$1.1 B)*

- Decreases \$4.2 M Federal and eliminates 35 Other Charges positions due to close out of federal disaster Public Assistance and Hazard Mitigation Grant Programs. GOHSEP fills temporary positions to administer disaster recovery programs and manages its workforce to meet the demands of projected activities.
- Increases \$437.65 M from the statutorily dedicated Coronavirus Local Recovery Allocation Fund to provide for eligible expenses related to reimbursing political subdivisions for local costs incurred in response to COVID-19 as provided in the CARES Act.
- Increases \$643.1 M Federal associated with the federal coronavirus relief fund established by the CARES Act to provide payments to state agencies and local entities for reimbursement of expenditures related to COVID-19.

*LA Public Defender Board (19% overall increase of \$7.7M)*

- Increases \$7.35 M SGF to the Public Defender Board Program to fund district public defender offices throughout the state to improve delivery of services and avoid delays. These funds are intended to offset the loss of local revenues statewide (see *Note* below).
- Increases \$491,862 IAT from the LA Commission on Law Enforcement from Coronavirus Emergency Supplemental Funds. Funds will be used to purchase equipment required for virtual proceedings as well as PPE supplies for staff in district defender offices.

*Note: The LA Public Defender Board (LPDB) reports that the public defense system in LA is realizing material funding issues pursuant both to the historical funding shortfalls to the system as well as the compounding effect of the COVID-19 pandemic situation. Prior to the impacts of COVID-19 causing a significant impact on the funding sources for the district offices, LPDB reported that eighteen out of forty-two district public defender offices in the state were in danger of insolvency and eight remained in restriction of services and limited in their ability to represent clients. Post COVID-19, LPDB reports the entire system is effectively under risk of collapse.*

*LA Commission on Law Enforcement (19.2% overall increase of \$10.9 M)*

- Increases \$7 M Federal due to a nationwide increase in funds available through the Crime Victims Assistance grant awarded by the US Department of Justice (DOJ). This adjustment provides for an increase of \$10 M associated with the grant (\$47 M total from August 2018 to September 2021) as well as a reduction of \$3 M to reduce other excess Federal authority to match projected expenditure needs for FY 21.
- Increases \$5 M Federal to provide for grant awards to support criminal justice needs as established by the CARES Act.
- Increases \$100,000 SGF to the State Program for Truancy Centers.

*Office of Elderly Affairs (23.8% overall increase of \$12.5 M and 5 positions)*

- Increases \$484,519 SGF and 5 positions associated with the Elderly Protective Services activity. This adjustment will provide additional support and potentially reduce caseloads for the Adult Protection Specialist job series.

- Increases \$11.4 M Federal associated with CARES Act funding to be used to provide home-delivered and packaged meals to seniors during the coronavirus pandemic.

#### **Department of Public Safety & Corrections - Corrections Services (DPSC - CS)**

The DPSC – CS FY 21 budget totals \$577.3 M, reflecting a 2.4% net decrease of \$14.3 M below the FY 20 EOB (including a decrease of \$214.5 M SGF and \$54,000 Statutory Dedications, while being partially offset by increases of \$200.1 M IAT and \$171,176 SGR). The authorized positions remain at 4,899. These adjustments include a means of financing substitution replacing \$200.1 M SGF with an equal amount of IAT associated with a federal coronavirus relief fund established by the CARES Act to provide payments to state agencies and local entities for reimbursement of expenditures related to COVID-19. The other significant adjustment was a decrease of \$12.37 M SGF based on the number of state offenders housed at Winn Correctional Center (WCC) decreasing from 1,400 to 30. WCC is operated by a private contractor, which has shifted the majority of its capacity to house US Immigration & Customs Enforcement (ICE) detainees. State offenders were relocated to other state and local facilities without the associated funding.

#### **Department of Public Safety & Corrections - Public Safety Services (DPSC – PSS)**

The DPSC – Public Safety Services FY 21 budget reflects a 3% increase of \$14.3 M compared to EOB. This includes increases of \$1.98 M SGF, \$17,784 IAT, and \$29.66 M SGR, while being partially offset by reductions of \$17.2 M Statutory Dedications and \$190,993 Federal.

***Note:** As a result of the stay at home order due to the COVID-19 pandemic, the department reports that a large sum of self-generated revenues associated with the issuance and renewal of driver's licenses and identification cards, renewing vehicle registrations, and title transfers, have been deferred by the emergency declaration. Once the emergency declaration was lifted and amended, OMV office activities are restored and individuals with deferred renewals and transfers will be required to execute those transactions. The deferred SGR is anticipated to be collected in FY 21, and those deferred revenues will be utilized to mitigate the reductions in statutorily dedicated funds.*

#### **Department of Public Safety & Corrections - Youth Services (DPSC – Youth Services)**

The Office of Juvenile Justice (OJJ) FY 21 budget totals \$145.6 M, reflecting a 2.4% net increase of \$3.4 M above the FY 20 EOB including an increase of \$35.9 M IAT while being partially offset by a decrease of \$32.5 M SGF. The authorized positions of 939 are 2 below the FY 20 level. These adjustments include a means of financing substitution replacing \$35.9 M SGF with an equal amount of IAT associated with a federal coronavirus relief fund established by the CARES Act to provide payments to state agencies and local entities for reimbursement of expenditures related to COVID-19.

#### **Other Requirements**

The Other Requirements FY 21 budget reflects a net 26.3% increase of \$231.2 M compared to EOB. This includes increases of \$118.6 M IAT, \$247.2 M Statutory Dedications and \$14 M Federal, while being partially offset by a reduction of \$148.6 M SGF. Budget units within Other Requirements realizing significant adjustments are as follows:

##### *Local Housing of State Adult Offenders (13.6% overall decrease of \$23.8 M)*

- Provides for a means of financing substitution replacing \$88.6 M SGF with an equal amount of IAT associated with a federal coronavirus relief fund established by the CARES Act to provide payments to state agencies and local entities for reimbursement of expenditures related to COVID-19.
- A net decrease of \$16.35 M funding to sheriffs for local housing of state adult offenders in local jails. This net reduction results in an initial estimated appropriation deficit as follows:

- An increase of \$12.8 M SGF above the FY 20 EOB was needed to accommodate the local housing per diem rate increase in accordance with Act 245 of 2019. The per diem rates increased by \$1 in FY 20 and will increase by an additional \$1 in FY 21. In FY 21, per diem rates for Local Housing will increase to \$26.39, parole holds will increase to \$22.89, transitional work program to \$12.25, and non-contract rates for transitional work to \$16.39.
- An increase of \$3.95 M SGF above the FY 20 EOB was needed to accommodate the projected BY 21 offender population in Local Housing.
- Decreases \$6 M SGF to align transitional work payments to projected offender population.

*District Attorneys and Assistant District Attorneys (5.3% overall increase of \$1.7 M)*

- Increases \$1.6 M SGF to provide for salary increases for district attorneys from \$50,000 to \$52,500 and assistant district attorneys from \$45,000 to \$47,500 in accordance with Act 315 of 2019.

*State Aid to Local Government Entities (1,166.9% overall increase of \$309.7 M)*

- Increases \$260 M Statutory Dedications out of the LA Main Street Recover Fund to provide economic support grants to eligible businesses for costs incurred in connection with COVID-19. This program is administered by the Treasurer.
- Increases \$50 M Statutory Dedications out of the Critical Infrastructure Workers Hazard Pay Rebate Fund to provide payments of \$250 to certain individuals working during the COVID-19 pandemic. This program is administered by the Department of Revenue.

## Health

### Medicaid

Act 1 increases total funding in Medicaid by approximately \$2.59 B (19.5%) for FY 21, from the EOB of \$13.29 B to a total appropriation of \$15.88 B. The net increase in funding is largely the result of private provider program increases associated with managed care organization payments, various provider rate increases, annualization of prior year funding increases, and funding for a new directed payment methodology that provides supplemental payments to hospitals called “Money Follows the Patient” (MFP). See Table 2 below.

**TABLE 2**

	<b>Medicaid</b>		
	<b>FY 20 EOB (12/1/19)</b>	<b>FY 21 Appropriated</b>	<b>Change</b>
SGF	\$1,972,822,724	\$2,053,808,916	\$80,986,192
IAT	\$102,020,133	\$220,447,818	\$118,427,685
SGR	\$481,336,101	\$514,463,455	\$33,127,354
STAT DED	\$908,258,941	\$1,198,299,400	\$290,040,459
FEDERAL	\$9,823,487,079	\$11,895,779,893	\$2,072,292,814
<b>TOTAL</b>	<b>\$13,287,924,978</b>	<b>\$15,882,799,482</b>	<b>\$2,594,874,504</b>

Specific increases reflected in the Medicaid budget are primarily the result of rate increases, utilization increases, annualization of prior year funding, expansion of services (TEFRA), managed care payments, and additional directed payments associated with a new hospital payment methodology.

Significant adjustments are reflected below:

- \$1.057 B – Net increase in funding for Money Follows the Patient directed payment program
- \$100.5 M – Rebase nursing home rates (includes hospice rates for individuals in nursing homes)
- \$76.2 M – Increase in MCO capitated payments
- \$21.2 M – Projected fee for service utilization increase for certain services
- \$13.6 M – New disability program funding (TEFRA)
- \$12.7 M – Increase payments for managed care Dental Benefit program
- \$9.8 M – Medicare Part D prescription drug “Clawback” funding (100% SGF)
- \$8.7 M – Intermediate Care Facility/Developmentally Disabled (ICF/DD) rate increases
- \$6.4 M – Coverage of Peer Support Mental Health Services due to DOJ settlement
- \$3.6 M – Annualization of rebased rates for ICF/DD providers
- \$5.7 M – Increase in funding in the Public Providers program for projected increases
- \$3.2 M – Projected utilization increase in the Coordinated System of Care (CSoC) Program

### Education

*The Minimum Foundation Program (MFP):* FY 21 funding for the MFP represents a net increase of \$42.4 M in state expenditures over the FY 20 EOB. The FY 20 EOB is \$3.853 B; the FY 21 appropriation totals \$3.895 B funded with SGF (\$3.575 B), Lottery Proceeds Fund (\$227.8 M) and SELF Fund (\$92.8 M).

The net increase is due to projected enrollment increases (\$16.4 M); the number of students qualifying for the Special Education weight in Level 1 (\$11.8 M); increased costs in Level 2 associated with revenue estimates (\$8.8 M); and increased costs in Level 4 associated with the Career Development funding (\$8.3 M); offset by reductions of \$1.1 M in Level 3 to align staff counts qualifying for pay raises; and \$1.8 M for allocations to other public schools and prior year audit adjustments.

*Department of Education (LDE):* FY 21 funding totals \$2.042 B (\$150.5 M SGF, \$201 M IAT, \$50.4 M SGR, \$15.5 M Statutory Dedications, and \$1.625 B Federal). This represents a net increase of \$404.8 M or 24.7% from EOB; an increase of \$408.2 M Federal and \$11.8 M IAT, offset with decreases of \$10.2 M SGF, \$1 M SGR, and \$4 M Statutory Dedications. There is a SGF increase of approximately \$2.1 M for an early childhood literacy initiative. The increase in IAT is associated with a means of financing substitution of \$10 M replacing SGF with TANF in the LA 4 program. Additionally, the \$408.2 M increase in LDE federal expenditure authority is a result of federal grants from the U.S. Dept of Education that have been awarded to the state. This includes \$32 M for three new competitive grants, and CARES Act grants of \$67.6 M in Child Care Development Block Grant funds, which will be used to expand these services, \$287 M from the Elementary & Secondary School Relief Fund, and \$57.5 M from the Child Nutrition Program for distribution in both FY 20 and FY 21.

*Special Schools & Commissions:* FY 21 funding for the Board of Elementary & Secondary Education (BESE) and the special schools is appropriated at \$85.3 M, (\$47.7 M SGF, \$10.2 M IAT, \$3.2 M SGR, and \$24.2 M Statutory Dedications), which represents a net decrease of \$18.8 M from the FY 20 EOB. The decrease is due to the annualization of the transfer of the LA Special Education Center to the Department of Health per Act 411 of 2019, which was completed in January 2020.

Table 3 on the next page reflects total K-12 funding. *See Section V Budgetary Overviews for additional information on education.*



TABLE 3

K-12 Education			
	FY 20 EOB (12/1/19)	FY 21 Appropriated	Change
SGF	\$3,766,762,821	\$3,773,457,492	\$6,694,671
IAT	\$218,362,250	\$211,198,922	(\$7,163,328)
SGR	\$54,691,256	\$53,674,881	(\$1,016,375)
STAT DED	\$338,425,103	\$360,181,677	\$21,756,574
FEDERAL	\$1,216,488,035	\$1,624,680,719	\$408,192,684
<b>TOTAL</b>	<b>\$5,594,729,465</b>	<b>\$6,023,193,691</b>	<b>\$428,464,226</b>

**Higher Education:** The FY 21 budget totals \$2.788 B (\$968.5 M SGF, \$25 M IAT, \$1.581 B SGR, \$144.1 M Statutory Dedications, and \$70.2 M Federal; a 2.3% overall decrease of \$65.3 M compared to the EOB. This includes decreases of \$93.6 M SGF (8.8%), \$9.8 M Statutory Dedications (6.4%), and \$2.8 M Federal (3.9%), which are partially offset by increases of \$5 M IAT (25.2%), and \$35.9 M SGR (2.3%).

*Formula and Non-Formula Institutional* funding totals \$2.388 B (\$663.2 M SGF, \$24.3 M IAT, \$1.581 B SGR, \$106.8 M Statutory Dedications, and \$32.9 M Federal), a total decrease of \$72.9 M, or 2.9%, from EOB. Higher Education management boards received federal CARES funding of \$96.6 M in an FY 20 supplemental appropriation, which was utilized to offset a like reduction of SGF in FY 21; an additional \$21.7 M reduction was made to the base budget. A total of \$15.47 M SGF was allocated to specific institutions for initiatives, to offset revenue losses due to COVID-19, and to enhance instruction and research. SGR revenues increased by \$35.8 M as a result of enrollment and fee increases across the four systems.

*OSFA/TOPS/GO* funding totals \$400.9 M (\$305.5 M SGF), a net increase of \$7.6 M (\$12.3 M SGF). Significant adjustments include an increase of \$12.6 M SGF for TOPS (\$10.6 M), GO Grants (\$1 M), and state match requirements for START accounts (\$1 M), offset with reductions to the TOPS fund (\$2 M) and Federal funds (\$2.9 M).

Table 4 below reflects total Higher Education funding. *See Section V Budgetary Overviews for institutional funding tables.*

TABLE 4

Higher Education (includes TOPS)			
	FY 20 EOB (12/1/19)	FY 21 Appropriated	Change
SGF	\$1,062,048,947	\$968,474,133	(\$93,574,814)
IAT	\$19,985,256	\$25,017,256	\$5,032,000
SGR	\$1,544,690,041	\$1,580,606,057	\$35,916,016
STAT DED	\$153,967,708	\$144,129,895	(\$9,837,813)
FEDERAL	\$73,046,796	\$70,217,796	(\$2,829,000)
<b>TOTAL</b>	<b>\$2,853,738,748</b>	<b>\$2,788,445,137</b>	<b>(\$65,293,611)</b>

## **Section II**

# **BUDGET COMPARISONS**

TABLE 5 TOTAL MEANS OF FINANCE BY DEPARTMENT					
DEPARTMENT	Actual FY 19	Budgeted FY 20 (1)	Appropriated FY 21 (2)	Change FY 20 to FY 21 Amount	Percent
Executive	\$1,758,990,657	\$3,003,890,989	\$3,143,541,597	\$139,650,608	4.6%
Veterans Affairs (a)	\$67,386,133	\$73,942,444	\$80,355,528	\$6,413,084	8.7%
State (a)	\$79,622,365	\$93,839,213	\$99,294,734	\$5,455,521	5.8%
Justice	\$61,224,187	\$81,695,342	\$77,927,985	(\$3,767,357)	(4.6%)
Lt. Governor (a)	\$7,110,405	\$7,686,782	\$8,120,958	\$434,176	5.6%
Treasury (a)	\$9,604,063	\$11,730,895	\$27,519,939	\$15,789,044	134.6%
Public Service Commission (a)	\$8,489,064	\$9,722,536	\$10,242,843	\$520,307	5.4%
Agriculture & Forestry	\$66,696,991	\$73,673,213	\$73,576,706	(\$96,507)	(0.1%)
Insurance	\$29,637,266	\$32,829,836	\$33,422,842	\$593,006	1.8%
Economic Development (a)	\$36,162,543	\$49,520,955	\$41,925,149	(\$7,595,806)	(15.3%)
Culture, Rec. & Tourism	\$79,367,788	\$97,359,989	\$93,866,108	(\$3,493,881)	(3.6%)
Transp. & Development	\$579,371,157	\$642,298,317	\$641,020,554	(\$1,277,763)	(0.2%)
Corrections Services (a)	\$560,953,392	\$611,563,507	\$577,272,653	(\$34,290,854)	(5.6%)
Public Safety Services	\$429,803,909	\$478,389,114	\$491,751,045	\$13,361,931	2.8%
Youth Services (a)	\$121,189,153	\$138,207,610	\$145,641,426	\$7,433,816	5.4%
Health (a)	\$13,422,043,565	\$15,060,434,129	\$17,678,852,267	\$2,618,418,138	17.4%
Children & Family Services	\$631,707,767	\$741,984,277	\$755,123,655	\$13,139,378	1.8%
Natural Resources	\$49,446,465	\$67,268,013	\$65,659,157	(\$1,608,856)	(2.4%)
Revenue	\$96,975,938	\$108,662,134	\$112,854,331	\$4,192,197	3.9%
Environmental Quality	\$115,221,736	\$140,360,196	\$137,264,630	(\$3,095,566)	(2.2%)
LA Workforce Commission	\$247,952,550	\$289,326,601	\$287,219,844	(\$2,106,757)	(0.7%)
Wildlife & Fisheries	\$118,805,817	\$158,927,067	\$158,462,463	(\$464,604)	(0.3%)
Civil Service (a)	\$20,118,628	\$21,658,774	\$22,830,094	\$1,171,320	5.4%
Retirement (a)	\$30,805,321	\$53,450,952	\$0	(\$53,450,952)	(100.0%)
Higher Education (a)	\$2,730,990,602	\$2,974,877,597	\$2,788,445,137	(\$186,432,460)	(6.3%)
Special Schools & Comm. (a)	\$98,341,695	\$95,620,214	\$85,329,917	(\$10,290,297)	(10.8%)
Elem. & Secondary Ed	\$5,238,601,478	\$5,762,248,748	\$5,937,863,774	\$175,615,026	3.0%
Health Care Svc. Division (a)	\$63,381,554	\$66,995,177	\$63,479,784	(\$3,515,393)	(5.2%)
Other Requirements (a)	\$788,637,996	\$956,701,711	\$1,111,078,603	\$154,376,892	16.1%
<b>General Appropriation Total</b>	<b>\$27,548,640,185</b>	<b>\$31,904,866,332</b>	<b>\$34,749,943,723</b>	<b>\$2,845,077,391</b>	<b>8.9%</b>
Ancillary	\$2,137,155,805	\$2,411,176,909	\$2,426,315,093	\$15,138,184	0.6%
Judiciary	\$172,807,594	\$174,093,866	\$175,690,747	\$1,596,881	0.9%
Legislative	\$96,851,515	\$103,960,569	\$100,539,415	(\$3,421,154)	(3.3%)
Capital Outlay - Cash Portion (a)	\$1,533,657,097	\$1,730,278,330	\$2,096,348,257	\$366,069,927	21.2%
<b>Other Approp. Bills' Total</b>	<b>\$3,940,472,011</b>	<b>\$4,419,509,674</b>	<b>\$4,798,893,512</b>	<b>\$379,383,838</b>	<b>8.6%</b>
<b>Non-Approp. Required</b>	<b>\$584,109,658</b>	<b>\$617,665,153</b>	<b>\$591,551,086</b>	<b>(\$26,114,067)</b>	<b>(4.2%)</b>
<b>Grand Total</b>	<b>\$32,073,221,854</b>	<b>\$36,942,041,159</b>	<b>\$40,140,388,321</b>	<b>\$3,198,347,162</b>	<b>8.7%</b>
(1) Budgeted as of June 30, 2020.					
(2) Appropriated in Acts 1, 2, 7, 8 & 11 of 2020 1st ES. Excludes carry-forward BA-7s.					
(a) See Endnotes on pages 8 - 10.					

**TABLE 6**  
**TOTAL STATE EFFORT BY DEPARTMENT**

(TOTAL STATE EFFORT = TOTAL MOF - IAT & FED)

<u>DEPARTMENT</u>	<u>Actual FY 19</u>	<u>Budgeted FY 20 (1)</u>	<u>Appropriated FY 21 (2)</u>	<u>Change FY 20 to FY 21</u>	
				<u>Amount</u>	<u>Percent</u>
Executive	\$431,033,772	\$569,519,757	\$905,697,988	\$336,178,231	59.0%
Veterans Affairs	\$20,958,896	\$21,591,356	\$26,854,724	\$5,263,368	24.4%
State	\$79,534,955	\$93,696,213	\$98,617,234	\$4,921,021	5.3%
Justice	\$34,336,449	\$49,150,498	\$44,960,444	(\$4,190,054)	(8.5%)
Lt. Governor	\$1,041,929	\$1,102,973	\$1,112,663	\$9,690	0.9%
Treasury	\$7,917,119	\$10,043,951	\$25,832,995	\$15,789,044	157.2%
Public Service Commission	\$8,489,064	\$9,722,536	\$10,242,843	\$520,307	5.4%
Agriculture & Forestry	\$57,902,931	\$63,184,648	\$63,157,193	(\$27,455)	(0.0%)
Insurance	\$29,015,044	\$32,112,361	\$32,705,367	\$593,006	1.8%
Economic Development	\$35,860,713	\$45,720,777	\$41,616,816	(\$4,103,961)	(9.0%)
Culture, Rec. & Tourism	\$68,645,995	\$83,304,179	\$80,492,563	(\$2,811,616)	(3.4%)
Transp. & Development	\$550,585,112	\$607,597,927	\$606,808,423	(\$789,504)	(0.1%)
Corrections Services	\$554,404,720	\$496,587,891	\$360,957,965	(\$135,629,926)	(27.3%)
Public Safety Services	\$391,128,523	\$374,286,634	\$427,821,774	\$53,535,140	14.3%
Youth Services	\$108,854,859	\$101,794,500	\$90,809,893	(\$10,984,607)	(10.8%)
Health	\$3,733,007,768	\$3,569,053,266	\$4,179,622,737	\$610,569,471	17.1%
Children & Family Services	\$209,567,107	\$231,288,351	\$227,765,248	(\$3,523,103)	(1.5%)
Natural Resources	\$37,089,604	\$49,536,924	\$48,797,172	(\$739,752)	(1.5%)
Revenue	\$96,449,651	\$108,161,604	\$112,551,801	\$4,390,197	4.1%
Environmental Quality	\$99,973,194	\$120,695,895	\$117,455,968	(\$3,239,927)	(2.7%)
LA Workforce Commission	\$112,142,536	\$121,691,061	\$123,241,910	\$1,550,849	1.3%
Wildlife & Fisheries	\$88,262,047	\$113,457,709	\$104,674,638	(\$8,783,071)	(7.7%)
Civil Service	\$8,616,221	\$9,379,368	\$9,790,012	\$410,644	4.4%
Retirement	\$30,805,321	\$53,450,952	\$0	(\$53,450,952)	(100.0%)
Higher Education	\$2,654,116,188	\$2,783,731,832	\$2,693,210,085	(\$90,521,747)	(3.3%)
Special Schools & Comm.	\$69,412,836	\$75,040,921	\$75,153,588	\$112,667	0.2%
Elem. & Secondary Ed	\$3,904,255,089	\$4,108,466,467	\$4,112,160,462	\$3,693,995	0.1%
Health Care Srv. Division	\$48,811,313	\$44,527,664	\$40,786,441	(\$3,741,223)	(8.4%)
Other Requirements	\$742,667,876	\$857,950,166	\$928,814,250	\$70,864,084	8.3%
<b>General Appropriation Total</b>	<b>\$14,214,886,832</b>	<b>\$14,805,848,381</b>	<b>\$15,591,713,197</b>	<b>\$785,864,816</b>	<b>5.3%</b>
Ancillary	\$1,559,924,789	\$1,741,363,837	\$1,788,153,413	\$46,789,576	2.7%
Judiciary	\$163,414,744	\$161,701,016	\$162,297,897	\$596,881	0.4%
Legislative	\$96,851,515	\$99,066,303	\$95,039,415	(\$4,026,888)	(4.1%)
Capital Outlay - Cash Portion	\$1,444,426,579	\$1,553,546,760	\$1,614,534,217	\$60,987,457	3.9%
<b>Other Approp. Bills' Total</b>	<b>\$3,264,617,627</b>	<b>\$3,555,677,916</b>	<b>\$3,660,024,942</b>	<b>\$104,347,026</b>	<b>2.9%</b>
<b>Non-Approp. Required</b>	<b>\$584,109,658</b>	<b>\$617,665,153</b>	<b>\$591,551,086</b>	<b>(\$26,114,067)</b>	<b>(4.2%)</b>
<b>Grand Total</b>	<b>\$18,063,614,117</b>	<b>\$18,979,191,450</b>	<b>\$19,843,289,225</b>	<b>\$864,097,775</b>	<b>4.6%</b>

(1) Budgeted as of June 30, 2020.

(2) Appropriated in Acts 1, 2, 7, 8 & 11 of 2020 1st ES. Excludes carry-forward BA-7s.

TABLE 7 STATE GENERAL FUND BY DEPARTMENT					
DEPARTMENT	Actual FY 19	Budgeted FY 20 (1)	Appropriated FY 21 (2)	Change FY 20 to FY 21	
				Amount	Percent
Executive	\$164,187,872	\$157,504,931	\$151,414,301	(\$6,090,630)	(3.9%)
Veterans Affairs	\$6,179,058	\$6,580,688	\$12,109,919	\$5,529,231	84.0%
State	\$52,540,029	\$46,920,863	\$55,034,468	\$8,113,605	17.3%
Justice	\$16,554,782	\$18,122,714	\$16,169,624	(\$1,953,090)	(10.8%)
Lt. Governor	\$1,041,842	\$1,092,973	\$1,102,663	\$9,690	0.9%
Treasury	\$0	\$0	\$0	\$0	0.0%
Public Service Commission	\$0	\$0	\$0	\$0	0.0%
Agriculture & Forestry	\$18,293,320	\$18,787,387	\$18,432,561	(\$354,826)	(1.9%)
Insurance	\$0	\$0	\$0	\$0	0.0%
Economic Development	\$19,321,841	\$21,703,683	\$34,355,579	\$12,651,896	58.3%
Culture, Rec. & Tourism	\$32,637,314	\$32,780,756	\$33,252,305	\$471,549	1.4%
Transp. & Development	\$0	\$0	\$8,367,500	\$8,367,500	
Corrections Services	\$515,492,815	\$445,696,797	\$309,949,695	(\$135,747,102)	(30.5%)
Public Safety Services	\$64,921	\$123,583	\$2,100,000	\$1,976,417	1599.3%
Youth Services	\$108,338,368	\$100,869,991	\$89,885,384	(\$10,984,607)	(10.9%)
Health	\$2,464,529,782	\$2,310,912,141	\$2,362,832,462	\$51,920,321	2.2%
Children & Family Services	\$198,521,413	\$215,038,995	\$211,525,892	(\$3,513,103)	(1.6%)
Natural Resources	\$8,743,801	\$7,962,984	\$8,050,003	\$87,019	1.1%
Revenue	\$0	\$0	\$0	\$0	0.0%
Environmental Quality	\$0	\$0	\$0	\$0	0.0%
LA Workforce Commission	\$8,252,219	\$8,595,933	\$10,645,933	\$2,050,000	23.8%
Wildlife & Fisheries	\$0	\$0	\$0	\$0	0.0%
Civil Service	\$5,249,510	\$5,609,518	\$5,825,958	\$216,440	3.9%
Retirement	\$30,805,321	\$53,450,952	\$0	(\$53,450,952)	(100.0%)
Higher Education	\$1,026,226,070	\$1,060,530,047	\$968,474,133	(\$92,055,914)	(8.7%)
Special Schools & Comm.	\$44,839,748	\$47,527,508	\$47,720,367	\$192,859	0.4%
Elem. & Secondary Ed	\$3,589,645,317	\$3,828,352,381	\$3,725,737,125	(\$102,615,256)	(2.7%)
Health Care Svc. Division	\$30,478,413	\$23,981,083	\$24,766,943	\$785,860	3.3%
Other Requirements	\$515,587,553	\$566,520,588	\$398,132,921	(\$168,387,667)	(29.7%)
<b>General Appropriation Total</b>	<b>\$8,857,531,309</b>	<b>\$8,978,666,496</b>	<b>\$8,495,885,736</b>	<b>(\$482,780,760)</b>	<b>(5.4%)</b>
Ancillary	\$202,225	\$0	\$0	\$0	0.0%
Judiciary	\$156,080,944	\$151,460,091	\$152,056,972	\$596,881	0.4%
Legislative	\$62,472,956	\$62,472,956	\$61,242,871	(\$1,230,085)	(2.0%)
Capital Outlay - Cash Portion	\$207,424,339	\$178,993,467	\$0	(\$178,993,467)	(100.0%)
<b>Other Approp. Bills' Total</b>	<b>\$426,180,464</b>	<b>\$392,926,514</b>	<b>\$213,299,843</b>	<b>(\$179,626,671)</b>	<b>(45.7%)</b>
<b>Non-Approp. Required</b>	<b>\$513,059,016</b>	<b>\$536,393,153</b>	<b>\$523,576,086</b>	<b>(\$12,817,067)</b>	<b>(2.4%)</b>
<b>Grand Total</b>	<b>\$9,796,770,789</b>	<b>\$9,907,986,163</b>	<b>\$9,232,761,665</b>	<b>(\$675,224,498)</b>	<b>(6.8%)</b>
(1) Budgeted as of June 30, 2020.					
(2) Appropriated in Acts 1, 2, 7, 8 & 11 of 2020 1st ES. Excludes carry-forward BA-7s.					

**TABLE 8**  
**INTERAGENCY TRANSFERS BY DEPARTMENT**

<u>DEPARTMENT</u>	<u>Actual FY 19</u>	<u>Budgeted FY 20 (1)</u>	<u>Appropriated FY 21 (2)</u>	<u>Change FY 20 to FY 21 Amount</u>	<u>Percent</u>
Executive	\$44,958,663	\$83,150,490	\$74,884,845	(\$8,265,645)	(9.9%)
Veterans Affairs	\$2,169,628	\$2,259,636	\$2,448,947	\$189,311	8.4%
State	\$87,410	\$143,000	\$677,500	\$534,500	373.8%
Justice	\$20,985,405	\$24,691,841	\$24,506,795	(\$185,046)	(0.7%)
Lt. Governor	\$663,237	\$1,095,750	\$1,095,750	\$0	0.0%
Treasury	\$1,686,944	\$1,686,944	\$1,686,944	\$0	0.0%
Public Service Commission	\$0	\$0	\$0	\$0	0.0%
Agriculture & Forestry	\$408,902	\$678,592	\$447,345	(\$231,247)	(34.1%)
Insurance	\$0	\$0	\$0	\$0	0.0%
Economic Development	\$0	\$762,997	\$125,000	(\$637,997)	(83.6%)
Culture, Rec. & Tourism	\$5,685,638	\$6,967,513	\$6,770,248	(\$197,265)	(2.8%)
Transp. & Development	\$9,348,911	\$13,067,597	\$12,579,338	(\$488,259)	(3.7%)
Corrections Services	\$5,419,864	\$112,744,919	\$214,083,991	\$101,339,072	89.9%
Public Safety Services	\$21,767,722	\$68,290,527	\$28,308,311	(\$39,982,216)	(58.5%)
Youth Services	\$11,883,314	\$35,521,314	\$53,939,737	\$18,418,423	51.9%
Health	\$356,312,906	\$580,878,031	\$741,616,471	\$160,738,440	27.7%
Children & Family Services	\$19,928,916	\$16,520,568	\$16,520,568	\$0	0.0%
Natural Resources	\$6,592,577	\$9,001,985	\$8,442,728	(\$559,257)	(6.2%)
Revenue	\$526,287	\$500,530	\$302,530	(\$198,000)	(39.6%)
Environmental Quality	\$35,773	\$30,000	\$174,361	\$144,361	481.2%
LA Workforce Commission	\$2,479,186	\$7,847,352	\$5,299,209	(\$2,548,143)	(32.5%)
Wildlife & Fisheries	\$2,541,656	\$13,480,677	\$19,730,769	\$6,250,092	46.4%
Civil Service	\$11,502,407	\$12,279,406	\$13,040,082	\$760,676	6.2%
Retirement	\$0	\$0	\$0	\$0	0.0%
Higher Education	\$16,840,247	\$118,098,969	\$25,017,256	(\$93,081,713)	(78.8%)
Special Schools & Comm.	\$28,928,859	\$20,579,293	\$10,176,329	(\$10,402,964)	(50.6%)
Elem. & Secondary Ed	\$122,876,530	\$201,037,241	\$201,022,593	(\$14,648)	(0.0%)
Health Care Srv. Division	\$9,769,905	\$17,616,847	\$17,700,261	\$83,414	0.5%
Other Requirements	\$41,929,305	\$87,637,436	\$157,150,244	\$69,512,808	79.3%
<b>General Approp. Total</b>	<b>\$745,330,192</b>	<b>\$1,436,569,455</b>	<b>\$1,637,748,152</b>	<b>\$201,178,697</b>	<b>14.0%</b>
Ancillary	\$577,231,016	\$669,813,072	\$638,161,680	(\$31,651,392)	(4.7%)
Judiciary	\$9,392,850	\$12,392,850	\$13,392,850	\$1,000,000	8.1%
Legislative	\$0	\$4,894,266	\$5,500,000	\$605,734	0.0%
Capital Outlay - Cash Portion	\$19,888,718	\$58,128,530	\$93,836,000	\$35,707,470	61.4%
<b>Other Approp. Bills' Total</b>	<b>\$606,512,584</b>	<b>\$745,228,718</b>	<b>\$750,890,530</b>	<b>\$5,661,812</b>	<b>0.8%</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>\$1,351,842,776</b>	<b>\$2,181,798,173</b>	<b>\$2,388,638,682</b>	<b>\$206,840,509</b>	<b>9.5%</b>

(1) Budgeted as of June 30, 2020.

(2) Appropriated in Acts 1, 2, 7, 8 & 11 of 2020 1st ES. Excludes carry-forward BA-7s.

**TABLE 9**  
**SELF GENERATED REVENUE BY DEPARTMENT**

<u>DEPARTMENT</u>	<u>Actual FY 19</u>	<u>Budgeted FY 20 (1)</u>	<u>Appropriated FY 21 (2)</u>	<u>Change FY 20 to FY 21</u>	
				<u>Amount</u>	<u>Percent</u>
Executive	\$141,547,416	\$136,889,671	\$141,339,366	\$4,449,695	3.3%
Veterans Affairs	\$14,659,819	\$14,895,140	\$14,629,277	(\$265,863)	(1.8%)
State	\$26,968,207	\$29,398,248	\$29,633,067	\$234,819	0.8%
Justice	\$4,675,593	\$7,026,950	\$7,937,110	\$910,160	13.0%
Lt. Governor	\$87	\$10,000	\$10,000	\$0	0.0%
Treasury	\$7,505,298	\$9,232,496	\$10,021,540	\$789,044	8.5%
Public Service Commission	\$0	\$0	\$0	\$0	0.0%
Agriculture & Forestry	\$5,517,983	\$6,981,777	\$7,281,777	\$300,000	4.3%
Insurance	\$27,231,282	\$30,161,661	\$31,795,356	\$1,633,695	5.4%
Economic Development	\$2,624,843	\$3,531,591	\$2,561,237	(\$970,354)	(27.5%)
Culture, Rec. & Tourism	\$27,779,836	\$33,167,596	\$29,628,350	(\$3,539,246)	(10.7%)
Transp. & Development	\$25,860,263	\$26,182,415	\$26,188,285	\$5,870	0.0%
Corrections Services	\$37,897,905	\$49,877,094	\$50,048,270	\$171,176	0.3%
Public Safety Services	\$214,886,850	\$199,643,245	\$252,461,309	\$52,818,064	26.5%
Youth Services	\$416,491	\$775,487	\$924,509	\$149,022	19.2%
Health	\$448,599,928	\$531,090,963	\$597,419,660	\$66,328,697	12.5%
Children & Family Services	\$10,752,161	\$15,422,309	\$15,515,062	\$92,753	0.6%
Natural Resources	\$125,520	\$208,000	\$208,000	\$0	0.0%
Revenue	\$95,899,651	\$107,511,604	\$111,893,887	\$4,382,283	4.1%
Environmental Quality	\$20,080	\$24,790	\$78,728,138	\$78,703,348	317480.2%
LA Workforce Commission	\$2,250	\$272,219	\$72,219	(\$200,000)	(73.5%)
Wildlife & Fisheries	\$142,938	\$366,976	\$2,967,291	\$2,600,315	708.6%
Civil Service	\$1,217,945	\$1,379,199	\$3,964,054	\$2,584,855	187.4%
Retirement	\$0	\$0	\$0	\$0	0.0%
Higher Education	\$1,482,131,235	\$1,569,990,041	\$1,580,606,057	\$10,616,016	0.7%
Special Schools & Comm.	\$2,316,217	\$3,248,033	\$3,248,033	\$0	0.0%
Elem. & Secondary Ed	\$32,756,269	\$55,134,223	\$50,426,848	(\$4,707,375)	(8.5%)
Health Care Svc. Division	\$18,332,900	\$20,546,581	\$16,019,498	(\$4,527,083)	(22.0%)
Other Requirements	\$11,113,662	\$14,436,957	\$14,436,957	\$0	0.0%
<b>General Appropriation Total</b>	<b>\$2,640,982,629</b>	<b>\$2,867,405,266</b>	<b>\$3,079,965,157</b>	<b>\$212,559,891</b>	<b>7.4%</b>
Ancillary	\$1,454,161,964	\$1,603,630,379	\$1,628,164,955	\$24,534,576	1.5%
Judiciary	\$0	\$0	\$0	\$0	0.0%
Legislative	\$24,378,559	\$24,037,454	\$23,525,043	(\$512,411)	(2.1%)
Capital Outlay - Cash Portion	\$61,322,000	\$153,335,700	\$102,485,000	(\$50,850,700)	(33.2%)
<b>Other Approp. Bills' Total</b>	<b>\$1,539,862,523</b>	<b>\$1,781,003,533</b>	<b>\$1,754,174,998</b>	<b>(\$26,828,535)</b>	<b>(1.5%)</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>\$4,180,845,152</b>	<b>\$4,648,408,799</b>	<b>\$4,834,140,155</b>	<b>\$185,731,356</b>	<b>4.0%</b>

(1) Budgeted as of June 30, 2020.

(2) Appropriated in Acts 1, 2, 7, 8 & 11 of 2020 1st ES. Excludes carry-forward BA-7s.



TABLE 10 STATUTORY DEDICATIONS BY DEPARTMENT					
DEPARTMENT	Actual FY 19	Budgeted FY 20 (1)	Appropriated FY 21 (2)	Change FY 20 to FY 21 Amount	Percent
Executive	\$125,298,484	\$275,125,155	\$612,944,321	\$337,819,166	122.8%
Veterans Affairs	\$120,019	\$115,528	\$115,528	\$0	0.0%
State	\$26,719	\$17,377,102	\$13,949,699	(\$3,427,403)	(19.7%)
Justice	\$13,106,074	\$24,000,834	\$20,853,710	(\$3,147,124)	(13.1%)
Lt. Governor	\$0	\$0	\$0	\$0	0.0%
Treasury	\$411,821	\$811,455	\$15,811,455	\$15,000,000	1848.5%
Public Service Commission	\$8,489,064	\$9,722,536	\$10,242,843	\$520,307	5.4%
Agriculture & Forestry	\$34,091,628	\$37,415,484	\$37,442,855	\$27,371	0.1%
Insurance	\$1,783,762	\$1,950,700	\$910,011	(\$1,040,689)	(53.3%)
Economic Development	\$13,914,029	\$20,485,503	\$4,700,000	(\$15,785,503)	(77.1%)
Culture, Rec. & Tourism	\$8,228,845	\$17,355,827	\$17,611,908	\$256,081	1.5%
Transp. & Development	\$524,724,849	\$581,415,512	\$572,252,638	(\$9,162,874)	(1.6%)
Corrections Services	\$1,014,000	\$1,014,000	\$960,000	(\$54,000)	(5.3%)
Public Safety Services	\$176,176,752	\$174,519,806	\$173,260,465	(\$1,259,341)	(0.7%)
Youth Services	\$100,000	\$149,022	\$0	(\$149,022)	(100.0%)
Health	\$819,878,058	\$727,050,162	\$1,219,370,615	\$492,320,453	67.7%
Children & Family Services	\$293,533	\$827,047	\$724,294	(\$102,753)	(12.4%)
Natural Resources	\$28,220,283	\$41,365,940	\$40,539,169	(\$826,771)	(2.0%)
Revenue	\$550,000	\$650,000	\$657,914	\$7,914	1.2%
Environmental Quality	\$99,953,114	\$120,671,105	\$38,727,830	(\$81,943,275)	(67.9%)
LA Workforce Commission	\$103,888,067	\$112,822,909	\$112,523,758	(\$299,151)	(0.3%)
Wildlife & Fisheries	\$88,119,109	\$113,090,733	\$101,707,347	(\$11,383,386)	(10.1%)
Civil Service	\$2,148,766	\$2,390,651	\$0	(\$2,390,651)	(100.0%)
Retirement	\$0	\$0	\$0	\$0	0.0%
Higher Education	\$145,758,883	\$153,211,744	\$144,129,895	(\$9,081,849)	(5.9%)
Special Schools & Comm.	\$22,256,871	\$24,265,380	\$24,185,188	(\$80,192)	(0.3%)
Elem. & Secondary Ed	\$281,853,503	\$224,979,863	\$335,996,489	\$111,016,626	49.3%
Health Care Svc. Division	\$0	\$0	\$0	\$0	0.0%
Other Requirements	\$215,966,661	\$276,992,621	\$516,244,372	\$239,251,751	86.4%
<b>General Appropriation Total</b>	<b>\$2,716,372,894</b>	<b>\$2,959,776,619</b>	<b>\$4,015,862,304</b>	<b>\$1,056,085,685</b>	<b>35.7%</b>
Ancillary	\$105,560,600	\$137,733,458	\$159,988,458	\$22,255,000	16.2%
Judiciary	\$7,333,800	\$10,240,925	\$10,240,925	\$0	0.0%
Legislative	\$10,000,000	\$12,555,893	\$10,271,501	(\$2,284,392)	(18.2%)
Capital Outlay - Cash Portion	\$1,175,680,240	\$1,221,217,593	\$1,517,049,217	\$295,831,624	24.2%
<b>Other Approp. Bills' Total</b>	<b>\$1,298,574,640</b>	<b>\$1,381,747,869</b>	<b>\$1,697,550,101</b>	<b>\$315,802,232</b>	<b>22.9%</b>
<b>Non-Approp. Required</b>	<b>\$71,050,642</b>	<b>\$81,272,000</b>	<b>\$67,975,000</b>	<b>(\$13,297,000)</b>	<b>(16.4%)</b>
<b>Grand Total</b>	<b>\$4,085,998,176</b>	<b>\$4,422,796,488</b>	<b>\$5,781,387,405</b>	<b>\$1,358,590,917</b>	<b>30.7%</b>
(1) Budgeted as of June 30, 2020.					
(2) Appropriated in Acts 1, 2, 7, 8 & 11 of 2020 1st ES. Excludes carry-forward BA-7s.					



TABLE 11 FEDERAL FUNDS BY DEPARTMENT					
DEPARTMENT	Actual FY 19	Budgeted FY 20 (1)	Appropriated FY 21 (2)	Change FY 20 to FY 21 Amount	Percent
Executive	\$1,282,998,222	\$2,351,220,742	\$2,162,958,764	(\$188,261,978)	(8.0%)
Veterans Affairs	\$44,257,609	\$50,091,452	\$51,051,857	\$960,405	1.9%
State	\$0	\$0	\$0	\$0	0.0%
Justice	\$5,902,333	\$7,853,003	\$8,460,746	\$607,743	7.7%
Lt. Governor	\$5,405,239	\$5,488,059	\$5,912,545	\$424,486	7.7%
Treasury	\$0	\$0	\$0	\$0	0.0%
Public Service Commission	\$0	\$0	\$0	\$0	0.0%
Agriculture & Forestry	\$8,385,158	\$9,809,973	\$9,972,168	\$162,195	1.7%
Insurance	\$622,222	\$717,475	\$717,475	\$0	0.0%
Economic Development	\$301,830	\$3,037,181	\$183,333	(\$2,853,848)	(94.0%)
Culture, Rec. & Tourism	\$5,036,155	\$7,088,297	\$6,603,297	(\$485,000)	(6.8%)
Transp. & Development	\$19,437,134	\$21,632,793	\$21,632,793	\$0	0.0%
Corrections Services	\$1,128,808	\$2,230,697	\$2,230,697	\$0	0.0%
Public Safety Services	\$16,907,664	\$35,811,953	\$35,620,960	(\$190,993)	(0.5%)
Youth Services	\$450,980	\$891,796	\$891,796	\$0	0.0%
Health	\$9,332,722,891	\$10,910,502,832	\$12,757,613,059	\$1,847,110,227	16.9%
Children & Family Services	\$402,211,744	\$494,175,358	\$510,837,839	\$16,662,481	3.4%
Natural Resources	\$5,764,284	\$8,729,104	\$8,419,257	(\$309,847)	(3.5%)
Revenue	\$0	\$0	\$0	\$0	0.0%
Environmental Quality	\$15,212,769	\$19,634,301	\$19,634,301	\$0	0.0%
LA Workforce Commission	\$133,330,828	\$159,788,188	\$158,678,725	(\$1,109,463)	(0.7%)
Wildlife & Fisheries	\$28,002,114	\$31,988,681	\$34,057,056	\$2,068,375	6.5%
Civil Service	\$0	\$0	\$0	\$0	0.0%
Retirement	\$0	\$0	\$0	\$0	0.0%
Higher Education	\$60,034,167	\$73,046,796	\$70,217,796	(\$2,829,000)	(3.9%)
Special Schools & Comm.	\$0	\$0	\$0	\$0	0.0%
Elem. & Secondary Ed	\$1,211,469,859	\$1,452,745,040	\$1,624,680,719	\$171,935,679	11.8%
Health Care Svc. Division	\$4,800,336	\$4,850,666	\$4,993,082	\$142,416	2.9%
Other Requirements	\$4,040,815	\$11,114,109	\$25,114,109	\$14,000,000	126.0%
<b>General Appropriation Total</b>	<b>\$12,588,423,161</b>	<b>\$15,662,448,496</b>	<b>\$17,520,482,374</b>	<b>\$1,858,033,878</b>	<b>11.9%</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	\$69,341,800	\$118,603,040	\$387,978,040	\$269,375,000	227.1%
<b>Other Approp. Bills' Total</b>	<b>\$69,341,800</b>	<b>\$118,603,040</b>	<b>\$387,978,040</b>	<b>\$269,375,000</b>	<b>227.1%</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>\$12,657,764,961</b>	<b>\$15,781,051,536</b>	<b>\$17,908,460,414</b>	<b>\$2,127,408,878</b>	<b>13.5%</b>
(1) Budgeted as of June 30, 2020.					
(2) Appropriated in Acts 1, 2, 7, 8 & 11 of 2020 1st ES. Excludes carry-forward BA-7s.					

## ENDNOTES

(Tables 5 - 11)

**Veterans Affairs:** The total means of finance increased by \$6.4 M or 8.7%, and is primarily due to an increase in SGF to provide additional funding for a new \$50 K LA National Guard disability benefit to an estimated 61 eligible guardsmen per Act 167 of 2020 (\$3.1 M), as well as additional SGF support for the LA Veterans Home in Jackson, LA due to declining Federal and SGR (\$1.6 M). Federal funds increased by approximately \$1 M as a result of the Special Entrance Rate (SER) for Nursing Assistants, Licensed Practical Nurses, Custodians, Food Service Specialists, and Registered Nurses at all Veterans Homes.

**Secretary of State:** The total means of finance increased by \$5.45 M or 5.8% (increases of \$8.1 M SGF, \$534,500 IAT, and \$234,819 SGR while being partially offset by a decrease of \$3.4 M Statutory Dedications). In FY 20, as a result of the COVID-19 pandemic, the Presidential Preference Primary/Municipal Primary election (4/4/20) and General election (5/9/20) were postponed and were rescheduled in FY 21. Therefore, the \$8.1 M SGF increase is primarily due to postponed elections that were rescheduled in FY 21 (\$6.23 M) as well as an increase in general election expenses in FY 21 (\$1.88 M).

**Lt. Governor:** The total means of finance increased by \$434,176 or 5.6%, and is primarily attributable to an increase of \$423,486 Federal to annualize funding for five (5) other compensation positions approved by midyear budget adjustment in January 2020. These positions serve 4-year job appointments in public relations and communications capacity. The source of the IAT authority is from the Office of Tourism LA Promotion District.

**Treasury:** The total means of finance increased by \$15.8 M or 134.6%, primarily due to an increase of \$15 M from the statutorily dedicated LA Main Street Recovery Fund to carry out the provisions of Act 311 of the 2020 RS, providing for administrative costs of distributing grants to provide economic support to eligible LA businesses for costs incurred in connection with COVID-19. An additional increase of \$446,062 SGR provided funds for an additional seven (7) positions and related expenses to provide additional support to the Unclaimed Property Program.

**Public Service Commission:** The total means of finance increased by \$520,307 or 5.4% in Statutory Dedications primarily due to statewide adjustments, such as market-rate increases and adjustments to group insurance, and related benefits.

**LA Department of Economic Development:** The total means of finance decreased by \$7.6 M or 15.3%. There is an increase of \$12.6 M in SGF. This is primarily the result of a means of financing substitution with the statutorily dedicated LA Economic Development Fund (\$15.7 M) per Act 404 of 2019, which restricts the use of the fund to debt service and state commitments. There is a decrease in SGR (\$970,354) due to the reduction in overall collections associated with the programmatic changes in the Industrial Tax Exemption Program and for non-recurring carryforwards. The decrease of \$637,997 in IAT is due to non-recurring funds from the expired Community Development Block Grants. The decrease of \$2.8 M in Federal funds is due to the completion of a federal grant for the Small Business Credit Initiative.

**DPSC - Corrections Services:** The total means of finance reflects a 5.6% decrease of \$34.3 M (including a decrease of \$135.7 M SGF while being partially offset by increases of \$101.3 M IAT and \$171,176 SGR). The primary significant change was an increase of \$103 M IAT transferred from the Governor's Office of Homeland Security & Emergency Preparedness to provide for a means of finance substitution replacing SGF support to cover personal services expenditures related to COVID-19 through December 2020 as allowed in the CARES Act.

**DPSC – Youth Services:** The total means of finance increased by \$7.4 M or 5.4%. Significant changes include an increase of \$18.4 M IAT transferred from the Governor’s Office of Homeland Security & Emergency Preparedness to provide for a means of finance substitution replacing SGF support to cover personal services expenditures related to COVID-19 through December 2020 as allowed in the CARES Act; an increase of \$3.43 M SGF for personal services departmentwide, including the elimination of two (2) positions; an increase of \$1.33 M SGF for risk management premiums; a net increase of \$1.77 M SGF to provide for an anticipated upsurge in youth entering secure care custody beginning in July 2020, in accordance with Act 501 of 2016; and a decrease of \$2.5 M SGF in Contract Services Program for expenses related to community-based service providers.

**LA Department of Health:** The total means of finance increased by \$2.6 B or 17.4%, which is primarily attributed to an overall increase in funding in Medical Vendor Payments Program (Medicaid) by \$2.5 B, specifically federal funding (approximately \$2 B associated with a new hospital payment methodology).

**Civil Service:** The total means of finance increased by \$1.2 M or 5.4%, which is primarily attributed to the following: 1) \$352,844 and three (3) positions for workload changes to support the training program, day to day processing of Human Resource functions, and to support the agency’s database; 2) \$118,000 for State Police Commission to conduct the promotional exam for state police officers and to buildout a database system; 3) \$104,117 for Municipal Fire & Police Civil Service for the revalidation of standard exams through LSU-Shreveport including scheduling, administering, and grading pre-employment exams for firefighters and police officers within the 116 jurisdictions.

**Retirement Systems:** The total means of finance decreased by \$53.5 M or 100%, which is attributed to non-recurring a supplemental SGF appropriation to LASERS (\$16.7 M) and TRSL (\$36.8 M). This one-time appropriation from FY 19 surplus was used to reduce the systems’ unfunded accrued liability (UAL).

**Higher Education:** The total means of finance decreased by approximately \$186.4 M, or 6.3%. This decrease is primarily attributable to a \$96.6 M SGF reduction and a \$93 M IAT reduction to reflect the means of financing substitution with CARES funds in the FY 20 Supplemental Bill. The SGF decrease was partially offset with increases of \$10.6 M for TOPS to align with projected awards and \$1 M increase for Go Grants, and \$1 M for START contributions. Statutory Dedications decreased by \$8.8 M due to the most recent REC forecast; Federal funds decreased by \$2.8 M to non-recur FY 20 carryforward funding. SGR increased by \$10.6 M and is primarily related to the annualization of fee increases implemented in FY 20 and updated collections based on student enrollment projections.

**Special Schools and Commissions:** The total means of finance decreased by \$10.3 M or 10.8%. This reduction reflects the transfer of the Central LA Supports & Services Center to the LA Department of Health in 2020, per Act 411 of 2019.

**LSU Health Care Services Division (HCSD):** HCSD realizes a total net funds reduction of approximately \$3.5 M in total means of finance (5.2%). The \$4.5 M SGR decrease is associated with a non-recurring supplemental appropriation made in FY 20. This was partially offset with increases in SGF (\$785 K) and IAT (\$83 K) associated with statewide adjustments, including civil service market rates, and risk management premiums.

**Other Requirements:** The total means of finance increased \$154.4 M, or 16.1%. The primary significant FY 21 adjustments were: a net decrease of \$23.7 M for Local Housing of State Adult Offenders; an increase of \$1.6 M SGF to District Attorneys and Assistant District Attorneys for a pay increase in accordance with Act 315 of 2019 RS; a decrease of \$23.4 M from the statutorily dedicated Video Draw Poker Device Fund due to reductions in the revenue estimate to the Fund; an increase of \$6.6 M SGF to Higher Education Debt Service & Maintenance to reflect scheduled debt service

payments; a net decrease of \$59.4 M (\$30.5 M SGF and \$28.9 M Statutory Dedications) to LED Debt Service & State Commitments due to the revised level of funding needed for project commitments; a net increase of \$11.5 M (an increase of \$14 M Federal partially offset by a decrease of \$2.5 M Statutory Dedications) to Agriculture & Forestry Pass Through Funds primarily due to an increase of \$14 M federal funding from the CARES Act for the Emergency Food Assistance Program; a net increase of \$309.7 M (\$6.5 M SGF and \$303.2 M Statutory Dedications) to State Aid to Local Governmental Entities primarily due to an increase of \$260 M from the statutorily dedicated LA Main Street Recovery Fund for grants to provide economic support to eligible LA businesses for costs incurred in connection with COVID-19 and \$50 M from the Critical Infrastructure Workers Hazard Pay Rebate Fund for one-time hazard pay rebates for essential critical infrastructure workers; a decrease of \$14.2 M SGF to non-recur Judgments payments for settlements deemed obligations by the state; an increase of \$30 M IAT for Division of Administration Debt Service & Maintenance to provide for the Installment Purchasing Market Program (the new financing function for state agencies); and a decrease of \$6.6 M SGF to Funds (Schedule # 20-XXX).

**Capital Outlay-Cash Portion:** The total means of finance increased by approximately \$366.1 M, which is primarily attributed to increases of \$35.7 M IAT, \$295.8 M in Statutory Dedications, and \$269.4 M in Federal partially offset with reductions of \$179 M SGF and \$50.9 M SGR. **Note:** *Included in Table 9 on page 5 is an additional \$5 M in interest earnings identified as SGR by the LFO; however, the \$5 M is not recognized by the DOA Office of Planning & Budget.* Act 2 of 2020 1<sup>st</sup> ES provided for non-recurring surplus funding of \$177.3 M SGF to be appropriated in FY 21. As a result, no SGF (direct) was appropriated for FY 21, which produced a significant reduction in SGF.

## ONE-TIME MONEY FOR FY 21

### 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 5/11/2020, for FY 21 of \$9,139.2 B and for FY 22 of \$9,812.9 B, which equates to \$673.7 M of SGF revenue growth. The amount of one-time funds, as defined by HR 7.19, allowed to be appropriated in HB 1 for FY 21 expenditure is approximately \$673.7 M. **There is no (\$0) one-time money in Act 1 of 2020 as defined in House Rule 7.19.**

### FY 22 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 22 relative to the current structure of the FY 21 enacted operating budget. Due to this issue, the LFO not only provides the HR 7.19 list to comply with the House Rule, we also provide details of potential FY 22 financing replacements totaling \$1,126,341,654, which would have to be made to continue the level of funding contained in the FY 21 budget.

**CARES:** Title V of Division A of the third coronavirus relief package created the Coronavirus Relief Fund, which provides funding to state, local, territorial, and tribal governments. LA’s allocation is \$1,802,619,342. A total of \$932,246,372 was utilized in both FY 20 and FY 21 to solve for shortfalls by maximizing the use of SGF, Statutory Dedications and SGR; including \$421,138,344 in the FY 20 Supplemental Bill (Act 255 of 2020 RS) and \$510,408,028 in the FY 21 GAB (Act 1 of 2020 1<sup>st</sup> ES). The allocation of these funds in FY 21 is as follows:

DPSC - Corrections Services	\$200,110,889
Local Housing State Inmates	\$88,590,185
Office of Juvenile Justice	\$35,923,198
Department of Health	\$182,533,756
Higher Education *	<u>\$99,921,118</u>
<b>Total CARES</b>	<b>\$607,079,146</b>

\* \$96.6 M Appropriated in FY 20 Supplemental Bill

**Rainy Day:** \$90,062,911 from the Budget Stabilization Fund.

**Education:** \$74,162,707 Lottery Proceeds Fund balance utilized in the Minimum Foundation Program.

**Medicaid:** \$355,036,890 comprised of:

- \$295,238,060 associated with the enhanced FMAP rate (6.2%);
- \$18,158,856 in statutorily dedicated Medical Assistance Trust Fund (MATF);
- \$24,105,951 in statutorily dedicated Medical Trust Fund for the Elderly (MTFE);
- \$17,534,023 in statutorily dedicated New Opportunities Waiver (NOW) Fund.

Table 12 on the next page provides a summary of these resources utilized over the past 10 fiscal years.

TABLE 12

One Time Money		
	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
FY 20 Budget	\$0.0 M	\$52.6 M
FY 21 Budget	\$0.0 M	\$1,126.3 M
<i>Source: Prior year Division of Administration (DOA) Continuation Budget documents and LFO Fiscal Highlights documents.</i>		

<b>TABLE 13</b> <b>NUMBER OF POSITIONS BY DEPARTMENT</b> (Exclusive of Other Charges Positions)												
DEPARTMENT	FY 11	FY 12	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19	Budgeted FY 20	Approp. FY 21 (g)	Change FY 20 to FY 21
Executive	2,311	2,262	2,182	2,777	2,011	1,880	1,923	1,972	2,052	2,063	2,092	29
Veterans Affairs	825	830	835	839	840	838	840	842	843	842	842	0
State	335	317	317	315	313	313	313	314	311	311	313	2
Justice	503	480	474	472	467	479	489	483	482	493	507	14
Lt. Governor	11	8	8	7	7	7	7	7	7	7	7	0
Treasury	61	59	58	57	54	54	54	54	54	54	61	7
Public Service Commission	97	97	97	97	97	97	99	99	97	97	97	0
Agriculture & Forestry	685	644	625	582	555	553	563	563	566	568	573	5
Insurance	267	265	263	258	243	225	225	222	222	222	222	0
Economic Development	128	124	122	116	113	110	113	113	113	113	113	0
Culture, Rec., & Tourism	694	630	633	633	616	616	616	581	572	564	564	0
Transp. & Development	4,524	4,494	4,322	4,233	4,220	4,194	4,253	4,258	4,258	4,260	4,260	0
Corrections Services	5,761	5,284	4,853	4,740	4,716	4,684	4,723	4,748	4,899	4,899	4,899	0
Public Safety Services	2,862	2,675	2,681	2,522	2,452	2,414	2,514	2,572	2,583	2,628	2,628	0
Youth Services	1,111	1,056	990	986	877	996	1,001	944	944	941	939	(2)
Health (a)	9,247	8,458	6,718	5,776	5,613	5,502	5,732	5,794	6,061	6,299	6,458	159
Children & Family Services	4,389	4,082	3,960	3,617	3,481	3,409	3,447	3,445	3,506	3,491	3,561	70
Natural Resources	380	380	367	361	335	324	331	321	308	311	311	0
Revenue	820	802	792	738	715	700	713	712	712	712	720	8
Environmental Quality	847	805	762	701	681	677	684	698	702	706	710	4
LA Workforce Commission	1,219	1,191	1,155	993	938	917	929	925	921	919	910	(9)
Wildlife & Fisheries	775	775	777	773	753	773	779	779	782	783	783	0
Civil Service	212	212	213	163	161	169	171	171	172	172	176	4
Retirement Systems (b)	356	356	340	339	336	308	327	299	308	324	324	0
Higher Education (c)	37,207	34,200	33,487	31,837	28,126	28,439	28,401	30,056	28,439	30,241	29,295	(946)
Special Schools & Comm.	774	750	748	730	730	724	746	767	769	557	560	3
Dept. of Education	682	654	596	534	516	481	489	446	445	574	576	2
Health Care Svc Division (d) (e)	7,215	6,929	6,329	331	331	331	0	0	0	0	0	0
<b>Approp. Bill Total (f)</b>	<b>84,298</b>	<b>78,819</b>	<b>74,704</b>	<b>65,527</b>	<b>60,297</b>	<b>60,214</b>	<b>60,482</b>	<b>62,185</b>	<b>61,128</b>	<b>63,151</b>	<b>62,501</b>	<b>(650)</b>
Ancillary Bill (g)	815	711	516	418	1,148	1,506	1,154	1,156	1,188	1,186	1,189	3
<b>Total with Ancillary</b>	<b>85,113</b>	<b>79,530</b>	<b>75,220</b>	<b>65,945</b>	<b>61,445</b>	<b>61,720</b>	<b>61,636</b>	<b>63,341</b>	<b>62,316</b>	<b>64,337</b>	<b>63,690</b>	<b>(647)</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) Because Higher Education positions were moved off budget in 2016, all of these numbers for Higher Education are the number of employees reported by Civil Service on the Weekly Report on State Employment for the first reported period in each fiscal year.												
(d) FY 11 is the first year all MOF & positions 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 1 (FHB 1) of 2020 1st ES includes the number of Other Charges positions within each Schedule #, however the numbers listed here are exclusive of those positions (1,711).												
(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 14 Capital Outlay Appropriation (Act 2 of 2020 1st ES)	
Means of Finance Category	Appropriated Less Vetoed Items
<b>Cash Section</b>	
State General Fund (Direct)	\$177,280,863
Interagency Transfers	\$93,836,000
Self-Generated Revenues	\$97,485,000
<b>Statutory Dedications</b>	
Coastal Protection & Restoration Fund	\$281,239,945
LA State Parks Fund	\$5,402,400
Natural Resources Trust Fund	\$367,748,669
Rockefeller Wildlife Refuge Trust & Protection Fund	\$250,000
Shreveport Riverfront & Convention Center & Independence Stadium Fund	\$113,078
State Hwy Improvement Fund	\$33,000,000
Transportation Trust Fund - Regular	\$177,867,432
Transportation Trust Fund - Federal	\$650,920,223
White Lake Property Fund	\$507,470
<b>Total Statutory Dedications</b>	<b>\$1,517,049,217</b>
Federal Funds	\$387,978,040
Reappropriated Interest Earnings	\$5,000,000
Revenue Bonds	\$28,690,000
<b>TOTAL CASH SECTION</b>	<b>\$2,307,319,120</b>
<b>General Obligation Bond Section</b>	
Priority 1	\$685,781,042
Priority 2	\$194,176,400
Priority 3	\$0
Priority 4	\$0
Priority 5	\$2,384,532,850
<b>TOTAL GENERAL OBLIGATION BONDS</b>	<b>\$3,264,490,292</b>
<b>Bonds NRP/RBP</b>	<b>\$714,698</b>
<b>Act 2 of 2020 1st ES</b>	<b>\$5,572,524,110</b>
<b>Notes:</b>	
1. Capital Outlay Appropriations are net of items vetoed by the Governor.	
2. Act 2 provided one-time surplus funding in the amount of \$177,280,863 SGF for FY 21.	



<b>TABLE 15</b> <b>Capital Outlay Bill</b> <b>Three-Year Comparison</b>				
	Act 29 of 2018 RS FY 19	Act 20 of 2019 RS FY 20	Act 2 of 2020 1st ES FY 21	Difference FY 20 to 21
<b>Cash Section</b>				
State General Fund (Direct)	\$62,951,760	\$149,987,059	\$177,280,863	\$27,293,804
Interagency Transfer	\$13,184,843	\$58,128,530	\$93,836,000	\$35,707,470
Self-Generated Revenues	\$59,922,000	\$148,335,700	\$97,485,000	(\$50,850,700)
Transportation Trust Fund - Regular	\$145,346,089	\$152,681,147	\$177,867,432	\$25,186,285
Other Statutory Dedication	\$348,774,500	\$422,913,000	\$688,261,562	\$265,348,562
Federal (Includes TTF-Federal)	\$710,901,451	\$804,226,486	\$1,038,898,263	\$234,671,777
Reappropriated Cash	\$980,832	\$4,655,195	\$0	(\$4,655,195)
Reappropriated Interest Earnings	\$1,136,060	\$5,000,000	\$5,000,000	\$0
Revenue Bonds	\$281,990,000	\$60,000,000	\$28,690,000	(\$31,310,000)
<b>TOTAL CASH SECTION</b>	<b>\$1,625,187,535</b>	<b>\$1,805,927,117</b>	<b>\$2,307,319,120</b>	<b>\$501,392,003</b>
<b>General Obligation (GO) Bond Section</b>				
Priority 1	\$654,682,000	\$764,428,973	\$685,781,042	(\$78,647,931)
Priority 2	\$129,470,400	\$302,448,422	\$194,176,400	(\$108,272,022)
Priority 3	\$0	\$0	\$0	\$0
Priority 4	\$0	\$0	\$0	\$0
Priority 5	\$1,167,894,997	\$1,355,382,180	\$2,384,532,850	\$1,029,150,670
<b>TOTAL GO BOND SECTION</b>	<b>\$1,952,047,397</b>	<b>\$2,422,259,575</b>	<b>\$3,264,490,292</b>	<b>\$842,230,717</b>
<b>NRP/RBP *</b>	<b>\$1,247,887</b>	<b>\$985,884</b>	<b>\$714,698</b>	<b>(\$271,186)</b>
<b>Total Capital Outlay Bill Less Vetoes</b>	<b>\$3,578,482,819</b>	<b>\$4,229,172,576</b>	<b>\$5,572,524,110</b>	<b>\$1,343,351,534</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. Act 2 of 2020 1st ES provided one-time surplus funds in the amount of \$5,912,80 SGF, \$5 M SGR, \$134,803 from the statutorily dedicated TTF - Regular Fund; and a reduction in Priority 1 (\$2,829,440) and Priority 5 (\$2.93 M) as supplemental capital outlay appropriations for FY 20. <i>Note: FY 21 SGF appropriation of \$177,280,863 is one-time surplus funding.</i>				

## **Section III**

# **FISCAL ACTIONS**

## **2020 LEGISLATIVE SESSIONS**

Fiscal Year 2020-2021  
Louisiana Legislative Fiscal Office

**TABLE 16 - Actions Affecting Revenue Estimates**  
**Major State Tax, License and Fee Estimates and Estimates of Net Available State General Fund Revenue**  
**2020 Regular and First Extraordinary Sessions**

Instrument	Description	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
<b>SESSION ACTIONS - REVENUE</b>							
<b>Corporate Franchise Tax</b>							
<b>HCR 66</b> Regular Session	Suspends the bottom tier of tax (\$1.50 /\$1,000 of first \$300,000 of taxable capital) for firms with up to \$500,000 of taxable capital. Also suspends the first-time initial tax (\$110). Applicable to franchise tax periods beginning between July 1, 2020, and June 30, 2021. Effective from adoption until the 60th day after final adjournment of the 2021 regular session.	\$0	\$0	\$0	\$0	\$0	\$0
<b>Act 15</b> 1st Ex. Session SB 6	Suspends the bottom tier of tax (\$1.50 /\$1,000 of first \$300,000 of taxable capital) for firms with up to \$1,000,000 of taxable capital. Also suspends the first-time initial tax (\$110). Applicable to franchise tax periods beginning between July 1, 2020, and June 30, 2021. Supercedes HCR66 of the Regular Session.	\$0	(\$7,100,000)	(\$400,000)	\$0	\$0	\$0
<b>Corporate Income Tax</b>							
<b>Act 28</b> 1st Ex. Session HB 13	Extends the Enterprise Zone Program from July 1, 2021, to July 1, 2026.  Also allows entry into the program for retail trade, restaurants & bars, and accommodation businesses, with no more than 50 employees nationwide including affiliates. Firms can apply up to December 21, 2021, and can earn benefits through June 30, 2025.	\$0	\$0	(\$5,000,000)	(\$15,000,000)	(\$22,500,000)	(\$25,000,000)
<b>Act 29</b> 1st Ex. Session HB 19	Allows entry into the Quality Jobs Program by retail trade, restaurants & bars, and accommodation businesses, with no more than 50 employees nationwide including affiliates. Firms can apply up to December 21, 2021, and can earn benefits through June 30, 2023.	\$0	(\$400,000)	(\$800,000)	(\$400,000)	\$0	\$0
<b>Act 13</b> 1st Ex. Session SB 4	Extends the research and development tax credit for four more years, for eligible expenditures incurred before December 31, 2021, to December 31, 2025.	\$0	\$0	\$0	(\$1,000,000)	(\$2,000,000)	(\$3,000,000)

**TABLE 16 - Actions Affecting Revenue Estimates**  
**Major State Tax, License and Fee Estimates and Estimates of Net Available State General Fund Revenue**  
**2020 Regular and First Extraordinary Sessions**

<b>Instrument</b>	<b>Description</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
<b>Act 31</b> 1st Ex. Session HB 37	Waives all late filing penalties and interest associated with late filing or payment of certain tax filings made for the 2018, 2019, and 2020 tax years for filers whose health or that of their tax preparers were affected by COVID-19 on or after March 11, 2020. Does not apply to tax returns filed or payments made after November 15, 2021. Effective July 1, 2020.	\$0	MINOR DECREASE	\$0	\$0	\$0	\$0
<b>Individual Income Tax</b>							
<b>Act 25</b> 1st Ex. Session HB 4	Extends the historic rehabilitation tax credit program for four years; 20% credit reimbursement for expenses incurred before January 1, 2022, to be extended to January 1, 2026. Provides a front-end cap of \$125 M per year of credit reservations. Cap is greater than historical realizations. In absence of bill, program costs would phase down gradually after FY 22. Bill precludes that. Over time, annual realizations may converge to approximate the front-end cap.	\$0	\$0	\$0	DECREASE	DECREASE	DECREASE
<b>Act 22</b> 1st Ex. Session SB 24	Allows projects located in Opportunity Zones to receive an enhanced credit of 35% (25% if not in a Zone), and increases annual program credit cap by \$3.6 M for those projects (\$7.2 M total program cap with bill). Accelerates the claiming of granted credits from three years to two years. Extends Angel Investor Tax Credit applications through FY 25. Continues current baseline of credit realizations of \$1.6 M per year in FY 26 and beyond.	\$0	\$0	\$0	DECREASE	DECREASE	DECREASE
		\$0	(\$533,000)	(\$533,000)	(\$533,000)	(\$533,000)	(\$533,000)
		\$0	\$0	\$0	\$0	\$0	DECREASE
<b>Act 19</b> 1st Ex. Session SB 17	Extends the existing Angel Investor Tax Credit program for reservation applications received before July 1, 2023.	\$0	\$0	\$0	\$0	\$0	DECREASE
<b>Act 33</b> 1st Ex. Session HB 62	Subjects unemployment compensation to state withholding at a flat 4% rate if the claimant is eligible to receive any temporary federal emergency unemployment assistance in addition to the regular state weekly benefit. Does not change ultimate liability, but may change timing of income tax receipts attributable to the benefits.	\$0	Minor Timing Difference Possible	Minor Timing Difference Possible	Minor Timing Difference Possible	Minor Timing Difference Possible	Minor Timing Difference Possible
<b>Act 56</b> Regular Session SB 78	Allows withdrawals from START accounts for K-12 expenses, in addition to college expenses. Such withdrawals would be eligible for state tax deduction.	\$0	(\$360,000)	(\$360,000)	(\$360,000)	(\$360,000)	(\$360,000)

**TABLE 16 - Actions Affecting Revenue Estimates**  
**Major State Tax, License and Fee Estimates and Estimates of Net Available State General Fund Revenue**  
**2020 Regular and First Extraordinary Sessions**

Instrument	Description	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
<b>General Sales Tax</b>							
<b>Act 216</b> Regular Session SB 138	Requires marketplace facilitators to remit sales tax when transacting on their own behalf or facilitating transactions for delivery into the state. Can only work to increase tax collections, although amounts are anticipated to be small.	\$0	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
<b>Act 27</b> 1st Ex. Session HB 11	Increases the vendor compensation rate for dealers remitting on a timely basis to 1.05% from 0.935% of sales taxes collected. Retains the monthly maximum compensation of \$1,500. General sales tax share. Effective August 1, 2020.	\$0	(\$1,869,000)	(\$2,024,000)	(\$2,024,000)	(\$2,024,000)	(\$2,024,000)
<b>Act 35</b> 1st Ex. Session HB 69	Rebate of 50% of state & local sales tax for purchases of fiber optic cable and equipment used in the provisions of broadband services through the FEC Rural Digital Opportunity Fund Auction program. Restricted to purchases not funded by state or federal funds unless those funds are included in taxable income or are repayable loans. Effective July 1, 2020.	\$0	(\$750,000)	(\$750,000)	(\$750,000)	(\$750,000)	(\$750,000)
<b>Lottery Proceeds</b>							
<b>Act 318</b> Regular Session SB 452	Reduces the current transfer percentage of Lottery gross receipts to the state from 35% to 25%. If transfers do not exceed their FY 20 budgeted amount (~\$167.7 M) by FY23, the transferrate reverts back to 35%.	\$0	\$2,000,000	\$7,400,000	\$9,400,000	\$12,800,000	\$13,000,000
<b>Excise License Tax</b>							
<b>Act 17</b> 1st Ex. Session SB 13	Establishes a new tranche of New Market Tax Credits to be taken against the premium tax over four years, beginning in FY 24. Total credit costs to the state are \$41.250 M; \$11.25 M in each of FY 24 - FY 26, and \$7.5 M in FY 27. Effective August 29, 2020.	\$0	\$0	\$0	\$0	(\$11,250,000)	(\$11,250,000)

**TABLE 16 - Actions Affecting Revenue Estimates**  
**Major State Tax, License and Fee Estimates and Estimates of Net Available State General Fund Revenue**  
**2020 Regular and First Extraordinary Sessions**

<b>Instrument</b>	<b>Description</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
<b>Vehicle Sales Tax</b>							
<b>Act 27</b> 1st Ex. Session HB 11	Increases the vendor compensation rate for dealers remitting on a timely basis to 1.05% from 0.935% of sales taxes collected. Retains the monthly maximum compensation of \$1,500. Vehicle sales tax share. Effective August 1, 2020.	\$0	(\$231,000)	(\$276,000)	(\$276,000)	(\$276,000)	(\$276,000)
<b>Fantasy Sports Wager Tax</b>							
<b>Act 34</b> 1st Ex. Session HB 64	Levies an 8% tax on net revenues of fantasy sport contests. Dedicates receipts to the L.A. Early Childhood Education Fund. Act 141 of the Regular Session provided for Fantasy Sports licensing and authorizes the Gaming Control Board to institute rulemaking by August 1, 2020.	\$0	\$0	\$375,000	\$375,000	\$375,000	\$375,000
<b>Riverboat Gaming</b>							
<b>Act 14</b> 1st Ex. Session SB 5	Exempts \$5 M per property of promotional play wagers from state gaming taxes. Applicable to riverboats, racetrack slot facilities, and the land-based casino (land-based not affected due to contractual remittance).	\$0	(\$9,520,000)	(\$13,855,000)	(\$15,555,000)	(\$15,810,000)	(\$15,810,000)
<b>Racetrack Slots</b>							
<b>Act 14</b> 1st Ex. Session SB 5	Exempts \$5 M per property of promotional play wagers from state gaming taxes. Applicable to riverboats, racetrack slot facilities, and the land-based casino (land-based not affected due to contractual remittance).	\$0	(\$1,680,000)	(\$2,445,000)	(\$2,745,000)	(\$2,790,000)	(\$2,790,000)
<b>Total Adjustments To Major State Tax, License And Fee Estimates</b>		<b>\$0</b>	<b>(\$20,443,000)</b>	<b>(\$18,818,000)</b>	<b>(\$29,168,000)</b>	<b>(\$45,343,000)</b>	<b>(\$48,493,000)</b>

TABLE 16 - Actions Affecting Revenue Estimates  
Major State Tax, License and Fee Estimates and Estimates of Net Available State General Fund Revenue  
2020 Regular and First Extraordinary Sessions

Instrument	Description	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
<b>SESSION ACTIONS - DEDICATIONS</b>							
<b>Lottery Proceeds Fund</b>							
<b>Act 318</b> Regular Session SB 452	Reduces the current transfer percentage of Lottery gross receipts to the state from 35% to 25%. If transfers do not exceed their FY 20 budgeted amount (~\$167.7 M) by FY23, the transferrate reverts back to 35%.	\$0	\$2,000,000	\$7,400,000	\$9,400,000	\$12,800,000	\$13,000,000
<b>LA Early Childhood Education Fund</b>							
<b>Act 34</b> 1st Ex. Session HB 64	Levies an 8% tax on net revenues of fantasy sport contests. Dedicates receipts to the LA Early Childhood Education Fund.	\$0	\$0	\$375,000	\$375,000	\$375,000	\$375,000
<b>SELF / Riverboat Enforcement Fund / Slot Dedications</b>							
<b>Act 14</b> 1st Ex. Session SB 5	Exempts \$5 M per property of promotional play wagers from state gaming taxes. Applicable to riverboats, racetrack slot facilities, and the land-based casino (land-based not affected due to contractual remittance).	\$0	(\$2,100,000)	(\$3,100,000)	(\$3,500,000)	(\$3,500,000)	(\$3,500,000)
	SELF	\$0	(\$3,500,000)	(\$5,000,000)	(\$5,700,000)	(\$5,800,000)	(\$5,800,000)
	RBT Enf. Fd.	\$0	(\$1,000,000)	(\$1,400,000)	(\$1,600,000)	(\$1,600,000)	(\$1,600,000)
	Various SLOT	\$0					
<b>Adjustments To Dedications of Major State Tax, License, and Fee Estimates</b>		\$0	(\$4,600,000)	(\$1,725,000)	(\$1,025,000)	\$2,275,000	\$2,475,000
<b>TOTAL ADJUSTMENTS TO OFFICIAL NET AVAILABLE STATE GENERAL FUND-DIRECT REVENUE FORECAST</b>		\$0	(\$15,843,000)	(\$17,093,000)	(\$28,143,000)	(\$47,618,000)	(\$50,968,000)

**TABLE 16 - Actions Affecting Revenue Estimates**  
**Major State Tax, License and Fee Estimates and Estimates of Net Available State General Fund Revenue**  
**2020 Regular and First Extraordinary Sessions**

Instrument	Description	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
<b>OTHER ITEMS OF INTEREST</b>							
<b>Use Of Budget Stabilization Fund</b>							
<b>HCR 1</b> 1st Ex. Session	Authorizes the transfer of monies from the Budget Stabilization Fund to the state general fund for support of the FY 21 budget.	\$0	\$90,062,911	\$0	\$0	\$0	\$0
<b>Sports Wager</b> <b>Act 215</b> Regular Session SB 130	Submits sports wagering to the November 3, 2020, ballot. If adopted in at least one parish, the Gaming Control Board will begin the regulatory rulemaking process. Taxation of the gaming activity requires subsequent legislation.		Potential sports wagering tax receipts in FY 22 and beyond				
<b>Unclaimed Property Receipts</b> <b>Act 20</b> 1st Ex. Session SB 18 / SB 12 CA	Constitutional amendment and statutory companion to dedicate unclaimed property receipts in excess of refunds, administrative expenses, and 1-49 Leverage Fund debt service support to the LA Unclaimed Property Permanent Trust Fund, newly created by this bill. Effective July 1, 2021 if adopted by the electors at the November 3, 2020, statewide election. State general fund revenue loss if adopted.	\$0	\$0	(\$25,200,000)	(\$24,700,000)	(\$24,200,000)	(\$24,200,000)
<b>Revenue Department Funding Swap</b> <b>Act 348</b> Regular Session SB 334	Reclassifies 1% of collections from the general sales tax, the individual income tax, the corporate income tax, and the corporate franchise tax from state general fund direct to self-generated revenue for the Dept of Revenue. Goal is to fund the Dept with the reclassified SGR rather than penalty & fee collections, effective with FY 23. Penalty & fee collections would be classified as state general fund direct receipts. Bill also modifies certain penalties and interest provisions, with some effects in FY 21.		UNKNOWN Net Effects	UNKNOWN Net Effects	UNKNOWN Net Effects	UNKNOWN Net Effects	UNKNOWN Net Effects
The bill makes a number of changes to penalties and interest provisions, and reclassifies revenue sources that can be highly volatile, especially corporate collections and a known sales tax rate reduction scheduled in current law, for purposes of swapping funding means of finance of the Revenue Dept. While the intent appears to be a revenue neutral funding swap, the changes made by the bill, the reliance on volatile and legally changing tax collections, and the effects of the coronavirus pandemic on all aspects of funding make the realization of revenue neutrality highly unlikely.							
<b>License Fees</b> <b>HCR 71</b> Regular Session	Authorizes and directs state agencies and licensing boards to suspend license renewal fees imposed on existing businesses in Louisiana that are due from July 1, 2020, through June 30, 2021. Does not apply to agencies or boards estimated to be able to operate for fewer than 18 months on their reserve funds, based on the Legislative Auditor's report for the 2019 fiscal year.		Uncertain application across state agencies in FY 21				



**TABLE 16 - Actions Affecting Revenue Estimates**  
**Major State Tax, License and Fee Estimates and Estimates of Net Available State General Fund Revenue**  
**2020 Regular and First Extraordinary Sessions**

<b>Instrument</b>	<b>Description</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
<b>State Coronavirus Relief Fund</b> <b>Act 311 (SB 189)</b> Regular Session Act 10 HB 9 1st Ex. Session, 2020.	Authorizes the deposit of unobligated balances of the LA Main Street Recovery Fund and the Coronavirus Local Recovery Allocation Fund on December 1, 2020.	\$0	\$0	\$0	\$0	\$0	\$0
<b>Critical Infrastructure Worker's Hazard Pay Rebate Fund</b> <b>Act 10</b> 1st Ex. Session HB 9	Receives \$25 M from each of the LA Main Street Recovery Fund and the Coronavirus Local Recovery Allocation Fund. To be utilized to make \$250 one-time payments to eligible persons, pursuant to HB 70 of the 2020 1st Ex. Session.	\$0	\$50,000,000	\$0	\$0	\$0	\$0
<b>2021 Market Adjustments Reduction Fund</b> <b>Act 10</b> 1st Ex. Session HB 9	Receives state general fund monies attributable to agency budget reductions for market adjustments and pay raises. May be restored by October 15, 2020 if economic conditions warrant. Funds transfer language vetoed from HB 1, the general appropriations bill.	\$0	\$0	\$0	\$0	\$0	\$0
<b>2021 Budget Reconciliation Fund</b> <b>Act 10</b> 1st Ex. Session HB 9	Receives state general fund monies attributable to agency budget reductions in Section 23 of the general appropriations bill. May be restored by October 15, 2020 if economic conditions warrant. Funds transfer language vetoed from HB 1, the general appropriations bill.	\$0	\$0	\$0	\$0	\$0	\$0
<b>Conservation Fund / Wildlife Habitat &amp; Natural Heritage Trust Fund</b> <b>Act 190</b> Regular Session HB 411	Requires the Dept of WLF to issue nonresident Purple Heart recipients hunting and fishing licenses at the resident rate.	\$0	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
<b>Act 178</b> Regular Session HB 246	Exempts not-for-profit organizations from recreational hunting and fishing licenses.	\$0	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
<b>LA Life Safety &amp; Property Protection Trust Fund</b> <b>Act 339</b> Regular Session HB 683	Authorizes the issuance of temporary and emergency conveyance device mechanic licenses.	\$0	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE

TABLE 16 - Actions Affecting Revenue Estimates  
Major State Tax, License and Fee Estimates and Estimates of Net Available State General Fund Revenue  
2020 Regular and First Extraordinary Sessions

Instrument	Description	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
<b>ACT 419 STATUTORY DEDICATIONS</b>							
<b>Budget Stabilization Fund</b>							
<b>Act 10</b> 1st Ex. Session HB 9	Receives a transfer of state general fund resources from REC recognized non-recurring FY 19 surplus.	\$133,627,380	\$0	\$0	\$0	\$0	\$0
<b>Transportation Trust Fund, Construction Subfund</b>							
<b>Act 10</b> 1st Ex. Session HB 9	Receives a transfer of state general fund direct resources.	\$0	\$3,000,000	\$0	\$0	\$0	\$0
<b>Coastal Protection and Restoration Fund</b>							
<b>Act 10</b> 1st Ex. Session HB 9	Receives a transfer of state general fund resources from REC recognized non-recurring FY 19 surplus.	\$62,500,000	\$0	\$0	\$0	\$0	\$0
<b>State Emergency Response Fund</b>							
<b>Act 10</b> 1st Ex. Session HB 9	Receives a transfer of state general fund direct resources.	\$0	\$3,001,000	\$0	\$0	\$0	\$0
<b>Gentilly Development District Fund</b>							
<b>Act 10</b> 1st Ex. Session HB 9	Allocation of slot machine tax proceeds (20% up to \$100,000/yr) changed to the Gentilly Development District Fund, from the New Orleans Urban Tourism & Hospitality Training in Economic Development Foundation Fund, which has been repealed as of July 1, 2020.	\$0	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
<b>LA Main Street Recovery Fund</b>							
<b>Act 311 (SB 189)</b> Regular Session Act 10 HB 9 1st Ex. Session	Authorizes the deposit of resources from the federal CARES Act into the Fund. \$25 M to be available for one-time hazard pay rebates as per Act 12 (HB 70) of the 2020 1st Ex. Session.	\$0	\$275,000,000	\$0	\$0	\$0	\$0
<b>Coronavirus Local Recovery Allocation Fund</b>							
<b>Act 311 (SB 189)</b> Regular Session Act 10 HB 9 1st Ex. Session	Authorizes the deposit of resources from the federal CARES Act into the Fund. \$25 M to be available for one-time hazard pay rebates as per Act 12 (HB 70) of the 2020 1st Ex. Session.	\$0	\$530,478,704	\$0	\$0	\$0	\$0

**TABLE 16 - Actions Affecting Revenue Estimates**  
**Major State Tax, License and Fee Estimates and Estimates of Net Available State General Fund Revenue**  
**2020 Regular and First Extraordinary Sessions**

<b>Instrument</b>	<b>Description</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
<b>State Cybersecurity &amp; Information Technology Fund</b>							
<b>Act 20</b> Regular Session HB 6	Creates the State Cybersecurity & Information Technology Fund. Resources of the fund are to be used for approved cybersecurity projects. No source of resources are identified to finance the fund.	\$0	\$0	\$0	\$0	\$0	\$0
<b>LA Cybersecurity Talent Initiative Fund</b>							
<b>Act 57</b> Regular Session SB 79	Creates the LA Cybersecurity Talent Initiative Fund. Resources of the fund are to finance degree and certificate programs in cybersecurity fields offered by postsecondary education institutions. No resources are identified to finance the fund.	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital Outlay Savings Fund</b>							
<b>Act 30</b> 1st Ex. Session HB 35	Creates the Capital Outlay Savings Fund, and directs a deposit to the fund from REC recognized non-recurring FY 19 surplus.	\$0	\$105,937,720	\$0	\$0	\$0	\$0
<b>Hospital Stabilization Fund</b>							
<b>HCR 2</b> 1st Ex. Session	Annual provision of hospital assessments and an outpatient reimbursement rate increase. Provides a portion of state match for the Medicaid program, drawing some \$381 M of federal funds.	\$0	\$104,000,000	\$0	\$0	\$0	\$0
	Total Act 419 Statutory Dedications	\$196,127,380	\$1,071,517,424	\$100,000	\$100,000	\$100,000	\$100,000
<b>ACT 419 SELF-GENERATED REVENUE</b>							
<b>Alcohol &amp; Tobacco Control / Office of Public Health</b>							
<b>Act 344</b> Regular Session HB 843	ATC: Provides for annual retail and special event permits for sellers of industrial hemp-derived CBD products. OPH: Provides annual examination and investigation fees from industrial hemp-derived CBD product labels.	\$0	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE

TABLE 16 - Actions Affecting Revenue Estimates  
Major State Tax, License and Fee Estimates and Estimates of Net Available State General Fund Revenue  
2020 Regular and First Extraordinary Sessions

Instrument	Description	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Office of Financial Institutions Act 341 Regular Session HB 701	Authorizes the office to establish fees for applications, renewal, change of control, examination, and penalties for virtual currency businesses.						
	Total Act 419 Self-Generated Revenue	\$0	\$30,000	\$109,000	\$120,000	\$129,000	\$140,000
	Total Act 419 Revenue	\$196,127,380	\$1,071,547,424	\$209,000	\$220,000	\$229,000	\$240,000
	Act 419 Stat Ded	\$196,127,380	\$1,071,517,424	\$100,000	\$100,000	\$100,000	\$100,000
	Act 419 SGR	\$0	\$30,000	\$109,000	\$120,000	\$129,000	\$140,000
	Act 419 Revenue	\$196,127,380	\$1,071,547,424	\$209,000	\$220,000	\$229,000	\$240,000
Total Traditional REC Revenue Act 419 Revenue Total Revenue		\$0	(\$20,443,000)	(\$18,818,000)	(\$29,168,000)	(\$45,343,000)	(\$48,493,000)
		\$196,127,380	\$1,071,547,424	\$209,000	\$220,000	\$229,000	\$240,000
		\$196,127,380	\$1,051,104,424	(\$18,609,000)	(\$28,948,000)	(\$45,114,000)	(\$48,253,000)

**TABLE 17 - Major Increases or Enhancements in the FY 21 Budget Compared to the FY 20 Budget**

<u>Sch. #</u>	<u>Dept.</u>	<u>Agency</u>	<u>Explanation</u>	<u>SGF</u>	<u>Total</u>	<u>T. O.</u>
01 - 100	Executive	Executive Office	Provides pass-through funding for the LA Alliance of Children's Advocacy Centers, which is a non-profit organization advocating on behalf of LA's Children's Advocacy Centers. Children's Advocacy Centers are dedicated to lessening the trauma experienced by child victims of sexual abuse, severe physical abuse and/or crisis-related trauma.	\$750,000	\$750,000	0
01 - 107	Executive	Division of Administration	Provides Federal funding for grant awards from the Governor's Emergency Education Relief Fund via the CARES Act in response to the COVID-19 pandemic. <i>(See the overviews for K-12 and Higher Education for specific information on allocations and anticipated expenditures).</i> <b>Note:</b> LA's total allocation in the CARES Act for the Governor's Emergency Education Relief Fund was \$50.277 M. The balance of funds (\$2.7 M) was appropriated in the FY 20 Supplemental Appropriation Bill (Act 6 of 2020 1st ES).	\$0	\$47,564,076	0
01 - 109	Executive	Coastal Protection & Restoration Authority	Provides for a net funding increase for projects contained in the LA Comprehensive Master Plan for a Sustainable Coast. Decreases budget authority from Federal funds (-\$421,141), while increasing IAT (\$1,140,488) and statutorily dedicated funds from the Coastal Protection Restoration Fund (\$7,908,109) and the Natural Resources Restoration Trust Fund (\$1,219,174).	\$0	\$9,846,630	0
01 - 111	Executive	Homeland Security & Emergency Prep	Increases funding to GOHSEP for unspecified operating expenditures.	\$722,500	\$722,500	0
01 - 111	Executive	Homeland Security & Emergency Prep	Provides Federal funding associated with the Coronavirus Relief Fund established by the CARES Act to provide payments to state agencies and local entities for reimbursement of expenditures related to COVID -19. As the lead state disaster response agency, GOHSEP receives the federal allocation then processes payments or interagency transfers to other agencies with relevant appropriated expenses as necessary.	\$0	\$628,129,688	0
01 - 111	Executive	Homeland Security & Emergency Prep	Provides funding from the statutorily dedicated Coronavirus Local Recovery Allocation Fund to provide for eligible expenses related to reimbursing political subdivisions for local costs incurred in response to COVID-19 as provided in the CARES Act.	\$0	\$427,651,310	0
01 - 111	Executive	Homeland Security & Emergency Prep	Provides funding from the statutorily dedicated State Emergency Response Fund to provide cybersecurity expenses. These funds will reimburse expenditures related to ongoing cybersecurity attacks against state and local governmental entities. The funds will be transferred to the Office of Technology Services as needed via interagency transfer.	\$0	\$3,001,000	0
01 - 112	Executive	Department of Military Affairs	Increases Federal funds from the National Guard Bureau as follows: (1) \$2.88 M for maintenance and sustainment of National Guard facilities statewide. There are six (6) installations throughout the state and two (2) airfields. (2) \$1.07 M and 15 positions for the establishment of seven (7) Family Assistance Centers that will be stationed at the current National Guard armories. Family Assistance Centers offer resources, referrals, and support to all service members and their families. (3) \$2.17 M for personnel reimbursements of Force Protection officers that were deployed or away at military training as well as acquisitions of equipment within the environmental program for forestry management. (4) \$750 K in professional services contracts for civil engineers selected by the U.S. Department of Defense (DoD) to conduct mandatory field assessments of all federally supported National Guard installations. The data from the field assessments will be entered into the DoD system indicating building status, serviceability, and operability.	\$0	\$6,871,356	15
01 - 112	Executive	Department of Military Affairs	Increase of \$741,059 (\$1.66 M Federal offset by a reduction of \$915,962 SGF) to continue expansion of the LA Job Challenge Program (JCP) within the Education Program. JCP is a five-month residential program designed to provide continued opportunities for graduates of the Youth Challenge Program to enhance academic preparation, and to provide apprenticeship opportunities and vocational skills training in partnership with the LA Community & Technical College System and private industry. The program is now 100% federally funded and eliminates the requirement for a state match.	-\$915,962	\$741,059	0

**TABLE 17 - Major Increases or Enhancements in the FY 21 Budget Compared to the FY 20 Budget**

<u>Sch. #</u>	<u>Dept.</u>	<u>Agency</u>	<u>Explanation</u>	<u>SGF</u>	<u>Total</u>	<u>T. O.</u>
01 - 116	Executive	LA Public Defender Board	Increases funding to the Public Defender Board Program to fund district public defender offices throughout the state to improve the delivery of services and avoid delays. The SGF support is provided to offset local revenue losses as a result of the COVID-19 pandemic. See <i>LA Public Defender Board Overview for additional information.</i>	\$7,350,315	\$7,350,315	0
01 - 116	Executive	LA Public Defender Board	Increases IAT from the LA Commission on Law Enforcement from Coronavirus Emergency Supplemental Funds (CESF). Funds will be used to purchase equipment required for virtual proceedings as well as personal protection equipment (PPE) supplies for staff in district defender offices.	\$0	\$491,862	0
01 - 129	Executive	LA Commission on Law Enforcement	Increases Federal budget authority due to a nationwide increase in funds available through the Crime Victims Assistance grant awarded by the U.S. Department of Justice (DOJ). This adjustment provides for an increase of \$10 M associated with the grant (\$47 M total from August 2018 to September 2021) as well as a reduction of \$3 M to reduce other excess Federal budget authority to match the projected expenditure needs for FY 21.	\$0	\$7,000,000	0
01 - 129	Executive	LA Commission on Law Enforcement	Increases Federal budget authority to provide for grant awards to support criminal justice needs as established by the CARES Act.	\$0	\$5,000,000	0
01 - 129	Executive	LA Commission on Law Enforcement	Increases funding to the State Program for Truancy Centers.	\$100,000	\$100,000	0
01 - 133	Executive	Elderly Affairs	Increases Federal funding associated with CARES Act. The funds are associated with a federal grant award and will be used to provide home-delivered and packaged meals to seniors during the coronavirus pandemic. The grant was awarded to the Office of Elderly Affairs by the US Department of Health & Human Services. The agency will draw down the grant award and distribute it to the local councils on aging. There is no state match requirement associated with the grant award.	\$0	\$11,375,000	0
01 - 133	Executive	Elderly Affairs	Provides funding for five (5) positions associated with the Elderly Protective Services activity. This adjustment provides additional support and reduces caseloads for the Adult Protection Specialist job series. The department requested nine (9) positions in its budget request document.	\$484,519	\$484,519	5
<b>Major Increases or Enhancements for Executive</b>				<b>\$8,491,372</b>	<b>\$1,157,079,315</b>	<b>20</b>
03 - 130	Veterans Affairs	Department of Veterans Affairs	Provides increased funding (\$9,800 SGF, \$43,492 IAT, and \$9,062 SGR) for the LaVetCorps program. Established in FY 20, LaVetCorps partners with AmeriCorps members to operate 30 veteran resource centers on college campuses statewide to assist veterans who are pursuing higher education adjust to university culture, improve social ties, enhance retention rates, and improve grades. The additional funding provides for an administrative coordinator position to assist the Director with an increase in grant reporting and administrative paperwork, costs associated with LaVetCorps training and materials, and CPR Certification. An additional position represents the conversion of the Executive Director to a permanent position.	\$9,800	\$62,354	1
03 - 130	Veterans Affairs	Department of Veterans Affairs	Provides funding for the Department's Gold Star and Veteran Outreach activity to allow the Director to participate in more veteran's town halls and LaVetCorps community service projects. Funding includes \$20 K for the Director to conduct additional veterans outreach events and \$15 K to produce a LDVA benefits guidebook.	\$35,000	\$35,000	0

**TABLE 17 - Major Increases or Enhancements in the FY 21 Budget Compared to the FY 20 Budget**

<u>Sch. #</u>	<u>Dept.</u>	<u>Agency</u>	<u>Explanation</u>	<u>SGF</u>	<u>Total</u>	<u>T. O.</u>
03 - 130	Veterans Affairs	Department of Veterans Affairs	Provides additional funding for the Claims Program including one (1) position. Act 167 of 2020 authorized a \$50,000 LA National Guard disability benefit to eligible guardsmen after receiving a qualifying subsequent examination of 100% disability rating. After a review of prior claims since FY 11, LDVA projects 61 guardsmen would be eligible to receive the new benefit for a total cost of \$3,050,000. The additional workload resulting from Act 167 requires an additional Veterans Assistance Counselor position at an annual cost of \$66,499 (\$49,400 salaries and \$17,099 related benefits).	\$3,116,499	\$3,116,499	1
03 - 130	Veterans Affairs	Department of Veterans Affairs	Provides additional funding for the Cemeteries Program for increased costs of operations, including fuel, maintenance of two (2) waste water treatment plants, sampling, DEQ permits, maintenance of equipment, janitorial contracts, uniform rentals, postage, telephone services, and electricity. The funds shall be distributed equally across four (4) cemeteries (Northwest, Central, Northeast, and Southeast).	\$269,080	\$109,080	0
			<b>Note:</b> This adjustment includes a means of finance substitution reducing Federal funds by \$160 K and increasing SGF by \$160 K, resulting in an overall SGF increase of \$269,080.			
03 - 131	Veterans Affairs	LA War Veterans Home	Increases Federal funding for Special Entrance Rate (SER) salary adjustments for Certified Nursing Assistants, Licensed Practical Nurses, and Registered Nurse positions located in four facilities; the Northeast LA Veterans Home (\$293,825), the Southwest LA Veterans Home (\$531,177), the Northwest LA Veterans Home (\$293,514), and the Southeast LA Veterans Home (\$332,710). Agencies will increase starting pay and provide corresponding adjustments for existing staff in order to stabilize positions with historically high turnover rates.	\$0	\$1,451,226	0
<b>Major Increases or Enhancements for Veterans Affairs</b>				<b>\$3,430,379</b>	<b>\$4,774,159</b>	<b>2</b>
04A - 139	State	Secretary of State	Provides additional funding in the Elections Program for the state's portion (50%) of market-rate adjustments and training series for employees of the Registrar of Voters (ROV) offices. R.S. 18:59 requires the Secretary of State to pay 50% of market-rate adjustments for classified employees in ROV offices. Of the \$566,551 increase, \$338,998 is for market-rate adjustments (merits) and step increases for employees, and \$227,553 is for related benefits such as retirement.	\$566,551	\$566,551	0
04A - 139	State	Secretary of State	Increases SGR for one (1) IT Security Specialist position (\$134,900) in the Administrative Program and one (1) Small Business Protection Liaison position (\$117,551) in the Commercial Division Program. The IT Security Specialist position (\$71,740 salary, \$41,177 related benefits, and \$21,983 computer equipment acquisition) is needed to improve cybersecurity such as to receive threat intelligence, penetration test, risk audit results, monitor network activity, and make architectural changes to address vulnerabilities. The Small Business Protection Liaison position (\$75,000 salary and \$42,551 related benefits) is needed to implement and administer the Small Business Protection Act of 1996. Duties include the collection of information about small businesses and ensuring compliance with the requirements of the Act.	\$0	\$252,451	2
04A - 139	State	Secretary of State	Increases IAT from the Governor's Office of Homeland Security & Emergency Preparedness (GOHSEP) in the Elections Program for cybersecurity and physical protection measures. The source of IAT funding is a federal grant from the U.S. Department of Homeland Security. The first project is to provide Virtual Private Network (VPN) over the cellular network to the Clerk of Courts (COC) and Registrar of Voters (ROV) offices to maintain information security to ensure confidentiality, integrity, and availability. The second project is to provide warehouse security including video and audio surveillance, monitoring and system management software, upgraded alarm systems, and smoke/heat detection systems at the warehouses where voting machines are stored.	\$0	\$530,000	0

**TABLE 17 - Major Increases or Enhancements in the FY 21 Budget Compared to the FY 20 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	Increases Statutory Dedications out of the Help LA Vote Fund in the Elections Program. The funding is to continue the acquisition of a new electronic voting system for the State, for the purchase of commercial off the shelf equipment or software/hardware necessary for the operations of a new voting system. FY 21 will be the first full year of funding to implement a new voting system over a 5-year period. The new voting system will replace early voting machines, which will allow voters to cast early voting ballots anywhere in the state. Also, the new voting system will replace the 20-year old Election Day voting machines, which have far exceeded their life expectancy and are becoming hard to repair due to a shortage or extinction of parts.	\$0	\$6,602,788	0
<b>Major Increases or Enhancements for State</b>						
04B - 141	Justice	Attorney General	Increases funding from the statutorily dedicated Department of Justice Legal Support Fund (\$300,000) and from the statutorily dedicated Medical Assistance Programs Fraud Detection Fund (\$100,000) to provide the state match to Federal funds (\$300,000). The increases provide 14 additional positions: seven (7) for the Cyber Crime Unit and seven (7) for the Medicaid Fraud Unit. The AG's office received authorization for 14 additional positions; however, the funding available may not cover all of the positions.	\$566,551	\$7,951,790	2
<b>Major Increases or Enhancements for Justice</b>						
04D - 147	Treasury	State Treasurer	Increases SGR funding for expenditures related to converting images into the KAPS/Onbase image system and for upgrades to that platform to allow the agency to move to a paperless system and increase efficiency. KAPS is the database utilized to manage unclaimed property records and claims.	\$0	\$225,000	0
04D - 147	Treasury	State Treasurer	Increases SGR funding for seven (7) positions and related expenses in the Administrative Program to provide additional administrative support to the unclaimed property program.	\$0	\$446,062	7
04D - 147	Treasury	State Treasurer	Provides funding from the statutorily dedicated LA Main Street Recovery Fund to carry out the provisions of Act 311 of 2020 RS. Monies in the fund are appropriated to provide grants of up to \$15,000 to eligible businesses that submit applications for reimbursement of expenses related to costs incurred as a result of the COVID-19 pandemic. This adjustment provides for the allowable administrative costs of the program.	\$0	\$15,000,000	0
<b>Major Increases or Enhancements for Treasury</b>						
04F - 160	Agriculture & Forestry	Agriculture & Forestry	Increases Statutory Dedications from the Seed Fund for oversight of industrial hemp in the Agricultural & Environmental Sciences Program. Act 164 of 2019 authorizes the cultivation and processing of industrial hemp and tasks the department with oversight of seed producers, growers, processors, and contract carriers of industrial hemp. To provide oversight, the department will hire four (4) inspector positions (\$146,432 salary and \$105,473 related benefits) that will collect samples for testing and inspect products in every phase of hemp production. Additional expenditures will include travel for an out-of-state conference, leased vehicles, uniforms, office supplies, and lab testing (\$42,400). The source of funds in the Seed Fund is licensing and testing fees from seed producers, growers, processors, and contract carriers.	\$0	\$319,305	4
04F - 160	Agriculture & Forestry	Agriculture & Forestry	Increases Federal funds and one (1) Inspector position to conduct seafood inspections in the New Orleans area in the Animal Health & Food Safety Program. Since the US Department of Commerce (USDC) no longer has a federal inspector performing these inspections in the New Orleans area, the USDC asked the department to take over the inspections and the USDC will reimburse the department for inspection expenses.	\$0	\$104,385	1
04F - 160	Agriculture & Forestry	Agriculture & Forestry	Increases SGR in the Forestry Program from a planned timber sale. The proceeds are reinvested into maintenance activities for state forests.	\$0	\$300,000	0
<b>Major Increases or Enhancements for Agriculture &amp; Forestry</b>						
				\$0	\$723,690	5



**TABLE 17 - Major Increases or Enhancements in the FY 21 Budget Compared to the FY 20 Budget**

<u>Sch. #</u>	<u>Dept.</u>	<u>Agency</u>	<u>Explanation</u>	<u>SGF</u>	<u>Total</u>	<u>T. O.</u>
05 - 252	Economic Development	Business Development	Increases funding for the Regional Awards & Grant Matching Program. LED provides assistance to the eight (8) regional economic development organizations statewide through this program; \$400,000 of the funds must be distributed equally among the regions. The \$1.4 M enhancement brings the total allocation of this program to \$1.76 M; maintaining the funding levels of FY 20.	\$1,428,590	\$1,428,590	0
05 - 252	Economic Development	Business Development	Increases funding for the Business Development Program for the Economic Development Regional Awards & Matching Grant Program, bringing the total resources available to \$1.7 M for FY 21. LED provides assistance to the 8 regional economic development organizations statewide through this program. The \$100,000 increase must be allocated to the North LA Economic Development Program.	\$100,000	\$100,000	0
<b>Major Increases or Enhancements for Economic Development</b>				<b>\$1,528,590</b>	<b>\$1,528,590</b>	<b>0</b>
07 - 276	Transportation & Development	Engineering & Operations	Increases funding from the statutorily dedicated Transportation Trust Fund - Federal associated with monies that are passed-through to the 11 Metropolitan Planning Organizations (MPOs) in the state. The increased authority is in order to obligate all federal dollars available to the MPOs for developing transportation plans and determining the feasibility of projects in the respective areas.	\$0	\$1,316,238	0
07 - 276	Transportation & Development	Engineering & Operations	Provides funding from the statutorily dedicated New Orleans Ferry Fund (\$1,140,000) and the Regional Maintenance & Improvement Fund (\$973,023) pursuant to Act 362 of 2019 RS. The New Orleans Ferry Fund is used exclusively by DOTD to fund operations of the Chalmette ferry and to provide the associated ferry services formerly operated by its Crescent City Connection Division. The Regional Maintenance & Improvement Fund is used exclusively for maintenance and improvements of state highways in Jefferson Parish as directed by the Regional Planning Commission.	\$0	\$2,113,023	0
07 - 276	Transportation & Development	Engineering & Operations	Provides funding for non-specified infrastructure improvements statewide.	\$5,367,500	\$5,367,500	0
07 - 276	Transportation & Development	Engineering & Operations	Provides funding for the Port of Lake Charles to perform the Calcasieu Dredged Material Management Plan.	\$3,000,000	\$3,000,000	0
<b>Major Increases or Enhancements for Transportation &amp; Development</b>				<b>\$8,367,500</b>	<b>\$11,796,761</b>	<b>0</b>
08B - 418	DPSC Public Safety Services	Management & Finance	Increases SGR as projected by the REC on 5/11/20 for personal services. As a result of the stay at home order and OMV office closures due to the COVID-19 pandemic, a large amount of SGR associated with the issuance and renewal of driver's licenses and identification cards, renewing vehicle registrations, and title transfers was deferred by the emergency declaration. Once the emergency declaration was amended and OMV offices opened, the deferred SGR from individuals with deferred renewals and transfers is anticipated to be collected in FY 21.	\$0	\$1,280,480	0
08B - 419	DPSC Public Safety Services	State Police	Net increase in SGR as projected by the REC on 5/11/20 in the Traffic Enforcement Program (\$7,156,472), Criminal Investigation Program (-\$275,646), and Operational Support Program (\$11,037,558) for personal services. As a result of the stay at home order and OMV office closures due to the COVID-19 pandemic, a large amount of SGR associated with the issuance and renewal of driver's licenses and identification cards, renewing vehicle registrations, and title transfers was deferred by the emergency declaration. Once the emergency declaration was amended and OMV offices opened, the deferred SGR from individuals with deferred renewals and transfers is anticipated to be collected in FY 21. <b>Note:</b> The net increase in SGR is used to offset a reduction of \$18.77 M in statutorily dedicated funds. See Major Reductions section for details of the reduction.	\$0	\$17,918,384	0

**TABLE 17 - Major Increases or Enhancements in the FY 21 Budget Compared to the FY 20 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 funding of two (2) software licenses related to the School Safety Technology Projects for all K-12 districts and schools across the state - the RAVE Mobile Solutions Panic Button (\$1,604,250) and the Crime Stoppers Safe Schools (\$336,500). The RAVE software will expedite law enforcement response by reducing time. The Rave Panic Button alerts authorities to an active shooter, a medical emergency, a fire, or other crises. The app simultaneously sends out a notification to other teachers and staff on campus. The Crime Stoppers Safe School is a mobile app specifically for students and teens to anonymously report crimes at school.	\$0	\$1,940,750	0
08B - 420	DPSC Public Safety Services	Motor Vehicles	Increases SGR as projected by the Revenue Estimating Conference on 5/11/20 for personal services. As a result of the stay at home order and OMV office closures due to the COVID-19 pandemic, a large amount of SGR associated with the issuance and renewal of driver's licenses and identification cards, renewing vehicle registrations, and title transfers was deferred by the emergency declaration. Once the emergency declaration was amended and OMV offices opened, the deferred SGR from individuals with deferred renewals and transfers is anticipated to be collected in FY 21.	\$0	\$7,782,090	0
08B - 420	DPSC Public Safety Services	Motor Vehicles	Increases SGR per Act 314 of 2019. Act 314 created the LA Trucking Research & Education Council as well as authorized OMV to levy a \$15 surcharge on all international truck registrations issued on all Class 1 and Class 2 registration fees for trucks and trailers over 23,999 pounds. Funding will be used by the LA Trucking Research & Education Council to promote education, training, research, and development for enhanced safety and efficiency within the industry.	\$0	\$900,000	0
08B - 422	DPSC Public Safety Services	State Fire Marshal	Overall net increase of \$2,819,962 that includes an increase in Statutory Dedications (\$819,962). Since 2008, activities and functions have been added to the State Fire Marshal without any increases in funding. The additional funding will fully fund personal services and operating expenses related to expanded activities and functions related to arson investigation, plan reviews, and facility inspections.  <b>Note:</b> Based on the most recent Revenue Estimating Conference (REC) projections, this includes a means of financing substitution increasing the LA Fire Marshal Fund and reducing the LA Manufactured Housing Commission Fund by \$14,225.	\$2,000,000	\$2,819,962	0
<b>Major Increases or Enhancements for DPSC Public Safety Services</b>				<b>\$2,000,000</b>	<b>\$32,641,666</b>	<b>0</b>
08C - 403	DPSC Youth Services	Juvenile Justice	Increases funding to provide for an anticipated upsurge in youth entering secure care custody beginning in July 2020, in accordance with Act 501 of 2016 RS, which raised the age for certain offense classes to be considered as juveniles for the purpose of adjudication.	\$1,770,039	\$1,770,039	0
<b>Major Increases or Enhancements for DPSC Youth Services</b>				<b>\$1,770,039</b>	<b>\$1,770,039</b>	<b>0</b>
09 - 302	Health	Capital Area Human Services District	Provides an increase to fund a lease for space at Bon Carre, which is necessary due to the sale of the Champion Building and CAHSD's need to relocate.	\$429,699	\$429,699	0
09 - 306	Health	Medical Vendor Payments	Provides additional funding (\$2,916,884 SGF, and \$2,192,052 Federal) for projected increase in the Coordinated System of Care (CSoc) Program. The source of federal funding is Title 19 federal financial participation. CSoc is a waiver program for certain individuals at risk of out of home placement. The increase is based on a projected number of member months (from 2,500 to 2,570) in FY 21.  \$71,595,567 - FY 20 EOB \$74,853,670 - FY 21 Projected Spend <b>\$3,258,103</b> - FY 21 Adjustment	\$2,916,884	\$3,258,103	0

**Note:** This adjustment includes a means of financing substitution reducing Statutory Dedications by \$1,850,833.

**TABLE 17 - Major Increases or Enhancements in the FY 21 Budget Compared to the FY 20 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 (\$4,449,920 SGF and \$9,150,080 Federal) to cover the cost associated with implementation of Act 421 of 2019, or the TEFRA waiver option. TEFRA authorizes Medicaid covered services to certain individuals with disabilities regardless of their parents income. The funding is anticipated to cover approximately 6 months of benefits.  Waiver cost estimates per recipient are projected to be \$10,000 per recipient (excluding any cost associated with acute care). LDH reports that up to 3,800 children could qualify for TEFRA, however anticipates limiting the number of recipients to 800 based on the projected implementation date of the program in FY 21.	\$4,449,920	\$13,600,000	0
09 - 306	Health	Medical Vendor Payments	Provides additional funding (\$8,773,962 SGF, \$24,105,951 Statutory Dedication and \$67,608,819 Federal) for re-basing nursing home rates. The source of statutorily dedicated funding is revenue from the Medicaid Trust Fund for the Elderly. The source of federal funding is Title 19 federal financial participation. The increase in rates is based on the calculations reflected below.  \$1,187,657,166 - Nursing Home projected spend for FY 21 \$1,090,583,526 - FY 20 Funding <u>\$97,073,640 - FY 21 Rate Increase</u>  \$71,716,942 - Increase in hospice rate (the hospice rate is 95% of the nursing home rate). <u>\$68,301,850 - FY 20 funding</u> <u>\$3,415,092 - FY 21 hospice rate increase</u>	\$8,773,962	\$100,488,732	0
09 - 306	Health	Medical Vendor Payments	Provides annualized funding (\$1,204,719 SGF and \$2,477,186 Federal) for ICF/DD rate increase. The rate was rebased for 11 months (August 2019 to June 2020) of FY 20. Funding annualizes one (1) additional month in FY 21. The source of federal funding is Title 19 federal financial participation. The adjustment is based on increased cost of approximately \$122,730 per day.	\$1,204,719	\$3,681,905	0
09 - 306	Health	Medical Vendor Payments	Provides additional funding (\$5,797,940 SGR, \$1,234,405 Statutory Deductions and \$8,529,386 Federal) for the managed dental benefit program for dental services. The source of statutorily dedicated funding is premium tax revenues. The source of SGR is Intergovernmental Transfer revenues.  <b>Note:</b> This includes a means of financing substitution reducing SGF by \$2,871,244.	-\$2,871,244	\$12,690,487	0
09 - 306	Health	Medical Vendor Payments	Provides additional funding (\$38,242,661 SGF, \$81,484,235 Statutory Deductions and \$5,937,940 Federal) for the managed care organization (MCO) program for physical and specialized behavioral health services. The source of statutorily dedicated revenue is premium tax revenue from the Medical Assistance Trust Fund. The source of federal funding is Title 19 federal financial participation. The adjustment is for increased capitated per member per month payments to the health plans for utilization and trend/inflation, enrollment changes, and the Health Insurer's Provider Fee (federal tax mandate).  <b>Note:</b> This includes a means of financing substitution reducing SGR by \$49,445,573.	\$38,242,661	\$76,219,263	0
09 - 306	Health	Medical Vendor Payments	Provides additional funding (\$6,929,794 SGF and \$14,249,282 Federal) in the Fee for Service program associated with enrollment and utilization increases. The source of federal funding is Title 19 federal financial participation. The Fee for Service program is for populations excluded from the Healthy LA managed care model. Specific growth by category of service varies from 2% to 10%, and includes ambulatory surgical clinics, case management, durable medical equipment, early steps, family planning, hemodialysis, home health, hospital inpatient and outpatient services, lab and X-ray services, mental health inpatient services, pediatric day healthcare, pharmaceutical services, transportation, and other providers.	\$6,929,794	\$21,179,076	0
09 - 306	Health	Medical Vendor Payments	Provides additional funding (\$1,872,872 SGF and \$3,851,060 Federal) to state public providers for FY 21. The source of federal funding is Title 19 federal financial participation.	\$1,872,872	\$5,723,932	0

**TABLE 17 - Major Increases or Enhancements in the FY 21 Budget Compared to the FY 20 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 SGF for "clawback" premium payments. Payments are 100% SGF and paid to the Centers for Medicare & Medicaid Services (CMS) to offset costs associated with Medicare Part D for dual eligibles whose Medicaid drug coverage is assumed by Medicare. Medicare Part D premiums are mandated for certain Medicaid populations. Total clawback expenditures are projected to increase in FY 21 due to anticipated increases in enrollment (from 118,160 in May 2020 to 118,812 in April 2021, at a monthly amount of \$112.60 per enrollee).  \$152,773,415 - FY 20 clawback existing operating budget \$162,621,158 - FY 21 projected clawback premiums <b>\$9,847,743</b> - FY 21 Adjustment	\$9,847,743	\$9,847,743	0
09 - 306	Health	Medical Vendor Payments	Provides additional funding (\$47,770,572 Statutory Dedications and \$155,412,510 Federal) for the Health Insurance Providers Fee. The source of Statutory Dedication funding is revenue from the Medical Assistance Trust Fund. The source of federal funding is Title 19 federal financial participation. The Affordable Care Act provided for a Health Insurance Providers Fee (tax) on health insurance issuers. The tax is applicable to Managed Care Organizations (MCO's), and LDH reimburses the plans the value of the tax. This tax no longer applies beyond FY 21.	\$0	\$203,183,082	0
09 - 306	Health	Medical Vendor Payments	Provides additional funding (\$135,464,365 SGF, \$141,005,628 IAT, \$123,996,299 SGR, \$68,283,681 Statutory Dedications and \$1,303,175,727 Federal) for a self directed hospital payment methodology (See discussion in Health - LDH Budgetary Overview). The SGF is transferred from the Uncompensated Care Cost (UCC) Program. The source of statutorily dedicated funding is revenue generated from the managed care tax. The source of IAT is Intergovernmental Transfer revenues transferred from public hospitals/governmental entities. The source of SGR is additional Intergovernmental Transfer revenues transferred from governmental entities. A portion of DSH funding (approximately \$714 M) and other Medicaid supplemental payments are used to cover the cost of additional payments under this hospital payment model.	\$135,464,365	\$1,771,925,700	0
09 - 320	Health	Aging & Adult Services	Increases IAT from LA Office of Community Development (OCD) for the Permanent Supportive Housing (PSH) program based on projected expenditures. The PSH program provides community-based housing to people with severe and complex disabilities. The program is funded through Community Development Block Grants from the U.S. Department of Housing & Urban Development.	\$0	\$988,660	0
09 - 320	Health	Aging & Adult Services	Provides funding for eight (8) positions and one (1) Non-T.O. FTE to implement the third year of the state's 5-year agreement with the US Department of Justice (USDOJ). In December 2016, the DOJ concluded that LA violated the Americans with Disabilities Act (ADA) by unnecessarily placing individuals with serious mental illness into nursing homes rather than providing appropriate community services. LDH entered into negotiations with the USDOJ. The agreement calls for the creation of 1,000 additional housing units to serve persons being transitioned and diverted and to train tenant service managers, program managers, and support IT requests for applications and tracking for Permanent Supportive Housing (PSH).	\$1,324,648	\$1,324,648	8
09 - 326	Health	Public Health	Increases Federal funding from the Centers for Disease Control & Prevention (CDC) for COVID-19 testing, surveillance, and contract tracing (\$160 M), crisis response activities, which includes purchasing lab equipment and supplies, infection control, surge staffing, monitoring of individuals, and data management (\$8.7 M), and increasing epidemiology and laboratory capacity for the prevention and control of emerging infectious diseases (\$5 M).	\$0	\$173,692,119	0
09 - 330	Health	Behavioral Health	Funding for leased space and personnel services at Acadiana Supports & Services Center in Iota for ELMHS forensic and civil populations to be used during emergency evacuations that must be maintained to ensure life safety and security appropriateness as required by CMS. Central LA State Hospital and Pinecrest may also use this space in case of an emergency if not needed by ELMHS.	\$532,093	\$532,093	0

**TABLE 17 - Major Increases or Enhancements in the FY 21 Budget Compared to the FY 20 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 funding (\$724,632 SGF and \$842,497 IAT) for 14 positions to implement the 3rd year of the state's five-year agreement with the U.S. Department of Justice. The goal of the agreement is to transition and divert persons with Serious Mental Illness (SMI) from nursing facilities to the community setting by using Transition Coordinators and the Pre-Admission Screening and Resident Review (PASRR) Level II process, which is currently conducted within LDH.	\$724,632	\$1,567,129	14
09 - 340	Health	OCDD	Additional funding due to a projected increase in the number of eligible children being referred and served in the Early Steps Program. In FY 20, Early Steps was budgeted to serve 5,505 children each year. This increase in funding will provide services for 677 more children. The Early Steps Program is LA's early intervention system for children, age 0 to 36 months, who have a developmental delay.	\$1,347,661	\$1,347,661	0
09 - 376	Health	Central LA Human Services District	Funding to lease commercial rental space to provide statewide residential treatment services for substance abuse patients.	\$454,200	\$454,200	0
<b>Major Increases or Enhancements for Health</b>						
10 - 360	Children & Family Services	Children & Family Services	Provides funding (\$1,163,016 SGF and \$570,442 Federal) for 25 positions in the Child Welfare program. Includes 18 child welfare positions in central intake, two (2) positions in the regional DeSoto Office, and five (5) foster care positions in East Baton Rouge.	\$1,163,016	\$1,733,458	25
10 - 360	Children & Family Services	Children & Family Services	Increases Federal budget authority based on projected FY 21 collections for the following: (1) \$18.7 M for Supplemental Nutrition Assistance Program (SNAP) for the annualization of education and training contracts; (2) \$10 M for Temporary Assistance for Needy Families (TANF) for additional pass-through funding to the DOE for the LA-4 program; (3) \$8 M for Family First Transition Act Grant to provide services to keep children with their families and to prevent entry into foster care; (4) \$6.3 M for Title IV-E to complete the implementation of the Comprehensive Child Welfare Information System (CCWIS); (5) \$6.8 M for Domestic Assistance Grant to provide temporary housing and supportive services to victims of domestic violence; and (6) \$2.5 M for contracted services through the DOA-Office of Technology Support (OTS) for child support enforcement software and integration services.	\$0	\$52,666,467	0
10 - 360	Children & Family Services	Children & Family Services	Provides Federal funding from TANF and SNAP for 45 positions. Forty (40) positions are for the Strategies to Empower People (STEP) program and five (5) positions are for Supplemental Nutrition Assistance Program Employment & Training (SNAP E&T). These programs provide opportunities for work eligible TANF and SNAP families to receive job training, employment, and supportive services to enable them to become self-sufficient.	\$0	\$2,589,678	45
<b>Major Increases or Enhancements for Children &amp; Family Services</b>						
11 - 431	Natural Resources	Office of Secretary	Increases funding from the statutorily dedicated Oilfield Site Restoration Fund to provide sufficient budget authority to fund anticipated projects. Specific projects have not yet been identified but will be determined by the amount of revenue available, and the timing and size of the projects. The performance goal for FY 21 is 67 wells to be plugged. The total budget authority from the Oilfield Site Restoration Fund is \$12 M.	\$0	\$2,036,555	0
				<b>\$1,163,016</b>	<b>\$56,989,603</b>	<b>70</b>

**TABLE 17 - Major Increases or Enhancements in the FY 21 Budget Compared to the FY 20 Budget**

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.																
11 - 435	Natural Resources	Coastal Management	Increases funding from the statutorily dedicated Coastal Resources Trust Fund to the Coastal Management Program to complete eligible beneficial use projects. The projects will be completed by the Coastal Protection & Restoration Authority (CPRA) and the Department of Wildlife & Fisheries (LDWF) and are listed below.  CPRA Cameron Meadows Marsh Creation and Terracing \$1.5 M Caminda Headland Marsh Creation \$3 M  LDWF Bird Island at Pass-a-Loute \$500,000	\$0	\$5,000,000	0																
Major Increases or Enhancements for Natural Resources																						
12 - 440	Revenue	Office of Revenue	Provides SGR funding for the upgrade of the Data Center equipment that is at the end of its usable life and vulnerable to outages and downtime, which may affect timely collections and result in customer service deficiencies. LDR will be moving onto OTS' lines of service for servers and storage.	\$0	\$4,641,336	0																
12 - 440	Revenue	Office of Revenue	Provides SGR funding for additional staff to process CBD applications pursuant to Act 164 of 2019, which allows for the sale of certain CBD products by firms in LA.	\$0	\$658,781	8																
Major Increases or Enhancements for Revenue																						
13 - 856	Environmental Quality	Environmental Quality	Increases funding from the statutorily dedicated Motor Fuels Underground Storage Tank Fund to perform abandoned underground storage tank (UST) response activities. FY 21 total funding is \$16.6 M. This increase will be allocated to those UST sites with unknown/undetermined, unresponsive, and/or financially unable UST owners. The performance goal for FY 21 is 20 sites.	\$0	\$1,000,000	0																
13 - 856	Environmental Quality	Environmental Quality	Increases IAT from the DOA Office of Community Development to the Office of Environmental Assessment Program for an additional authorized engineering position and related expenses. The funding is through a HUD grant (expected through FY 23), which will fund a program to expand the state's rain/water gauges on water bodies to ascertain necessary information about flow, rainwater, and flooding potential.	\$0	\$144,361	0																
13 - 856	Environmental Quality	Environmental Quality	Increases SGR from the Environmental Trust Dedicated Fund Account to the Office of the Secretary Program (\$20,290), Office of Environmental Compliance Program (\$145,074), and for the Office of Environmental Services Program (\$537,685) for overtime and on-call pay.	\$0	\$703,049	0																
Major Increases or Enhancements for Environmental Quality																						
14 - 474	Workforce Commission	Workforce Support & Training	Increases funding (\$1 M SGF and \$2,244,209 IAT) for Jobs for America's Graduates (JAG) Program. JAG is a resiliency-building workforce preparation program that helps students learn in-demand employability skills and provides a bridge to post-secondary education and career advancement opportunities. This program is projected to serve at least 5,280 students. The source of the IAT is from DCFS.	\$1,000,000	\$3,244,209	0																
<table><tr><td></td><td>FY 20</td><td>Adjustment</td><td>FY 21</td></tr><tr><td>SGF</td><td>\$600,000</td><td>\$1,000,000</td><td>\$1,600,000</td></tr><tr><td>IAT</td><td>\$2,555,791</td><td>\$2,244,209</td><td>\$4,800,000</td></tr><tr><td>Total</td><td>\$3,155,791</td><td>\$3,244,209</td><td>\$6,400,000</td></tr></table>					FY 20	Adjustment	FY 21	SGF	\$600,000	\$1,000,000	\$1,600,000	IAT	\$2,555,791	\$2,244,209	\$4,800,000	Total	\$3,155,791	\$3,244,209	\$6,400,000			
	FY 20	Adjustment	FY 21																			
SGF	\$600,000	\$1,000,000	\$1,600,000																			
IAT	\$2,555,791	\$2,244,209	\$4,800,000																			
Total	\$3,155,791	\$3,244,209	\$6,400,000																			
Major Increases or Enhancements for Workforce Commission																						
				\$1,000,000	\$3,244,209	0																

**TABLE 17 - Major Increases or Enhancements in the FY 21 Budget Compared to the FY 20 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	Increases IAT funding from the Coastal Protection & Restoration Authority for the Nutria Control Program (\$2,234,543) and fisheries monitoring at the Caernarvon and Davis Pond freshwater diversion sites (\$308,327).	\$0	\$2,542,870	0
16 - 513	Wildlife & Fisheries	Office of Wildlife	Provides matching funds from the statutorily dedicated Russell Sage Special Fund #2 for the Ducks Unlimited Cooperative Endeavor Agreement for a project Ducks Unlimited is coordinating, which will replace the NEU-Aucoin-Billy Dam Water Control Structure and the Big Impoundment Water Control Structure on Marsh Island.	\$0	\$2,500,000	0
16 - 513	Wildlife & Fisheries	Office of Wildlife	Increases funding from the statutorily dedicated LA Alligator Resource Fund for expenses related to the promotion and protection of the LA alligator industry. The program will also provide for nuisance control wildlife operator compensation.	\$0	\$994,000	0
16 - 514	Wildlife & Fisheries	Office of Fisheries	Increases IAT funding from the Coastal Protection & Restoration Authority for Natural Resource Damage Assessment (NRDA) projects related to the Deepwater Horizon oil spill. The program will provide improvements for recreational anglers such as the construction of a new fishing pier in Lake Charles and new recreational facilities at Elmers Island. The program will also make improvements to fish populations by installing artificial reefs throughout the state.	\$0	\$4,884,389	0
<b>Major Increases or Enhancements for Wildlife &amp; Fisheries</b>						
19A - 600	Higher Education	LSU System	Provides additional funding to the LSU Agricultural Center to increase research and public service productivity for all Ag Center research stations. Funds will be used to offset SGF reductions, upgrade computer and technology needs, provide for faculty promotion and tenure requirements, and extension agent positions, as well as provide for indirect cost increases to the LSU System.	\$4,250,000	\$4,250,000	0
19A - 600	Higher Education	LSU System	Provides additional funding to the Pennington Biomedical Research Center to continue faculty recruitment, to support new researchers for the bariatric and metabolic surgery programs, to enhance instruction and research, and to help offset the loss of self-generated revenue due to COVID-19.	\$2,500,000	\$2,500,000	0
19A - 600	Higher Education	LSU System	Provides additional SGF and increased statutorily dedicated funding from the Shreveport Riverfront & Convention Center & Independence Stadium Fund (\$200 K) for LSU Health Sciences Center Shreveport to enhance research and instruction (\$800 K), and for the Feist-Weiller Cancer Center (\$1.02 M).	\$1,820,000	\$2,020,000	0
19A - 600	Higher Education	LSU System	Increases SGR budget authority to institutions in the LSU System based on revised student fee projections due to increased enrollment. Adjustments are as follows:	\$0	\$34,149,884	0
			<div> <div>LSU A&amp;M</div> <div>LSU-Alexandria</div> <div>LSU-Shreveport</div> <div>LSU-Health Sciences Center-New Orleans</div> <div>LSU-Health Sciences Center-Shreveport</div> </div> <div> <div>\$14,200,000</div> <div>\$650,000</div> <div>\$15,000,000</div> <div>\$2,322,373</div> <div>\$1,977,511</div> </div>			
19A - 615	Higher Education	SU System	Provides additional funding for the SU System as follows:	\$2,250,000	\$2,250,000	0
			<div>\$1.05 M for the Agricultural Center to increase research and public service at all extension stations</div> <div>\$1.2 M for the Board of Supervisors</div>			
19A - 620	Higher Education	UL System	Increases SGR budget authority to institutions in the UL System based on revised student fee projections. Adjustments are as follows:	\$0	\$3,000,000	0
			<div>Grubbling</div> <div>McNeese</div> <div>\$1,500,000</div> <div>\$1,500,000</div>			

**TABLE 17 - Major Increases or Enhancements in the FY 21 Budget Compared to the FY 20 Budget**

<u>Sch. #</u>	<u>Dept.</u>	<u>Agency</u>	<u>Explanation</u>	<u>SGF</u>	<u>Total</u>	<u>T. O.</u>
19A - 620	Higher Education	UL System	Provides additional funding for McNeese State University (\$150,000) for the Governor's Program for Gifted & Talented, and for the University of LA at Lafayette (\$574,000) for Covid-19 related expenses.	\$724,000	\$724,000	0
19A - 649	Higher Education	LCTCS System	Increases SGR budget authority to institutions in the LCTC System based on revised student fee projections due to increased enrollment and a new campus. Adjustments are as follows:  River Parishes CC \$840,000 Louisiana Delta CC \$200,000 Northwest LA TCC \$120,000 SOWELA TCC \$600,000 L.E. Fletcher TCC \$520,000	\$0	\$2,280,000	0
19A - 649	Higher Education	LCTCS System	Increases funding for accreditation expenses at the following technical colleges, which are in the process of transitioning to technical and community colleges:  Northshore TCC \$300,000 Northwest LA TCC \$300,000 Central LA TCC \$300,000	\$900,000	\$900,000	0
19A - 649	Higher Education	LCTCS System	Provides funding for continued activities of the Postsecondary Education Agriculture Technology Study Commission. SCR 81 of 2019 created the commission with the charge to study and make recommendations regarding needs and opportunities related to the creation of an Agriculture Technology Training Program for the State. Completion of the inventory was delayed due to the COVID-19 pandemic and will continue into FY 21.	\$250,000	\$250,000	0
19A - 661	Higher Education	Student Financial Assistance	Provides increased funding to the Office of Student Financial Assistance for the Tuition Opportunity Program for Students (TOPS) due to an estimated increase in awards. FY 21 funding is \$319,883,267 (\$262,461,978 M SGF and \$57,421,289 M Statutory Dedications), which represents full funding for an estimated 58,704 recipients (includes \$899,742 for 3,766 TOPS Tech Early Start students). Institutions have not been eligible to increase their tuition since FY 17; therefore, the TOPS award will cover 100% of the FY 21 tuition amount. TOPS does not fund additional fees assessed by the institutions.  <b>Note:</b> This adjustment includes a means of financing substitution replacing the statutorily dedicated TOPS Fund with \$1,781,137 SGF.	\$10,631,864	\$8,850,727	0
19A - 661	Higher Education	Student Financial Assistance	Provides increased funding for the Office of Student Financial Assistance for GO Grants for an FY 21 total of \$29.4 M SGF, which represents 47% of actual need to fund all eligible GO Grant recipients (\$62.5 M). Award amounts to eligible students are based on the institution's allocation and their financial assistance policy. Awards may vary with each academic year. Awards will not be paid for summers sessions, quarters or terms. Maximum award amount for the current Academic Year is \$3,000 with a minimum of \$300; average award amount is \$1,100. For the 2019-2020 academic year a total of 18,066 students at public and private colleges received this award.	\$1,000,000	\$1,000,000	0
19A - 661	Higher Education	Student Financial Assistance	Increases funding for the Enhanced Earnings contributions of the Student Tuition Assistance & Revenue Trust (START) Saving Program. START is a college savings plan designed to help families contend with the growing costs of educating their children after high school. The State will match from 2% up to 14% of deposits each year with an earnings enhancements; the amount of the match is dependent upon the account owner's federal adjusted gross income for the preceding tax year. There are approximately 61,650 accounts; FY 20 state contributions totaled \$2.6 M.	\$1,000,000	\$1,000,000	0



**TABLE 17 - Major Increases or Enhancements in the FY 21 Budget Compared to the FY 20 Budget**

<u>Sch. #</u>	<u>Dept.</u>	<u>Agency</u>	<u>Explanation</u>	<u>SGF</u>	<u>Total</u>	<u>T. O.</u>
19A - 671	Higher Education	Board of Regents	Provides increased funding from the statutorily dedicated LA Quality Educator Support Fund based on the most recent Revenue Estimating Conference projections. The LA Constitution mandates that funds allocated to higher education be used for "any or all of the following higher educational purposes to enhance economic development: -carefully defined research efforts at public and private universities in LA -endowment of chairs for eminent scholars -enhancement of the quality of academic, research, or agricultural departments or units within a university -recruitment of superior graduate students"	\$0	\$2,000,000	0
Accordingly, the BoR currently operates several subprograms available through four (4) primary program areas: Research & Development, Endowed Chairs, Enhancement, and Graduate Fellows. Awards in all categories are based on the potential for the award to enhance the overall quality of higher education in LA and/or the potential for the award to enhance the economic development of the State.						
FY 21 funding totals \$24.5 M.						
19A - 671	Higher Education	Board of Regents	Provides increased IAT funding from institutions due to increased journal and subscription costs to the Board of Regents for the LA Library Network (LOUIS) to provide additional on-line teaching tools/resources for instructors and professors.	\$0	\$2,000,000	0
19A - 671	Higher Education	Board of Regents	Provides increased IAT funding from GOHSEP out of federal CARES monies for the LA Library Network (LOUIS) for the procurement of library technology and resources to provide additional on-line teaching tools/resources for instructors and professors, and to support the nurse capitation programs in response to the public health crisis.	\$0	\$3,200,000	0
19A - 674	Higher Education	LA University Marine Consortium (LUMCON)	Provides additional funding for the LA Universities Marine Consortium (LUMCON). Funds will be allocated as follows: -\$100,000 for public outreach and education, including twice yearly meetings with marine scientists -\$300,000 for faculty researcher positions -\$600,000 for match funding for the Barataria-Terrebonne Environmental Protection Agency grant; annual grant award totals \$1 M. -\$725,000 to provide for an offset to the loss of self-generated revenue due to COVID-19 impacts	\$1,725,000	\$1,725,000	0
<b>Major Increases or Enhancements for Higher Education</b>						
				<b>\$27,050,864</b>	<b>\$72,099,611</b>	<b>0</b>
19D - 678	Education	State Activities	Provides increased funding to implement an early literacy pilot program involving between 8 and 12 urban and rural school systems statewide. Per the LDE, funds will likely be used for personnel costs associated with up to 12 literacy coaches (\$1.2 M), professional development for LDE and site coaches and teachers (\$500 K), travel for LDE and district staff to attend training and conferences (\$200 K), materials and supplies (\$50 K), pilot evaluation costs (\$100 K), and interagency costs (\$10 K). No additional position is provided as school-based literacy coaches will be employees of local school districts and state-level literacy coordinators will be hired on a contractual basis.	\$2,061,500	\$2,061,500	0

**TABLE 17 - Major Increases or Enhancements in the FY 21 Budget Compared to the FY 20 Budget**

<u>Sch. #</u>	<u>Dept.</u>	<u>Agency</u>	<u>Explanation</u>	<u>SGF</u>	<u>Total</u>	<u>T. O.</u>
19D - 681	Education	Subgrantee Assistance	Increases Federal funds in <i>State Activities</i> (\$4,796,500) and in <i>Subgrantee Assistance</i> (\$29,582,250) associated with new grants awarded in FFY 20 beginning 10/1/19. Additional \$200,000 SGF is needed as state matching funds. Adds 21 positions to <i>State Activities</i> to provide grant administrative functions. See <i>K-12 Education Overview for additional information</i> .  Comprehensive Literacy State Development (CLSD) Program - \$1 M for <i>State Activities</i> and \$19 M for <i>Subgrantee Assistance</i>  Preschool Development Grant (PDG) - \$2.1 M for <i>State Activities</i> and \$9.1 M for <i>Subgrantee Assistance</i>  Trauma Recovery Grant - \$225 K for <i>State Activities</i> and \$1.3 M for <i>Subgrantee Assistance</i>  Special Education Leadership Grant - \$400 K (\$200 K SGF and \$200 K Federal) for <i>State Activities</i>  Mental Health Service Professional Demonstration Grant - \$500 K for <i>State Activities</i>  Improving Pre-Engineering and Computer Science Education through Micro-Credentialing - \$1 M for <i>State Activities</i>	\$200,000	\$34,578,750	21
19D - 681	Education	Subgrantee Assistance	Increases Federal funds associated with Coronavirus Aid, Relief & Economic Security (CARES) Act to support and maintain operations of local school districts and other public schools, nonpublic schools, and early child care providers. FY 21 funding includes the amounts listed below. See <i>K-12 Education Overview for additional information</i> .  \$241.7 M - Elementary & Secondary School Emergency Relief (ESSER) Fund \$27.6 M - Child Care Development Block Grant (CCDBG) \$32.9 M - Child Nutrition Programs (CNS)	\$0	\$302,230,405	0
19D - 695	Education	Minimum Foundation Program (MFP)	Increases MFP funding (\$16,754,432 SGF and \$25,706,064 Statutory Dedications). FY 21 total funding is \$3,895,695,015 (\$3,575,175,415 SGF and \$320,519,600 in Statutory Dedications from the SELF Fund (\$92,756,893) and the Lottery Proceeds Fund (\$227,762,707). Due to the legislature not approving HCR 26 or SCR 21 during the 2020 legislative sessions, SCR 3 of 2019 will remain in effect for FY 21.  The \$42.4 M net increase from FY 20 EOB includes the following adjustments: increase in Level 1 primarily associated with the number of students qualifying for the Special Education weight and the Economically Disadvantaged weight (\$11.8 M); increase in Level 2 state incentive due to projected local revenue adjustments (\$8.8 M); decrease in Level 3 due to reduced teacher and staff counts qualifying for across-the-board pay raises (\$1.1 M); increase in Level 4 due to projected increases in the number of qualifying courses in the Career Development Fund (CDF) (\$8.3 M); decrease associated with allocations for other public schools and prior year audit adjustments (\$1.8 M); and increase to annualize a mid-year adjustment in the student count (\$16.4 M). See <i>Education / Minimum Foundation Program (MFP) Overview for more information</i> .  <b>Note:</b> A means of finance substitution in the FY 20 Supplemental Appropriations bill (Act 255 of 2020) reduced \$74.2 M in Lottery Proceeds Fund revenues for use in FY 21. These funds will not be available in FY 22 and will require a SGF appropriation to fully fund the cost of the MFP.	\$16,754,432	\$42,460,496	0
20 - 451	Other Requirements	Local Housing of State Adult Offenders	Increases funding to provide for the local housing per diem rate increase in accordance with Act 245 of 2019. The per diem rates increased by \$1 for FY 20 and will increase by an additional \$1 in FY 21. In FY 21, per diem rates for Local Housing will increase to \$26.39, parole holds will increase to \$22.89, transitional work program to \$12.25, and non-contract rates for transitional work to \$16.39.	\$12,790,330	\$12,790,330	0
20 - 451	Other Requirements	Local Housing of State Adult Offenders	Increases funding for projected offender population in Local Housing.	\$3,952,411	\$3,952,411	0
<b>Major Increases or Enhancements for Education</b>				<b>\$19,015,932</b>	<b>\$381,331,151</b>	<b>21</b>

**TABLE 17 - Major Increases or Enhancements in the FY 21 Budget Compared to the FY 20 Budget**

<u>Sch. #</u>	<u>Dept.</u>	<u>Agency</u>	<u>Explanation</u>	<u>SGF</u>	<u>Total</u>	<u>T. O.</u>
20 - 906	Other Requirements	District Attorneys & Assistant DA	In accordance with Act 315 of 2019, the annual salary of 42 district attorneys is increased by \$2,500 from \$50,000 to \$52,500 and the annual salary of 579 assistant district attorneys is increased by \$2,500 from \$45,000 to \$47,500. Funding includes an increase of \$1,552,500 in annual salary and \$84,611 in related benefits.	\$1,637,111	\$1,637,111	0
20 - 939	Other Requirements	Prepaid Wireless 911 Svcs	Provides funding for computer and call center systems for the Union Parish 911 Call Center.	\$125,000	\$125,000	0
20 - 941	Other Requirements	Agriculture & Forestry - Pass Through Funds	Increase Federal funding for The Emergency Food Assistance Program (TEFAP) provided through the CARES Act. TEFAP is a federal program that helps supplement the diets of low-income Americans, including elderly people, by providing them with emergency food assistance at no cost. These funds will flow to food banks throughout the state for costs associated with the administration, storage and distribution of food commodities. The LA Department of Agriculture & Forestry administers this program and passes 100% of TEFAP funds to five statewide food banks.	\$0	\$14,000,000	0
20 - 941	Other Requirements	Agriculture & Forestry - Pass Through Funds	Increase statutorily dedicated authority out of the Forestry Productivity Fund in the Forestry Productivity Program (FPP). The source of funds is a severance tax on timber. The FPP provides funding for reforestation of forest lands to landowners that agree to keep their land as timberland for 10 years. Since the price of timber has increased, many landowners have cut down their timber for sale. Therefore, the FPP has seen an increase in the number of applications as the more landowners are seeking to reforest their land after selling timber.	\$0	\$2,000,000	0
20 - 945	Other Requirements	State Aid to Local Govt. Entities	Provides funding to the LA Bar Foundation to provide for the legal representation of children in child protection cases by Acadiana Legal Service Corporation and Southeast LA Legal Services, Corp.	\$400,000	\$400,000	0
20 - 945	Other Requirements	State Aid to Local Govt. Entities	Provides funding to the LA Bar Foundation to provide for civil legal service representation to indigent individuals within the state's civil justice system.	\$500,000	\$500,000	0
20 - 945	Other Requirements	State Aid to Local Govt. Entities	Provides funding to the LA Cancer Research Institute of LSU Health Sciences Center in New Orleans and Tulane Health Sciences Center to supplant delayed land-based casino payments. Land-based casinos were unable to pay the second half of required payments in FY 20 due to the COVID-19 pandemic response. A contract amendment extends the deadline for the second FY 20 payment of \$1.7 M to a date on or before thirty (30) days following the date on which all of the closure orders issued in response to the COVID-19 pandemic response have expired, terminated, or been rescinded and are no longer in effect.	\$1,700,000	\$1,700,000	0
20 - 945	Other Requirements	State Aid to Local Govt. Entities	Provides funding to the Terrebonne Churches United Food Bank food assistance programs (\$100,000), MidCity Baptist Community Fellowship (\$250,000), Algiers Economic Development Foundation (\$150,000), Richland Parish Council on Aging for expansion of the Richland Parish Learning Center (\$200,000), town of Jean Lafitte for the Jean Lafitte Seafood Festival (\$200,000), city of Ponchatoula for water quality improvements (\$100,000), city of Welsh for water quality improvements (\$100,000), Beautification Project for New Orleans Neighborhoods (\$300,000) and Awesome Ladies of Distinction mentoring program (\$100,000).	\$1,500,000	\$1,500,000	0
20 - 945	Other Requirements	State Aid to Local Govt. Entities	Provides funding from the statutorily dedicated LA Main Street Recovery Fund to carry out the provisions of Act 311 of 2020 RS. Monies in the fund are appropriated to provide grants of up to \$15,000 to eligible businesses that submit applications for reimbursement of expenses related to costs incurred as a result of the COVID-19 pandemic. This adjustment provides for expenditures tied to the grant payments.	\$0	\$260,000,000	0

**TABLE 17 - Major Increases or Enhancements in the FY 21 Budget Compared to the FY 20 Budget**

<u>Sch. #</u>	<u>Dept.</u>	<u>Agency</u>	<u>Explanation</u>	<u>SGF</u>	<u>Total</u>	<u>T. O.</u>
20 - 945	Other Requirements	State Aid to Local Govt. Entities	Provides funding from the Gentilly Development District Fund in accordance with Act 10 of 2020 1st ES. Act 10 created the Gentilly Development District Fund and redirects certain monies from Orleans racetrack slot funds previously sent to the Urban Tourism & Hospitality Training in Economic Development Fund. Monies in the newly created fund are to be used solely and exclusively by the Gentilly Development District for eligible expenditures and pursuant to legislative appropriation.	\$0	\$100,000	0
20 - 945	Other Requirements	State Aid to Local Govt. Entities	Provides funding from the statutorily dedicated Critical Infrastructure Workers Hazard Pay Rebate Fund to the Miscellaneous Aid Program for one-time hazard pay rebates for essential critical infrastructure workers in accordance with Act 12 of 2020 1st ES. Qualifying recipients can apply to receive a payment of \$250. This program is administered by the Department of Revenue.	\$0	\$50,000,000	0
20 - 945	Other Requirements	State Aid to Local Govt. Entities	Increases funding from the statutorily dedicated Tobacco Tax Health Care Fund to align with revenue projections of the Revenue Estimating Conference. Monies provide for expenses of the LA Cancer Research Center.	\$0	\$999,707	0
20 - 966	Other Requirements	Supplemental Pay to Law Enforcement	Increases funding in the Firefighters Supplemental Pay Program as a result of Act 95 of 2019. Act 95 added 35 full-time fire protection officers of the Plaquemines Port Harbor and Terminal District to the list of fire protection officers authorized to receive supplemental pay of \$500 per month (35 firefighters x \$500 per month x 12 months = \$210,000).	\$210,000	\$210,000	0
<b>Major Increases or Enhancements for Other Requirements</b>				<b>\$22,814,852</b>	<b>\$349,914,559</b>	<b>0</b>
<b>Major Increases or Enhancements of FY 2021</b>				<b>\$308,843,704</b>	<b>\$4,525,455,778</b>	<b>171</b>

**TABLE 18 - Major Reductions in the FY 21 Budget Compared to the FY 20 Budget**

Sch.#	Dept.	Agency	Explanation	SGE	Total	T.O.
01 - 107	Executive	Division of Administration	Reduces \$1.2 M funding associated with 12 vacant positions including accounting (4), budget (2), audit (1), human resources (2) and state buildings (3) functions. The associated positions are not eliminated, leaving unfunded vacancies. A second \$1.03 M reduction was designated as attributable to additional attrition, assumed to impact approximately 10 or 11 other non-specified, funded vacancies.	-\$2,223,275	-\$2,223,275	0
01 - 107	Executive	Division of Administration	Reduces excess Federal budget authority in the Disaster Recovery Unit (DRU) to match anticipated expenditures for FY 21. DRU projects outstanding expenditures related to numerous disaster events spanning back through Hurricanes Katrina and Rita at \$2.14 B. This adjustment will reduce Federal authority for FY 21 projected expenditures by the DRU to \$588 M. The balance of expenditures will be budgeted in future fiscal years as needed or projected.	\$0	-\$200,000,000	0
01 - 111	Executive	Homeland Security & Emergency Prep	Decreases Federal funding and eliminates 35 Other Charges positions due to closeout of past federal disaster Public Assistance and Hazard Mitigation Grant Programs. GOHSEP fills temporary positions to administer disaster recovery programs and manages its workforce to meet the workload demands of projected activities. As programs are completed, the agency eliminates unneeded positions.	\$0	-\$4,209,308	0
01 - 112	Executive	Department of Military Affairs	Non-recurs IAT funding from the Governor's Office of Homeland Security & Emergency Preparedness (GOHSEP) for Tropical Storm Barry, which made landfall in July 2019. One-time expenditures associated with the recovery mission included high-water vehicles and boats, helicopters for search and rescue as well as drinking water, blankets, and sandbags for distribution after the storm.	\$0	-\$4,465,408	0
<b>Major Reductions for Executive</b>				<b>-\$2,223,275</b>	<b>-\$210,897,991</b>	<b>0</b>
04A - 139	State	Secretary of State	Decreases funding for election expenses including ballot printing in the Elections Program. In FY 21, there will be a presidential preference primary combined with a municipal primary (7/11/20), municipal primary (3/20/21), municipal general (8/15/20 and 4/24/21), presidential and congressional (11/3/20), and a general along with congressional (12/5/20) with an original estimated election cost of \$18.3 M including ballot printing. The decrease is due to one less statewide election in FY 21 compared to FY 20.	-\$965,426	-\$965,426	0
<b>Major Reductions for State</b>				<b>-\$965,426</b>	<b>-\$965,426</b>	<b>0</b>
04B - 141	Justice	Attorney General	Reduces funding to the Administrative Program (\$77,405), the Civil Law Program (\$517,838), and the Criminal Law and Medicaid Fraud Program (\$108,742). The reduction will be applied to the general administrative expenses of the agency. Reductions may also impact the agency's ability to represent the state in civil litigation, and in the investigation and prosecution of cases.	-\$703,985	-\$703,985	0
<b>Major Reductions for Justice</b>				<b>-\$703,985</b>	<b>-\$703,985</b>	<b>0</b>
04F - 160	Agriculture & Forestry	Agriculture & Forestry	Decreases IAT authority in the Forestry Program due to the department no longer receiving a transfer of funds from the Office of State Fire Marshal for fire prevention and suppression in rural areas. From FY 12 until FY 19, the department had an IAT agreement with the State Fire Marshal to receive \$250,000 annually. The State Fire Marshal discontinued the IAT agreement in FY 19.	\$0	-\$250,000	0
04F - 160	Agriculture & Forestry	Agriculture & Forestry	Decreases funding associated with salaries and related benefits of approximately six (6) firefighting positions in the Forestry Program. The associated positions are not eliminated, leaving the department with unfunded vacancies. The department reports this reduction will potentially result in the closure of some fire substations (to be determined) and may increase response time to wildfires.	-\$802,508	-\$802,508	0
<b>Major Reductions for Agriculture &amp; Forestry</b>				<b>-\$802,508</b>	<b>-\$1,052,508</b>	<b>0</b>

**TABLE 18 - Major Reductions in the FY 21 Budget Compared to the FY 20 Budget**

Sch.#	Dept.	Agency	Explanation	SGE	Total	I.O.
05 - 251	Economic Development	Office of the Secretary	Reduces IAT funding from the DOA Community Development Block Grant that was utilized for one-time FastStart expenditures. The FastStart program provides a turnkey employee training and delivery solution for new and expanding facilities. The program is funded at \$7.8 M for FY 21.	\$0	-\$637,997	0
05 - 252	Economic Development	Business Development	Reduces Federal funds that were utilized in the State Small Business Credit Initiative for capital delivery to small businesses (loan guarantee program). The original grant in 2011 was \$13.1 M, of which \$8.1 M was allocated to the loan guarantee program. All of the original grant funds were allocated to loans by the end of FY 20. LED will continue the program and currently has \$2 M available, as the remaining dollars are tied to active loans.	\$0	-\$1,650,083	0
<b>Major Reductions for Economic Development</b>						
08A - 407	DPSC Corrections Services	Winn Correctional Center	Decreases funding (\$12,370,797 SGF and \$51,001 IAT) based on the number of state offenders housed at Winn Correctional Center (WCC) decreasing from 1,400 to 30. WCC is operated by a private contractor, which has shifted the majority of its capacity to house U.S. Immigration & Customs Enforcement (ICE) detainees. Offenders were relocated to other state and local facilities without the associated funding.	-\$12,370,797	-\$12,421,798	0
<b>Major Reductions for DPSC Corrections Services</b>						
08B - 419	DPSC Public Safety Services	State Police	Overall net reduction as a result of adjustments to various Statutory Dedications funding in the Traffic Enforcement Program (-\$19,772,686), Criminal Investigation Program (\$812,347), Operational Support Program (-\$11,330), and Gaming Enforcement Program (\$200,112) based on REC projections adopted 5/11/20. The net reduction in statutorily dedicated funds is offset by an increase of \$19.85 M in SGR. See <i>Major Increases or Enhancement section for additional information.</i> <b>Increases (\$9,079,050)</b> \$6,550,502 - Insurance Verification System Fund; \$2,353,548 - Criminal Identification & Information Fund; and \$175,000 - Natural Resources Restoration Trust Fund <b>Decreases (-\$27,850,607)</b> (\$26,697,365) - Riverboat Gaming Enforcement Fund; (\$450,000) - Concealed Handgun Permit Fund; (\$318,949) - Insurance Fraud Investigation Fund; (\$247,451) - Tobacco Tax Health Care Fund; (\$35,609) - Underground Damages Prevention Fund; (\$30,000) - LA Towing & Storage Fund; (\$26,585) - Oil Spill Contingency Fund; (\$25,000) - Sex Offender Registry; and (\$19,648) - Public Safety Peace Officers Fund	-\$12,370,797	-\$12,421,798	0
<b>Major Reductions for DPSC Public Safety Services</b>						
08C - 403	DPSC Youth Services	Juvenile Justice	Decrease in the Contract Services Program for expenses related to community based services providers. The impact of the reduction means that there will be fewer placement options for youth in community based programs. This reduction will impact the potential placement of, and services provided for, approximately 60 youth on a monthly basis.	-\$2,526,912	-\$2,526,912	0
<b>Major Reductions for DPSC Youth Services</b>						
09 - 300	Health	Jefferson Parish Human Services Authority	Reduces funding to align with Medicaid Expansion savings, as JPHSA is providing fewer services because patients are now receiving these services through Medicaid Expansion, rather than through the local governmental entity.	-\$803,420	-\$803,420	0
09 - 302	Health	Capital Area Human Services District	Reduces funding to align with Medicaid Expansion savings, as CAHSD is providing fewer services because patients are now receiving these services through Medicaid Expansion, rather than through the local governmental entity.	-\$893,716	-\$893,716	0
09 - 304	Health	Metropolitan Human Services District	Reduces funding to align with Medicaid Expansion savings, as MHSD is providing fewer services because patients are now receiving these services through Medicaid Expansion, rather than through the local governmental entity.	-\$939,885	-\$939,885	0

**TABLE 18 - Major Reductions in the FY 21 Budget Compared to the FY 20 Budget**

<b>Sch. #</b>	<b>Dept.</b>	<b>Agency</b>	<b>Explanation</b>	<b>SGE</b>	<b>Total</b>	<b>I.O.</b>
09 - 306	Health	Medical Vendor Payments	Preamble cut to the LA Department of Health.	-\$7,500,000	-\$7,500,000	0
09 - 309	Health	South Central LA Human Services Authority	Reduces funding to align with Medicaid Expansion efforts. Some persons previously receiving services through the human services districts & authorities are now receiving them through Medicaid Expansion, allowing for the SGF reduction.	-\$795,772	-\$795,772	0
09 - 310	Health	Northeast Delta Human Services Authority	Reduces funding to align with Medicaid Expansion efforts. Some persons previously receiving services through the human services districts & authorities are now receiving them through Medicaid Expansion, allowing for the IAT reduction.	\$0	-\$538,877	0
09 - 325	Health	Acadiana Area Human Services District	Reduces funding to align with Medicaid Expansion efforts. Some persons previously receiving services through the human services districts & authorities are now receiving them through Medicaid Expansion, allowing for the SGF reduction.	-\$735,968	-\$735,968	0
09 - 326	Health	Public Health	Elimination of funding for Zika related mitigation and prevention activities, such as surveillance of mosquito breeding sites and improving mosquito control and monitoring. These funds were originally appropriated in FY 18.	-\$1,951,631	-\$1,951,631	0
09 - 330	Health	Behavioral Health	Reduction for overtime expenditures at ELMHS to align with present needs.	-\$1,500,000	-\$1,500,000	0
09 - 330	Health	Behavioral Health	Decreases Federal grant funds associated with the expiration of the Opioid State Targeted Response Grant received from SAMHSA. Funding was used to enhance existing statewide prevention, treatment, and recovery efforts associated with opioid use disorders. The grant began in FY 19 and ended in FY 20, with resources being disbursed to local governmental entities, as well as some contractors.	\$0	-\$4,442,263	0
09 - 375	Health	Imperial Calcasieu Human Services Authority	Reduces funding to align with Medicaid Expansion efforts. Some persons previously receiving services through the human services districts & authorities are now receiving them through Medicaid Expansion, allowing for the SGF reduction.	-\$423,976	-\$423,976	0
09 - 376	Health	Central LA Human Services District	Reduces funding to align with Medicaid Expansion efforts. Some persons previously receiving services through the human services districts & authorities are now receiving them through Medicaid Expansion, allowing for the SGF reduction.	-\$519,254	-\$519,254	0
<b>Major Reductions for Health</b>				<b>-\$16,063,622</b>	<b>-\$21,044,762</b>	<b>0</b>
10 - 360	Children & Family Services	Children & Family Services	Reduces funding (\$3,324,898 SGF and \$3,324,898 Federal) for implementation and development of the Comprehensive Child Welfare Information System. DCFS began implementation of the system in FY 17 to replace the current child welfare system designed in the 1980's. The new system enables the department to track service planning, which will lead to better measurement of outcomes for children impacted by child abuse and neglect. The system implementation and development is estimated to be completed by the end of FY 21.	-\$3,324,898	-\$6,649,796	0
10 - 360	Children & Family Services	Children & Family Services	Reduces funding (\$1,499,614 SGF and \$3,181,982 Federal) for the implementation and development of the Integrated Eligibility (IE) system, which was completed in FY 20. The IE project integrates the online application process for Supplemental Nutrition Assistance Program (SNAP) and Temporary Assistance for Needy Families (TANF) with Medicaid eligibility.	-\$1,499,614	-\$4,681,596	0
<b>Major Reductions for Children &amp; Family Services</b>				<b>-\$4,824,512</b>	<b>-\$11,331,392</b>	<b>0</b>

**TABLE 18 - Major Reductions in the FY 21 Budget Compared to the FY 20 Budget**

<b>Sch.#</b>	<b>Dept.</b>	<b>Agency</b>	<b>Explanation</b>	<b>SGE</b>	<b>Total</b>	<b>I.O.</b>
11 - 431	Natural Resources	Office of Secretary	Reduces Federal budget authority associated with the State Energy Program. This adjustment aligns the appropriation with anticipated expenditures for FY 21.	\$0	-\$214,481	0
11 - 432	Natural Resources	Conservation	Reduces funding from the statutorily dedicated Oil & Gas Regulatory Fund due to reductions in legal contracts that have been completed and reductions in IAT expenditures to reflect historical expenditure levels.	\$0	-\$856,604	0
11 - 434	Natural Resources	Mineral Resources	Reduces funding from the statutorily dedicated Mineral & Energy Resource Fund to reflect historical spending level that was budgeted for transfer to the Office of the Secretary for administrative costs. The reduction aligns the transfer of funds to the Office of the Secretary with actual projected expenditures. Lower expenditures are a result of funded vacancies, a reduction in general overhead costs from the Office of Mineral Resources, and excess budget authority.	\$0	-\$900,106	0
11 - 435	Natural Resources	Coastal Management	Reduces IAT (\$193,219) and statutorily dedicated Coastal Resources Trust Fund (\$79,200) due to a reduction in contracts associated with the Coastal Use Permit regulatory process. The permitting process will now be carried out by staff of the Office of Coastal Management. The reduction in IAT is to reflect historical expenditure levels.	\$0	-\$272,419	0
<b>Major Reductions for Natural Resources</b>				<b>\$0</b>	<b>-\$2,243,610</b>	<b>0</b>
14 - 474	Workforce Commission	Workforce Support & Training	Reduces Federal funding as a result of terminated rental leases and activities moving into LWC main office building in Baton Rouge.	\$0	-\$1,605,000	0
<b>Major Reductions for Workforce Commission</b>				<b>\$0</b>	<b>-\$1,605,000</b>	<b>0</b>
16 - 511	Wildlife & Fisheries	Management & Finance	Reduces funding from the statutorily dedicated Conservation Fund to reflect revenues based on the most recent Revenue Estimating Conference (REC) projections of 5/11/20.	\$0	-\$535,284	0
16 - 512	Wildlife & Fisheries	Office of Secretary	Reduces funding from the statutorily dedicated Conservation Fund (\$254,125) and Oyster Sanitation Fund (\$8,550); and Federal (\$163,825) for one-time FY 20 expenditures including acquisitions of computers, printers, etc.	\$0	-\$426,500	0
16 - 512	Wildlife & Fisheries	Office of Secretary	Reduces funding from the statutorily dedicated Conservation Fund to reflect revenues based on the most recent Revenue Estimating Conference (REC) projections of 5/11/20.	\$0	-\$200,000	0
16 - 513	Wildlife & Fisheries	Office of Wildlife	Reduces Federal funding (Pollution Removal Funding Authorization and National Resource Damage Assessment) to properly align the budget with anticipated expenditures. The reduction eliminates probational appointments.	\$0	-\$532,993	0
16 - 513	Wildlife & Fisheries	Office of Wildlife	Reduces funding from the statutorily dedicated Conservation Fund to reflect revenues based on the most recent Revenue Estimating Conference (REC) projections of 5/11/20. LDWF will reduce expenditures in supplies and eliminate probational appointments.	\$0	-\$1,382,647	0
16 - 514	Wildlife & Fisheries	Office of Fisheries	Reduces IAT funding from National Resource Damage Assessment (\$1,200,000) and the statutorily dedicated Conservation Fund (\$935,837) to reflect revenues based on the most recent Revenue Estimating Conference (REC) projections of 5/11/20. LDWF will reduce expenditures in supplies and eliminate probational appointments.	\$0	-\$2,135,837	0
<b>Major Reductions for Wildlife &amp; Fisheries</b>				<b>\$0</b>	<b>-\$5,213,261</b>	<b>0</b>



**TABLE 18 - Major Reductions in the FY 21 Budget Compared to the FY 20 Budget**

Sch.#	Dept.	Agency	Explanation	SGE	Total	T.O.
19A - 600	Higher Education	LSU System	Decreases funding from the statutorily dedicated Support Education in Louisiana First (SELF) Fund (\$1,031,949) and the Tobacco Tax Health Care Fund (\$953,357) based on the most recent REC forecast as follows:  LSU A&M (\$455,465) LSU Alexandria (\$14,103) LSU Eunice (\$13,126) LSU Shreveport (\$33,193) LSU Agricultural Center (\$474,919) LSU HSC Shreveport (\$772,459) LSU HSC New Orleans (\$217,091) Pennington Research Center (\$4,950)	\$0	-\$1,985,306	0
19A - 615	Higher Education	SU System	Decreases SGR budget authority to SU A&M (\$3,243,191) and SU Law Center (\$470,677) based on revised student fee projections.	\$0	-\$3,713,868	0
19A - 615	Higher Education	SU System	Decreases funding from the statutorily dedicated Support Education in Louisiana First (SELF) Fund based on the most recent REC forecast as follows:  SU A&M (\$265,110) SU Law Center (\$28,942) SU New Orleans (\$75,778) SU Shreveport (\$27,121) SU Ag Center (\$7,944)	\$0	-\$404,895	0
19A - 620	Higher Education	UL System	Decreases funding from the statutorily dedicated Support Education in Louisiana First (SELF) Fund based on the most recent REC forecast as follows:  UNO (\$365,322) Nicholls (\$159,856) Grambling (\$149,163) La Tech (\$282,322) McNeese (\$182,062) UL Monroe (\$269,415) Northwestern (\$186,488) Southeastern (\$295,514) UL Lafayette (\$380,664)	\$0	-\$2,270,806	0
19A - 649	Higher Education	LCTCS System	Decreases funding from the statutorily dedicated Support Education in Louisiana First (SELF) Fund based on the most recent REC forecast as follows:  Baton Rouge CC (\$106,922) Delgado CC (\$182,386) South LA CC (\$106,903) Sowela CC (\$39,267) Fletcher CC (\$24,635) Nunez CC (\$20,926) Bossier Parish CC (\$54,237) River Parishes CC (\$34,528) Delta CC (\$57,654) Northwest LA TCC (\$31,222) Northshore TCC (\$32,087) Central LA TCC (\$45,313)	\$0	-\$736,080	0

**TABLE 18 - Major Reductions in the FY 21 Budget Compared to the FY 20 Budget**

Sch.#	Dept.	Agency	Explanation	SGE	Total	I.O.
19A - 649	Higher Education	LCTCS System	Decreases funding from the statutorily dedicated Higher Education Initiatives Fund for one-time expenses as follows:  \$2 M for accreditation expenses of Northshore TCC, Northwest LA TCC, and Central LA TCC. \$273,523 for One Stop Shop Activities Center at Fletcher TCC. \$820,569 for the Nursing, Welding, and Workforce Training Campus at Delta CC.	\$0	-\$3,094,092	0
<b>Major Reductions for Higher Education</b>						
19D - 678	Education	State Activities	Reduces funding in the Administrative Support program for travel and supply related expenditures (\$25 K) and the District Support program for spring 2020 testing items that were not used in FY 20 due to COVID-19 school closures, and instead will be used in FY 21 state assessments (\$2.25 M).	-\$2,275,000	-\$2,275,000	0
19D - 699	Education	Special School Districts	Reduces funding for IAT expenditures, supplies, operating services, field travel, including the elimination of four (4) positions (Special Assistant to the Superintendent, Paraeducator, and 2 Instructors). Per the LDE, this will result in increased student/staff ratios and fewer instructional services provided to students and facilities.	-\$672,369	-\$672,369	-4
<b>Major Reductions for Education</b>						
20 - 451	Other Requirements	Local Housing of State Adult Offenders	Decreases funding to align transitional work payments to projected offender population.	-\$6,007,899	-\$6,007,899	0
20 - 931	Other Requirements	LED Debt Service & State Commitments	Decreases funding for project commitments. The funding reduction will likely be absorbed within the program as not all project commitments utilize their full funding. To the extent that the reductions cannot be absorbed, LED may request additional budget authority from the statutorily dedicated Rapid Response Fund.	-\$400,000	-\$400,000	0
20 - 941	Other Requirements	Agriculture & Forestry - Pass Through Funds	Non-recurs \$4,255,862 from the statutorily dedicated Grain & Cotton Indemnity Fund and \$226,647 from the Agricultural Commodity Commission Self-Insurance Fund. Funding in both Statutory Dedications was increased in FY 20 through a midyear budget adjustment (BA-7) when the Department of Agriculture entered into an emergency receivership with Lakeland Cotton & Grain, a grain elevator company. The receivership ensured that any farmer who had a valid contract with Lakeland was paid for grain that had been delivered.	\$0	-\$4,482,509	0
<b>Major Reductions for Other Requirements</b>						
<b>Major Reductions of FY 2021</b>				-\$6,407,899	-\$10,890,408	0
				-\$49,836,305	-\$317,109,106	-4

## **Section IV**

# **CARES ACT**

## CARES FUNDING

Title V of Division A of the third coronavirus relief package created the Coronavirus Relief Fund, which provides funding to state, local, territorial, and tribal governments. LA's allocation is \$1,802,619,342. Funds can be used for costs that are necessary expenditures incurred due to COVID-19 during the period from 3/1/20 to 12/30/20. The funds cannot be used to fill revenue gaps created by the slowed economy. Pursuant to multiple discussions with federal representatives from the US Treasury, and other federal and state governmental representatives, the state received guidance and clarification on the allowable use of such funds.

A total of \$932,246,372 was utilized in the FY 20 and FY 21 state operating budgets to cover eligible expenses and to maximize the use of state general fund, statutory dedications and self-generated revenues; \$421,838,344 was appropriated in Act 255 of 2020 RS and Act 6 of 2020 1<sup>st</sup> ES (Supplemental Bills) for FY 20 and \$510,408,028 was appropriated in Act 1 for FY 21. A combined total of \$14,894,266 was allocated to the Legislature and the Judiciary for the same two-year period.

Table 19 on the next page reflects the allocation of funds in FY 20 and in FY 21 utilized in the operating budget. Additional information on the use of these funds is provided in the relevant departmental overview in *Section V Budgetary Overviews*.

*Note: In order to maintain the existing service levels, agencies will require a SGF increase of \$607 M or other means of finance to offset the loss of these federal CARES Act monies in FY 22, (\$510.4 M from FY 21 and \$96.6 M from FY 20).*

Act 311 of 2020 RS created the *Coronavirus Local Recovery Allocation Fund*, the *LA Main Street Recovery Fund*, and the *State Coronavirus Relief Fund*. Act 10 of 2020 1<sup>st</sup> ES (Funds bill) provides for the transfer of \$555,478,704 to the Local Recovery Fund and \$300 M to the Main Street Fund. The unobligated balance of both funds as of 12/1/20 shall be transferred to the State Relief Fund. A portion of these funds have been authorized for administrative costs; the Governor's Office of Emergency Preparedness & Homeland Security (GOHSEP) (up to 0.5% of the Local Recovery Allocation Fund), the Treasury (5% of the Main Street Fund), and the Office of the Legislative Auditor (up to 0.5% of the Local Recovery Allocation Fund) some of which is appropriated in Act 1.

Additionally, Act 10 creates the *Critical Infrastructure Worker's Hazard Pay Rebate Fund*, pursuant to Act 12 of 2020 1<sup>st</sup> ES which provides for a \$250 rebate for essential critical infrastructure workers (as defined in the Act). The total allocation, not to exceed \$50 M, is funded with a \$25 M allocation from each of the Local Recovery Allocation Fund and the Main Street Recovery Fund.

Table 20 on the next page reflects the allocation of funds for local aid, grants to businesses, and critical worker payments. **These are one-time payments for COVID-19 related expenses.**

TABLE 19

Adjustments Utilizing State Allocation of CARES Funds				
	FY 20	Note	FY 21	Note
DPSC - Corrections Services	\$97,144,462	Replaces SGF & Increases Funding	\$200,110,889	Replaces SGF
DPSC - Public Safety Services	\$40,000,000	Replaces Other MOF	-	-
DPSC - Youth Services	\$17,504,775	Replaces SGF	\$35,923,198	Replaces SGF
LA Dept of Health	\$120,744,365	Replaces SGF	\$182,533,756	Replaces SGF
Board of Regents	\$0	-	\$3,250,000	Replaces SGF
LSU System	\$29,358,450	Reduces FY 21 SGF	-	SGF reduced
SU System	\$3,431,312	Reduces FY 21 SGF	-	SGF reduced
UL System	\$47,927,356	Reduces FY 21 SGF	-	SGF reduced
LCTCS	\$15,954,000	Reduces FY 21 SGF	-	SGF reduced
Pennington Biomedical Research Center	\$700,000	COVID Expenses	-	-
Local Housing of State Inmates	\$49,073,624	Replaces SGF & Increases Funding	\$88,590,185	Replaces SGF
<b>Subtotal</b>	<b>\$421,838,344</b>	<b>-</b>	<b>\$510,408,028</b>	<b>\$932,246,372</b>
Legislative	\$4,894,266	COVID Expenses	\$3,000,000	COVID Expenses
Judicial	\$3,000,000	COVID Expenses	\$4,000,000	COVID Expenses
<b>TOTAL</b>	<b>\$429,732,610</b>		<b>\$517,408,028</b>	<b>\$947,140,638</b>

TABLE 20

Other Adjustments Associated with the Local Allocation of CARES and the State's Unobligated Portion		
Amount	Program	Maximum Allocation
\$275,000,000	<b>LA Main St. Recovery Program</b>	
	Grants to Business	\$260,000,000
	Treasury Admin Costs	\$12,500,000
	Legislative Auditor Review Costs via IAT from the Treasury's allocation	\$2,500,000
\$530,478,704	<b>Coronavirus Local Recovery Allocation Program</b>	
	Aid to Local Governments	\$529,417,747
	GOHSEP Admin Costs	\$530,479
	Legislative Auditor Review Costs	\$530,479
\$50,000,000	<b>One-Time Hazard Pay Rebate</b>	\$50,000,000
	<b>State Coronavirus Relief Fund</b>	Unobligated Balances as of 12/1/2020
<b>\$855,478,704</b>	<b>TOTAL</b>	<b>\$855,478,704</b>

Finally, the Coronavirus Aid, Relief, & Recovery (CARES) Act provided for the award of federal funds, which were allocated directly to state agencies and other local entities. Per a recent report from the *Federal Funds Information for the States* (FFIS), these funds have different time constraints on use in

terms of obligation and liquidation. Furthermore, some funds required an application process, which may not have been completed at the time of this publication. As such not all of these funds have been budgeted in FY 21. In some cases, portions of these funds were allocated and expended in FY 20. In some cases, agencies have indicated they have sufficient budget authority to expend funds and/or may submit a BA-7 at a later date to increase their spending authority for these awards.

Table 21 below identifies some, but not all, award amounts that have been authorized by the CARES Act and that are included in the FY 21 budget or have a pending BA-7.

**Note: These funds are to be used solely for COVID-19 related expenses and with the exception of the Medical Vendor Program should not require an alternative means of financing in FY 22 or thereafter.**

**TABLE 21**

CARES ACT - AGENCY DIRECT FUNDING			
	Program	Award Amount	Act 1 Appropriation
<b>General Government</b>			
Division of Administration	Governor's Emergency Education Relief Fund	\$50,276,799	\$47,564,076
Commission on Law Enforcement	Justice Assistance Grants	\$9,688,333	\$5,000,000
Elderly Affairs	Title III, V & NSIP	\$14,578,727	\$11,375,000
Secretary of State	Election Security	\$6,212,616	Pending BA-7
Agriculture & Forestry	The Emergency Food Assistance Program (TEFAP)	\$15,142,066	\$14,000,000
Culture Recreation & Tourism	Museum & Library Sciences / Endowment for the Arts	\$875,758	\$875,758
Transportation & Development	FTA Non-Urbanized Formula	\$40,059,259	Pending BA-7
LA Workforce Commission	Community Services Block Grant	\$23,145,242	\$0
<b>Health</b>			
Medical Vendor*	FMAP Adjustment	\$295,238,060	\$0
Office of Public Health	CDC Laboratory Capacity	\$10,742,088	\$8,779,492
Office of Public Health	CDC Crisis Response	\$8,672,294	\$5,000,000
Office of Public Health	CDC Testing	\$190,781,430	\$159,912,627
Office of Behavioral Health	Substance Abuse & Mental Health Services	\$2,000,000	\$1,633,744
<b>Social Services</b>			
Children & Family Services	Family Violence Prevention & Child Welfare	\$1,229,357	\$1,229,357
<b>Education</b>			
K-12	Elementary & Secondary School Emergency Relief Fund	\$286,980,175	\$241,667,516
K-12	Child Nutrition Program	\$57,628,443	\$32,930,539
K-12	Rethink K-12 Education Models	\$17,000,000	Pending BA-7
Early Childhood	Child Care Development Block Grant	\$67,518,166	\$27,632,350
Higher Education**	Higher Education Emergency Relief Fund	\$186,627,254	\$0
<b>Total</b>		<b>\$1,284,396,067</b>	<b>\$557,600,459</b>

\*This is not a direct allocation of funds, rather reflects the increased federal FMAP share of 6.2% through 12/31/20.

\*\*These funds were allocated directly to institutions for reimbursement of eligible expenses.

## Division of Administration

The CARES Act established and funded the *Governor's Emergency Education Relief Fund (GEER)* to be used by governors to provide funding for educational services in elementary and secondary schools, in institutions of higher education, or for grants to eligible entities for the provision of child care and early childhood education, social and emotional support, and the protection of education-related jobs. The determination of what qualifies an entity as essential for carrying out emergency educational services to students is not defined in statutory language. Thus, the criteria used by governors to identify these entities may vary from state-to-state. Funds must be awarded within one year of receipt. **LA's GEER allocation totals \$50,276,799. These are one-time expenditures. See Section V Budgetary Overviews for K-12 and Higher Education for additional detail.**

Using a portion of the 45% local allocation of the State's CARES Act funds, the DOA is responsible for the distribution of CARES allocations out of the Coronavirus Local Recovery Allocation Fund to

local governments. The CARES Act requires that payments from the Relief Fund be used to cover only expenses that: (1) are necessary expenditures incurred in preparation for, mitigation of, response to or recovery from the coronavirus pandemic; (2) were not accounted for in the State or local government's budget most recently approved as of 3/27/20; and, (3) were incurred during the period 3/1/20 through 12/30/20. Relief Funds will be allocated by parish using a weighted average calculation based on 30% for total population of the parish and 70% for confirmed cases of COVID-19 within the parish. The percentage allocation may change based upon new cases occurring and diminishing as the virus spreads through the state and, hopefully, slows as time progresses. The first distribution will cover eligible expenditures and confirmed cases for the period inclusive of 3/1 – 4/30/20. Subsequent distributions will be scheduled later in the year, probably in two month intervals. **LA has allocated \$530,478,704 for these one-time expenditures.**

### LA Commission on Law Enforcement (LCLE)

Using funds from the CARES Act, the US Department of Justice, Office of Justice Programs – Bureau of Justice Assistance awarded a grant to the state of LA that allows eligible states to support a broad range of activities including preventing, preparing for, and responding to the coronavirus. Funded projects or initiatives may include, but are not limited to overtime, equipment (including law enforcement and medical personal protective equipment), hiring, supplies (such as gloves, masks, sanitizer), training, travel expenses (particularly related to the distribution of resources to the most impacted areas), and addressing the medical needs of inmates in state, local, and tribal prisons, jails, and detention centers. **The total amount awarded to LA was \$9,688,333.** LCLE reports its initial estimated allocation of funds as follows (may be subject to change): District Attorneys \$590,405 (Table 22), Sheriff Offices \$3.1 M (Table 23), Police Departments \$1.2 M (Table 24), and State Entities and Others \$3.1 M (Table 25). **These are one-time expenditures.**

**TABLE 22**

District Attorneys' Allocation							
District		Amount		District		Amount	
3rd Judicial		\$28,600		24th Judicial		\$30,000	
4th Judicial		\$1,000		25th Judicial		\$15,800	
5th Judicial		\$30,000		28th Judicial		\$9,000	
6th Judicial		\$10,000		30th Judicial		\$15,000	
7th Judicial		\$7,000		31st Judicial		\$1,679	
8th Judicial		\$13,000		32nd Judicial		\$30,000	
9th Judicial		\$30,000		33rd Judicial		\$4,350	
12th Judicial		\$30,000		34th Judicial		\$30,000	
13th Judicial		\$13,476		35th Judicial		\$13,000	
15th Judicial		\$30,000		36th Judicial		\$13,000	
19th Judicial		\$30,000		40th Judicial		\$30,000	
20th Judicial		\$9,000		42nd Judicial		\$16,500	
21st Judicial		\$30,000		Orleans DA's Office		\$30,000	
22nd Judicial		\$30,000		LA District Attorney's Assn		\$30,000	
23rd Judicial		\$30,000					
Total				\$590,405			

**TABLE 23**

Sheriff Offices' Allocation			
Office	Amount	Office	Amount
Ascension Parish	\$80,056	Orleans Parish	\$250,000
Beauregard Parish	\$50,000	Ouachita Parish	\$8,000
Bienville Parish	\$11,379	Plaquemines Parish	\$80,280
Caddo Parish	\$250,000	Pointe Coupee Parish	\$25,327
Catahoula Parish	\$30,000	Rapides Parish	\$250,000
Concordia Parish	\$184,245	Sabine Parish	\$4,711
East Baton Rouge Parish	\$126,072	St. John the Baptist Parish	\$250,000
East Carroll Parish	\$12,988	St. Landry Parish	\$8,223
East Feliciana Parish	\$30,000	St. Martin Parish	\$2,411
Evangeline Parish	\$5,148	St. Mary Parish	\$13,326
Franklin Parish	\$228,475	St. Tammany Parish	\$191,362
Grant Parish	\$63,740	Tangipahoa Parish	\$30,000
Iberia Parish	\$7,108	Tensas Parish	\$28,824
Iberville Parish	\$13,000	Union Parish	\$10,320
Jefferson Parish	\$78,650	Vermilion Parish	\$200,000
Lafayette Parish	\$78,244	Vernon Parish	\$62,540
Lincoln Parish	\$1,725	Washington Parish	\$193,425
Livingston Parish	\$38,017	West Baton Rouge	\$4,139
Morehouse Parish	\$66,388	West Feliciana Parish	\$30,000
Natchitoches Parish	\$103,647	Winn Parish	\$7,158
<b>Total</b>		<b>\$3,108,928</b>	

**TABLE 24**

Police Departments' Allocation			
City	Amount	City	Amount
Alexandria	\$100,244	Lafayette	\$84,075
Amite	\$400	Leesville	\$726
Baton Rouge	\$250,000	Morgan City	\$12,603
Bogalusa	\$10,742	Natchitoches	\$20,618
Bossier City	\$64,403	New Orleans	\$250,000
Breaux Bridge	\$5,862	Plaquemine	\$10,860
Duson	\$3,025	Ponchatoula	\$50,000
Eunice	\$20,625	Ringgold	\$3,395
Grambling	\$46,220	St. Francisville	\$11,500
Gretna	\$45,000	Terrebonne Parish/Juvenile Detention	\$57,218
Hammond	\$1,399	Vidalia	\$55,726
Houma	\$58,506	Winnfield	\$35,087
Kenner	\$25,833		
<b>Total</b>		<b>\$1,224,067</b>	

**TABLE 25**

Allocation for State Entities and Other	
Entity	Amount
Dept of Corrections	\$900,000
State Police	\$877,980
Supreme Court	\$866,965
Public Defender Board	\$491,862
Community Receiving Home	\$4,875
<b>Total</b>	<b>\$3,141,682</b>



## Office of Elderly Affairs

Using funds from the CARES Act, the US Department of Health & Human Services awarded the Office of Elderly Affairs grants for coronavirus funding. **LA was allocated a total of \$14,578,727.** The amount of \$3.2 M was appropriated in FY 20 in Act 255 of 2020 RS (Supplemental Appropriation Bill) and \$11.3 M in FY 21 in Act 1. The funds will be used to provide home-delivered and packaged meals to seniors during the coronavirus pandemic. The grant period is 3/20/20 through 9/30/21. The agency will draw down the grant award and distribute it to the local councils on aging. The allocation of funding to the local councils is based on several factors including elderly population. The local councils will have until the end of the grant period to expend the funds. There is no state match requirement associated with the grant award. **These are one-time expenditures.**

## Department of State

The CARES Act includes the new Help America Vote Act (HAVA) emergency funds to prevent, prepare, and respond to the coronavirus for the 2020 federal election cycle. **LA was allocated \$6,212,616 of CARES Act/HAVA emergency funds with a required state match of \$1,218,012. These are one-time expenditures.** *See Section V Budgetary Overviews for additional detail.*

## Department of Treasury

Using a portion of the 45% local allocation of the State's CARES Act funds, the Treasurer is responsible for the distribution of CARES allocations out of the LA Main Street Recovery Fund to provide grants to small businesses to assist in their recovery from the impacts of COVID-19. **The state allocated \$275 M for the program,** with a maximum of \$15 M allocated for administration and auditing expenses. **These are one-time expenditures.** *See Section V Budgetary Overviews for additional detail.*

## Department of Agriculture & Forestry

The CARES Act includes supplemental funding for The Emergency Food Assistance Program (TEFAP) that helps supplement the diets of low-income Americans, including elderly people, by providing emergency food assistance at no cost. The supplemental TEFAP includes administrative funding and the remaining amount is food funding. **LA was allocated \$15,142,066 of supplemental TEFAP funds. These are one-time expenditures.** *See Section V Budgetary Overviews for additional detail.*

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

The CARES Act appropriated funding via the Institute of Museum & Library Services (IMLS). **The total amount awarded to LA was \$420,058.** Further, CARES provided funding via the National Endowment for the Arts (NEA) for a grant to the state as part of the Promotion of the Arts Partnership. **The total amount awarded to LA was \$455,700. These are one-time expenditures.** *See Section V Budgetary Overviews for additional detail.*

## Department of Transportation & Development

The CARES Act provided additional funding via a Federal Transit Administration (FTA) grant to support rural general public transportation efforts as a result of the coronavirus pandemic. These funds do not require local match and are supported at 100% federal share. DOTD will provide supplemental contracts to the 37 rural general public transit providers beginning in FY 20 and the contracts will continue through FY 23. **The total amount awarded to LA was \$40,059,259. These are one-time expenditures.** See Section V Budgetary Overviews for additional detail.

## Department of Public Safety & Corrections (DPSC) - Corrections Services

The state utilized a portion of its CARES Act funding allocation to cover allowable expenditures related to public safety. For FY 21, DPSC – Corrections Services received an appropriation of \$200.1 M in IAT authority transferred from the Governor’s Office of Homeland Security & Emergency Preparedness. These funds represent a means of finance substitution replacing SGF support with IAT to cover personal services expenditures related to COVID-19 through December 2020 as allowed in the CARES Act. **In order to maintain the existing service levels, DPSC – Corrections Services will require a SGF increase of \$200.1 M or another alternate means of finance to offset the loss of these federal monies in FY 22.**

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

The state utilized a portion of its CARES Act funding allocation to cover allowable expenditures related to public safety. For FY 21, DPSC – Youth Services received \$35.9 M in IAT transferred from the Governor’s Office of Homeland Security & Emergency Preparedness. These funds represent a means of finance substitution replacing SGF support with IAT to cover personal services expenditures related to COVID-19 through December 2020 as allowed in the CARES Act. **In order to maintain the existing service levels, DPSC – Youth Services will require a SGF increase of \$35.9 M or another alternate means of finance to offset the loss of these federal monies in FY 22.**

## LA Department of Health

The state utilized a portion of its CARES Act funding allocation to cover allowable expenditures related to health. For FY 21, LA Department of Health (LDH) received an appropriation of \$182.5 M in IAT authority transferred from the Governor’s Office of Homeland Security & Emergency Preparedness. These funds represent a means of finance substitution replacing SGF support with IAT for operating expenses across multiple budget units as reflected in Table 26 on the next page. LDH will utilize these funds to cover operating expenditures related to COVID-19 through December of 2020 as allowed in the CARES Act. **In order to maintain the existing service levels, LDH will require a SGF increase of \$182.5 M or another alternate means of finance to offset the loss of these federal monies in FY 22.**

TABLE 26

	FY 21 Executive Budget	MOF Swap in Act 1 Reducing SGF and Increasing IAT	CARES as a % of SGF Base
DESCRIPTION	SGF	CARES ACT	
Office of the Secretary	\$52,584,630	\$26,292,319	50%
Office of Adult & Aging Services	\$22,889,308	\$6,866,792	30%
Villa Feliciana	\$168,513	\$84,257	50%
Office of Behavioral Health	\$17,215,301	\$3,615,213	21%
Eastern LA & Central LA State Hospitals	\$95,774,365	\$47,887,183	50%
Office for Citizens with Developmental Disabilities	\$3,220,243	\$531,340	17%
Office of Public Health	\$57,298,930	\$28,649,465	50%
Pinecrest Supports & Services Center	\$4,126,590	\$2,063,295	50%
Jefferson Parish HSA	\$15,276,203	\$7,638,102	50%
Florida Parishes HSA	\$14,857,884	\$7,428,942	50%
Capital Area HSA	\$17,025,568	\$8,512,784	50%
Metropolitan HSA	\$17,857,817	\$8,928,909	50%
South Central LA HSA	\$15,146,759	\$7,573,380	50%
Northeast Delta HSA	\$10,261,651	\$5,130,826	50%
LA Emergency Response Network	\$1,799,017	\$899,509	50%
Acadiana HSA	\$14,016,394	\$7,008,197	50%
Imperial Calcasieu HSA	\$8,073,121	\$4,036,561	50%
Central LA HSA	\$9,875,784	\$4,937,892	50%
Northwest LA HSA	\$8,897,588	\$4,448,794	50%
<b>TOTAL</b>	<b>\$386,365,666</b>	<b>\$182,533,757</b>	<b>47%</b>

### *Medical Vendor Program*

There are no direct federal CARES Act funds appropriated in Medical Vendor Payments for FY 21. However, the Medicaid budget assumes additional federal funding related to one (1) additional state quarter (7/1 to 9/30) of enhanced federal medical assistance percentage (FMAP) authorized through the Families First Coronavirus Response Act. The Act provided an increase for each state Medicaid program by an additional 6.2% during the period of the declared national emergency. It is not clear if the enhanced FMAP will be extended past the 1<sup>st</sup> quarter of FY 21. The additional funding totals \$295.2 M. **In order to maintain the existing service levels, LDH will require a SGF increase of \$295.2 M or another alternate means of finance to offset the loss of these federal monies in FY 22.**

### *Office of Public Health*

Using funds from the CARES Act, the CDC awarded the Office of Public Health (OPH) three (3) separate grants totaling \$210 M. The grants were awarded in FY 20 and extend through FY 22. In FY 21, OPH is budgeting the activities listed below. **These are one-time expenditures.**

- \$159.9 M for COVID-19 testing, surveillance, and contract tracing.
- \$8.7 M for COVID-19 crisis response to include purchasing lab equipment and supplies, infection control, surge staffing, monitoring of individuals, and data management.
- \$5 M for epidemiology and laboratory capacity for the prevention and control of emerging infectious diseases.

An overview of funding for FY 20 – FY 22 is reflected below.

	FY 20	FY 21	FY 22	Total
Testing	\$27,248,404	\$159,912,627	\$3,620,398	\$190,781,429
Crisis Response	\$1,962,596	\$8,779,492	\$0	\$10,742,088
Lab Capacity	<u>\$500,000</u>	<u>\$5,000,000</u>	<u>\$3,172,294</u>	<u>\$8,672,294</u>
<b>Total</b>	<b>\$29,711,000</b>	<b>\$173,692,119</b>	<b>\$6,792,692</b>	<b>\$210,195,811</b>

#### *Office of Behavioral Health*

Using funds from the CARES Act, the US Department of Health & Human Services (DHHS) awarded the Office of Behavioral Health a grant for the period 4/20/20 through 8/19/21. **LA's allocation is \$2 M.** The funds may be used for the activities listed below. **These are one-time expenditures.**

- Provide direct services to individuals with mental illness or substance use disorders.
- Provide direct services to healthcare practitioners with mental disorders requiring mental health care as a result of COVID-19.
- Administration, data collection, performance measurement, and performance assessment.

#### **Department of Children & Family Services**

Using funds from the CARES Act, the US Department of Health & Human Services awarded the Department of Children & Family Services two (2) separate grants. The grant period is 3/27/20 through 9/30/21. **LA's allocation is \$1,229,357.** The funds will be used as noted below. **These are one-time expenditures.**

##### *Child Welfare (\$739,882)*

- Protecting and promoting the welfare of all children.
- Preventing the neglect, abuse, or exploitation of children.
- Supporting at-risk families through services that allow children, where appropriate, to remain safely with their families or return to their families in a timely manner.
- Promoting the safety, permanence, and well-being of children in foster care and adoptive families.
- Providing training, professional development and support to ensure a well-qualified child welfare workforce.

##### *Family Violence Prevention (\$489,475)*

- Conduct human service activities related to or affected by COVID-19 for services and supports for victims of domestic violence and their dependents.

#### **Department of Revenue**

The Frontline Workers COVID-19 Hazard Pay Rebate Program provides a one-time hazard pay rebate of \$250 to eligible frontline workers who continued to work through the COVID-19 pandemic. Eligible recipients include:

- Nurses, assistants, aides, medical residents, pharmacy staff, phlebotomists, respiratory therapists, and workers providing direct patient care in inpatient and outpatient dialysis facilities;
- Housekeeping, laundry services, food services and waste management personnel in hospitals and healthcare facilities;

- Long-term care facility personnel, outpatient care workers, home care workers, personal assistance providers, home health providers, certain home delivered meal providers, and childcare service providers;
- Emergency medical services (EMS) personnel, fire and rescue personnel, law enforcement personnel, and public health epidemiologists;
- Bus drivers; retail fuel service personnel; sanitation personnel; residential, commercial and industrial solid waste and hazardous waste removal personnel;
- Grocery store, convenience store, and food assistance program personnel;
- Mortuary service providers.

The awards will be administered on a first-come, first-serve basis. Only the first 200,000 approved applications will receive rebate payment. The rebate program is administered by the Department of Revenue. **The program is funded at \$50 M. These are one-time expenditures.**

### LA Workforce Commission

Using funds from the CARES Act, the US Department of Health & Human Services (DHHS) awarded the LA Workforce Commission (LWC) additional funding through the state's existing Community Services Block Grant (CSBG). The grant period is 3/27/20 through 9/30/22. The funds are intended to address the consequences of increasing unemployment and economic disruption as a result of COVID-19. Within the LWC's Office of Workforce Development, the CSBG Unit administers community services block grant funds, ensures that funds are expended in accordance with the CSBG Act, provides guidance to Community Action Agencies, provides oversight that resources are utilized to assist low-income individuals and families achieve self-sufficiency, and ensures that CSBG services are accessible through and coordinated with the One-Stop Career Centers. **LA's allocation is \$23,145,242. These are one-time expenditures.**

### Elementary & Secondary Education

#### *Elementary & Secondary School Education Emergency Relief Fund (ESSER)*

The CARES Act established and funded *ESSER* available for formula grants to the State Educational Agency (SEA), which is the LA Department of Education (LDE) which must distribute at least 90% of the funds via subgrants to local educational agencies (LEAs) to address the impact of the coronavirus. **LA's ESSER allocation totals \$286,980,175. These are one-time expenditures. See Section V Budgetary Overviews for additional detail.**

#### *Governor's Emergency Education Relief Fund (GEER)*

The CARES Act also established and funded *GEER* to be used by governors to provide funding for educational services in elementary and secondary schools, and in institutions of higher education. **Elementary & Secondary Education's allocation totals \$35 M. These are one-time expenditures. See Section V Budgetary Overviews for additional detail.**

#### *Child Care Development Fund (CCDF)*

Additionally, the CARES Act provided for an increase in the *CCDF* to allow child care programs to maintain critical operations, including meeting emergency staffing needs and ensuring first responders and health care workers can access child care while they respond to the pandemic. **LA's CCDF allocation totals \$67,581,166. See Section V Budgetary Overviews for additional detail.**

#### *Child Nutrition Programs (CNS)*

The CARES Act provided funding for *CNS* in the Food & Nutrition Service of the US Department of Agriculture (USDA) and temporary removal of some existing program requirements was included

in the Coronavirus Aid, Relief, & Economic Security (CARES) Act; the USDA has also provided administrative flexibilities. **LA's CNS allocation totals \$57,628,443.** See Section V Budgetary Overviews for additional detail.

#### *Rethink K-12 Education Models Grant*

Congress set aside 1% of the \$30.75 B allocated to the Education Stabilization Fund through the CARES Act for grants to states with the highest coronavirus burden. The program supports new, innovative ways to access education with an emphasis on meeting students' needs during the national emergency. **In July, the state was awarded a grant in the amount of \$17 M.** See Section V Budgetary Overviews for additional detail.

### **Higher Education**

The state utilized a portion of its CARES Act funding allocation to affect a means of financing substitution for SGF. Higher Education management boards received \$96.6 M IAT authority transferred from the Governor's Office of Homeland Security & Emergency Preparedness in a FY 20 supplemental appropriation, which was utilized to offset a like reduction of SGF in FY 21. There was an additional \$3.25 M means of financing substitution for the Board of Regents in FY 21. **To maintain the existing service levels, Higher Education will require a SGF increase of \$100 M or another alternate means of finance to offset the loss of these federal monies in FY 22.**

In addition to the means of financing substitution from the state's allocation, the CARES Act provided for the award of federal funds allocated directly to state agencies.

#### *Higher Education Emergency Relief Fund (HEERF)*

The CARES Act established and funded HEERF to allow Institutions of Higher Education to recover any costs associated with significant changes to the delivery of instruction due to the coronavirus; no less than 50% of the funds shall be allocated to students. **LA's institutional allocation totals \$147,140,866. These are one-time expenditures.** See Section V Budgetary Overviews for additional detail.

#### *Minority Serving Institution Allocation (MSI)*

Additionally, the CARES Act provided for an allocation that allows Historically Black Colleges & Universities (HBCU) or Minority Serving Institutions (MSI) to receive a supplemental allocation to prevent, prepare for, and respond to coronavirus. **LA's institutional allocation totals \$39,486,388. These are one-time expenditures.** See Section V Budgetary Overviews for additional detail.

#### *GEER*

Finally, the CARES Act established and funded the *Governor's Emergency Education Relief Fund (GEER)* to be used by governors to provide funding for educational services in elementary and secondary schools, and in institutions of higher education. **Higher Education's GEER allocation totals \$15.3 M. These are for one-time expenditures.** See Section V Budgetary Overviews for additional detail.

### **Other Requirements - Local Housing of State Adult Offenders**

The state utilized a portion of its CARES Act funding allocation to cover allowable expenditures related to public safety. For FY 21, Local Housing of State Adult Offenders received an appropriation of \$88,590,185 in IAT authority transferred from the Governor's Office of Homeland Security & Emergency Preparedness. These funds represent a means of finance substitution replacing SGF support with IAT to cover personal services expenditures related to COVID-19 through December 2020 as allowed in the CARES Act. **To maintain the existing service levels, Local Housing will**

**require a SGF increase of \$88.6 M or another alternate means of finance to offset the loss of these federal monies in FY 22.**

## **Section V**

# **BUDGETARY OVERVIEWS**

Fiscal Year 2020-2021  
Louisiana Legislative Fiscal Office



## Executive/Coastal Restoration & Protection Authority (CPRA)

CPRA funding for FY 21 totals \$148.2 M (\$6.1 M IAT, \$103.7 M Statutory Dedications and \$38.4 M Federal), a total increase of \$10.6 M, or 7.7%, above EOB.

**Note:** Act 10 of 2020 1<sup>st</sup> ES (Funds Bill) provided for the transfer of \$62.5 M in FY 19 surplus SGF into the Coastal Protection & Restoration Fund. This fund serves as a primary funding stream for projects and programs consistent with the state's integrated coastal protection and restoration Master Plan.

In response to the Hurricane Katrina relief effort, the State of LA and the US Army Corps of Engineers (Corps) entered into a cost sharing agreement to construct the Hurricane Storm Damage & Risk Reduction System (HSDRRS) across five (5) parishes: Orleans, Jefferson, St. Bernard, Plaquemines, and St. Charles. The system includes 350 miles of levees and floodwalls; 73 non-Federal pumping stations; three (3) canal closure structures with pumps; and four (4) gated outlets. The HSDRRS consists of two (2) authorized portions: Lake Pontchartrain & Vicinity (LPV) and Westbank & Vicinity (WBV).

In January 2009, CPRA, on behalf of the state entered into a Deferred Payment Agreement (DPA) with the Corps to upgrade the current levee system to meet the 100-year protection standard with a federal-state cost share of 65%/35% respectively. The agreement allows the Corps to draw down on funds appropriated by Congress to cover the state's cost-share as needed to complete the construction of the HSDRRS. The DPA requires a 30-year payback (with annual payments) upon completion of construction, with an interest accrual of 4.25% during construction; and with an estimated construction completion date of 2011. However, due to delays on the part of the Corps, the project is now expected to be turned over in calendar year 2021.

This 10-year delay in turnover has caused a significant accrual of construction interest and delayed the start of the state's payback period. Currently, the construction costs (principal) are estimated to be \$1.14 B; construction interest is estimated to be \$576 M; the 30-year payback interest (at 4.375%) is estimated to be \$1.26 B; for a total payment of \$2.98 B and an annual payment of \$99 M. **The FY 21 budget does not include the \$99 M payment.**

Currently, the Water Resources Development Act of 2020 is pending in Congress and may significantly reduce the payback amount for HSDRRS. An amendment added by Congressman Garrett Graves would allow the state to renegotiate the terms and conditions of the DPA and may permit: 1) the state's contribution be made without interest; 2) the re-calculation of the interest rate; 3) the forgiveness of all or part of the construction interest; and/or 4) credit against construction interest for beneficial use projects. CPRA and the Governor's Office are currently working with the state's congressional delegation to ensure the passage of this legislation.

## Executive / LA Public Defender Board (LPDB)

The LA Public Defender Board (LPDB) FY 21 budget totals \$48.2 M, approximately \$7.69 M more than its overall FY 20 EOB of \$40.5 M. This increase is primarily associated with the inclusion of an additional \$7.35 M in SGF for the representation of indigent clients faced with criminal charges in court proceedings by district public defender offices. Additionally, Act 1 of 2020 1<sup>st</sup> ES specified that 70% (\$33.7 M) of all board funding shall be allocated to district defender offices and indigent defender funds.

### District Funding

Act 571 of 2016 provided that the board must disburse at least 65% of funds from the statutorily dedicated LA Public Defender Fund to district defender offices. For FY 21, Act 1 of 2020 1<sup>st</sup> ES increased the 65% to 70%. 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. Eight (8) districts began FY 21 under Restriction of Services. Pursuant to a board policy passed in July 2018, the office has started the process to assess these districts to determine if each should remain in Restriction of Services or fully restore service delivery in FY 21. The following districts remain under Restriction of Service as of 9/01/20:

- 1<sup>st</sup> District – Caddo
- 15<sup>th</sup> District – Acadia, Lafayette, Vermillion
- 16<sup>th</sup> District – St. Mary, St. Martin, Iberia
- 19<sup>th</sup> District – East Baton Rouge
- 25<sup>th</sup> District – Plaquemines
- 26<sup>th</sup> District – Bossier, Webster
- 33<sup>rd</sup> District – Allen
- 41<sup>st</sup> 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 21 is the 5<sup>th</sup> year of at least a 65% disbursement to district offices and has changed the revenue outlook for district offices significantly. Table 27 below 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 – 21.

**TABLE 27**

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	\$21,396,274	\$32,917,345	65.00%
19	\$23,094,663	\$34,288,128	67.35%
20*	\$25,944,575	\$39,193,193	66.19%
21^	\$33,735,712	\$48,193,875	70.00%
* Source: FY 20 Appropriation Letter			
^ Source: FY 21 Appropriation Letter			

The 70% disbursement requirement is serving as a remedy to some district offices' financial issues. The recommended disbursement in FY 21 will result in district offices receiving an increase of at least \$7.8 M over FY 20, which constitutes a 23% increase and a 45% increase over FY 16 funding levels. By law, approximately \$871,000 of the increase realized in FY 21 was required to go to the districts for representation of *Miller*-style clients (see next page for further details on *Miller*). The districts agreed to waive their interest in this fund so that the board could enter into a set of contracts with 501(c)(3) organizations to provide representation to *Montgomery*-style clients and to provide assistance to the districts for *Miller*-style clients. The funds for *Montgomery* and *Miller* contracts are accounted for within the DAF allocation in the table above, as the expenditure benefits the district offices and was approved by each individual district defender.

For FY 21, the LPDB appropriation includes an increase allowing the board to compensate for losses in local revenue. Per the agreement with the districts, the board deducted \$1.34 M for *Miller/Montgomery* contracts from the total LA Public Defender Fund Appropriation before computing the 70% DAF distribution. The amount dedicated to the districts under this agreement is \$32,395,712 (\$871,000 less than provided by formula – see paragraph above). The total amount allocated for the districts including *Miller/Montgomery* funding (\$1.34 M including \$871,000 out of DAF and \$469,000 out of administrative allocations) is \$33,735,712, which constitutes a 45% increase over FY 16 district funding levels.

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 conviction and user fees (CUFs) associated with traffic violations and criminal violations as well as from people who bond out of jail prior to trial. 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 in which they are collected. Table 28 below shows statewide collections for the last six calendar years. In addition to CUFs, three (3) districts receive direct local financial support, the 19<sup>th</sup> (East Baton Rouge), the 20<sup>th</sup> (East Feliciana and West Feliciana), and the 41<sup>st</sup> (Orleans). Several districts receive in-kind support, such as free office space or the use of parish employees.

**TABLE 28**

Local Revenue Collections by Calendar Year	
CY	Local Revenue Collections
14	\$32,657,581
15	\$32,919,337
16	\$32,433,708
17	\$32,214,833
18	\$30,567,814
19	\$31,745,560

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

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

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 70% disbursement requirement, the LPDB will have a balance of approximately \$5.5 M to fund administrative and statewide services. 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.

### Miller/Montgomery 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 US 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 21. By agreement of the individual district defenders to waive their 65% portion of this fund, the Board entered into contracts with 501(c)(3) organizations to provide representation to the *Montgomery* clients and to provide support to the districts in the *Miller* cases. This plan is continued in FY 21.

### Ongoing Litigation with the Southern Poverty Law Center

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. The case *Allen et al v John Bel Edwards et al* is pending in the First Circuit Court of Appeal. The *Allen et al v John Bel Edwards et al* case alleges that Governor John Bel Edwards, the Louisiana Public Defender Board, and the state's chief public defender were denying indigent clients their constitutional right to counsel by failing to establish an effective statewide public defense system. The First Circuit set Oral Argument in this case for 9/15/20 by ZOOM online video conference. With a September oral argument, a decision may be announced in November or December and may obviate the need for trial. The LPDB anticipates the decision of the First Circuit Court of Appeal will be appealed to the LA Supreme Court. As a result, the LPDB estimates that litigation costs may be significant.

## Department of State Secretary of State

The Secretary of State (SOS) FY 21 budget totals \$99.3 M, reflecting a 5.8% increase of approximately \$5.44 M compared to the FY 20 EOB (including increases of \$1.88 M SGF, \$534,500 IAT, \$234,819 SGR and \$2.78 M Statutory Dedications). Through midyear budget adjustment (BA-7), the SOS will request \$4.9 M of Federal funds from the CARES Act. Significant adjustments are below:

- Increases \$6.6 M Statutory Dedications from the Help LA Vote Fund to continue the acquisition of a new electronic voting system for the State of LA for the purchase of commercial off the shelf equipment or software /hardware necessary for the operations of a new voting system.
- Decreases \$1.1 M Statutory Dedications from the Voting Technology Fund associated with the initial rental of equipment in order to prepare for implementation of the new voting system in FY 21.
- Increases \$530,000 IAT from GOHSEP for improving physical security measures at warehouses and improving the cybersecurity of the state's election network.
- Increase \$252,451 SGR for personal services of one (1) position in the Administrative program and one (1) position in the Commercial Division program.

**Note:** An increase of \$6,897,630 from the statutorily dedicated Voting Technology Fund contained in Act 1 of 2020 1<sup>st</sup> ES is contingent on the recognition of additional revenues by the REC. This recognition has not occurred as of 9/17/2020 and this appropriation will be subject to midyear budget adjustment (BA-7).

### New Electronic Statewide Voting System

The most significant endeavor for the FY 21 budget is associated with the department's statewide voting system initiative to replace outdated voting system equipment over 5 years. Currently, there are approximately 10,000 early and Election Day voting machines. The department has identified two (2) phases to this process. Phase 1 replaces early voting machines and the paper absentee by-mail voting system. Phase 2 replaces voting machines used for Election Day voting. The voting machines used on Election Day are over 20 years old, have exceeded their life expectancy, and are becoming harder to repair. Initial cost projections varied from \$40 M - \$50 M.

In FY 21, the SOS was appropriated \$13.82 M in Statutory Dedications from the Voting Technology Fund (\$1.32 M) and the Help LA Vote Fund (\$12.5 M). The source of funding in the statutorily dedicated Voting Technology Fund are fees from selling electronic images of mapping precincts and election jurisdictions as well as services provided to private elections. The source of funding of the statutorily dedicated Help LA Vote Fund is federal funds from the Help America Vote Act (HAVA) Program along with matching SGF. Both the Voting Technology Fund and the Help LA Vote Fund assist the department in replacing outdated voting equipment and software. The SOS has indicated it is not aware of any additional federal funds that 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.

## **CARES Act Funding HAVA Emergency Funds and Election Costs**

The CARES Act includes the new Help America Vote Act (HAVA) emergency funds to prevent, prepare, and respond to the coronavirus for the 2020 federal election cycle. **LA is allocated \$6,212,616 of CARES Act/HAVA emergency funds with a required state match of \$1,218,012.** CARES Act funds may be used for expenditures related to the protection of the health and safety of poll workers, staff, and voters during federal elections as well as those resulting from unanticipated increased demand for vote by mail costs including printing ballots and postage, equipment, temporary staff, and similar costs due to COVID-19. Examples of allowable costs in this context could include cleaning supplies and protective masks for staff and poll workers, resources to meet an unanticipated increased demand for mail ballots due to self-isolation and quarantine in response to COVID-19, and temporary staff to process the increased absentee ballot demand.

In FY 20, the SOS expended \$1,275,500 of CARES Act funding. As a result of the COVID-19 pandemic, the SOS has increased the estimated election cost for FY 21 from \$18.28 M to \$25.2 M. The increase includes the July 2020 and August 2020 elections that were impacted as a result of the stay at home order. The SOS will use CARES Act funds on COVID-19 related election expenses. The SOS has not been appropriated CARES Act funding in FY 21. Therefore, the SOS must request the remaining \$4,937,116 through a midyear budget adjustment. All CARES Act funds must be expended during the 2020 Federal election cycle on COVID-19 expenses.

## Department of Treasury

### State Treasurer

The State Treasurer realizes a 134.6% overall increase of \$15.8 M and seven (7) positions compared to EOB. This includes an increase of \$789,044 SGR and \$15 M Statutory Dedications. Significant adjustments include:

- Increases \$225,000 SGR for expenditures related to converting images into the KAPS/Onbase image system and for upgrades to that platform to allow the agency to move to a paperless system and increase efficiency. KAPS is the database utilized to manage unclaimed property records and claims.
- Increases \$446,062 SGR to provide for 7 additional positions and related expenses in the Administrative Program to provide additional support to the unclaimed property program.
- Increases \$15 M from the statutorily dedicated LA Main Street Recovery Fund to carry out the provisions of Act 311 of 2020 RS, providing for administrative costs of distributing grants to provide economic support to eligible LA businesses for costs incurred in connection with COVID-19 (see below).

### CARES Act Funding

Title V of Division A of the third coronavirus relief package created the Coronavirus Relief Fund which provides funding to state, local, territorial, and tribal governments. LA's allocation is \$1,802,619,342. Funds can be used for costs that are necessary expenditures incurred due to COVID-19 during the period from 3/1/20 to 12/30/20, with 55% (\$991,440,450) available to the state and up to 45% (\$811,178,50) to be distributed to other non-state entities (local governments and private businesses). The legislature allocated \$275 M of the portion designated for non-state entities to be used in the statutorily created LA Main Street Recovery Program.

#### LA Main Street Recovery Program

Act 811 of 2020 RS created the LA Main Street Recovery Program and allocated a total of \$275 M to be used to provide grants of up to \$15,000 to eligible businesses that submit applications for reimbursement of expenses related to costs incurred as a result of the COVID-19 pandemic. Of the \$275 M allocation, \$260 M was appropriated in the Other Requirements budget schedule. This pool of monies will be used to make grant payments to qualifying private businesses in accordance with the provisions of the program established by the State Treasurer. Act 311 specifies that \$40 M of this total shall be available to award minority, veteran or women-owned businesses within the first 60 days. The remaining balance of \$15 M was appropriated to the Department of Treasury to provide for the administrative costs of administering the LA Main Street Recovery Program. Administrative costs are meant to cover increased workload for the State Treasurer's Office, a private contractor to administer the grant application and award program, and costs incurred by the LA Legislative Auditor's Office to review applications for compliance and report findings to the Legislative Audit Advisory Council and the Joint Legislative Committee on the Budget.

**Note:** Any unobligated balances in the LA Main Street Recovery Fund as of 12/1/20 will be transferred to the State Coronavirus Relief Fund to be allocated for other purposes or programs (state, local government or other).

## Department of Agriculture & Forestry

Agriculture & Forestry FY 21 budget totals \$73.6 M, reflecting a 0.1% decrease of \$96,507 and increase of five (5) positions compared to FY 20 EOB (including decreases of \$354,826 SGF and \$231,247 IAT, while being offset by increases of \$300,000 SGR, \$27,371 Statutory Dedications, and \$162,195 Federal). Significant adjustments include:

- Increases \$319,305 Statutory Dedications from the Seed Fund and four (4) inspector positions for oversight of the industrial hemp program.
- Increases \$300,000 SGR from a planned timber sale. The proceeds are reinvested into maintenance activities for state forests.
- Increases \$104,385 Federal and one (1) position to conduct seafood inspections in the New Orleans area.
- Decreases \$802,508 SGF associated with funding for salaries and related benefits of approximately six (6) firefighting positions. The associated positions are not eliminated, leaving the department with unfunded vacancies. The department reports this reduction will potentially result in the closure of some fire substations (to be determined) and may increase response time to wildfires.
- Decreases \$250,000 IAT due to the department no longer receiving a transfer of funds from the State Fire Marshal for fire prevention and suppression in rural areas.

### CARES Act Funding

The CARES Act includes supplemental funding for The Emergency Food Assistance Program (TEFAP) that helps supplement the diets of low-income Americans, including elderly people, by providing emergency food assistance at no cost. The supplemental TEFAP includes administrative funding and the remaining amount is food funding. **Louisiana was allocated \$15.1 M of supplemental TEFAP funds.**

Although the Department of Agriculture & Forestry administers the TEFAP program for the state, the department does not keep any administrative funding and passes 100 % of TEFAP funds received to the five regional food banks. Administrative funds flow to food banks for costs associated with the administration as well as the storage and distribution of food commodities. The food banks may use TEFAP funds to increase the amount of food distributed, replace food previously distributed during the pandemic, or increase administrative expenditures due to changed procedures, such as distribution changes to accommodate social distancing. Table 29 below provides the distribution of TEFAP funding, including CARES Act supplemental funding, to the five (5) regional food banks.

**TABLE 29**

The Emergency Food Assistance Program (TEFAP)				
FY 2020 – 2021				
	% Allocation*	TEFAP Regular	TEFAP Supplemental	Total
Second Harvest Food Bank (New Orleans/Lafayette)	52%	\$1,664,000	\$7,280,000	\$8,944,000
Greater Baton Rouge Food Bank (Baton Rouge)	18%	\$576,000	\$2,520,000	\$3,096,000
Food Bank of Northeast Louisiana (Monroe)	10%	\$320,000	\$1,400,000	\$1,720,000
Food Bank of Northwest Louisiana (Shreveport)	10%	\$320,000	\$1,400,000	\$1,720,000
Food Bank of Central Louisiana (Alexandria)	10%	\$320,000	\$1,400,000	\$1,720,000
<b>Total</b>	<b>100%</b>	<b>\$3,200,000</b>	<b>\$14,000,000</b>	<b>\$17,200,000</b>

\*Percent allocations are determined by Feeding LA Board of Directors, which represents the five (5) regional food banks.



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

The CRT FY 21 budget totals \$93.87 M, reflecting a 0.3% net increase of \$289,231 above FY 20 EOB (including increases of \$471,549 SGF, \$2,735 IAT and \$256,081 Statutory Dedications, while being partially offset by reductions of \$206,134 SGR and \$235,000 Federal). The authorized positions of 564 represent no change from prior fiscal year. The significant adjustments include:

### *Office of the Secretary*

- \$300,000 SGF increase funding to the LA Seafood Promotion & Marketing Board Program for operating expenses.
- \$118,832 SGF decrease funding in the Management & Finance Staff Development Training Program, travel and supplies.

### *Office of State Library*

- \$150,000 SGF increase funding for books and other library materials.

### *Office of State Museum*

- \$396,316 SGF net increase funding for operating expenses.

### *Office of State Parks*

- \$645,790 SGF decrease funding associated with Major Repairs.
- \$396,730 SGF decrease funding associated with operating services and supplies.
- \$334,112 Statutory Dedication (LA State Parks Improvement & Repair Fund) net decrease in budget authority associated with non-recurring acquisitions and major repairs.
- \$200,000 SGF increase funding associated with operating expenses.

### *Office of Cultural Development*

- \$51,154 SGF decrease funding associated with the reduction to the Historic Preservation & Main Street programs, which will limit funds in restoring vacant buildings and putting them back into commerce.

### *Office of Tourism*

- \$100,000 SGF increase funding for operating expenses.

## **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 SGR 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 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 21, Act 729 funds have been diverted to the operating budget, supplanting SGF lost to budget cuts. The Office of State Parks continues to request a means of finance swap each year to replace statutorily dedicated Act 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 Act 729 funds are currently budgeted for operating expenses.

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

FY 21	\$16.7 M
FY 20	\$16.4 M
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 acres 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. The cumulative maintenance backlog totals 477 projects, which totals \$34.4 M statewide.

Table 30 below reports sites that are anticipated to receive approximately \$16.4 M in deferred maintenance and repairs during FY 21, including approximately 220 individual projects.

**TABLE 30**

FY 21 Deferred Maintenance & Repairs			
LOCATION	Total Projected Cost	LOCATION	Total Projected Cost
Audubon	\$165,000	North Toledo Bend	\$265,000
Bayou Segnette	\$370,000	Longfellow	\$55,000
Bogue Chitto	\$253,000	Lake Bruin	\$56,000
Centenary	\$76,000	Black Bear	\$140,000
Fairview-Riverside	\$780,000	Chemin-A-Haut	\$245,000
Fontainebleau	\$2,148,200	District 3 HeadQuarters	\$175,000
Rosedown	\$131,500	Jimmy Davis	\$920,000
Tickfaw	\$318,000	Lake Claiborne	\$2,125,000
Chicot	\$2,757,000	Lake D'Arbonne	\$270,000
Cypremort	\$85,600	Mansfield	\$29,500
Fort St. Jean Baptiste	\$36,303	Poverty Point Reservoir	\$1,210,000
Lake Fausse Point	\$286,570	Poverty Point WHS	\$1,480,000
Lake Bistineau	\$150,000	WinterQuarters	\$0
South Toledo Bend	\$325,500	St. Bernard	\$180,000
Sam Houston	\$405,000	Port Hudson	\$235,000
Palmetto Island	\$347,500	Grand Isle	\$380,000
<b>Total</b>		<b>\$16,400,673</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 7/30/20 by the REC adopted \$23.3 M for LTPD for FY 21. FYs 17 through 21 allocations are reported in Table 31 below:

**TABLE 31**

Office of Tourism - Marketing Program (LA Tourism Promotion District)					
	FY 17	FY 18	FY 19	FY 20	FY 21
<b>Appropriated from LTPD Fund</b>	\$25,693,674	\$30,086,994	\$28,292,550	\$26,463,357	\$26,420,223
Administration Program	\$1,828,259	\$1,817,889	\$1,728,998	\$1,812,427	\$1,887,301
Welcome Center Program	\$3,577,125	\$3,560,203	\$3,882,036	\$3,654,764	\$3,638,496
Marketing Program	\$20,288,290	\$24,708,902	\$22,681,516	\$20,996,166	\$20,994,426
<b>INTERAGENCY TRANSFERS</b>					
Office of Lt. Governor	\$640,729	\$672,296	\$672,296	\$672,296	\$672,296
Office of the Secretary	\$1,628,238	\$1,768,392	\$1,795,096	\$1,406,079	\$1,406,079
Office of State Library	\$621,639	\$621,639	\$646,346	\$821,436	\$821,436
Office of State Museum	\$1,416,883	\$1,790,474	\$1,640,474	\$1,440,474	\$1,440,474
Office of State Parks	\$865,231	\$1,253,144	\$1,250,152	\$0	\$0
Office of Cultural Development	\$2,066,193	\$2,066,193	\$2,066,193	\$2,066,193	\$2,066,196
<b>Total Interagency Support</b>	<b>\$7,238,913</b>	<b>\$8,172,138</b>	<b>\$8,070,557</b>	<b>\$6,406,478</b>	<b>\$6,406,481</b>
	28%	27%	29%	24%	24%
<b>Statewide Sponsorships</b>	<b>\$3,585,688</b>	<b>\$3,530,138</b>	<b>\$3,138,969</b>	<b>\$3,138,969</b>	<b>\$3,138,969</b>
<b>Funding for operations, advertising and promotion:</b>	<b>\$11,288,308</b>	<b>\$14,900,509</b>	<b>\$13,814,654</b>	<b>\$13,589,688</b>	<b>\$13,687,945</b>
Bayou Classic	\$100,000	\$100,000	\$100,000	\$100,000	TBD
FORE! Kids Foundation	\$175,000	\$175,000	\$175,000	Cancelled Covid	TBD
Greater New Orleans Sports Foundation	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000
Independence Bowl Foundation	\$175,000	\$175,000	\$200,000	\$200,000	TBD
Jefferson Parish (Bayou de Famille) *	\$174,619	\$243,883	N/A	N/A	N/A
New Orleans Bowl, Inc.	\$175,000	\$175,000	\$175,000	\$100,000	TBD
Essence Festival	\$500,000	\$500,000	\$500,000	\$749,112	TBD
Senior Olympics	\$25,000	\$25,000	\$35,000	\$0	\$0
Special Olympics	\$100,000	\$100,000	\$150,000	\$150,000	TBD
<b>Total</b>	<b>\$1,824,619</b>	<b>\$1,893,883</b>	<b>\$1,735,000</b>	<b>\$1,699,112</b>	<b>\$400,000</b>
<b>Note:</b> CRT Revised Total Funding for Operations for FY 20 and FY 21.					
* No data provided for Jefferson Parish ( Bayou de Famille) FY 19 and FY 20.					
Jefferson Parish was a line item appropriation and has not been re-					
Lt. Gov's Discretionary Allocations	\$1,761,069	\$1,636,255	\$796,305	\$1,000,000	\$800,000

## CARES Act Funding

### State Library

The CARES Act appropriated \$30 M nationally via the Institute of Museum & Library Services (IMLS) for grants to the states and specific U.S. territories to prevent, prepare for, and respond to coronavirus, including to expand digital network access, purchase internet accessible devices, and

provide technical support services. Matching requirements for these funds were waived. **The total amount awarded to LA was \$420,058.** Table 32 below provides the distribution list by the department.

**TABLE 32**

STATE LIBRARY OF LOUISIANA			
CARES ACT Distribution			
Parish	Total Grant	Parish	Total Grant
Acadia Parish Library	\$6,563	Madison Parish Library	\$6,563
Allen Parish Libraries	\$6,563	Morehouse Parish Library	\$6,563
Ascension Parish Library	\$6,563	Morgan City Public Library	\$1,452
Assumption Parish Library	\$6,563	Natchitoches Parish Library	\$6,563
Audubon Regional Library	\$13,127	New Orleans Public Library	\$6,563
Avoyelles Parish Library	\$6,563	Ouachita Parish Library	\$6,563
Beauregard Parish Library	\$6,563	Plaquemines Parish Library	\$6,563
Bienville Parish Library	\$6,563	Pointe Coupee Parish Library	\$6,563
Bossier Parish Library	\$6,563	Rapides Parish Library	\$6,563
Shreveport Memorial Library (Caddo)	\$6,563	Red River Parish Library	\$6,563
Calcasieu Parish Library	\$6,563	Richland Parish Library	\$6,563
Caldwell Parish Library	\$6,563	Sabine Parish Library	\$6,563
Cameron Parish Library	\$6,563	St. Bernard Parish Library	\$6,563
Catahoula Parish Library	\$6,563	St. Charles Parish Library	\$6,563
Claiborne Parish Library	\$6,563	St. James Parish Library	\$6,563
Concordia Parish Library	\$6,563	St. John the Baptist Parish Library	\$6,563
DeSoto Parish Library	\$6,563	Opelousas Public Library (St. Landry)	\$4,884
East Baton Rouge Parish Library	\$6,563	St. Martin Parish Library	\$6,563
East Carroll Parish Library	\$6,563	St. Mary Parish Library	\$5,111
Evangeline Parish Library	\$6,563	St. Tammany Parish Library	\$6,563
Franklin Parish Library	\$6,563	South St. Landry (Armand Brinkhaus) Community Library	\$1,314
Grant Parish Library	\$6,563	Tangipahoa Parish Library	\$6,563
Iberia Parish Library	\$6,563	Tensas Parish Library	\$6,563
Iberville Parish Library	\$6,563	Terrebonne Parish Library	\$6,563
Jackson Parish Library	\$6,563	Union Parish Library	\$6,563
Jefferson Parish Library	\$6,563	Vermilion Parish Library	\$6,563
Jefferson Davis Parish Library	\$4,484	Vernon Parish Library	\$6,563
Jennings Carnegie Public Library	\$2,080	Washington Parish Library	\$6,563
Krotz Springs Municipal Library (St. Landry)	\$366	Webster Parish Library	\$6,563
Lafayette Public Library	\$6,563	West Baton Rouge Parish Library	\$6,563
Lafourche Parish Library	\$6,563	West Carroll Parish Library	\$6,563
LaSalle Parish Library	\$6,563	West Feliciana	\$6,563
Lincoln Parish Library	\$6,563	Winn Parish Library	\$6,563
Livingston Parish Library	\$6,563	<b>TOTAL</b>	<b>\$420,058</b>

## Cultural Development

The CARES Act provided funding via the National Endowment for the Arts (NEA) for a grant to the state as part of the Promotion of the Arts Partnership to support arts programs, services, and activities associated with carrying out the agency's NEA approved strategic plan, as well as salaries, administration costs, and related sub-granting to the nonprofit arts sector in response to the COVID-19 pandemic. Matching requirements for these funds were waived. **The total amount awarded to LA was \$455,700.** Table 33 below provides the distribution list by the department.

**TABLE 33**

CARES Stimulus Funds Awards			
Recipients	Award Amount	Recipients	Award Amount
Alexandria Museum of Art LLC	\$5,000	New Orleans Museum of Art	\$5,000
Arts Council of Pointe Coupee	\$5,000	New Orleans Opera Association	\$5,000
Artspot Productions	\$5,000	New Venture Theatre	\$5,000
Baton Rouge Ballet Theatre	\$5,000	North Central Louisiana Arts Council	\$5,000
Baton Rouge Blues Foundation	\$5,000	Ogden Museum of Southern Art	\$5,000
Birdfoot Chamber Music Festival	\$5,000	Opera Louisiane	\$5,000
Children's Museum of Acadiana	\$5,000	Pirates Alley Faulkner Society, Inc.	\$5,000
Contemporary Arts Center	\$5,000	Playmakers of Baton Rouge, Inc.	\$5,000
Creative Alliance of New Orleans	\$5,000	Press Street	\$5,000
CubaNOLA Arts Collective	\$5,000	Red River Film Society, Inc.	\$5,000
Dancing Grounds	\$5,000	Red River Revel	\$5,000
Douglas Manship Theatre	\$5,000	River Oaks Square Arts Center	\$5,000
Efforts of Grace, Inc.	\$5,000	Shreveport Opera	\$5,000
Festival international de Louisiane	\$5,000	Shreveport Symphony	\$5,000
French Quarter Festivals, Inc.	\$5,000	Southern Rep Theatre	\$5,000
Friends of A Studio in the Woods	\$5,000	Symphony Chorus of New Orleans	\$5,000
Friends of WWOZ, Inc.	\$5,000	Tennessee Williams/New Orleans Literary Festival	\$5,000
Goat in the Road Productions	\$5,000	The NOCCA Institute	\$5,000
Iberia Performing Arts League	\$5,000	Theatre Baton Rouge	\$5,000
Inter City Row Modern Dance Company	\$5,000	Theatre of the Performing Arts of Shreveport	\$5,000
Kid smART	\$5,000	Twin City Ballet Company	\$5,000
Kid's Orchestra	\$5,000	Upturn Arts	\$5,000
Le Petit Theatre du Vieux Carre'	\$5,000	Vermilionville Living History Museum Foundation	\$5,000
Little Theatre of Shreveport	\$5,000	Young Audiences of LA	\$5,000
LA Art & Science Museum, Inc.	\$5,000		
LA Crafts Guild	\$5,000	<b>Regional Arts Councils</b>	
LA Folk Roots, Inc.	\$5,000	Acadiana Center for the Arts	\$5,000
LA Philharmonic Orchestra	\$5,000	Arts & Humanities Council of SW LA	\$5,000
LA Symphony Association dba Baton Rouge			
Symphony Orchestra	\$5,000	Arts Council New Orleans	\$5,000
Make Music NOLA	\$5,000	Arts Council of Central LA	\$5,000
Marigny Opera House Foundation	\$5,000	Arts Council of Greater Baton Rouge	\$5,000
Musical Arts Society of New Orleans	\$5,000	Bayou Regional Arts Council	\$5,000
Musicians for Music	\$5,000	Northeast LA Arts Council	\$5,000
National Performance Network	\$5,000	Shreveport Regional Arts Council	\$5,000
New Orleans Ballet Association	\$5,000		
New Orleans Film Society	\$5,000	<b>Sub-Total</b>	<b>\$355,000</b>
New Orleans Friends of Music	\$5,000	Not yet identified by the department	\$100,700
New Orleans Jazz & Heritage Foundation	\$5,000	<b>Total</b>	<b>\$455,700</b>

## Department of Transportation & Development (DOTD)

The DOTD FY 21 budget totals \$641 M, reflecting a 0.1% increase of \$835,260 above the FY 20 EOB (including increases of \$8.4 M SGF and \$5,870 SGR, while being partially offset by reductions of \$448,259 IAT and \$7 M Statutory Dedications). The authorized positions remain unchanged at 4,260 compared to FY 20. The primary significant adjustments to the department's overall funding include the following:

- \$3 M SGF increase for the Port of Lake Charles to perform the Calcasieu Dredged Material Management Plan.
- \$5.4 M SGF increase for non-specified infrastructure improvements statewide.
- \$13.6 M reduction of statutorily dedicated (Transportation Trust Fund – Regular and Transportation Trust Fund – Federal) funding associated with non-recurring of carry forward monies included in the FY 20 appropriation representing bona fide expenditure obligations from FY 19 that were not liquidated prior to that end-of-year closeout.
- \$1.3 M increase in statutorily dedicated funding from the Transportation Trust Fund – Federal for additional pass-through funding to the Metropolitan Planning Organizations (MPO). These formula funds are used by MPOs to develop transportation plans and determine the feasibility of projects in their respective areas.
- \$2.1 M increase in statutorily dedicated funding from New Orleans Ferry Fund (\$1.14 M) and the Regional Maintenance and Improvement Fund (\$973,023) as directed by Act 362 of 2019 R.S. The New Orleans Ferry Fund is used exclusively by DOTD to fund operations of the Chalmette ferry and to provide the associated ferry services formerly operated by its Crescent City Connection Division. The Regional Maintenance & Improvement Fund is used exclusively for maintenance and improvements of state highways in Jefferson Parish as directed by the Regional Planning Commission.

### Primary Funding Sources

*State Gas Tax (Transportation Trust Fund – Regular: revenues projected at \$490.4 M for FY 21):* 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 9/3/20 was \$1.91. Due to the tax being flat, and not indexed to inflation, the current tax equates to individuals paying approximately 8.4% per gallon for road infrastructure (an increase of approximately 1.2% over the past year as average gasoline prices have decreased from \$2.23 per gallon on 8/20/19). 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 approximately \$0.38 today.

*Federal Highway Trust Fund (Federal Gas Tax: revenues projected at \$798.5 M for FY 21):* The federal transportation program is funded by the Fixing America's Surface Transportation Act (FAST Act). The 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 state departments' 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 are 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.

### **Transportation Infrastructure Model for Economic Development (TIMED) Program Bond Debt Service Payments - \$149.7 M for FY 21**

*Motor Fuels – TIMED Program (revenues projected at \$122.6 M for FY 21):* 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.

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 \$4.3 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 remaining two 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 approximately \$350 M while the projected cost to complete LA 3241 (I-12 to Bush) is approximately \$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. *DOTD estimates \$27.1 M of the 16-cent per gallon state gas tax revenues will be needed to pay TIMED Program debt service payments in FY 21, the 13th 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 2.4 cents of the 16-cent per gallon state gas tax at its peak usage in FY 43, which equates to \$87.7 M, or approximately 17.8% of the REC's current 16-cent per gallon tax estimate for FY 21 of \$490.4 M. Table 34 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 19 and estimated for FYs 20 & 21).

TABLE 34

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	0.5 cent	\$20,668,973
16	0.6 cent	\$20,052,483
17	0.5 cent	\$19,966,239
18	0.6 cent	\$12,791,086
19	0.6 cent	\$18,181,778
20	0.5 cent	\$16,981,393
21	0.9 cent	\$27,096,597

**\*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.

### CARES Act Funding

The CARES Act provided \$40.1 M additional funding via Federal Transit Administration (FTA) grant to support rural general public transportation efforts as a result of the coronavirus pandemic. These funds do not require local match and are supported at 100% federal share. DOTD will provide supplemental contracts to the 37 rural general public transit providers beginning in FY 20 and the contracts will continue through FY 23. DOTD projects rural transit expenditures as follows:

FY 20	\$3,505,862 (actual expended 3/1/20, through 6/30/20)
FY 21	\$14,979,370 (encumbered, pending BA-7 approval in October)
FY 22	\$6,008,889 (to be encumbered)
FY 23	\$15,565,138 (planned)

An additional \$123 M has been awarded directly to urban transit systems statewide. These funds will not pass through DOTD and are awarded directly to the agencies providing urban transportation services. The FTA will provide direct oversight for the urban system funding.



## Department of Public Safety & Corrections (DPSC) - Corrections Services

The DPSC - Corrections Services FY 21 budget totals \$577.3 M, reflecting a 2.4% net decrease of \$14.3 M below the FY 20 EOB (including a decrease of \$214.5 M SGF while being partially offset by increases of \$200.1 M IAT and \$171,176 SGR). The authorized positions remain at 4,899. Information on the Corrections Services budget, positions and inmate capacity is provided in Table 35 below. *Note: The authorized position information excludes the canteen staff.*

The state utilized a portion of its Coronavirus Aid, Relief, & Economic Recovery (CARES) Act funding allocation to cover allowable expenditures related to public safety. For FY 21, DPSC – Corrections Services received an appropriation of \$200.1 M in IAT authority transferred from the Governor’s Office of Homeland Security & Emergency Preparedness. These funds represent a means of finance substitution replacing SGF support with IAT to cover personal services expenditures related to COVID-19 through December of 2020 as allowed in the CARES Act. **In order to maintain the existing service levels in FY 22, DPSC – Corrections Services will require a SGF increase of \$200.1 M in FY 22 or another alternate means of finance to offset the loss of these federal monies.**

**TABLE 35**

Corrections Services - Budget, Positions & Inmate Capacity			
Entity Name	FY 21 Budget	Authorized T.O. including Other Charges	Inmate Capacity
Corrections - Administration	\$98,304,077	221	
LA State Penitentiary	\$154,384,521	1,433	5,815
Raymond Laborde Correctional Center	\$33,064,728	333	1,808
LA Correctional Institute for Women	\$26,234,432	266	600
Winn Correctional Center	\$584,421	N/A	30
Allen Correctional Center	\$15,600,759	164	833
Dixon Corectional Institute	\$47,249,013	464	1,800
Elayn Hunt Correctional Center	\$66,363,416	640	1,975
David Wade Correctional Center	\$30,038,962	327	1,224
B.B. Sixty Rayburn Correctional Center	\$27,978,872	298	1,314
Adult Probation & Parole	\$77,469,452	753	
<b>Total</b>	<b>\$577,272,653</b>	<b>4,899</b>	<b>15,399</b>

### Local Housing of State Adult Offenders

The FY 21 budget totals \$150.6 M, a 13.6% net decrease of \$23.8 M from the FY 20 EOB (including a decrease of \$112.4 M SGF while being partially offset by an increase of \$88.6 M IAT). Act 245 of 2019 RS increased the local housing per diem rate by \$1 in FY 20 and an additional \$1 in FY 21. The per diem rate increase (\$12.8 M total) was not funded in the executive budget and a legislative amendment reduced the appropriation to Local Housing by an additional \$17.6 M.

The state utilized a portion of its CARES Act funding allocation to cover allowable expenditures related to public safety. For FY 21, Other Requirements – Local Housing of State Adult Offenders

received an appropriation of \$88.6 M in IAT - authority transferred from the Governor's Office of Homeland Security & Emergency Preparedness. These funds represent a means of finance substitution replacing SGF support with IAT to cover personal services expenditures related to COVID-19 through December of 2020 as allowed in the CARES Act. **In order to maintain the existing service levels in FY 22, Other Requirements – Local Housing of State Adult Offenders will require an SGF increase of \$88.6 M in FY 22 or another alternate means of finance to offset the loss of these federal monies.**

The budget provides funding for the following areas:

- Local Housing of Adult Offenders = \$109,394,108
- Transitional Work Program = \$14,320,256
- Local Reentry Services = \$5,900,000
- Criminal Justice Reinvestment Initiative (CJRI) = \$21,002,334
- Office of Technology Service Fee = \$12,486

Detailed information on the allocation of the Local Housing of State Adult Offender's FY 21 budget is provided in Table 36 below.

**TABLE 36**

<b>DPSC - CORRECTIONS SERVICES</b>			
<b>Local Housing of State Adult Offenders - Allocation of Funding</b>			
<b>Program</b>	<b>FY 21 Budget</b>	<b>Average Daily Capacity</b>	<b>Cost/Offender/Day</b>
Payments to Sheriffs	\$98,833,934	10,262	\$26.39
Hamilton vs. Morial Payments:			
Medical Payments (Add'l.)	\$0		\$2.00
Mental Health (Add'l.)	\$144,000		\$7.00
Extraordinary Medical Payments	\$600,000		
Intensive Substance Abuse Program	\$300,000		
Housing Parolees	\$9,516,174		
<b>Sub-Total Local Housing of Adult Offenders</b>	<b>\$109,394,108</b>	<b>10,262</b>	
Private Contract	\$804,825	180	\$12.25
Contract	\$4,238,745	948	\$12.25
Non-Contract	\$9,276,686	1,551	\$16.39
<b>Sub-Total Transitional Work Program</b>	<b>\$14,320,256</b>	<b>2,679</b>	
Re-Entry Program - Caddo	\$494,000	225	
Re-Entry Program - Madison - Female	\$375,550	225	
Re-Entry Program - Lafayette	\$494,000	225	
Re-Entry Program - Madison - Male	\$494,000	225	
Re-Entry Program - Franklin	\$494,000	225	
Re-Entry Program - Rapides	\$494,000	225	
Re-Entry Program - West Baton Rouge	\$494,000	225	
Re-Entry Program - St. Tammany	\$494,000	225	
Re-Entry Program - Plaquemines	\$494,000	225	
Day Reporting Center - Caddo	\$394,000	40 - 60	
Day Reporting Center - Orleans	\$394,000	40 - 60	
Day Reporting Center - Covington	\$394,000	40 - 60	
Day Reporting Center - Baton Rouge	\$390,450	40 - 60	
<b>Sub-Total Re-Entry Services Program</b>	<b>\$5,900,000</b>		

**TABLE 36 (Continued)**

DPSC - CORRECTIONS SERVICES			
Local Housing of State Adult Offenders - Allocation of Funding			
Program	FY 21 Budget	Average Daily Capacity	Cost/Offender/ Day
Administration	\$260,000	40 - 60 each	
Reception Center Testing	\$72,500		
ATLO Software - Training (Increase at state facilities)	\$50,000		
Reentry Courts (5 each)	\$500,000		
2 Day Reporting Centers	\$900,000		
Transitional Housing	\$370,000		
Law Enforcement (OP Local Police)	\$51,050		
Programming at Local Level (5 Parishes)	\$2,067,500		
DOC Reinvestment Sub-Total	\$4,271,050		
Grants	\$2,562,630		
LCLE - Victim Services	\$1,708,420		
<i>Total Carry Forward - Attributed to CJRI Savings from FY 18</i>	\$8,542,100		
DOC Reinvestments	\$4,450,084		
Grants	\$2,670,050		
LCLE - Victim Services	\$1,780,033		
Office of Juvenile Justice	\$3,560,067		
<i>Total Carry Forward - Attributed to CJRI Savings from FY 19</i>	\$12,460,234		
<b>Sub-Total CJRI Program (Combined FY 18 &amp; FY 19 Savings)</b>	<b>\$21,002,334</b>		
<b>Grand Total - Other Charges</b>	<b>\$150,616,698</b>		
Interagency Transfers	\$12,486		
<b>Grand Total - LHSOA</b>	<b>\$150,629,184</b>		

## Department of Public Safety & Corrections (DPSC) - Public Safety Services (PSS)

Public Safety Services FY 21 budget totals \$491.8 M, reflecting a 3% increase of approximately \$14.26 M compared to the FY 20 EOB (including increases of \$1.98 M SGF, \$17,784 IAT, and \$29.66 M SGR, while being partially offset by decreases of \$17.19 M Statutory Dedications and \$190,993 Federal funds). Significant adjustments within PSS budget include:

### *Departmentwide*

- A net increase of \$9.6 M (\$26.8 M SGR offset by a decrease of \$17.2 M Statutory Dedications offset by an increase of \$17 M SGR) for personal services departmentwide. Decreases in statutorily dedicated funds were based on 5/11/2020 REC projections including decreasing \$26.7 M out of the Riverboat Gaming Enforcement Fund while increasing \$6.55 M out of the Insurance Verification System Fund and \$2.35 M out of the Criminal Identification and Information Fund. The increase in SGR is a result of prior year fees that were deferred into current fiscal year projected collections as a result of OMV office closures due to the COVID-19 pandemic - \$1.28 M to the Management and Finance agency, \$11 M to the Operational Support Program in the Office of State Police (OSP), \$7.16 M to the OSP Traffic Enforcement Program, and \$7.65 M to the Office of Motor Vehicles (OMV) Licensing Program. See "Note" below.

### *Office of State Police*

- Increases \$1.94 M SGR for two (2) software licenses for the School Safety Technology Project.

### *Office of Motor Vehicles*

- Increases \$900 K SGR for Trucking Research & Education Council per Act 314 of 2019.

### *Office of State Fire Marshal*

- Increases \$2 M SGF and \$834,187 out of the LA Fire Marshal Fund for personal services, operating expenses, acquisitions, and major repairs. Since 2008, activities and functions have been added to the State Fire Marshal without any increases in funding. The additional funding will fund expanded activities and functions.

**Note:** As a result of the stay at home order due to the COVID-19 pandemic, the department reports that a large sum of SGR associated with the issuance and renewal of driver's licenses and identification cards, vehicle registration renewals, and title transfers has been deferred by the emergency declaration. Once the emergency declaration was lifted and amended, OMV office activities were restored and individuals with deferred renewals and transfers will be required to execute those transactions. The deferred SGR is anticipated to be collected in FY 21, and those deferred revenues will be utilized to mitigate the reductions in statutorily dedicated funds.

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

The DPSC – Youth Services FY 21 budget totals \$145.6 M, reflecting a 2.4% net increase of \$3.4 M above the FY 20 EOB including an increase of \$35.9 M IAT while being partially offset by a decrease of \$32.5 M SGF. The authorized positions of 939 represent a 0.2% net decrease of 2 below the FY 20 level.

The state utilized a portion of its Coronavirus Aid, Relief, & Economic Recovery (CARES) Act funding allocation to cover allowable expenditures related to public safety. For FY 21, DPSC – Youth Services received \$35.9 M in IAT transferred from the Governor’s Office of Homeland Security & Emergency Preparedness. These funds represent a means of finance substitution replacing SGF support with IAT to cover personal services expenditures related to COVID-19 through December 2020 as allowed in the CARES Act. **In order to maintain the existing service levels in FY 22, DPSC – Youth Services will require a SGF increase of \$35.9 M in FY 22 or another alternate means of finance to offset the loss of these federal monies.**

The significant changes include:

- A net increase of \$3.43 M SGF personal services adjustments for market rate, retirement and health insurance increases and the elimination of two (2) positions.
- Increases \$1.33 M SGF for risk management premiums.
- A net increase of \$1.77 M SGF to provide for an anticipated upsurge in youth entering secure care custody beginning in July 2020, in accordance with Act 501 of 2016, which raised the age for certain classes of offender to be considered juveniles for the purpose of adjudication.
- Decreases \$2.5 M in the Contract Services Program for expenses related to community-based service providers.

Information on the budget, positions, and juvenile offender capacity is provided in Table 37 below.

**TABLE 37**

Youth Services - Budget, Positions and Juvenile Offender Capacity			
Entity Name	FY 21 Budget	Authorized Positions*	Capacity
Administration	\$16,948,725	50	N/A
<b>North Region</b>	\$38,154,082	374	
Swanson Center for Youth			90
Swanson Center for Youth at Columbia			48
Probation and Parole (Monroe, Tallulah & Shreveport)			
<b>Central / Southwest Region **</b>	\$23,673,871	225	
Acadiana Center for Youth			72
Probation and Parole (Alexandria, Lake Charles, Lafayette & Opelousas)			
<b>Southeast Region</b>	\$31,294,207	296	
Bridge City Center for Youth			84
Probation and Parole (Baton Rouge, New Orleans, Hammond & Thibodaux)			
<b>Contract Services ***</b>	\$35,334,859	0	1,067
Auxiliary	\$235,682	0	
<b>Total</b>	<b>\$145,641,426</b>	<b>945</b>	<b>1,361</b>
* Authorized positions include T.O. positions (939) and other charge positions (6). ** \$13.6 M of the total funding in the Central/Southwest Region Program is appropriated for the full funding of The Acadiana Center for Youth (ACY), a new secure care juvenile center located in Bunkie, LA, partially opened April 2019. During FY 20, the remaining positions were filled, for a total of 124 positions. The Center houses 72 youth, which is the full capacity of the facility. *** Contract Services is used to contract with Community Providers. This includes Residential and Non-Residential Services across the three (3) regions.			

## Local Housing of State Juvenile Offenders

The FY 21 budget totals \$1.5 M total, reflecting a net 2.2% decrease of \$33,410. Additional information on local housing of juvenile offenders is provided in Table 38 below.

**TABLE 38**

Local Housing of State Juvenile Offenders		
Entity Name	FY 21 Budget	Daily Cost
<b>Local Housing of Juvenile Offenders</b>		
Secure	\$1,167,905	\$121.60
Non-Secure	\$348,855	\$26.39
<b>Total</b>	<b>\$1,516,760</b>	
		<b>Average Daily Census *</b>
Shelter		1.73
Pending Non-Secure in Detention		22.74
Pending Non-Secure in Parish Jail		0.85
Pending Secure in Detention		10.84
Pending Secure in Parish Jail		0.50
Other in Detention		91.12
Other in Parish Jail		59.85
Average Local Housing using only Detention and Shelter		126.43
Average Local Housing using Detention, Shelter and Parish Jail		187.63
* FY 20 Actual - Average Daily Census		

## HEALTH (LDH)

### Medical Vendor Payments (MVP)

#### Medicaid

Act 1 increases total funding in Medicaid by approximately \$2.59 B (19.5%) for FY 21, from an EOB of \$13.29 B to a total appropriation of \$15.88 B. The net increase in funding is largely the result of private provider program increases associated with managed care organization payments, various provider rate increases, annualization of prior year funding increases, and funding for a new directed payment methodology that provides supplemental payments to hospitals called “Money Follows the Patient (MFP)”.

	<u>FY 20 EOB</u>	<u>FY 21 Budgeted</u>	<u>Difference</u>
SGF	\$1,972,822,724	\$2,053,808,916	\$80,986,192
IAT	\$102,020,133	\$220,447,818	\$118,427,685
SGR	\$481,336,101	\$514,463,455	\$33,127,354
Statutory Ded	\$908,258,941	\$1,198,299,400	\$290,040,459
Federal	<u>\$9,823,487,079</u>	<u>\$11,895,779,893</u>	<u>\$2,072,292,814</u>
<b>Total</b>	<b>\$13,287,924,978</b>	<b>\$15,882,799,482</b>	<b>\$2,594,874,504</b>

**Note:** Preamble language in Schedule 09 directs the commissioner of administration to adjust the means of finance for the LA Department of Health by reducing SGF by \$7.5 M. The preamble cuts are anticipated to be allocated in the MVP Program. Based on how these reductions are applied, there may be an associated federal fund match reduction (non-state share).

There are no direct federal Cares Act funds appropriated in Medical Vendor Payments for FY 21. However, the Medicaid budget assumes additional federal funding related to one (1) additional state quarter (7/1 to 9/30) of enhanced federal medical assistance percentage (FMAP) authorized through the Families First Coronavirus Response Act. The act provided an increase for each state Medicaid program by an additional 6.2% during the period of the declared national emergency. It is not clear if the enhanced FMAP will be extended past the 1<sup>st</sup> quarter of FY 21.

Significant increases reflected in the Medicaid budget are primarily the result of rate increases, utilization increases, annualization of prior year funding, expansion of services (TEFRA), managed care payments, and additional directed payments associated with a new hospital payment methodology. Significant adjustments are reflected below:

- \$1.057 B – Net increase in funding for Money Follows the Patient directed payment program
- \$100.5 M – Rebase nursing home rates (includes hospice rates for individuals in nursing homes)
- \$76.2 M – Increase in MCO capitated payments
- \$21.2 M – Projected fee for service utilization increase for certain services
- \$13.6 M – New disability program funding (TEFRA)
- \$12.7 M – Increase payments for managed care Dental Benefit program
- \$9.8 M – Medicare Part D prescription drug “Clawback” funding (100% SGF)
- \$8.7 M – Intermediate Care Facility/Developmentally Disabled (ICF/DD) rate increases
- \$6.4 M – Coverage of Peer Support Mental Health Services due to DOJ settlement
- \$3.6 M – Annualization of rebased rates for ICF/DD providers
- \$5.7 M – Increase in funding in the Public Providers program for projected increases
- \$3.2 M – Projected utilization increase in the Coordinated System of Care (CSoc) Program

Additional rate increases not reflected above are provided for hospice providers, small rural hospitals inpatient per diem rate, federally qualified health centers (FQHCs), and rural health clinics (RHCs). Statutorily dedicated Stabilization Fund revenues are appropriated for FY 21, as a result of passage

of the hospital tax resolution (HCR 2) that requires annual approval of the legislature. It is projected that a portion of these hospital tax revenues will be used for an additional 3.2% increase in inpatient rates and a 3.2% increase in outpatient surgery rates, which are approved by the legislature annually. The balance of revenues generated from the hospital tax will be used for annualized cost of prior year rate increases provided for in prior resolutions and to partially cover the cost of Medicaid expansion.

	<b>FY 21</b>	<b>Medicaid</b>	
	<b>Rate Increase</b>	<b>Expansion Costs</b>	<b>Total</b>
Statutory Ded	\$79,871,703	\$24,132,717	\$104,004,420
Federal	<u>\$164,235,968</u>	<u>\$217,194,449</u>	<u>\$381,429,417</u>
<b>Total</b>	<b>\$244,107,671</b>	<b>\$241,327,166</b>	<b>\$485,433,837</b>

Act 1 provides funding for certain COVID-19 related Medicaid expenditures. These budget increases total approximately \$1.19 B. Significant COVID related expenditures are reflected below.

\$719.2 M - increase Managed Care payments for increased enrollment  
 \$379.9 M - increased Managed Care payments for increased enrollment churn trends  
\$92.9 M - increased FFS payments  
**\$1.192 B**

**Note:** A portion of the SGF increase from EOB in the Medicaid program is the direct result of a means of finance substitution that reclassified statutorily dedicated revenues to SGF. Funds will continue to be used as a state match source to draw federal financial participation, and there are no additional services that will be added as a result of the revenue reclassification.

### **Disproportionate Share Hospital (DSH) Funding Allocation**

The Uncompensated Care Costs (UCC) program provides DSH payments to qualifying hospitals for certain uncompensated care costs associated with serving uninsured patients. In addition, DSH payments are used to cover Medicaid shortfall. Act 1 appropriates \$427 M in total DSH funding in the UCC program (within Medical Vendor Payments), which represents a \$750 M decrease from the FY 20 EOB. DSH funding was reduced to partially offset costs associated with the MFP directed payment hospital model. The allocation of DSH funds appropriated in FY 21 is reflected below:

\$84,781,034 - Office of Behavioral Health (Public Psyc. Free Standing Units)  
 \$13,647,057 - LSU Health Sciences Center – Health Care Services Division  
 \$328,572,464 - Other Hospitals. (The department has not determined how the \$328.6 M DSH funding will be allocated to providers. Historically, the majority of this category is projected to be allocated to the Public Private Partnership hospitals.)

### **Money Follows the Patient (MFP) Directed Payment Funding**

Act 1 includes \$2.3 B in funding for a new directed payment reimbursement model for hospitals called MFP. The increase is partially offset by reductions in other historical supplemental payment streams - Disproportionate Share Hospital payments (DSH), Full Medicaid Pricing (FMP) pass through payments, and Upper Payment Limit (UPL) supplemental payments. FMP payments to hospitals are completely eliminated under this model.

Net new funding for the program is approximately \$1.1 B in FY 21. Directed payments will be paid to various hospitals through managed care payments based on a formula that accounts for Medicaid



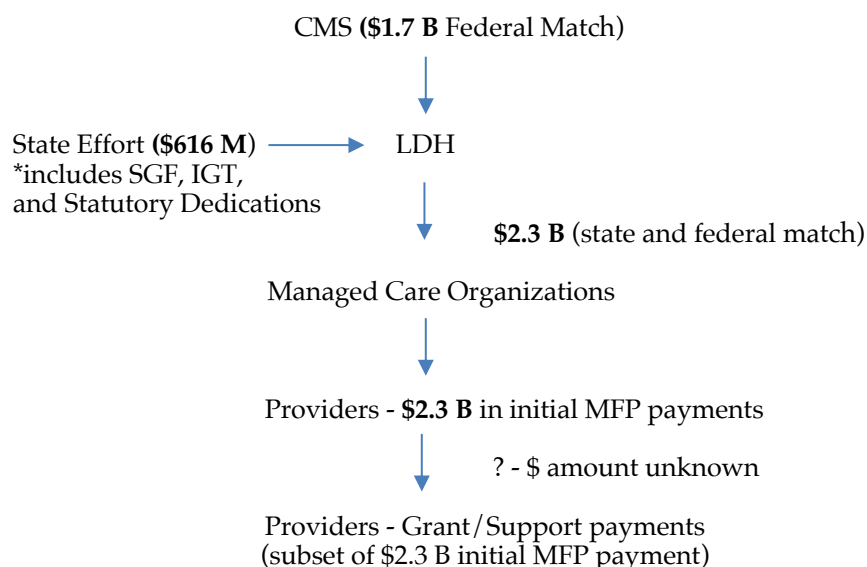
volume and hospital categories. Payments are paid on top of hospital providers base rates (payments do not represent a per diem increase).

Payments under this model will be financed primarily with Intergovernmental Transfers (IGT) from public entities. In addition to IGT financing, both SGF and Statutory Dedications from the Medical Assistance Trust Fund will be utilized as state match to draw federal participation. The means of finance for the directed payment program is reflected below.

<u>State General Fund</u>	<u>Intergovernmental Transfers (IGT)</u>	<u>Statutory Dedications</u>	<u>Federal</u>	<u>Total</u>
\$140,055,402	\$378,870,037	\$97,140,534	\$1,697,241,208	\$2,313,307,181

Based on the initial modeling, 111 hospitals will receive direct payments from LDH in an amount totaling \$2.3 B. In addition, information provided by the department indicates hospitals receiving the initial directed payments will make “grant or support payments” to certain other hospital providers. However, the department does not require or direct such “support” payments. Amounts, duration, and the actual hospital providers that receive support payments are not guaranteed under this model, as they are not regulated by LDH.

Public hospital providers/entities (including school systems) that have historically provided match for the UPL, DSH, and hospital FMP programs are anticipated to continue to provide IGT match to fund the Directed Payment Program. As a result of the level of self-directed payments appropriated in Act 1, some or all of these public providers will have to provide an additional \$154 M in IGT financing (\$85.5 M in lost CPEs and an additional \$68.6 M increased state effort) to fund the program. It has not been determined which public entities will provide the additional IGT required to fund the \$2.3 B in payments. Total state effort (including SGF, IGT, and Statutory Dedications) to finance the program totals \$616.1 M in FY 21. The graph below details the MFP financing and payment methodology.



**Notes:** IGT financing represents an exchange of funds between public entities (levels of government) for match purposes. Approximately \$378 M (61%) of the MFP financing is derived from IGT means of finance. Any grant/support payments from provider to provider is not required, guaranteed, or regulated by LDH. It is not known if any portion of the \$2.3 B in appropriated MFP dollars will be retained by either the LDH or the Managed Care Organizations.

### **Public/Private Partnership Funding**

Funding for the Public/Private Partnership (PPP) hospitals is not directly appropriated in the Medicaid budget. Historically, funding to these individual hospitals comes from multiple reimbursement sources, including DSH, UPL/FMP, and direct Title 19 claims. Reimbursement levels for the PPP hospitals have previously been set via memoranda of understanding (MOUs) agreed upon by the Operating Partner, LSU, and the Division of Administration. For FY 21, LDH staff indicate that these hospitals will be subject to the Money Follows the Patient (MFP) payment model, and that aggregate funding for the PPPs, as well as funding for each individual hospital is anticipated to be affected to some indeterminable degree. For reference, the PPP hospitals, (excluding funding for Lallie Kemp Regional Medical Center), had FY 19 actuals totaling \$1.17 B with projected total payments in FY 20 of approximately \$1.12 B.

Based on initial modeling under the MFP payment model, partner facilities are anticipated to receive directed payments. However, the level of payments that will be retained by the hospital partners is indeterminable. Furthermore, it is assumed that the MOUs negotiated between the Operating Partners, LSU, and the state will no longer be tied to specific funding amounts as they were in previous years.

### **Medicaid Outlook (Horizon Issues)**

*Health Insurance Providers Fee (HIPF) Tax:* The Affordable Care Act provided for a Health Insurance Providers Fee on health insurance issuers. The tax is applicable to Managed Care Organizations (MCOs) and the tax represents a FY 21 liability to LDH, as the department reimburses the health plans for the cost of the tax. Act 1 provides an appropriation to cover the cost for the tax liability for FY 21. The state match associated with the tax liability is approximately \$48 M of the \$203 M total, and is anticipated to be a one-time cost to the plans, as the tax sunsets in future years. There is no HIPFA liability in future fiscal years.

*Medicaid Fiscal Accountability Regulation (CMS-2393-P):* The Centers for Medicare & Medicaid Services (CMS) has issued a notice to states of proposed rulemaking intended to ensure fiscal accountability relative to state financing of Medicaid programs. A major component of the rule appears to be expanded review and permissibility of state match sources and health care related taxes. *To the extent implemented, certain Medicaid payments to providers could be impacted in future fiscal years.* Specifically, implementation of the rule could primarily focus on the use of the non-federal share (state match source) utilized to draw federal funds for payments to providers, including supplemental payments. The rule appears to provide more regulation, oversight, tracking, and potential limits regarding financing the non-federal share through IGWT from state and local government units.

Act 1 further includes funding for self-directed payments, in large part financed with IGT means of finance. To the extent this rule may ultimately limit participation from state and local governmental units to share in financing the LA Medicaid program based on the originating source of IGT revenues used as match, supplemental or self-directed payment funding to various providers could be reduced significantly. However, on Monday 9/14, CMS Administrator indicated that CMS is withdrawing the rule from the regulatory agenda. The LFO will continue to monitor future actions that could impact Medicaid financing.

*Replacement Revenues:* The FY 21 appropriation includes \$355 M in revenues used as a state match that likely will have to be replaced with SGF or other means of finance in FY 22. Reflected below are significant revenue sources requiring replacement for FY 22 in Medicaid, Medical Vendor Payments.

\$295.2 M - Funding in FY 22 associated with 6.2% FMAP enhancement

\$18.1 M - Excess Medical Assistance Trust Fund

\$17.5 M - NOW Statutory Dedication revenues

\$24.1 M - Medicaid Trust Fund for the Elderly (MTFE) Statutory Dedication revenues

**Note:** The \$295.2 M associated with the 6.2% FMAP enhancement is a combination of 6 months of FY 20 and 3 months of FY 21.

## 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 21 Funded Slots:</i>	5,112
<i>FY 20 Funded Slots:</i>	5,112
<i>Slots Filled as of 06/30/20:</i>	4,595
<i>Slots Funded but not Filled:</i>	517
<i>Registry and/or Waiting List:*</i>	15,822
<i>Average Cost/Capped Cost:</i>	\$25,950/ \$41,000
<i>FY 20 Projected Expenditures:</i>	\$105,739,885
<i>FY 20 Budget:</i>	\$122,467,105
<i>FY 21 Preliminary Budget:</i>	\$121,224,678
<i>Population Served:</i>	<i>Ages 21 +, Medicaid eligibility, and meet nursing facility level of care criteria</i>

**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 21 Funded Slots:</i>	550
<i>FY 20 Funded Slots:</i>	550
<i>Slots Filled as of 06/30/20:</i>	535
<i>Slots Funded but not Filled:</i>	15
<i>Registry and/or Waiting List:</i>	1,406
<i>Average Cost:</i>	\$13,988
<i>FY 20 Projected Expenditures:</i>	\$7,048,103
<i>FY 20 Budget:</i>	\$9,271,894
<i>FY 21 Preliminary Budget:</i>	\$7,874,497
<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 6/30/20:</i>	12,962
<i>Average Cost/Capped Cost:</i>	\$18,068/ \$23,372
<i>FY 20 Projected Expenditures:</i>	\$183,825,012
<i>FY 20 Budget:</i>	\$208,570,110
<i>FY 21 Preliminary Budget:</i>	\$189,136,816
<i>Population Served:</i>	<i>Ages 21 + who receive Medicaid benefits, nursing facility level of care and imminent risk criteria of nursing home admission</i>

**Program for All Inclusive Care for the Elderly (PACE)** 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 21 Funded Slots:</i>	600
<i>FY 20 Funded Slots:</i>	600
<i>Slots Filled as of 06/30/20:</i>	482
<i>Slots Funded but not Filled:</i>	118
<i>Average Cost/Capped Cost:</i>	\$34,105/ \$54,288
<i>FY 20 Projected Expenditures:</i>	\$16,489,678
<i>FY 20 Budget:</i>	\$19,892,050
<i>FY 21 Preliminary Budget:</i>	\$17,520,233
<i>Population Served:</i>	<i>Ages 55 +, live in PACE provider service area, nursing facility level of care, and meet Medicaid financial eligibility</i>

**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 06/30/20:</i>	40
<i>Registry and/or Waiting List:*</i>	65
<i>Average Cost:</i>	\$21,291
<i>FY 20 Expenditures:</i>	\$907,528
<i>FY 20 Budget:</i>	\$984,030
<i>FY 21 Budget:</i>	\$1,073,410
<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 6/30/20:</i>	599
<i>Registry and/or Waiting List:*</i>	207
<i>Average Cost/Capped Cost:</i>	\$4,852/\$15,000
<i>FY 20 Expenditures:</i>	\$2,040,109
<i>FY 20 Budget:</i>	\$2,315,850
<i>FY 21 Budget:</i>	\$1,934,428
<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 06/30/2020

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

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

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

In FY 19, the OCDD transitioned 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):** OCDD screens applicants for I/DD waivers to assess the urgency of their need for support services. Urgency is determined based on several factors, such as the complexity of the individual's disability and the status of the individual's caregiver. Each case is 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
- 3 – Urgent
  - Supports will be needed in the next 3-12 months
  - SUN score is reevaluated every year
- 2 – Critical
  - Supports will be needed in the next 1-2 years
  - SUN score is reevaluated every 2 years
- 1 – Planning
  - Supports will be needed in the next 3-5 years
  - SUN score is reevaluated every 3 years
- 0 – Currently no unmet needs
  - SUN score is reevaluated every 5 years

**Single Request for Services Registry (RFSR):** After a case is assigned a SUN score, cases are placed on a single RFSR and prioritized based on their SUN score. OCDD began offering waivers based on urgency of needs beginning in February 2018. Everyone 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 in which the SUN score has not yet been identified or 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. The transition to a single RFSR and offering waivers based on urgency of needs had no impact to the budget for I/DD Waivers. The maximum expended on waiver services cannot exceed the funding available, which is \$585 M in FY 21.

FY 19 I/DD Waiver Slots Filled as of 6/30/19	12,662
FY 20 I/DD Waiver Slots Filled as of 6/30/20	13,021

Registry as of 6/30/20 (Waiting List)	13,186
FY 21 Projected Average Cost per Slot	\$44,642
FY 20 Budget	\$576,718,272
FY 21 Budget	\$585,040,339

For informational purposes, the number of recipients and average cost by waiver for FY 20 is provided below.

	<b>Total Recipients*</b>	<b>Average Cost</b>
NOW	8,327	\$61,620
Children's Choice	2,236	\$10,163
Supports Waiver	2,175	\$6,805
ROW	728	\$40,190

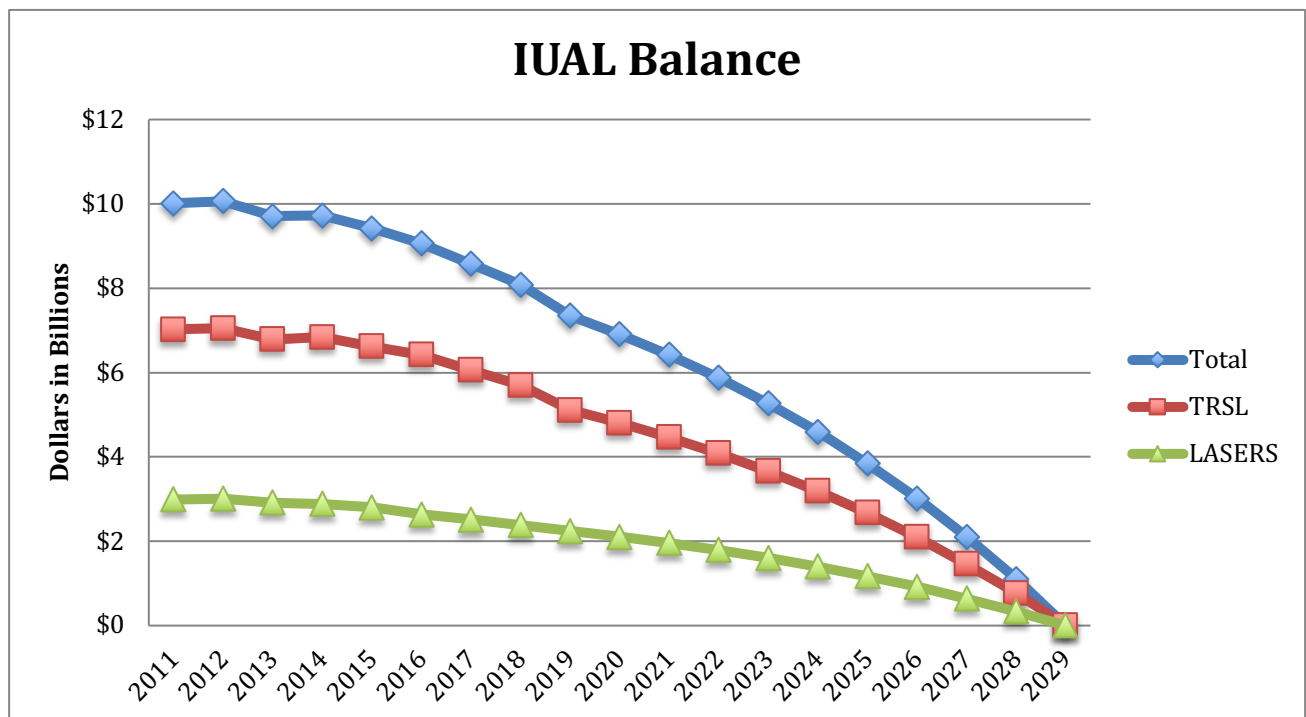
\*Recipient received at least one service during the year.

## 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 initially granting retirement benefits that were not fully funded to state retirees. The state retirement systems' UAL can be divided into two (2) 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 6/30/19, LA State Employees' Retirement System (LASERS) and Teacher's Retirement System of LA (TRSL) have a remaining IUAL balance of \$2.2 B and \$5.1 B respectively, which is a combined total of \$7.3 B.

**Graph 1**  
**IUAL Balance Based on Most Recent Amortization Schedule**  
(effective through 6/30/20)





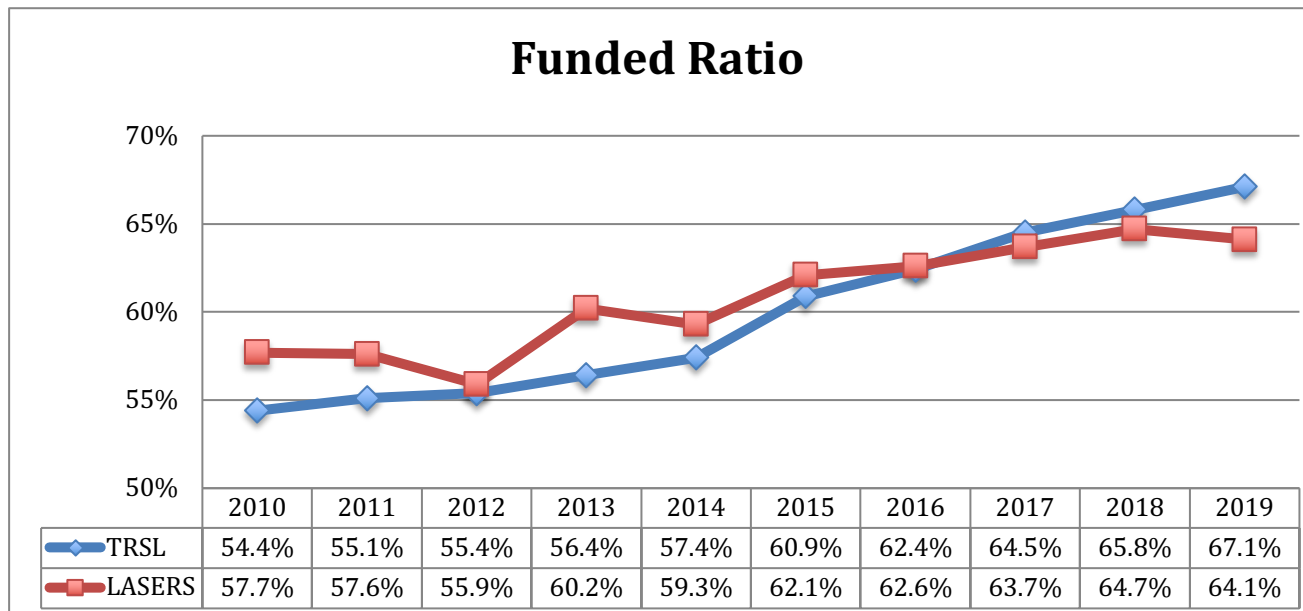
**Note:** In FY 10, due to Act 497 of 2009, the IUAL amortization schedule was consolidated with several previous Change in Liability amortization schedules, which had negative balances resulting from actuarial and investment experience gains. This consolidated schedule is referred to as the Original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

Based on the most recent amortization schedule, which was effective through 6/30/20, the IUAL balance will be paid off in 2029 as shown in Graph 1 on the previous page. It is important to note that Act 95 of 2016 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 LASERS is 64.1% and TRSL is 67.1%. (See Graph 2 on the next page). Because of these provisions, the OAB amortization schedule may be subject to adjustments each year. Estimated annual payments are reflected in Table 39 below.

**TABLE 39**  
**Estimated IUAL Payments (Principal & Interest)**

<b>IUAL Payments (in billions of \$)</b>	
<b>Year</b>	<b>Amortization Schedule (effective thru 6/30/20)</b>
2020	\$0.98
2021	\$1.00
2022	\$1.02
2023	\$1.04
2024	\$1.06
2025	\$1.08
2026	\$1.10
2027	\$1.12
2028	\$1.14
2029	\$0
<b>Total</b>	<b>\$9.52</b>

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



\*According to a report published by The Pew Charitable Trusts, the average funded ratio for state retirement systems was 69.1% in 2017.

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 21, the projected discount rate is 7.55%. Therefore, for every \$1 M payment above the scheduled amount in FY 21, the state achieves approximately \$75.5 K in interest savings in FY 21. 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 of 2016.

**Note:** For informational purposes, total UAL for each state retirement system is provided below. Total UAL is the sum of IUAL, which was accrued through 6/30/88, and new UAL, which was accrued after 6/30/88.

**TABLE 40**

Total UAL by System (in billions of \$)					
SYSTEM	FY 15	FY 16	FY 17	FY 18	FY 19
TRSL	\$11.19	\$11.02	\$10.55	\$10.55	\$10.39
LASERS	\$6.90	\$6.95	\$6.82	\$6.74	\$7.01
LSERS	\$0.73	\$0.69	\$0.66	\$0.66	\$0.68
LSPRS	\$0.28	\$0.31	\$0.29	\$0.29	\$0.31
<b>TOTAL</b>	<b>\$19.10</b>	<b>\$18.97</b>	<b>\$18.32</b>	<b>\$18.25</b>	<b>\$18.38</b>

**Note:** The FY 20 actuarial valuation reports of the state retirement systems are anticipated to be available in October. These reports will include the 2020 UAL balances and funded ratios.

## Higher Education

Higher education funding for FY 21 totals \$2.788 B (\$968.5 M SGF, \$25 M IAT, \$1.581 B SGR, \$144.1 M Statutory Dedications, and \$70.2 M Federal), a total decrease of \$65.3 M, or 2.3%, from EOB. This appropriation consists of funding for all postsecondary institutions, whether funded by the outcomes-based funding formula or by direct funding, and the Office of Student Financial Assistance (OSFA), which administers the Taylor Opportunity Program for Students (TOPS) and GO Grants.

The state utilized a portion of its CARES Act funding allocation to cover allowable expenditures in higher education related to response to the coronavirus. Higher Education management boards received \$96.6 M IAT authority transferred from the Governor's Office of Homeland Security & Emergency Preparedness in a FY 20 supplemental appropriation. This funding was utilized to offset a like reduction of SGF in FY 21. There was an additional \$3.25 M means of financing substitution for the Board of Regents in FY 21. **In order to maintain the existing service levels in FY 22, Higher Education will require a SGF increase of \$99.9 M in FY 22 or another alternate means of finance to offset the loss of these federal monies.**

*Formula and Non-Formula Institutions:* FY 21 funding totals \$2.388 B (\$663.2 M SGF, \$24.3 M IAT, \$1.581 B SGR, \$86.5 M Statutory Dedications, and \$32.9 M Federal), a total decrease of \$63.3 M, or 2.3%, from EOB. Enhanced SGF funding contained in the original budget proposal was eliminated as part of the budget balancing adjustments. An additional \$21.7 M reduction was made to the base budget. A total of \$2 M contained in the base budget was reallocated, and SGF funding for formula and non-formula institutions included significant adjustments as outlined below:

- \$15.4 M SGF direct funding for specialized institutions including
  - \$4.25 M for the LSU Ag Center
  - \$2.5 M for Pennington Biomedical Research Center
  - \$1.725 M for LA Universities Marine Consortium (LUMCON)
  - \$1.82 M for LSU Health Sciences Center Shreveport (HSCS)
  - \$1.2 M for the Southern Board of Supervisors
  - \$1.05 M for Southern Ag Center
  - \$1 M for the Board of Regents STEM initiative
  - \$574,000 for University of LA at Lafayette
  - \$300,000 for the Northshore Technical Community College accreditation
  - \$300,000 for the Northwest LA Technical Community College accreditation
  - \$300,000 for the Central LA Technical Community College accreditation
  - \$250,000 for the LCTCS Education Agriculture Technology Commission
  - \$150,000 for McNeese State University for the Governor's Program for Gifted Children

There is an increase of \$3.2 M in IAT from GOHSEP in federal CARES funds for the Nurse Capitation program and the LA Library Network (LOUIS) to provide additional teaching tools/resources for instructors and to support the nursing programs in response to the public health crisis. SGR revenues increased by \$35.8 M as a result of enrollment and fee adjustments across the four systems: \$34.2 M LSUS; \$3 M ULS; and \$2.3 M LCTCS; offset with a reduction of \$3.7 M for SUS.

Statutory Dedications increased by \$2 M out of the LA Quality Education Support Fund (8g) based on the most recent REC forecast. Total allocation for FY 21 is \$24.2 M; funds will be allocated to institutions in four primary program areas: Research and Development, Endowed Chairs, Enhancement, and Graduate Fellows.

*Outcomes-Based Formula:* Act 462 of 2014 required the BOR to develop an outcomes-based funding

formula for implementation beginning in FY 17. For FY 20, the formula allocated 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 was based on the 12/1/18 appropriation levels and provided safeguards to prevent sudden, dramatic changes in the funding level of any postsecondary institution as required by Act 462. The cost calculation was based on weighted factors including Southern Regional Education Board (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 Pell grants.

Due to the impact of COVID-19 on the state's economic forecast, the funding formula was not utilized to distribute FY 21 funding. The \$121.6 M reduction was allocated two ways; \$99.9 M was allocated based on the amount of funds an institution could receive in reimbursement from the CARES Act allocation. The corresponding increase in IAT was appropriated in Act 6 of 2020 RS (the Supplemental Appropriation bill). The remaining \$21.7 M SGF decrease was allocated pro-rata to all agencies and institutions within higher education, with the exception of the TOPS, Go Grants, and START programs. Individual institutional adjustments were allocated based on legislative amendments and appropriation language. Table 41 on pages 95 and 96 reflect the adjustments to the FY 20 base budget and the final FY 21 allocation.

**TABLE 41**

FY 21 SGF Funding Allocations							
	FY 20 EOB	Decrease \$99.9 M CRF	Decrease \$21.7 M	Line Items*	FY 21** Appropriation	\$ Change	% Change
<b>Board of Regents</b>							
Board of Regents	\$15,572,006	(\$3,250,000)	(\$393,318)	\$1,000,000	\$12,928,688	(\$2,643,318)	-17.0%
LA Universities Marine Consortium	\$2,277,892	\$0	(\$72,710)	\$1,725,000	\$3,930,182	\$1,652,290	72.5%
Office of Student Financial Assistance	\$292,966,113	\$0	(\$344,955)	\$12,631,864	\$305,253,022	\$12,286,909	4.2%
<b>Board of Regents Total</b>	<b>\$310,816,011</b>	<b>(\$3,250,000)</b>	<b>(\$810,983)</b>	<b>\$15,356,864</b>	<b>\$322,111,892</b>	<b>\$11,295,881</b>	<b>3.6%</b>
<b>LA Community &amp; Technical Colleges System</b>							
Baton Rouge CC	\$14,555,798	(\$1,650,000)	(\$411,952)	\$58,959	\$12,552,805	(\$2,002,993)	-13.8%
Bossier Parish CC	\$11,125,544	(\$2,265,000)	(\$282,828)	\$45,065	\$8,622,780	(\$2,502,764)	-22.5%
Central LA Technical CC	\$5,194,365	(\$536,000)	(\$148,695)	\$321,040	\$4,830,710	(\$363,655)	-7.0%
Delgado CC	\$25,605,735	(\$4,180,000)	(\$683,908)	\$103,717	\$20,845,544	(\$4,760,191)	-18.6%
L.E. Fletcher Technical CC	\$4,430,605	(\$390,000)	(\$128,976)	\$17,946	\$3,929,575	(\$501,030)	-11.3%
LCTCS Board of Supervisors	\$7,149,749	\$0	(\$228,220)	(\$2,620,000)	\$4,301,528	(\$2,848,221)	-39.8%
LCTCS Online	\$1,286,145	\$0	(\$41,054)	\$0	\$1,245,091	(\$41,054)	-3.2%
Adult Basic Education	\$0	\$0	\$0	\$2,870,000	\$2,870,000	\$2,870,000	0.0%
LA Delta CCC	\$7,295,108	(\$521,000)	(\$216,229)	\$29,549	\$6,587,428	(\$707,680)	-9.7%
Northwest LA Technical CC	\$4,040,293	(\$931,000)	(\$99,248)	\$316,365	\$3,326,410	(\$713,883)	-17.7%
Northshore Technical CC	\$6,085,483	(\$960,000)	(\$163,605)	\$324,650	\$5,286,527	(\$798,956)	-13.1%
Nunez CC	\$4,092,004	(\$645,000)	(\$110,028)	\$16,575	\$3,353,551	(\$738,453)	-18.0%
River Parishes CC	\$5,899,268	(\$900,000)	(\$159,576)	\$23,895	\$4,863,587	(\$1,035,681)	-17.6%
South LA CC	\$13,958,457	(\$2,076,000)	(\$379,287)	\$56,539	\$11,559,709	(\$2,398,748)	-17.2%
SOWELA Technical CC	\$9,152,491	(\$900,000)	(\$263,419)	\$37,073	\$8,026,145	(\$1,126,346)	-12.3%
<b>LA Community &amp; Technical Colleges System Total</b>	<b>\$119,871,045</b>	<b>(\$15,954,000)</b>	<b>(\$3,317,025)</b>	<b>\$1,601,373</b>	<b>\$102,201,390</b>	<b>(\$17,669,655)</b>	<b>-14.7%</b>
<b>LSU System</b>							
LSU Agricultural Center	\$71,962,337	(\$3,434,950)	(\$2,187,390)	\$4,250,000	\$70,589,997	(\$1,372,340)	-1.9%
LSU - A&M College	\$115,968,824	(\$5,361,800)	(\$3,530,570)	\$469,737	\$107,546,191	(\$8,422,633)	-7.3%
LSU - Alexandria	\$5,100,153	(\$2,576,300)	(\$80,561)	\$20,658	\$2,463,950	(\$2,636,203)	-51.7%
LSU - Eunice	\$4,814,477	(\$3,076,600)	(\$55,473)	\$19,501	\$1,701,905	(\$3,112,572)	-64.7%
LSU - Shreveport	\$9,031,005	(\$781,100)	(\$263,337)	\$36,580	\$8,023,149	(\$1,007,856)	-11.2%
LSU Health Sciences Center at New Orleans	\$79,014,569	(\$5,350,000)	(\$2,351,369)	\$0	\$71,313,200	(\$7,701,369)	-9.7%
LSU Health Sciences Center at Shreveport	\$58,368,929	(\$7,277,700)	(\$1,630,829)	\$1,820,000	\$51,280,400	(\$7,088,529)	-12.1%
Pennington Biomedical Research Center	\$17,315,631	(\$1,500,000)	(\$504,834)	\$2,500,000	\$17,810,797	\$495,166	2.9%
<b>LSU System Total</b>	<b>\$361,575,925</b>	<b>(\$29,358,450)</b>	<b>(\$10,604,363)</b>	<b>\$9,116,476</b>	<b>\$330,729,589</b>	<b>(\$30,846,336)</b>	<b>-8.5%</b>
<b>SU System</b>							
SU Board of Supervisors	\$3,305,062	\$0	(\$105,497)	\$1,200,000	\$4,399,565	\$1,094,503	33.1%
SU - A&M College	\$19,433,021	(\$1,668,983)	(\$567,027)	\$78,714	\$17,275,725	(\$2,157,296)	-11.1%
SU - New Orleans	\$9,140,226	(\$750,736)	(\$267,792)	\$37,023	\$8,158,721	(\$981,505)	-10.7%
SU - Shreveport	\$5,692,475	(\$594,302)	(\$162,733)	\$23,058	\$4,958,497	(\$733,978)	-12.9%
SU Law Center	\$4,275,772	(\$417,291)	(\$123,162)	\$0	\$3,735,319	(\$540,453)	-12.6%
SU Agricultural Research/Extension Center	\$3,991,878	\$0	(\$127,421)	\$1,050,000	\$4,914,457	\$922,579	23.1%
<b>SU System Total</b>	<b>\$45,838,434</b>	<b>(\$3,431,312)</b>	<b>(\$1,353,632)</b>	<b>\$2,388,795</b>	<b>\$43,442,284</b>	<b>(\$2,396,150)</b>	<b>-5.2%</b>

**TABLE 41 (Continued)**

	FY 20 EOB	Decrease \$99.9 M CRF	Decrease \$21.7 M	Line Items	FY 21** Appropriation	\$ Change	% Change
<b>UL System</b>							
UL Board of Supervisors	\$1,035,004	\$0	(\$33,037)	\$0	\$1,001,967	(\$33,037)	-3.2%
Grambling State University	\$14,052,455	(\$3,115,386)	(\$349,111)	\$56,920	\$10,644,878	(\$3,407,577)	-24.2%
LA Tech University	\$27,588,200	(\$6,396,237)	(\$676,446)	\$111,747	\$20,627,264	(\$6,960,936)	-25.2%
McNeese State University	\$16,605,889	(\$4,760,441)	(\$378,106)	\$217,263	\$11,684,605	(\$4,921,284)	-29.6%
Nicholls State University	\$14,240,819	(\$2,994,071)	(\$358,996)	\$57,683	\$10,945,436	(\$3,295,383)	-23.1%
Northwestern State University	\$20,591,028	(\$3,652,546)	(\$540,675)	\$83,405	\$16,481,211	(\$4,109,817)	-20.0%
Southeastern LA University	\$27,750,156	(\$5,077,968)	(\$723,695)	\$112,403	\$22,060,896	(\$5,689,260)	-20.5%
UL - Lafayette	\$47,370,919	(\$8,260,596)	(\$1,248,399)	\$765,878	\$38,627,802	(\$8,743,117)	-18.5%
UL - Monroe	\$29,713,532	(\$5,153,206)	(\$783,964)	(\$1,919,206)	\$21,857,156	(\$7,856,376)	-26.4%
University of New Orleans	\$24,999,530	(\$8,516,905)	(\$526,124)	\$101,262	\$16,057,762	(\$8,941,768)	-35.8%
<b>UL System Total</b>	<b>\$223,947,532</b>	<b>(\$47,927,356)</b>	<b>(\$5,618,553)</b>	<b>(\$412,645)</b>	<b>\$169,988,977</b>	<b>(\$53,958,555)</b>	<b>-24.1%</b>
<b>Grand Total</b>	<b>\$1,062,048,947</b>	<b>(\$99,921,118)</b>	<b>(\$21,704,556)</b>	<b>\$28,050,863</b>	<b>\$968,474,132</b>	<b>(\$93,574,815)</b>	<b>-8.8%</b>
<b>SGF Funding by Institution Type</b>							
2-year	\$111,435,151	(\$15,954,000)	(\$3,047,751)	\$1,601,373	\$96,654,771	(\$14,780,380)	-13.3%
4-year	\$392,092,709	(\$62,737,177)	(\$10,513,009)	\$2,892,626	\$319,115,148	(\$72,977,561)	-18.6%
Medical Schools, SU Law Center, and LCTCS Online	\$142,945,415	(\$13,044,991)	(\$4,146,414)	\$1,820,000	\$127,574,010	(\$15,371,405)	-10.8%
Ag Centers and Pennington	\$93,269,846	(\$4,934,950)	(\$2,819,645)	\$7,800,000	\$93,315,251	\$45,405	0.0%
Management Boards	\$11,489,815	\$0	(\$366,754)	(\$1,420,000)	\$9,703,060	(\$1,786,755)	-15.6%
<b>Grand Total</b>	<b>\$751,232,936</b>	<b>(\$96,671,118)</b>	<b>(\$20,893,573)</b>	<b>\$12,693,999</b>	<b>\$646,362,240</b>	<b>(\$104,870,696)</b>	<b>-14.0%</b>
Note: LSU Board and LSU Law Center were consolidated with LSU A&M.							
* Includes Line Items in Act 1 and the reallocation of \$2 M in the base budget.							
** Does not include \$99.9 M CARES funding as SGF equivalent.							

*OSFA, Taylor Opportunity Program for Students (TOPS), and Go Grants*

OSFA/TOPS/GO: FY 21 funding totals \$400.9 M (\$305.2 M SGF), reflecting a net increase of \$7.7 M or 1.9%. Significant adjustments include an increase of \$12.6 M SGF: TOPS (\$10.6 M); GO Grants (\$1 M); and state match requirements for START accounts (\$1 M); offset with reductions to the TOPS Fund (\$2 M) and Federal funds (\$2.9 M).

TOPS is recommended at \$319.8 M (\$262.4 M SGF and \$57.4 M Statutory Dedications), which represents full funding for an estimated 58,704 recipients. Included in this amount is \$899,742 for TOPS Early Start Funding, which 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 six (6) credit hours per semester in order to pursue certification in eligible programs (projected 3,766 recipients in FY 21). See Table 42 below.

**TABLE 42**

<b>Taylor Opportunity Program for Students (TOPS)</b>					
<b>TOPS Awards for Public and Private Colleges &amp; Universities</b>					
					<b>Projected</b>
	<b>FY 17<sup>1</sup></b>	<b>FY 18</b>	<b>FY 19</b>	<b>FY 20</b>	<b>FY 21</b>
Number of Awards	51,051	51,326	51,187	54,551	54,938
Total Amount of Awards (millions)	\$200.9	\$292.7	\$301.7	\$303.2	\$318.9
Average Award Amount	\$3,935	\$5,703	\$5,894	\$5,558	\$5,805
Note: Excludes TOPS Early Start.					
1) 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					

TOPS awards are limited to the FY 17 tuition amount for each institution per Act 44 of 2017, and additional fees assessed by the institutions cannot be funded with TOPS awards. Institutions have not been eligible to increase their tuition since FY 17; therefore, the TOPS awards will cover 100% of FY 21 tuition amount. While TOPS award amounts are capped, the overall cost and number of awards has increased. The growth in the program is attributed to increased eligibility as a result of higher ACT and FAFSA completions and an increase in the number of Performance and Honors level recipients, which corresponds to higher retention rates. Table 43 below provides a comparison of FY 21 projected awards to FY 20 actual awards by type.

**TABLE 43**

<b>Comparison of FY 21 Projected and FY 20 Actual TOPS Awards by Type</b>						
	<b>FY 2019-20</b>		<b>FY 2020-21</b>		<b>FY 21 +/- FY 20</b>	
	<b>#</b>	<b>\$</b>	<b>#</b>	<b>\$</b>	<b>#</b>	<b>\$</b>
Opportunity	24,675	\$126,105,847	25,726	\$138,740,318	1,051	\$12,634,471
Performance	14,117	\$82,729,409	14,421	\$87,304,734	304	\$4,575,325
Honors	13,160	\$88,243,302	12,592	\$87,006,650	(568)	(\$1,236,652)
Tech	2,599	\$6,059,568	2,199	\$5,862,534	(400)	(\$197,034)
National Guard		\$89,300		\$69,289	0	(\$20,011)
<b>Total</b>	<b>54,551</b>	<b>\$303,227,426</b>	<b>54,938</b>	<b>\$318,983,525</b>	<b>387</b>	<b>\$15,756,099</b>

GO Grants provide need-based aid to support non-traditional and low to moderate-income students. FY 21 funding for GO Grants is funded at \$29.4 M, an increase of \$1 M compared to the FY 20 funding level. Each institution has the flexibility to establish its GO Grant policy. Therefore, the number of recipients and the award amounts are dependent on the institution's policy and 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 \$33.8 M is required to fully fund the Go Grant need of \$61.2 M. See Table 44 below.

**TABLE 44**

<b>Go Grants</b>			
<b>Go Grants Awards for Public and Private Colleges &amp; Universities</b>			
	<b><u>FY 18</u></b>	<b><u>FY 19</u></b>	<b><u>FY 20</u></b>
Number of Awards	24,790	27,136	25,187
Total Amount of Awards (millions)	\$26.4	\$28.4	\$28.4
Average Award Amount	\$1,065	\$1,047	\$1,212
Actual Number of Students (Unduplicated)	23,064	25,417	23,449
<sup>1</sup> FY 21 Go Grants amount of \$29.4 M 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			

## CARES Act Funding

In addition to the means of financing substitution from the state's allocation, the CARES Act provided for the award of federal funds allocated directly to state agencies.

### Higher Education Emergency Relief Fund (HEERF)

The CARES Act established and funded the HEERF to allow Institutions of Higher Education to recover any costs associated with significant changes to the delivery of instruction due to the coronavirus, including some replacement of lost revenues; no less than 50% of the funds shall be allocated to students. CARES Act provides for institutional discretion on how to award emergency assistance to students. **LA's institutional allocation totals \$147,140,866.**

### Minority Serving Institution (MSI)

Additionally, CARES provided for an MSI allocation, which allows Historically Black Colleges and Universities (HBCU) or MSIs to receive a supplemental allocation to prevent, prepare for, and respond to coronavirus. **LA's MSI allocation totals \$39,486,388.**

An institution of higher education receiving funds under these sections may use the funds received to cover any costs associated with significant changes to the delivery of instruction due to the coronavirus, so long as such costs do not include payment to contractors for the provision of pre-enrollment recruitment activities; endowments; or capital outlays associated with facilities related to athletics, sectarian instruction, or religious worship.

Institutions of higher education shall use no less than 50 percent of such funds to provide emergency financial aid grants to students for expenses related to the disruption of campus operations due to coronavirus (including eligible expenses under a student's cost of attendance, such as food, housing, course materials, technology, health care, and child care).

These funds will flow through the Federal Grant Distribution System directly to institutions and are not included in Act 1.

**Note:** As it relates to the institutional aid from the original CARES Act funds provided to the universities, most universities have not fully drawn down their funds. A part of this delay has been confusion on what is or is not an allowable use of the funds combined with determining how other federal aid flowing from the state is to be used. Universities continue to plan for uses of the institutional aid. As of this writing, institutions have reported expenses of approximately \$17 M, with revenue losses of approximately \$45 M. To the extent institutions are not able to demonstrate expenditures totaling their CARES allocation, and provided Congress does not approve legislation allowing for all of these funds to be used to offset revenue loss, some institutions may not fully expend their CARES allocation.

The institutional allocation by system for both HEERF and MSI funds is identified in Table 45 on the next page.



TABLE 45

Summary of CARES Act Funding for Higher Education				
HEERF			MSI	
<i>Louisiana Community &amp; Technical College System</i>	<u>Allocation</u>	<u>50% to Students</u>	<i>Louisiana Community &amp; Technical College System</i>	<u>Allocation</u>
Baton Rouge Community College	\$6,420,025	\$3,210,013	Baton Rouge Community College	\$411,933
Bossier Parish Community College	\$3,915,911	\$1,957,956	Bossier Parish Community College	\$189,948
Central Louisiana Technical Community College	\$1,462,721	\$731,361	Central Louisiana Technical Community College	\$71,750
Delgado Community College	\$11,310,381	\$5,655,191	Delgado Community College	\$716,518
Fletcher Technical Community College	\$1,375,120	\$687,560	Fletcher Technical Community College	\$66,937
Louisiana Delta Community College	\$2,963,756	\$1,481,878	Louisiana Delta Community College	\$143,748
Northshore Technical Community College	\$2,051,300	\$1,025,650	Northshore Technical Community College	\$100,609
Northwest Louisiana Technical College	\$1,136,669	\$568,335	Northwest Louisiana Technical College	\$72,199
Nunez Community College	\$1,561,099	\$780,550	Nunez Community College	\$76,017
River Parishes Community College	\$963,683	\$481,842	River Parishes Community College	\$0
South Louisiana Community College	\$5,645,949	\$2,822,975	South Louisiana Community College	\$371,441
SOWELA Technical Community College	<u>\$2,493,383</u>	<u>\$1,246,692</u>	SOWELA Technical Community College	<u>\$121,475</u>
<b>LCTCS TOTAL</b>	<b>\$41,299,997</b>	<b>\$20,650,003</b>	<b>LCTCS TOTAL</b>	<b>\$2,342,575</b>
<i>Louisiana State University System</i>	<u>Allocation</u>	<u>50% to Students</u>	<i>Louisiana State University System</i>	<u>Allocation</u>
Louisiana State University and A & M College	\$18,882,288	\$9,441,144	Louisiana State University and A & M College	\$0
Louisiana State University HSC - New Orleans	\$1,391,236	\$695,618	Louisiana State University HSC - New Orleans	\$0
Louisiana State University HSC-Shreveport	\$316,992	\$158,496	Louisiana State University HSC-Shreveport	\$0
Louisiana State University-Alexandria	\$1,998,555	\$999,278	Louisiana State University-Alexandria	\$97,538
Louisiana State University-Eunice	\$2,060,199	\$1,030,100	Louisiana State University-Eunice	\$100,407
Louisiana State University-Shreveport	<u>\$1,825,886</u>	<u>\$912,943</u>	Louisiana State University-Shreveport	<u>\$89,314</u>
<b>LSUS TOTAL</b>	<b>\$26,475,156</b>	<b>\$13,237,579</b>	<b>LSUS TOTAL</b>	<b>\$287,259</b>
<i>University of Louisiana System</i>	<u>Allocation</u>	<u>50% to Students</u>	<i>University of Louisiana System</i>	<u>Allocation</u>
Grambling State University	\$7,010,388	\$3,505,194	Grambling State University	\$9,854,862
Louisiana Tech University	\$7,094,887	\$3,547,444	Louisiana Tech University	\$0
McNeese State University	\$5,456,361	\$2,728,181	McNeese State University	\$268,069
Nicholls State University	\$5,057,520	\$2,528,760	Nicholls State University	\$247,710
Northwestern State University of Louisiana	\$5,647,034	\$2,823,517	Northwestern State University	\$275,646
Southeastern Louisiana University	\$10,580,284	\$5,290,142	Southeastern Louisiana University	\$519,358
University of Louisiana at Lafayette	\$12,686,007	\$6,343,004	University of Louisiana at Lafayette	\$623,129
University of Louisiana at Monroe	\$5,777,764	\$2,888,882	University of Louisiana at Monroe	\$0
University of New Orleans	<u>\$5,581,887</u>	<u>\$2,790,944</u>	University of New Orleans	<u>\$274,114</u>
<b>ULS TOTAL</b>	<b>\$64,892,132</b>	<b>\$32,446,068</b>	<b>ULS TOTAL</b>	<b>\$12,062,888</b>
<i>Southern University System</i>	<u>Allocation</u>	<u>50% to Students</u>	<i>Southern University System</i>	<u>Allocation</u>
Southern University and A & M College	\$9,396,803	\$4,698,402	Southern University and A & M College	\$18,132,717
Southern University at New Orleans	\$2,481,663	\$1,240,832	Southern University at New Orleans	\$3,300,516
Southern University at Shreveport	<u>\$2,595,115</u>	<u>\$1,297,558</u>	Southern University at Shreveport	<u>\$3,360,433</u>
<b>SUS TOTAL</b>	<b>\$14,473,581</b>	<b>\$7,236,792</b>	<b>SUS TOTAL</b>	<b>\$24,793,666</b>
<b>Total Institutional Distribution</b>	<b>\$147,140,866</b>	<b>\$73,570,442</b>	<b>Total Institutional Distribution</b>	<b>\$39,486,388</b>

For FY 21, HEERF funds were treated as SGF equivalent allowing for a like reduction of \$96.6 M SGF to institutions, along with an additional \$21.7 M SGF reduction to the base. The net impact of these adjustments and reductions are reflected in Table 46 on the next page.



TABLE 46

Summary of CARES Act and SGF Adjustments					
<i>Louisiana Community &amp; Technical College System</i>	50% Institutional HEERF Allocation	MSI Allocation	\$99.9 M Reduction	\$21.7 M Reduction	Net Impact
Baton Rouge Community College	\$3,210,012	\$411,933	(\$1,650,000)	(\$411,952)	\$1,559,993
Bossier Parish Community College	\$1,957,955	\$189,948	(\$2,265,000)	(\$282,828)	(\$399,925)
Central Louisiana Technical Community College	\$731,360	\$71,750	(\$536,000)	(\$148,695)	\$118,415
Delgado Community College	\$5,655,190	\$716,518	(\$4,180,000)	(\$663,908)	\$1,527,800
Fletcher Technical Community College	\$687,560	\$66,937	(\$390,000)	(\$128,976)	\$235,521
Louisiana Delta Community College	\$1,481,878	\$143,748	(\$521,000)	(\$216,229)	\$888,397
Northshore Technical Community College	\$1,025,650	\$100,609	(\$960,000)	(\$163,605)	\$2,654
Northwest Louisiana Technical College	\$568,334	\$72,199	(\$931,000)	(\$99,248)	(\$389,715)
Nunez Community College	\$780,549	\$76,017	(\$645,000)	(\$110,028)	\$101,538
River Parishes Community College	\$481,841	\$0	(\$900,000)	(\$159,576)	(\$577,735)
South Louisiana Community College	\$2,822,974	\$371,441	(\$2,076,000)	(\$379,287)	\$739,128
SOWELA Technical Community College	\$1,246,691	\$121,475	(\$900,000)	(\$263,419)	\$204,747
<b>LCTCS Total</b>	<b>\$20,649,994</b>	<b>\$2,342,575</b>	<b>(\$15,954,000)</b>	<b>(\$3,027,751)</b>	<b>\$4,010,818</b>
<i>Louisiana State University System</i>					
Louisiana State University and A & M College	\$9,441,144	\$0	(\$5,361,800)	(\$3,530,570)	\$548,774
Louisiana State University HSC - New Orleans	\$695,618	\$0	(\$5,350,000)	(\$2,351,369)	(\$7,005,751)
Louisiana State University HSC-Shreveport	\$158,496	\$0	(\$7,277,700)	(\$1,630,829)	(\$8,750,033)
Louisiana State University-Alexandria	\$999,277	\$97,538	(\$2,576,300)	(\$80,561)	(\$1,560,046)
Louisiana State University-Eunice	\$1,030,099	\$100,407	(\$3,076,600)	(\$55,473)	(\$2,001,567)
Louisiana State University-Shreveport	\$912,943	\$89,314	(\$781,100)	(\$263,337)	(\$42,180)
<b>LSUS Total</b>	<b>\$13,237,577</b>	<b>\$287,259</b>	<b>(\$24,423,500)</b>	<b>(\$7,912,139)</b>	<b>(\$18,810,803)</b>
<i>University of Louisiana System</i>					
Grambling State University	\$3,505,194	\$9,854,862	(\$3,115,386)	(\$349,111)	\$9,895,559
Louisiana Tech University	\$3,547,443	\$0	(\$6,396,237)	(\$676,446)	(\$3,525,240)
McNeese State University	\$2,728,180	\$268,069	(\$4,760,441)	(\$378,106)	(\$2,142,298)
Nicholls State University	\$2,528,760	\$247,710	(\$2,994,071)	(\$358,996)	(\$576,597)
Northwestern State University of Louisiana	\$2,823,517	\$275,646	(\$3,652,546)	(\$540,675)	(\$1,094,058)
Southeastern Louisiana University	\$5,290,142	\$519,358	(\$5,077,968)	(\$723,695)	\$7,837
University of Louisiana at Lafayette	\$6,343,003	\$623,129	(\$8,260,596)	(\$1,248,399)	(\$2,542,863)
University of Louisiana at Monroe	\$2,888,882	\$0	(\$5,153,206)	(\$783,964)	(\$3,048,288)
University of New Orleans	\$2,790,943	\$274,114	(\$8,616,905)	(\$526,124)	(\$6,077,972)
<b>ULS Total</b>	<b>\$32,446,064</b>	<b>\$12,062,888</b>	<b>(\$48,027,356)</b>	<b>(\$5,585,516)</b>	<b>(\$9,103,920)</b>
<i>Southern University System</i>					
Southern University and A & M College	\$4,698,401	\$18,132,717	(\$1,668,983)	(\$567,027)	\$20,595,108
Southern University at New Orleans	\$1,240,831	\$3,300,516	(\$750,736)	(\$267,792)	\$3,522,819
Southern University at Shreveport	\$1,297,557	\$3,360,433	(\$594,302)	(\$162,733)	\$3,900,955
<b>SUS Total</b>	<b>\$7,236,789</b>	<b>\$24,793,666</b>	<b>(\$3,014,021)</b>	<b>(\$997,552)</b>	<b>\$28,018,882</b>
<b>TOTAL Institutional Impacts</b>	<b>\$73,570,424</b>	<b>\$39,486,388</b>	<b>(\$91,418,877)</b>	<b>(\$17,522,958)</b>	<b>\$4,114,977</b>

### Governor's Emergency Education Relief (GEER) Fund

Finally, the CARES Act established and funded the *GEER* to be used by governors to provide funding for educational services in elementary and secondary schools, in institutions of higher education, or for grants to eligible entities for the provision of child care and early childhood education, social and emotional support, and the protection of education-related jobs. The determination of what qualifies an entity as essential for carrying out emergency educational services to students is not defined in statutory language. Thus, the criteria used by governors to identify these entities may vary from state-to-state. Funds must be awarded within one year of receipt. **LA's GEER allocation totals \$50,276,799.**

Funds must be awarded by the governor within one year of receipt; recipients must obligate the funds by 9/30/2022. The Division of Administration serves as the fiscal agent responsible for distribution to recipients pursuant to the governor's plan as noted below.

- \$35 M for K – 12 education (See Department of Education Overview)
- \$15.3 M for Board of Regents

The allocation of the \$15.3 M in GEER Funding for Higher Education is as follows:

- \$10 M for workforce redevelopment to allow certain community and technical colleges (LCTCS, LSU-Eunice, and Southern University-Shreveport) to provide students with scholarships to earn short-term credentials that are in high demand in the new economy.
- \$4.5 M to purchase laptop devices for public postsecondary students across the state
  - \$1.89 M UL System
  - \$1.26 M LCTC System
  - \$1.07 M LSU System
  - \$ 274 K SU System
- \$500,000 to continue student, faculty, and staff training efforts to ensure a smooth transition from face-to-face instruction to a hybrid model of learning.
- \$250,000 to create a statewide dual enrollment portal to support outreach and engagement to high school students.

## K-12 Education

### Department of Education (LDE)

*Department of Education (LDE)* FY 21 funding totals \$2.042 B (\$150.6 M SGF, \$201 M IAT, \$50.4 M SGR, \$15.5 M Statutory Dedications, and \$1.625 B Federal). This represents a net increase of \$404.8 M above EOB. The increase is associated with an \$11.9 M increase in IAT due to a means of finance substitution for the LA 4 program increasing reliance on TANF funds, and a \$408.2 M increase in Federal funds primarily due to grants through the CARES Act of approximately \$323.8 M to support public and non-public schools with ongoing operations and instruction amidst the ongoing COVID-19 pandemic, as well as \$34.4 M in new competitive federal grants received by the department. These increases are partially offset with reductions of \$10.3 M SGF, \$4 M in Statutory Dedications due to lower REC projections for the Educational Excellence Fund; and \$1 M SGR due to the elimination of excess budget authority in the Special School District.

*State Activities* experiences a total increase of \$13.7 M from EOB (\$2 M SGF, \$150 K IAT, \$354 K SGR, and \$11.4 M Federal, partially offset by a decrease in Statutory Dedications of \$144 K), including a net increase of 20 positions. Act 1 provides \$2.1 M SGF to fund an early literacy pilot program involving between 8 to 12 urban and rural school systems statewide; funds will be primarily used for school-based literacy coaches to ensure teachers receive one-on-one training, as recommended by the Early Literacy Commission. There is a reduction of \$2.2 M SGF for Spring 2020 testing items that were not used in FY 20 due to COVID-19 related school closures; these items will be used in FY 21 state assessments.

The US Department of Education awarded the LDE six (6) new federal grants totaling \$34.4 M and requiring 21 new positions to provide grant administrative functions. FY 21 funding is split between State Activities (\$4.9 M) and Subgrantee Assistance (\$29.5 M). These grants include: **1) Comprehensive Literacy State Development (CLSD) Program** to enhance literacy support for schools identified as having low academic performance; grant award is \$100 M over five (5) years (\$20 M per year); FY 21 funding includes \$1 M for *State Activities* and \$19 M for *Subgrantee Assistance*. **2) Preschool Development Grant (PDG)** to increase access to quality early education and improved quality of early care and education; grant award is \$33.5 M over three (3) years (\$11.2 M per year); FY 21 funding includes \$2.1 M for *State Activities* and \$9.1 M in *Subgrantee Assistance*. **3) Trauma Recovery Grant** to increase access to mental health services in an effort to improve academic performance and decrease absence and discipline rates; grant award is \$7.5 M over five (5) years (\$1.5 M per year); FY 21 funding includes \$225 K for *State Activities* and \$1.3 M for *Subgrantee Assistance*. **4) Special Education Leadership Grant** to increase the capacity of school leaders to improve services and results for children with disabilities; grant award is \$200 K and requires an additional \$200 K SGF in state matching funds. FY 21 funding includes a total of \$400 K for *State Activities*. **5) Mental Health Service Professional Demonstration Grant** to create the LA School Social Work Expansion Project in partnership with the LSU School of Social Work; grant award is \$2.5 M over five (5) years (\$500 K per year); FY 21 funding includes \$500 K for *State Activities*. **6) Improving Pre-Engineering and Computer Science Education through Micro-Credentialing** to support the development, implementation, and feasibility testing of micro-credentials for pre-engineering and computer science teachers in the state's STEM Jump Start Pathways; grant award \$4 M over four (4) years (\$1 M per year); FY 21 funding includes \$1 M for *State Activities*.

*Student Scholarships for Educational Excellence Program (SSEEP)* funding totals \$41.9 M, representing a standstill level. This funding level will continue the approximately 6,500 students who participated in FY 20 at an average tuition of \$6,186 per student. 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.

*Recovery School District (RSD)* funding totals \$159.6 M, approximately level to EOB. The FY 21 budget includes IAT funds (including state MFP, LA4, and Federal grants) for the operations of Capitol High School in East Baton Rouge and Linwood School in Caddo Parish. The RSD has management agreements with third-party providers for the operation of both schools (Friendship LA, Inc. for Capitol High and Shreveport Charter Schools for Linwood). The Construction Program is budgeted for \$140.9 M in FY 21 (including federal FEMA funds and SGR via tax credits and insurance proceeds). As of May 2020, the RSD has \$246 M in open contracts for three (3) projects in the design phase, two (2) in procurement, two (2) under construction, and other project close-out costs.

*Special School District (SSD)* experiences a decrease of \$746 K SGF. Reductions included nearly \$300 K due to attrition that were partially offset through other standard adjustments. Additionally, a reduction of \$672 K included funding for IAT expenditures, supplies, operating services, field travel, and the elimination of four positions (Special Assistant to the Superintendent, Paraeducator, and two (2) Instructors). Per the LDE, this will result in increased student/staff ratios and fewer instructional services provided to students and facilities. Act 1 included language requiring the SSD to allocate a total of \$400 K to River Oaks Hospital in New Orleans and Brentwood Hospital in Shreveport to maintain educational services.

### **Special Schools & Commissions**

FY 21 funding for Special Schools & Commissions is appropriated at \$85.3 M (\$47.7 M SGF, \$10.2 M IAT, \$3.2 M SGR, and \$24.2 M Statutory Dedications), which represents a decrease of \$18.8 M from the EOB. This reduction annualizes the transfer associated with the Central LA Supports & Services Center, which was renamed and transferred to the LA Department of Health in 2020 per Act 411 of 2019. The impact of COVID-19 on the operations of Special Schools agencies will vary due to the unique student populations served, their instructional needs, and the capacity of each agency prior to the onset of the crisis.

*LA School for the Deaf & Visually Impaired (LSDVI)* (\$26.1 M) provides educational services to 549 students (192 residential and 357 via outreach programs). The net increase of \$16 K is associated primarily with supplies expenses due to the receipt of \$66,146 IAT federal CARES Act funding through the Elementary & Secondary School Emergency Relief (ESSER) Fund. In addition, the LSDVI was awarded approximately \$74 K in CARES Act funding (\$72,127 from the ESSER Incentive Grant and \$2,250 from the Governor's Emergency Education Relief (GEER) Fund). LSDVI will use these funds to purchase cameras and necessary equipment for all classrooms to enable access to students participating in distance learning.

*LA School for Math, Science & the Arts (LSMSA)* (\$9.5 M) provides educational services to 362 students in residential programs. The net increase of \$58 K is associated with funding for one (1) new Licensed Practical Nurse position to care for students during after-school hours. LSMSA did not receive support through the CARES Act as it does not receive Title I, Part A funding.

*Thrive Academy* (\$7.1 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 communities. Currently the 177 students enrolled in grades 6 to 12 are from Baton Rouge and surrounding areas. The net increase of \$316 K is associated with funding for one new Registered Nurse position to care for students during after school hours, financed with IAT funds through Medicaid, and an increase of \$78 K in Statutory Dedications through the Education Excellence Fund (EEF) following voter approval of Constitutional Amendment No. 2 (per Act 445 of 2019). In addition, Thrive was awarded \$93 K in CARES Act

funding (\$69,533 from the ESSER Fund, \$15,238 from the ESSER Incentive Grant, and \$8,250 from the GEER Fund).

*LA Educational Television Authority (LETA)* (\$9.4 M) provides informative, educational, and entertaining programs to the citizens of LA. A net increase of \$126 K is due to an increase of \$75 K in Statutory Dedications through the Education Excellence Fund (EEF) following voter approval of Constitutional Amendment No. 2 (per Act 445 of 2019); and an appropriation of pass-through funding of \$250 K each for WLAE and WYES television stations in New Orleans for operating expenses.

*Board of Elementary & Secondary Education (BESE)* (\$24.8 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 net increase of \$94 K is due to statewide adjustments. The LA Quality Education Support (8(g)) Fund is budgeted for \$23.5 M (\$11.3 M Block Allocation, \$11.3 M Statewide Allocation, \$660 K Management and Oversight, and \$210 K Review, Evaluation, and Assessment of Proposals).

*New Orleans Center for the Creative Arts (NOCCA)* (\$8.4 M) provides specialized arts training to 641 students (235 full-time through the Academic Studio, and 406 part-time) through a combination of MFP funds and direct state support. A net decrease of \$82 K is associated primarily with non-recurring carryforwards and other statewide adjustments. NOCCA did not receive support through the CARES Act as it does not receive Title I, Part A funding.

## CARES ACT Funding

### *Elementary & Secondary School Education Emergency Relief (ESSER) Fund*

The Coronavirus Aid, Relief, & Economic Security (CARES) Act established and funded the *ESSER* available for formula grants to the State Educational Agency (SEA), which is the LA Department of Education (LDE) which must distribute at least 90% of the funds via subgrants to local educational agencies (LEAs) to address the impact of the coronavirus. **LA's ESSER allocation totals \$286,980,175.**

The amount for each LEA is determined by the formula used to allocated Title I funds. An LEA must file an application with the LDE in order to receive the formula subgrant. Funds must be allocated to the LEAs by LDE within one year of receipt. Funds are available for obligation by LEAs through 9/30/22. For FY 21, \$257.3 M has been awarded; the LDE has set aside approximately \$900 K for new charters and unmet needs of districts yet to be determined. **The allocation to LEAs and charter schools totals \$258,282,158.**

In addition to existing expenditure authority granted by federal education laws and programs, LEAs may use the funds for:

- Coordinating preparedness and response efforts with other relevant agencies to prevent, prepare for, and respond to the coronavirus emergency.
- Providing principals and other school leaders with resources to address the needs of their individual schools.
- Addressing the unique needs of low-income children or students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth; includes outreach and service delivery activities that will meet the needs of each population.
- Training and professional development for LEA staff on sanitation and minimizing the spread of infectious diseases.

- Purchasing supplies to sanitize and clean the LEA's facilities.
- Planning for and coordinating during long-term closures, including how to provide meals to eligible students, how to provide technology for online learning to all students, how to provide guidance for carrying out IDEA requirements, and how to ensure other educational services continue to be consistent with all federal, state, and local requirements.
- Purchasing education technology (including hardware, software, and connectivity) for students, which may include assistive technology or adaptive equipment.
- Providing mental health services and supports.
- Planning and implementing activities related to summer learning and supplemental afterschool programs, including providing classroom instruction or online learning during the summer months.

**Maximum SEA Reservation:** Of the 10% funds received by a state that are not sub-granted to LEAs, **(\$28,698,018)**, the state may use up to 0.5% of its allocation for administrative costs (\$1,434,901). The remainder of the funds must be used for emergency needs, as determined by the SEA, to address issues in response to the coronavirus emergency. The SEA may address these issues through the use of grants and contracts. The LDE allocated \$25 M in **Strong Start ESSER Fund Incentive Grants** to local school systems and other public schools based on the following priorities: curriculum materials, continuous learning costs, individual graduation planning, assistive technology and other direct support for special education and related services, professional development, and support for creating adaptive and flexible staffing plans. The remaining balance (\$2,263,117) will be used for allocations to new and expanded charter schools and for school systems' needs which have yet to be determined.

#### **Governor's Emergency Education Relief (GEER) Fund**

The CARES Act also established and funded the **GEER** to be used by governors to provide funding for educational services in elementary and secondary schools, in institutions of higher education, or for grants to eligible entities for the provision of child care and early childhood education, social and emotional support, and the protection of education-related jobs. Governors have broad discretion to allocate these funds. **LA's GEER allocation totals \$50,276,799.**

Funds must be awarded by the governor within one year of receipt; recipients must obligate the funds by 9/30/22. The Division of Administration serves as the fiscal agent responsible for distribution to recipients pursuant to the governor's plan as noted below.

- \$15.3 M for Board of Regents (see Higher Education Overview)
- **\$35 M for K – 12 education**
  - **\$32.3 M for devices and internet connectivity**
  - **\$2.7 M for social and emotional learning (SEL) curriculum**

LDE conducted a needs assessment in which school systems and schools submitted their estimated need to the department for both devices and internet connectivity. Because districts' requests exceeded available funding, awards were made with consideration for those with the least ability to support education in their communities and the number of economically disadvantaged students served. The \$32.3 M was allocated as a block grant to school systems and schools; funds are also subject to nonpublic equitable services provision. The remaining \$2.7 M will provide public and nonpublic school students in grades 6-12 with access to Edgenuity's online Social Emotional Learning Purpose Prep content library, including modules to address current concerns with COVID-19, such as coping skills, mental health and wellness, college and career development, and other curricula. Table 46 on the next page provides the allocation by district as of September 1 for these three (3) funding streams.

TABLE 47

CARES Act Education Stabilization Fund Allocations by Parish				
	ESSER Fund	ESSER Incentive Fund	GEER Fund	Total Allocations
1 Acadia	\$4,713,719	\$249,000	\$518,688	\$5,481,407
2 Allen	\$919,777	\$234,327	\$99,000	\$1,253,104
3 Ascension	\$3,292,174	\$346,750	\$60,000	\$3,698,924
4 Assumption	\$983,100	\$208,632	\$752,890	\$1,944,622
5 Avoyelles	\$2,753,786	\$289,121	\$383,192	\$3,426,099
6 Beauregard	\$1,137,144	\$131,000	\$93,650	\$1,361,794
7 Bienville	\$866,845	\$143,907	\$228,074	\$1,238,826
8 Bossier	\$5,342,670	\$933,138	\$1,040,130	\$7,315,938
9 Caddo	\$19,063,336	\$1,945,326	\$2,560,615	\$23,569,277
10 Calcasieu	\$10,909,442	\$1,328,523	\$790,330	\$13,028,295
11 Caldwell	\$528,099	\$100,956	\$152,308	\$781,363
12 Cameron	\$164,038	\$88,412	\$20,000	\$272,450
13 Catahoula	\$637,024	\$100,486	\$141,921	\$879,431
14 Claiborne	\$1,183,022	\$140,211	\$101,462	\$1,424,695
15 Concordia	\$1,735,294	\$331,654	\$62,608	\$2,129,556
16 DeSoto	\$1,914,813	\$185,161	\$166,000	\$2,265,974
17 East Baton Rouge	\$25,025,821	\$1,794,726	\$1,401,744	\$28,222,291
18 East Carroll	\$1,075,486	\$66,754	\$300,236	\$1,442,476
19 East Feliciana	\$670,117	\$105,391	\$198,964	\$974,472
20 Evangeline	\$2,793,516	\$391,855	\$444,164	\$3,629,535
21 Franklin	\$1,900,661	\$189,950	\$145,728	\$2,236,339
22 Grant	\$827,643	\$170,846	\$88,295	\$1,086,784
23 Iberia	\$4,669,276	\$15,000	\$458,479	\$5,142,755
24 Iberville	\$1,647,017	\$253,553	\$38,438	\$1,939,008
25 Jackson	\$1,052,457	\$159,776	\$275,000	\$1,487,233
26 Jefferson	\$22,018,844	\$1,225,720	\$1,932,066	\$25,176,630
27 Jefferson Davis	\$1,405,417	\$0	\$79,200	\$1,484,617
28 Lafayette	\$11,140,115	\$534,055	\$882,555	\$12,556,725
29 Lafourche	\$3,861,615	\$541,996	\$399,811	\$4,803,422
30 LaSalle	\$494,559	\$131,636	\$245,630	\$871,825
31 Lincoln	\$2,469,656	\$147,231	\$288,451	\$2,905,338
32 Livingston	\$4,360,478	\$141,193	\$26,781	\$4,528,452
33 Madison	\$1,586,114	\$100,074	\$126,867	\$1,813,055
34 Morehouse	\$2,740,635	\$169,248	\$406,782	\$3,316,665
35 Natchitoches	\$2,967,322	\$301,694	\$219,968	\$3,488,984
36 Orleans	\$28,545,032	\$2,731,119	\$1,800,850	\$33,077,001
37 Ouachita	\$11,399,991	\$1,314,411	\$1,453,075	\$14,167,477
38 Plaquemines	\$881,565	\$260,359	\$159,600	\$1,301,524
39 Pointe Coupee	\$971,690	\$187,703	\$27,850	\$1,187,243
40 Rapides	\$7,243,668	\$639,800	\$1,408,556	\$9,292,024
41 Red River	\$736,312	\$150,546	\$159,125	\$1,045,983
42 Richland	\$1,960,372	\$217,585	\$418,219	\$2,596,176
43 Sabine	\$1,075,140	\$214,504	\$693,607	\$1,983,251
44 St. Bernard	\$2,542,017	\$454,664	\$443,777	\$3,440,458
45 St. Charles	\$1,430,115	\$409,500	\$91,800	\$1,931,415
46 St. Helena	\$773,368	\$110,460	\$69,833	\$953,661
47 St. James	\$869,987	\$193,870	\$31,791	\$1,095,648
48 St. John	\$2,098,168	\$283,837	\$1,426,992	\$3,808,997
49 St. Landry	\$6,773,222	\$872,046	\$187,169	\$7,832,437
50 St. Martin	\$2,615,903	\$206,835	\$729,847	\$3,552,585
51 St. Mary	\$3,157,869	\$333,955	\$234,558	\$3,726,382
52 St. Tammany	\$6,727,068	\$357,872	\$478,088	\$7,563,028
53 Tangipahoa	\$7,690,449	\$555,362	\$1,683,669	\$9,929,480
54 Tensas	\$565,696	\$63,393	\$76,457	\$705,546
55 Terrebonne	\$6,521,034	\$470,500	\$2,030,772	\$9,022,306
56 Union	\$1,450,087	\$223,551	\$228,386	\$1,902,024
57 Vermilion	\$2,628,493	\$27,513	\$1,061,449	\$3,717,455
58 Vernon	\$1,810,404	\$387,871	\$174,500	\$2,372,775
59 Washington	\$3,214,546	\$392,492	\$1,117,390	\$4,724,428
60 Webster	\$2,337,690	\$250,219	\$350,355	\$2,938,264
61 West Baton Rouge	\$889,213	\$137,849	\$30,604	\$1,057,666
62 West Carroll	\$627,760	\$132,012	\$191,784	\$951,556
63 West Feliciana	\$311,835	\$90,816	\$114,777	\$517,428
64 Winn	\$682,349	\$132,054	\$303,096	\$1,117,499
Unallocated	\$900,083	\$2,263,117	\$0	\$3,163,200
<b>TOTAL</b>	<b>\$258,282,158</b>	<b>\$27,263,117</b>	<b>\$32,308,003</b>	<b>\$317,853,278</b>
<b>Notes:</b>				
1) The CARES Act Education Stabilization Fund Allocations were developed by LDE based on the following factors: (a) ESSER Fund Allocations reflects 90% of formula grant; subgrants to LEAs based on FY 2019 Title I, Part A allocations; (b) ESSER Incentive Fund Allocations comprise the majority of the 10% "SEA Reserve" to address emergency needs resulting from COVID-19 as determined by the LDE; the LDE may use up to one-half of one percent of ESSER funds for administrative costs (\$1.4 M); (c) GEER Fund Allocations based on LDE determination of school system needs.				
2) Parish allocations reflect the geographical allocation of funds and were compiled by LFO staff based on LDE data; allocations include grant awards to all local entities, including Parish/City School Systems, BESE/Special Schools, University Laboratory Schools, LDE-Recovery School District, and all Charter Schools including Types 1, 2, 3, 3B, 4, and 5.				

Additional federal allocations utilized existing distribution methodologies. As such, parish/district and other provider allocations are not available.

#### **Child Care Development Block Grant (CCDF)**

Additionally, CARES provided for an increase in the *CCDF* to allow child care programs to maintain critical operations, including meeting emergency staffing needs and ensuring first responders and health care workers can access child care while they respond to the pandemic. **LA's CCDF allocation totals \$67,581,166.**

The LDE is using these funds to provide grants to eligible child care assistance providers, and Lead Agencies and Ready Start Networks which are aligned with the following priorities:

- Health, Safety & Operations - to maintain the health, safety and continued operation of early learning centers.
- Sustaining and Expanding Early Childhood Access - for economically disadvantaged families considering the needs and challenges of, as well as opportunities for, families and child care providers.
- Classroom Quality & Continuous Learning - to support children's social, emotional, and academic growth through various methods of continuous learning including a plan for high-quality curriculum and professional development.
- Family Engagement & Support - to help connect families with community, health, mental health, and social services.

In FY 20, \$39.9 M was allocated but not all funds were disbursed; any remaining balance will be expended in FY 21.

#### **Child Nutrition Programs (CNS)**

Additional funding for *CNS* in the Food & Nutrition Service of the US Department of Agriculture (USDA) and temporary removal of some existing program requirements was included in the CARES Act; the USDA has also provided administrative flexibilities. **LA's CNS allocation totals \$57,628,443.**

The additional funding is to be used for food purchases and demonstration projects to increase flexibility for schools; funds must be obligated by 9/20/21. Per the USDA these funds can only be used for paying reimbursement claims for actual meals served to eligible children in the National School Lunch Program, Summer Seamless Option, and School Breakfast Programs, Special Milk Program, Child and Adult Care Food, and Summer Food Service Programs, and therefore cannot be used to offset revenue loss. In addition, these funds can only be used for claims during the time period March through September 2020.

In conjunction with the additional funding, blanket waivers allow for:

- Meals to be served to kids outside normal meal times to maximize flexibility for pick-up.
- Meals be served in non-group settings to support social distancing.
- A pause in enrichment activities to accompany afterschool meals & snacks.
- The flexibility to serve meals that do not meet meal pattern requirements when needed.
- Parents/guardians to pick-up meals without having children present.
- Extension of Community Eligibility Provision (CEP) election, notification, and reporting and deadlines for school year 2020-21.
- Extends certain administrative deadlines related to CEP because of school closures.
- A waiver to the requirement in the summer meals programs that "open site" meal service is limited to areas where at least half of the children in the area are low-income households.



In FY 20, \$24.7 M was allocated and awarded. In FY 21 the remaining \$32.9 M will be used to continue these funding allocations.

Finally, due to the timing of the award notice, these funds are not included in Act 1 and will require spending approval by the Division of Administration and the Joint Legislative Committee on the Budget.

**Rethink K-12 Education Models Grant**

Congress set aside 1% of the \$30.75 B allocated to the Education Stabilization Fund through the CARES Act for grants to states with the highest coronavirus burden. The program supports new, innovative ways to access education with an emphasis on meeting students' needs during the national emergency. In July, the state was awarded a grant in the amount of \$17 M. The LDE will use funds to provide access to remote learning resources, including devices and connectivity. The LDE will create an online portal for families to access supplemental resources with priority access to disadvantaged students, including those in schools defined as struggling by the federal Every Student Succeeds Act (ESSA). The LDE anticipates it will provide over 75,000 students access to micro-grants for remote learning resources, including at least 12,000 who will receive devices or hotspots.

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

Because the legislature did not approve HCR 26 or SCR 21 during the 2020 legislative session, SCR 3 of 2019 (the latest adopted MFP formula) will remain in effect for FY 21. Act 1 fully funded the cost of the MFP at \$3.896 B (\$3.575 B SGF, \$227.8 M Lottery Proceeds Fund, and \$92.8 M SELF Fund). This represents a net increase of \$42.4 M in state expenditures over the FY 20 EOB. Means of financing substitutions utilized in the supplemental appropriation bill for FY 20 allowed for increased Lottery Proceeds Fund in FY 21 to offset revenue decreases in SELF funds per the most recent Revenue Estimating Conference (REC) projections. Note: This one time fund balance of \$74 M will not be available in FY 22 and will require additional SGF to fully fund the MFP.

The FY 21 appropriation is derived from February 2020 student counts, mid-year student count adjustments, and LDE projections. Significant adjustments include the following: \$11.8 M increase in Level 1 primarily associated with the number of students qualifying for the Special Education weight and the Economically Disadvantaged weight; \$8.8 M increase in Level 2 state incentive due to projected local revenue adjustments; \$1.1 M decrease in Level 3 due to reduced teacher and staff counts qualifying for across-the-board pay raises; \$8.3 M increase in Level 4 due to the projected number of qualifying courses in the Career Development Fund (CDF); \$1.8 M decreases associated with allocations for other public schools and prior year audit adjustments; and \$16.4 M increase to annualize a mid-year adjustment in the student count.

**LEVEL 1:** The base per pupil amount remains at \$4,015. Level 1 uses February 1 student count to determine the cost of education services. Maintains the weights for Economically Disadvantaged (22%), Career and Technical Education units (6%), Students with Disabilities (150%), Gifted and Talented (60%), and Economy of Scale ( $\leq 20\%$ ). Maintains the calculation necessary to maintain a state and local allocation ratio of 65% to 35%. The February 2020 student count utilized for the FY 21 appropriation is 688,232, which is roughly level to the prior year. However, the Level 1 costs grew by \$11.8 M due to weighted membership counts, in particular a 2.3% increase in Students with Disabilities and a 1.3% increase in students classified as Economically Disadvantaged.

**LEVEL 2:** Maintains the provision 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 contributions. Level 2 provides state incentives for city and parish school systems that generate local revenues above and beyond the cost of education determined by Level 1. The \$8.8 M increase over FY 20 EOB is due to LDE projections based on a three-year trend analysis. Because Level 2 incentives are based on prior year local revenue collections, any negative effects due to the COVID-19 recession will be delayed to future fiscal years.

**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, as well as historical allocations based on the hold harmless provision. SCR 3 of 2019 included an across-the-board pay raise of \$1,000 for teachers and other certificated personnel and \$500 for support personnel; funding to maintain these pay raises will be finalized once the October 2020 staff counts are submitted by districts through the LDE Profile on Educational Personnel (PEP) report.

**LEVEL 4:** Supplementary Allocations. **1) Career Development Fund (CDF) (\$20.6 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. The LDE is projecting a 15% increase in the number of qualifying courses for FY 21 based on prior year growth trends. 2) **High Cost Services (HCS) 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 (SCA) (\$117.9 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 the LDE. 4) **Foreign Language Associate Program Salary and Stipends (\$6.6 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 for the LSU and Southern University Lab Schools, Type 2 Charter Schools, Office of Juvenile Justice, 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.

## K-12 Education

### Early Childhood Care and Education

Early childhood care and education activities are comprised of both state and federally funded programs. Act 639 of 2018 established the Early Childhood Care & Education Commission (ECCE) with the charge to establish a vision for the future of early childhood care and education in LA. The ECCE was to gather and analyze data on availability, quality, and cost for children birth through age four, determine need and priorities and develop a plan focused on access, affordability, and quality. In 2019, the ECCE adopted the *LAB to 3 Plan* which recommended an initial investment of \$85.8 M SGF to begin B to 3, and an increase of nearly that amount each year over the next ten (10) years. Since then, LA has received a significant increase in federal allocations through the *Child Care and Development Fund (CCDF)* and other competitive grants, and the legislature approved \$11.2 M in new state funding to expand the number of children served through the *Child Care Assistance Program (CCAP)* and increase subsidy payments.

The *Cecil J. Picard LA 4 Early Childhood Program (LA 4)* is the primary preschool program in the state, serving over 17,000 children. It provides up to 6 hours of early childhood education and before and after school activities to four-year olds from disadvantaged families. LA 4 enrollment increased by approximately 11% in FY 20 due to the reallocation of available seats to accommodate children previously served through the expiring federal Preschool Expansion Grant. FY 21 funding for LA 4 totals \$78.2 M (\$27.7 M SGF, \$50.5 M IAT via TANF from the Department of Children & Family Services) and is based on \$4,580 per child. Act 1 of 2020 included a means of finance substitution, increasing federal TANF funds by \$10 M and decreasing SGF by an equivalent amount. ***This may require a SGF increase or other means of finance to replace funding in FY 22.*** Due to COVID-19 school closures, LA 4 payments were based on enrollment rather than attendance for the period March through June 2020. Payments for the 2020-21 school year will initially be based on the prior year allocation. The LDE plans to begin paying districts for actual enrollment in November 2020.

*Nonpublic School Early Childhood Development (NSECD) Program* provides low-income families the opportunity to attend state-approved private preschools and child care centers, serving approximately 1,200 children. FY 21 funding for NSECD totals \$6.4 M SGF and is based on \$4,580 per child. Due to COVID-19 school closures, NSECD payments were based on enrollment rather than attendance for the period March through June 2020. The LDE has yet to finalize payments for the 2020-21 school year.

*Preschool Development Grant (PDG)* will increase access to quality early care and education, improve the quality of existing programs, and build capacity of local governance and infrastructure. The LDE was awarded a Preschool Development Grant of \$33.5 M over three years, of which \$9.1 M is budgeted for FY 21. According to the LDE, this funding will create at least 600 new seats in child care centers for children birth to age three in the first year; double the number of Ready Start Network pilots (currently 13); finance early childhood education guides to support families seeking child care assistance; and establish and strengthen regional networks of family child care home providers.

*Child Care Assistance Program (CCAP)* helps low-income families pay for child care while working or attending school or training. Funding for CCAP is available through the federal Child Care Development Fund (CCDF) authorized by the Child Care Development Block Grant (CCDBG). Monthly payments are based on the number of hours the parents work or attend school or training, as well as the amount charged by the child care provider, family size and household income. Parents can select any Type III child care center, school-based before and after school program, military child care center, registered Family Child Day Care Home, or In-Home provider active in the CCAP provider directory. While CCAP helps provide child care for children aged birth through 12, almost 75% of those served are ages birth to four years old.

Due to increasing appropriations by Congress, LA has received a steadily increasing allocation of CCDF funds over the most recent three years: \$130.7 M for Federal Fiscal Year (FFY) 2018 (10/1/18 – 9/30/19), \$136.6 M for FFY 19, and \$147 M for FFY 20.

Overall CCAP enrollment grew by 64.5% in FY 20, increasing from 14,860 in July 2019 to 24,457 by June 2020. This expansion reflects increased state funding through Act 10 of 2019 to address the wait list, as well as the LDE response to the COVID-19 pandemic.

- In FY 20, the legislature appropriated \$8.9 M SGF to expand child care services to families with children aged birth- through three-years old on the CCAP wait list. The LDE established a wait list in 2017 to manage demand for the program due to limited funding. Applications are screened for eligibility and, if eligible, placed on the wait list until funds are available. Children experiencing homelessness, children of families participating in Strategies to Empower People Program (STEP), children in foster care, or children requiring special needs care will be immediately eligible and will not be placed on the wait list. At least 32 other states and the District Columbia use a wait list when needed. In July 2019, LA had 3,786 children on the wait list; however, the CCAP wait list was fully eliminated by June 2020.
- In March 2020, BESE authorized emergency waivers that 1) expanded access to approximately 7,600 children of critical personnel engaged in COVID-19 response efforts, 2) extended the 12-month certification period for eligibility, and 3) allowed child care subsidy payments to be based on the number of children enrolled, rather than those in attendance. CCAP enrollment in FY 21 will likely decline following the expiration of temporary eligibility waivers, but may be partially offset by increases due to a rule anticipated to take effect in October that will expand eligibility to households enrolling in school or seeking employment.

The CCDBG Act establishes the parameters for conducting *market rate surveys (MRS)* for the purpose of setting subsidy rates. According to the Administration for Children & Families (ACF), Office of Child Care (OCC), surveys must be statistically valid, reliable, and reflect variations in the cost of child care services by geographic area, type of provider, and ages of children. Lead Agencies also have the option to use a statistically valid and reliable alternative methodology for setting payment rates. They must conduct the MRS or alternative methodology no earlier than two years before the date of submission of the triennial CCDF State Plan. Lead Agencies are required to certify that rates are sufficient to ensure eligible children have equal access to child care services comparable to those in State or local sub-markets provided to children who are not eligible to receive CCDF or other Federal or State child care assistance. The benchmark for equal access established by OCC is the 75th percentile of the current child care market. OCC considers payment rates set at the 75th percentile or higher as providing equal access.

Every three years the state is required to submit a state plan describing how the program will be administered in LA. This covers expenditures for licensing, child care assistance, background checks, and quality improvements. LDE launched the 2020 MRS in February 2020, however it was delayed due to the COVID-19 pandemic. As the Lead Agency, the LDE will use the results of the 2020 MRS to analyze and adjust the prices and fees charged by child care providers as it develops the FY 22-24 CCDF State Plan.

In December 2019, LA increased CCAP rates to at least the 25<sup>th</sup> percentile of the market rate; current daily rates are as follows: \$25 for Infants, \$23.75 for toddlers, \$22 for 3-year olds, \$22 for 4-year olds, and \$22 for 5-year olds and older. The results of the 2020 MRS may necessitate future rate increases to ensure compliance with program requirements. Any significant increase in the CCAP payment rate may reduce the number of children served and increase the number of children on the wait list.

## CARES Act Funding

The early childhood care and education sector has been significantly impacted by the COVID-19 public health emergency. In response, the Board of Elementary & Secondary Education (BESE) approved waivers of rules under emergency rule-making authority and the Department of Education (LDE) distributed federal assistance and expanded services through funds received through the CARES Act. In March 2020, BESE approved a set of waivers to allow households to remain eligible for child care assistance despite upcoming expirations and the possibility of their children having to be absent. These waivers:

- Extended the eligibility for child care services to eligible households beyond the 12-month period if the certification period was set to expire between 3/13/20 and 6/1/20;
- Extended the eligibility for child care services to eligible households whose 12-month period for Graduated Phase-Out was set to expire between 3/13/20 and 6/1/20;
- Issued payments to providers on behalf of eligible households at the state maximum daily rate for CCAP care;
- Issued payments to providers regardless of the number of hours the child was actually in care;
- Suspended the requirement for eligible CCAP households to pay co-payments;
- Issued payment to the providers prior to the child care being provided;
- Extended reporting requirements for CCAP households from 10 days to 90 days.

The CARES Act included \$3.5 B for the *Child Care Development Block Grant (CCDBG)*, of which LA received \$67.6 M in Child Care & Development Funds (CCDF) to allow child care programs to maintain critical operations, including meeting emergency staffing needs and ensuring first responders and health care workers can access child care while they respond to the pandemic. As of August 2020, the LDE had distributed approximately \$52.7 M of the CCDF funding received through the CARES Act for the following grants and initiatives:

- \$29.5 M for the LA Child Care Assistance Provider (LaCAP) Relief Grant program to provide direct support to child care providers that closed temporarily or remained open throughout the stay-at-home orders. Allowable costs included staff salaries and benefits, supplies, rent, utilities, and additional costs associated with operating during a pandemic, such as personal protective equipment, sanitation supplies, etc. LaCAP Relief Grants included three (3) rounds: **Round 1** provided \$9.4 M in aid to 943 child care providers; this included two grants, an *Emergency Child Care Relief Grant* equivalent to \$125 per child, eligible for all CCAP providers, and based on the total number of children for which the provider is licensed to care (licensed capacity), and an *Emergency Child Care Development Fund Response Grant* equivalent to \$62.50 per child in licensed capacity for eligible providers that were operational at any point during the stay-at-home order; **Round 2** provided \$9.7 M in aid to 808 providers; funding was allocated at \$187.50 per child in licensed capacity to CCAP eligible Type III, family child care and in-home providers that were operational as of June 1; **Round 3** provided \$10.4 M in aid to approximately 800 providers that were operational and serving children by 8/1/20. LDE may provide a fourth round of grants in FY 21, pending available funding.
- \$12 M to pay child care providers the full weekly subsidy amount for the number of children enrolled, rather than the number of days or hours the children were in attendance;
- \$6.3 M in COVID-19 Community Child Care Recovery grants to local early childhood community networks to support activities within the *Strong Start 2020 Framework*, including funding for direct supports for child care (bonus payments, reopening subgrants, or PPE purchases) or other community-level supports (workforce training or family engagement).
- \$4.9 M in contracts to provide respite child care services to emergency essential critical infrastructure workers, as well as online mental health consultation and trauma informed supports to early learning center staff and families.

## **Section VI**

# **OTHER MISCELLANEOUS INFORMATION & TABLES**

Fiscal Year 2020-2021  
Louisiana Legislative Fiscal Office

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

In FY 21, GOEA is appropriated \$6.91 M to fund the Parish Councils on Aging (PCOA) throughout LA, which is an increase of \$30 K from FY 20. Act 735 of 1979 created a state formula to disburse SGF to support the operation of the PCOAs. Act 127 of 2019 changed the PCOA formula and set the minimum per parish funding amount at \$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 21 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 \$19,282, 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).*

<b>Parish Councils on Aging and Senior Citizens Centers Funding</b>			
<b>Parish Council on Aging</b>	<b>SGF (PCOAs)</b>	<b>SCC Funds</b>	<b>Total Funding</b>
Acadia Council on Aging	\$100,000	\$77,244	\$177,244
Allen Council on Aging	\$100,000	\$44,450	\$144,450
Ascension Council on Aging	\$100,000	\$95,416	\$195,416
Assumption Council on Aging	\$100,000	\$43,740	\$143,740
Avoyelles Council on Aging	\$100,000	\$63,869	\$163,869
Beauregard Council on Aging	\$100,000	\$54,644	\$154,644
Bienville Council on Aging	\$100,000	\$38,684	\$138,684
Bossier Council on Aging	\$100,000	\$123,403	\$223,403
Caddo Council on Aging	\$144,095	\$272,743	\$416,838
Calcasieu Council on Aging	\$106,843	\$199,093	\$305,935
Caldwell Council on Aging	\$100,000	\$35,913	\$135,913
Cameron Council on Aging	\$100,000	\$35,913	\$135,913
Catahoula Council on Aging	\$100,000	\$35,789	\$135,789
Claiborne Council on Aging	\$100,000	\$40,005	\$140,005
Concordia Council on Aging	\$100,000	\$42,062	\$142,062
DeSoto Council on Aging	\$100,000	\$69,787	\$169,787
East Baton Rouge Council on Aging	\$220,908	\$442,159	\$663,066
East Carroll Council on Aging	\$100,000	\$35,913	\$135,913
East Feliciana Council on Aging	\$100,000	\$40,927	\$140,927
Evangeline Council on Aging	\$100,000	\$52,206	\$152,206
Franklin Council on Aging	\$100,000	\$43,890	\$143,890
Grant Council on Aging	\$100,000	\$44,062	\$144,062
Iberia Council on Aging	\$100,000	\$85,703	\$185,703
Iberville Council on Aging	\$100,000	\$50,360	\$150,360
Jackson Council on Aging	\$100,000	\$39,824	\$139,824
Jefferson Council on Aging	\$259,593	\$679,138	\$938,730
Jefferson Davis Council on Aging	\$100,000	\$52,883	\$152,883



<b>Parish Council on Aging</b>	<b>SGF (PCOAs)</b>	<b>SCC Funds</b>	<b>Total Funding</b>
Lafayette Council on Aging	\$116,638	\$191,986	\$308,623
Lafourche Council on Aging	\$100,000	\$107,896	\$207,896
LaSalle Council on Aging	\$100,000	\$36,098	\$136,098
Lincoln Council on Aging	\$100,000	\$58,689	\$158,689
Livingston Council on Aging	\$100,000	\$118,756	\$218,756
Madison Voluntary Council on Aging	\$100,000	\$35,913	\$135,913
Morehouse Council on Aging	\$100,000	\$51,479	\$151,479
Natchitoches Council on Aging	\$100,000	\$61,779	\$161,779
New Orleans Council on Aging	\$209,135	\$758,131	\$967,266
Ouachita Council on Aging	\$100,000	\$231,090	\$331,090
Plaquemines Council on Aging	\$100,000	\$38,488	\$138,488
Pointe Coupee Council on Aging	\$100,000	\$46,755	\$146,755
Rapides Council on Aging	\$100,000	\$0	\$100,000
Rapides Senior Citizens Center	\$0	\$150,631	\$150,631
Red River Council on Aging	\$100,000	\$35,913	\$135,913
Richland Voluntary Council on Aging	\$100,000	\$41,704	\$141,704
Sabine Council on Aging	\$100,000	\$50,536	\$150,536
St. Bernard Council on Aging	\$100,000	\$44,782	\$144,782
St. Charles Council on Aging	\$100,000	\$60,715	\$160,715
St. Helena Council on Aging	\$100,000	\$35,913	\$135,913
St. James Area Agency on Aging	\$100,000	\$41,419	\$141,419
St. John Council on Aging	\$100,000	\$57,125	\$157,125
St. Landry Council on Aging	\$100,000	\$103,424	\$203,424
St. Martin Council on Aging	\$100,000	\$65,833	\$165,833
St. Mary Council on Aging	\$100,000	\$72,328	\$172,328
St. Tammany Council on Aging	\$153,498	\$247,583	\$401,080
Tangipahoa Voluntary Council on Aging	\$100,000	\$125,480	\$225,480
Tensas Council on Aging	\$100,000	\$35,913	\$135,913
Terrebonne Council on Aging	\$100,000	\$114,644	\$214,644
Union Council on Aging	\$100,000	\$46,142	\$146,142
Vermilion Council on Aging	\$100,000	\$74,587	\$174,587
Vernon Council on Aging	\$100,000	\$57,177	\$157,177
Washington Council on Aging	\$100,000	\$71,018	\$171,018
Webster Council on Aging	\$100,000	\$68,678	\$168,678
West Baton Rouge Council on Aging	\$100,000	\$40,073	\$140,073
West Carroll Council on Aging	\$100,000	\$35,102	\$135,102
West Feliciana Council on Aging	\$100,000	\$35,913	\$135,913
Winn Parish Council on Aging	\$100,000	\$40,150	\$140,150
<b>FY 21 Total Funding</b>	<b>\$6,910,708</b>	<b>\$6,329,631</b>	<b>\$13,240,339</b>
<b>FY 20 Total Funding</b>	<b>\$6,880,718</b>	<b>\$6,329,631</b>	<b>\$13,210,349</b>
<b>Difference</b>	<b>\$29,990</b>	<b>\$0</b>	<b>\$29,990</b>

*Note: Total funding and the sum of each council's allocation differ due to rounding.*

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

Act 1 contains total TANF funding of \$168.7 M, which is a \$21.7 M increase in funding over FY 20 EOB. TANF, which is 100% federally funded, is allocated between 3 areas: Core Welfare, Child Welfare, and TANF Initiatives.

<b>Temporary Assistance for Needy Families (TANF) Budget</b>			
	<b>FY 20</b>	<b>FY 21</b>	<b>Difference</b>
<b>CORE WELFARE</b>			
FITAP/KCSP	\$20,885,099	\$23,687,635	\$2,802,536
STEP	\$7,238,284	\$5,250,000	(\$1,988,284)
Call Center/Document Imaging	\$307,552	\$307,552	\$0
Integrated Eligibility Project	\$1,313,070	\$3,188,678	\$1,875,608
Administration	\$8,500,000	\$8,048,408	(\$451,592)
<b>CHILD WELFARE</b>			
CPI/FS	\$28,962,112	\$28,962,112	\$0
Emergency Assistance	\$14,454,524	\$14,316,840	(\$137,684)
<b>TANF INITIATIVES</b>			
Literacy:			
Jobs for America's Graduates (JAG)	\$2,655,000	\$4,800,000	\$2,145,000
LA 4	\$40,492,803	\$50,722,803	\$10,230,000
Family Stability:			
CASA	\$3,992,850	\$3,992,850	\$0
Drug Courts	\$5,400,000	\$5,400,000	\$0
Family Violence	\$4,500,000	\$5,500,000	\$1,000,000
Homeless	\$637,500	\$1,500,000	\$862,500
Nurse Family Partnership	\$2,877,075	\$2,877,075	\$0
Self Sufficiency Pathway	\$0	\$5,000,000	\$5,000,000
Vulnerable Communities & People	\$0	\$359,782	\$359,782
Abortion Alternatives	\$2,753,512	\$1,260,000	(\$1,493,512)
Substance Abuse	\$1,260,000	\$2,753,512	\$1,493,512
Community Supervisor (OJJ)	<u>\$810,000</u>	<u>\$810,000</u>	<u>\$0</u>
<b>TOTALS</b>	<b>\$147,039,381</b>	<b>\$168,737,247</b>	<b>\$21,697,866</b>
<b>SUMMARY</b>			
Core Welfare	\$38,244,005	\$40,482,273	\$2,238,268
Child Welfare	\$43,416,636	\$43,278,952	(\$137,684)
TANF Initiatives	<u>\$65,378,740</u>	<u>\$84,976,022</u>	<u>\$19,597,282</u>
<b>TOTALS</b>	<b>\$147,039,381</b>	<b>\$168,737,247</b>	<b>\$21,697,866</b>

**Louisiana Education Quality Trust Fund - 8(g): 2001-2002 to 2019-2020**

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

Permanent Fund:	2001-2002	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011
	Cash Value									
Investment Income	\$841,538,930	\$852,195,675	\$868,402,048	\$891,805,723	\$916,081,258	\$936,295,533	\$956,625,141	\$977,990,329	\$1,000,182,756	\$1,014,497,848
Royalties Income	\$5,723,829	\$11,519,457	\$14,372,777	\$15,307,935	\$12,877,985	\$13,433,082	\$13,110,162	\$12,687,191	\$9,060,555	\$11,131,777
Total	\$4,932,916	\$4,686,916	\$9,030,898	\$8,967,600	\$7,336,290	\$6,896,526	\$8,255,026	\$9,505,235	\$5,254,537	\$5,418,479
	\$852,195,675	\$868,402,048	\$891,805,723	\$916,081,258	\$936,295,533	\$956,625,141	\$977,990,329	\$1,000,182,755	\$1,014,497,848	\$1,031,048,104
Permanent Fund:										
Market Value	\$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	\$997,888,851	\$1,082,169,386
Support Fund:										
Investment Income	\$36,463,986	\$37,779,199	\$37,606,959	\$41,587,080	\$42,233,206	\$44,460,712	\$42,952,072	\$40,358,067	\$34,670,951	\$30,654,199
Royalties Income	\$14,798,746	\$14,060,747	\$27,092,693	\$26,902,801	\$21,401,616	\$20,689,576	\$24,765,079	\$28,515,706	\$15,763,612	\$16,255,436
Total	\$51,262,732	\$51,839,946	\$64,699,652	\$68,489,881	\$63,634,822	\$65,150,288	\$67,717,151	\$68,873,773	\$50,434,563	\$46,909,635
Permanent Fund:										
Cash Value	\$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	\$1,252,768,754	\$1,280,652,002	\$1,280,652,002
Investment Income	\$14,711,773	\$43,963,840	\$49,377,173	\$9,937,744	\$35,423,241	\$17,638,657	\$24,660,289	\$26,707,826	\$13,857,882	\$568,296,118
Royalties Income	\$5,387,972	\$5,721,149	\$5,159,884	\$3,915,553	\$1,857,928	\$1,772,447	\$1,642,319	\$1,175,422	\$424,729	\$61,457,756
Total	\$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	\$1,280,652,002	\$1,294,934,613	\$629,753,874
Permanent Fund:										
Market Value	\$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	\$1,466,109,254	\$1,492,854,121	
Support Fund:										
Investment Income	\$31,075,809	\$40,675,700	\$43,333,954	\$30,597,217	\$38,728,117	\$34,929,898	\$35,596,143	\$41,160,921	\$32,344,942	\$1,253,004,378
Royalties Income	\$16,163,917	\$17,163,448	\$15,479,653	\$11,596,492	\$7,601,230	\$5,317,340	\$4,926,958	\$4,455,294	\$980,025	\$494,132,323
Total	\$47,239,726	\$57,839,148	\$58,813,607	\$42,193,709	\$46,329,347	\$40,247,238	\$40,523,101	\$45,616,215	\$33,324,967	\$1,747,136,701

### Constitutional Uses of Support Fund Dollars:

*Board of Regents:* 1) The carefully defined research efforts of public and private universities in L.A. 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 1999-2001 (history for these years is not shown above). The Cash Value for 1988-89 through 2019-2020 equal the Permanent Fund balance at 6/30 of the prior fiscal year.

Go Grants					
Go Grants Awards for Public and Private Colleges & Universities					
	FY 18	FY 19	FY 20	Projected	
	FY 18	FY 19	FY 20	FY 21 <sup>1</sup>	
Number of Awards	24,790	27,136	25,187	N/ A	
Total Amount of Awards (millions)	\$26.4	\$28.4	\$28.4	\$29.4	
Average Award Amount	\$1,065	\$1,047	\$1,212	N/ A	
Actual number of Students (Unduplicated	23,064	25,417	23,449	N/ A	
FY 20 Go Grant Awards for Public Colleges & Universities					
	# of Awards	% of Awards Statewide	Amount per Award	Total Amount of Awards	% of Total Amount of Awards Statewide
LSU - Alexandria	367	1.5%	\$865	\$317,475	1.1%
LSU - Baton Rouge	2,247	9.0%	\$988	\$2,220,320	7.8%
LSU - Eunice	146	0.6%	\$1,914	\$279,508	1.0%
LSU - Shreveport	495	2.0%	\$1,964	\$972,304	3.4%
LSU HSC - New Orleans	97	0.4%	\$2,088	\$202,523	0.7%
LSU HSC - Shreveport	5	0.0%	\$2,675	\$13,375	0.0%
LSU System Total	3,357	13.4%	\$1,193	\$4,005,505	14.1%
SU - Baton Rouge	1,395	5.6%	\$941	\$1,312,125	4.6%
SU - New Orleans	248	1.0%	\$1,170	\$290,250	1.0%
SU - Shreveport	204	0.8%	\$1,112	\$226,877	0.8%
SU System Total	1,847	7.4%	\$990	\$1,829,252	6.4%
Grambling	670	2.7%	\$1,574	\$1,054,285	3.7%
LA Tech	1,027	4.1%	\$1,135	\$1,165,212	4.1%
McNeese	1,033	4.1%	\$1,505	\$1,555,094	5.5%
Nicholls	1,528	6.1%	\$740	\$1,131,131	4.0%
Northwestern	2,366	9.4%	\$696	\$1,647,728	5.8%
Southeastern	1,951	7.8%	\$1,580	\$3,081,858	10.8%
UL Lafayette	1,240	4.9%	\$2,034	\$2,522,427	8.9%
UL Monroe	844	3.4%	\$2,059	\$1,737,486	6.1%
UNO	603	2.4%	\$2,031	\$1,224,504	4.3%
UL System Total	11,262	44.9%	\$1,343	\$15,119,725	53.2%
Baton Rouge CC	985	3.9%	\$652	\$642,093	2.3%
Bossier Parish CC	408	1.6%	\$659	\$269,021	0.9%
Central LA Technical CC	36	0.1%	\$2,063	\$74,250	0.3%
Delgado CC	4,022	16.0%	\$668	\$2,688,166	9.5%
L. E. Fletcher CC	199	0.8%	\$555	\$110,454	0.4%
LA Delta CC	428	1.7%	\$657	\$281,289	1.0%
Northshore Technical CC	80	0.3%	\$484	\$38,700	0.1%
Northwest LA Technical College	155	0.6%	\$557	\$86,287	0.3%
Nunez CC	84	0.3%	\$911	\$76,520	0.3%
River Parishes CC	124	0.5%	\$672	\$83,341	0.3%
South LA CC	356	1.4%	\$1,310	\$466,489	1.6%
SOWELA Technical CC	226	0.9%	\$1,110	\$250,758	0.9%
LCTCS Total	7,103	28.3%	\$713	\$5,067,368	17.8%
Private Schools	1,534	6.1%	\$1,569	\$2,407,258	8.5%
Proprietary Schools	0	0.0%	\$0	\$0	0.0%
Statewide Total	25,103	100.0%	\$1,132	\$28,429,108	100.0%
<sup>1</sup> FY 21 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 17<sup>1</sup></u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<b>Projected FY 21</b>
Number of Awards	51,051	51,326	51,187	54,551	54,938
Total Amount of Awards (millions)	\$200.9	\$292.7	\$301.7	\$303.2	\$318.9
Average Award Amount	\$3,935	\$5,703	\$5,894	\$5,558	\$5,805
FY 20 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 - Alexandria	628	1.2%	\$4,343	\$2,727,132	0.9%
LSU - Baton Rouge	13,979	25.6%	\$7,372	\$103,055,527	34.0%
LSU - Eunice	687	1.3%	\$2,288	\$1,572,062	0.5%
LSU - Shreveport	653	1.2%	\$5,119	\$3,342,565	1.1%
LSU HSC - New Orleans	449	0.8%	\$5,115	\$2,296,585	0.8%
LSU HSC - Shreveport	26	0.0%	\$5,091	\$132,372	0.0%
<b>LSU System Total</b>	<b>16,422</b>	<b>30.1%</b>	<b>\$6,889</b>	<b>\$113,126,243</b>	<b>37.3%</b>
SU - Baton Rouge	672	1.2%	\$4,561	\$3,065,266	1.0%
SU - New Orleans	41	0.1%	\$3,761	\$154,195	0.1%
SU - Shreveport	27	0.0%	\$1,331	\$35,940	0.0%
<b>SU System Total</b>	<b>740</b>	<b>1.4%</b>	<b>\$4,399</b>	<b>\$3,255,401</b>	<b>1.1%</b>
Grambling	265	0.5%	\$4,880	\$1,293,318	0.4%
LA Tech	4,775	8.8%	\$5,486	\$26,197,252	8.6%
McNeese	2,526	4.6%	\$4,980	\$12,579,445	4.1%
Nicholls	2,658	4.9%	\$4,830	\$12,837,037	4.2%
Northwestern	2,582	4.7%	\$4,941	\$12,758,094	4.2%
Southeastern	4,837	8.9%	\$5,371	\$25,980,433	8.6%
UL Lafayette	6,858	12.6%	\$5,361	\$36,763,180	12.1%
UL Monroe	2,670	4.9%	\$5,728	\$15,293,231	5.0%
UNO	1,879	3.4%	\$5,777	\$10,854,705	3.6%
<b>UL System Total</b>	<b>29,050</b>	<b>53.3%</b>	<b>\$5,320</b>	<b>\$154,556,695</b>	<b>51.0%</b>
Baton Rouge CC	640	1.2%	\$2,455	\$1,571,340	0.5%
Bossier Parish CC	475	0.9%	\$1,659	\$787,950	0.3%
Central LA Technical CC	120	0.2%	\$2,573	\$308,713	0.1%
Delgado CC	635	1.2%	\$2,411	\$1,531,073	0.5%
L. E. Fletcher CCC	290	0.5%	\$2,548	\$738,821	0.2%
LA Delta CC	284	0.5%	\$2,596	\$737,295	0.2%
Northshore Technical CC	257	0.5%	\$2,622	\$673,943	0.2%
Northwest LA Technical College	77	0.1%	\$1,570	\$120,891	0.0%
Nunez CC	120	0.2%	\$2,710	\$325,194	0.1%
River Parishes CC	269	0.5%	\$2,568	\$690,663	0.2%
South LA CC	514	0.9%	\$2,744	\$1,410,337	0.5%
SOWELA Technical CC	569	1.0%	\$2,543	\$1,446,747	0.5%
<b>LCTCS Total</b>	<b>4,250</b>	<b>7.8%</b>	<b>\$2,434</b>	<b>\$10,342,967</b>	<b>3.4%</b>
<b>Private Schools</b>	<b>3,665</b>	<b>6.7%</b>	<b>\$5,798</b>	<b>\$21,249,803</b>	<b>7.0%</b>
<b>Proprietary Schools</b>	<b>424</b>	<b>0.8%</b>	<b>\$1,642</b>	<b>\$696,316</b>	<b>0.2%</b>
<b>Statewide Total</b>	<b>54,551</b>	<b>100.0%</b>	<b>\$5,559</b>	<b>\$303,227,425</b>	<b>100.0%</b>
<i>Note: Excludes TOPS Early Start.</i>					
<i>Source: LA Office of Student Financial Assistance</i>					

Higher Education Enrollment							
	Fall 2015	Fall 2016	Fall 2017	Fall 2018	Fall 2019	# Change 18 to 19	% Change 18 to 19
Baton Rouge CC	9,234	8,497	7,940	8,296	8,116	(180)	-2.2%
Bossier Parish CC	7,039	6,674	6,734	6,596	6,462	(134)	-2.0%
Central LA Technical CC	2,445	2,052	2,469	2,674	2,526	(148)	-5.5%
Delgado CC	16,520	15,455	14,240	14,258	14,140	(118)	-0.8%
L. E. Fletcher Technical CC	2,146	2,063	2,225	2,161	2,304	143	6.6%
LA Delta CC	3,894	3,687	3,676	3,815	4,522	707	18.5%
Northshore Technical CC	3,692	4,197	5,003	4,733	4,674	(59)	-1.2%
Northwest LA Technical College	3,081	2,055	1,137	1,030	1,108	78	7.6%
Nunez CC	2,629	2,586	2,599	2,371	2,096	(275)	-11.6%
River Parishes CC	1,957	1,980	2,342	3,470	3,232	(238)	-6.9%
South Central LA TC *	2,673	2,177	1,959	N/A	N/A	N/A	N/A
South LA CC	6,958	6,396	6,534	6,282	6,698	416	6.6%
Sowela Technical CC	3,722	3,241	3,347	3,459	4,058	599	17.3%
<b>LCTCS System Total</b>	<b>65,990</b>	<b>61,060</b>	<b>60,205</b>	<b>59,145</b>	<b>59,936</b>	<b>791</b>	<b>1.3%</b>
LSU - Alexandria	3,081	3,234	3,392	3,129	3,372	243	7.8%
LSU - Baton Rouge	31,374	31,474	30,915	30,976	31,767	791	2.6%
LSU - Eunice	2,524	2,909	3,067	3,240	2,993	(247)	-7.6%
LSU - Shreveport	4,428	4,742	5,996	7,036	8,579	1,543	21.9%
LSU HSC - New Orleans	2,791	2,758	2,777	2,808	2,820	12	0.4%
LSU HSC - Shreveport	891	874	899	890	939	49	5.5%
Paul M. Hebert Law Center	537	557	531	567	581	14	2.5%
<b>LSU System Total</b>	<b>45,626</b>	<b>46,548</b>	<b>47,577</b>	<b>48,646</b>	<b>51,051</b>	<b>2,405</b>	<b>4.9%</b>
SU - Baton Rouge	6,510	6,357	6,459	6,693	7,140	447	6.7%
SU - New Orleans	2,709	2,430	2,546	2,356	2,309	(47)	-2.0%
SU - Shreveport	3,222	3,309	3,013	2,651	2,932	281	10.6%
SU Law Center	620	565	577	624	670	46	7.4%
<b>SU System Total</b>	<b>13,061</b>	<b>12,661</b>	<b>12,595</b>	<b>12,324</b>	<b>13,051</b>	<b>727</b>	<b>5.9%</b>
Grambling	4,553	4,891	5,208	5,227	5,253	26	0.5%
LA Tech	12,335	12,660	12,839	12,321	11,833	(488)	-4.0%
McNeese	8,170	7,635	7,644	7,647	7,307	(340)	-4.4%
Nicholls	6,215	6,295	6,398	6,527	6,545	18	0.3%
Northwestern	9,324	9,904	10,761	11,056	10,918	(138)	-1.2%
Southeastern	14,602	14,575	14,321	14,335	14,266	(69)	-0.5%
UL Lafayette	17,837	17,763	17,511	17,289	17,108	(181)	-1.0%
UL Monroe	9,023	9,221	9,324	9,061	8,699	(362)	-4.0%
UNO	8,423	8,037	7,976	8,167	8,238	71	0.9%
<b>UL System Total</b>	<b>90,482</b>	<b>90,981</b>	<b>91,982</b>	<b>91,630</b>	<b>90,167</b>	<b>(1,463)</b>	<b>-1.6%</b>
<b>Statewide Total</b>	<b>215,159</b>	<b>211,250</b>	<b>212,359</b>	<b>211,745</b>	<b>214,205</b>	<b>2,460</b>	<b>1.2%</b>

\* Campuses were realigned with I.E. Fletcher Technical CC, South LA CC, and River Parish CC effective 7/1/18.



Higher Education Funding by Board and Institution (FY 20 Budgeted compared to FY 21 Appropriated)								
	FY 20 6/30/19 SGF	FY 20 6/30/19 Total	FY 21 Appropriated SGF	FY 21 Appropriated Total	Difference FY 20 to FY 21 SGF	% Diff. SGF	Difference FY 20 to FY 21 Total	% Diff. Total
Board of Regents	\$15,572,006	\$61,033,323	\$12,928,688	\$65,550,005	(\$2,643,318)	-17.0%	\$4,516,682	7.4%
LUMCON	\$2,277,892	\$15,826,195	\$3,930,182	\$17,472,946	\$1,652,290	72.5%	\$1,646,751	10.4%
LOSFA	\$290,757,213	\$390,266,868	\$305,253,022	\$400,903,640	\$14,495,809	5.0%	\$10,636,772	2.7%
<b>Board of Regents Total</b>	<b>\$308,607,111</b>	<b>\$467,126,386</b>	<b>\$322,111,892</b>	<b>\$483,926,591</b>	<b>\$13,504,781</b>	<b>4.4%</b>	<b>\$16,800,205</b>	<b>3.6%</b>
Baton Rouge CC	\$14,555,798	\$39,851,614	\$12,552,805	\$36,091,699	(\$2,002,993)	-13.8%	(\$3,759,915)	-9.4%
Bossier Parish CC	\$11,125,544	\$35,268,866	\$8,622,780	\$30,446,865	(\$2,502,764)	-22.5%	(\$4,822,001)	-13.7%
Central LA Technical CC	\$5,424,365	\$11,626,437	\$4,830,710	\$10,451,469	(\$593,655)	-10.9%	(\$1,174,968)	-10.1%
Delgado CC	\$25,605,735	\$81,407,169	\$20,845,544	\$72,146,903	(\$4,760,191)	-18.6%	(\$9,260,266)	-11.4%
L.E. Fletcher CC	\$4,430,605	\$12,170,963	\$3,929,575	\$11,501,775	(\$501,030)	-11.3%	(\$669,188)	-5.5%
LCTCS Board**	\$7,149,749	\$19,149,749	\$4,301,528	\$4,301,528	(\$2,848,221)	-39.8%	(\$14,848,221)	-77.5%
Adult Basic Education	\$0	\$0	\$2,870,000	\$2,870,000	\$2,870,000	0.0%	\$2,870,000	0.0%
Workforce Training	\$0	\$0	\$0	\$10,000,000	\$0	0.0%	\$10,000,000	0.0%
LCTCS Online	\$1,286,145	\$1,286,145	\$1,245,091	\$1,245,091	(\$41,054)	-3.2%	(\$41,054)	-3.2%
LA Delta CC	\$7,295,108	\$19,408,834	\$6,587,428	\$17,501,931	(\$707,680)	-9.7%	(\$1,906,903)	-9.8%
Northwest LA Tech. CC	\$4,270,293	\$8,149,076	\$3,326,410	\$6,362,971	(\$943,883)	-22.1%	(\$1,786,105)	-21.9%
Northshore Technical CC	\$6,315,483	\$17,289,299	\$5,286,527	\$15,268,256	(\$1,028,956)	-16.3%	(\$2,021,043)	-11.7%
Nunez CC	\$4,092,004	\$11,082,970	\$3,353,551	\$9,678,591	(\$738,453)	-18.0%	(\$1,404,379)	-12.7%
River Parishes CC	\$5,899,268	\$15,795,111	\$4,863,587	\$14,664,902	(\$1,035,681)	-17.6%	(\$1,130,209)	-7.2%
South LA CC	\$13,958,457	\$35,030,142	\$11,559,709	\$30,448,491	(\$2,398,748)	-17.2%	(\$4,581,651)	-13.1%
SOWELA Technical CC	\$9,152,491	\$21,420,975	\$8,026,145	\$19,384,204	(\$1,126,346)	-12.3%	(\$2,036,771)	-9.5%
<b>LCTCS System Total</b>	<b>\$120,561,045</b>	<b>\$328,937,350</b>	<b>\$102,201,390</b>	<b>\$292,364,676</b>	<b>(\$18,359,655)</b>	<b>-15.2%</b>	<b>(\$36,572,674)</b>	<b>-11.1%</b>
LSU Agricultural Center	\$71,962,337	\$99,483,154	\$70,589,997	\$94,136,666	(\$1,372,340)	-1.9%	(\$5,346,488)	-5.4%
LSU - Baton Rouge*	\$115,968,824	\$575,085,507	\$107,546,191	\$566,893,838	(\$8,422,633)	-7.3%	(\$8,191,669)	-1.4%
LSU - Alexandria	\$5,100,153	\$26,384,987	\$2,463,950	\$19,984,147	(\$2,636,203)	-51.7%	(\$6,400,840)	-24.3%
LSU - Eunice	\$4,814,477	\$18,768,351	\$1,701,905	\$12,543,497	(\$3,112,572)	-64.7%	(\$6,224,854)	-33.2%
LSU - Shreveport	\$9,031,005	\$61,435,892	\$8,023,149	\$61,556,705	(\$1,007,856)	-11.2%	\$120,813	0.2%
LSU HSC - New Orleans	\$79,014,569	\$153,894,925	\$71,313,200	\$142,575,796	(\$7,701,369)	-9.7%	(\$11,319,129)	-7.4%
LSU HSC - Shreveport	\$58,368,929	\$95,611,426	\$51,280,400	\$81,796,401	(\$7,088,529)	-12.1%	(\$13,815,025)	-14.4%
Pennington Biomedical	\$17,315,631	\$20,455,056	\$17,810,797	\$18,736,766	\$495,166	2.9%	(\$1,718,290)	-8.4%
<b>LSU System Total</b>	<b>\$361,575,925</b>	<b>\$1,051,119,298</b>	<b>\$330,729,589</b>	<b>\$998,223,816</b>	<b>(\$30,846,336)</b>	<b>-8.5%</b>	<b>(\$52,895,482)</b>	<b>-5.0%</b>
SU Board	\$3,305,062	\$3,305,062	\$4,399,565	\$4,399,565	\$1,094,503	33.1%	\$1,094,503	33.1%
SU - Baton Rouge	\$19,433,021	\$91,307,167	\$17,275,725	\$84,078,854	(\$2,157,296)	-11.1%	(\$7,228,313)	-7.9%
SU - New Orleans	\$9,140,226	\$25,417,084	\$8,158,721	\$23,609,065	(\$981,505)	-10.7%	(\$1,808,019)	-7.1%
SU - Shreveport	\$5,692,475	\$16,484,796	\$4,958,497	\$15,129,395	(\$733,978)	-12.9%	(\$1,355,401)	-8.2%
SU Law Center	\$4,275,772	\$19,333,365	\$3,735,319	\$17,876,002	(\$540,453)	-12.6%	(\$1,457,363)	-7.5%
SU Agricultural Center	\$3,991,878	\$9,460,826	\$4,914,457	\$10,366,136	\$922,579	23.1%	\$905,310	9.6%
<b>SU System Total</b>	<b>\$45,838,434</b>	<b>\$165,308,300</b>	<b>\$43,442,284</b>	<b>\$155,459,017</b>	<b>(\$2,396,150)</b>	<b>-5.2%</b>	<b>(\$9,849,283)</b>	<b>-6.0%</b>
UL Board	\$1,035,004	\$3,849,004	\$1,001,967	\$3,815,967	(\$33,037)	-3.2%	(\$33,037)	-0.9%
Grambling	\$14,052,455	\$53,678,340	\$10,644,878	\$47,006,214	(\$3,407,577)	-24.2%	(\$6,672,126)	-12.4%
LA Tech	\$27,588,200	\$139,309,364	\$20,627,264	\$125,669,869	(\$6,960,936)	-25.2%	(\$13,639,495)	-9.8%
McNeese	\$16,605,889	\$76,609,131	\$11,684,605	\$68,031,865	(\$4,921,284)	-29.6%	(\$8,577,266)	-11.2%
Nicholls	\$14,240,819	\$62,917,661	\$10,945,436	\$56,218,351	(\$3,295,383)	-23.1%	(\$6,699,310)	-10.6%
Northwestern	\$20,591,028	\$87,270,431	\$16,481,211	\$79,321,580	(\$4,109,817)	-20.0%	(\$7,948,851)	-9.1%
Southeastern	\$27,750,156	\$131,761,516	\$22,060,896	\$120,698,774	(\$5,689,260)	-20.5%	(\$11,062,742)	-8.4%
UL Lafayette	\$47,370,919	\$195,411,283	\$38,627,802	\$178,026,906	(\$8,743,117)	-18.5%	(\$17,384,377)	-8.9%
UL Monroe	\$29,713,532	\$104,973,697	\$21,857,156	\$91,694,700	(\$7,856,376)	-26.4%	(\$13,278,997)	-12.6%
UNO	\$24,999,530	\$105,810,805	\$16,057,762	\$87,986,810	(\$8,941,768)	-35.8%	(\$17,823,995)	-16.8%
<b>UL System Total</b>	<b>\$223,947,532</b>	<b>\$961,591,232</b>	<b>\$169,988,977</b>	<b>\$858,471,036</b>	<b>(\$53,958,555)</b>	<b>-24.1%</b>	<b>(\$103,120,196)</b>	<b>-10.7%</b>
<b>Higher Ed Total</b>	<b>\$1,060,530,047</b>	<b>\$2,974,082,566</b>	<b>\$968,474,132</b>	<b>\$2,788,445,136</b>	<b>(\$92,055,915)</b>	<b>-8.7%</b>	<b>(\$185,637,430)</b>	<b>-6.2%</b>
<b>Higher Ed (w/o LOSFA)</b>	<b>\$769,772,834</b>	<b>\$2,583,815,698</b>	<b>\$663,221,110</b>	<b>\$2,387,541,496</b>	<b>(\$106,551,724)</b>	<b>-13.8%</b>	<b>(\$196,274,202)</b>	<b>-7.6%</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 21)								
		MFP	Revenue	Supplemental	Parish Road	Parish Severance	Video Poker	Total
		<u>Distribution</u>	<u>Sharing</u>	<u>Pay</u>	<u>Program</u>	<u>&amp; Royalty Dists.</u>	<u>Distribution</u>	<u>Distributions</u>
1	Acadia	\$56,572,099	\$1,213,961	\$1,006,327	\$596,113	\$319,298	\$1,146,723	\$60,854,522
2	Allen	\$29,453,977	\$507,381	\$516,899	\$354,938	\$430,155	\$0	\$31,263,350
3	Ascension	\$111,038,579	\$2,491,776	\$1,973,446	\$943,530	\$7,608	\$0	\$116,454,938
4	Assumption	\$20,538,908	\$436,051	\$355,962	\$254,473	\$172,941	\$254,929	\$22,013,265
5	Avoyelles	\$31,493,312	\$801,613	\$602,319	\$487,203	\$111,903	\$194,387	\$33,690,736
6	Beauregard	\$37,534,335	\$743,769	\$611,319	\$508,082	\$800,967	\$0	\$40,198,472
7	Bienville	\$8,936,583	\$267,896	\$357,718	\$257,938	\$1,385,481	\$0	\$11,205,616
8	Bossier	\$136,066,396	\$2,431,248	\$4,389,309	\$1,001,725	\$931,557	\$385,642	\$145,205,877
9	Caddo	\$211,122,142	\$4,538,608	\$9,326,785	\$1,419,278	\$895,680	\$1,372,784	\$228,675,277
10	Calcasieu	\$138,844,803	\$3,926,598	\$7,225,483	\$1,629,638	\$532,342	\$1,910,622	\$154,069,486
11	Caldwell	\$12,461,765	\$210,279	\$364,515	\$182,239	\$160,678	\$0	\$13,379,476
12	Cameron	\$4,010,841	\$150,548	\$431,560	\$124,345	\$849,993	\$17,216	\$5,584,503
13	Catahoula	\$8,602,985	\$198,687	\$273,674	\$169,164	\$149,870	\$0	\$9,394,380
14	Claiborne	\$12,777,425	\$311,607	\$204,456	\$296,650	\$847,186	\$0	\$14,437,325
15	Concordia	\$22,833,016	\$394,433	\$812,462	\$243,634	\$202,298	\$0	\$24,485,843
16	DeSoto	\$13,494,853	\$565,093	\$1,001,212	\$375,435	\$1,022,855	\$370,981	\$16,830,429
17	East Baton Rouge	\$254,243,366	\$8,373,306	\$12,896,178	\$2,322,027	\$210,037	\$0	\$278,044,914
18	East Carroll	\$6,325,225	\$126,264	\$143,932	\$127,093	\$7,701	\$69,997	\$6,800,212
19	East Feliciana	\$10,772,803	\$392,036	\$164,214	\$238,925	\$208,413	\$0	\$11,776,390
20	Evangeline	\$36,623,002	\$659,858	\$393,648	\$444,934	\$546,747	\$0	\$38,668,189
21	Franklin	\$20,866,393	\$415,368	\$558,708	\$295,193	\$20,360	\$0	\$22,156,022
22	Grant	\$21,989,667	\$450,437	\$345,473	\$325,311	\$284,960	\$0	\$23,395,849
23	Iberia	\$75,091,018	\$1,399,810	\$1,502,350	\$616,002	\$888,953	\$0	\$79,498,133
24	Iberville	\$13,402,853	\$635,718	\$1,151,514	\$372,987	\$343,704	\$559,213	\$16,465,988
25	Jackson	\$12,924,569	\$314,801	\$331,663	\$268,537	\$452,828	\$0	\$14,292,398
26	Jefferson	\$244,596,637	\$8,312,302	\$10,218,305	\$2,144,370	\$752,766	\$2,691,804	\$268,716,183
27	Jefferson Davis	\$37,674,196	\$616,184	\$689,530	\$417,415	\$506,619	\$290,153	\$40,194,097
28	Lafayette	\$142,755,512	\$4,671,247	\$6,482,378	\$1,512,963	\$136,282	\$0	\$155,558,382
29	Lafourche	\$75,967,447	\$1,956,265	\$2,054,676	\$854,439	\$1,945,335	\$1,377,728	\$84,155,890
30	LaSalle	\$17,240,534	\$297,646	\$356,411	\$252,345	\$849,710	\$0	\$18,996,646
31	Lincoln	\$31,955,981	\$871,962	\$1,077,222	\$531,563	\$118,097	\$0	\$34,554,825
32	Livingston	\$173,008,762	\$2,764,830	\$1,585,681	\$1,082,877	\$280,352	\$0	\$178,722,502
33	Madison	\$7,724,503	\$205,696	\$219,789	\$184,873	\$9,139	\$389,646	\$8,733,646
34	Morehouse	\$26,179,273	\$501,202	\$879,495	\$345,266	\$68,361	\$0	\$27,973,598
35	Natchitoches	\$31,990,291	\$739,804	\$1,120,082	\$526,890	\$301,402	\$0	\$34,678,470
36	Orleans	\$202,226,095	\$7,101,569	\$12,616,703	\$2,329,568	\$28	\$799,564	\$225,073,527
37	Ouachita	\$171,270,609	\$2,905,251	\$5,214,520	\$1,214,513	\$90,992	\$0	\$180,695,884
38	Plaquemines	\$11,548,368	\$437,652	\$932,687	\$262,507	\$4,895,345	\$237,776	\$18,314,335
39	Pointe Coupee	\$10,269,069	\$442,494	\$428,751	\$253,685	\$274,636	\$290,078	\$11,958,713
40	Rapides	\$136,584,356	\$2,571,963	\$4,971,310	\$1,081,225	\$350,323	\$0	\$145,559,178
41	Red River	\$4,849,413	\$169,153	\$378,067	\$144,474	\$1,062,078	\$136,490	\$6,739,675
42	Richland	\$16,097,738	\$403,431	\$475,070	\$286,532	\$22,443	\$0	\$17,285,214
43	Sabine	\$26,803,951	\$484,551	\$324,276	\$350,684	\$798,162	\$0	\$28,761,624
44	St. Bernard	\$45,490,638	\$888,507	\$1,779,228	\$495,435	\$290,072	\$636,710	\$49,580,590
45	St. Charles	\$30,963,834	\$1,035,999	\$1,431,719	\$501,606	\$733,163	\$415,318	\$35,081,639
46	St. Helena	\$9,521,302	\$217,218	\$98,886	\$173,836	\$219,280	\$1,306,451	\$11,536,973
47	St. James	\$11,209,933	\$424,737	\$414,465	\$239,312	\$65,793	\$666,537	\$13,020,776
48	St. John	\$30,420,047	\$844,817	\$1,234,756	\$504,867	\$10,835	\$720,231	\$33,735,553
49	St. Landry	\$77,085,258	\$1,603,214	\$1,942,303	\$769,593	\$216,549	\$974,310	\$82,591,227
50	St. Martin	\$43,624,946	\$1,062,487	\$932,240	\$527,269	\$639,349	\$2,324,942	\$49,111,233
51	St. Mary	\$49,887,187	\$1,018,746	\$1,566,996	\$435,182	\$860,622	\$460,460	\$54,229,192
52	St. Tammany	\$227,338,249	\$5,121,182	\$6,215,413	\$1,585,005	\$54,499	\$0	\$240,314,347
53	Tangipahoa	\$119,304,277	\$2,588,632	\$2,360,233	\$1,079,954	\$164,687	\$0	\$125,497,783
54	Tensas	\$2,690,917	\$85,907	\$139,843	\$84,413	\$65,812	\$23,154	\$3,090,046
55	Terrebonne	\$93,843,514	\$2,134,205	\$2,411,083	\$876,975	\$2,134,993	\$1,769,091	\$103,169,861
56	Union	\$13,975,151	\$446,056	\$230,489	\$369,909	\$350,075	\$0	\$15,371,680
57	Vermilion	\$59,013,218	\$1,171,149	\$1,172,270	\$581,396	\$568,779	\$0	\$62,506,812
58	Vernon	\$55,444,942	\$935,787	\$690,350	\$504,238	\$557,605	\$0	\$58,132,922
59	Washington	\$51,011,297	\$930,944	\$799,527	\$596,274	\$120,464	\$0	\$53,458,506
60	Webster	\$38,268,426	\$780,792	\$791,909	\$484,296	\$574,936	\$816,472	\$41,716,831
61	West Baton Rouge	\$15,417,416	\$516,938	\$722,020	\$294,297	\$121,171	\$1,370,835	\$18,442,677
62	West Carroll	\$13,256,234	\$215,076	\$182,692	\$196,806	\$9,671	\$0	\$13,860,479
63	West Feliciana	\$9,713,357	\$286,106	\$223,138	\$234,311	\$52,604	\$193,371	\$10,702,887
64	Winn	\$15,121,735	\$281,153	\$221,550	\$278,443	\$442,454	\$0	\$16,345,336
TOTAL		\$3,689,365,528	\$90,000,000	\$122,527,189	\$38,445,000	\$32,500,000	\$24,173,615	\$3,997,011,332
<b>Notes:</b>								
1) The MFP Initial Distribution (prior to audit adjustments) is generated based on estimated student counts (as of 2/1/20) 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 charter schools.								
2) Revenue Sharing distribution to each parish and the city of New Orleans is allocated in Section 12 of Act 335 of 2020 RS.								
3) Supplemental Pay provides additional compensation for eligible law enforcement personnel and firefighters (\$500 per month), and for eligible municipal constables and justices of the peace (\$100 per month). Funding for FY 20 is an estimation based on FY 19 distribution to each parish.								
4) The Parish Road distribution is based on population and mileage as per state law (plus an additional appropriation of \$4.955 M for the Mass Transit Program and \$3 M for the Off-System Roads & Bridges Match Program are excluded from the table above). Of the Mass Transit Program allocation, DOTD retains approximately \$124,000.								
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 2 of 2020 ES**

CASH PORTION *			GO BONDS **					
	Cash Portion	Revenue Bonds	Priority 1	Priority 2	Priority 5	Total G.O. Bonds	Bonds NRP/RBP	Total Projects
Acadia	\$142,000	\$0	\$1,615,000	\$6,112,000	\$34,912,000	\$42,639,000	\$0	\$42,781,000
Allen	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ascension	\$0	\$0	\$8,182,300	\$17,824,000	\$15,400,000	\$41,406,300	\$0	\$41,406,300
Assumption	\$0	\$0	\$0	\$0	\$2,000,000	\$2,000,000	\$0	\$2,000,000
Avoyelles	\$2,440,000	\$0	\$0	\$1,000,000	\$0	\$1,000,000	\$0	\$3,440,000
Beauregard	\$77,800	\$0	\$1,710,700	\$3,000,000	\$3,693,100	\$8,403,800	\$0	\$8,481,600
Bienville	\$0	\$0	\$705,000	\$0	\$0	\$705,000	\$0	\$705,000
Bossier	\$1,133,530	\$0	\$16,682,970	\$0	\$27,277,900	\$43,960,870	\$0	\$45,094,400
Caddo	\$2,810,019	\$0	\$18,881,169	\$3,520,000	\$40,526,700	\$62,927,869	\$0	\$65,737,888
Calcasieu	\$6,533,200	\$0	\$6,608,400	\$6,250,000	\$111,433,000	\$124,291,400	\$0	\$130,824,600
Caldwell	\$0	\$0	\$4,852,600	\$2,000,000	\$12,441,000	\$19,293,600	\$0	\$19,293,600
Cameron	\$275,000	\$0	\$0	\$10,000,000	\$10,475,000	\$20,475,000	\$0	\$20,750,000
Catahoula	\$34,300	\$0	\$500,000	\$500,000	\$840,700	\$1,840,700	\$0	\$1,875,000
Claiborne	\$0	\$0	\$60,000	\$0	\$4,100,000	\$4,160,000	\$0	\$4,160,000
Concordia	\$89,490	\$0	\$9,432,050	\$1,400,000	\$10,000,000	\$20,832,050	\$0	\$20,921,540
DeSoto	\$0	\$0	\$0	\$0	\$2,620,000	\$2,620,000	\$0	\$2,620,000
East Baton Rouge	\$72,014,755	\$28,690,000	\$85,237,600	\$1,900,000	\$286,610,500	\$373,748,100	\$0	\$474,452,855
East Carroll	\$0	\$0	\$280,000	\$0	\$225,000	\$505,000	\$0	\$505,000
East Feliciana	\$268,293	\$0	\$1,977,207	\$0	\$14,073,200	\$16,050,407	\$0	\$16,318,700
Evangeline	\$650,000	\$0	\$1,799,000	\$0	\$6,872,500	\$8,671,500	\$0	\$9,321,500
Franklin	\$556,615	\$0	\$1,663,985	\$1,500,000	\$5,306,560	\$8,470,545	\$0	\$9,027,160
Grant	\$0	\$0	\$0	\$445,000	\$445,000	\$890,000	\$0	\$890,000
Iberia	\$545,000	\$0	\$6,017,500	\$1,315,000	\$6,347,000	\$13,679,500	\$0	\$14,224,500
Iberville	\$43,002,300	\$0	\$1,690,000	\$760,000	\$62,165,410	\$64,615,410	\$0	\$107,617,710
Jackson	\$0	\$0	\$0	\$0	\$1,502,000	\$1,502,000	\$0	\$1,502,000
Jefferson	\$3,510,140	\$0	\$59,997,945	\$12,800,000	\$231,483,150	\$304,281,095	\$0	\$307,791,235
Jefferson Davis	\$0	\$0	\$0	\$0	\$504,000	\$504,000	\$0	\$504,000
Lafayette	\$8,413,600	\$0	\$15,484,020	\$12,067,000	\$118,738,300	\$146,289,320	\$0	\$154,702,920
Lafourche	\$7,233,363	\$0	\$12,684,937	\$600,000	\$120,346,600	\$133,631,537	\$0	\$140,864,900
LaSalle	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lincoln	\$19,500,000	\$0	\$10,679,500	\$24,325,000	\$5,265,000	\$40,269,500	\$0	\$59,769,500
Livingston	\$1,016,063	\$0	\$4,659,167	\$750,000	\$25,345,900	\$30,755,067	\$0	\$31,771,130
Madison	\$205	\$0	\$719,795	\$0	\$75,000	\$794,795	\$0	\$795,000
Morehouse	\$0	\$0	\$325,000	\$0	\$0	\$325,000	\$0	\$325,000
Multi	\$29,512,000	\$0	\$50,006,500	\$17,320,000	\$316,720,000	\$384,046,500	\$0	\$413,558,500
Natchitoches	\$438,367	\$0	\$7,196,633	\$150,000	\$36,850,000	\$44,196,633	\$0	\$44,635,000
Orleans	\$8,620,448	\$0	\$71,777,907	\$2,795,000	\$202,244,280	\$276,817,187	\$0	\$285,437,635
Ouachita	\$2,513,000	\$0	\$13,513,700	\$1,105,000	\$88,190,000	\$102,808,700	\$0	\$105,321,700
Plaquemines	\$3,000	\$0	\$3,657,500	\$14,000,000	\$14,100,000	\$31,757,500	\$0	\$31,760,500
Pointe Coupee	\$542,440	\$0	\$3,000,000	\$0	\$7,589,000	\$10,589,000	\$0	\$11,131,440
Rapides	\$2,118,600	\$0	\$28,024,500	\$1,000,000	\$32,991,500	\$62,016,000	\$0	\$64,134,600
Richland	\$48,200	\$0	\$3,230,970	\$0	\$9,042,300	\$12,273,270	\$0	\$12,321,470
Sabine	\$72,695	\$0	\$1,465,855	\$0	\$4,305,600	\$5,771,455	\$0	\$5,844,150
St. Bernard	\$0	\$0	\$0	\$0	\$5,000,000	\$5,000,000	\$0	\$5,000,000
St. Charles	\$0	\$0	\$0	\$450,000	\$0	\$450,000	\$0	\$450,000
St. Helena	\$276,400	\$0	\$1,163,600	\$422,400	\$1,775,000	\$3,361,000	\$0	\$3,637,400
St. James	\$800,000	\$0	\$0	\$200,000	\$8,990,000	\$9,190,000	\$0	\$9,990,000
St. John	\$1,293,500	\$0	\$6,620,490	\$100,000	\$12,121,800	\$18,842,290	\$0	\$20,135,790
St. Landry	\$1,241,778	\$0	\$4,084,822	\$1,700,000	\$22,450,000	\$28,234,822	\$0	\$29,476,600
St. Martin	\$106,000	\$0	\$939,000	\$2,446,000	\$11,034,000	\$14,419,000	\$0	\$14,525,000
St. Mary	\$4,266,400	\$0	\$2,172,700	\$3,200,000	\$6,037,000	\$11,409,700	\$0	\$15,676,100
St. Tammany	\$406,260	\$0	\$2,198,740	\$5,900,000	\$41,858,000	\$49,956,740	\$0	\$50,363,000
Statewide	\$2,034,231,064	\$0	\$178,275,675	\$25,900,000	\$255,110,000	\$459,285,675	\$714,698	\$2,494,231,437
Tangipahoa	\$845,000	\$0	\$3,641,200	\$1,000,000	\$21,500,000	\$26,141,200	\$0	\$26,986,200
Tensas	\$0	\$0	\$720,300	\$0	\$350,000	\$1,070,300	\$0	\$1,070,300
Terrebonne	\$8,765,930	\$0	\$15,898,500	\$7,070,000	\$101,609,300	\$124,577,800	\$0	\$133,343,730
Union	\$0	\$0	\$0	\$200,000	\$0	\$200,000	\$0	\$200,000
Vermilion	\$1,372,470	\$0	\$0	\$0	\$1,563,000	\$1,563,000	\$0	\$2,935,470
Vernon	\$23,200	\$0	\$2,325,000	\$500,000	\$2,445,700	\$5,270,700	\$0	\$5,293,900
Washington	\$0	\$0	\$2,256,300	\$650,000	\$5,050,000	\$7,956,300	\$0	\$7,956,300
Webster	\$436,195	\$0	\$2,351,705	\$0	\$1,382,850	\$3,734,555	\$0	\$4,170,750
West Baton Rouge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
West Carroll	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
West Feliciana	\$10,450,000	\$0	\$8,094,100	\$0	\$9,965,000	\$18,059,100	\$0	\$28,509,100
Winn	\$500	\$0	\$719,500	\$0	\$3,234,000	\$3,953,500	\$0	\$3,954,000
<b>TOTAL</b>	<b>\$2,278,629,120</b>	<b>\$28,690,000</b>	<b>\$685,781,042</b>	<b>\$194,176,400</b>	<b>\$2,384,532,850</b>	<b>\$3,264,490,292</b>	<b>\$714,698</b>	<b>\$5,572,524,110</b>

\* Act 2 of 2020 1st ES provided for one-time surplus funding in the amount of \$177,280,863 SGF, and is included in the \$2,278,629,120 total for Cash Portion.

\*\* Due to no allocation of funding in Act 2, the table excludes Priority 3 and Priority 4 in the GO Bond.

Total State Spending Without Double Counting Expenditures											
	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	FY 13			
	Actual*	Actual*	Actual*	Actual*	Actual*	Actual*	Actual*	Actual*			
State General Fund	\$7,179,361,987	\$9,327,485,627	\$10,371,746,553	\$9,404,455,045	\$8,654,063,030	\$7,585,083,993	\$8,218,640,371	\$8,346,657,081			
Self-Generated Revenue	\$1,213,971,213	\$1,344,780,376	\$1,237,953,868	\$1,373,063,319	\$1,428,207,083	\$1,559,479,974	\$1,979,835,429	\$2,046,493,259			
Statutory Dedication	\$2,924,513,351	\$4,244,609,938	\$4,104,169,999	\$3,287,472,706	\$3,430,782,368	\$4,025,813,002	\$3,637,575,351	\$4,112,137,392			
Interim Emergency Bd.	\$2,785,111	\$973,121	\$4,612	\$1,718,869	\$1,343,156	\$1,897,824	\$2,019,745	\$1,347,509			
<b>Total State Funds</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>	<b>\$13,838,070,896</b>	<b>\$14,506,635,241</b>			
% Chg	0.9%	31.8%	5.3%	-10.5%	-3.9%	-2.5%	5.1%	4.8%			
% of State Gross Domestic Product	5.6%	7.2%	7.4%	6.7%	6.3%	5.8%	5.9%	6.3%			
Federal	\$6,342,171,627	\$11,151,125,271	\$12,883,328,708	\$10,951,001,370	\$11,771,791,862	\$10,918,294,287	\$9,745,573,269	\$9,520,946,163			
% Chg	6.9%	75.8%	15.5%	-15.0%	7.5%	-7.3%	-10.7%	-2.3%			
<b>Total Budget</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>	<b>\$23,583,644,165</b>	<b>\$24,027,581,404</b>			
% Chg	3.1%	47.6%	9.7%	-12.5%	1.1%	-4.7%	-2.1%	1.9%			
Classified	43,507	40,881	43,735	41,934	40,151	55,861	52,128	47,007			
Unclassified	2,302	2,921	3,162	3,256	3,579	26,386	20,549	19,252			
<b>Total Authorized Positions</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>	<b>72,677</b>	<b>66,259</b>			
% Chg	-4.7%	-4.4%	7.1%	-3.6%	-3.2%	88.1%	-11.6%	-8.8%			
	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21			
	Actual*	Actual*	Actual*	Actual*	Actual*	Actual*	Budgeted**	Appropriated			
State General Fund	\$8,565,093,381	\$8,714,990,337	\$8,697,224,177	\$9,118,192,417	\$9,547,703,987	\$9,796,770,789	\$9,907,986,163	\$9,232,761,665			
Self-Generated Revenue	\$2,127,991,462	\$2,222,661,162	\$2,351,078,734	\$2,544,712,741	\$2,639,683,795	\$2,711,548,858	\$3,029,392,907	\$3,190,409,641			
Statutory Dedication	\$4,232,983,875	\$4,310,700,225	\$3,955,188,981	\$3,813,716,641	\$3,943,214,165	\$4,037,514,757	\$4,322,068,264	\$5,741,945,387			
Interim Emergency Bd.	\$579,043	\$243,089	\$0	\$0	\$0	\$0	\$0	\$0			
<b>Total State Funds</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>\$16,130,601,947</b>	<b>\$16,545,834,404</b>	<b>\$17,259,447,334</b>	<b>\$18,165,116,693</b>			
% Chg	2.9%	2.2%	-1.6%	3.2%	4.2%	2.6%	4.3%	5.2%			
% of State Gross Domestic Product	6.1%	6.4%	6.5%	6.7%	6.5%	6.3%	6.7%	7.2%			
Federal	\$8,993,375,722	\$8,762,251,803	\$9,256,252,336	\$11,158,961,894	\$12,084,922,232	\$12,657,764,961	\$15,781,051,536	\$17,908,460,414			
% Chg	-2.3%	-2.6%	5.6%	20.6%	8.3%	4.7%	24.7%	13.5%			
<b>Total Budget</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>\$28,215,524,179</b>	<b>\$29,203,599,365</b>	<b>\$33,040,498,870</b>	<b>\$36,073,577,107</b>			
% Chg	1.9%	0.4%	1.0%	9.8%	5.9%	3.5%	13.1%	9.2%			
Classified	36,374	35,129	35,083	30,348	30,426	30,880	31,102	31,383			
Unclassified	17,862	17,826	17,373	2,560	2,560	2,691	2,672	2,688			
<b>Total Authorized Positions</b>	<b>54,236</b>	<b>52,955</b>	<b>52,456</b>	<b>32,908</b>	<b>32,986</b>	<b>33,571</b>	<b>33,774</b>	<b>34,071</b>			
% Chg	-8.8%	-2.4%	-0.9%	-37.3%	0.2%	1.8%	0.6%	0.9%			
* Executive Budget Documents											
** As of 6/30/2020											
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 19 - FY 21					
	SGF	SGR	Stat Ded	Fed	Total
<b>FY 19 ACTUAL Total</b>	\$9,796,770,789	\$4,180,845,152	\$4,085,998,176	\$12,657,764,961	\$30,721,379,078
Ancillary Bill		(\$1,454,161,964)			(\$1,454,161,964)
Legislative Ancillary Enterprise Fund (24-924)		(\$350,000)			(\$350,000)
Legislative Auditor Fees (24-954)		(\$14,784,330)			(\$14,784,330)
LA Public Defender Fund (01-116)			(\$34,540,143)		(\$34,540,143)
Indigent Parent Representation Program Fund (01-116)			(\$979,680)		(\$979,680)
Indigent Patient Representation Program Fund (01-103)			(\$705,889)		(\$705,889)
DNA Testing Post-Conviction Relief for Indigents Fund (01-116)			(\$28,500)		(\$28,500)
Innocence Compensation Fund (01-129)			(\$321,387)		(\$321,387)
State Emergency Response Fund (01-111)			(\$1,000,000)		(\$1,000,000)
Health Trust Fund (01-116)			(\$5,330,000)		(\$5,330,000)
Medicaid Trust Fund (09-306)			(\$1,777,820)		(\$1,777,820)
Major Events			(\$3,800,000)		(\$3,800,000)
<b>Total</b>	<b>\$9,796,770,789</b>	<b>\$2,711,548,858</b>	<b>\$4,037,514,757</b>	<b>\$12,657,764,961</b>	<b>\$29,203,599,365</b>
<b>FY 20 BUDGETED Total</b>	\$9,907,986,163	\$4,648,408,799	\$4,422,796,488	\$15,781,051,536	\$34,760,242,986
Ancillary Bill		(\$1,603,630,379)			(\$1,603,630,379)
Legislative Ancillary Enterprise Fund (24-924)		(\$350,000)			(\$350,000)
Legislative Auditor Fees (24-954)		(\$15,035,513)			(\$15,035,513)
LA Public Defender Fund (01-116)			(\$38,161,840)		(\$38,161,840)
Indigent Parent Representation Program Fund (01-116)			(\$979,680)		(\$979,680)
Indigent Patient Representation Program Fund (01-103)			(\$963,057)		(\$963,057)
DNA Testing Post-Conviction Relief for Indigents Fund (01-116)			(\$50,000)		(\$50,000)
Innocence Compensation Fund (01-129)			(\$865,179)		(\$865,179)
State Emergency Response Fund (01-111)			(2,200,000)		(\$2,200,000)
Voter Technology Fund			(6,227,152)		(\$6,227,152)
LA Medical Assistance Trust Fund (09-306)			(51,031,316)		(\$51,031,316)
Volunteer Firefighters Fund			(250,000)		(\$250,000)
<b>Total</b>	<b>\$9,907,986,163</b>	<b>\$3,029,392,907</b>	<b>\$4,322,068,264</b>	<b>\$15,781,051,536</b>	<b>\$33,040,498,870</b>
<b>FY 21 APPROPRIATED Total</b>	\$9,232,761,665	\$4,834,140,155	\$5,781,387,405	\$17,908,460,414	\$37,756,749,639
Ancillary Bill		(\$1,628,164,955)			(\$1,628,164,955)
Legislative Ancillary Enterprise Fund (24-924)		(\$350,000)			(\$350,000)
Legislative Auditor Fees (24-954)		(\$15,215,559)			(\$15,215,559)
LA Public Defender Fund (01-116)			(\$38,802,018)		(\$38,802,018)
DNA Testing Post-Conviction Relief for Indigents Fund (01-116)			(\$50,000)		(\$50,000)
Innocence Compensation Fund (01-129)			(\$590,000)		(\$590,000)
<b>Total</b>	<b>\$9,232,761,665</b>	<b>\$3,190,409,641</b>	<b>\$5,741,945,387</b>	<b>\$17,908,460,414</b>	<b>\$36,073,577,107</b>

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