

Louisiana Legislative Fiscal Office

FISCAL HIGHLIGHTS

Fiscal Year 2021-2022



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
Christopher A. Keaton,
Legislative Fiscal Officer



October 2021

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To: The Honorable Clay Schexnayder, Speaker of the House
The Honorable Patrick Page Cortez, President of the Senate
The Honorable Members of the Louisiana Legislature

From: The Legislative Fiscal Office
Christopher A. Keaton, Legislative Fiscal Officer

Date: October 20, 2021

Subject: Fiscal Highlights FY 2021-2022

The Legislative Fiscal Office is pleased to present our annual publication entitled "Fiscal Highlights." This document is a summary of fiscal actions taken during the 2021 Legislative Session as well as a compilation of certain historical fiscal data.

The Executive Summary highlights Fiscal Year 2022 revenue and significant changes to the expenditures in the state operating budget. More detailed explanations of changes in the individual department budgets are found in the Departmental Summaries section of the publication. For your convenience the Executive Summary is part of the entire publication found on our website at <http://lfo.louisiana.gov/publications>. The Executive Summary is also provided separately as an attachment.

We hope you find this information useful for your needs including speeches, constituents' questions, and general information. Please contact us at (225) 342-7233 if you should have any questions or need additional information.

Enclosure

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 2021-2022
Louisiana Legislative Fiscal Office**



EXECUTIVE SUMMARY

FY 22 REVENUE

The Revenue Estimating Conference (REC) met on 5/18/21 to revise the FY 21 and FY 22 baseline forecasts that had last been revised in January 2021. The current forecast incorporates the possible effects of the recovery from the coronavirus pandemic, resulting in general fund upgrades for FY 21 – FY 23 relative to the prior baseline. At this May meeting, the REC raised the current year general fund FY 21 baseline by \$357.1 M, and the FY 22 baseline by \$320.2 M. These changes reflect current year FY 21 performance of various revenues, reflecting recovery of the state economy and especially continued federal support disbursements. Even with these baseline revisions, year-over-year collections growth is still very modest, and FY 21 is still slightly below FY 20 actual collections and well below the FY 19 pre-pandemic level. FY 22 grows only slightly from FY 21, as well, and still lies below FY 19.

The total general fund forecast for FY 21 is now \$9.899 B, including \$90 M from the Budget Stabilization Fund, and for FY 22 \$9.887 B, but without the Stabilization Fund resources. Significant general fund revenue outlook issues from the May REC include:

- Mineral Revenue (severance and royalties) were upgraded for both FY 21 and FY 22, attributable largely to oil price upgrades. Oil price forecasts are currently at \$51.00/bbl for FY 21 and \$58.93/bbl for FY 22. Currently, market prices for oil are in the \$70/bbl range. Some volume come-back from the demand destruction effect of the pandemic has occurred, but lost production rarely returns to pre-shock levels, and significant declines year-over-year are still expected.
- Sales Taxes (general) were upgraded materially for FY 21 and FY 22 from the prior baseline. Annual growth is still held at modest 2% - 3% rates, and will be monitored closely for stronger sustainable positive responsiveness as economic reopening progresses and federal support works its way through the economy.
- Sales Taxes (vehicle) have been a surprisingly bright spot in FY 21, with strong growth that might seem out of sync with a pandemic, but likely reflects federal support. However, surges in this consumer durable purchases are typically followed by weakness, and this current year surge is expected to fall off somewhat in FY 22.
- Personal Income Tax had been modestly upgraded for FY 21 and FY 22 in January, and that baseline has been maintained at this point. Considerable uncertainty exists with this revenue, reflecting the combined effects of the base expansion from the federal tax law changes of the Tax Cuts and Jobs Act (TCJA), the base decline from the increase in unemployment beginning in late March 2020 and still with us today, and the federal support provided since then. While employment has improved since the trough of the pandemic in April 2020, job counts still lag well below pre-covid levels, and deferral months of last year have to be passed before enough certainty can be reflected in an upgrade.
- Corporate Tax (income and franchise) projections are always highly uncertain, and the increases for FY 21 and FY 22 are largely a cautious acknowledgement of collections so far rather than any certainty about these receipts in a turbulent economic environment, as well as a very conservative prior baseline. Annual results are largely determined at the end of the fiscal year through tax returns filed by large national and international firms that dominate our corporate tax base.
- Significant reform of the individual income tax and the corporate income & franchise tax, passed in the legislative session awaits approval by voters at a fall statewide election. However, even if approved by the electorate, these reforms were largely revenue neutral in FY 22, and have relatively small revenue loss effects in subsequent years.

- Gaming Revenues (riverboats, video poker, and racetrack slots) have reflected re-opening with phased-in capacity limitations, but stepped-up spending per player offsetting those capacity limitations to a large degree. As capacity limitations are phased out, spending per player will likely subside, and the forecasts for FY 22 and beyond eventually return to pre-pandemic norms. Land-based casino receipts for all years reflect the current contract provisions. Lottery transfers for FY 21 are based on completed CY 20 sales which displayed strong instant game sales. Prize expense increases are being phased in to support instant ticket sales growth as the aggregate transfer rate to the State is gradually phased-down.
- Sports wagering enabling legislation was enacted this past session, and gaming activity and tax receipts may begin sometime before the end of the first half of FY 22. Estimates of the revenue potential are speculative until activity actually occurs, and no estimate has been added to the revenue forecast yet.
- The various measures affecting revenue collections enacted during the session, and with specific estimates associated with them, result in a fairly small amount of net aggregate revenue loss over the next few years; ranging from annual losses of \$13 M to \$30 M.
- Most enacted legislative impact on state general fund resources result from dedications of existing tax collections. Most of this effect is associated with two dedications. First, the dedication of \$400 M over the FY 22 – FY 23 period for partial repayment of the state share of the Hurricane and Storm Damage Risk Reduction System in and around the Orleans area. Dedication of FY 22 resources comes from 38% of any baseline revenue forecast increases, with any necessary balance coming from whatever the FY 23 baseline forecast happens to be. Second, the phased in dedication of state sales tax collected on the sales of motor vehicles to road construction; 30% in FY 24 and 60% in FY 25 and beyond. Current estimates of these amounts are \$148 M in FY 24, \$296 M in FY 25, and \$266 M in FY 26.



While uncertainties to the forecasts remain numerous, the risks seem weighted to the upside:

- The recovery appears to be taking hold, although its speed and duration is uncertain, dependent on sustained improvement in epidemiology metrics and vaccinations, as well as the practical return of the population to more normal transacting.
- 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 U.S. economy is leading the advance world in recovery, which works to pull the state recovery along.
- Domestic or internal commercial activity is coming back first, as people gain confidence and move back to more normal daily activity. Employment in support of that activity is responding but early momentum has waned.
- External-based commercial activity (trade, tourism, etc.) will likely take longer to improve, and require more confidence in epidemiology metrics. Some recovery may occur in the second half of FY 21, but near normal is not likely until FY 22 or later.
- The initial federal support program of early 2020 provided an offset to the negative economic effects of the pandemic, but this support was largely one-off and short-lived. However, additional federal support provided in late in 2020 is getting out to the economy, and has been added to by the latest federal support (American Rescue Plan) recently enacted in early 2021. This last support program is very large and extensive, and should provide support for the economy for the next year or two, if not longer. These federal support programs are largely responsible for the economic and fiscal recovery experienced so far, and are likely to be the underpinning of recovery for some time to come. This will be especially true if additional infrastructure spending and social spending are ultimately enacted at the federal level, both of which are currently in process, but not yet enacted.
- The upside potential discussed in the blurbs above originated before the Delta variant of the Covid-19 virus became prevalent in the population. With the spread of that new strain of the virus, the national economy has begun to soften somewhat, and this will bleed down to the state level if consumers continue to pull back their spending plans. Much of the FY 22 performance will depend on how this new wrinkle in the coronavirus pandemic plays out over the next few months, but it definitely dampens the upside potential that was building a few months ago.

BUDGET OVERVIEW

The FY 22 general operating budget (Act 119) realizes an overall 5.7% increase of \$2.01 B over the FY 21 Existing Operating Budget (EOB) as of 12/1/20 to a total \$37.1 B total means of finance. There are increases of \$500.2 M SGF (5.8%), \$107.2 M SGR (3.5%), \$319.9 M Statutory Dedications (7.8%), and \$1.5 B Federal (8.5%), partially offset by a reduction of \$420.8 M IAT (-25.8%).

Significant changes in State General Fund (SGF) expenditures included \$285 M for various Medicaid expenditures; \$190 M for Higher Education including formula funding, pay adjustments, TOPS, GO Grants, etc.; \$80 M for elementary education pay increases; \$36 M for state aid to local governments; \$35 M for corrections services; \$14 M for transportation projects. Significant changes in Self-Generated (SGR) were in higher education related to fees due to enrollment changes, increases for payments to managed care organizations (MCO) in the Medicaid program, and increases in health insurance costs in the Ancillary Appropriations. Significant changes in Statutory Dedications were due to federal Covid funds put into dedicated accounts for expenditure, along with increases from the Medical Assistance Trust Fund for Medicaid MCO payments, and the use of Lottery Proceeds Fund in the Minimum Foundation Program for elementary education. Significant changes in Federal expenditures included almost a \$1 B increase in the Medicaid Program for MCO's and various other programs, and increased funding for Elementary Education in Subgrantee Assistance and State Activities. See the section on Enhancements and Reductions for more detailed information.

Table 1 below depicts the FY 22 State General Fund (SGF) status as of initial appropriation in comparison to the FY 21 EOB.

TABLE 1

State General Fund Status			
	FY 21 EOB as of 12/1/20*	FY 22 Initial Appropriation**	FY 22 Compared to FY 21 EOB
<u>GENERAL FUND REVENUE</u>			
Revenue Estimating Conference	\$9,160,400,000	\$9,887,500,000	\$727,100,000
FY 20-21 Carryforward	\$67,251,068	\$0	(\$67,251,068)
Budget Stabilization Fund	\$90,062,911	\$0	(\$90,062,911)
Total Available General Fund Revenue	\$9,317,713,979	\$9,887,500,000	\$569,786,021
<u>SGF APPROPRIATIONS AND REQUIREMENTS</u>			
Non-Appropriated Constitutional Requirements			
Debt Service	\$429,801,757	\$434,029,823	\$4,228,066
Interim Emergency Board	\$1,322,862	\$1,322,862	\$0
Revenue Sharing	\$90,000,000	\$90,000,000	\$0
Total Non-Appropriated Constitutional Requirements	\$521,124,619	\$525,352,685	\$4,228,066
Appropriations			
General	\$8,577,119,050	\$9,077,018,132	\$499,899,082
Ancillary	\$0	\$0	\$0
Judicial	\$154,508,439	\$164,008,439	\$9,500,000
Legislative	\$61,242,871	\$73,610,173	\$12,367,302
Capital Outlay	\$0	\$43,331,996	\$43,331,996
Total Appropriations	\$9,313,994,979	\$9,883,321,425	\$569,326,446
Fund Transfer (Act 10 of 2020 1st ES)	\$3,001,000	\$0	(\$3,001,000)
Total Appropriations and Requirements	\$9,316,995,979	\$9,883,321,425	\$566,325,446
General Fund Revenue Less Appropriations and Requirements***	\$718,000	\$4,178,575	(\$3,460,575)

*Reflects revised REC forecast as of 6/30/20.

**Reflects revised REC forecast of 5/18/21.

Section II

BUDGET COMPARISONS

**Fiscal Year 2021-2022
Louisiana Legislative Fiscal Office**

TABLE 2
TOTAL MEANS OF FINANCE BY DEPARTMENT

DEPARTMENT	Actual FY 20	Budgeted FY 21 (1)	Appropriated FY 22 (2)	Change FY 21 to FY 22	
				Amount	Percent
Executive (a)	\$2,242,351,598	\$4,231,081,703	\$3,688,258,712	(\$542,822,991)	(12.8%)
Veterans Affairs	\$69,631,958	\$80,270,678	\$82,249,602	\$1,978,924	2.5%
State (a)	\$79,585,968	\$117,715,249	\$108,642,220	(\$9,073,029)	(7.7%)
Justice	\$68,513,675	\$85,381,916	\$82,269,352	(\$3,112,564)	(3.6%)
Lt. Governor (a)	\$6,757,565	\$8,120,958	\$8,732,460	\$611,502	7.5%
Treasury (a)	\$9,498,914	\$25,283,361	\$13,365,491	(\$11,917,870)	(47.1%)
Public Service Commission	\$8,720,583	\$10,242,843	\$10,086,226	(\$156,617)	(1.5%)
Agriculture & Forestry (a)	\$67,276,203	\$97,760,009	\$74,650,094	(\$23,109,915)	(23.6%)
Insurance	\$30,261,457	\$33,497,842	\$34,424,047	\$926,205	2.8%
Economic Development (a)	\$38,803,576	\$51,338,157	\$46,320,750	(\$5,017,407)	(9.8%)
Culture, Rec. & Tourism (a)	\$81,259,998	\$106,913,481	\$115,108,423	\$8,194,942	7.7%
Transp. & Development (a)	\$590,934,297	\$679,080,812	\$714,337,011	\$35,256,199	5.2%
Corrections Services	\$580,846,020	\$620,934,641	\$614,476,380	(\$6,458,261)	(1.0%)
Public Safety Services (a)	\$437,525,255	\$526,129,311	\$479,039,200	(\$47,090,111)	(9.0%)
Youth Services	\$133,951,485	\$147,895,861	\$150,292,931	\$2,397,070	1.6%
Health (a)	\$14,420,848,407	\$16,937,658,956	\$18,158,482,081	\$1,220,823,125	7.2%
Children & Family Services	\$675,466,564	\$776,705,422	\$807,117,094	\$30,411,672	3.9%
Natural Resources	\$51,506,475	\$65,659,157	\$65,926,129	\$266,972	0.4%
Revenue	\$98,482,312	\$116,300,373	\$112,808,767	(\$3,491,606)	(3.0%)
Environmental Quality	\$122,368,239	\$145,849,917	\$139,492,956	(\$6,356,961)	(4.4%)
LA Workforce Commission (a)	\$259,763,477	\$336,276,691	\$317,366,847	(\$18,909,844)	(5.6%)
Wildlife & Fisheries	\$127,409,993	\$163,689,834	\$163,516,820	(\$173,014)	(0.1%)
Civil Service	\$20,342,510	\$22,865,515	\$23,511,425	\$645,910	2.8%
Retirement (a)	\$53,450,952	\$27,043,431	\$0	(\$27,043,431)	(100.0%)
Higher Education (a)	\$2,836,686,436	\$2,850,789,125	\$3,064,043,146	\$213,254,021	7.5%
Special Schools & Comm.	\$80,382,760	\$88,303,556	\$87,778,176	(\$525,380)	(0.6%)
Elem. & Secondary Ed (a)	\$5,615,838,125	\$6,014,033,184	\$6,870,656,519	\$856,623,335	14.2%
Health Care Svc. Division	\$65,562,935	\$67,837,530	\$64,839,077	(\$2,998,453)	(4.4%)
Other Requirements (a)	\$859,171,805	\$1,370,447,302	\$977,703,686	(\$392,743,616)	(28.7%)
General Appropriation Total	\$29,733,199,542	\$35,805,106,815	\$37,075,495,622	\$1,270,388,807	3.5%
Ancillary	\$2,243,450,894	\$2,704,164,642	\$2,934,610,472	\$230,445,830	8.5%
Judiciary	\$167,716,836	\$178,425,262	\$183,642,214	\$5,216,952	2.9%
Legislative	\$98,899,466	\$103,849,999	\$122,435,118	\$18,585,119	17.9%
Capital Outlay - Cash Portion	\$1,546,150,060	\$2,309,597,791	\$2,357,284,821	\$47,687,030	2.1%
Other Approp. Bills Total	\$4,056,217,256	\$5,296,037,694	\$5,597,972,625	\$301,934,931	5.7%
Non-Approp. Required	\$597,643,029	\$587,776,757	\$577,600,309	(\$10,176,448)	(1.7%)
Grand Total	\$34,387,059,827	\$41,688,921,266	\$43,251,068,556	\$1,562,147,290	3.7%

(1) Budgeted as of June 30, 2021.

(2) Appropriated in Acts 113, 116, 117, 119 & 485 of 2021 RS. Excludes carry-forward BA-7s.

(a) See Endnotes on pages 20 - 22.

TABLE 3					
TOTAL STATE EFFORT BY DEPARTMENT					
(TOTAL STATE EFFORT = TOTAL MOF - IAT & FED)					
DEPARTMENT	Actual FY 20	Budgeted FY 21 (1)	Appropriated FY 22 (2)	Change FY 21 to FY 22 Amount	Percent
Executive	\$510,038,370	\$1,390,588,943	\$1,503,731,295	\$113,142,352	8.1%
Veterans Affairs	\$19,253,141	\$26,769,874	\$27,689,575	\$919,701	3.4%
State	\$79,551,381	\$117,012,749	\$107,947,720	(\$9,065,029)	(7.7%)
Justice	\$38,489,616	\$51,572,418	\$51,455,666	(\$116,752)	(0.2%)
Lt. Governor	\$1,092,870	\$1,112,663	\$1,724,165	\$611,502	55.0%
Treasury	\$7,811,970	\$23,596,417	\$10,953,547	(\$12,642,870)	(53.6%)
Public Service Commission	\$8,720,583	\$10,242,843	\$10,086,226	(\$156,617)	(1.5%)
Agriculture & Forestry	\$58,809,177	\$65,822,069	\$64,273,321	(\$1,548,748)	(2.4%)
Insurance	\$29,722,149	\$32,780,367	\$33,706,572	\$926,205	2.8%
Economic Development	\$35,913,204	\$48,158,975	\$46,012,417	(\$2,146,558)	(4.5%)
Culture, Rec. & Tourism	\$71,427,807	\$90,288,133	\$96,638,114	\$6,349,981	7.0%
Transp. & Development	\$562,865,543	\$622,884,438	\$620,145,510	(\$2,738,928)	(0.4%)
Corrections Services	\$475,242,376	\$403,043,599	\$603,645,554	\$200,601,955	49.8%
Public Safety Services	\$358,888,503	\$438,292,085	\$406,640,717	(\$31,651,368)	(7.2%)
Youth Services	\$100,137,106	\$92,013,425	\$130,333,693	\$38,320,268	41.6%
Health	\$3,416,240,487	\$3,630,351,329	\$4,133,415,280	\$503,063,951	13.9%
Children & Family Services	\$230,812,337	\$235,467,520	\$239,760,888	\$4,293,368	1.8%
Natural Resources	\$38,259,058	\$48,797,172	\$48,624,324	(\$172,848)	(0.4%)
Revenue	\$98,053,960	\$115,606,325	\$112,256,737	(\$3,349,588)	(2.9%)
Environmental Quality	\$106,034,884	\$124,130,311	\$117,024,672	(\$7,105,639)	(5.7%)
LA Workforce Commission	\$111,552,594	\$123,396,533	\$124,562,545	\$1,166,012	0.9%
Wildlife & Fisheries	\$93,734,595	\$109,779,509	\$103,110,264	(\$6,669,245)	(6.1%)
Civil Service	\$8,642,430	\$9,645,664	\$10,216,100	\$570,436	5.9%
Retirement	\$53,450,952	\$27,043,431	\$0	(\$27,043,431)	(100.0%)
Higher Education	\$2,675,372,973	\$2,750,676,272	\$2,969,780,453	\$219,104,181	8.0%
Special Schools & Comm.	\$71,416,886	\$77,470,679	\$73,256,679	(\$4,214,000)	(5.4%)
Elem. & Secondary Ed	\$4,068,191,975	\$4,052,741,950	\$4,102,450,357	\$49,708,407	1.2%
Health Care Svc. Division	\$44,798,551	\$45,144,187	\$41,581,893	(\$3,562,294)	(7.9%)
Other Requirements	\$767,761,301	\$1,114,115,773	\$903,029,518	(\$211,086,255)	(18.9%)
General Appropriation Total	\$14,142,286,779	\$15,878,545,653	\$16,694,053,802	\$815,508,149	5.1%
Ancillary	\$1,587,132,043	\$1,960,912,433	\$2,100,731,646	\$139,819,213	7.1%
Judiciary	\$157,767,091	\$167,372,897	\$174,249,364	\$6,876,467	4.1%
Legislative	\$98,899,466	\$95,126,015	\$122,435,118	\$27,309,103	28.7%
Capital Outlay - Cash Portion	\$1,369,418,490	\$1,818,950,418	\$1,955,384,816	\$136,434,398	7.5%
Other Approp. Bills Total	\$3,213,217,090	\$4,042,361,763	\$4,352,800,944	\$310,439,181	7.7%
Non-Approp. Required	\$597,643,029	\$587,776,757	\$577,600,309	(\$10,176,448)	(1.7%)
Grand Total	\$17,953,146,898	\$20,508,684,173	\$21,624,455,055	\$1,115,770,882	5.4%
(1) Budgeted as of June 30, 2021.					
(2) Appropriated in Acts 113, 116, 117, 119 & 485 of 2021 RS. Excludes carry-forward BA-7s.					

TABLE 4
STATE GENERAL FUND BY DEPARTMENT

DEPARTMENT	Actual FY 20	Budgeted FY 21 (1)	Appropriated FY 22 (2)	Change FY 21 to FY 22	
				Amount	Percent
Executive	\$151,941,030	\$625,207,573	\$166,341,457	(\$458,866,116)	(73.4%)
Veterans Affairs	\$6,365,547	\$11,830,169	\$12,974,118	\$1,143,949	9.7%
State	\$46,706,097	\$57,324,934	\$56,679,090	(\$645,844)	(1.1%)
Justice	\$17,437,391	\$16,818,450	\$16,702,705	(\$115,745)	(0.7%)
Lt. Governor	\$1,092,870	\$1,102,663	\$1,094,165	(\$8,498)	(0.8%)
Treasury	\$0	\$90,000	\$0	(\$90,000)	(100.0%)
Public Service Commission	\$0	\$0	\$0	\$0	0.0%
Agriculture & Forestry	\$18,785,734	\$20,925,876	\$19,723,864	(\$1,202,012)	(5.7%)
Insurance	\$0	\$0	\$0	\$0	0.0%
Economic Development	\$20,435,204	\$36,157,397	\$38,682,914	\$2,525,517	7.0%
Culture, Rec. & Tourism	\$32,527,618	\$39,295,441	\$34,187,143	(\$5,108,298)	(13.0%)
Transp. & Development	\$0	\$14,367,500	\$14,000,000	(\$367,500)	(2.6%)
Corrections Services	\$442,496,994	\$351,595,329	\$556,697,945	\$205,102,616	58.3%
Public Safety Services	\$123,583	\$22,292,098	\$100,000	(\$22,192,098)	(99.6%)
Youth Services	\$99,642,196	\$91,088,916	\$129,409,184	\$38,320,268	42.1%
Health	\$2,280,463,287	\$2,285,109,401	\$2,278,687,457	(\$6,421,944)	(0.3%)
Children & Family Services	\$215,038,992	\$217,978,164	\$223,401,603	\$5,423,439	2.5%
Natural Resources	\$7,962,984	\$8,050,003	\$7,933,771	(\$116,232)	(1.4%)
Revenue	\$0	\$0	\$0	\$0	0.0%
Environmental Quality	\$0	\$0	\$3,529,624	\$3,529,624	100.0%
LA Workforce Commission	\$8,595,933	\$10,800,556	\$9,595,933	(\$1,204,623)	(11.2%)
Wildlife & Fisheries	\$0	\$100,000	\$195,000	\$95,000	95.0%
Civil Service	\$5,190,599	\$5,825,958	\$6,146,574	\$320,616	5.5%
Retirement	\$53,450,952	\$27,043,431	\$0	(\$27,043,431)	(100.0%)
Higher Education	\$1,060,387,664	\$985,085,924	\$1,170,666,971	\$185,581,047	18.8%
Special Schools & Comm.	\$46,480,711	\$50,033,810	\$54,932,331	\$4,898,521	9.8%
Elem. & Secondary Ed	\$3,824,243,600	\$3,720,639,783	\$3,657,345,184	(\$63,294,599)	(1.7%)
Health Care Svc. Division	\$23,981,083	\$24,766,943	\$24,983,780	\$216,837	0.9%
Other Requirements	\$530,882,821	\$500,921,498	\$593,007,319	\$92,085,821	18.4%
General Appropriation Total	\$8,894,232,890	\$9,124,451,817	\$9,077,018,132	(\$47,433,685)	(0.5%)
Ancillary	\$0	\$35,624,706	\$0	(\$35,624,706)	100.0%
Judiciary	\$151,460,091	\$157,131,972	\$164,008,439	\$6,876,467	4.4%
Legislative	\$62,472,956	\$61,242,871	\$73,610,173	\$12,367,302	20.2%
Capital Outlay - Cash Portion	\$0	\$174,416,201	\$43,331,996	(\$131,084,205)	(75.2%)
Other Approp. Bills Total	\$213,933,047	\$428,415,750	\$280,950,608	(\$147,465,142)	(34.4%)
Non-Approp. Required	\$536,484,265	\$519,801,757	\$525,352,685	\$5,550,928	1.1%
Grand Total	\$9,644,650,202	\$10,072,669,324	\$9,883,321,425	(\$189,347,899)	(1.9%)
(1) Budgeted as of June 30, 2021.					
(2) Appropriated in Acts 113, 116, 117, 119 & 485 of 2021 RS. Excludes carry-forward BA-7s.					

TABLE 5
INTERAGENCY TRANSFERS BY DEPARTMENT

DEPARTMENT	Actual FY 20	Budgeted FY 21 (1)	Appropriated FY 22 (2)	Change FY 21 to FY 22	
				Amount	Percent
Executive	\$41,055,232	\$121,285,971	\$232,689,750	\$111,403,779	91.9%
Veterans Affairs	\$2,117,280	\$2,448,947	\$2,479,430	\$30,483	1.2%
State	\$34,587	\$702,500	\$694,500	(\$8,000)	(1.1%)
Justice	\$23,680,766	\$25,275,403	\$22,442,354	(\$2,833,049)	(11.2%)
Lt. Governor	\$809,370	\$1,095,750	\$1,095,750	\$0	0.0%
Treasury	\$1,686,944	\$1,686,944	\$2,411,944	\$725,000	43.0%
Public Service Commission	\$0	\$0	\$0	\$0	0.0%
Agriculture & Forestry	\$383,592	\$21,965,772	\$447,345	(\$21,518,427)	(98.0%)
Insurance	\$0	\$0	\$0	\$0	0.0%
Economic Development	\$125,000	\$125,000	\$125,000	\$0	0.0%
Culture, Rec. & Tourism	\$4,127,962	\$6,770,248	\$6,669,968	(\$100,280)	(1.5%)
Transp. & Development	\$10,108,750	\$19,584,211	\$57,579,338	\$37,995,127	194.0%
Corrections Services	\$104,777,840	\$215,660,345	\$8,600,129	(\$207,060,216)	(96.0%)
Public Safety Services	\$59,900,361	\$51,958,215	\$36,724,066	(\$15,234,149)	(29.3%)
Youth Services	\$32,933,567	\$54,990,640	\$19,067,442	(\$35,923,198)	(65.3%)
Health	\$560,537,608	\$684,517,329	\$467,722,100	(\$216,795,229)	(31.7%)
Children & Family Services	\$6,820,174	\$16,520,568	\$16,520,568	\$0	0.0%
Natural Resources	\$6,898,015	\$8,442,728	\$8,541,852	\$99,124	1.2%
Revenue	\$428,352	\$694,048	\$552,030	(\$142,018)	(20.5%)
Environmental Quality	\$20,572	\$2,085,305	\$3,233,983	\$1,148,678	55.1%
LA Workforce Commission	\$7,033,880	\$9,421,933	\$4,800,000	(\$4,621,933)	(49.1%)
Wildlife & Fisheries	\$5,933,322	\$19,790,769	\$25,187,865	\$5,397,096	27.3%
Civil Service	\$11,700,080	\$13,219,851	\$13,295,325	\$75,474	0.6%
Retirement	\$0	\$0	\$0	\$0	0.0%
Higher Education	\$112,392,319	\$26,009,410	\$22,967,410	(\$3,042,000)	(11.7%)
Special Schools & Comm.	\$8,965,874	\$10,832,877	\$14,521,497	\$3,688,620	34.1%
Elem. & Secondary Ed	\$125,218,257	\$236,617,892	\$162,835,204	(\$73,782,688)	(31.2%)
Health Care Svc. Division	\$16,242,432	\$17,700,261	\$18,121,686	\$421,425	2.4%
Other Requirements	\$85,407,093	\$134,377,944	\$61,560,059	(\$72,817,885)	(54.2%)
General Approp. Total	\$1,229,339,229	\$1,703,780,861	\$1,210,886,595	(\$492,894,266)	(28.9%)
Ancillary	\$656,318,851	\$743,252,209	\$833,878,826	\$90,626,617	12.2%
Judiciary	\$9,949,745	\$11,052,365	\$9,392,850	(\$1,659,515)	(15.0%)
Legislative	\$0	\$8,723,984	\$0	(\$8,723,984)	(100.0%)
Capital Outlay - Cash Portion	\$58,128,530	\$102,669,333	\$119,097,820	\$16,428,487	16.0%
Other Approp. Bills Total	\$724,397,126	\$865,697,891	\$962,369,496	\$96,671,605	11.2%
Non-Approp. Required	\$0	\$0	\$0	\$0	0.0%
Grand Total	\$1,953,736,355	\$2,569,478,752	\$2,173,256,091	(\$396,222,661)	(15.4%)

(1) Budgeted as of June 30, 2021.

(2) Appropriated in Acts 113, 116, 117, 119 & 485 of 2021 RS. Excludes carry-forward BA-7s.

TABLE 6
SELF GENERATED REVENUE BY DEPARTMENT

DEPARTMENT	Actual FY 20	Budgeted FY 21 (1)	Appropriated FY 22 (2)	Change FY 21 to FY 22	
				Amount	Percent
Executive	\$125,662,432	\$144,444,596	\$129,526,896	(\$14,917,700)	(10.3%)
Veterans Affairs	\$12,857,597	\$14,824,177	\$14,599,929	(\$224,248)	(1.5%)
State	\$28,398,920	\$33,903,370	\$37,318,931	\$3,415,561	10.1%
Justice	\$5,096,091	\$7,994,103	\$7,876,174	(\$117,929)	(1.5%)
Lt. Governor	\$0	\$10,000	\$0	(\$10,000)	(100.0%)
Treasury	\$7,377,515	\$10,021,540	\$10,142,092	\$120,552	1.2%
Public Service Commission	\$0	\$0	\$0	\$0	0.0%
Agriculture & Forestry	\$5,163,433	\$7,281,777	\$7,281,777	\$0	0.0%
Insurance	\$27,923,997	\$31,870,356	\$32,770,301	\$899,945	2.8%
Economic Development	\$1,995,752	\$3,339,301	\$2,629,503	(\$709,798)	(21.3%)
Culture, Rec. & Tourism	\$26,524,059	\$30,761,773	\$29,772,800	(\$988,973)	(3.2%)
Transp. & Development	\$23,034,988	\$29,234,182	\$26,188,285	(\$3,045,897)	(10.4%)
Corrections Services	\$32,000,333	\$50,488,270	\$45,987,609	(\$4,500,661)	(8.9%)
Public Safety Services	\$195,969,212	\$243,782,270	\$225,120,375	(\$18,661,895)	(7.7%)
Youth Services	\$494,910	\$924,509	\$924,509	\$0	0.0%
Health	\$486,922,998	\$579,638,406	\$705,076,640	\$125,438,234	21.6%
Children & Family Services	\$15,497,193	\$16,765,062	\$15,634,991	(\$1,130,071)	(6.7%)
Natural Resources	\$145,073	\$208,000	\$208,000	\$0	0.0%
Revenue	\$97,427,102	\$114,948,411	\$111,598,823	(\$3,349,588)	(2.9%)
Environmental Quality	\$73,386,764	\$83,983,739	\$24,790	(\$83,958,949)	(100.0%)
LA Workforce Commission	\$66,107	\$72,219	\$72,219	\$0	0.0%
Wildlife & Fisheries	\$2,574,230	\$3,312,290	\$339,576	(\$2,972,714)	(89.7%)
Civil Service	\$3,451,831	\$3,819,706	\$1,364,634	(\$2,455,072)	(64.3%)
Retirement	\$0	\$0	\$0	\$0	0.0%
Higher Education	\$1,472,845,439	\$1,611,336,328	\$1,651,162,759	\$39,826,431	2.5%
Special Schools & Comm.	\$2,132,255	\$3,248,033	\$3,064,405	(\$183,628)	(5.7%)
Elem. & Secondary Ed	\$19,058,551	\$50,426,848	\$33,186,566	(\$17,240,282)	(34.2%)
Health Care Svc. Division	\$20,817,468	\$20,377,244	\$16,598,113	(\$3,779,131)	(18.5%)
Other Requirements	\$11,196,169	\$14,686,957	\$14,436,957	(\$250,000)	(1.7%)
General Appropriation Total	\$2,698,020,419	\$3,111,703,467	\$3,122,907,654	\$11,204,187	0.4%
Ancillary	\$1,499,833,994	\$1,765,299,269	\$1,925,393,188	\$160,093,919	9.1%
Judiciary	\$0	\$0	\$0	\$0	0.0%
Legislative	\$23,870,617	\$23,611,643	\$23,824,945	\$213,302	0.9%
Capital Outlay - Cash Portion	\$148,335,700	\$107,485,000	\$151,527,500	\$44,042,500	41.0%
Other Approp. Bills Total	\$1,672,040,311	\$1,896,395,912	\$2,100,745,633	\$204,349,721	10.8%
Non-Approp. Required	\$0	\$0	\$0	\$0	0.0%
Grand Total	\$4,370,060,730	\$5,008,099,379	\$5,223,653,287	\$215,553,908	4.3%
(1) Budgeted as of June 30, 2021.					
(2) Appropriated in Acts 113, 116, 117, 119 & 485 of 2021 RS. Excludes carry-forward BA-7s.					

TABLE 7
STATUTORY DEDICATIONS BY DEPARTMENT

DEPARTMENT	Actual FY 20	Budgeted FY 21 (1)	Appropriated FY 22 (2)	Change FY 21 to FY 22	
				Amount	Percent
Executive	\$232,434,908	\$620,936,774	\$1,207,875,100	\$586,938,326	94.5%
Veterans Affairs	\$29,997	\$115,528	\$115,528	\$0	0.0%
State	\$4,446,364	\$25,784,445	\$13,949,699	(\$11,834,746)	(45.9%)
Justice	\$15,956,134	\$26,759,865	\$26,876,787	\$116,922	0.4%
Lt. Governor	\$0	\$0	\$630,000	\$630,000	0.0%
Treasury	\$434,455	\$13,484,877	\$811,455	(\$12,673,422)	(94.0%)
Public Service Commission	\$8,720,583	\$10,242,843	\$10,086,226	(\$156,617)	(1.5%)
Agriculture & Forestry	\$34,860,010	\$37,614,416	\$37,267,680	(\$346,736)	(0.9%)
Insurance	\$1,798,152	\$910,011	\$936,271	\$26,260	2.9%
Economic Development	\$13,482,248	\$8,662,277	\$4,700,000	(\$3,962,277)	(45.7%)
Culture, Rec. & Tourism	\$12,376,130	\$20,230,919	\$32,678,171	\$12,447,252	61.5%
Transp. & Development	\$539,830,555	\$579,282,756	\$579,957,225	\$674,469	0.1%
Corrections Services	\$745,049	\$960,000	\$960,000	\$0	0.0%
Public Safety Services	\$162,795,708	\$172,217,717	\$181,420,342	\$9,202,625	5.3%
Youth Services	\$0	\$0	\$0	\$0	100.0%
Health	\$648,854,202	\$765,603,522	\$1,149,651,183	\$384,047,661	50.2%
Children & Family Services	\$276,152	\$724,294	\$724,294	\$0	0.0%
Natural Resources	\$30,151,001	\$40,539,169	\$40,482,553	(\$56,616)	(0.1%)
Revenue	\$626,858	\$657,914	\$657,914	\$0	0.0%
Environmental Quality	\$32,648,120	\$40,146,572	\$38,422,956	(\$1,723,616)	(4.3%)
LA Workforce Commission	\$102,890,554	\$112,523,758	\$114,894,393	\$2,370,635	2.1%
Wildlife & Fisheries	\$91,160,365	\$106,367,219	\$99,506,906	(\$6,860,313)	(6.4%)
Civil Service	\$0	\$0	\$0	\$0	100.0%
Retirement	\$0	\$0	\$0	\$0	0.0%
Higher Education	\$142,139,870	\$154,254,020	\$147,950,723	(\$6,303,297)	(4.1%)
Special Schools & Comm.	\$22,803,920	\$24,188,836	\$15,259,943	(\$8,928,893)	(36.9%)
Elem. & Secondary Ed	\$224,889,824	\$281,675,319	\$411,918,607	\$130,243,288	46.2%
Health Care Svc. Division	\$0	\$0	\$0	\$0	0.0%
Other Requirements	\$225,682,311	\$598,507,318	\$295,585,242	(\$302,922,076)	(50.6%)
General Appropriation Total	\$2,550,033,470	\$3,642,390,369	\$4,413,319,198	\$770,928,829	21.2%
Ancillary	\$87,298,049	\$159,988,458	\$175,338,458	\$15,350,000	9.6%
Judiciary	\$6,307,000	\$10,240,925	\$10,240,925	\$0	0.0%
Legislative	\$12,555,893	\$10,271,501	\$25,000,000	\$14,728,499	143.4%
Capital Outlay - Cash Portion	\$1,221,082,790	\$1,537,049,217	\$1,760,525,320	\$223,476,103	14.5%
Other Approp. Bills Total	\$1,327,243,732	\$1,717,550,101	\$1,971,104,703	\$253,554,602	14.8%
Non-Approp. Required	\$61,158,764	\$67,975,000	\$52,247,624	(\$15,727,376)	(23.1%)
Grand Total	\$3,938,435,966	\$5,427,915,470	\$6,436,671,525	\$1,008,756,055	18.6%

(1) Budgeted as of June 30, 2021.

(2) Appropriated in Acts 113, 116, 117, 119 & 485 of 2021 RS. Excludes carry-forward BA-7s.

TABLE 8
FEDERAL FUNDS BY DEPARTMENT

DEPARTMENT	Actual FY 20	Budgeted FY 21 (1)	Appropriated FY 22 (2)	Change FY 21 to FY 22	
				Amount	Percent
Executive	\$1,691,257,996	\$2,719,206,789	\$1,951,825,509	(\$767,381,280)	(28.2%)
Veterans Affairs	\$48,261,537	\$51,051,857	\$52,080,597	\$1,028,740	2.0%
State	\$0	\$0	\$0	\$0	0.0%
Justice	\$6,343,293	\$8,534,095	\$8,371,332	(\$162,763)	(1.9%)
Lt. Governor	\$4,855,325	\$5,912,545	\$5,912,545	\$0	0.0%
Treasury	\$0	\$0	\$0	\$0	0.0%
Public Service Commission	\$0	\$0	\$0	\$0	0.0%
Agriculture & Forestry	\$8,083,434	\$9,972,168	\$9,929,428	(\$42,740)	(0.4%)
Insurance	\$539,308	\$717,475	\$717,475	\$0	0.0%
Economic Development	\$2,765,372	\$3,054,182	\$183,333	(\$2,870,849)	(94.0%)
Culture, Rec. & Tourism	\$5,704,229	\$9,855,100	\$11,800,341	\$1,945,241	19.7%
Transp. & Development	\$17,960,004	\$36,612,163	\$36,612,163	\$0	0.0%
Corrections Services	\$825,804	\$2,230,697	\$2,230,697	\$0	0.0%
Public Safety Services	\$18,736,391	\$35,879,011	\$35,674,417	(\$204,594)	(0.6%)
Youth Services	\$880,812	\$891,796	\$891,796	\$0	0.0%
Health	\$10,444,070,312	\$12,622,790,298	\$13,557,344,701	\$934,554,403	7.4%
Children & Family Services	\$437,834,053	\$524,717,334	\$550,835,638	\$26,118,304	5.0%
Natural Resources	\$6,349,402	\$8,419,257	\$8,759,953	\$340,696	4.0%
Revenue	\$0	\$0	\$0	\$0	0.0%
Environmental Quality	\$16,312,783	\$19,634,301	\$19,234,301	(\$400,000)	(2.0%)
LA Workforce Commission	\$141,177,003	\$203,458,225	\$188,004,302	(\$15,453,923)	(7.6%)
Wildlife & Fisheries	\$27,742,076	\$34,119,556	\$35,218,691	\$1,099,135	3.2%
Civil Service	\$0	\$0	\$0	\$0	0.0%
Retirement	\$0	\$0	\$0	\$0	0.0%
Higher Education	\$48,921,144	\$74,103,443	\$71,295,283	(\$2,808,160)	(3.8%)
Special Schools & Comm.	\$0	\$0	\$0	\$0	0.0%
Elem. & Secondary Ed	\$1,422,427,893	\$1,724,673,342	\$2,605,370,958	\$880,697,616	51.1%
Health Care Svc. Division	\$4,521,952	\$4,993,082	\$5,135,498	\$142,416	2.9%
Other Requirements	\$6,003,411	\$121,953,585	\$13,114,109	(\$108,839,476)	(89.2%)
General Appropriation Total	\$14,361,573,534	\$18,222,780,301	\$19,170,543,067	\$947,762,766	5.2%
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	\$118,603,040	\$387,978,040	\$282,802,185	(\$105,175,855)	(27.1%)
Other Approp. Bills Total	\$118,603,040	\$387,978,040	\$282,802,185	(\$105,175,855)	(27.1%)
Non-Approp. Required	\$0	\$0	\$0	\$0	0.0%
Grand Total	\$14,480,176,574	\$18,610,758,341	\$19,453,345,252	\$842,586,911	4.5%

(1) Budgeted as of June 30, 2021.

(2) Appropriated in Acts 113, 116, 117, 119 & 485 of 2021 RS. Excludes carry-forward BA-7s.

ENDNOTES

(Tables 2 - 8)

Executive: The total means of finance decreased by \$542.8 M, or 12.8%, and is primarily due to a decrease of \$400 M SGF in the Division of Administration for application toward the payment due for the Hurricane and Storm Damage Risk Reduction System. Additional decreases are related to: in the Governor's Office of Homeland Security & Emergency Preparedness expenses related to the LA Wireless Information Network (LWIN) System (\$2 M); state match for Building Resilient Infrastructure and Communities grant (\$2.4 M); state match for installation payment for FEMA state's share of the August 2016 flood event (\$7.5 M); state match for FEMA state's share for assistance costs associated with Hurricane Laura (\$16.7 M) and (\$9.8 M) for the state's share for emergency response efforts related to Hurricane Laura; state match for payment to FEMA state's share of assistance costs associated with Hurricane Delta (\$2.5 M); state match for emergency response efforts related to Hurricane Delta (\$3.5 M); state match for emergency response efforts related to the winter weather event (\$2 M); state match for the final payment on the state's share of costs related to Tropical Storm Ike (\$3.8 M); Hazard Mitigation Grants (\$7.7 M); and pay off the LA Equipment & Acquisition Fund (LEAF) final payment for equipment (\$1.9 M). Other decreases include SGF for Military Affairs for hurricane-related expenses and expenses for election security (\$3.7 M) and costs associated with building projects at Camp Beauregard (\$1.5 M).

The Coastal Protection & Restoration Authority's budget increased by 20.7% from FY 21. This increase is due to an increase of \$15.6 M in Statutory Dedications (\$8.8 M - Coastal Protection & Restoration Fund and \$6.8 M - Natural Resources Restoration Trust Fund) for adaptive management, operations, maintenance and monitoring, and restoration planning. CPRA also had a \$13.8 M increase in federal funds from the Coastal Wetland Planning & Protection Act and the Water Resource Development Act.

Secretary of State: The total means of finance decreased by \$9 M, or 7.7%, and is primarily due to the decrease in general election expenses. In FY 22, there is only one statewide election compared to two (2) statewide elections in FY 21. Also, there is a decrease associated with non-recurring one-time funding from the federal CARES Act for COVID-19 related expenditures during the 2020 federal election cycle. The CARES funding expired on 12/31/20.

Lt. Governor: The total means of finance increased by \$611,502, or 7.5%, and is primarily attributable to an increase of \$630,000 Statutory Dedication from the Litter Abatement & Education Account and an additional authorized position for the Administration Program.

Treasury: The total means of finance decreased by \$11.9 M, or 47%, primarily due to non-recurring \$12.7 M IAT from GOHSEP associated with the administrative expenses of distributing grants to local businesses as part of the LA Main Street Recovery Program. The original source of these funds was Federal from the Coronavirus Relief Fund. This decrease was partially offset by an increase of \$83,000 SGR to provide funding for a state debt analyst and an increase of \$725,000 IAT from State Aid to Local Government Entities to provide for administrative costs of the LA Main Street Recovery Loggers Relief Program and the Save Our Screens Program pursuant to Act 410 of the 2021 RS.

Agriculture & Forestry: The total means of finance decreased by \$23.1 M, or 23.6%, and is primarily due to a decrease of \$17.5 M IAT from GOHSEP as the result of non-recurring expenditures related to Hurricane Laura and approximately \$2.5 M SGF for the state's cost share related to Hurricanes Laura, Zeta, and Delta.

LA Department of Economic Development: The total means of finance decreased by \$5 M, or 9.8%. The decrease was primarily associated with \$2.4 M in Federal budget authority associated with business recovery efforts and \$0.6 M SGF to provide state dollars to draw federal matching funds from the U.S. Economic Development Administration. There was a \$1.9 M decrease associated with non-recurring carryforwards (\$1.2 M LA Economic Development Fund and \$0.7 SGF).

Culture, Recreation & Tourism: The total means of finance increased by \$12.5 M, or 12.2%, (increases of \$17.5 M Statutory Dedications from the LA Tourism Revival Fund and \$1.9 M in Federal Funds, while being partially offset by a decrease of \$5.1 M SGF, \$100,280 IAT and \$988,973 SGR). The reduction in SGF is primarily due to non-recurring one-time funding from the Marketing Program intended to help the tourism industry recover from the effects of COVID-19 (\$5 M) and for the Political Hall of Fame (\$100,000). The increase in Statutory Dedications for the Marketing Program (Act 410 of 2021) is to revive tourism by investing in programs focused on marketing and promoting LA.

Transportation & Development: The total means of finance increased by \$35.3 M, or 5.2%, primarily due to an increase of \$45 M IAT funding from the Division of Administration, Community Development Block Grant for the LA Watershed Initiative and \$11.5 M SGF to provide for maintenance and infrastructure projects specified by legislative amendment. These increases are partially offset by non-recurring \$5.4 M in legislative line-item projects from FY 21, \$3 M for the Calcasieu Dredged Material Management Plan as well as supplemental appropriations made in FY 21 of \$5 M for the Calcasieu Dredged Material Management Plan and \$1 M for road improvements in Lafayette Parish.

DPSC – Public Safety Services: The total means of finance decreased by \$47.1 M, or 9%, and is primarily due to a decrease of \$22 M SGR in excess budget authority as a result of the stay-at-home order and OMV office closures due to the COVID-19 pandemic and \$19.6 M SGF from supplemental appropriations in FY 21.

LA Department of Health: The total means of finance increased by \$1.2 B, or 7.2%, which is primarily attributed to various significant increases in funding in the Medical Vendor Payments Program (Medicaid) by \$208 M, specifically federal funding (approximately \$456.8 M, and offset by SGF and IAT means of finance decreases).

LA Workforce Commission: The total means of finance decreased by \$18.9 M, or 5.6%, which is primarily attributed to decreases of \$17.2 M Federal budget authority that primarily provided unemployment payments associated with the Coronavirus Aid, Relief, and Economic Security Act (additional funding of \$27.6 M in FY 22 compared to \$44.8 M in FY 21).

Retirement Systems: The total means of finance decreased by \$27 M, or 100%, which is attributed to non-recurring a supplemental SGF appropriation to LASERS (\$8.4 M) and TRSL (\$18.6 M). This one-time appropriation from FY 20 surplus was used to reduce the systems' unfunded accrued liability (UAL).

Higher Education: The total means of finance increased by approximately \$213.3 M, or 7.5%. This increase is primarily attributable to a \$197 M increase in SGF due to the following: \$101.1 M replacement of the use of one-time CARES funds in FY 21 and other reductions; \$26.3 M to fully fund TOPS awards and expand the GO Grant program; \$19.8 M for faculty pay increases; \$18 M for statewide services; \$17.9 M for specialized institutions; \$14.8 M line-item appropriations; and \$14.3 M funding formula increases; partially offset by \$15.2 M for non-recurring expenses. SGF increased by \$70.4 M and is primarily due to increased enrollment and fee adjustments across the four systems.

Elementary & Secondary Education: The total means of finance increased by \$856.6 M, or 14.2%. This increase is primarily due to the increase of \$980.7 M Federal to State Activities and Subgrantee Assistance primarily consisting of federal assistance associated with the COVID-19 pandemic. This increase was partially offset by \$35.7 from supplemental appropriations in FY 21 and \$33.1 M from BA-7s approved after the EOB Freeze date of 12/1/21 that are non-recurred in FY 22 as well as non-recurring other one-time Federal provided in FY 21 for COVID response efforts.

Other Requirements: The total means of finance decreased by \$392.7 M, or 28.7%. The primary significant FY 22 adjustments were: an increase of \$21 M for Local Housing of State Adult Offenders; an increase of \$3.3 M SGF to District Attorneys and Assistant District Attorneys for a pay increase in accordance with Act 315 of 2019 RS and increases in retirement rate contributions; an increase of \$24.3 M from the statutorily dedicated Video Draw Poker Device Fund due to an increase in REC projections as video draw poker proceeds returns to normal collection at approximately pre-pandemic levels; an increase of \$4.28 M from the statutorily dedicated 2% Fire Insurance Fund based on increased REC projections; a decrease of \$11.4 M Statutory Dedications of non-recurring carryforward in State Sales Tax Dedications, a decrease of \$60.8 M (\$23.7 M SGF and \$37.1 M

Statutory Dedications) to LED Debt Service & State Commitments due to the revised level of funding needed for project commitments; a net decrease of \$14.6 M (a decrease of \$12 M Federal, \$3.2 M Statutory Dedications and an increase of \$603,864 SGF) to Agriculture & Forestry Pass Through Funds primarily due to decrease of \$12 M federal funding from the CARES Act for the Emergency Food Assistance Program and an increase of \$600,000 for food assistance; an increase of \$13.3 M SGF to provide payments for settlements deemed obligations by the state; and a decrease of \$71.9 M to Funds (Schedule # 20-XXX) due to non-recurring \$90 M from the Coronavirus Relief Fund (Section 5001 of the CARES Act), while being partially offset by increases for deposits of \$15 M into the Medicaid Trust Fund for the Elderly, \$5 M into the State Emergency Response Fund and \$1 M into the LA Cybersecurity Talent Initiative Fund for the Board of Regents; and a decrease of \$336.7 M SGF in state Aid to Local Governmental Entities (\$24.4 M SGF for various projects appropriated in Act 45 of 2020 2nd ES, \$50 M Statutory Dedications out of the Critical Infrastructure Worker's Hazard Pay Rebate Fund, and \$262.3 M Statutory Dedications out of the LA Main Street Recovery Fund).

ONE-TIME MONEY FOR FY 22

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 5/18/2021, for FY 22 of \$9,887.5 B and for FY 23 of \$10,105.4 B, which equates to \$217.9 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 22 expenditure is approximately \$217.9 M. **There is no (\$0) one-time money in Act 119 of 2021 as defined in House Rule 7.19.**

FY 23 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 23 relative to the current structure of the FY 22 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 23 financing replacements totaling \$732.7 M, which would have to be made to continue the level of funding contained in the FY 22 budget.

Approximately \$732.7 M in funds that may not be available in the future are proposed to support recurring expenditures in HB 1 for FY 22 and beyond. These funds include:

- \$366.1 M FY 21 unused Medical Assistance Trust Fund means of finance swap;
- \$241.9 M FY 22 projected emergency Federal Medical Assistance Percentage (FMAP) for Medicaid;
- \$124.7 M Lottery Proceeds means of finance swap.

The current REC forecast for FY 23 is projected to grow by approximately \$217.9 M from FY 22. Therefore, this leaves \$514.8 M (\$732.7 M - \$217.9 M) in recurring expenditures that do not currently have a recurring revenue source.

Table 9 below provides a summary of these resources utilized over the past 10 fiscal years.

TABLE 9

One Time Money		
	HR 7.19 Defined One-Time Resources	Replacement Financing Need for Next FY
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
FY 22 Budget	\$0.0 M	\$732.7 M
Source: Prior year Division of Administration (DOA) Continuation Budget documents and LFO Fiscal Highlights documents.		

TABLE 10
NUMBER OF POSITIONS BY DEPARTMENT
(Exclusive of Other Charges Positions)

DEPARTMENT	FY 12	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19	Actual FY 20	Budgeted FY 21	Approp. FY 22 (f)	Change FY 21 to FY 22
Executive	2,262	2,182	2,777	2,011	1,880	1,923	1,972	2,052	2,052	2,092	2,104	12
Veterans Affairs	830	835	839	840	838	840	842	843	843	842	786	(56)
State	317	317	315	313	313	313	314	311			322	322
Justice	480	474	472	467	479	489	483	482	482	507	507	0
Lt. Governor	8	8	7	7	7	7	7	7	7	7	8	1
Treasury	59	58	57	54	54	54	54	54	54	54	62	8
Public Service Commission	97	97	97	97	97	99	99	97	97	97	95	(2)
Agriculture & Forestry	644	625	582	555	553	563	563	566	566	568	587	19
Insurance	265	263	258	243	225	225	222	222	222	222	222	0
Economic Development	124	122	116	113	110	113	113	113	113	113	113	0
Culture, Rec., & Tourism	630	633	633	616	616	616	581	572	572	564	564	0
Transp. & Development	4,494	4,322	4,233	4,220	4,194	4,253	4,258	4,258	4,258	4,260	4,260	0
Corrections Services	5,284	4,853	4,740	4,716	4,684	4,723	4,748	4,899	4,899	4,899	4,895	(4)
Public Safety Services	2,675	2,681	2,522	2,452	2,414	2,514	2,572	2,583	2,583	2,628	2,628	0
Youth Services	1,056	990	986	877	996	1,001	944	944	944	941	934	(7)
Health (a)	8,458	6,718	5,776	5,613	5,502	5,732	5,794	6,061	6,061	6,299	6,458	159
Children & Family Services	4,082	3,960	3,617	3,481	3,409	3,447	3,445	3,506	3,506	3,491	3,561	70
Natural Resources	380	367	361	335	324	331	321	308	308	311	311	0
Revenue	802	792	738	715	700	713	712	712	712	712	720	8
Environmental Quality	805	762	701	681	677	684	698	702	702	706	710	4
LA Workforce Commission	1,191	1,155	993	938	917	929	925	921	921	919	910	(9)
Wildlife & Fisheries	775	777	773	753	773	779	779	782	782	783	783	0
Civil Service	212	213	163	161	169	171	171	172	172	172	176	4
Retirement Systems (b)	356	340	339	336	308	327	299	308	319	319	319	0
Higher Education (c)	34,200	33,487	31,837	28,126	28,439	28,401	30,056	28,439	28,439	30,241	29,295	(946)
Special Schools & Comm.	750	748	730	730	724	746	767	769	769	557	560	3
Dept. of Education	654	596	534	516	481	489	446	445	445	574	576	2
Health Care Srvc Division (d) (e)	6,929	6,329	331	331	331	0	0	0	0	0	0	0
Approp. Bill Total (f)	78,819	74,704	65,527	60,297	60,214	60,482	62,185	61,128	60,828	62,878	62,466	(412)
Ancillary Bill (g)	711	516	418	1,148	1,506	1,154	1,156	1,188	1,188	1,186	1,189	3
Total with Ancillary	79,530	75,220	65,945	61,445	61,720	61,636	63,341	62,316	62,016	64,064	63,655	(409)

(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 119 (HB 1) of 2021 RS includes the number of Other Charges positions within each Schedule #, however the numbers listed here are exclusive of those positions (1,723).

(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 11
Capital Outlay Appropriation (Act 485 of 2021)

Means of Finance Category	Appropriated Less Vetoed Items
Cash Section	
State General Fund (Direct)	\$43,331,996
State General Fund (Non-recurring)	\$174,416,201
Interagency Transfers	\$119,097,820
Self-Generated Revenues	\$151,527,500
Statutory Dedications	
Capital Outlay Relief Fund	\$33,750,000
Capital Outlay Savings Fund	\$1,650,000
Coastal Protection & Restoration Fund	\$85,704,703
Natural Resources Trust Fund	\$162,035,577
State Hwy Improvement Fund	\$31,500,000
Transportation Trust Fund - Regular	\$164,556,483
Transportation Trust Fund - Federal	\$682,920,224
Transportation Trust Fund - Construction Subfund	\$594,333,333
White Lake Property Fund	\$4,075,000
Total Statutory Dedications	\$1,760,525,320
Federal Funds	\$282,802,185
Reappropriated Interest Earnings	\$1,250,573
Revenue Bonds	\$69,890,000
TOTAL CASH SECTION	\$2,602,841,595
General Obligation Bond Section	
Priority 1	\$899,962,849
Priority 2	\$161,123,404
Priority 3	\$0
Priority 4	\$0
Priority 5	\$2,679,808,355
TOTAL GENERAL OBLIGATION BONDS	\$3,740,894,608
Bonds NRP/RBP	\$9,141,453
Act 485 of 2021 RS	\$6,352,877,656
Notes:	
1. Capital Outlay Appropriations are net of items vetoed by the Governor.	
2. Act 485 provided one-time surplus funding in the amount of \$174,416,201 SGF for FY 22.	

TABLE 12 Capital Outlay Bill Three-Year Comparison				
	Act 20 of 2019 FY 20	Act 2 of 2020 1st ES FY 21	Act 485 of 2021 FY 22	Difference FY 21 to 22
Cash Section				
State General Fund (Direct)	\$149,987,059	\$177,280,863	\$43,331,996	(\$133,948,867)
State General Fund (Non-recurring)	\$0	\$0	\$174,416,201	\$174,416,201
Interagency Transfer	\$58,128,530	\$93,836,000	\$119,097,820	\$25,261,820
Self-Generated Revenues	\$148,335,700	\$97,485,000	\$151,527,500	\$54,042,500
Transportation Trust Fund	\$152,681,147	\$177,867,432	\$758,889,816	\$581,022,384
Other Statutory Dedication	\$422,913,000	\$688,261,562	\$318,715,280	(\$369,546,282)
Federal (Includes TTF-Federal)	\$804,226,486	\$1,038,898,263	\$965,722,409	(\$73,175,854)
Reappropriated Cash	\$4,655,195	\$0	\$1,250,573	\$1,250,573
Reappropriated Interest Earnings	\$5,000,000	\$5,000,000	\$0	(\$5,000,000)
Revenue Bonds	\$60,000,000	\$28,690,000	\$69,890,000	\$41,200,000
TOTAL CASH SECTION	\$1,805,927,117	\$2,307,319,120	\$2,602,841,595	\$295,522,475
General Obligation (GO) Bond Section				
Priority 1	\$764,428,973	\$685,781,042	\$899,962,849	\$214,181,807
Priority 2	\$302,448,422	\$194,176,400	\$161,123,404	(\$33,052,996)
Priority 3	\$0	\$0	\$0	\$0
Priority 4	\$0	\$0	\$0	\$0
Priority 5	\$1,355,382,180	\$2,384,532,850	\$2,679,808,355	\$295,275,505
TOTAL GO BOND SECTION	\$2,422,259,575	\$3,264,490,292	\$3,740,894,608	\$476,404,316
NRP/RBP *	\$985,884	\$714,698	\$9,141,453	\$8,426,755
Total Capital Outlay Bill Less Vetoes	\$4,229,172,576	\$5,572,524,110	\$6,352,877,656	\$780,353,546
Notes: 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. <i>Note: FY 22 SGF (Non-recurring) appropriation of \$174,416,201 is one-time surplus funding.</i>				

**Capital Outlay Appropriation By Parish
Act 485 of 2021**

CASH PORTION *			GO BONDS **					
	Cash Portion	Revenue Bonds	Priority 1	Priority 2	Priority 5	Total G.O. Bonds	Bonds NRF/RBP	Total Projects
Acadia	\$1,515,000	\$0	\$6,292,000	\$9,865,000	\$16,678,000	\$32,835,000	\$0	\$34,350,000
Allen	\$0	\$0	\$0	\$992,500	\$2,412,500	\$3,405,000	\$0	\$3,405,000
Ascension	\$3,100,000	\$0	\$23,013,200	\$5,000,000	\$29,900,000	\$57,913,200	\$0	\$61,013,200
Assumption	\$0	\$0	\$0	\$1,328,000	\$1,700,000	\$3,028,000	\$0	\$3,028,000
Avoyelles	\$1,165,000	\$0	\$1,000,000	\$750,000	\$375,000	\$2,125,000	\$0	\$3,290,000
Beauregard	\$0	\$0	\$4,704,110	\$2,138,000	\$1,652,000	\$8,494,110	\$0	\$8,494,110
Bienville	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Bossier	\$791,270	\$0	\$16,482,400	\$500,000	\$23,884,900	\$40,867,300	\$0	\$41,658,570
Caddo	\$21,457,059	\$0	\$29,181,400	\$5,838,200	\$46,144,350	\$81,163,950	\$0	\$102,621,009
Calcasieu	\$15,913,000	\$0	\$19,237,715	\$16,492,000	\$128,648,000	\$164,377,715	\$0	\$180,290,715
Caldwell	\$0	\$0	\$12,681,020	\$0	\$7,941,000	\$20,622,020	\$0	\$20,622,020
Cameron	\$125,000	\$0	\$2,500,000	\$0	\$22,450,000	\$24,950,000	\$0	\$25,075,000
Catahoula	\$0	\$0	\$500,000	\$570,000	\$2,485,000	\$3,555,000	\$0	\$3,555,000
Claiborne	\$0	\$0	\$58,550	\$260,000	\$1,340,000	\$1,658,550	\$0	\$1,658,550
Concordia	\$68,325	\$0	\$6,644,575	\$0	\$10,000,000	\$16,644,575	\$0	\$16,712,900
DeSoto	\$234,000	\$0	\$0	\$150,000	\$9,267,000	\$9,417,000	\$0	\$9,651,000
East Baton Rouge	\$103,221,610	\$23,890,000	\$113,834,915	\$10,150,000	\$360,365,500	\$484,350,415	\$0	\$611,462,025
East Carroll	\$496,600	\$0	\$1,025,000	\$0	\$0	\$1,025,000	\$0	\$1,521,600
East Feliciana	\$0	\$0	\$2,713,022	\$70,000	\$13,823,200	\$16,606,222	\$0	\$16,606,222
Evangeline	\$575,000	\$0	\$7,764,445	\$2,125,000	\$885,000	\$10,774,445	\$0	\$11,349,445
Franklin	\$2,050,570	\$0	\$1,500,000	\$2,500,000	\$6,686,560	\$10,686,560	\$0	\$12,737,130
Grant	\$125,000	\$0	\$0	\$250,000	\$740,000	\$990,000	\$0	\$1,115,000
Iberia	\$1,592,000	\$0	\$7,771,620	\$950,000	\$11,540,293	\$20,261,913	\$0	\$21,853,913
Iberville	\$10,879,320	\$46,000,000	\$3,543,100	\$2,220,000	\$22,172,310	\$27,935,410	\$0	\$84,814,730
Jackson	\$0	\$0	\$0	\$1,449,600	\$0	\$1,449,600	\$0	\$1,449,600
Jefferson	\$3,590,000	\$0	\$76,606,620	\$9,785,000	\$168,734,050	\$255,125,670	\$315,000	\$259,030,670
Jefferson Davis	\$750,000	\$0	\$0	\$1,600,000	\$0	\$1,600,000	\$0	\$2,350,000
Lafayette	\$29,757,039	\$0	\$52,140,415	\$7,643,004	\$85,353,110	\$145,136,529	\$0	\$174,893,568
Lafourche	\$15,150,000	\$0	\$8,205,860	\$3,000,000	\$139,708,137	\$150,913,997	\$0	\$166,063,997
LaSalle	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lincoln	\$4,000,000	\$0	\$4,423,400	\$1,280,000	\$11,861,586	\$17,564,986	\$0	\$21,564,986
Livingston	\$2,505,000	\$0	\$10,695,100	\$250,000	\$26,645,900	\$37,591,000	\$0	\$40,096,000
Madison	\$213,195	\$0	\$462,860	\$0	\$75,000	\$537,860	\$0	\$751,055
Morehouse	\$0	\$0	\$301,750	\$380,000	\$9,000,000	\$9,681,750	\$0	\$9,681,750
Multi	\$86,500,000	\$0	\$113,283,175	\$6,320,000	\$307,820,000	\$427,423,175	\$0	\$513,923,175
Natchitoches	\$650,000	\$0	\$3,110,883	\$450,000	\$38,595,000	\$42,155,883	\$0	\$42,805,883
Orleans	\$19,982,099	\$0	\$81,189,694	\$9,088,750	\$188,922,550	\$279,200,994	\$0	\$299,183,093
Ouachita	\$1,583,595	\$0	\$15,042,390	\$1,400,000	\$59,828,614	\$76,271,004	\$0	\$77,854,599
Plaquemines	\$0	\$0	\$17,643,300	\$0	\$7,100,000	\$24,743,300	\$0	\$24,743,300
Pointe Coupee	\$0	\$0	\$4,886,000	\$1,040,000	\$6,500,000	\$12,426,000	\$0	\$12,426,000
Rapides	\$1,400,000	\$0	\$18,332,490	\$2,642,000	\$30,374,415	\$51,348,905	\$0	\$52,748,905
Richland	\$500,000	\$0	\$3,081,170	\$3,500,000	\$9,667,300	\$16,248,470	\$0	\$16,748,470
Sabine	\$0	\$0	\$2,993,800	\$900,000	\$2,908,600	\$6,802,400	\$0	\$6,802,400
St. Bernard	\$500,000	\$0	\$0	\$500,000	\$4,600,000	\$5,100,000	\$0	\$5,600,000
St. Charles	\$0	\$0	\$450,000	\$4,140,000	\$1,755,000	\$6,345,000	\$0	\$6,345,000
St. Helena	\$0	\$0	\$2,161,000	\$4,200,000	\$0	\$6,361,000	\$0	\$6,361,000
St. James	\$22,319,000	\$0	\$1,400,000	\$500,000	\$29,700,000	\$31,600,000	\$0	\$53,919,000
St. John	\$0	\$0	\$6,720,490	\$0	\$12,121,800	\$18,842,290	\$0	\$18,842,290
St. Landry	\$1,571,082	\$0	\$5,281,190	\$725,000	\$23,100,000	\$29,106,190	\$0	\$30,677,272
St. Martin	\$1,400,000	\$0	\$4,399,000	\$0	\$11,330,000	\$15,729,000	\$0	\$17,129,000
St. Mary	\$2,187,500	\$0	\$7,321,200	\$500,000	\$8,053,000	\$15,874,200	\$0	\$18,061,700
St. Tammany	\$1,350,000	\$0	\$9,968,740	\$19,030,650	\$84,912,580	\$113,911,970	\$0	\$115,261,970
Statewide	\$2,148,212,411	\$0	\$127,673,380	\$6,200,000	\$524,610,000	\$658,483,380	\$8,826,453	\$2,815,522,244
Tangipahoa	\$1,258,830	\$0	\$7,704,150	\$5,445,000	\$37,285,000	\$50,434,150	\$0	\$51,692,980
Tensas	\$0	\$0	\$1,070,300	\$230,000	\$5,278,000	\$6,578,300	\$0	\$6,578,300
Terrebonne	\$15,900,000	\$0	\$34,956,790	\$1,215,000	\$98,189,300	\$134,361,090	\$0	\$150,261,090
Union	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vermilion	\$4,800,000	\$0	\$0	\$22,500	\$1,952,500	\$1,975,000	\$0	\$6,775,000
Vernon	\$2,016,500	\$0	\$4,753,000	\$1,435,700	\$0	\$6,188,700	\$0	\$8,205,200
Washington	\$875,235	\$0	\$2,745,000	\$2,020,000	\$18,610,000	\$23,375,000	\$0	\$24,250,235
Webster	\$68,355	\$0	\$2,065,650	\$80,000	\$1,056,300	\$3,201,950	\$0	\$3,270,305
West Baton Rouge	\$0	\$0	\$0	\$400,000	\$0	\$400,000	\$0	\$400,000
West Carroll	\$0	\$0	\$0	\$0	\$330,000	\$330,000	\$0	\$330,000
West Feliciana	\$0	\$0	\$8,004,135	\$380,000	\$2,140,000	\$10,524,135	\$0	\$10,524,135
Winn	\$603,000	\$0	\$442,845	\$1,222,500	\$600,000	\$2,265,345	\$0	\$2,868,345
TOTAL	\$2,532,951,595	\$69,890,000	\$899,962,849	\$161,123,404	\$2,679,808,355	\$3,740,894,608	\$9,141,453	\$6,352,877,656

* Act 485 of 2021 provided for one-time surplus funding in the amount of \$174,416,201 SGF, and is included in the \$2,532,951,595 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.

Section III

FISCAL ACTIONS

2021 LEGISLATIVE SESSION

2021 REGULAR SESSION FISCAL ACTIONS

Tax Reform

The two main issues that the legislature sought to address with regard to tax reform were to streamline/centralize state and local sales tax collections and to stabilize personal and corporate income tax collections by removing certain federal deductions and lowering tax rates. Act 131 (HB 199) is a proposed constitutional amendment that authorizes creation of a State and Local Streamlined Sales and Use Tax Commission that would implement and oversee collection and administration of all state and local sales and use taxes, to be submitted to voters on 11/13/21. Changes to personal income taxes were mainly accomplished through Act 395 (HB 278) and Act 134 (SB 159), which reduce the income tax rates, eliminate the deduction for federal income taxes paid and most excess federal itemized deductions, and propose a maximum rate of 4.75% in the constitution. These personal income tax measures combined are largely revenue neutral. Corporate tax changes were made through Act 396 (HB 292) and Act 389 (SB 161), which eliminate the deduction for federal income taxes paid and provide for rate reductions on the corporate income and franchise taxes. These corporate tax measures combined decrease state revenue collections by more than \$20 M in the out years.

Federal Covid Stimulus

The state received \$3 B from the American Rescue Plan (ARP) to respond to the COVID-19 health emergency. Act 410 provides for the disbursement of these funds (see Table 53 on pages 158 and 159 and pages 160 through 168 in the FY 22 Appropriation of COVID Funds in Louisiana section for additional information). These funds were appropriated in HB 1.

Unemployment Trust Fund

Before the economic impacts of COVID-19, the LA Unemployment Trust Fund held assets in excess of \$1.1 B. These funds were depleted in early October 2020 as unemployment claims drained the account. LA began borrowing from the federal government to make claims payments when the fund balance was exhausted and the total borrowed had reached \$133.5 M by late November.

During the 2020 2nd ES, the legislature deposited \$85 M from the Coronavirus Relief Fund (CRF) into the Unemployment Trust and the JLCB followed by depositing an additional \$8.6 M from unutilized CRF balances in December 2020. Deposits by the legislature created a sufficient balance in the Unemployment Trust Fund that allowed the state to take no additional federal loans until the fund was again depleted during the week ending 3/6/21. As of the week ending 6/11/21, the state has borrowed a total of \$184.1 M.

Act 410 authorizes the deposit of \$490 M from the ARP to the Unemployment Compensation Fund, of which \$190 M is to repay the federal government. These funds are appropriated in FY 22 through the Governor's Office of Homeland Security & Emergency Preparedness.

Levee Payments to Federal Government – Hurricane Storm Damage and Risk Reduction System (HSDRRS)

The state owes the federal government approximately \$1.14 B for its cost share of the construction of levees around the greater New Orleans and southeast LA area following hurricanes Katrina and Rita. Instead of bonding out this debt, the legislature appropriated the first payment of \$400 M in Act 120, the supplemental appropriations bill.

Wildlife & Fisheries Conservation Fund Shortfall

In recent years, the LA Department of Wildlife & Fisheries (LDWF) has experienced a shortfall in their budget due to the decrease in oil and gas revenue received by the department. LDWF has used surplus monies from their Conservation Fund balance to make up for the shortfall, but it is projected that in FY 22 that surplus will be depleted. LDWF estimates that they will need an additional \$36.8 M in FY 23 to continue normal operations. To mitigate the shortfall, Act 356 increases and restructures recreational, commercial, and motorboat licensing fees, which will increase revenues to the department by approximately \$16.6 M beginning in FY 23 (still leaving a \$20 M shortfall) and increasing to \$18.5 M in FY 24 and \$19 M in FY 25 and thereafter.

Addressing Salary Issues

- K-12 Education - \$80 M provides for an \$800 pay increase for teachers and \$400 for non-instructional workers. Teachers were \$1,255 below the southern average pay in FY 19-20.
- Higher Education - \$20 M for varying increases. Average salaries for faculty at four-year institutions rank 15 out of 16 states in the southern region, and faculty at two-year institutions rank 14 out of 16 states.
- Corrections - \$22 M to address salary issues such as overtime (\$11.2 M), special entrance rate (\$5.7 M), and retention pay (\$4.7 M).
- State Employees - \$21.7 M SGF (\$56.2 M total means of finance) for Civil Service market rate adjustments.

Transportation Funding

LA has a \$14.9 B backlog of state highway and bridge needs based on congestion/capacity, condition of the roads, safety, and other motorist services. Early efforts to raise revenue through a gas tax were abandoned. The legislature amended HB 514, which initially sought to levy a state tax on marijuana for therapeutic use, by dedicating 30% of motor vehicle sales tax collections to the Construction Subfund (CSF) of the Transportation Trust Fund in FY 24, and 60% of such funds thereafter. These funds are currently used in the general fund to support the normal operations of state government such as K-12 Education, healthcare, higher education, public safety, etc. The estimated magnitude of this diversion of general fund revenues is approximately \$148 M in FY 24, \$296 M in FY 25, and \$266 M in FY 26 and beyond. Starting in FY 25, in the event of a \$100 M or larger reduction to the SGF REC forecast, relative to the forecast in place at the beginning of the fiscal year, the amount diverted from the SGF into the CSF may not exceed \$150 M for that year. For any year in which this contingency occurs, the maximum reduction to the general fund (and increase to the CSF) would be \$150 M. The FY 24 dedication of \$148 M is unaffected by this provision.

TABLE 14 - Actions Affecting Revenue Estimates
Major State Tax, License and Fee Estimates and Estimates of Net Available State General Fund Revenue
2021 Regular Session

Instrument	Description	2021-22	2022-23	2023-24	2024-25	2025-26
SESSION ACTIONS - REVENUE						
Corporate Franchise Tax						
Act 389 Regular Session SB 161	Continues the suspension of the bottom tier of tax (\$1.50/\$1,000 of first \$300,000 of taxable capital) for firms with up to \$1 M of taxable capital through franchise tax years that begin through July 1, 2023. Effective upon governor's signature.	(\$7,500,000)	(\$7,500,000)	\$0	\$0	\$0
Corporate Income Tax						
Act 454 Regular Session HB 680	Provides nonrefundable tax credits for hiring eligible disadvantaged youth. Credits are \$1,250 per full-time hire and \$750 for part-time. The maximum annual amount of credits allowed each year is \$5 M. Actual credit realizations are likely to be significantly lower than the maximum exposure. No credits can be earned after December 31, 2025. Also reinstates an expired nonrefundable tax credit program supporting apprenticeship employment, with certain modifications. The credit is \$1.25/hour up to \$1,250 per year per participant, with a \$2 M per year program cap. Applicable for the 2022 tax year through the 2028 tax year.	(\$360,000)	(\$1,200,000)	(\$1,200,000)	(\$1,200,000)	(\$1,200,000)
Act 54 Regular Session SB 11	Exempts from taxation any gratuitous grant, loan, rebate, tax credit, advance refund, or other qualified disaster relief benefit as a Covid-19 relief benefit, if included in federal gross income, but not including unemployment benefits. Refunds of any tax paid on such benefits would require the filing of an amended return. Applicable retroactively and prospectively. Potential impacts are speculative.	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
Act 459 Regular Session SB 36	Allows unlimited time for utilization of net operating loss deductions, from the current 20-year limitation. Can only work to reduce tax collections for utilization of deductions that would otherwise expire.	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
Act 81 Regular Session SB 45	Extends the availability of port investor and cargo tax credits, currently scheduled to expire July 1, 2021, until July 1, 2025. Continues maximum state fiscal exposure of \$9 M per year, although to date, no participation in the two (2) programs has occurred.	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
Act 292 Regular Session SB 217	Provides a new nonrefundable tax credit of \$50 per net new TEU container imported into the state, above a prior period baseline. Minimum eligibility and additional container counts are required. Also provides a \$100 per TEU credit for imported TEUs that are part of a project agreement with the state. These new credits operate within the existing port cargo tax credit cap of \$4.5 M per year. Terminates after July 1, 2025.	\$0	(\$342,000)	(\$683,000)	(\$683,000)	(\$683,000)

TABLE 14 - Actions Affecting Revenue Estimates
Major State Tax, License and Fee Estimates and Estimates of Net Available State General Fund Revenue

2021 Regular Session

Instrument	Description	2021-22	2022-23	2023-24	2024-25	2025-26
Act 401 Regular Session HB 445	Converts the limited nonrefundable tax credits available to qualified music companies to rebate payments as are available to sound recording productions within the program. Works to increase the state fiscal exposure to the program, but actual costs are likely to be materially smaller than the maximum exposure of roughly \$2.2 M per year. Applicable to applications received on or after July 1, 2021.	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
Act 453 Regular Session HB 678	Provides a nonrefundable tax credit to firms employing prison work-release participants released on or after January 1, 2021. Credit is 5% of wages paid for 12 consecutive months, limited to \$2,500 per re-entrant, with a five-year carry-forward for unused credit amount. No credits can be granted after June 30, 2027. Maximum state fiscal exposure may be some \$1.2 M per year, but actual credit realizations are likely to be materially lower than that maximum.	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
Individual Income Tax						
Act 378 Regular Session HB 424	Provides tax deductions of a net value of \$4,000 - \$5,000 for taxpayers adopting children through the state and or private foster care programs. Also provides a tax credit for donations to charitable foster care organizations, capped at an aggregate of \$500,000 of credit per year. Minimum annual state fiscal exposure estimated. Effective for tax periods beginning with 2022.	(\$687,000)	(\$687,000)	(\$687,000)	(\$687,000)	(\$687,000)
Act 467 Regular Session HB 146	Provides a \$2,000 refundable tax credit to individuals that deliver a stillborn child. Applicable to tax periods from 2022 and beyond.	\$0	(\$726,000)	(\$726,000)	(\$726,000)	(\$726,000)

TABLE 14 - Actions Affecting Revenue Estimates
Major State Tax, License and Fee Estimates and Estimates of Net Available State General Fund Revenue
2021 Regular Session

Instrument	Description	2021-22	2022-23	2023-24	2024-25	2025-26
Act 185 Regular Session HB 200	Provides a tax exemption for military survivor plan benefit payments. Applicable to tax periods from 2021 and beyond.	(\$1,500,000)	(\$1,500,000)	(\$1,500,000)	(\$1,500,000)	(\$1,500,000)
Act 470 Regular Session HB 301	Provides a refundable tax credit up to \$5,000 to individuals for burial expenses associated with a pregnancy-related death. Applicable to tax periods from 2022 and beyond.	\$0	(\$75,000)	(\$75,000)	(\$75,000)	(\$75,000)
Act 54 Regular Session SB 11	Exempts from taxation any gratuitous grant, loan, rebate, tax credit, advance refund, or other qualified disaster relief benefit as a Covid-19 relief benefit, if included in federal gross income, but not including unemployment benefits. Refunds of any tax paid on such benefits would require the filing of an amended return. Applicable retroactively and prospectively. Potential impacts are speculative.	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
Act 385 Regular Session SB 8	Accelerates the termination of the tax credit available for alternative fuel vehicles by six months, from December 31, 2021 to July 1, 2021. Allows the fueling station (property) credit component to expire at the currently scheduled point of December 31, 2021.	\$478,000	\$0	\$0	\$0	\$0
Act 387 Regular Session SB 31	Provides an exemption for 50% of gross wages, up to \$150,000 of earnings from remote work, of qualifying digital nomad persons working in the state. Exempts 2 of 4 years in the 2022 - 2025 tax year period. Various other conditions apply, and limited to 500 participants for the life of the program. To the extent effective, likely to decrease tax collections in early periods and increase them in later periods. Net effects are speculative.	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
Act 161 Regular Session SB 46	Increases the exclusion for active duty military pay from \$30,000 to \$50,000. Applicable to tax periods from 2022 and beyond.	\$0	(\$3,800,000)	(\$3,800,000)	(\$3,800,000)	(\$3,800,000)
Act 383 Regular Session SB 157	Exempts certain temporary employment (25-days or less a year) in the state from withholding requirements and tax liability. Can only work to reduce tax collections, to the extent current law compliance occurs. Aggregate effect is likely to be minor.	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE

TABLE 14 - Actions Affecting Revenue Estimates
Major State Tax, License and Fee Estimates and Estimates of Net Available State General Fund Revenue
2021 Regular Session

Instrument	Description	2021-22	2022-23	2023-24	2024-25	2025-26
Act 296 Regular Session SB 239	Extends existing 2019 and 2020 tax year hold harmless benefits for Hurricane Laura and Delta victims, to Hurricane Zeta victims. Can only work to decrease tax receipts from what they would otherwise be, with the impact to the state fisc speculative.	DECREASE	\$0	\$0	\$0	\$0
General Sales Tax						
Act 449 Regular Session HB 7	Exempts from state sales tax purchases of diapers and feminine hygiene products. Effective July 1, 2022.	\$0	(\$11,100,000)	(\$11,100,000)	(\$11,100,000)	(\$10,000,000)
Act 299 Regular Session SB 172	Exempts from state & local sales tax construction materials for residential dwellings when purchased by Habitat for Humanity, Fuller Center for Housing, or Make It Right Foundation, as well as materials for constructing new animal shelters commencing prior to July 1, 2025.	(\$6,000)	(\$6,000)	(\$6,000)	(\$6,000)	(\$6,000)
Act 7 Regular Session HB 50	Exempts from state & local sales tax short-term equipment rental dealers leases and re-rentals. Short-term is defined as up to 365 days of rental. Effective upon governor's signature.	(\$3,000,000)	(\$3,000,000)	(\$3,000,000)	(\$3,000,000)	(\$3,000,000)
Act 53 Regular Session SB 6	Exempts from state sales tax nonresidential utilities purchased by commercial farmers for use in separately-metered facilities that contain raw agricultural commodities. Effective October 1, 2021.	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
Act 166 Regular Session SB 77	Exempts from state sales tax purchases of school buses used by public and nonpublic school systems. Effective July 1, 2021.	(\$500,000)	(\$500,000)	(\$500,000)	(\$500,000)	(\$500,000)
Act 408 Regular Session HB 137	Exempts from state sales tax the value of complimentary rooms provided by the land-based casino. State sales tax on complimentary food, beverage, and entertainment shall be remitted. Effective July 1, 2021.	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE

TABLE 14 - Actions Affecting Revenue Estimates
Major State Tax, License and Fee Estimates and Estimates of Net Available State General Fund Revenue

2021 Regular Session

Instrument	Description	2021-22	2022-23	2023-24	2024-25	2025-26
Severance Tax						
Act 391 Regular Session SB 171	Provides a severance tax exemption for orphan well production, but requires the severance tax dollar equivalent payment into a site-specific trust fund to cover plugging and abandonment of participating wells. Applicable to production commencing on or after October 1, 2021 and before June 30, 2031. No tax receipts from orphan wells are anticipated in the revenue forecasts.	\$0	\$0	\$0	\$0	\$0
Tobacco Tax						
Act 403 Regular Session HB 473	Increases the minimum age from 18 to 21 to purchase tobacco products, alternative nicotine products, or vapor products. Will reduce tobacco tax receipts by some unknown amount. Effective August 1, 2021.	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
Consumable Hemp Product Excise Tax						
Act 336 Regular Session HB 640	Authorizes the Department to levy a 3% excise tax on retail sales of consumable hemp products.	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
Excise License Tax						
Act 32 Regular Session HB 462	Imposes the 4.85% surplus lines tax to insurance placed directly by Louisiana licensed surplus lines brokers and insurers not licensed in Louisiana.	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
Sports Wagering						
Act 80 Regular Session HB 697	Levies taxes on net revenues from sports wagering: 10% at licensed facilities, and 15% via electronic devices. Also provides for various regulatory fees. Taxes flow to the state general fund and the Community & Family Support Fund. Fees flow to the Sports Wagering Enforcement Fund and to the Lottery Corporation. Collections are speculative, and contingent upon other authorizing and regulatory legislation.	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
Total Adjustments To Major State Tax, License And Fee Estimates		(\$13,075,000)	(\$30,436,000)	(\$23,277,000)	(\$23,277,000)	(\$22,177,000)

TABLE 14 - Actions Affecting Revenue Estimates
Major State Tax, License and Fee Estimates and Estimates of Net Available State General Fund Revenue

2021 Regular Session

Instrument	Description	2021-22	2022-23	2023-24	2024-25	2025-26
SESSION ACTIONS - DEDICATIONS						
Construction Subfund of the Transportation Trust Fund						
Act 486 Regular Session HB 514	Dedicates statesales & use tax on motor vehicles to the Construction Subfund of the TTF over a two-year period; 30% in FY 24 and 60% in FY 25 and beyond. Limited to \$150 M per year from FY 25 and beyond if \$100 M or more of general fund revenue growth forecast reduction is adopted during a year.	\$0	\$0	\$148,000,000	\$296,000,000	\$266,000,000
Hurricane and Storm Damage Risk Reduction System Repayment Fund						
Act 448 Regular Session HB 639	Dedicates 38% of any FY 22 SCF forecast increase from the May 18, 2021 adopted forecast for FY 22 to the Hurricane and Storm Damage Risk Reduction System Repayment Fund.	PORION OF \$400 M	PORION OF \$400 M	\$0	\$0	\$0
Mineral Energy & Operation fund						
Act 268 Regular Session HB 58	Increases the annual dedication to the Mineral Energy & Operation Fund of general fund monies from non-judicial mineral settlements from \$1.6 M to \$2.5 M, and extends the dedication through FY 25.	\$900,000	\$900,000	\$900,000	\$900,000	\$0
Louisiana Fire Marshal Fund						
Act 342 Regular Session HB 566	Dedicates 4% of the 4.85% surplus lines tax collections to the Fire Marshal Fund, from the state general fund. First effective with FY 23.	\$3,350,000	\$3,350,000	\$3,350,000	\$3,350,000	\$3,350,000

TABLE 14 - Actions Affecting Revenue Estimates
Major State Tax, License and Fee Estimates and Estimates of Net Available State General Fund Revenue

2021 Regular Session

Instrument	Description	2021-22	2022-23	2023-24	2024-25	2025-26
Sports Wagering Enforcement Fund						
Act 80 Regular Session HB 697	Fund created to receive application fees, licensing fees, and various other fees paid by sports wagering entities to State Police to support regulatory enforcement activity by State Police, the Dept of Justice, and the Gaming Control Board.	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
Lottery Sports Wagering Fund						
Act 80 Regular Session HB 697	Fund created to receive application fees, licensing fees, and various other fees paid by sports wagering entities to the Lottery Corp to support its costs associated with sports wagering kiosks in bars & restaurants, and for support of the Minimum Foundation Program of K-12 education.	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
Community and Family Support System Fund						
Act 80 Regular Session HB 697	Fund to receive taxes on sports wagering at kiosks in bars & restaurants, collected by the Lottery Corp. The Fund supports services for developmentally disabled individuals in the state.	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
Behavioral Health and Wellness Fund						
Act 435 Regular Session SB 142	Allocates the greater of 2% or \$500,000 of sports wagering tax receipts collected by State Police to the Behavioral Health and Wellness Fund. The fund supports gambling treatment programs. Activity and collections are likely to begin sometime during FY 22. Effective upon governors signature.	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
Louisiana Early Childhood Education Fund						
Act 435 Regular Session SB 142	Allocates 25% up to \$20 M of sports wagering tax receipts collected by State Police to the Louisiana Early Childhood Fund. The fund supports early childhood education programs. Activity and collections are likely to begin sometime during FY 22. Effective upon governors signature.	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE

TABLE 14 - Actions Affecting Revenue Estimates
Major State Tax, License and Fee Estimates and Estimates of Net Available State General Fund Revenue
2021 Regular Session

Instrument	Description	2021-22	2022-23	2023-24	2024-25	2025-26
Sports Wagering Purse Supplement Fund						
Act 435 Regular Session SB 142	Allocates 2.5% of sports wagering tax receipts collected by State Police to the Sports Wagering Purse Supplement Fund. The fund supports live horse racing purses. Activity and collections are likely to begin sometime during FY 22. Effective upon governors signature.	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
Sports Wagering Local Allocation Fund						
Act 435 Regular Session SB 142	Allocates 10% of sports wagering tax receipts collected by State Police to the Sports Wagering Local Allocation Fund to be distributed to each parish governing authority proportional to the wagering activity occurring in each parish. Activity and collections are likely to begin sometime during FY 22. Effective upon governors signature.	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
Disability Affairs Trust Fund						
Act 435 Regular Session SB 142	Allocates 2% up to \$500,000 of sports wagering tax receipts collected by State Police to the Disability Affairs Trust Fund to support disability services. Activity and collections are likely to begin sometime during FY 22. Effective upon governors signature.	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
Adjustments To Dedications of Major State Tax, License, and Fee Estimates		\$4,250,000	\$4,250,000	\$152,250,000	\$300,250,000	\$269,350,000
TOTAL ADJUSTMENTS TO OFFICIAL NET AVAILABLE		(\$17,325,000)	(\$34,686,000)	(\$175,527,000)	(\$323,527,000)	(\$291,527,000)
STATE GENERAL FUND-DIRECT REVENUE FORECAST						

TABLE 14 - Actions Affecting Revenue Estimates
Major State Tax, License and Fee Estimates and Estimates of Net Available State General Fund Revenue

2021 Regular Session

Instrument	Description	2021-22	2022-23	2023-24	2024-25	2025-26
OTHER ITEMS OF INTEREST						
Act 134 Regular Session SB 159	Constitutional amendment that removes the requirement for an income tax deduction for federal taxes paid (permits a deduction as provided by law), and establishes the maximum individual income tax rate at 4.75% (from the current 6%). Contingent upon this amendment are HBs 278 and 292, modifying the individual and corporate income taxes, and SB 161 modifying the corporate franchise tax. To be submitted at the statewide election on October 9, 2021, and effective for the 2022 tax year if adopted.	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW
Individual Income Tax						
Act 395 Regular Session HB 278	Eliminates the deduction for federal income taxes paid, as well as for excess federal itemized deductions except any attributable to medical expenses, and reduces tax rates for all three (3) current law tax brackets. Effective for tax periods beginning on and after January 1, 2022. Contingent upon adoption of the constitutional amendment contained in Act 134 (SB 159), and the enactment of HB 292 (Act 396) and SB 161 (Act 389).	\$1,500,000	\$1,000,000	(\$600,000)	(\$600,000)	(\$600,000)
Corporate Income Tax						
Act 396 Regular Session HB 292	Eliminates the deduction for federal income taxes paid and reduces the number of tax rates and brackets from five to three, as well as modifies the rates and brackets of the tax. Effective for tax periods beginning on and after January 1, 2022. Contingent upon adoption of the constitutional amendment contained in Act 134 (SB 159), and the enactment of HB 278 (Act 395) and HB 292 (Act 396).	\$5,300,000	\$26,300,000	\$29,200,000	\$29,200,000	\$29,200,000
Corporate Franchise Tax						
Act 389 Regular Session SB 161	Eliminates the bottom tier of tax (\$1.50/\$1,000 of first \$300,000 of taxable capital), and reduces the top tier tax to \$2.75/\$1,000 of taxable capital in excess of \$300,000. Applicable to franchise tax periods beginning on and after January 1, 2023. Contingent upon adoption of the constitutional amendment contained in Act 134 (SB 159), and the enactment of HB 278 (Act 395) and HB 292 (Act 396).	\$0	(\$25,200,000)	(\$50,300,000)	(\$55,900,000)	(\$55,900,000)

TABLE 14 - Actions Affecting Revenue Estimates
Major State Tax, License and Fee Estimates and Estimates of Net Available State General Fund Revenue

2021 Regular Session

Instrument	Description	2021-22	2022-23	2023-24	2024-25	2025-26
Sales Tax						
Act 131 Regular Session HB 199	Establishes the State and Local Streamlined Sales and Use Tax Commission to implement and administer collection of all state and local sales and use taxes. Requires enabling legislation in a subsequent legislative session to begin functioning, including a diversion of state general fund sales tax receipts (as well as local receipts) to support the commission's activities. To be submitted to the electors at the statewide election on October 9, 2021.	\$0	Diversion of state general fund sales tax (as well as local tax) to support the commission upon enactment of enabling legislation.			
Revenue Department Funding Swap						
Act 348 2020 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 Department of Revenue. Goal is to fund the Department 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. REC projections from May 18, 2021, and extend only to FY 25.	Estimated Penalty Revenue To be Classified as General Fund Tax Revenue; LDR Projections				
		Corporate Income & Franchise Tax	\$16,116,000	\$16,278,000	\$16,440,000	\$16,605,000
		Individual Income Tax	\$26,866,000	\$27,135,000	\$27,406,000	\$27,680,000
		General Sales Tax	\$17,828,000	\$18,006,000	\$18,186,000	\$18,368,000
			\$60,810,000	\$61,419,000	\$62,032,000	\$62,653,000
		Estimated 1% Dedication of Tax Revenue To be Classified as Self-Generated Revenue; Latest REC Projections				
		Corporate Income & Franchise Tax	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000
		Individual Income Tax	\$39,771,000	\$40,791,000	\$40,691,000	\$40,691,000
		General & Motor Vehicle Sales Tax	\$39,785,000	\$40,357,000	\$40,790,000	\$40,790,000
			\$84,556,000	\$86,148,000	\$86,481,000	\$86,481,000
		Estimated Net Effect on SGF (if not reverted to SGF each year)	(\$23,746,000)	(\$24,729,000)	(\$24,449,000)	(\$23,828,000)

TABLE 14 - Actions Affecting Revenue Estimates
Major State Tax, License and Fee Estimates and Estimates of Net Available State General Fund Revenue

2021 Regular Session

Instrument	Description	2021-22	2022-23	2023-24	2024-25	2025-26
ACT 419 STATUTORY DEDICATIONS						
LOUISIANA RESCUE PLAN						
Act 410 Regular Session HB 642	Creates various special funds to receive certain federal monies allocated to the state pursuant to the federal Coronavirus State Fiscal Recovery Fund of the American Rescue Plan Act of 2021. Also directs the transfer of monies between these new funds and existing funds. Most of the funds created by the bill are					
Louisiana Rescue Plan Fund		\$1,600,000,000	Total received by state treasury: \$3,011,136,887			
Construction Subfund of the Transportation Trust Fund		\$563,000,000	\$490 M appropriated to the Unemployment Compensation Fund in Act 119 (HB 1). Contingent upon enactment of HB 642 (Act 410) of 2021.			
Water Sector Fund		\$300,000,000				
Granting Unserved Municipalities Broad Band Opportunities Fund (GUMBO) Effective upon enactment of Act 477 (HB 648) of 2021.		\$90,000,000	A component of the Capital Projects Fund below.			
Louisiana Mainstreet Recovery Rescue Plan Fund		\$14,500,000				
Louisiana Coronavirus Capital Projects Fund		\$179,800,000	A separate source of federal funds than the Rescue Plan Fund above.			
Louisiana Small Business and Nonprofit Assistance Fund		\$10,000,000				
Louisiana Port Relief Fund		\$50,000,000				
Louisiana Tourism Revival Fund		\$77,500,000				
Capital Outlay Relief Fund		\$35,000,000				
Southwest Louisiana Hurricane Recovery Fund		\$30,000,000				
Legislative Capitol Technology Enhancement Fund		\$15,000,000				
Major Events Fund		\$10,000,000				
Health Care Employment Reinvestment Opportunity (H.E.R.O.) Fund Effective upon enactment of Act 109 of 2021.		\$5,000,000				

TABLE 14 - Actions Affecting Revenue Estimates
Major State Tax, License and Fee Estimates and Estimates of Net Available State General Fund Revenue

2021 Regular Session

Instrument	Description	2021-22	2022-23	2023-24	2024-25	2025-26
Imported Seafood Safety Fund						
Act 306 Regular Session HB 317	Creates the Imported Seafood Safety Fund to receive a \$100 fee levied on each holder of a commercial seafood permit who sells imported seafood.	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500
Tax Commission Expense Fund						
Act 62 Regular Session HB 94	Continues for four (4) years fees associated with assessments made by the Tax Commission on public service properties, financial institutions, and insurance companies.	\$0	\$2,800,000	\$2,800,000	\$2,800,000	\$2,800,000
Weights & Measures Fund						
Act 145 Regular Session HB 49	Increases various fees associated with commercial weighing and measuring devices regulated by the Department of Agriculture & Forestry.	\$619,000	\$619,000	\$619,000	\$619,000	\$619,000
Hospital Stabilization Fund						
HCR 2 Regular Session	Annual resolution to establish hospital provider assessments that are deposited to the Fund for support of the Medicaid program.	\$106,600,000				
Department Of Justice Occupational Licensing Board Review Program Fund						
Act 399 Regular Session HB 398	Creates the Fund to receive a fee from any board or commission that elects to participate in a voluntary review program within the Dept of Justice. Fees are the number of licensees of the participating board or commission multiplied by ten (10). Estimates of participation are speculative.	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
Oilfield Site Restroration Fund						
Act 298 Regular Session SB 167	Directs the first \$30 M received by the state from any federal funds for which oilfield site restoration or plugging orphan wells is an allowable use.	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
Total Act 419 Statutory Dedications		\$3,087,026,500	\$3,426,500	\$3,426,500	\$3,426,500	\$3,426,500

TABLE 14 - Actions Affecting Revenue Estimates
Major State Tax, License and Fee Estimates and Estimates of Net Available State General Fund Revenue
2021 Regular Session

Instrument	Description	2021-22	2022-23	2023-24	2024-25	2025-26
ACT 419 SELF-GENERATED REVENUE						
Department of Public Safety & Corrections						
Act 123 Regular Session HB 216	Suspends and exempts various court costs, fees, and fines against juveniles. Suspension period is from July 1, 2021 to June 30, 2026.	(\$470,000)	(\$470,000)	(\$470,000)	(\$470,000)	(\$470,000)
Department of Public Safety & Corrections						
Act 125 Regular Session HB 248	Reduces monthly fees charged to unsupervised probationers and inactive parolees to \$1 per month. Approximate maximum fee loss exposure is estimated.	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)
Department of Natural Resources						
Act 326 Regular Session HB 572	Modifies the fees associated with the sequestration program. Deposited into the Carbon Dioxide Geologic Storage Trust Fund.	\$600,000	\$800,000	\$800,000	\$800,000	\$800,000
Department of Wildlife and Fisheries						
Act 356 Regular Session HB 691	Restructures various fees for recreational hunting and fishing, motorboat registration, and commercial licenses. Deposited into numerous statutory dedications and fund accounts.	\$280,000	\$16,600,000	\$17,500,000	\$18,000,000	\$18,000,000
Act 241 Regular Session HB 655	Restructures penalties for various violations. Deposited into the Conservation Fund.	\$1,150,000	\$1,150,000	\$1,150,000	\$1,150,000	\$1,150,000
Department of Environmental Quality (DEQ)						
Act 405 Regular Session HB 670	Authorizes increases in air fees, solid waste fees, and waste tire fees. Deposited into the DEQ Environmental Trust Dedicated Fund Account.	\$0	\$2,000,000	\$3,000,000	\$3,000,000	\$3,000,000
Department of Public Safety						
Act 348 Regular Session HB 621	Authorizes 6-year ID cards from 4-years, and increases associated fees. Effectively accelerates collections into two accounts: \$600,000/yr into the ID Card Account, and \$400,000/yr into the Handling Fee Escrow Fund.	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Total Act 419 Self-Generated Revenue		\$2,483,000	\$21,003,000	\$22,903,000	\$23,403,000	\$23,403,000
Total Act 419 Revenue		\$3,089,509,500	\$24,429,500	\$26,329,500	\$26,829,500	\$26,829,500

TABLE 15 - Major Increases or Enhancements in the FY 22 Budget Compared to the FY 21 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	Increases funding (\$555,414 Statutory Deductions and \$175,000 Federal) to provide for reimbursement grants to primary and secondary child abuse and neglect prevention programs throughout the state. The Statutory Deduction is out of the Children's Trust Fund, and the federal is for grants relative to the prevention of child abuse.	\$0	\$730,414	0
01 - 100	Executive	Executive Office	Increases funding and four (4) positions for the Office of Human Trafficking Prevention in the Governor's Office.	\$450,100	\$450,100	4
01 - 100	Executive	Executive Office	Increases Federal funding from the American Rescue Plan (ARP) Act of 2021 for the Community-Based Child Abuse Prevention Program.	\$0	\$755,000	0
01 - 107	Executive	Division of Administration	Increases funding for LaGov implementation, expansion, and continued support for projected maintenance costs. LaGov is the state's Enterprise Resource Planning (ERP) system developed to replace its aging ISIS legacy system. Due to budgetary constraints, LaGov was implemented on a phased schedule, bringing portions of state executive branch agencies onto the new ERP each fiscal year.	\$3,042,333	\$3,042,333	0
01 - 107	Executive	Division of Administration	Increases IAT from the Department of Education for broadband initiatives. This adjustment also includes one position for the newly created Director of the Office of Broadband Development & Connectivity.	\$0	\$500,000	1
01 - 107	Executive	Division of Administration	Increases IAT for anticipated disaster response expenditures projected in FY 22 through the Community Development Block Grant. The IAT budget authority is to assist in implementation of Disaster Case Management (DCM) grant and Disaster Construction Case Management (DCCM) support services for Hurricane Laura and other disasters that occurred in 2020. There is an agreement in place between the Office of Community Development and GOHSEP.	\$0	\$3,500,000	0
01 - 107	Executive	Division of Administration	Increases Statutory Deductions out of the Granting Unserved Municipalities Broadband Opportunities (GUMBO) Fund for the GUMBO Program, pursuant to Act 410 of 2021. This adjustment appropriates a portion of LA's direct aid allocation from the ARP Act of 2021.	\$0	\$90,000,000	0
01 - 107	Executive	Division of Administration	Increases Federal funding associated with the Governor's Emergency Education Relief Fund from the Consolidated Appropriation Act of 2021.	\$0	\$22,985,320	0
01 - 109	Executive	Coastal Protection & Restoration Authority	Aligns the FY 22 budget with projected expenditures according to the state's Comprehensive Master Plan for a Sustainable Coast. CPRA projects are budgeted for operations, maintenance, and monitoring (OM&M) in the operations budget; funding needs can vary from year to year depending on the maintenance events planned and revenue sources tied to those projects. CPRA bases funding by the project according to an implementation schedule, which then generates the information for the Annual Plan and the ensuing budget year. The following adjustments align CPRA's budget with its FY 22 Annual Plan.	\$0	\$29,980,900	0
			\$13,778,580 Federal Funds \$8,822,550 Coastal Protection & Restoration Fund \$6,795,738 Natural Resources Restoration Trust Fund \$250,000 GOHSEP (IAT) \$249,600 Office of Community Development (IAT) \$84,432 LA Oil Spill Coordinator's Office (IAT) \$29,980,900 Total			
01 - 109	Executive	Coastal Protection & Restoration Authority	Provides SGF to CPRA for restoration of the LA Branche Wetlands Project, Pontchartrain Basin, St. Charles Parish.	\$1,000,000	\$1,000,000	0

TABLE 15 - Major Increases or Enhancements in the FY 22 Budget Compared to the FY 21 Budget

<u>Sch. #</u>	<u>Dept.</u>	<u>Agency</u>	<u>Explanation</u>	<u>SGF</u>	<u>Total</u>	<u>T.O.</u>
01 - 111	Executive	Homeland Security & Emergency Prep	Increases Federal for the Emergency Rental Assistance Program for qualified applicants who need rental and/or utilities assistance. The total amount awarded to the state is \$248 M (with up to \$147 M projected in FY 21 by BA-7 adjustment). Additional rental assistance grants were made directly to large municipalities, bringing the total rental assistance to \$308 M for LA.	\$0	\$101,000,000	0
01 - 111	Executive	Homeland Security & Emergency Prep	Increases funding for annual maintenance and support costs of the LA Wireless Information Network (LWIN) system.	\$11,507,860	\$11,507,860	0
01 - 111	Executive	Homeland Security & Emergency Prep	Increases Federal from the American Rescue Plan Act of 2021 from Coronavirus Local Fiscal Recovery funds for eligible local expenditures. Provides for pass-through, direct aid authorized to local governmental entities that do not receive a direct allocation from the federal treasury (non-parish local governments).	\$0	\$161,218,500	0
01 - 111	Executive	Homeland Security & Emergency Prep	Increases Statutory Dedications out of the LA Rescue Plan Fund via the American Rescue Plan of 2021 for the Clearing Account of the Unemployment Compensation Fund pursuant to R.S. 23:1491 and Act 410 of 2021. Note: Out of the funding appropriated herein for the Clearing Account of the Unemployment Compensation Fund, an amount not to exceed \$190 M shall be utilized to repay the federal government for the federal unemployment insurance (UI) Title XII advance.	\$0	\$490,000,000	0
01 - 111	Executive	Homeland Security & Emergency Prep	Increases Statutory Dedications from the State Emergency Response Fund (SERF) for potential emergency response efforts that may arise during FY 22.	\$0	\$15,000,000	0
01 - 111	Executive	Homeland Security & Emergency Prep	Increases Statutory Dedications out of the State Emergency Response Fund to provide for cybersecurity and emergency response activities.	\$0	\$5,000,000	0
01 - 111	Executive	Homeland Security & Emergency Prep	Increases Statutory Dedications out of the Water Sector Fund via the ARP of 2021 for water infrastructure pursuant to Act 410 of 2021.	\$0	\$300,000,000	0
01 - 111	Executive	Homeland Security & Emergency Prep	Increases Statutory Dedications out of the Port Relief Fund via the ARP of 2021 for ports pursuant to Act 410 of 2021. The LA Port Relief Program funded by this dedication is intended to provide funding to LA port authorities for revenue loss and reimbursement of expenses related to COVID-19. Note: Out of the funds appropriated to the Port Relief Program, \$5 M shall be allocated for port security measures.	\$0	\$50,000,000	0
01 - 111	Executive	Homeland Security & Emergency Prep	Increases Statutory Dedications from the LA Tourism Revival Fund via the ARP of 2021 for local and state tourism pursuant to Act 410 of 2021.	\$0	\$60,000,000	0
01 - 112	Executive	Department of Military Affairs	Increases IAT budget authority for funds from GOHSEP for COVID-19 response activities.	\$0	\$4,045,467	0

TABLE 15 - Major Increases or Enhancements in the FY 22 Budget Compared to the FY 21 Budget

<u>Sch. #</u>	<u>Dept.</u>	<u>Agency</u>	<u>Explanation</u>	<u>SGF</u>	<u>Total</u>	<u>T.O.</u>
01 - 112	Executive	Department of Military Affairs	Increases IAT budget authority for funds from GOHSEP for cybersecurity emergency response activities.	\$0	\$500,000	0
01 - 112	Executive	Department of Military Affairs	Increases Federal budget authority for communications and cyber support and one (1) position.	\$0	\$72,612	1
01 - 112	Executive	Department of Military Affairs	Increases Federal budget authority for environmental management activities and one (1) position.	\$0	\$140,807	1
01 - 116	Executive	LA Public Defender Board	Provides funding for district offices to offset low revenue collections due to COVID-19.	\$2,000,000	\$2,000,000	0
01 - 133	Executive	Elderly Affairs	Decreases Federal associated with the CAPES Act. The funds are used to provide home-delivered and packaged meals to seniors during the coronavirus pandemic.	\$0	-\$9,135,583	0
FY 21 Budget \$11.8 M Adjustment (\$9.1 M) FY 22 Budget \$2.2 M						
Major Increases or Enhancements for Executive				\$18,000,293	\$1,344,293,730	7
03 - 130	Veterans Affairs	Department of Veterans Affairs	Increases \$36,000 for operating services at the newly opened Southwest LA Veterans Cemetery and \$27,600 for a landscaping contract at the Southeast LA Veterans Cemetery.	\$63,600	\$63,600	0
03 - 130	Veterans Affairs	Department of Veterans Affairs	Increases \$300,000 for operating expenses and \$100,000 for the LA Military Family Assistance Fund.	\$400,000	\$400,000	0
03 - 130	Veterans Affairs	Department of Veterans Affairs	Provides funding for the Francis-Benoit American Legion and Auxiliary Post and Unit No. 504 to address problems with the post's facilities.	\$150,000	\$150,000	0
03 - 131	Veterans Affairs	LA War Veterans Home	Increases funding for statewide adjustments (\$404,454) and electric and water utility costs associated with the need for a backup water supply after the permanent loss of one (1) of the home's two (2) water wells (\$16,053).	\$420,507	\$420,507	0
03 - 134	Veterans Affairs	Southwest LA War Veterans Home	Increases funding (\$14,961 SGR and \$200,544 Federal) to provide additional other compensation for temporary hires. The additional compensation allows the home to hire substitute staff to provide care in the absence of employees who contract COVID-19.	\$0	\$215,505	0
Major Increases or Enhancements for Veterans Affairs				\$1,034,107	\$1,249,612	0
04A - 139	State	Secretary of State	Increases SGR funding for various information technology (IT) projects as follows: \$115,000 - Move the publicly available websites to cloud computing services for security, reliability, manageability, and scalability. \$683,112 - Ongoing cybersecurity discovery, monitoring, alerting, remediation, and two (2) positions (1 Security Specialists TS-315 and 1 System Administrator TS-315). Salaries and related benefits - \$253,146; Operating Services - \$43,966, and Other Charges - \$342,000. \$290,000 - New routers that utilize secure VPN over a cellular network to guarantee access by Registrar of Voters and Clerks of Court offices if current private data circuits fail. Cellular network - \$89,000 and hardware - \$201,000. \$410,440 - One (1) Help Desk position. Extends the Virtual Desktop Infrastructure (VDI) to the Registrar of Voters (ROV) offices. Salaries and related benefits - \$93,390; software maintenance - \$253,050; and hardware - \$64,000.	\$0	\$1,498,552	3

TABLE 15 - Major Increases or Enhancements in the FY 22 Budget Compared to the FY 21 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T.O.																																								
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 \$615,281 increase, \$419,202 is for market-rate adjustments (merits) and step increases for employees, and \$196,079 is for related benefits such as retirement.	\$615,281	\$615,281	0																																								
04A - 139	State	Secretary of State	Increases funding in the Elections Program (\$988,627 SGF and \$3,840,526 SGR), the Archives Program (\$170,320 SGR), the Museums Program (\$1,926,000 SGF and \$1,401,998 SGR), and the Commercial Program (\$500,000 SGR). The SGR funding in the Elections Program is derived from the cost-share reimbursement of election expenses from local government entities. The SGR funding in the Archives Program is from microfilming reimbursement from state and local agencies. The SGR funding in the Museums Program is from entry fees once the museums resumed normal operating hours. The SGR funding in the Commercial Program is from increased corporate and business filings. The department will utilize SGR funds for existing positions in the Elections Program, the Archives Program, and the Museum Program as well as expenditures below. <table><tr><th>Elections</th><th>Archives</th><th>Museums</th><th>Commercial</th></tr><tr><td>Salaries</td><td>\$695,132</td><td>\$164,172</td><td>\$0</td></tr><tr><td>Other Compensation</td><td>\$0</td><td>\$0</td><td>\$0</td></tr><tr><td>Related Benefits</td><td>\$199,962</td><td>\$134,826</td><td>\$0</td></tr><tr><td>Travel</td><td>\$80,000</td><td>\$0</td><td>\$0</td></tr><tr><td>Operating Services</td><td>\$1,132,432</td><td>\$0</td><td>\$0</td></tr><tr><td>Supplies</td><td>\$0</td><td>\$730,000</td><td>\$0</td></tr><tr><td>Other Charges</td><td>\$1,558,000</td><td>\$0</td><td>\$500,000</td></tr><tr><td>Acquisitions</td><td>\$881,000</td><td>\$0</td><td>\$2,279,000</td></tr><tr><td>Total</td><td>\$4,546,526</td><td>\$170,320</td><td>\$3,327,998</td></tr></table>	Elections	Archives	Museums	Commercial	Salaries	\$695,132	\$164,172	\$0	Other Compensation	\$0	\$0	\$0	Related Benefits	\$199,962	\$134,826	\$0	Travel	\$80,000	\$0	\$0	Operating Services	\$1,132,432	\$0	\$0	Supplies	\$0	\$730,000	\$0	Other Charges	\$1,558,000	\$0	\$500,000	Acquisitions	\$881,000	\$0	\$2,279,000	Total	\$4,546,526	\$170,320	\$3,327,998	\$2,914,627	\$8,544,844	6
Elections	Archives	Museums	Commercial																																											
Salaries	\$695,132	\$164,172	\$0																																											
Other Compensation	\$0	\$0	\$0																																											
Related Benefits	\$199,962	\$134,826	\$0																																											
Travel	\$80,000	\$0	\$0																																											
Operating Services	\$1,132,432	\$0	\$0																																											
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Other Charges	\$1,558,000	\$0	\$500,000																																											
Acquisitions	\$881,000	\$0	\$2,279,000																																											
Total	\$4,546,526	\$170,320	\$3,327,998																																											
Major Increases or Enhancements for State																																														
04B - 141	Justice	Attorney General	Increases funding from the statutorily dedicated Department of Justice Legal Support Fund to the Civil Law, Criminal Law, and Medicaid Fraud programs. These funds will be utilized to defray the costs of expert witnesses, consultants, contract legal counsel, technology, specialized employee training and education, and public education initiatives.	\$0	\$3,026,858	0																																								
Major Increases or Enhancements for Justice																																														
04D - 147	Treasury	State Treasurer	Increases SGR for 1 new position. The position is a State Debt Analyst and will be responsible for reviewing election and debt applications from political subdivisions and assisting in managing the state's debt (manage timely payments of debt service, arbitrage calculations, bond disclosures, providing updates to rating agencies).	\$0	\$83,000	1																																								
Major Increases or Enhancements for Treasury																																														
04F - 160	Agriculture & Forestry	Agriculture & Forestry	Increases Statutory Dedications from the Structural Pest Control Fund (\$18,447), the Pesticide Fund (\$264,553), and the Feed & Fertilizer Fund (\$217,000) to address cybersecurity needs as defined in the Cyber Security Critical Task List published by GOHSEP. Funding will be used to replace hardware and software on 100 desktop computers as well as 100 laptop computers that are out of warranty; malware detection and removal; and firewall upgrade.	\$0	\$500,000	0																																								
04F - 160	Agriculture & Forestry	Agriculture & Forestry	Increases Statutory Dedications in the Wildfire Suppression Subfund within the Forestry Program. The source of revenue is the severance tax on timber. Act 25 of 2020 2nd ES reallocated 25% of revenue from the severance tax levied on timber into the newly created Wildfire Suppression Subfund within the Forest Protection Fund beginning 10/28/20. In accordance with Act 25, funding from the Wildfire Suppression Subfund is used to hire and retain forest firefighters. The Department of Agriculture & Forestry (LDAF) will use the funding to hire 14 new firefighters as well as purchase accompanying supplies and equipment.	\$0	\$875,000	14																																								

TABLE 15 - Major Increases or Enhancements in the FY 22 Budget Compared to the FY 21 Budget

<u>Sch. #</u>	<u>Dept.</u>	<u>Agency</u>	<u>Explanation</u>	<u>SGF</u>	<u>Total</u>	<u>T.O.</u>
			Major Increases or Enhancements for Agriculture & Forestry	\$0	\$1,375,000	14
04G - 165	Insurance	Commissioner of Insurance	Increases SGR funding in the Market Compliance Program for expenses related to Market Conduct examinations of insurance companies. The Market Conduct examination will focus on the claims handling processes of several insurance companies. These examinations are a direct result of the number and types of complaints the department has received from Hurricanes Laura, Delta, and Zeta. The funding will be used on professional service contracts that allow the department to hire contract firms to conduct the examinations. Since the department can charge the companies being examined, any collections from the examination are considered SGR.	\$0	\$600,000	0
			Major Increases or Enhancements for Insurance	\$0	\$600,000	0
05 - 251	Economic Development	Office of the Secretary	Increases funding for the FastStart Program as a result of increased costs associated with the program.	\$1,000,000	\$1,000,000	0
05 - 252	Economic Development	Business Development	Increases funding to the Business Development Program for the Central City Economic Opportunity Corporation for economic development, education, housing, and public safety initiatives.	\$1,050,000	\$1,050,000	0
05 - 252	Economic Development	Business Development	Increases funding for the eight (8) regional economic development organizations. The current level of funding is \$1.76 M, and the total funding level in FY 22 for all eight (8) is \$3.76 M.	\$2,000,000	\$2,000,000	0
			Major Increases or Enhancements for Economic Development	\$4,050,000	\$4,050,000	0
06 - 263	Culture, Recreation & Tourism	State Museum	Provides funding from the statutorily dedicated LA Tourism Revival Fund to the Marketing Program pursuant to Act 410 of 2021. The \$17.5 M will be utilized to revive tourism by investing in programs focused on marketing and promoting LA as a destination for in-state and out-of-state travel activity.	\$0	\$17,500,000	0
06 - 264	Culture, Recreation & Tourism	State Parks	Increases Federal from the Land & Water Conservation Fund, which provides money to federal, state, and local governments to purchase land, water, and wetlands for the benefit of all Americans. The LA Recreational Trails Program will administer the funds.	\$0	\$2,325,290	0
06 - 264	Culture, Recreation & Tourism	State Parks	Provides funding for the expansion and enhancement to the biking trails at Bogue Chitto State Park.	\$650,000	\$650,000	0
06 - 267	Culture, Recreation & Tourism	Tourism	Increases Federal from the U.S. Department of Commerce Economic Development Administration. Funding will provide an opportunity to update and enhance existing LA Birding Trails. The grant's term is from 12/7/20 to 12/6/22, and the total amount is \$450,000 (\$360,000 federal / \$90,000 state match). The Office of Tourism will use funding currently allocated toward the birding trail as state match. This adjustment will increase federal funding for this project to \$340,000 through FY 22 (\$50,000 in FY 21 and \$290,000 in FY 22) with \$20,000 available to be expended in FY 23.	\$0	\$290,000	0
			Major Increases or Enhancements for Culture, Recreation & Tourism	\$650,000	\$20,765,290	0
07 - 276	Transportation & Development	Engineering & Operations	Provides \$1.8 M for unspecified infrastructure improvements to be completed by the DOTD Operations Program.	\$1,800,000	\$1,800,000	0
07 - 276	Transportation & Development	Engineering & Operations	Provides funding to the Operations Program to provide for a turn lane on Pinhook Road (South College to Bendell Road).	\$2,500,000	\$2,500,000	0

TABLE 15 - Major Increases or Enhancements in the FY 22 Budget Compared to the FY 21 Budget

<u>Sch. #</u>	<u>Dept.</u>	<u>Agency</u>	<u>Explanation</u>	<u>SGF</u>	<u>Total</u>	<u>T. O.</u>
07 - 276	Transportation & Development	Engineering & Operations	Provides funding to the Operations Program to provide for overlay on Pinhook Road (Jomela Street to Jefferson Street).	\$1,200,000	\$1,200,000	0
07 - 276	Transportation & Development	Engineering & Operations	Provides funding to the Operations Program to provide for lighting on Johnston Street (Ambassador Caffery to East Broussard Road).	\$2,500,000	\$2,500,000	0
07 - 276	Transportation & Development	Engineering & Operations	Provides funding to the Operations Program to widen Duhon Road (Highway 724) and provide for a roundabout (Johnston Street to Rue De Beller).	\$6,000,000	\$6,000,000	0
07 - 276	Transportation & Development	Engineering & Operations	Increases IAT funding from the Division of Administration - Community Development Block Grant for the LA Watershed Initiative. Provides for a Cooperative Endeavor Agreement between DOTD and the Office of Community Development to assist in the development and implementation of a statewide, watershed-based floodplain management program pursuant to Executive Order Number JBE 2018-16. The funds are allocated from Federal funds authorized in Public Law 115-123 and signed by the President on 2/9/18.	\$0	\$45,000,000	0
Major Increases or Enhancements for Transportation & Development				\$14,000,000	\$59,000,000	0
08A -	DPSC Corrections Services	Department Wide	Increases funding for pay increases and overtime payments. The department plans to utilize the funds as follows: Special Entrance Rate - \$5.7 M Retention Pay Plan - \$4.7 M Overtime Pay - \$11.2 M	\$21,598,912	\$21,598,912	0
08A -	DPSC Corrections Services	Department Wide	Increases funding for supplies, including food and clothing for offenders, and vests, ammunition, and weapons for officers normally required each year in the Supplemental Bill.	\$7,965,000	\$7,965,000	0
08A - 400	DPSC Corrections Services	Administration	Increases funding for offender medical costs to resolve the underfunding of off-site medical care.	\$6,000,000	\$6,000,000	0
08A - 400	DPSC Corrections Services	Administration	Increases IAT funding from the LA Department of Health (LDH) for the treatment of Hepatitis C in the offender population. Previously, DOC had only been able to treat a portion of offenders for Hepatitis C due to cost restraints. DOC and LDH negotiated with the pharmaceutical company to not charge DOC in excess of \$10 M for treatment. The IAT from LDH makes up the difference between DOC's budget and the \$10 M cap. The IAT increase will allow DOC to treat all offenders with Hepatitis C in hopes of eradicating Hepatitis C in the offender population.	\$0	\$2,700,000	0
08A - 414	DPSC Corrections Services	David Wade Correctional Center	Increases funding to provide for the professional services of a dentist pursuant to <i>Henry Leonard v. James E. LeBlanc</i> , Civil Action No. 5:13-CV-02717, which requires the facility to provide full-time dental care to the offenders. This service will be provided by a professional services contract.	\$200,000	\$200,000	0
Major Increases or Enhancements for DPSC Corrections Services				\$35,763,912	\$38,463,912	0
08B - 418	DPSC Public Safety Services	Management & Finance	Increases Statutory Deductions out of the Riverboat Gaming Enforcement Fund for the replacement of the legacy payment system for Municipal Police Officers and Firefighters Supplemental Pay programs.	\$0	\$975,000	0

TABLE 15 - Major Increases or Enhancements in the FY 22 Budget Compared to the FY 21 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
08B - 419	DPSC Public Safety Services	State Police	Overall net increase as a result of adjustments to various Statutory Dedications funding in the Traffic Enforcement Program (\$4,172,117), Criminal Investigation Program (\$925,976), Operational Support Program (-\$765,000), and Gaming Enforcement Program (-\$186,946) based on REC projections adopted 1/19/21. Increases (\$18,260,341) \$16,121,377 Riverboat Gaming Enforcement Fund \$1,688,964 Insurance Fraud Investigation Fund \$450,000 Concealed Handgun Permit Fund Decreases (-\$14,114,194) (\$10,950,386) Insurance Verification System Fund (\$2,853,548) Criminal Identification & Information Fund (\$292,077) Drivers License Escrow Fund (\$18,183) Tobacco Tax Health Care Fund	\$0	\$4,146,147	0
08B - 419	DPSC Public Safety Services	State Police	Increases Statutory Dedications from the Riverboat Gaming Enforcement Fund for a training academy. Funding for the 50-cadet class includes expenditures for personal services, uniforms, officer survival training, defensive driving, duty officers, academy staff overtime, first aid supplies as well as specific costs associated with the State Police Training Academy such as dormitory fees, tuition, and meals. Expenditures are as follow: \$4,242,541 Salaries and Related Benefits \$62,500 Travel \$22,500 Operating Services \$183,750 Supplies \$68,350 Professional Services \$50,000 Other Charges \$623,511 IAT \$5,253,152 Total	\$0	\$5,253,152	0
08B - 419	DPSC Public Safety Services	State Police	Increases Statutory Dedications out of the Riverboat Gaming Enforcement Fund to the Gaming Enforcement Division for sports wagering enforcement needs pursuant to Act 80 of 2021.	\$0	\$1,910,365	0
08B - 423	DPSC Public Safety Services	LA Gaming Control Board	Increases Statutory Dedications out of the Riverboat Gaming Enforcement Fund and one (1) position for sports wagering enforcement needs pursuant to Act 80 of 2021.	\$0	\$99,020	1
08C - 403	DPSC Youth Services	Juvenile Justice	Major Increases or Enhancements for DPSC Public Safety Services Increases \$1.7 M SGF to the Ware Youth Center in order to increase the pay rate of direct care workers to \$15 an hour.	\$1,665,000	\$1,665,000	0
09 - 303	Health	Developmental Disabilities Council	Major Increases or Enhancements for DPSC Youth Services Increases \$500,000 SGF for Families Helping Families Centers. Families Help Families is a nonprofit resource center supporting families whose members have physical, cognitive, mental, emotional or behavioral disabilities.	\$500,000	\$500,000	0
09 - 305	Health	Medical Vendor Administration	Provides funding (\$2 M SGF and \$2 M Federal) for enrollment broker for dental plans. The Federal source is Medicaid federal administrative matching funds. The contract is increased to support system development associated with projected increased enrollment, reporting, and beneficiary support services associated with the LA Medicaid Dental Benefits Program.	\$2,001,731	\$4,003,461	0

TABLE 15 - Major Increases or Enhancements in the FY 22 Budget Compared to the FY 21 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
09 - 306	Health	Medical Vendor Payments	Increases funding for Managed Care Organization (MCO) capitated payments. This adjustment includes \$157.2 M SGR as Intergovernmental Transfers (IGT) from non-state public hospitals to be used as state match, \$99.5 M Statutory Dedications out of the Medical Assistance Trust Fund (MATF) used as state match, and \$849.9 M Federal from Title 19 federal financial participation. Note: SGF match is reduced by approximately \$44.9 M in this adjustment as a result of excess funds (maximizing other means of finance).	\$0	\$1,270,580,504	0
			\$1,380,622,255 Enrollment adjustment \$102,665,543 Projected increase in Medicaid Utilization and trend increase (\$126,037,788) Rebate adjustment (\$86,669,506) MCO refund (risk adjustment) (\$272,381,266) MCO rate adjustments \$272,381,266 Funding for enrollment added by Senate Finance Committee \$1,270,580,504 FY 22 Budget Adjustment			
09 - 306	Health	Medical Vendor Payments	Increases funding (\$20.9 M SGF and \$44.4 M Federal) for Medicare Part A and Part B premium adjustments for dual eligibles that qualify for both Medicare and Medicaid. The Federal source is Title 19 federal financial participation. The adjustment is for a projected increase in Part A premium rates from \$478 to \$496 on 1/1/22. Part B actual premium rates are anticipated to increase from \$153 to \$157 on 1/1/22, in addition to a projected increase in the number of eligible recipients from 199,428 to 202,925.	\$20,997,565	\$65,351,899	0
			\$433,813,004 FY 22 Total estimated cost for Medicare premiums \$368,461,105 FY 21 Existing Operating Budget \$65,351,899 Budget Adjustment			
09 - 306	Health	Medical Vendor Payments	Increases SGF for Medicare Part D "clawback" funding. There is no federal match on this payment to the federal government. LA Medicaid pays mandatory premium payments (phasedown payment) to the Centers for Medicare & Medicaid Services (CMS) monthly to cover the state's share of the cost of Medicare Prescription Drug Program (Medicare Part D) for dual eligibles (certain individuals enrolled in both Medicare and Medicaid). These individuals receive their drug benefit from Medicare (not Medicaid). The adjustment is based on a projected increase in enrollment count by 0.4% a month and a projected change/increase in the CMS phase down amount. Enrollment is projected to increase from 133,630 in July 2021 to 139,475 in June 2022. The current monthly phasedown payment is anticipated to increase from \$92.19 per individual per month in June 2021 to \$112.91 in June 2022.	\$25,623,850	\$25,623,850	0
			\$158,121,158 FY 21 Existing Operating Budget \$183,745,008 FY 22 Projected Expenditure \$25,623,850 Budget Adjustment			
09 - 306	Health	Medical Vendor Payments	Increases Federal funding for Local Education Authorities (LEA's) for school based health services. The source is Title 19 federal matching funds. There are no state funds associated with this adjustment. The increase represents a 20% increase in funding from the EOB as of 12/1/20 for school based health funding.	\$0	\$8,407,100	0
			\$42,035,500 FY 21 estimated spend to LEA's \$8,407,100 Estimated 20% increase in funding			

TABLE 15 - Major Increases or Enhancements in the FY 22 Budget Compared to the FY 21 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
09 - 306	Health	Medical Vendor Payments	Increases funding for the Managed Care Incentive Payment (MCIP) Program. The source is federal matching funds. This program represents incentive arrangements in Managed Care contracts that authorize payments to Managed Care Organizations over the established base capitation rates. These payments are capped federally (up to 5% of total managed care payments). Actual MCIP payments are based upon the managed care companies achievement of certain performance and quality indicators each year. \$530,781,134 Total MCIP authority in Existing Operating Budget \$539,797,352 Total MCIP authority requested \$9,016,218 Budget Adjustment	\$0	\$9,016,218	0
			Note: Actual payouts in FY 21 will depend on incentive achievements.			
09 - 306	Health	Medical Vendor Payments	Increases funding for capitation rates for the Dental Managed Care Program. This adjustment includes \$4.5 M SGR, \$663,443 Statutory Dedications out of the Medical Assistance Trust Fund (MATF) from premium tax revenues, and \$40 M Federal from Title 19 federal financial participation. Capitation payment increases are due to enrollment increases (member months), and utilization/unit cost trend increases for services covered under the dental benefit program. Non Expansion \$43,820,823 Expansion \$9,903,910 FY 22 Adjustment \$53,724,733	\$8,592,976	\$53,724,733	0
			Total projected funding for the Medicaid Dental Program in FY 22 is approximately \$262.9 M.			
09 - 306	Health	Medical Vendor Payments	Increases funding (\$4.4 M SGF and \$9.2 M Federal) to annualize costs associated with the TEFRA (Tax Equity & Responsibility Act) option. The source is Title 19 federal financial participation. The TEFRA option provides Medicaid services for children with disabilities that ordinarily would not qualify for services as a result of parent's income. In FY 21, 6 months of funding was appropriated for this program. The increase in funds annualizes funding for the program, to cover certain services for one full year in FY 22. \$27,200,000 12 month program cost (\$13,600,000) FY 21 current funding \$13,600,000 FY 22 Adjustment	\$4,369,680	\$13,600,000	0
09 - 306	Health	Medical Vendor Payments	Increases funding (\$4.2 M SGF and \$8.8 M Federal) for behavioral health urgent care services for targeted individuals per a federal Department of Justice settlement agreement. The source is Title 19 federal financial participation. LDH will provide new behavioral health services for institutionalized individuals with intent to provide services in the most appropriate settings. Services will include case management services, supported employment, and urgent care. \$1,299,580 Case management services (min. 12 months following discharge from a nursing facility) \$3,439,845 Supported Employment (access to day activities, including supported employment) \$8,253,883 Implementation of a crisis service system \$12,993,308 FY 22 Adjustment	\$4,174,750	\$12,993,308	0
			Note: The crisis service system will provide access to individuals with serious mental illness experiencing a behavioral health crisis by providing mobile crisis services within their communities, community based deescalation and recovery services, and other urgent care services. These services will be implemented through a state plan amendment.			

TABLE 15 - Major Increases or Enhancements in the FY 22 Budget Compared to the FY 21 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
09 - 306	Health	Medical Vendor Payments	Increases funding (\$2.96 M SGF and \$6.26 M Federal) associated with a rate increase for Intermediate Care Facilities. The Federal source is Title 19 federal financial participation. The increase is based on an inflation factor of 3.2%, as defined in the state plan amendment (SPA).	\$2,962,563	\$9,220,552	0
			\$287,827,428 FY 21 Initial Budget 3,2035% Inflation factor \$9,220,552 FY 22 Adjustment			
09 - 306	Health	Medical Vendor Payments	Executes a MOF swap replacing one-time revenues from the Statutorily Dedicated Medical Assistance Trust Fund with a like amount of SGF. These funds are used as a state match source for general Medicaid expenditures.	\$211,007,465	\$0	0
09 - 306	Health	Medical Vendor Payments	Increases funding (\$1.9 M SGF and \$3.9 M Federal) for 500 additional Community Choice Waiver slots. The source is Title 19 federal financial participation.	\$1,883,923	\$5,819,966	0
09 - 306	Health	Medical Vendor Payments	Provides funding (\$103,147 SGF and \$252,533 Federal) for newborn screening of mucopolysaccharidosis type I and glycogen storage disorder type II pursuant to Act 305 of 2021.	\$103,147	\$355,680	0
09 - 306	Health	Medical Vendor Payments	Provides additional funding (\$16,316,695 Statutory Deductions and \$34,874,773 Federal) for rate increases for providers of various home and community based providers. The source is Title 19 federal financial participation. Providers include long-term personal care services, Community Choices Waivers, Adult Day Health Care Waivers, New Opportunities Waivers, Children's Choice Waivers, Supports Waivers, Residential Options Waivers, Intermediate Care facilities for the Developmentally Disabled, and support coordination services.	\$0	\$51,191,468	0
09 - 306	Health	Medical Vendor Payments	Provides funding (\$1,998,607 SGF, \$168,288 Statutory Deductions and \$5,992,509 Federal) for increase in payments to hospitals for anesthesia services for dental procedures. The source is Title 19 federal financial participation and Statutory Deductions out of the LA Medical Assistance Trust Fund.	\$1,998,607	\$8,159,404	0
09 - 307	Health	Office of Secretary	Adds 11 positions for various functions in the LA Department of Health, Office of the Secretary. There is no federal match appropriated with these positions.	\$917,261	\$917,261	11
			\$250,162 3 Internal Audit positions (intent to reduce internal & external audit findings) \$250,162 3 training and development positions (department leadership training) \$250,162 3 contract and purchasing positions (provide department contract and procurement expertise) \$166,775 2 policy development positions \$917,261 Budget Adjustment			
09 - 326	Health	Public Health	Increases \$274 M Federal for COVID-19 testing and vaccinations. The source is grant awards from the Centers for Disease Control and Prevention (CDC) through the CARES (\$126 M) and American Rescue Plan Act (\$148 M).	\$0	\$274,007,709	
10 - 360	Children & Family Services	Children & Family Services	Increases \$15.2 M Federal for Temporary Assistance for Needy Families (TANF) initiatives. The FY 22 budget contains \$183.9 M in TANF funding, which is an increase of \$15.2 from FY 21. In FY 22, there is an increase in funding as follows: \$1.7 M for post Family Independence Temporary Assistance (FITAP); \$5.2 M for Strategies to Empower People (STEP); \$5 M for Diversion Assistance; \$1.5 M for Individual Development Account; \$1.2 M for Fatherhood and \$600,000 for Micro-Enterprise.	\$285,133,518	\$1,813,473,113	11
			FY 21 TANF Budget Adjustment \$168,737,247 \$15,203,000 FY 22 TANF Budget \$183,940,247			
			Major Increases or Enhancements for Health			
				\$0	\$15,203,000	0

TABLE 15 - Major Increases or Enhancements in the FY 22 Budget Compared to the FY 21 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
10 - 360	Children & Family Services	Children & Family Services	Increases \$6.6 M Federal for the Supplemental Nutrition Assistance Program Employment & Training (SNAP E&T). The SNAP E&T initiative provides SNAP recipients the opportunity to gain skills, training and work experience. The goal of the program is to help participants secure regular employment and achieve economic self-sufficiency. The program is funded by the U.S. Department of Agriculture Food & Nutrition Service.	\$0	\$6,568,624	0
10 - 360	Children & Family Services	Children & Family Services	Increases \$2.3 M Federal and 21 positions for the Child Support Enforcement and Noncustodial Parents Workforce Development programs.	\$0	\$2,306,742	21
10 - 360	Children & Family Services	Children & Family Services	Increases \$11.9 M (\$5.6 M SGF and \$6.3 M Federal) for foster care board rates and adoption and guardianship subsidies.	\$5,596,544	\$11,946,139	0
10 - 360	Children & Family Services	Children & Family Services	Increases \$2 M Federal for the replacement of the LA Automated Support Enforcement System.	\$0	\$2,003,000	0
10 - 360	Children & Family Services	Children & Family Services	Increases \$1.3 M (\$813,696 SGF and \$484,224 Federal) to provide premium pay for positions that experience high turnover.	\$813,696	\$1,297,920	0
Major Increases or Enhancements for Children & Family Services				\$6,410,240	\$39,325,425	21
11 - 432	Natural Resources	Conservation	Increases Statutory Dedications out of the Oil & Gas Regulatory Fund (\$270,223) and Federal funds (\$135,111) along with three (3) positions, all of which are Petroleum Scientists, for the Carbon Dioxide Sequestration Program. This adjustment is in accordance with Act 61 of 2020 RS that amended the LA Geologic Sequestration of Carbon Dioxide Act, which regulates the storage of carbon dioxide.	\$0	\$405,334	3
Major Increases or Enhancements for Natural Resources				\$0	\$405,334	3
13 - 856	Environmental Quality	Environmental Quality	Increases Statutory Dedications out of the Hazardous Waste Site Cleanup Fund (\$500,000) and the Brownsfield Cleanup Revolving Loan Fund (\$50,000) within the Environmental Assessment Program. Increases out of the Hazardous Waste Site Cleanup Fund is for remediating the American Creosote-Winnfield Superfund Site in Winnfield, which was designated by the EPA as a superfund site. Increases funding out of the Brownsfield Cleanup Revolving Loan Fund is for administrative costs associated with the management of the loan program.	\$0	\$550,000	0
13 - 856	Environmental Quality	Environmental Quality	Provides IAT funding from the Division of Administration - Office of Community Development Block Grant Program to the Office of Environmental Assessment for the LA Watershed Initiative.	\$0	\$3,059,622	0
13 - 856	Environmental Quality	Environmental Quality	Increases SGF to make up for the loss in SGR in the Environmental Trust Fund Account. These funds will be used to implement the EPA-required Hazardous Waste Generator Improvement Rule.	\$3,000,000	\$3,000,000	0
Major Increases or Enhancements for Environmental Quality				\$3,000,000	\$6,609,622	0
14 - 474	Workforce Commission	Workforce Support & Training	Increases Federal for Emergency Unemployment Insurance Administrative and Above Base Allocation funding received for increased expenses due to COVID-19. The funds are used to pay for private call centers, fraud detection/prevention, and increased technology expenses related to the Helping Individuals Reach Employment (HIRE) system.	\$0	\$7,500,000	0
14 - 474	Workforce Commission	Workforce Support & Training	Increases Statutory Dedications out of the Overcollections Fund for an anticipated interest payment due to Federal Title XII advances for the LA Unemployment Insurance (UI) Trust Fund located at the United States Treasury.	\$0	\$2,020,000	0

TABLE 15 - Major Increases or Enhancements in the FY 22 Budget Compared to the FY 21 Budget

<u>Sch. #</u>	<u>Dept.</u>	<u>Agency</u>	<u>Explanation</u>	<u>SGF</u>	<u>Total</u>	<u>T.O.</u>
14 - 474	Workforce Commission	Workforce Support & Training	Increases Federal funding from the Emergency Unemployment Insurance Administration and Above Base Allocation received for increased expenses related to COVID-19.	\$0	\$20,100,000	0
Major Increases or Enhancements for Workforce Commission						
16 - 513	Wildlife & Fisheries	Office of Wildlife	Increases SGR for the Statewide Nuisance Alligator Program. LDWF licenses Nuisance Alligator Hunters across the state to capture nuisance alligators and minimize conflicts between alligators and humans. The department provides an incentive to increase the number of licensed nuisance alligator hunters to respond to complaints.	\$0	\$306,262	0
16 - 513	Wildlife & Fisheries	Office of Wildlife	Overall net increase as a result of adjustments to various Statutory Dedications based on REC projections adopted 1/19/21. Increases (\$1,022,485) \$487,300 LA Duck License Stamp and Print Fund \$295,000 Atchafalaya Delta WMA Mooring Account \$240,185 Rockefeller Wildlife Refuge and Game Fund Decreases (-\$240,963) (\$100,000) Hunters for the Hungry Account (\$90,000) Conservation Fund - Waterfowl Account (\$50,963) Conservation Fund	\$0	\$781,552	0
16 - 514	Wildlife & Fisheries	Office of Fisheries	Increases Statutory Dedications from the Artificial Reef Development Fund as matching funds for expenses related to multiple artificial reef projects in partnership with the Coastal Conservation Association (CCA).	\$0	\$1,000,000	0
16 - 514	Wildlife & Fisheries	Office of Fisheries	Provides IAT funding from CPRA to Fisheries for the implementation of the LA Trustee Implementation Group Restoration Plan/Environmental Assessment #5 Oyster Projects for the Sister Lake Cultch Plant in Dulac, Terrebonne Parish.	\$0	\$2,500,000	0
16 - 514	Wildlife & Fisheries	Office of Fisheries	Provides IAT funding from CPRA for the implementation of two projects: (1) Year 2 of the Genetic Research of Low-Salinity Tolerant Oysters with the University of LA - Lafayette, and (2) expansion of Alternative Oyster Culture (AOC) capacity in LA with Louisiana Sea Grant.	\$0	\$3,850,000	0
Major Increases or Enhancements for Wildlife & Fisheries						
19A -	Higher Education	Department Wide	Provides increased funding for the higher education formula for the distribution of funds to postsecondary education institutions.	\$15,477,738	\$15,477,738	0
19A -	Higher Education	Department Wide	Provides funding to postsecondary institutions for increases to statewide services adjustments, including market rate adjustments for classified employees, retirement rate adjustments, group insurance rate adjustments, Office of Risk Management premiums, and other various statewide service costs. Allocations are provided below: \$57,032 Board of Regents \$5,222,579 LSU System \$1,719,060 SU System \$6,465,119 UL System \$2,125,537 LCTCS System	\$15,589,327	\$15,589,327	0

TABLE 15 - Major Increases or Enhancements in the FY 22 Budget Compared to the FY 21 Budget

<u>Sch. #</u>	<u>Dept.</u>	<u>Agency</u>	<u>Explanation</u>	<u>SGF</u>	<u>Total</u>	<u>T. O.</u>
19A -	Higher Education	Department Wide	Provides increased funding to specialized institutions for continued instruction and research capacity. Allocations are provided below: \$2,000,000 Pennington Biomedical Research Center \$1,244,444 LSUHSC-NO \$1,205,556 LSU Ag Center \$894,444 LSUHSC-S \$87,500 Southern Ag Center \$68,056 Southern Law Center	\$5,500,000	\$5,500,000	0
19A -	Higher Education	Department Wide	Provides a net increase in SGR budget authority to postsecondary education institutions based on revised student fee projections primarily due to increased enrollment; partially offset by SGR reductions due to enrollment declines within the LCTCS System. Allocations are provided below: \$67,187,532 LSU System \$3,857,077 SU System \$650,000 UL System (\$2,300,000) LCTCS System	\$0	\$69,394,609	0
19A -	Higher Education	Department Wide	Provides SGF to Higher Education systems. In FY 20, the Higher Education systems received an appropriation of \$96.7 M from the Coronavirus Relief Fund and were instructed to utilize these monies in lieu of off-budget funds for operating expenditures. In FY 21, the systems used the saved off-budget monies from FY 20 for general operating costs in lieu of receiving an equal SGF appropriation. The allocation by system is as follows: LSU System \$29,358,450 SU System \$3,431,312 UL System \$47,927,356 LCTCS System \$15,954,000 In FY 22, these general operating costs are restored as SGF expenditures.	\$96,671,118	\$96,671,118	0
19A - 600	Higher Education	LSU System	Provides funding for the LSU Agricultural Center for operating expenses and faculty and staff merit increases.	\$3,600,000	\$3,600,000	0
19A - 600	Higher Education	LSU System	Provides funding to the LSU Health Sciences Center at Shreveport for the following purchases: \$904,606 for a NanoScan PET/CT unit; \$750,000 for a mobile cancer screening unit; and \$319,600 for a Digital Radiography System.	\$1,974,206	\$1,974,206	0
19A - 600	Higher Education	LSU System	Provides funding to the LSU Agricultural Center Food Innovation Institute as part of a federal grant match.	\$2,500,000	\$2,500,000	0
19A - 600	Higher Education	LSU System	Provides funding to LSU A&M for the annual cost adjustments of LSU First health insurance.	\$2,410,212	\$2,410,212	0
19A - 600	Higher Education	LSU System	Provides funding for a student athlete health and wellness study at LSU A&M.	\$125,000	\$125,000	0
19A - 600	Higher Education	LSU System	Provides funding for the Pennington Biomedical Research Center for faculty recruitment needs.	\$1,000,000	\$1,000,000	0
19A - 600	Higher Education	LSU System	Provides funding for the LSU Louisiana Geological Survey to produce a public electronic map of subsurface carbon sequestration sites.	\$1,000,000	\$1,000,000	0

TABLE 15 - Major Increases or Enhancements in the FY 22 Budget Compared to the FY 21 Budget

<u>Sch. #</u>	<u>Dept.</u>	<u>Agency</u>	<u>Explanation</u>	<u>SGF</u>	<u>Total</u>	<u>T. O.</u>
19A - 600	Higher Education	LSU System	Provides additional funding for the LSU Health Sciences Center at Shreveport for the LA Poison Control Center.	\$106,000	\$106,000	0
19A - 615	Higher Education	SU System	Provides funding to the SU Agricultural Center for operating expenses.	\$1,489,322	\$1,489,322	0
19A - 615	Higher Education	SU System	Provides funding to the SU Board of Supervisors for program development expenses.	\$350,000	\$350,000	0
19A - 615	Higher Education	SU System	Increases funding for the SU Law Center.	\$500,000	\$500,000	0
19A - 620	Higher Education	UL System	Provides funding to LA Tech University for personnel costs associated with cybersecurity and STEM initiatives.	\$3,000,000	\$3,000,000	0
19A - 620	Higher Education	UL System	Provides funding to Grambling State University for operating expenses.	\$1,000,000	\$1,000,000	0
19A - 620	Higher Education	UL System	Provides funding to Northwestern State University for turf replacement at Harry Turpin Stadium.	\$500,000	\$500,000	0
19A - 620	Higher Education	UL System	Provides funding to the University of LA at Lafayette for the Kathleen Babineaux Blanco Public Policy Center.	\$993,960	\$993,960	0
19A - 620	Higher Education	UL System	Provides funding to LA Tech University for non-construction costs associated with the Louisiana Technology Research Institute building.	\$2,900,000	\$2,900,000	0
19A - 620	Higher Education	UL System	Provides funding to McNeese State University for the Governor's Scholar Program.	\$150,000	\$150,000	0
19A - 620	Higher Education	UL System	Increases funding for the UL Board of Supervisors for the Office of Research & Economic Development.	\$500,000	\$500,000	0
19A - 620	Higher Education	UL System	Increases funding for the UL Board of Supervisors for the Compete LA Program.	\$250,000	\$250,000	0
19A - 649	Higher Education	LCTCS System	Provides funding for capital improvements to LCTCS campuses located in the following parishes: Avoyelles, Natchitoches, St. Mary, and Vernon.	\$1,000,000	\$1,000,000	0
19A - 649	Higher Education	LCTCS System	Provides funding to L.E. Fletcher Technical Community College for the Precision Agriculture Training Facility.	\$1,000,000	\$1,000,000	0
19A - 649	Higher Education	LCTCS System	Provides funding to LCTCS for the Postsecondary Education Agriculture Technology Study Commission.	\$250,000	\$250,000	0

TABLE 15 - Major Increases or Enhancements in the FY 22 Budget Compared to the FY 21 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T.O.
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 22 funding is \$330,934,875 (\$274,632,943 SGF and \$56,301,932 Statutory Dedications), which represents full funding for an estimated 60,713 recipients (includes \$926,194 for 3,877 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.	\$12,170,965	\$11,051,608	0
Note: This adjustment includes a means of financing substitution replacing the statutorily dedicated TOPS Fund with \$1,119,357 SGF.						
19A - 661	Higher Education	Student Financial Assistance	Provides increased funding to the Office of Student Financial Assistance for GO Grants for an FY 22 total of \$40.5 M SGF, which represents 47% of the actual need to fund all eligible GO Grant recipients (\$82.5 M). Award amounts to eligible students are based on the institution's allocation and their financial assistance policy. At this point it is unknown whether institutions will use their additional GO Grant allocation to serve more students or increase their award amounts. Maximum award amount for the current academic year is \$3,000 with a minimum of \$300.	\$11,051,608	\$11,051,608	0
19A - 671	Higher Education	Board of Regents	Increases Statutory Dedications out of the Higher Education Initiatives Fund to support accreditation expenditures, dual enrollment, and other Board of Regents educational initiatives.	\$0	\$4,100,000	0
19A - 671	Higher Education	Board of Regents	Increases Federal for the LA Library Network (LOUIS) due to receipt of a U.S. Department of Education grant for the Open Textbooks Pilot Program. Funding will allow the creation of 25 dual enrollment general education open courses in disciplines including the arts, biology, business, English, history, and Spanish. The project is a collaboration between LA educational systems, the library community, Pressbooks technology partner, and workforce representatives.	\$0	\$1,000,000	0
19A - 671	Higher Education	Board of Regents	Increases funding for nurse capitation initiatives administered by the LA Health Works Commission.	\$1,000,000	\$1,000,000	0
19A - 671	Higher Education	Board of Regents	Provides funding for the Board of Regents STEM initiatives.	\$1,000,000	\$1,000,000	0
19A - 671	Higher Education	Board of Regents	Provides funding for the M.J. Foster Promise Program, a new program through the Office of Student Financial Assistance, to fund awards for students 21 years of age or older at two-year colleges and proprietary institutions, up to \$3,200 per year. An advisory council will identify qualified programs to consider programs aligned with industry sectors with high-demand, high-wage jobs. OSFA estimates program implementation will cost \$46,000 in the first year and \$66,200 thereafter.	\$5,000,000	\$5,000,000	0
19A - 671	Higher Education	Board of Regents	Provides Statutory Dedication funding out of the Cybersecurity Talent Initiative Fund to the Board of Regents for degree and certificate programs in cybersecurity fields.	\$0	\$1,000,000	0
19A - 671	Higher Education	Board of Regents	Increases funding for the LSU Health Sciences Center - New Orleans, for the School of Dentistry for dental forensic setup for LA's Mass Disaster Team.	\$100,000	\$100,000	0
Major Increases or Enhancements for Higher Education				\$190,159,456	\$264,534,708	0
19B - 656	Special Schools & Comm.	Special School Districts	Increases funding to the Instruction Program to provide for operating expenses.	\$1,200,000	\$1,200,000	0
19B - 658	Special Schools & Comm.	Thrive Academy	Provides additional funding and one additional position for a Chief Operating Officer to address administrative deficiencies.	\$119,000	\$119,000	1

TABLE 15 - Major Increases or Enhancements in the FY 22 Budget Compared to the FY 21 Budget

<u>Sch. #</u>	<u>Dept.</u>	<u>Agency</u>	<u>Explanation</u>	<u>SGF</u>	<u>Total</u>	<u>T. O.</u>
19B - 662	Special Schools & Comm.	LA Educational Television Authority	Provides funding for solar panels on the LA Public Broadcasting buildings.	\$600,000	\$600,000	0
19B - 662	Special Schools & Comm.	LA Educational Television Authority	Provides funding for replacement of the Lafayette transmitter.	\$873,125	\$873,125	0
Major Increases or Enhancements for Special Schools & Comm.						
19D - 678	Education	State Activities	Increases funds for testing forms associated with one-time savings in FY 21 as spring 2020 testing forms weren't used until Spring 2021 due to COVID-19.	\$2,250,000	\$2,250,000	0
19D - 678	Education	State Activities Subgrantee Assistance	Increases Federal associated with Elementary & Secondary School Emergency Relief (ESSER II) Fund received through the CRRSA Act. Includes an increase in <i>State Activities</i> (\$84,587,538) associated with the State Education Agency (SEA) set-aside funding and administrative expenses, as well as an increase in <i>Subgrantee Assistance</i> (\$835,285,952) for allocation to subgrantees. These funds will be utilized to support and maintain operations of local school districts and other public schools. Note: The full funding received through the CRRSA Act is not budgeted in FY 22 as funds will be available through 9/30/22.	\$0	\$919,873,490	0
19D - 678	Education	State Activities Subgrantee Assistance	Increases Federal associated with Child Care Development Funds (CCDF) received through the CRRSA Act. Includes an increase in <i>State Activities</i> (\$20,959,875) and in <i>Subgrantee Assistance</i> (\$97,923,835). These funds will provide support to child care centers impacted by the COVID-19 pandemic, including direct child care services, implementation of health and safety practices, grants to stabilize child care providers, and other forms of assistance.	\$0	\$118,883,710	0
19D - 681	Education	Subgrantee Assistance	Increases Federal associated with reimbursement of eligible expenses under existing federal grants.	\$0	\$76,324,555	0
19D - 681	Education	Subgrantee Assistance	Provides increased funding for the Student Scholarships for Educational Excellence Program.	\$1,000,000	\$1,000,000	0
19D - 681	Education	Subgrantee Assistance	Provides funding to city and parish school systems and other public schools to purchase instructional materials and supplies for each student enrolled in vocational agriculture, agri-business, or agri-science course, as of 10/1/21.	\$850,000	\$850,000	0
19D - 695	Education	Minimum Foundation Program (MFP)	Increases funding for an across-the-board pay raise of \$800 for certificated personnel (including classroom teachers) and \$400 for support personnel, as well as associated retirement costs.	\$79,524,342	\$79,524,342	0
Major Increases or Enhancements for Education						
20 - 421	Other Requirements	Local Housing of Adult Offenders	Increases funding to align local housing of adult offenders payments to the projected offender population typically provided for each year in the Supplemental Bill.	\$25,164,969	\$25,164,969	0
				\$83,624,342	\$1,198,706,097	0

TABLE 15 - Major Increases or Enhancements in the FY 22 Budget Compared to the FY 21 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T.O.
20 - 421	Other Requirements	Local Housing of Adult Offenders	Increases funding in the Local Reentry Services Program to align reentry service payments to projected population.	\$749,992	\$749,992	0
20 - 901	Other Requirements	State Sales Tax Deductions	Increases Statutory Deductions out of the St. Charles Parish Enterprise Fund to the St. Charles Parish Council for the extension of Judge Edward Dufresne Parkway.	\$0	\$750,000	0
20 - 906	Other Requirements	District Attorneys & Assistant DA	Increases funding to provide an additional \$2,500 annual increase to the salaries of the district attorneys and assistant district attorneys per Act 315 of 2019. The annual salary of the district attorneys will be \$55,000 and the annual salary of an assistant district attorney will be \$50,000 effective 7/1/21.	\$1,637,111	\$1,637,111	0
20 - 906	Other Requirements	District Attorneys & Assistant DA	Increases \$1.7 M SGF in order to provide funding for the increases in the retirement rate for the District Attorneys' Retirement System. The employer contribution rate increased from 4% to 9.5% for FY 22 due to a 2020 actuarial valuation that reflected changes in the plan's demographics, a lower valuation interest rate, and a lower market rate of return.	\$1,719,300	\$1,719,300	0
20 - 924	Other Requirements	Video Draw Poker - Local Gov't Aid	Increases Statutory Deductions out of the Video Draw Poker Device Fund based on REC projections adopted 5/18/21. The source of revenue is a tax on video draw poker proceeds. Under the statute, 25% of the Video Draw Poker Device Fund is distributed by the State Treasury to the local governing entities of the parishes or municipalities in which the video draw poker devices are operated.	\$0	\$24,331,470	0
20 - 931	Other Requirements	LED Debt Service & State Commitments	The increase is due to the return of normal collections from Video Draw Poker that had previously been reduced by the Revenue Estimating Conference (REC) as a result of the COVID-19 pandemic. The REC increased the forecast of Video Draw Poker to reflect collections that approximate pre-pandemic levels.	\$0	\$5,500,000	0
20 - 932	Other Requirements	2% Fire Insurance Fund	Increases Statutory Deductions out of the Major Events Incentive Program Subfund in order to cover state expenses associated with the 2022 NCAA Men's Final Four held in New Orleans.	\$0	\$4,280,000	0
20 - 941	Other Requirements	Agriculture & Forestry - Pass Through Funds	Increase funding for food assistance to the Terrebonne Churches United Food Bank located in Houma.	\$600,000	\$600,000	0
20 - 945	Other Requirements	State Aid to Local Govt. Entities	Increases Statutory Deductions out of the LA Main Street Recovery Rescue Plan Fund for the LA Loggers Relief Program (\$10 M) and the LA Save Our Screens Program (\$4.5 M) pursuant to Act 410 of 2021. The LA Loggers Program is intended to provide grants to eligible timber harvesting and timber hauling businesses impacted by COVID-19. The grants shall not exceed \$25,000 per business. The program will be administered by the Treasury with an allowable administrative cost of 5% (\$500,000) of the \$10 M. The LA Save Our Screens Program is intended to provide assistance to impacted businesses. The program will be administered by the Treasury with an allowable administrative cost of 5% (\$225,000) of the \$4.5 M.	\$0	\$14,500,000	0
20 - 945	Other Requirements	State Aid to Local Govt. Entities	Increases funding from the Regional Maintenance & Improvement Fund to Jefferson Parish pursuant to Act 315 of 2021 and appropriates a fund balance; funding is removed from DOTD.	\$0	\$2,923,023	0

TABLE 15 - Major Increases or Enhancements in the FY 22 Budget Compared to the FY 21 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	Increases \$36.6 M SGF and \$413,549 Statutory Dedications for line item appropriations for numerous legislative projects within State Aid to Local Government.	\$36,597,444	\$37,010,993	0
20 - 945	Other Requirements	State Aid to Local Govt. Entities	Increases \$30 M Statutory Dedications out of the Southwest LA Hurricane Recovery Fund to various entities pursuant to Act 410 of 2021.	\$0	\$30,000,000	0
			Lake Charles Charter Academy \$125,000 Lake Charles College Prep School \$125,000 Chennault International Airport \$1,200,000 Lake Charles Harbor Terminal District \$14,000,000 Jefferson Davis Parish School Board \$500,000 Vernon Parish School Board \$200,000 South West LA Charter Academy \$250,000 McNeese State University \$4,000,000 SOWELA Technical Community College \$1,500,000 Calcasieu Parish School Board \$7,000,000 Cameron Parish School Board \$700,000 Beauregard Parish School Board \$400,000			
20 - 945	Other Requirements	State Aid to Local Govt. Entities	Increases SGF to Southern University for the Alumni Federation (\$1 M) and for the LA Leadership Institute (\$1 M).	\$2,000,000	\$2,000,000	0
20 - 945	Other Requirements	State Aid to Local Govt. Entities	Increases Statutory Dedications from the LA Main Street Recovery Rescue Plan Fund for the LA Small Business & Nonprofit Assistance Program pursuant to Act 410 of 2021.	\$0	\$10,000,000	0
20 - 945	Other Requirements	State Aid to Local Govt. Entities	Provides additional funding to the LA Leadership Institute.	\$1,000,000	\$1,000,000	0
Major Increases or Enhancements for Other Requirements				\$69,468,816	\$162,166,858	0
Major Increases or Enhancements of FY 2022				\$719,281,717	\$5,023,685,859	68

TABLE 16 - Major Reductions in the FY 22 Budget Compared to the FY 21 Budget

<u>Sch. #</u>	<u>Dept.</u>	<u>Agency</u>	<u>Explanation</u>	<u>SGF</u>	<u>Total</u>	<u>T. O.</u>
01 - 103	Executive	Mental Health Advocacy Services	Decreases IAT associated with Title IV-E funding from the Department of Children & Family Services (DCFS) for improved legal representation of children in need of care. In FY 21, funding transfers included reimbursements for prior year expenditures. The agency will maintain \$485,000 base funding for annual reimbursements from DCFS in FY 22 and forward.	\$0	-\$485,000	0
01 - 107	Executive	Division of Administration	Decreases Federal associated with the Governor's Emergency Education Relief Fund (GEER) provided via the CARES Act. The GEER award to LA totaled \$50.3 M and was utilized as \$3.2 M in FY 20, \$32.6 M in FY 21, and the balance of \$15 M remains for FY 22.	\$0	-\$32,564,076	0
01 - 111	Executive	Homeland Security & Emergency Prep	Non-recurs Statutory Dedications out of the Coronavirus Local Recovery Fund. The fund was administered by the Division of Administration and provided assistance to local governments for expenditures incurred and in response to the COVID-19 pandemic.	\$0	-\$432,651,310	0
01 - 111	Executive	Homeland Security & Emergency Prep	Non-recurs Federal 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	-\$544,013,187	0
01 - 111	Executive	Homeland Security & Emergency Prep	Decreases funding as a result of savings that are realized by paying off financed equipment in FY 21.	-\$696,667	-\$696,667	0
01 - 112	Executive	Department of Military Affairs	Decreases IAT funding from GOHSEP for cybersecurity support by Military Affairs (\$2 M), COVID-19 pandemic support by Military Affairs (\$14.9 M), and state recovery missions from Military Affairs as a result of the negative impact of Hurricane Laura and Tropical Storm Marco (\$24.1 M).	\$0	-\$40,997,666	0
01 - 112	Executive	Department of Military Affairs	Decreases IAT funding from the Department of Education (DOE) for food and nutrition services. The National Guard Bureau increased the cost-per-cadet requirement without increasing the overall funding made available to the state, necessitating a decrease in enrollment of 200 cadets. With fewer cadets requiring food and nutrition services, the funding to be received from DOE will be reduced accordingly.	\$0	-\$190,274	0
01 - 116	Executive	LA Public Defender Board	Non-recurs one-time funding, of which \$7.3 M was for the purchase of district office space. LPDB has purchased one building for the 36th Judicial District (Beauregard Parish) for \$148,000. LPDB has made an offer of \$790,000 on a building for the 14th Judicial District (Calcasieu Parish); and if accepted, the building will need approximately \$200,000 in renovations. LPDB is exploring options to acquire office space in other districts.	-\$8,000,000	-\$8,000,000	0
01 - 124	Executive	LA Stadium & Exposition District	Decreases SGR budget authority as a result of decreased revenues associated with event rentals, concessions, merchandise, and parking.	\$0	-\$12,285,576	0
01 - 124	Executive	LA Stadium & Exposition District	Decreases Statutory Dedications out of the New Orleans Sports Franchise Assistance Fund (\$1.9 M) and increases funding out of the Sports Facility Assistance Fund (\$1.1 M) to balance expenditures to the most recent Revenue Estimating Conference (REC) forecast adopted on 1/19/21.	\$0	-\$841,869	0
01 - 124	Executive	LA Stadium & Exposition District	Decreases Statutory Dedications out of the New Orleans Sports Franchise Fund as a result of reduced sales tax collections.	\$0	-\$188,000	0
Major Reductions for Executive				-\$8,696,667	-\$1,072,913,625	0

TABLE 16 - Major Reductions in the FY 22 Budget Compared to the FY 21 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	Non-recurs SGR funding for a cemetery expansion at the Northwest LA Veterans Cemetery.	\$0	-\$120,000	0
03 - 136	Veterans Affairs	Southeast LA War Veterans Home	Decreases funding (\$9,837 IAT and \$282,136 Federal) to account for projected reductions in the census count (the number of residents in the home).	\$0	-\$291,973	0
04A - 139	State	Secretary of State	Major Reductions for Veterans Affairs Non-recurs \$25,000 IAT in the Museum Program and \$4.9 M out of the statutorily dedicated Help LA Vote Fund in the Elections Program. In the Museum Program, the one-time funding from Sales Tax Deductions is reduced from the Shreveport Riverfront & Convention Center & Independence Stadium Fund for the LA State Exhibit Museum and the LA State Oil & Gas Museum. In the Elections Program, one-time funding from the federal CARES Act for COVID-19 related expenditures during the 2020 federal election cycle is being reduced because it expired on 12/31/20.	\$0	-\$411,973	0
04A - 139	State	Secretary of State	Decreases funding for election expenses including ballot printing in the Elections Program. In FY 22, there will be a statewide election in accordance with legislation enacted during the 2021 Regular Session (10/09/21); an open/municipal primary (03/26/22); two open/municipal general elections (11/03/21 and 4/30/22); total estimated election cost of \$15.9 M including ballot printing, which is \$2.3 M less than the original election cost of \$18.3 M in FY 21. The decrease is due to only one statewide election in FY 22 compared to two statewide elections in FY 21.	-\$2,339,630	-\$2,339,630	0
<div> <div>Projected Election Expense</div> <div> <div>FY 22 \$15,900,000</div> <div>FY 21 \$18,239,630</div> <div>(\$2,339,630)</div> </div> </div>						
04B - 141	Justice	Attorney General	Major Reductions for State Decreases IAT budget authority from the Department of Environmental Quality as a result of the termination of litigation involving underground storage tanks.	\$0	-\$1,000,000	0
04D - 147	Treasury	State Treasurer	Major Reductions for Justice Non-recurs Statutory Dedications out of the LA Main Street Recovery Fund. These funds provided for the administrative costs for the Treasury, the LA Legislative Auditor and the private contractor responsible for administering the LA Main Street Recovery Program, which provided small business grants of up to \$15,000 for costs incurred in connection with COVID-19.	\$0	-\$12,673,422	0
04F - 160	Agriculture & Forestry	Agriculture & Forestry	Major Reductions for Treasury Non-recurs IAT from GOHSEP for expenditures related to Emergency Support Function 11 (ESF-11) duties during Hurricane Laura (FEMA-4559-DR). ESF duties are emergency fuel support and pet evacuations. The source of IAT funding is Federal.	\$0	-\$17,542,797	0
04F - 160	Agriculture & Forestry	Agriculture & Forestry	Decreases Statutory Dedications out of the Petroleum Products Fund in the Agro-Consumer Services Program (\$264,527) and the Forestry Productivity Fund in the Forestry Program (\$38,889) based on REC projections adopted 1/19/21.	\$0	-\$303,416	0
Major Reductions for Agriculture & Forestry				\$0	-\$17,846,213	0

TABLE 16 - Major Reductions in the FY 22 Budget Compared to the FY 21 Budget

<u>Sch. #</u>	<u>Dept.</u>	<u>Agency</u>	<u>Explanation</u>	<u>SGF</u>	<u>Total</u>	<u>T. O.</u>
06 - 261	Culture, Recreation & Tourism	Office of the Secretary	Non-recurs one-time funding intended for marketing and promoting LA seafood.	-\$300,000	-\$300,000	0
06 - 263	Culture, Recreation & Tourism	State Museum	Non-recurs one-time funding for the National WWII Museum. No funding is available for the National WWII Museum in FY 21.	-\$500,000	-\$500,000	0
06 - 267	Culture, Recreation & Tourism	Tourism	Reduces SGR funding from the Tourism Promotion District Fund based on REC projections adopted on 1/19/21.	\$0	-\$394,532	0
06 - 267	Culture, Recreation & Tourism	Tourism	Non-recurs one-time funding from the Marketing Program intended to help the tourism industry recover from the effects of COVID-19. Funding was provided for Convention & Visitor Bureaus (\$3,643,282), Boards & Associations (\$109,000) and tourism initiatives for recovery (\$1,247,718).	-\$5,000,000	-\$5,000,000	0
Major Reductions for Culture, Recreation & Tourism				-\$5,800,000	-\$6,194,532	0
07 - 276	Transportation & Development	Engineering & Operations	Non-recurs legislative line item funding for non-specified infrastructure improvements added during the 2020 1st ES.	-\$5,367,500	-\$5,367,500	0
07 - 276	Transportation & Development	Engineering & Operations	Non-recurs legislative line item funding in the Operations Program for the Port of Lake Charles for the Calcasieu Dredged Material Management Plan. The funding was added during the 2020 1st ES.	-\$3,000,000	-\$3,000,000	0
Major Reductions for Transportation & Development				-\$8,367,500	-\$8,367,500	0
08B - 418	DPSC Public Safety Services	Management & Finance	Reduces SGR excess budget authority. 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 were deferred by the emergency declaration from FY 20 into FY 21. Once the emergency declaration was amended and OMV offices opened, the deferred SGR from individuals with deferred renewals and transfers was collected in FY 21. For FY 22, the department is anticipating the return of normal SGR collections and the budget authority associated with deferred SGR budget authority has been reduced.	\$0	-\$1,956,787	0
08B - 419	DPSC Public Safety Services	State Police	Reduces SGR excess budget authority in the Traffic Enforcement Program (\$7,165,589), Criminal Investigation Program (\$600,468), and Operational Support Program (\$7,232,669). 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 were deferred by the emergency declaration from FY 20 into FY 21. Once the emergency declaration was amended and OMV offices opened, the deferred SGR from individuals with deferred renewals and transfers was collected in FY 21. For FY 22, the department is anticipating the return of normal SGR collections and the budget authority associated with deferred SGR budget authority has been reduced.	\$0	-\$14,998,726	0

TABLE 16 - Major Reductions in the FY 22 Budget Compared to the FY 21 Budget

<u>Sch. #</u>	<u>Dept.</u>	<u>Agency</u>	<u>Explanation</u>	<u>SGF</u>	<u>Total</u>	<u>T. O.</u>
08B - 420	DPSC Public Safety Services	Motor Vehicles	Non-recurs a portion of IAT from the Department of Transportation & Development (DOTD). The source of funding is Federal from the U.S. Department of Transportation, Federal Motor Carrier Safety Administration (DOT-FMCSA). The funds are being used to make changes to the International Registration Plan (IRP) Clearinghouse as well as IRP system operations and maintenance. DOTD will reimburse 85% of the project costs incurred and OMV will cover the 15% state share with SGR. International Registration Plan (IRP) Clearinghouse FY 22 \$ 97,500 FY 21 \$411,250 Decrease (\$313,750)	\$0	-\$313,750	0
08B - 420	DPSC Public Safety Services	Motor Vehicles	Overall net reduction as a result of adjustments to various Statutory Dedications based on REC projections adopted 1/19/21. The net reduction in statutorily dedicated funds is offset by an increase of \$4.3 M in SGR. See the <i>Major Increases or Enhancement section for additional information.</i> Increases (\$1,018,109) \$1,018,109 - OMV Customer Service Technology Fund Decreases (\$6,348,774) (\$6,317,524) - Handling Fee Escrow Fund (\$31,250) - Insurance Verification System Fund	\$0	-\$5,330,665	0
08B - 420	DPSC Public Safety Services	Motor Vehicles	Reduces SGR excess budget authority. 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 were deferred by the emergency declaration from FY 20 into FY 21. Once the emergency declaration was amended and OMV offices opened, the deferred SGR from individuals with deferred renewals and transfers was collected in FY 21. For FY 22, the department is anticipating the return of normal SGR collections and the budget authority associated with deferred SGR budget authority has been reduced.	\$0	-\$5,167,771	0
08B - 422	DPSC Public Safety Services	State Fire Marshal	Adjustment provides for a net decrease (decrease of \$2 M SGR and increase of \$1,039,468 Statutory Dedications from the LA Fire Marshal Fund) along with elimination of 9 positions. The reduction in the LA Fire Marshal Fund is based on REC projections adopted 1/19/21. The decrease may impact the Fire Marshal's ability to provide expeditious service to the public. This could impact managing the Industrialized Building program as well as result in a delay in plan reviews and a decrease in the number of timely inspections and investigations performed.	-\$2,000,000	-\$960,532	-9
Major Reductions for DPSC Public Safety Services				-\$2,000,000	-\$28,728,231	-9
08C - 403	DPSC Youth Services	Juvenile Justice	Reduces 5 positions through attrition; 2 positions in the North region and 3 positions in the Central/Southwest region. OJJ has not identified the job titles which will be eliminated, rather positions will be evaluated as they become open. The reduction in positions is not expected to affect the operations of the agency.	-\$293,431	-\$293,431	-5
Major Reductions for DPSC Youth Services				-\$293,431	-\$293,431	-5

TABLE 16 - Major Reductions in the FY 22 Budget Compared to the FY 21 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	Reduces funding for Money Follows the Patient (MFP) self-directed payment program. This adjustment includes reductions of \$126.5 M SGF, \$141.6 M IAT as public funds transferred from government entities that would be used for state match to draw down federal funds, \$105.6 M SGR, \$91 M Statutory Dedications out of the Medical Assistance Trust Fund, and \$1.3 B Federal from Title 19 federal financial participation. This reduction reflects a reduction in budget authority and does not result in a cut in self-directed payments to hospitals, as MFP was never approved by the Centers for Medicare & Medicaid Services. Note: A portion of this reduced budget authority is transferred into the Uncompensated Care Costs (UCC) program in Medicaid for FY 22, as the payment program was initially funded with existing funds from the UCC program. The net reduction in budget authority is reflected below. (\$1,771,925,697) Reduction in budget authority for MFP hospital payments for FY 22 \$714,544,018 Amount of budget authority transferred into UCC program from the MFP program (\$1,057,381,679 Excess budget authority reduced as a result of elimination of funding for MFP	-\$126,484,928	-\$1,771,925,697	0
09 - 306	Health	Medical Vendor Payments	Removes one-time funding associated with the Health Insurance Providers Fee (HIPF). This fee/tax on managed care providers was required in FY 21. The LA Department of Health reimbursed the plans by the amount of the assessment. The HIPF is no longer assessed, and is removed from the Medicaid budget. This reduction includes \$47.8 M Statutory Dedications out of the Medical Assistance Trust Fund and \$155.4 M Federal match.	\$0	-\$203,183,082	0
09 - 306	Health	Medical Vendor Payments	Reduces \$23 M in SGF from Payments to Private Providers program. The cut has not been allocated to specific private providers.	-\$23,837,258	-\$23,837,258	0
09 - 324	Health	LA Emergency Response Network Board	Non-recurs one-time funding that was appropriated in the Supplemental Bill (Act 45 of 2020 2nd ES). The funds were used to provide funding to the Orleans Parish Communications Center.	-\$1,126,338	-\$1,126,338	0
13 - 856	Environmental Quality	Environmental Quality	Major Reductions for Health Decreases SGR from the Environmental Trust Fund Account to properly align the budget with collections and reduce 3 positions within the Office of Secretary Program. Based on REC projections adopted 1/19/21, a reduction of \$30,500 is made to properly align the budget with anticipated SGR revenues. DEQ will not replace certain vehicles and equipment. As the result of an internal reorganization, the department identified 3 positions in the Criminal Investigations Section that were no longer needed. The positions were Environmental Scientist Manager, Environmental Scientist Supervisor, and Attorney 4 and all were vacant. A corresponding reduction of \$399,231 is made in salaries and related benefits.	-\$151,448,524	-\$2,000,072,375	0
13 - 856	Environmental Quality	Environmental Quality	Decreases SGR from the Environmental Trust Account to properly align the budget with REC projection adopted 1/19/21 (\$282,840) and partially offset by additional expenditures for a new office lease (\$47,100) within the Compliance Program. Presently, DEQ's regional office in Alexandria is on the Central LA State Hospital campus in Pineville. DEQ pays only maintenance and utility cost at the Central LA campus of \$3,900. LDH is relocating the hospital and vacating the Central LA campus when construction of the new hospital facility is complete. Therefore, DEQ will need additional funding of \$47,100 for a new office lease in the Alexandria area projected at \$4,250 per month.	\$0	-\$235,740	0

New Alexandria Regional Office
FY 22 \$51,000
FY 21 \$3,900
\$47,100

TABLE 16 - Major Reductions in the FY 22 Budget Compared to the FY 21 Budget

<u>Sch. #</u>	<u>Dept.</u>	<u>Agency</u>	<u>Explanation</u>	<u>SGF</u>	<u>Total</u>	<u>T.O.</u>
13 - 856	Environmental Quality	Environmental Quality	Decreases SGR out of the Environmental Trust Fund Account (-\$827,903) along with one position and increases Statutory Dedications out of the Clean Water State Revolving Fund (\$144,840) along with one position within the Management & Finance Program. The decrease in the Environmental Trust Fund Account is to properly align the budget with collections as well as eliminate the Aircraft Services Section along with one position. Based on REC projections adopted 1/19/21, a reduction of \$428,724 properly aligns the budget with anticipated SGR revenues. The department is eliminating the Aircraft Services section along with a pilot position (\$254,339). The eliminated pilot position will be used to create an Accountant 4 position in the Clean Water Revolving Loan program utilizing Statutory Dedication funding from the Clean Water Revolving Loan Fund (\$144,840). The department reports that the expansion in the Clean Water State Revolving Loan as well as the reestablishment of the Brownsfield Revolving Loan program, and a new Sewer Overflow and Stormwater Reuse Municipal Grants program necessitated an additional position.	\$0	-\$683,063	0
			(\$827,903) Environmental Trust Fund Account and eliminating Pilot position \$144,840 Clean Water State Revolving Loan Fund and adding Accountant 4 position (\$683,063) Total			
13 - 856	Environmental Quality	Environmental Quality	Decreases SGR from the Environmental Trust Fund Account (\$40,000) and Federal (\$400,000) within the Environmental Assessment Program. The decrease in the Environmental Trust Fund Account is to properly align the budget with collections based on REC projections adopted 1/19/21. The reduction in Federal is the result of fewer loans from the Brownsfield Revolving Loan grant being issued to qualified borrowers.	\$0	-\$440,000	0
13 - 856	Environmental Quality	Environmental Quality	Reduces Statutory Dedications out of the Motor Fuels Underground Tank Fund for contracts with the Department of Justice for legal services.	\$0	-\$1,000,000	0
14 - 474	Workforce Commission	Workforce Support & Training	Non-recurs one-time funding for cybersecurity projects in FY 21.	\$0	-\$2,788,534	-3
14 - 474	Workforce Commission	Workforce Support & Training	Non-recurs one-time IAT funding for the LA Employment Training (LaJET) program as a result of the Department of Children & Family Services administering LaJET services.	-\$1,050,000	-\$1,050,000	0
14 - 474	Workforce Commission	Workforce Support & Training	Non-recurs one-time funding from GOHSEP for the mass feeding of individuals displaced from their homes in affected areas due to Hurricanes Laura (\$3,575,000) and Delta (\$547,724).	\$0	-\$4,122,724	0
16 - 513	Wildlife & Fisheries	Office of Wildlife Fisheries	Major Reductions for Workforce Commission Non-recurs funding for the entrance road resurfacing project at Spring Bayou Wildlife Management Area (WMA). In FY 22, the department will have \$70,000 for electrical upgrades. FY 21 Budget \$100,000 Adjustment (\$30,000) FY 22 Budget \$70,000	-\$1,050,000	-\$5,572,724	0
16 - 514	Wildlife & Fisheries	Office of Fisheries	Decreases IAT from the Coastal Protection & Restoration Authority (\$752,125) and Statutory Dedications out of the Conservation Fund, the Artificial Reef Development Fund, the Public Oyster Seed Ground Development Account, the Derelict Crab Trap Removal Program Account, and the Saltwater Fish Research & Conservation Fund in Other Compensation due to completion of job appointments and a reduction of excess authority.	\$0	-\$1,221,331	0

TABLE 16 - Major Reductions in the FY 22 Budget Compared to the FY 21 Budget

<u>Sch. #</u>	<u>Dept.</u>	<u>Agency</u>	<u>Explanation</u>	<u>SGF</u>	<u>Total</u>	<u>T. O.</u>
16 - 514	Wildlife & Fisheries	Office of Fisheries	Non-recurs funding for expenditures related to the reimbursement of Turtle Excluder Devices (TED) installed by fishermen as a result of changes in federal regulations. In FY 21, the department entered into a grant agreement with the National Fish and Wildlife Foundation (NFWF) to provide reimbursement to fishermen that purchase and install TED on their skimmer boats that are at least 40 feet in length before 4/1/21. The grant agreement requires 40% matching funding, which was the \$249,999 SGR.	\$0	-\$249,999	0
Major Reductions for Wildlife & Fisheries						
19A - 671	Higher Education	Board of Regents	Reduces Statutory Dedications out of the LA Quality Education Support (LQES) Fund based on the most recent Revenue Estimating Conference projections. The LA Constitution mandates that such 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. The LQES Fund is budgeted for \$22.2 M in FY 22 for the following grants: Enhancement of Academics and Research (\$11.9 M), Recruitment of Superior Graduate Fellows (\$2.3 M), Endowment of Chairs (\$2 M), and Carefully Designed Research Efforts (\$5.4 M). An additional \$598,369 is budgeted for administrative expenses.	\$0	-\$2,010,000	0
Major Reductions for Higher Education						
19B - 656	Special Schools & Comm.	Special School District	Decreases funding (\$632,415 IAT and \$70,000 SGR) to align budget authority with historical revenue collections.	\$0	-\$702,415	0
19B - 656	Special Schools & Comm.	Special School Districts	Decreases funding associated with 3 vacant positions, including a student, paraeducator, and instructor.	-\$258,336	-\$258,336	-3
19B - 666	Special Schools & Comm.	Board of Elementary & Secondary Education	Decreases Statutory Dedications out of the LA Quality Education Support Fund to align budget authority with the most recent REC forecast and fund balance.	\$0	-\$8,882,467	0
Major Reductions for Special Schools & Comm.						
19D - 678	Education	State Activities	Non-recurs funding appropriated for an early literacy program. The majority of funding (\$1.3 M) provided instructional coaches to K-12 classrooms across four school districts and four (4) charter schools.	-\$2,061,500	-\$2,061,500	0
19D - 678	Education	State Activities Subgrantee Assistance	Decreases net Federal associated with Child Care Development Funds (CCDF) received through the CARES Act. Includes an increase in <i>State Activities</i> (\$2,056,122) for the transfer of unallocated funds, offset by non-recurring funds in <i>Subgrantee Assistance</i> (\$21,463,984). The non-recurred funds were utilized in FY 21 to provide support to child care centers impacted by the COVID-19 pandemic, including direct child care services, implementation of health and safety practices, grants to stabilize child care providers, and other forms of assistance.	\$0	-\$19,407,862	0
19D - 678	Education	State Activities Subgrantee Assistance	Decreases net Federal associated with Elementary & Secondary School Emergency Relief (ESSER I) Fund received through the CARES Act. Includes an increase in <i>State Activities</i> (\$28,698,017) for the transfer of unallocated funds, offset by non-recurring funds in <i>Subgrantee Assistance</i> (\$155,700,234). The non-recurred funds were utilized in FY 21 to support and maintain operations of local school districts and other public schools and non-public schools.	\$0	-\$127,002,217	0

TABLE 16 - Major Reductions in the FY 22 Budget Compared to the FY 21 Budget

<u>Sch. #</u>	<u>Dept.</u>	<u>Agency</u>	<u>Explanation</u>	<u>SGF</u>	<u>Total</u>	<u>T. O.</u>
19D - 678	Education	State Activities	Reduces \$6.7 M Federal to align with available Governor's Emergency Education Relief Fund monies for emergency aid to non-public schools.	\$0	-\$6,665,066	0
19D - 681	Education	Subgrantee Assistance	Non-recurs funding for line-item appropriations including: \$650,000 for vocational agriculture instructional materials and supplies, \$150,000 for tutoring services contracts, and \$100,000 for a Teach for America contract.	-\$900,000	-\$900,000	0
19D - 681	Education	Subgrantee Assistance	Non-recurs Federal authority for USDA Food & Nutrition Service grant allocations.	\$0	-\$32,930,539	0
19D - 682	Education	Recovery School District (RSD)	Decreases a net \$44.9 M (non-recurring \$106.4 M partially offset by an increase of \$61.5 M increase) for acquisitions and major repairs for estimated FY 22 capital project expenditures by the Recovery School District.	-\$27,591,777	-\$44,900,482	0
19D - 695	Education	Minimum Foundation Program (MFP)	Decreases funding due to the following adjustments: a net decrease in Level 1 due to enrollment declines, partially offset by an increase in the Special Education and Economically Disadvantaged weight; increase in Level 2 state incentive due to projected local revenue adjustments; decrease in Level 3 due to base student count declines; and increase in Level 4 due to projected increases in the number of qualifying courses in the Career Development Fund.	-\$60,149,182	-\$60,149,182	0
Major Reductions for Education						
20 - 421	Other Requirements	Local Housing of Adult Offenders	Reduces funding in the Transitional Work Program to align transition work payments to projected offender population.	-\$2,084,868	-\$2,084,868	0
20 - 931	Other Requirements	LED Debt Service & State Commitments	Decreases net funding to reflect project commitments in FY 22: increases SGF by \$439,236 and decreases Statutory Dedications out of the Rapid Response Fund by \$1.2 M.	\$439,236	-\$798,691	0
20 - 939	Other Requirements	Prepaid Wireless 911 Svcs	Non-recurs line-item funding for the Union Parish 911 Call Center for computer and call center systems.	-\$125,000	-\$125,000	0
20 - 941	Other Requirements	Agriculture & Forestry - Pass Through Funds	Non-recurs one-time Federal funding from the CARES Act for The Emergency Food Assistance Program (TEFAP). 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	-\$12,000,000	0
20 - 941	Other Requirements	Agriculture & Forestry - Pass Through Funds	Non-recurs Statutory Dedications out of the Forestry Productivity Fund (FPP) in the Forestry Program based on a projected decrease in the number of applicants. The source of funds is a severance tax on timber. The FPP provides funding for the 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. In FY 21, the FPP experienced an increase in the number of applications as more landowners are seeking to reforest their land after selling timber. In FY 22, the number of applicants is anticipated to return to normal levels.	\$0	-\$2,500,000	0
20 - 941	Other Requirements	Agriculture & Forestry - Pass Through Funds	Decreases Statutory Dedications out of the Agricultural Commodity Commission Self-Insurance Fund (\$187,352) and Grain & Cotton Indemnity Fund (\$536,650) based on REC projections adopted 1/19/21.	\$0	-\$724,002	0

TABLE 16 - Major Reductions in the FY 22 Budget Compared to the FY 21 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T.O.
20 - 945	Other Requirements	State Aid to Local Govt. Entities	Non-recurs nine (9) line-item appropriations contained in Act 1 of 2020 1st ES listed below: Terbonne 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) 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	Non-recurs funding for various line-item appropriations in Act 45 of 2020 2nd ES. Act 45 included 109 items with associated funding ranging from \$10,000 to \$2.5 M.	-\$24,389,800	-\$24,389,800	0
20 - 945	Other Requirements	State Aid to Local Govt. Entities	Non-recurs funding for the LA Cancer Research Center of the LSU Health Sciences Center in New Orleans and Tulane Health Sciences Center associated with amendments to the land based casino contract. Contract amendments allowed for the LA Cancer Research Center to receive its second FY 20 payment in FY 21. This adjustment returns the FY 22 appropriation to its normal baseline.	-\$1,360,000	-\$1,360,000	0
20 - 945	Other Requirements	State Aid to Local Govt. Entities	Decreases Statutory Dedications out of the Beautification & Improvement of the New Orleans City Park Fund to align the most recent Revenue Estimating Conference (REC) forecast adopted 1/19/21.	\$0	-\$407,816	0
20 - 945	Other Requirements	State Aid to Local Govt. Entities	Non-recurs Statutory Dedications out of the LA Main Street Recovery Fund. The fund was administered by the LA Department of Treasury and provided small business grants of up to \$15,000 for costs incurred in connection with COVID-19.	\$0	-\$262,326,578	0
20 - 945	Other Requirements	State Aid to Local Govt. Entities	Non-recurs Statutory Dedications out of the Critical Infrastructure Worker's Hazard Pay Rebate Fund. The fund was administered by the LA Department of Revenue and provided for a \$250 rebate for essential critical infrastructure workers working during COVID-19.	\$0	-\$50,000,000	0
20 - 977	Other Requirements	DOA Debt Service & Maintenance	Decreases IAT budget authority based on projected rent collections as a result of a reduction in the debt schedule.	\$0	-\$407,816	0
20 - XXX	Other Requirements	Funds	Non-recurs Federal from the Coronavirus Relief Fund established by the CARES Act. These funds were deposited into Schedule 20-XXX Funds to precipitate a transfer into the Unemployment Trust Clearing Account. These funds mitigated and delayed the need to borrow additional federal funds to make unemployment claims payments.	\$0	-\$90,000,000	0
Major Reductions for Other Requirements				-\$29,020,432	-\$448,624,571	0
Major Reductions of FY 2022				-\$300,006,979	-\$3,920,160,273	-20

Section IV

DEPARTMENTAL SUMMARIES

**Fiscal Year 2021-2022
Louisiana Legislative Fiscal Office**

FY 22 DEPARTMENTAL SUMMARIES

FY 22 budget (General Appropriations Bill) realizes a 5.7% increase of \$2.01 B above the FY 21 Existing Operating Budget (EOB) as of 12/1/20 to \$37.1 B total means of finance. The total increase includes growth of \$500.2 M SGF (5.8%), \$107.2 M SGR (3.5%), \$319.9 M Statutory Dedications (7.8%), and \$1.5 B Federal (8.5%), while being partially offset by a decrease of \$420.8 M IAT (25.8%).

01 - Executive Department

	FY 21 EOB as of 12/1/20	FY 22 Appropriated	Change FY 21 to FY 22	
			Amount	Percent
SGF	\$158,328,207	\$166,341,457	\$8,013,250	5.1%
IAT	\$120,054,955	\$232,689,750	\$112,634,795	93.8%
SGR	\$142,051,129	\$129,526,896	(\$12,524,233)	(8.8%)
STAT DED	\$625,443,751	\$1,207,875,100	\$582,431,349	93.1%
FEDERAL	\$2,084,652,838	\$1,951,825,509	(\$132,827,329)	(6.4%)
TOTAL	\$3,130,530,880	\$3,688,258,712	\$557,727,832	17.8%

01-100 Executive Office

- Increases \$475,000 (\$300,000 Statutory Dedications out of the Children's Trust Fund and \$175,000 Federal) to provide reimbursement grants to primary and secondary child abuse and neglect prevention programs throughout the state.
- Increases \$255,414 Statutory Dedications from the Children's Trust Fund for grants relative to the prevention of child abuse. Combined with the Executive adjustment for the same purpose, the funding for reimbursement grants totals \$730,414 (\$555,414 Statutory Dedications and \$175,000 Federal).
- Increases \$500,000 IAT from the Department of Children & Family Services for Children's Advocacy Centers.
- Increases \$755,000 Federal from the American Rescue Plan Act of 2021 for the Community-Based Child Abuse Prevention Program.
- Increases \$450,100 SGF and four (4) authorized positions for the Office of Human Trafficking Prevention in the Governor's Office.

01-102 Office of the State Inspector General

- Decreases \$113,176 SGF associated with a personnel reduction of one (1) vacant position. The position is an Auditor and is being eliminated as a result of being vacant since 2016. The agency has shifted its focus primarily to criminal investigations.

01-103 Mental Health Advocacy Service

- Decreases \$485,000 IAT to non-recur a portion of Title IV-E funding received from the Department of Children & Family Services for improved legal representation of children in need of care. The non-recurred monies from FY 21 include reimbursements for prior year expenditures that were non-recurring in nature. The balance of appropriated IAT funding available for this purpose will be \$485,000 after this adjustment.

01-106 LA Tax Commission

- Increases \$175,000 Statutory Dedications out of the Tax Commission Expense Fund to provide one-time funding for four (4) Work as Employed (WAE) positions to assist in appraising properties and complete annual ratio studies as required by R.S. 47:1979 and R.S. 47:1837. The Commission realized a workload surge due to Orleans Parish's 2019 assessment tax year, which is expected to continue through the end of FY 22. Additionally, 2020 is the assessment tax year for the remaining 63 parishes.

01-107 Division of Administration (DOA)

- Increases \$500,000 IAT and one (1) position to provide funding for broadband initiatives. The IAT funds are sent from the Department of Education as part of federal funding sent to states for enhanced broadband services.
- Increases \$3 M SGF to provide funding for LaGov implementation and expansion, as well as continued support for projected maintenance costs.

- Decreases \$32.6 M Federal to align FY 22 expenditures associated with grant awards from the Governor's Emergency Education Relief (GEER) Fund provided through the CARES Act. The total recommended appropriation for this purpose in FY 22 will be \$15 M after this reduction from the FY 21 base funding level.
- Increases \$3.5 M IAT to provide additional authority for anticipated disaster response expenditures projected in FY 22 through the Community Development Block Grant. The IAT budget authority is to assist in the implementation of DR 4559 Disaster Case Management (DCM) grant and, specifically, Disaster Construction Case Management (DCCM) support services for Hurricane Laura and other disasters that occurred in 2020. There is an agreement in place between the Office of Community Development and GOHSEP.
- Increases Other Charges positions by ten (10) specialist positions for the OCD-Disaster Recovery Unit with an average salary of \$70,253 and average related benefits of \$35,000 (Federal). Adds two non-full-time-equivalent (FTE) positions for the broadband office with an average salary of \$75,000 and average related benefits of \$28,000 (IAT).
- Increases \$90 M Statutory Dedications from the Granting Unserved Municipalities Broadband Opportunities (GUMBO) Fund for the GUMBO Program to provide grants for broadband access in rural and disadvantaged areas, pursuant to Act 410 of 2021.
- Increases \$23 M Federal for the Governor's Emergency Education Relief (GEER) Fund from the Consolidated Appropriations Act of 2021.
- Increases \$146.7 M IAT from the Governor's Office of Homeland Security & Emergency Preparedness for the Homeowner Assistance Fund Program from the American Rescue Plan Act of 2021. Funding is used to prevent mortgage delinquencies and defaults, foreclosures, loss of utilities or home energy services, and displacement of homeowners experiencing financial hardship due to the COVID-19 pandemic.

01-109 Coastal Protection & Restoration Authority (CPRA)

- Increases Statutory Dedications by \$8.8 M out of the Coastal Protection & Restoration Fund and \$6.8 M out of the Natural Resources Restoration Trust Fund.
- Increases IAT by \$584,032 from the Governor's Office of Homeland Security & Emergency Preparedness (\$250,000), Office of Community Development (\$249,600), and LA Oil Spill Coordinator's Office (\$84,432).
- Increases Federal Funding by \$13.8 M from the Coastal Wetlands Planning, Protection & Restoration Act (CWPPRA).
- Increases \$1 M SGF for restoration of the La Branche Wetlands Project on the Pontchartrain Basin, St. Charles Parish.

ISSUE: CPRA Hurricane & Storm Damage Risk Reduction System (HSDDRRS)

Following Hurricanes Katrina and Rita in 2005, Congress authorized and funded the Hurricane & Storm Damage Risk Reduction System (HSDDRRS) for the greater New Orleans southeast LA area. The U.S. Army Corps of Engineers' New Orleans District of the Mississippi Valley Division is responsible for the HSDDRRS construction project. The State of LA and the U.S. Army Corps of Engineers (Corps) entered into a cost sharing agreement to construct the HSDDRRS. The \$14.5 B for HSDDRRS includes five (5) parishes: Orleans, Jefferson, St. Bernard, Plaquemines, and St. Charles. The system consists of 350 miles of levees and floodwalls; 73 non-Federal pumping stations, 3 canal closure structures with pumps, and 4 gated outlets. The HSDDRRS includes two (2) authorized portions: Lake Pontchartrain & Vicinity (LPV) and the Westbank & Vicinity (WBV).

In January 2009, CPRA, on behalf of the state, entered into Deferred Payment Agreements (DPAs) with the Department of the Army federal-state cost share of 65%-35% respectively. The agreement deferred payment on the state's 35% cost share for 30 years with an interest accrual of 4.25% during construction from the date of completion of the LPV and WBV. The original completion date was 2011. However, due to delays on the part of the Corps, the LPV project



is expected to be completed by November 2021 and the WBV by September 2021. The 10-year delay has caused a significant accrual of construction interest and delayed the start of the state's payback period. Currently, the construction costs (principal only) are estimated to be \$1.14 B and construction interest is estimated to be \$576 M. In December 2020, Congress authorized forgiveness of the construction interest charged if:

- LA makes an initial principal payment of \$400 M prior to 9/30/21, and
- The remaining principal is paid by 9/30/23.

The Division of the Administration made the initial \$400 M payment to the Corps on 6/30/21.

To pay the remaining balance, Act 448 of 2021 creates the Hurricane & Storm Damage Risk Reduction System Repayment Fund. The funds in the account are exclusively to make payments to the Corp for costs associated with the HSDSRR or to make debt service payments in the event the state issues a bond to fund the payment to the Corp. For FY 22, in the event that any excess in revenue materializes, 38% of any increase of the State General Fund revenue recognized by the REC above the official State General Fund forecast adopted on 5/18/21, will be deposited into the fund. For FY 23, up to \$400 M in state sales and use taxes collected in St. Charles, Jefferson, Plaquemines, St. Bernard, and Orleans parishes will be deposited into the fund. *This diverts State General Fund from other expenditures that currently receive this source of funding (education, healthcare, etc.) Funding for these agencies will be reduced by \$400 M.* The LA Department of Revenue reports that eligible taxable sales reported and remitted from within these parishes exceeds the \$400 M, implying that the maximum dedication will likely be attained in FY 23.

01-111 Governor's Office of Homeland Security & Emergency Preparedness (GOHSEP)

- Converts five (5) Other Charges positions into authorized positions to support ongoing needs for continuous permanent staff to manage recovery and hazard mitigation programs. The position titles are Executive Counsel, Assistant Deputy Director – Public Assistance, Public Assistance Problem Resolution Officer, Assistant Deputy Director – Hazard Mitigation Assistance and Hazard Mitigation Planner. These positions already existed and result in no net expenditure changes.
- Increases \$87,369 SGF and one (1) position for a Logistic Branch Manager that will coordinate and maintain all logistics and inventory of emergency supplies and equipment in emergency response efforts for the state.

- Non-recurs \$544 M Federal 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.
- Non-recurs \$432.7 M Statutory Dedications out of the Coronavirus Local Recovery Fund. These funds were administered by the DOA and provided assistance to local governments for expenditures incurred and in response to the COVID-19 pandemic.
- Increases \$101 M Federal for the Emergency Rental Assistance Program for qualified applicants who need rental and/or utilities assistance to reflect FY 22 projected expenditures. The total amount awarded the state associated with this adjustment is \$248 M. The JLCB approved \$74 M for FY 21 expenditures in February 2021 and a balance of \$74 M is under consideration but not yet approved in FY 21. A portion of the Federal award to the state went directly to local entities. The total award to LA, including direct awards, was \$308 M.
- Increases \$11.5 M SGF for the annual maintenance and support for the LA Wireless Information Network (LWIN) statewide radio system.
- Increases \$15 M Statutory Dedications out of the State Emergency Response Fund to provide for potential emergency response efforts that may be realized during FY 22.
- Increases \$400 M Federal for deposit into the Unemployment Trust Clearing Account. This deposit will not address approximately \$184.1 M that has been borrowed from the federal government (U.S. Department of Labor via U.S. Department of Treasury), which the state will be required to begin repaying in September 2021. Note: This was deleted by the Senate and replaced with a \$490 M appropriation (see below).
- Increases \$161.2 M Federal for eligible local expenditures as authorized in the American Rescue Plan (ARP) Act of 2021. This amount represents the initial 50% transfer of ARP funds to certain local governmental entities in LA, specifically 50% of \$322.4 M for non-parishes and municipalities. GOHSEP will serve as the pass-through conduit to local municipalities. Large metropolitan areas and parishes will receive aid directly from the federal government, and those funds will not flow through the state treasury.
- Increases \$15 M Statutory Dedications out of the State Emergency Response Fund (SERF) for emergency response expenditures.

- Decreases \$696,667 SGF as a result of savings that are realized by paying off financed equipment in FY 21.
- Increases \$5 M Statutory Dedications out of the SERF fund for cybersecurity and emergency response.
- Increases \$146.7 M Federal from the ARP Act of 2021 for the Homeowner Assistance Fund Program. This funding will be sent by IAT to the Division of Administration (see description in Division of Administration above).
- Increases \$490 M Statutory Dedications out of the LA Rescue Plan Fund to the Administrative Program via the ARP Act of 2021 for the Clearing Account of the Unemployment Compensation Fund pursuant to R.S. 23:1491 pursuant to Act 410 of 2021. Provided, however, out of the funds appropriated here for the Clearing Account of the Unemployment Compensation Fund, an amount not to exceed \$190 M shall be utilized to repay the federal government for the federal unemployment insurance (UI) Title XII advances.
- Increases \$300 M Statutory Dedications out of the Water Sector Fund to the Administrative Program via the ARP Act of 2021 for water infrastructure pursuant to Act 410 of 2021.
- Increases \$50 M Statutory Dedications out of the Port Relief Fund via the ARP Act of 2021 for ports pursuant to Act 410 of 2021. Provided, however, out of the funds appropriated to the port program, \$5 M shall be allocated to port security measures.
- Increases \$60 M Statutory Dedications out of the LA Tourism Revival Fund via the American Rescue Plan Act of 2021 for local and state tourism pursuant to Act 410 of 2021.

01-112 Department of Military Affairs

- Decreases \$2 M IAT from GOHSEP for cybersecurity support.
- Decreases \$14.9 M IAT from GOHSEP for COVID-19 pandemic support.
- Decreases \$24.1 M IAT from GOHSEP for state recovery missions related to Hurricane Laura and Tropical Storm Marco.
- Non-recurs \$10.2 M in carry forward funding (\$3.5 M SGF, \$586,206 IAT, \$711,763 SGR and \$5.3 M Federal) for expenditures encumbered in FY 20 but liquidated in FY 21.
- Decreases \$190,274 IAT from the Department of Education (DOE) for food and nutrition services. The National Guard Bureau increased the cost-per-cadet requirement without increasing the overall funding made available to the state, necessitating a decrease in enrollment of 200 cadets. With fewer cadets requiring food and nutrition services, the funding to be received from DOE will be reduced accordingly.

- Increases \$100,000 SGF to maintain supply inventories of mission critical items in direct support of emergency response operations.
- Increases \$4 M IAT budget authority for funds from GOHSEP for expenditures related to COVID-19 response efforts.
- Increases \$500,000 IAT budget authority for funds from GOHSEP to the Military Affairs Program for cyber security emergency response activities.
- Increases \$140,807 Federal budget authority in the Military Affairs Program for environmental management activities and one (1) authorized position.
- Increases \$72,612 Federal budget authority in the Military Affairs Program for communications and cyber support and one (1) authorized position.

01-116 LA Public Defender Board

- Non-recurs \$8 M SGF one-time funding to purchase district public defender office space.
- Non-recurs \$491,862 IAT received from the LA Commission on Law Enforcement for personal protective equipment (PPE) supplies for district defender offices. The original source of the funds was Federal Coronavirus Emergency Supplemental Funds.
- Increases \$2 M SGF to provide funding for district offices to offset low revenue collections due to COVID-19.



ISSUE: State Services

Presently, LPDB carries out statewide indigent capital defense services, statewide indigent appellate services associated with non-capital cases, and juvenile delinquency representation services in Orleans Parish. After the 65% disbursement requirement, the LPDB will have a balance of approximately \$13.8 M to fund administrative and statewide services, which is a 0.9% reduction from the FY 21 amount of \$13.9 M. Since the change in the funding disbursement requirement, the board has managed administrative costs, limited leadership and investigator training, reduced capital defense contracts, and shifted Sex Offender Assessment Panel (SOAP) representation to the districts.

ISSUE: District Funding

Act 571 of 2016 provided that the board must distribute at least 65% of funds from the statutorily dedicated LA Public Defender Fund to district defender offices. 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. For FY 22, the LPDB allocates \$30.7 M to district offices through the LA Public Defender Fund, down from \$33.9 M in FY 21.

The disbursement of state funds to district offices allows them to be less reliant on local revenue streams. Typically, district offices derive between one-third and one-half of their revenues from state effort, with the balance being made up of revenues derived from conviction user fees (CUFs) associated with traffic violations, criminal violations, and posted bonds. 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. The table below shows statewide collections for the last five (5) fiscal years. In addition to CUFs, three (3) districts receive direct local financial support, the 19th JDC (East Baton Rouge), the 20th JDC (East Feliciana and West Feliciana), and the 41st JDC (Orleans). Several districts receive in-kind support, such as free office space or the use of parish employees. In the event local revenues do not materialize in amounts sufficient 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.

TABLE 17

District Funding						
FY	State	Local				Total Funding
	LA Public Defender Fund	Conviction User Fees	Local Funding*	Other Funding**	Subtotal Local Revenues	
18	\$22,750,733	\$28,340,492	\$958,623	\$2,379,545	\$31,678,660	\$54,429,393
19	\$22,599,802	\$27,812,211	\$2,478,062	\$2,274,555	\$32,564,828	\$55,164,630
20	\$26,807,801	\$24,525,611	\$2,327,902	\$2,356,643	\$29,210,156	\$56,017,957
21	\$39,272,018	***			\$22,448,047	\$61,760,065
22 (Budgeted)	\$39,136,196	\$23,568,836	\$2,490,000	\$2,178,499	\$28,237,335	\$67,373,531
* Local parish and/or city governments contribute to the district offices in 4 districts. ** Comprised of grants and small local revenues. Orleans Parish receives revenue from the city and red light traffic violations. *** Separate totals are unavailable for FY 21.						

ISSUE: Restricted Services

Public defender district offices have been facing financial challenges for the last several years and in many cases have been forced to restrict services and place cases on waitlists. While COVID-19 has exacerbated these financial challenges, it has not caused any new districts to restrict services. The following seven (7) districts are under restriction of service, as of 8/25/21:

- 1st District – Caddo Parish
- 15th District – Acadia/Lafayette/Vermillion Parishes
- 19th District – East Baton Rouge Parish
- 25th District – Plaquemines Parish
- 26th District – Bossier/Webster Parishes
- 33rd District – Allen Parish
- 41st District – Orleans Parish

Note: In the wake of Hurricane Laura, Calcasieu Parish is utilizing temporary office space and work from home arrangements. The office is not on restricted services and is providing all mandated services.

ISSUE: *Ongoing litigation with the Southern Poverty Law Center (SPLC)*

The LPDB is currently a defendant in a lawsuit with the Southern Poverty Law Center (SPLC), captioned *Allen, et al, v. Edwards, et al*, 19th JDC, Section 27, Docket No. C655079. The case alleges that Governor John Bel Edwards and the Louisiana Public Defender Board, the state's chief public defender, are denying indigent clients their constitutional right to counsel by failing to establish an effective statewide public defense system. The case is pending with no trial date set and there are outstanding writs and appeals pending in the First Circuit. At this time the board does not have an estimate for how much the litigation may cost. However, based upon a similar lawsuit filed in the State of New York regarding public defense (*Hurrell-Harring v. State of New York*), the LPDB estimates that litigation costs may be significant, depending upon the outcome and success of the lawsuit. The contract for representation is through the governor's office, thus, no LPDB funds have been utilized for this litigation.

ISSUE: *Miller/Montgomery Client Representation*

In 2012, the U.S. Supreme Court in *Miller v. Alabama* ruled that mandatory life sentences without parole are unconstitutional for juvenile offenders. This ruling was expanded in 2016 when the U.S. Supreme Court in *Montgomery v. Louisiana* held that the ruling in *Miller* must be applied retroactively, and states could either offer resentencing or parole to inmates sentenced to life without parole as a minor. The LPDB reports that as of July 31, 2021 there are 39 cases remaining out of the 67 filed cases that were affected by the ruling in *Montgomery*. For FY 22, LPDB has budgeted \$873,000 for contract representation for these cases. The LPDB estimates that these cases will be resolved in the next three years.

01-124 LA Stadium & Exposition District

- Net decrease of \$842,000 Statutory Dedications out of the New Orleans Sports Franchise Assistance Fund (\$1.9 M) and the Sports Facility Assistance Fund (\$1.1 M) in recognition of the REC forecast adopted on 1/19/21.
- Decreases \$12.3 M SGR authority as a result of a decline in event rentals, concessions, merchandise, and parking.
- Non-recurs \$1.4 M carry forward funding (\$9,600 SGF and \$1.4 M IAT) for expenditures encumbered in FY 20 but liquidated in FY 21.

01-129 LA Commission on Law Enforcement (LCLE)

- Decreases \$140,000 SGF due to non-recurring one-time funding, \$100,000 of which was for a new truancy center in St. Landry Parish.
- Decreases \$215,000 Statutory Dedications from the Innocence Compensation Fund necessary to provide payment of wrongful incarceration and loss of life judgments. LCLE plans to pay fifteen claims in FY 22.
- Non-recurs \$1.4 M carry forward funding (\$9,600 SGF and \$1.4 M IAT) for expenditures encumbered in FY 20 but liquidated in FY 21.

01-133 Office of Elderly Affairs

- Decreases \$9.1 M Federal associated with the CARES Act. The funding provides home-delivered and packaged meals to seniors during the COVID-19 pandemic. After this adjustment, \$2.2 M base funding remains for FY 22.
- Increases \$2.3 M Federal to provide funding for Title III, Title V, Title VII and Nutrition Services Incentive Program (NSIP) for elderly protective services, vaccine outreach, and long term care ombudsman programs from the Coronavirus Response & Relief Supplemental Appropriations Act of 2021.
- Increases \$7.4 M (\$1.2 SGF and \$6.2 M Federal) to provide funding for Title III, Title V, Title VII and NSIP for congregate meals, home delivered meals, preventive health, family caregivers, and support services from the American Rescue Plan.

In FY 22, GOEA is appropriated \$6.9 M to fund the Parish Councils on Aging (PCOA) throughout LA, which is no change from FY 21. 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 22 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 parish is provided 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).

TABLE 18

Parish Councils on Aging and Senior Citizens Centers Funding			
Parish Council on Aging	SGF (PCOAs)	SCC Funds	Total Funding
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

Note: Table continues on the next page.

Parish Council on Aging	SGF (PCOAs)	SCC Funds	Total Funding
Jefferson Council on Aging	\$259,593	\$679,138	\$938,730
Jefferson Davis Council on Aging	\$100,000	\$52,883	\$152,883
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
FY 22 Total Funding	\$6,910,708	\$6,329,631	\$13,240,339
FY 21 Total Funding	\$6,910,708	\$6,329,631	\$13,240,339
Difference	\$0	\$0	\$0

03 - Department of Veterans Affairs

	FY 21 EOB as of 12/1/20	FY 22 Appropriated	Change FY 21 to FY 22	
			Amount	Percent
SGF	\$12,109,919	\$12,974,118	\$864,199	7.1%
IAT	\$2,448,947	\$2,479,430	\$30,483	1.2%
SGR	\$14,824,177	\$14,599,929	(\$224,248)	(1.5%)
STAT DED	\$115,528	\$115,528	\$0	0.0%
FEDERAL	\$51,051,857	\$52,080,597	\$1,028,740	2.0%
TOTAL	\$80,550,428	\$82,249,602	\$1,699,174	2.1%

03-130 Department of Veterans Affairs

- Increases \$63,600 SGF for the Veterans Cemetery Program; including \$36,000 for operating services at the newly opened Southwest LA Veterans Cemetery and \$27,600 for a landscaping contract to ensure Southeast LA Veterans Cemetery is maintaining the condition of the grounds to best practices.
- Decreases \$275,000 total funding in standard statewide adjustments including retirement, attrition, and rent in state-owned buildings.
- Decreases \$120,000 SGR to non-recur funding for a cemetery expansion at the Northwest LA Veterans Cemetery.
- Increases \$400,000 SGF to the Administrative Program, including \$300,000 for operating expenses and \$100,000 for the LA Military Family Assistance Fund.
- Increases \$150,000 SGF for Francis-Benoit American Legion and Auxiliary Post and Unit No. 504 to address problems with the post's facilities.

03-131 LA Veterans Home

- Increases \$420,507 SGF, of which \$16,053 is for increased electric and water utility costs associated with the need for a backup water supply after the permanent loss of one of the home's two water wells. The remaining \$404,454 is associated with statewide adjustments.

03-132 Northeast LA Veterans Home

- Increases \$445,072 (\$404,078 Federal and \$40,994 SGR) in standard statewide adjustments such as related benefits, acquisitions and major repairs, and the Office of Technology Services.

03-134 Southwest LA Veterans Home

- Increases \$14,961 SGR and \$200,544 Federal to provide additional Other Compensation expenditures associated with temporary hires. The additional compensation allows the home to hire substitute staff to provide care in the absence of employees who contract COVID-19.

03-136 Southeast LA Veterans Home

- Decreases \$9,837 IAT from other veterans homes and \$282,136 Federal to account for projected reductions in the census count.

ISSUE: LA Veterans Home Occupancy

While all veterans homes in LA have experienced significant impacts from the COVID-19 pandemic, the LA Veterans Home in Jackson, LA, faced low occupancy rates even before the pandemic began. A 32-bed capacity reduction (from 161 to 129) in March 2019 increased the occupancy rate from below 70% to more than 80%; however, the facility remained below the occupancy rates of its peers and may struggle to meet occupancy goals even after the other facilities have recovered from the effects of the pandemic. As a result, the FY 22 budget appropriated \$1.6 M SGF to the home to supplement lagging SGR and Federal funding. The FY 22 budget increases the SGF appropriation to \$2 M. The facility is the only one of the state's five (5) veterans homes to be receive SGF funding to maintain operations.

ISSUE: Effects of COVID-19 Pandemic on Veterans Home Occupancy and Revenues

As is the case for many skilled nursing care facilities across the country, LA's veterans homes have been significantly impacted by the COVID-19 pandemic. This impact is best illustrated by one of the facilities' own performance metrics: occupancy as a percentage of capacity. Table 19 on the next page shows quarterly occupancy rates by facility for FY 20 and FY 21, as well as a snapshot of occupancy on 9/16/21. While all of the facilities' occupancy rates have been significantly impacted, the Southeast LA Veterans Home in Reserve,

LA, has experienced the most severe impact. In the first quarter of FY 21, occupancy was at 56.5% of capacity, down over one-third from its occupancy rate of 94.6% one year prior. While the facility has recovered enough to tie for second place in occupancy amongst the five (5) homes, all of the state's veterans homes remain below 75% occupancy.

The majority of funding for LA's veterans homes comes from two sources: per diem payments from the U.S. Department of Veterans Affairs and Care & Maintenance (C&M) fees charged to residents. These revenues may be significantly impacted by a prolonged reduction in facility occupancy.

TABLE 19

Quarterly Occupancy Rates in State-Run Veterans Homes					
Quarter	LA Veterans Home	Northeast Veterans Home	Northwest Veterans Home	Southeast Veterans Home	Southwest Veterans Home
FY 20-Q1	84.6%	92.0%	92.1%	94.6%	93.0%
FY 20-Q2	87.3%	91.4%	91.7%	93.4%	91.0%
FY 20-Q3	88.1%	90.4%	91.5%	92.1%	91.0%
FY 20-Q4	87.9%	88.0%	89.6%	84.5%	87.0%
FY 21-Q1	76.0%	73.0%	60.3%	56.5%	77.0%
FY 21-Q2	68.4%	74.0%	63.2%	59.8%	77.0%
FY 21-Q3	68.4%	74.0%	62.6%	63.9%	75.0%
FY 21-Q4	66.7%	73.1%	61.5%	69.9%	71.8%
Sept. 16, 2021	69.0%	74.4%	64.1%	71.2%	71.2%

04A - Department of State

	FY 21	FY 22	Change FY 21 to FY 22	
	EOB as of 12/1/20	Appropriated	Amount	Percent
SGF	\$55,118,702	\$56,679,090	\$1,560,388	2.8%
IAT	\$702,500	\$694,500	(\$8,000)	(1.1%)
SGR	\$30,112,036	\$37,318,931	\$7,206,895	23.9%
STAT DED	\$18,886,815	\$13,949,699	(\$4,937,116)	(26.1%)
FEDERAL	\$0	\$0	\$0	0.0%
TOTAL	\$104,820,053	\$108,642,220	\$3,822,167	3.6%

04-139 Secretary of State

- Decrease \$4.9 M Statutory Dedications out of the Help LA Vote Fund. This was one-time funding from the federal CARES Act for COVID-19 related expenditures during the 2020 federal election cycle that expired on 12/31/20.
- Decreases \$4.3 M SGF for election expenses. The estimated election cost of \$13.9 M in FY 22 is \$4.3 M less than the election cost of \$18.3 M in FY 21.
- Increases \$1.4 M SGR for various IT projects and three (3) positions.
- Increases \$4.1 M SGR in the Elections Program (\$2,057,899) derived from the cost-share reimbursement of election expenses from local governmental entities, the Archives Program (\$170,320) from microfilming reimbursement from state and local agencies, the Museums Program (\$1,401,998) for entry fees once the museums resumed normal operating hours, and the Commercial Program (\$500,000) from corporate and business filings.

- Increases \$282,627 SGF and six (6) positions associated with the House amendment above. The positions were inadvertently left off the House amendment. The Elections Program will increase by five (5) positions and the SGF will be used to fund two of the positions. The Archives Program will increase by one (1) position.
- Increases \$1.5 M SGR in the Elections Program derived from the cost-share reimbursement of election expense from local governmental entities. The funding will be used toward the early voting machine lease extension payments.
- Increases \$2 M SGF to provide funding for a statewide election on 11/13/21.
- Increases \$706,000 SGF to the Elections Program to provide for election expenses.
- Increases \$1.9 M SGF to the Museum and Other Operations Program for operating expenses.

ISSUE: *Help America Vote Act (HAVA)*

Through the Help America Vote Act of 2002 (HAVA), the state receives federal grant funds to improve the administration of Federal elections, including enhancing election technology and making election security improvements. The state is required to provide state general fund as a match for the HAVA federal grant funds. All HAVA funds received by the state are deposited into the statutorily dedicated Help LA Vote Fund, Election Administration Account, which was created by Act 142 of the 2003 Regular Session. Funds from the statutorily dedicated Voting Technology Fund are used as state match. The source of funding is fees from selling electronic images of mapping precincts and election jurisdictions as well as services provided to private elections. For FY 22, the department has a total of \$13.8 M (\$12.5 M from the Help LA Vote Fund Election Administration and \$1.3 M from the Voting Technology Fund) to help fund the acquisition through purchase or lease of voting machines as well as the purchase of parts to keep existing voting machines, many of which are over 20 years old, operating properly. New voting machines are not anticipated to be purchased until at least FY 23.

ISSUE: *Requirements for a New Statewide Voting System; Act 480 of 2021;
and Voting System Commission and Voting System Proposal Evaluation Committee*

In previous fiscal years, the Secretary of State (SOS) endeavored to replace the outdated voting system equipment over a 5-year period with two (2) separate Requests for Proposals (RFPs). Both RFPs sought to replace approximately 10,000 early and Election Day voting machines but were withdrawn from the state's procurement/bid process before a final contract was awarded, one was voided in 2018 and the other was withdrawn in 2021.

Before the issuance of a third RFP, Act 480 of 2021 enacted a new process for the procurement of a new voting system. The new process includes legislative oversight and public input through the newly created Voting System Commission as well as technical analysis and transparency from the newly created Voting System Proposal Evaluation Committee. The 13-member Voting System Commission is comprised of four legislators, four registered voters, the SOS, the executive director of the Cyber Innovation Center, the president of the Clerks of Court Association, and the president of the Registrars of Voters Association. The Voting System Commission will evaluate and recommend the type of voting system to replace the existing system. Before another RFP is issued to procure a new voting system, the SOS must take into consideration the recommendations of the Commission.

In accordance with Act 480, the first Commission meeting must be held by 9/1/21, and must make a recommendation to the SOS by 1/31/22. All meetings of the Commission must be open and public. In addition, Act 480 enacted new requirements for the voting system, including that any new voting system must print a voter-verified paper record for voter integrity.

Once the RFP is issued, any proposals submitted will be independently reviewed by the Voting System Proposal Evaluation Committee. The review shall include investigation and public testing of the voting system submitted in response to the RFP. Upon completion of the investigation, the Committee shall score each of the proposals and the highest scoring proposal shall be recommended to the SOS. The SOS appoints all 5 members of the Voting System Proposal Evaluation Committee. The Committee is comprised of a faculty member with engineering or computer science expertise from a LA university or college, a member from the Clerks of Court Association, an individual with expertise in electronic voting system security, a member of the Registrars of Voters Association, and a representative from the SOS.

As the result of Hurricane Ida, the inaugural meeting of the Voting System Commission that was scheduled for 9/1/21 was postponed. Since the meeting was required by statute, Secretary Ardoin requested and was granted a suspension of Act 480 (R.S. 18:1362.1) from Governor Edwards through Proclamation Number 170 JBE 2021.

As of the printing of this publication, only one (1) member of the Voting System Commission has been named and no meetings have occurred.

04B - Department of Justice

	FY 21	FY 22	Change FY 21 to FY 22	
	EOB as of 12/1/20	Appropriated	Amount	Percent
SGF	\$16,818,450	\$16,702,705	(\$115,745)	(0.7%)
IAT	\$25,275,403	\$22,442,354	(\$2,833,049)	(11.2%)
SGR	\$7,994,103	\$7,876,174	(\$117,929)	(1.5%)
STAT DED	\$25,122,860	\$26,876,787	\$1,753,927	7.0%
FEDERAL	\$8,534,095	\$8,371,332	(\$162,763)	(1.9%)
TOTAL	\$83,744,911	\$82,269,352	(\$1,475,559)	(1.8%)

04-141 Office of the Attorney General

- Non-recurs \$3.3 M carry forward funding (\$648,826 SGF, \$768,608 IAT, \$56,993 SGR, \$1.8 M Statutory Dedication and \$73,349 Federal) for expenditures encumbered in FY 20 but liquidated in FY 21.
- Decreases \$1 M IAT budget authority from the Department of Environmental Quality as a result of the termination of litigation involving underground storage tanks.
- Increases \$3 M from the Statutorily Dedicated Department of Justice Legal Support Fund to the Civil Law, Criminal Law, and Medicaid Fraud programs. The funds will be utilized for the purposes of defraying costs of expert witnesses, consultants, contract legal counsel, technology, specialized employee training and education, and public education initiatives.
- Increases \$327,507 SGF to the Criminal Law and Medicaid Fraud programs to fund four (4) positions created in FY 21 for the Cyber Crime Unit.

04D - Department of Treasury

	FY 21	FY 22	Change FY 21 to FY 22	
	EOB as of 12/1/20	Appropriated	Amount	Percent
SGF	\$0	\$0	\$0	0.0%
IAT	\$1,686,944	\$2,411,944	\$725,000	43.0%
SGR	\$7,377,515	\$10,142,092	\$2,764,577	37.5%
STAT DED	\$434,455	\$811,455	\$377,000	86.8%
FEDERAL	\$0	\$0	\$0	0.0%
TOTAL	\$9,498,914	\$13,365,491	\$3,866,577	40.7%

04-147 Office of the State Treasurer

- Increases \$83,000 SGR and one (1) position. The position is a State Debt Analyst and will be responsible for reviewing election and debt applications from political subdivisions and assisting with the state's debt (manage timely payments of debt service, arbitrage calculations, bond disclosures, and providing updates to rating agencies).
- Non-recurs \$12.7 M IAT from GOHSEP associated with the administrative expenses of distributing grants to local businesses as part of the LA Main Street Recovery Program. The original source of funds was Federal from the Coronavirus Relief Fund.

- Increases \$725,000 IAT from Schedule 20-945 State Aid to Local Government Entities from the LA Main Street Recovery Rescue Plan Fund for administration of the LA Main Street Recovery Loggers Relief Program and Save Our Screens Program pursuant to Act 410 of 2021.

04F - Department of Agriculture & Forestry

	FY 21	FY 22	Change FY 21 to FY 22	
	EOB as of 12/1/20	Appropriated	Amount	Percent
SGF	\$18,432,561	\$19,723,864	\$1,291,303	7.0%
IAT	\$17,990,142	\$447,345	(\$17,542,797)	(97.5%)
SGR	\$7,281,777	\$7,281,777	\$0	0.0%
STAT DED	\$37,442,855	\$37,267,680	(\$175,175)	(0.5%)
FEDERAL	\$9,972,168	\$9,929,428	(\$42,740)	(0.4%)
TOTAL	\$91,119,503	\$74,650,094	(\$16,469,409)	(18.1%)

04-160 Agriculture & Forestry

- Decreases \$17.5 M IAT from GOHSEP for expenditures related to Hurricane Laura.

ISSUE: Industrial Hemp Program

The Congressional 2018 Farm Bill removed hemp crops from the list of federally controlled substances; thereby, allowing all states to develop a hemp growing program. The state's industrial hemp plan was approved by the U.S. Department of Agriculture in December 2019. The Industrial Hemp Program within the LA Department of Agriculture (LDAF) then started accepting applications for licenses. There are four (4) license types: grower, seed producer, processor, and handler of industrial hemp. Currently, there are 184 licenses. Of those, 37 are consumable processor licenses, which now fall under the authority of the LA Department of Health under Act 336 (see TABLE below).

TABLE 20

Industrial Hemp Licenses Four Types	
Grower License	Authorizes the licensee to cultivate and transport industrial hemp regardless of the intended use.
Seed Producer License	Authorizes the licensee to produce, transport and sell industrial hemp seed.
Processor License	Authorizes the licensee to possess, process, store, and transport industrial hemp into a non-consumable product. Licensing of consumable product is under the authority of LA Dept. of Health.
Handler License (formerly Contract Carrier License)	Authorizes the licensee to handle industrial hemp, including transport, harvest, store, grind, clean, and package as well as broker and receive industrial hemp.

Act 336 of 2021 revised the Industrial Hemp Law to allow an opportunity for more economic activity related to industrial hemp. Under Act 336, licensees are authorized to possess, store, trim, and cure industrial hemp and the window to harvest expands from 15 days to 30 days. To discourage unlicensed processing of consumable hemp, Act 336 authorizes criminal penalties for unlicensed processors including imprisonment at hard labor for up to 20 years and a fine of up to \$50,000.

Also, Act 336 replaces "industrial hemp-derived CBD product" with "consumable hemp product," which contains only naturally occurring cannabinoids. Consumable hemp products include commercial, pet products, and floral hemp material. All consumable hemp products cannot contain more than a 0.3% concentration of delta-9 THC dry weight or a 1% total THC concentration. The Office of Alcohol & Tobacco Control (ATC) is

responsible for issuing newly created wholesaler permits for consumable hemp products for an annual \$500 fee. To discourage the selling of consumable hemp products without a permit, Act 336 authorizes civil penalties. Finally, Act 336 expands provisions related to the research and development of industrial hemp. The University of LA at Monroe (ULM) Agribusiness Program was granted the ability to conduct product research and development of industrial hemp without a license similar to the LSU AgCenter, the SU AgCenter, and the ULM College of Pharmacy. On 8/1/21, LDAF granted a license to the ULM Agibusiness Program to perform hemp research. The LSU AgCenter is now responsible for developing a website that will serve as the centralized location for all statewide information on industrial hemp.

All revisions under Act 336 will become effective 1/1/22.

ISSUE: Medical Marijuana Program

The LDAF is designated as the state's lead regulatory agency in the licensure and production of medical marijuana. Also, the LA Board of Pharmacy has some responsibilities in Medical Marijuana Program. The Board of Pharmacy is responsible for licensing dispensaries, determining allowable forms of cannabis, and developing testing rules. Also, the Board of Pharmacy oversees the nine state-approved medical pharmacies.

The Medical Marijuana Program is responsible for licensing and overseeing the production of medical marijuana to ensure the safety of the final product. Presently, there are only two (2) licensees – the LSU AgCenter and the SU AgCenter. Both agricultural centers have entered into contracts with subcontractors for the production process of medical marijuana. Wellcana is the LSU AgCenter subcontractor and Ilera Holistic healthcare is the SU AgCenter subcontractor.

Presently, the allowed forms of therapeutic marijuana include capsules, extracts, gummies, metered-dose inhalers, oils, pills, sprays, suppositories, tinctures, topical oils or lotions, and transdermal patches. Patients can purchase up to a one-month supply. Beginning 1/1/22, Act 424 of 2021 authorizes the nine (9) medical marijuana pharmacies to sell an inhalation form (smokable flower) of medical marijuana. Under Act 424, pharmacies are only allowed to sell 2.5 oz of the marijuana flower every two (2) weeks to each patient. The raw or crude from the cannabis flower for inhalation is anticipated to be cheaper to produce because it requires less processing.



04G - Department of Insurance

	FY 21	FY 22	Change FY 21 to FY 22	
	EOB as of 12/1/20	Appropriated	Amount	Percent
SGF	\$0	\$0	\$0	0.0%
IAT	\$0	\$0	\$0	0.0%
SGR	\$31,870,356	\$32,770,301	\$899,945	2.8%
STAT DED	\$910,011	\$936,271	\$26,260	2.9%
FEDERAL	\$717,475	\$717,475	\$0	0.0%
TOTAL	\$33,497,842	\$34,424,047	\$926,205	2.8%

04-165 Commissioner of Insurance

Increases \$600,000 SGR in the Market Compliance Program for expenses related to Market Conduct examinations of insurance companies. The Market Conduct examination will focus on the claims handling processes of several insurance companies. These examinations are a direct result of the number and types of complaints the department has received from Hurricanes Laura, Delta, and Zeta.

05 - Department of Economic Development

	FY 21	FY 22	Change FY 21 to FY 22	
	EOB as of 12/1/20	Appropriated	Amount	Percent
SGF	\$35,557,397	\$38,682,914	\$3,125,517	8.8%
IAT	\$125,000	\$125,000	\$0	0.0%
SGR	\$3,339,301	\$2,629,503	(\$709,798)	(21.3%)
STAT DED	\$8,662,277	\$4,700,000	(\$3,962,277)	(45.7%)
FEDERAL	\$429,182	\$183,333	(\$245,849)	(57.3%)
TOTAL	\$48,113,157	\$46,320,750	(\$1,792,407)	(3.7%)

05-251 Office of the Secretary

- Non-recurs \$1.9 M in carry forward funding (\$3.5 M SGF, \$586,206 IAT, \$711,763 SGR and \$5.3 M Federal) for expenditures encumbered in FY 20 but liquidated in FY 21.
- Increases \$1 M SGF in order to provide funding to the FastStart Program for increasing costs associated with the program, which has realized increased activity due to the COVID-19 pandemic.

05-252 Office of Business Development

- Non-recurs \$4.3 M in carry forward funding (\$554,021 SGF, \$778,064 IAT, \$2.7 M SGR and \$245,849 Federal) for expenditures encumbered in FY 20 but liquidated in FY 21.
- Non-recurs \$100,000 SGF for a line-item appropriation providing funding to the North LA Economic Partnership.
- Increases \$2 M SGF for the eight (8) regional economic development organizations in LA. The current level of funding is \$1.76 M. This adjustment will provide a total funding level of \$3.76 M.
- Increases \$1.05 M SGF to the Business Development Program for the Central City Economic Opportunity Corporation.

06 - Department of Cultural, Recreation & Tourism (CRT)

	FY 21 EOB as of 12/1/20	FY 22 Appropriated	Change FY 21 to FY 22	
			Amount	Percent
SGF	\$38,307,177	\$34,187,143	(\$4,120,034)	(10.8%)
IAT	\$6,770,248	\$6,669,968	(\$100,280)	(1.5%)
SGR	\$30,675,773	\$29,772,800	(\$902,973)	(2.9%)
STAT DED	\$20,230,919	\$32,678,171	\$12,447,252	61.5%
FEDERAL	\$6,603,297	\$11,800,341	\$5,197,044	78.7%
TOTAL	\$102,587,414	\$115,108,423	\$12,521,009	12.2%

06-261 Office of the Secretary

- \$300,000 SGF decrease in one-time funding to the LA Seafood Promotion & Marketing Board Program to promote LA seafood.
- \$348,246 (\$100,280 IAT and \$50,086 SGR) to reduce excess budget authority and realign existing expenditures.
- Office of State Parks
- \$2,325,290 Federal increase awarded by the Land & Water Conservation Fund which provides money to federal, state, and local governments to purchase land, water and wetlands for the benefit of all Americans. Funds will be administered to the LA Recreational Trails Program.

06-267 Office of Tourism

- \$5 M SGF in one-time funding to help the tourism industry recover from the effects of COVID-19.
- \$17.5 M increase out of the LA Tourism Revival Fund to the Marketing Program pursuant to Act 410 of 2021. The \$17.5 M will be utilized to revive tourism by investing in programs focused on marketing and promoting LA as a destination for in-state and out-of-state travel activity.

ISSUE: *Repair & Maintenance Funding*

Funding: The LA State Parks Improvement & Repair Fund was established through Act 729 of 1989 (RS 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 operational 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 22	\$14.5 M
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 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 21 reports sites anticipated to receive approximately \$18.1 M in deferred maintenance and repairs during FY 22, including approximately 245 individual projects.

TABLE 21

FY 22 Deferred Maintenance & Repairs			
LOCATION	Total Projected Cost	LOCATION	Total Projected Cost
Audubon	\$292,000	Longfellow	\$131,000
Bayou Segnette	\$395,000	Lake Bruin	\$47,000
Bogue Chitto	\$530,000	Black Bear	\$265,000
Centenary	\$76,000	Chemin-A-Haut	\$345,000
Fairview-Riverside	\$535,000	District 3 HeadQuarters	\$175,000
Fontainebleau	\$2,083,200	Jimmy Davis	\$920,000
Rosedown	\$244,000	Lake Claiborne	\$2,125,000
Tickfaw	\$568,000	Lake D'Arbonne	\$455,000
Chicot	\$2,477,000	Mansfield	\$44,500
Cypremort	\$310,000	Poverty Point Reservoir	\$1,285,000
Fort St. Jean Baptiste	\$144,403	Poverty Point WHS	\$1,480,000
Lake Fausse Point	\$286,570	Winter Quarters	\$200,000
Lake Bistineau	\$150,000	Fort Randolph	\$45,000
South Toledo Bend	\$325,500	Rebel	\$40,000
Sam Houston	\$344,000	St. Bernard	\$180,000
Palmetto Island	\$402,500	Port Hudson	\$500,000
North Toledo Bend	\$440,000	Grand Isle	\$295,000
Total		\$18,135,673	

ISSUE: 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 to 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 5/18/21 by the REC adopted \$14 M for LTPD for FY 22. FYs 18 through 22 allocations are reported in Table 22.

TABLE 22

Office of Tourism - Marketing Program (LA Tourism Promotion District)					
	FY 18	FY 19	FY 20	FY 21	FY 22
Appropriated from LTPD Fund	\$30,086,994	\$28,292,550	\$26,463,357	\$26,420,223	\$26,314,759
Administration Program	\$1,817,889	\$1,728,998	\$1,812,427	\$1,887,301	\$2,216,744
Welcome Center Program	\$3,560,203	\$3,882,036	\$3,654,764	\$3,638,496	\$3,663,551
Marketing Program	\$24,708,902	\$22,681,516	\$20,996,166	\$20,994,426	\$20,434,464
INTERAGENCY TRANSFERS					
Office of Lt. Governor	\$672,296	\$672,296	\$672,296	\$1,095,750	\$1,095,750
Office of the Secretary	\$1,768,392	\$1,795,096	\$1,406,079	\$1,406,079	\$1,406,079
Office of State Library	\$621,639	\$646,346	\$821,436	\$821,436	\$821,436
Office of State Museum	\$1,790,474	\$1,640,474	\$1,440,474	\$1,440,474	\$1,440,474
Office of State Parks	\$1,253,144	\$1,250,152	\$0	\$0	\$0
Office of Cultural Development	\$2,066,193	\$2,066,193	\$2,066,193	\$2,066,196	\$2,066,196
Total Interagency Support	\$8,172,138	\$8,070,557	\$6,406,478	\$6,829,935	\$6,829,935
	27%	29%	24%	26%	26%
Statewide Sponsorships	\$3,530,138	\$3,138,969	\$3,138,969	\$3,138,969	\$3,138,969
Funding for operations, advertising and promotion:	\$14,900,509	\$13,814,654	\$13,589,688	\$13,264,491	\$12,804,529
Bayou Classic	\$100,000	\$100,000	\$100,000	\$50,000	TBD
FORE! Kids Foundation	\$175,000	\$175,000	Cancelled Covi	\$176,000	TBD
Greater New Orleans Sports Foundation	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000
Independence Bowl Foundation	\$175,000	\$200,000	\$200,000	Cancelled	TBD
Jefferson Parish (Bayou de Famille) *	\$243,883	N/A	N/A	N/A	N/A
New Orleans Bowl, Inc.	\$175,000	\$175,000	\$100,000	\$50,000	TBD
Essence Festival	\$500,000	\$500,000	\$749,112	Cancelled	TBD
Senior Olympics	\$25,000	\$35,000	\$0	\$0	\$0
Special Olympics	\$100,000	\$150,000	\$150,000	\$100,000	TBD
Total	\$1,893,883	\$1,735,000	\$1,699,112	\$776,000	\$400,000
Note: CRT Revised Total Funding for Operations for FY 21 and FY 22.					
* No data provided for Jefferson Parish (Bayou de Famille) in FY 19 to FY 22. Jefferson Parish was a line item appropriation and has not been re-appropriated.					
Lt. Gov's Discretionary Allocations	\$1,636,255	\$796,305	\$1,000,000	\$800,000	\$800,000

Note: Act 119 provides an additional \$5 M SGF one-time appropriation to help the tourism industry recovery from the effects of CIVID-19. Additionally, the legislature appropriated \$17.5 M out of the LA Tourism Revival Fund to support state, local and regional tourism entities to market and promote LA as a destination. The LA Tourism Revival Fund received \$77.5 M from federal American Rescue Plan funds. The remaining \$60 M will be used for the LA Tourism Revival Program as provided for in R.S. 39:100.55.



07 - Department of Transportation & Development (DOTD)

	FY 21 EOB as of 12/1/20	FY 22 Appropriated	Change FY 21 to FY 22	
			Amount	Percent
SGF	\$8,367,500	\$14,000,000	\$5,632,500	67.3%
IAT	\$14,584,211	\$57,579,338	\$42,995,127	294.8%
SGR	\$29,234,182	\$26,188,285	(\$3,045,897)	(10.4%)
STAT DED	\$579,282,756	\$579,957,225	\$674,469	0.1%
FEDERAL	\$36,612,163	\$36,612,163	\$0	0.0%
TOTAL	\$668,080,812	\$714,337,011	\$46,256,199	6.9%

07-726 Engineering & Operations

- Non-recurs \$5.4 M SGF in the Operations Program for line-item appropriations to provide for infrastructure improvements.
- Non-recurs \$3 M SGF in the Operations Program for a line-item appropriation for the Port of Lake Charles to perform the Calcasieu Dredged Material Management Plan. These funds provided a portion of the match required for ongoing dredging activities related to the Calcasieu River & Pass project in concert with the U.S. Army Corps of Engineers, for which the Lake Charles Harbor & Terminal District is the local partner/sponsor.
- Increases \$1.8 M SGF for unspecified infrastructure projects to be completed by the Operations Program.
- Provides \$2.5 M SGF to the Operations Program to provide for a turn lane on Pinhook Road (South College to Bendell Road).
- Provides \$1.2 M SGF to the Operations Program to provide for overlay on Pinhook Road (Jomela Street to Jefferson Street).
- Provides \$2.5 M SGF to the Operations Program to provide for lighting on Johnston Street (Ambassador Caffery to East Broussard Road).
- Provides \$6 M SGF to the Operations Program to widen Duhon Road (Highway 724) and provide for a roundabout (Johnston Street to Rue De Belier).
- Increases \$45 M IAT funding from the Division of Administration - Community Development Block Grant for the LA Watershed Initiative. Provides for a Cooperative Endeavor Agreement between DOTD and the Office of Community Development to assist in the development and implementation of a statewide, watershed-based floodplain management program pursuant to Executive Order Number JBE 2018-16. The funds are allocated from Federal funds authorized in Public Law 115-123 and signed by the President on 2/9/18.

ISSUE: Primary Funding Sources

State Gas Tax (Transportation Trust Fund – Regular: revenues projected at \$483.8 M for FY 22): 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 6 cents, diminished over time through inflationary devaluation. Historically, gas tax revenues grew approximately 2.5% annually since 1992, but the rate has slowed substantially over the past decade. Construction and operating cost inflation substantially exceed the growth rate of the gas tax.

In 1984 the average gasoline price per gallon was \$0.94 and individuals paid approximately 17% per gallon for road infrastructure with the 16-cent state gas tax. The average price per gallon for regular gasoline in LA as of 8/25/21 was \$2.81. Due to the tax being flat, and not indexed to inflation, the current tax equates to individuals paying approximately 5.7% per gallon for road infrastructure (a decrease of approximately 2.6% over the past year as average gasoline prices have decreased from \$1.91 per gallon on 9/3/20). 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 \$0.42 today.

Federal Highway Trust Fund (Federal Gas Tax: revenues projected at \$840.7 M for FY 22): 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. A one-year FAST Act extension was authorized in 2021.

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. Of the total funds collected at the federal level, each state is guaranteed an apportionment equal to at least 95% of the amount its residents pay into the highway account. The amounts distributed to the states are by formula with some states receiving a higher percentage and others less. The states have nearly complete control over the use of these funds, within the limits of federal planning, eligibility, and oversight rules. Money is not provided up front. A state is reimbursed after work is started, costs are incurred, and the state submits a voucher to the Federal Highway Administration (FHWA). The highway program focuses on highway construction and planning, and does not support operations or routine maintenance. The federal share of project costs is generally 80%, but 90% for Interstate System projects.

ISSUE: *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 slower growth in excise tax collections.

ISSUE: *Transportation Infrastructure Model for Economic Development (TIMED)
Program Bond Debt Service Payments - \$149.7 M for FY 22*

Motor Fuels – TIMED Program (revenues projected at \$120.9 M for FY 22): 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 are estimated at \$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 23 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 23

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.



08A - DPS&C – Corrections Services

	FY 21 EOB as of 12/1/20	FY 22 Appropriated	Change FY 21 to FY 22	
			Amount	Percent
SGF	\$312,846,443	\$556,697,945	\$243,851,502	77.9%
IAT	\$215,660,345	\$8,600,129	(\$207,060,216)	(96.0%)
SGR	\$50,048,270	\$45,987,609	(\$4,060,661)	(8.1%)
STAT DED	\$960,000	\$960,000	\$0	0.0%
FEDERAL	\$2,230,697	\$2,230,697	\$0	0.0%
TOTAL	\$581,745,755	\$614,476,380	\$32,730,625	5.6%

The net increase in funding is primarily attributable to additional overtime, pay adjustments, and retention plan expenses for Corrections officers. Information on the Corrections Services budget, positions, and inmate capacity is provided in table 24.

TABLE 24

Corrections Services - Budget, Positions, and Inmate Capacity			
Entity Name	FY 22 Budget	Authorized T.O.	Inmate Capacity
Corrections - Administration	\$101,111,746	230	n/a
LA State Penitentiary	\$167,245,505	1,429	5,569
Raymond LaBorde Correctional Center	\$35,736,274	332	1,808
LA Correctional Institute for Women	\$27,745,344	265	604
Winn Correctional Center	\$689,916	-	25
Allen Correctional Center	\$17,032,771	163	872
Dixon Correctional Institute	\$51,353,028	463	1,800
Elayn Hunt Correctional Center	\$70,937,108	637	1,975
David Wade Correctional Center	\$32,636,197	326	1,224
B.B. Sixty Rayburn Correctional Center	\$30,123,011	297	1,314
Adult Probation & Parole	\$79,865,480	753	n/a
TOTAL	\$614,476,380	4,895	15,191

08-400 Corrections - Administration

- Executes a means of finance substitution exchanging \$14 M IAT from the Coronavirus Relief Fund (CRF) with SGF. The Department of Corrections - Administration received an IAT appropriation in FY 21 from the CRF to cover eligible expenses in order to maximize the use of SGF, SGR and statutory dedications for critical services. With expiration of the initial allocation of the CRF to states on 12/30/20, this adjustment restores SGF to the agency for the same baseline operational expenditures in FY 22.
- Increases \$2.7 M IAT from the LA Department of Health for Hepatitis C treatments for offenders throughout the DPS&C-Corrections Services.
- Increases \$6 M to provide funding for offender medical expenses.
- Non-recurs \$8.1 M in Acquisitions & Major Repairs – replacing Mississippi River pumps at LA State Penitentiary. The source of funds was a FEMA Hazard Mitigation Grant.
- Non-recurs \$3.8 M in carry forward funding (\$2.3 M SGF and \$1.6 IAT) for expenditures encumbered in FY 20 but liquidated in FY 21.
- Increases \$863,181 SGF and nine (9) positions in the Administration Agency in order to centralize training. The funding will provide for nine Training & Development Managers who will provide training to Corrections Officers. In order to fund these positions, certain correctional centers decreased SGF and authorized positions to fund the new positions in Administration as below. This adjustment eliminated \$54,000 and four (4) more positions than were necessary to fund the training positions.

ISSUE: Training & Development of Corrections Officer

Corrections Services – Administration received a line-item appropriation for \$863,181 SGF, including nine (9) new Training & Development Manager positions in order to expand training for Correctional Security Officers (CSOs). CSO positions have historically experienced some of the highest turnover rates in state government. As reflected in the table below, these funds were made available by SGF reductions among individual correctional centers. Note: SGF reductions total \$917,475, exceeding the \$863,181 reallocated to Corrections Services – Administration by \$54,294.

TABLE 25

Corrections Services - Training & Development Managers		
Facility	SGF	Positions
LA State Penitentiary	(\$282,300)	(4)
Raymond Laborde Correctional Center	(\$70,575)	(1)
LA Correctional Institute for Women	(\$70,575)	(1)
Allen Correctional Center	(\$70,575)	(1)
Dixon Correctional Institute	(\$70,575)	(1)
Elayn Hunt Correctional Center	(\$211,725)	(3)
David Wade Correctional Center	(\$70,575)	(1)
B.B. "Sixty" Rayburn Correctional Center	(\$70,575)	(1)
TOTAL	(\$917,475)	(13)

ISSUE: Reduced Penalties for Marijuana Offenses

Act 247 of 2021 amended LA R.S. 40:966 relative to the penalties assessed for the possession of certain amounts of marijuana. The new law provides that any conviction for the possession of fourteen grams or less of marijuana shall be fined not more than \$100 and removes the penalty of imprisonment in the parish jail. The act further removes the enhancement to a felony of a third or subsequent conviction and provides for enforcement by use of summons rather than custodial arrest. As a result, Corrections Services will experience a decrease in expenditures to the extent persons convicted of a third or subsequent offense will no longer be convicted of a felony and remanded to the custody of DPSC. Additionally, local parish and city jails will experience a decrease in expenditures to the extent persons convicted of any offense will no longer be sentenced to jail time. The LA Commission on Law Enforcement (LCLE) reports there were 18,943 arrests for the possession of marijuana under LA R.S. 40:966 in 2019. LCLE was unable to distinguish those arrests where the amount in possession was fourteen (14) grams or less.

08-402 LA State Penitentiary

- Executes a means of finance substitution exchanging \$62.7 M IAT from the Coronavirus Relief Fund (CRF) with SGF. LA State Penitentiary received an IAT appropriation in FY 21 from the CRF to cover eligible expenses (see description in 08-400).
- Increases \$8 M SGF to provide for overtime/pay adjustment and retention plan expenses.
- Increases \$4.6 M SGF to provide funding for supplies needed in the Incarceration and Field Services programs due to the rising costs of supplies; including, but not limited to supplies to maintain the facility, offender food and clothing, and officer vests, ammunition, and weapons.

08-405 Raymond Laborde Correctional Center

- Executes a means of finance substitution exchanging \$13 M IAT from the Coronavirus Relief Fund (CRF) with SGF. Raymond Laborde Correctional Center received an IAT appropriation in FY 21 from the CRF to cover eligible expenses (see description in 08-400).
- Increases \$615,761 SGF to provide for overtime/pay adjustment and retention plan expenses.
- Increases \$908,000 SGF to provide funding for supplies (see description in 08-402).

08-406 LA Correctional Institute for Women

- Executes a means of finance substitution exchanging \$9.7 M IAT from the Coronavirus Relief Fund (CRF) with SGF. LA Correctional Institute for Women received an IAT appropriation in FY 21 from the CRF to cover eligible expenses (see description *LA State Penitentiary*).
- Increases \$1 M SGF to provide for overtime/pay adjustment and retention plan expenses.
- Increases \$351,000 SGF to provide funding for supplies (see description *LA State Penitentiary*).

08-407 Winn Correctional Center

- Increases \$105,495 SGR to provide for a statewide adjustment to the Office of Risk Management.

Allen Correctional Center

- Executes a means of finance substitution exchanging \$5.8 M IAT from the Coronavirus Relief Fund (CRF) with SGF. Allen Correctional Center received an IAT appropriation in FY 21 from the CRF to cover eligible expenses (see description *Corrections-Administration*).
- Increases \$698,821 SGF to provide for overtime/pay adjustment and retention plan expenses.
- Increases \$132,000 SGF to provide funding for supplies (see description *LA State Penitentiary*).

08-409 Dixon Correctional Institute

- Executes a means of finance substitution exchanging \$17.5 M IAT from the Coronavirus Relief Fund (CRF) with SGF. Dixon Correctional Institute received an IAT appropriation in FY 21 from the CRF to cover eligible expenses (see description *Corrections-Administration*).
- Increases \$2.7 M SGF to provide for overtime/pay adjustment and retention plan expenses.

08-413 Elayn Hunt Correctional Center

- Executes a means of finance substitution exchanging \$23.6 M IAT from the Coronavirus Relief Fund (CRF) with SGF. Elayn Hunt Correctional Center received an IAT appropriation in FY 21 from the CRF to cover eligible expenses (see description *Corrections-Administration*).
- Increases \$5.5 M SGF to provide for overtime/pay adjustment and retention plan expenses.
- Increases \$1 M SGF to provide funding for supplies (see description *LA State Penitentiary*).

08-414 David Wade Correctional Center

- Executes a means of finance substitution exchanging \$11.5 M IAT from the Coronavirus Relief Fund (CRF) with SGF. David Wade Correctional Center received an IAT appropriation in FY 21 from the CRF to cover eligible expenses (see description *Corrections-Administration*).
- Increases \$1.3 M SGF to provide for overtime/pay adjustment and retention plan expenses.
- Increases \$188,000 SGF to provide funding for supplies (see description *LA State Penitentiary*).
- Increases \$200,000 SGF to provide funding for the professional services of a dentist pursuant to *Henry Leonard v. James E. LeBlanc*, Civil Action No. 5:13-CV-02717, which requires the facility to provide full-time dental care to the offenders.

08-415 Adult Probation & Parole

- Executes a means of finance substitution exchanging \$31.7 M IAT from the Coronavirus Relief Fund (CRF) with SGF. Adult Probation & Parole received an IAT appropriation in FY 21 from the CRF to cover eligible expenses (see description *Corrections-Administration*).
- Executes a means of finance substitution exchanging \$4.2 M SGR with SGF. This substitution is due to a projected decrease in self-generated revenues as a result of well-performing probationers being released as a result of the Criminal Justice Reform Initiative.
- Increases \$878,128 SGF to provide for overtime/pay adjustment and retention plan expenses.
- Increases \$290,000 SGF to provide funding for supplies (see description *LA State Penitentiary*).

08-416 B.B. Sixty Rayburn Correctional Center

- Executes a means of finance substitution exchanging \$10.8 M IAT from the Coronavirus Relief Fund (CRF) with SGF. B.B. Sixty Rayburn Correctional Center received an IAT appropriation in FY 21 from the CRF to cover eligible expenses (see description *Corrections-Administration*).
- Increases \$979,024 SGF to provide for overtime/pay adjustment and retention plan expenses.
- Increases \$458,000 SGF to provide funding for supplies (see description *LA State Penitentiary*).

08B - DPS&C - Public Safety Services

	FY 21 EOB as of 12/1/20	FY 22 Appropriated	Change FY 21 to FY 22	
			Amount	Percent
SGF	\$2,100,000	\$100,000	(\$2,000,000)	(95.2%)
IAT	\$29,015,712	\$36,724,066	\$7,708,354	26.6%
SGR	\$253,782,270	\$225,120,375	(\$28,661,895)	(11.3%)
STAT DED	\$173,435,295	\$181,420,342	\$7,985,047	4.6%
FEDERAL	\$35,879,011	\$35,674,417	(\$204,594)	(0.6%)
TOTAL	\$494,212,288	\$479,039,200	(\$15,173,088)	(3.1%)

08-418 Office of Management & Finance

- Decreases \$1.9 M SGR deferred as a result of the return of normal SGR collections. SGR was increased in FY 21 in anticipation of a surge in OMV service delivery after COVID-19 waivers expired.
- Decreases \$212,053 SGR associated with the personnel reduction of two (2) positions. The positions were vacant.
- Increases \$975,000 Statutory Dedications from the Riverboat Gaming Enforcement Fund for the replacement of the legacy payment system for Municipal Police Officers and Firefighters Supplemental Pay programs.

08-419 Office of State Police

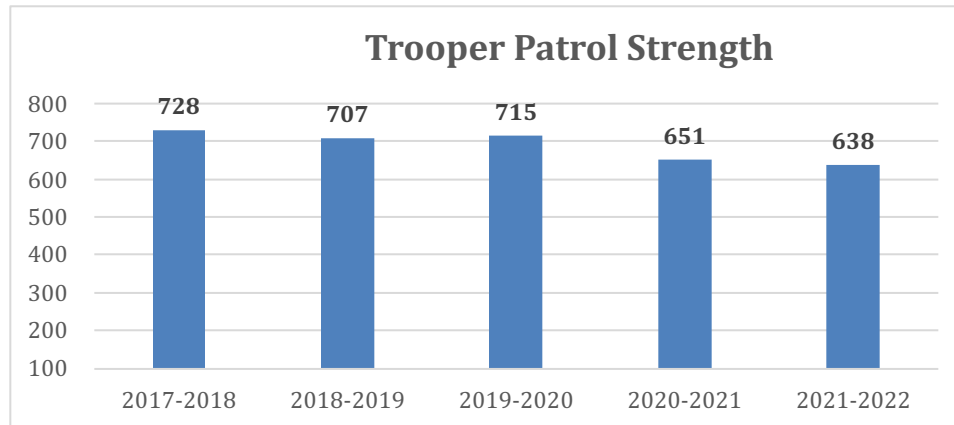
- Decreases \$15 M SGR deferred as a result of the return of normal SGR collections. SGR was increased in FY 21 in anticipation of a surge in OMV service delivery after COVID-19 waivers expired.
- Increases \$5.2 M Statutory Dedications out of the Riverboat Gaming Enforcement Fund for a 50-cadet class training academy.
- Net increase of \$4.1 M as a result of various adjustments to Statutory Dedications based on REC projections adopted 1/19/21.
- Increases \$1.9 M Statutory Dedications from the Riverboat Gaming Enforcement Fund to the Gaming Enforcement Division for sports wagering enforcement needs pursuant to Act 80 of 2021.

ISSUE: State Police Training Academy, 100th Cadet Class

In FY 22, the Office of State Police is appropriated \$5.2 M Statutory Dedications out of the Riverboat Gaming Enforcement Fund to conduct a training academy. The last cadet class began in 2019 and graduated 51 cadets in January 2020. The majority of the cost to conduct a 22-week training academy class is associated with cadet salaries and related benefits, which is approximately 80% (\$4.2 M) of the academy cost. Each cadet will earn an annual salary of \$46,610. The academy class will start Sunday, 12/5/21, with 65 cadets with plans to graduate at least 50.

Operating expenditures for the academy total approximately \$387,100 and include travel, uniforms, office and automotive supplies, and automotive maintenance. Additional expenses include \$623,511 in academy costs for cadets, which include dormitory costs, classroom costs, facility rentals, and ammunition. Most acquisitions needed in a regular academy class such as vehicles, radars, radios, guns, and vests will not be needed since there is a surplus due to the decrease in troopers over the previous years. Due to funding levels being insufficient to hold additional training classes and fill state trooper positions vacated through attrition, the statewide number of state troopers available to provide law enforcement activities on the state's highways has fallen by 90 since FY 18. See Chart 1 on the next page.

CHART 1



08-420 Office of Motor Vehicles

- Decreases \$5.2 M SGR deferred as a result of the return of normal SGR collections. SGR was increased in FY 21 in anticipation of a surge in OMV service delivery after COVID-19 waivers expired.
- Net decrease of \$5.3 M as a result of various adjustments to Statutory Dedications based on REC projections adopted 1/19/21.
- Decreases \$104,452 SGR associated with the personnel reduction of two (2) positions. The positions were vacant.
- Increases \$100,000 SGF for the Legacy Donor Foundation for organ donation awareness. Legacy Donor Foundation's mission is to grow LA's donor registration rate by focusing on multicultural populations and youth by focusing on low performing offices to increase the donor consent rate.
- Office of State Fire Marshal
- Decreases \$2 M SGF and \$1.4 M in Statutory Dedications out of the LA Fire Marshal Fund along with 20 positions.
- Increases \$2 M Statutory Dedications from the LA Fire Marshal Fund and seven (7) positions in the Fire Prevention Program.

08-423 LA Gaming Control Board

- Increases \$99,020 Statutory Dedications from the Riverboat Gaming Enforcement Fund and one (1) position for sports wagering enforcement needs pursuant to Act 80 of 2021.

ISSUE: *Riverboat Gaming in St. Tammany*

Presently, casino gaming and video poker activities are prohibited in St. Tammany parish since voters rejected casino gaming in their parish in 1996. Act 362 of 2021 provides for a referendum election in St. Tammany parish to authorize the development of a casino resort along a designated portion of Lake Pontchartrain at the Lakeshore Marina.

In accordance with Act 362, the LA Gaming Control Board must approve the relocation of the riverboat gaming license holder before the parish election. The license holder is the Louisiana Riverboat Gaming Partnership, Peninsula Pacific Entertainment (P2E), LLC, which currently holds a license to operate DiamondJacks Casino in Bossier City. After the COVID-19 shutdown, P2E permanently closed DiamondJacks Casino last year. P2E wants to relocate their license to the Lakeshore Marina on Lake Pontchartrain in Slidell.

The St. Tammany parish council decided that the referendum will appear on the December 11, 2021, election and voters will decide whether to authorize the development of a casino resort along a designated portion of Lake Pontchartrain at the Lakeshore Marina. If a majority of voters vote "yes" on the ballot referendum question, P2E will relocate their existing casino license from Bossier City to a proposed new casino in Slidell. In accordance with Act 362, a community agreement between St. Tammany Parish Development District and P2E calls for 5% of net gaming revenue to go to the parish as well as economic support for drainage and recreation projects.

A St. Tammany couple has filed a petition with the Gaming Control Board to stop the approval of the relocation. The petition argues that the potential relocation of the riverboat gaming license is unlawful. The petition claims that state law requires a vote on riverboat gambling “on a Parish-wide basis” rather than a specific location identified in the referendum.

At their 9/8/21 meeting, a petition for Intervention and Declaratory Judgment was heard. The petition was from the St. Tammany couple that argued it was unconstitutional for the Gaming Board to grant a license before a majority of St. Tammany voters decide to legalize gambling. The Board stated they had no authority to issue a declaratory ruling or allow an intervention and that the petitioners were not entitled to an hearing. Therefore, the petition was dismissed.

Also, at the meeting, the Gaming Control Board approved the relocation request of P2E subject to majority of voters in St. Tammany parish voting in favor of allowing riverboard gaming on December 11th election. If the vote is in favor, P2E must complete construction and begin gaming operations of the new facility named Camellia Bay Resort Casino Marina within 24 months. The approval of the Gaming Control Board only applies to P2E and does not extend to any successor or assigns. Also, the number of required employees will increase from 650 persons to 750 persons. If the vote is unfavorable, P2E must restart gaming operations at the DiamondJacks Casino within 60 days of the election.

ISSUE: <i>Gaming Control Board Sports Wagering</i>

On 11/3/20, voters in 55 of the state’s 64 parishes approved the legalization of sports wagering activities and operations in their parish. During the 2021 Regular Session, three (3) pieces of legislation were enacted to authorize sports wagering in parishes that approved the gaming activity – Act 80, Act 435, and Act 440.

Sports Wagering Enabling Legislation 2021 Regular Session

Act 80 (HB 697) Tax and Fee Structure

Act 435 (SB 142) Distribution of Revenue

Act 440 (SB 247) Licensing and Regulation

Act 80 enabled the tax and fee structure for sports wagering. The sports wagering license application fee is \$250,000 and the license fee is \$500,000 for 5 years. The sports wagering platform provider application fee is \$100,000 and the permit fee is \$250,000 for 5 years. The sports wagering service provider application fee is \$10,000 and the permit fee is \$12,500 for 5 years. The sports wagering distributor application fee is \$5,000 and the permit fee is \$2,500 for 5 years. The tax is 10% on net gaming proceeds from sports wagering at licensed establishments and 15% online through websites or electronic device mobile apps. Fees collected will be deposited into the newly created Sports Wagering Enforcement Fund to support licensing and regulatory activities associated with sports wagering by the LA Gaming Control Board, the LA State Police, and the LA Justice Department (Attorney General). Taxes collected by State Police will be distributed in accordance with Act 435.

Also, Act 80 included a sports betting license for the LA Lottery Corporation. Through that license, the Lottery will operate kiosks in local bars and restaurants through mobile access. Fees collected by the Lottery Corporation for wagering administration (including suitability investigation) will be utilized by the Lottery Corporation for its expenses with any excess transferred to the newly created Lottery Sports Wagering Fund, for appropriation in support of the Minimum Foundation Program. The sports wagering platform application fee is \$100,000 and the permit fee is \$250,000 for 5 years. The sports wagering provider application fee is \$10,000 and permit fee is \$12,500 for 5 years. The retail establishment application fee is \$1,000 and the annual permit fee is \$100. The tax is 10% on net gaming proceeds from sports wagering offered to patrons onsite at a retail establishment and 15% online through websites or electronic device mobile apps. Taxes collected by the Lottery Corporation will be deposited into the Community and Family Support System Fund, which funds waiver services for individuals with developmental disabilities.

TABLE 26

Sports Wagering Taxes		
Percent of Net Proceeds	Type	
10%	Licensed Establishments – Physical Location	
15%	Licensed Establishments – Online & Mobile App	
Sports Wagering Fee Structure		
Amount	Type	Duration
LA Gaming Control Board		
\$250,000	License Application Fee	Once
\$500,000	License Fee	5-year
\$100,000	Platform Provider Application Fee	Once
\$250,000	Platform Provider Permit Fee	5-year
\$10,000	Service Provider Application Fee	Once
\$12,500	Service Provider Permit Fee	5-year
\$5,000	Distributor Application Fee	Once
\$2,500	Distributor Permit Fee	5-year
LA Lottery Corporation		
\$100,000	Platform Application Fee	Once
\$250,000	Platform Permit Fee	5-year
\$10,000	Service Provider Application Fee	Once
\$12,500	Service Provider Permit Fee	5-year
\$1,000	Retail Establishment Application Fee	Once
\$100	Retail Establishment Permit Fee	Annually

Act 435 establishes where the revenue collected from sports wagering will be distributed. The funding distributions are as follows: 2% up to \$500,000 to the newly created Behavioral Health and Wellness Fund that supports compulsive and problem gambling addiction treatment; 25% or up to \$20 M to the LA Early Childhood Education Fund; 10% to the newly created Sports Wagering Local Allocation Fund that remits funds to each parish government authority in proportion to the taxable conduct in each parish; 2.5% to the newly created Sports Wagering Purse Supplemental Fund that supplements racing purses (2/3 for thoroughbred races and 1/3 for quarter horse races); 2% or up to \$500,000 to the Disability Affairs Trust Fund to support disability services; and the remaining percentage and collection to the state general fund.

TABLE 27

Sports Wagering Act 435 - Distribution of Revenue		
Percentage	Capped Amount	Fund
2%	\$500,000	Behavioral Health and Wellness Fund*
25%	\$20,000,000	LA Early Childhood Education Fund
10%	No Cap	Sports Wagering Local Allocation Fund*
2.5%	No Cap	Sports Wagering Purse Supplemental Fund*
2%	\$500,000	Disability Affairs Trust Fund
Balance	No Cap	State General Fund
*Special treasury funds created in Act 435		

Act 440 establishes the licensing and regulation of sports wagering by the LA Gaming Control Board as well as inspection and compliance by the LA State Police, Gaming Enforcement Division, and legal services provided by the Attorney General, Gaming Division. Act 440 authorizes the Gaming Control Board to issue no more than 20 sports wagering licenses with first consideration going towards the land-based casino, licensed riverboats, and live horse racing tracks (with approval for LA State Racing Commission). After 1/1/22, if licenses are still available, the Board may consider licensed video poker establishments and fantasy sports operators. Licensees may contract out for mobile operation with a sport wagering platform provider.

On August 19, 2021, at its monthly meeting, the Gaming Control Board approved the emergency rules on sports wagering. The emergency rules were effective 8/23/21, which allowed the Gaming Control Board to begin issuing sports wagering licenses. Sports wagering will only be allowed within the physical borders of the 55 approved parishes. Licensees will utilize geolocation technology within smartphones to verify the location at the time of a wager before it is allowed.

Parishes that approved sports wagering: Acadia, Allen, Ascension, Assumption, Avoyelles, Beauregard, Bienville, Bossier, Caddo, Calcasieu, Cameron, Claiborne, Concordia, De Soto, East Baton Rouge, East Carroll, East Feliciana, Evangeline, Grant, Iberia, Iberville, Jefferson Davis, Jefferson, Lafayette, Lafourche, Lincoln, Livingston, Madison, Morehouse, Natchitoches, Orleans, Ouachita, Plaquemines, Pointe Coupee, Rapides, Red River, Richland, St. Bernard, St. Charles, St. Helena, St. James, St. John The Baptist, St. Landry, St. Martin, St. Mary, St. Tammany, Tangipahoa, Tensas, Terrebonne, Vermilion, Vernon, Washington, Webster, West Baton Rouge, and West Feliciana.

Parishes that did not approve sports wagering: Caldwell, Catahoula, Franklin, Jackson, La Salle, Sabine, Union, West Carroll, and Winn.



08C - DPS&C - Youth Services

	FY 21 EOB as of 12/1/20	FY 22 Appropriated	Change FY 21 to FY 22	
			Amount	Percent
SGF	\$91,088,916	\$129,409,184	\$38,320,268	42.1%
IAT	\$54,990,640	\$19,067,442	(\$35,923,198)	(65.3%)
SGR	\$924,509	\$924,509	\$0	0.0%
STAT DED	\$0	\$0	\$0	0.0%
FEDERAL	\$891,796	\$891,796	\$0	0.0%
TOTAL	\$147,895,861	\$150,292,931	\$2,397,070	1.6%

08-403 Office of Juvenile Justice

- Executes a means of finance substitution exchanging \$34.9 M IAT from the Coronavirus Relief Fund (CRF) with SGF. The Department of Corrections - Administration received an IAT appropriation in FY 21 from the CRF to cover eligible expenses in order to maximize the use of SGF, SGR and statutory dedications for critical services. With expiration of the initial allocation of the CRF to states on 12/30/20, this adjustment restores SGF to the agency for the same baseline operational expenditures in FY 22.
- Decreases \$293,431 SGF associated with a personnel reduction of five (5) positions through attrition.
- Increases \$1.7 M SGF to the Ware Youth Center in order to increase the pay rate of direct care workers to \$15 an hour.

Information on the budget, positions, and juvenile offender capacity is provided in Table 28.

TABLE 28

Youth Services - Budget, Positions, and Juvenile Offender Capacity			
Entity Name	FY 22 Budget	Authorized Positions*	Capacity
Administration	\$16,856,637	50	N/A
North Region			
Swanson Center for Youth	\$38,196,456	362	90
Swanson Center for Youth at Columbia			48
Central/Southwest Region			
Acadiana Center for Youth	\$25,417,534	242	72
Southeast Region			
Bridge City Center for Youth	\$31,535,860	286	84
Contract Services**	\$38,050,762	0	759
Auxillary	\$235,682	0	
Total	\$150,292,931	940	1,053
* Authorized positions include T.O. positions (934) and Other Charges positions (6).			
** Contract Services is used to contract with Community Providers. This includes Residential and Non-Residential Services across three regions.			

09 - LA Department of Health

	FY 21 EOB as of 12/1/20	FY 22 Appropriated	Change FY 21 to FY 22	
			Amount	Percent
SGF	\$2,358,189,351	\$2,278,687,457	(\$79,501,894)	(3.4%)
IAT	\$662,454,364	\$467,722,100	(\$194,732,264)	(29.4%)
SGR	\$597,419,660	\$705,076,640	\$107,656,980	18.0%
STAT DED	\$1,219,370,615	\$1,149,651,183	(\$69,719,432)	(5.7%)
FEDERAL	\$12,865,595,530	\$13,557,344,701	\$691,749,171	5.4%
TOTAL	\$17,703,029,520	\$18,158,482,081	\$455,452,561	2.6%

09-300 Jefferson Parish Human Services Authority (JPHSA)

- Executes a means of finance substitution exchanging \$3.7 M IAT from the Coronavirus Relief Fund (CRF) with SGF. JPHSA received an IAT appropriation in FY 21 from the CRF to cover eligible expenses in order to maximize the use of SGF, SGR and statutory dedications for critical services. With expiration of the initial allocation of the CRF to states on 12/30/20, this adjustment restores SGF to the agency for the same baseline operational expenditures in FY 22.

09-301 Florida Parish Human Services Authority (FPHSA)

- Executes a means of finance substitution exchanging \$4 M IAT from the Coronavirus Relief Fund (CRF) with SGF. FPHSA received an IAT appropriation in FY 21 from the CRF to cover eligible expenses (see description in JPHSA).

09-302 Capital Area Human Services District (CAHSD)

- Executes a means of finance substitution exchanging \$5.3 M IAT from the Coronavirus Relief Fund (CRF) with SGF. CAHSD received an IAT appropriation in FY 21 from the CRF to cover eligible expenses (see description in JPHSA).
- Increases \$684,407 SGF for an increase in rent for lease of commercial buildings for Behavioral Health & Recovery Services and Children's Behavioral Health Services, and for the corresponding increase in security costs for the expanded space.

09-303 Developmental Disabilities Council

- Increases \$500,000 SGF for Families Helping Families Centers. Families Helping Families is a nonprofit resource center supporting families whose members have physical, cognitive, mental, emotional or behavioral disabilities.

09-304 Metropolitan Human Services District (MHSD)

- Executes a means of finance substitution exchanging \$3 M IAT from the Coronavirus Relief Fund (CRF) with SGF. MHSD received an IAT appropriation in FY 21 from the CRF to cover eligible expenses (see description in JPHSA).

09-305 Medical Vendor Administration

- Non-recurs \$86.4 M in carry forward funding (\$23.5 M SGF and \$62.9 M Federal) for expenditures encumbered in FY 20 but liquidated in FY 21.
- Executes a means of finance substitution exchanging \$14.2 M Federal with SGF in order to reduce the federal match from 90% to 75% for modernization projects moving from the development and implementation phase to the maintenance and operations phase.
- Increases \$437,044 (\$218,522 SGF and \$218,522 Federal) and four (4) positions in Medical Vendor Administration to add programmatic support:
 - 1 policy position for support in hospital finance program (\$131,422)
 - 3 positions to support Continuous Quality Improvement (\$305,622)

09-306 Medical Vendor Payments

	FY 21	FY 22	Change FY 21 to FY 22	
	EOB as of 12/1/20	Appropriated	Amount	Percent
SGF	\$1,938,154,935	\$1,759,856,589	(\$178,298,346)	(9.2%)
IAT	\$223,203,018	\$116,925,206	(\$106,277,812)	(47.6%)
SGR	\$514,463,455	\$618,708,181	\$104,244,726	20.3%
STAT DED	\$1,198,299,400	\$1,128,303,086	(\$69,996,314)	(5.8%)
FEDERAL	\$11,933,037,311	\$12,389,869,592	\$456,832,281	3.8%
TOTAL	\$15,807,158,119	\$16,013,662,654	\$206,504,535	1.3%

Note: State General Fund is reduced in FY 22 primarily due to means of finance (MOF) adjustments associated with continuation of the 6.2% enhanced federal medical assistance percentage (FMAP) from July 1 to December 31, 2021.

- (\$1 B) – Net decrease in budget authority associated with Money Follows the Patient Program
- \$1.1 B – Increase funding for MCO capitation payments
- \$9.2 M – Funding for ICF/DD facility rates
- \$13.6 M – TEFRA funding
- \$53.7 M – Increase in capitation payments for dental benefit program
- \$65.4 M – Medicare Part A and Part B adjustment
- \$8.4 M – Increase in federal funding for school-based health
- \$9 M – Increase in payments to MCO's for Managed Care Incentive Payment (MCIP) program
- \$7.6 M – Increase in projected claims payments to public providers
- \$25.6 M – Medicare Part D funding increase
- \$5,819,966 (\$1.88 M SGF and \$3.94 M Federal) – additional funding for 500 additional Community Choices Waiver slots.
- (\$23,837,258) – language amendment reducing SGF (Direct) in Medicaid, Private Providers. This reduction does not reduce the associated federal financial participation.
- \$51,191,468 (\$16.3 M Statutory Dedications out of the New Opportunities Waiver Fund and \$34.87 M Federal) – Rate increases for various Home & Community Based providers.
- \$272,381,266 (\$63.4 M SGF and \$208.98 M Federal) – additional funding for payments to Managed Care Organizations (MCO).
- \$8,159,404 (\$1.99 M SGF, \$168,288 Statutory Dedications out of the LA Medical Assistance Trust Fund and \$5.99 M Federal) – payments to hospitals for anesthesia services for dental procedures.

ISSUE: Medicaid Outlook (Horizon issue)

Replacement Revenues: The FY 22 Medicaid budget (Medical Vendor Payments) contains approximately \$680 M in revenues that *will likely have to be replaced with State General Fund or another revenue source for FY 23*. These funds are used as a state match source to draw federal financial participation for Medicaid payments to various providers. These one-time revenues are largely derived as a result of a temporary enhanced federal matching funds (6.2%) used in the FY 21 budget (current year) and the FY 22 approved budget (Act 119). Excess revenues and reduced state General Fund match needed as a result of the enhanced FMAP are discussed below.

Enhanced Federal Medical Assistance Percentage (FMAP):

- FY 21 Enhanced FMAP – Under the Families First Coronavirus Response Act, the Medicaid program received a 6.2% enhanced federal match not originally contemplated in the development of the FY 21 budget. As a result, approximately \$366 M in appropriated revenues in the Medicaid budget were freed up. Based on a means of finance adjustment utilizing \$366 M in statutory dedicated revenues and reducing SGF by a like amount, the Medicaid budget utilizes FY 21 excess Statutory Dedication revenues in FY 22 resulting from the enhanced FMAP. FY 21 excess MATF revenues resulted from reducing MATF spending authority through the supplemental appropriation bill, Act 120 (creating a statutory dedicated forced fund savings out of the La Medical Assistance Trust Fund). In the absence of future enhanced federal assistance, these funds will have to be replaced for FY 23, as they represent a temporary forced fund savings. These funds are used as a state match source to draw additional federal for Medicaid payments for Medicaid payments in FY 22.

- Use of FY 22 Enhanced FMAP in FY 22 - The FY 22 appropriation in Act 119 assumes the continuation of the 6.2% enhanced FMAP for six months in FY 22 (from July 1 through December 31, 2021). Approximately \$314 M in additional federal matching dollars are projected from the enhanced FMAP and are built into the FY 22 budget, reducing the need for State General Fund match by a like amount. In the absence of the enhanced FMAP in future fiscal years, these revenues will have to be replaced in FY 23, or reductions to the program will be required.

Note: Based on a letter from the Secretary of Health & Human Services dated 1/22/21 to all state governors, the Public Health Emergency for Covid 19 was renewed 1/21/21 and extended 90 days past this renewal date. This extended the 6.2% temporary FMAP enhancement. Although there is no specific guarantee after the 90 days, the letter further indicates that the Public Health Emergency “will likely remain in place for the entirety of 2021.

The FY 22 appropriation in Act 119 assumes the temporary FMAP through 12/31/21. To the extent the enhancement is not available through December 2021, the Medicaid program could realize a state match shortfall in FY 22.

ISSUE: Disproportionate Share Hospital (DSH) Payment Allocation

The Uncompensated Care Costs (UCC) program in Medical Vendor Payments provides Disproportionate Share Hospital (DSH) payments to qualifying hospitals for certain uncompensated care costs associated with serving uninsured or reimbursement for Medicaid shortfall. The FY 22 Medicaid budget appropriates \$1.14 B in total DSH funding in the Uncompensated Care Costs Program. Of the \$1.14 B in total DSH funding for FY 22, approximately \$796.9 M is federal matching funds. DSH payments are typically allocated to Public Private Partnership hospital providers, the Office of Behavioral Health, and other various hospitals. Global DSH payments made by the LA Department of Health are limited to a specific cap. LDH is unable to collect or reimburse any federal funds over the federal allotted cap.

As a result of the enhanced FMAP applying to both Title 19 Medicaid payments and DSH payments, the DSH FMAP is projected to be 74.07% Federal / 25.93% state for the first 2 quarters in FY 22. The federal match drops to 67.87% for the second two quarters of the state fiscal year.

FMAP percentage

74.07% - First two state quarters of FY 22
67.87% - Second two state quarters of FY 22

\$813,038,279 - Federal DSH cap for FY 21
\$796,990,070 - Federal DSH Funds allocated for FY 22

ISSUE: Public Private Partnership Hospital Funding

The Public Private Partnership hospitals have historically received approximately \$1.1 B annually in total supplemental funding (Disproportionate Share Hospital payments and Full Medicaid Pricing/Upper Payment Limit funding). These funds are not directly appropriated to these specific hospital providers. Funding is subject to agreements between LSU, the Division of Administration, and the private partners. In addition, supplemental funding levels to specific providers are subject to both hospital specific and global federal payment caps. At this time, the total level of supplemental funding by partnership hospital is not known.

09-307 Office of the Secretary

- Increases \$917,261 SGF and eleven (11) positions in Management & Finance to add programmatic support:
 - 3 internal audit positions to review core health programs (\$250,162).
 - 3 training and development positions for leadership training (\$250,162).
 - 3 procurement positions to provide contract and purchasing oversight and compliance (\$250,162).
 - 2 policy positions to overall policy development (\$166,775).

Note: The additional one (1) position is being transferred from Medical Vendor Administration and does not represent a new hire.

09-309 South Central LA Human Services Authority

- Executes a means of finance substitution exchanging \$4.4 M IAT from the Coronavirus Relief Fund (CRF) with SGF. SCLHSA received an IAT appropriation in FY 21 from the CRF to cover eligible expenses (see description in JPHSA).

09-310 Northeast Delta Human Services Authority

- Executes a means of finance substitution exchanging \$2.5 M IAT from the Coronavirus Relief Fund (CRF) with SGF. NEDHSA received an IAT appropriation in FY 21 from the CRF to cover eligible expenses (see description in JPHSA).

09-324 LA Emergency Response Network Board

- Non-recurs \$1.1 M SGF appropriated in the supplemental bill (Act 45 of the 2020 2nd ES). The funds were used to provide funding to the Orleans Parish Communications Center.
- Acadiana Area Human Services District
- Executes a means of finance substitution exchanging \$3.2 M IAT from the Coronavirus Relief Fund (CRF) with SGF. AAHSD received an IAT appropriation in FY 21 from the CRF to cover eligible expenses (see description in JPHSA).

09-326 Office of Public Health

- Executes a means of finance substitution exchanging \$18.6 M IAT from the Coronavirus Relief Fund (CRF) with SGF. OPH received an IAT appropriation in FY 21 from the CRF to cover eligible expenses (see description in JPHSA).
- Increases \$496,951 (\$101,406 SGR and \$395,545 Federal) for acquisitions and major repairs.
- Increases \$1.7 M total (\$476,283 SGF, \$393,403 M SGR, and \$543,080 Federal) for personnel services adjustments (market rate adjustments, related benefits, retirement, group insurance, salary base and attrition).
- Reduces two (2) positions associated with elimination of vacant positions and associated funding of \$244,298 (\$181,597 SGF and \$62,701 Federal).
- Increases \$274 M Federal for Covid-19 testing and vaccinations.

09-330 Office of Behavioral Health

- Executes a means of finance substitution exchanging \$36.9 M IAT from the Coronavirus Relief Fund (CRF) with SGF. OBH received an IAT appropriation in FY 21 from the CRF to cover eligible expenses (see description in JPHSA).
- Reduces one (1) position associated with elimination of a vacant position and associated SGF of \$141,378.
- Increases \$2 M Federal to address disaster-related behavioral health needs associated with Hurricane Laura.
- Increases \$6.7 M Federal to provide community mental health services to adults with serious mental illness or emotional disturbance.
- Increases \$12.4 M Federal through COVID emergency relief funding for the Substance Abuse Prevention and Treatment Block Grant.
- Increases \$116,345 SGR for the National Suicide Prevention Lifeline 9-8-8 State Planning Grant Initiative.
- Increases \$157,500 SGR for the Transformation Transfer Initiative Grant to develop a model for dispatch, data collection and reporting for the mobile crisis services.
- Executes a means of finance substitution replacing \$1.8 M Statutory Dedications out of the State Coronavirus Relief Fund from Federal CARES Act funds with SGF.
- Increases \$150,000 Federal for the Zero Suicide Initiative in the Hospital Based Treatment Program.



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 22 Funded Slots:</i>	5,803
<i>FY 21 Funded Slots:</i>	5,303
<i>Slots Filled as of 06/30/21:</i>	4,480
<i>Slots Funded but not Filled:</i>	823
<i>Registry and/or Waiting List:*</i>	16,491
<i>Average Cost/Capped Cost:</i>	\$26,658/\$46,090
<i>FY 21 Projected Expenditures:</i>	\$119,427,724
<i>FY 21 Budget:</i>	\$140,690,918
<i>FY 22 Preliminary Budget:</i>	\$146,510,884
<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 22 Funded Slots:</i>	555
<i>FY 21 Funded Slots:</i>	555
<i>Slots Filled as of 06/30/21:</i>	451
<i>Slots Funded but not Filled:</i>	104
<i>Registry and/or Waiting List:</i>	2,358
<i>Average Cost:</i>	\$13,988
<i>FY 21 Projected Expenditures:</i>	\$4,472,184
<i>FY 21 Budget:</i>	\$7,874,497
<i>FY 22 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 6/30/21:</i>	13,650
<i>Average Cost/Capped Cost:</i>	\$11,652/\$23,376
<i>FY 21 Projected Expenditures:</i>	\$159,062,720
<i>FY 21 Budget:</i>	\$169,670,576
<i>FY 22 Preliminary Budget:</i>	\$169,670,576
<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 22 Funded Slots:</i>	600
<i>FY 21 Funded Slots:</i>	600
<i>Slots Filled as of 06/30/21:</i>	448
<i>Slots Funded but not Filled:</i>	152
<i>Average Cost/Capped Cost:</i>	\$34,448/ \$54,288
<i>FY 21 Projected Expenditures:</i>	\$15,432,911
<i>FY 21 Budget:</i>	\$17,520,233
<i>FY 22 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 06/30/21:</i>	54
<i>Registry and/or Waiting List:*</i>	55
<i>Average Cost:</i>	\$32,044
<i>FY 21 Projected Expenditures:</i>	\$1,730,410
<i>FY 22 Budget:</i>	\$1,730,410
<i>FY 22 Budget:</i>	\$1,730,410
<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 6/30/21:</i>	548
<i>Registry and/or Waiting List:*</i>	263
<i>Average Cost/Capped Cost:</i>	\$3,530/\$50,000 over lifetime
<i>FY 21 Expenditures:</i>	\$1,934,428
<i>FY 21 Budget:</i>	\$2,556,850
<i>FY 22 Budget:</i>	\$2,399,826
<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 06/30/2021.

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

ISSUE: *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 Centers 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 \$636 M in FY 22.

FY 21 I/DD Waiver Slots Filled	13,320
Registry as of 6/30/21:	11,776
FY 22 Projected Ave Cost per Slot:	\$45,148
FY 21 Proj Expenditures as of 6/30/21:	\$557,466,805
FY 21 Budget:	\$585,040,339
FY 22 Budget:	\$636,231,808

For informational purposes, the number of recipients and average cost by waiver for FY 21 is provided below.

	Recipients*	Ave Cost
NOW	8,054	\$64,121
Children's Choice	2,472	\$13,755
Supports Waiver	2,326	\$5,169
ROW	<u>1,020</u>	\$40,190
Total Recipients	13,872	

*Total recipients are more than total slots given that a slot can be filled by more than one recipient during the year.

10 - Department of Children & Family Services

	FY 21 EOB as of 12/1/20	FY 22 Appropriated	Change FY 21 to FY 22	
			Amount	Percent
SGF	\$211,525,892	\$223,401,603	\$11,875,711	5.6%
IAT	\$16,520,568	\$16,520,568	\$0	0.0%
SGR	\$15,515,062	\$15,634,991	\$119,929	0.8%
STAT DED	\$724,294	\$724,294	\$0	0.0%
FEDERAL	\$521,288,302	\$550,835,638	\$29,547,336	5.7%
TOTAL	\$765,574,118	\$807,117,094	\$41,542,976	5.4%

10-360 Office of Children and Family Services

- Increases \$6.6 M Federal for the Supplemental Nutrition Assistance Program Employment & Training (SNAP E&T). The SNAP E&T initiative provides SNAP recipients the opportunity to gain skills, training and work experience. The goal of the program is to help participants secure regular employment and achieve economic self-sufficiency. The program is funded by the U.S. Department of Agriculture Food & Nutrition Service.
- Increases \$15.2 M Federal for Temporary Assistance for Needy Families (TANF) initiatives. The FY 22 budget contains \$183.9 M in TANF funding, which is an increase of \$15.2 from FY 21. In FY 22, there is an increase in funding as follows: \$1.7 M for post Family Independence Temporary Assistance (FITAP), \$5.2 M for Strategies to Empower People (STEP), \$5 M for Diversion Assistance, \$1.5 M for Individual Development Account, \$1.2 M for Fatherhood and \$600,000 for Micro-Enterprise.
- Executes a means of finance substitution replacing \$1.3 M Federal with an equal amount of SGF. Beginning October 2021, the cost of children placed in a group setting longer than two (2) weeks will not be eligible for Title IV-E reimbursement and must be paid using 100% SGF.
- Transfers 52 job appointment (non-FTE) positions to authorized positions. Funding for these positions was already included in DCFS's base budget.
- Increases \$11.9 M (\$5.6 M SGF and \$6.3 M Federal) for foster care board rates and adoption and guardianship subsidies.
- Increases \$2.3 M Federal and 21 positions for the Child Support Enforcement and Noncustodial Parents Workforce Development programs.
- Increases \$2 M Federal for the replacement of the LA Automated Support Enforcement System.
- Increases \$1.3 M (\$813,696 SGF and \$484,224 Federal) to provide premium pay for positions that experience high turnover.



Temporary Assistance for Needy Families (TANF)

Act 119 of 2021 contains total TANF funding of \$186.8 M, which is a \$18.1 M increase in funding over FY 21 EOB. TANF, which is 100% federally funded, is allocated between 3 areas: Core Welfare, Child Welfare, and TANF Initiatives.

TABLE 29

Temporary Assistance for Needy Families (TANF) Budget			
	FY 21	FY 22	Difference
CORE WELFARE			
FITAP / KCSP	\$23,687,635	\$23,687,635	\$0
Post FITAP	\$0	\$1,703,000	\$1,703,000
STEP	\$5,250,000	\$10,450,000	\$5,200,000
Diversion Assistance Program	\$0	\$5,000,000	\$5,000,000
Pandemic Benefits	\$0	\$7,905,732	\$7,905,732
Call Center/Document Imaging	\$307,552	\$307,552	\$0
Integrated Eligibility Project	\$3,188,678	\$3,188,678	\$0
Administration	\$8,048,408	\$8,048,408	\$0
CHILD WELFARE			
CPI/FS	\$28,962,112	\$28,962,112	\$0
Emergency Assistance	\$14,316,840	\$14,316,840	\$0
TANF INITIATIVES			
Literacy:			
Jobs for America's Graduates (JAG)	\$4,800,000	\$4,800,000	\$0
LA 4	\$50,722,803	\$50,722,803	\$0
Family Stability:			
CASA	\$3,992,850	\$3,992,850	\$0
Drug Courts	\$5,400,000	\$5,400,000	\$0
Family Violence	\$5,500,000	\$5,500,000	\$0
Homeless	\$1,500,000	\$1,500,000	\$0
Nurse Family Partnership	\$2,877,075	\$2,877,075	\$0
Self Sufficiency Pathway	\$5,000,000	\$0	(\$5,000,000)
Fatherhood	\$0	\$1,200,000	\$1,200,000
Individual Development Account	\$0	\$1,500,000	\$1,500,000
Micro-Enterprise	\$0	\$600,000	\$600,000
Vulnerable Communities & People	\$359,782	\$359,782	\$0
Abortion Alternatives	\$1,260,000	\$1,260,000	\$0
Substance Abuse	\$2,753,512	\$2,753,512	\$0
Community Supervisor (OJJ)	<u>\$810,000</u>	<u>\$810,000</u>	<u>\$0</u>
TOTALS	\$168,737,247	\$186,845,979	\$18,108,732
SUMMARY			
Core Welfare	\$40,482,273	\$60,291,005	\$19,808,732
Child Welfare	\$43,278,952	\$43,278,952	\$0
TANF Initiatives	<u>\$84,976,022</u>	<u>\$83,276,022</u>	(\$1,700,000)
TOTALS	\$168,737,247	\$186,845,979	\$18,108,732

11 - Department of Natural Resources

	FY 21 EOB as of 12/1/20	FY 22 Appropriated	Change FY 21 to FY 22	
			Amount	Percent
SGF	\$8,050,003	\$7,933,771	(\$116,232)	(1.4%)
IAT	\$8,442,728	\$8,541,852	\$99,124	1.2%
SGR	\$208,000	\$208,000	\$0	0.0%
STAT DED	\$40,539,169	\$40,482,553	(\$56,616)	(0.1%)
FEDERAL	\$8,419,257	\$8,759,953	\$340,696	4.0%
TOTAL	\$65,659,157	\$65,926,129	\$266,972	0.4%

11-432 Office of Conservation

- Increase of \$405,334 (\$270,223 Statutory Dedications out of the Oil and Gas Regulatory Fund and \$135,111 Federal) and three (3) positions for the implementation of the Carbon Dioxide Sequestration Program.
- Decrease of \$65,204 IAT associated with the personnel reduction of one (1) position. The position was vacant.

11-434 Office of Mineral Resources

- Decrease of \$183,659 Statutory Dedications out of the Mineral & Energy Operation Fund associated with a personnel reduction of two (2) positions. The positions were vacant.



13 - Department of Environmental Quality

	FY 21 EOB as of 12/1/20	FY 22 Appropriated	Change FY 21 to FY 22	
			Amount	Percent
SGF	\$0	\$3,529,624	\$3,529,624	100.0%
IAT	\$174,361	\$3,233,983	\$3,059,622	1754.8%
SGR	\$84,433,739	\$24,790	(\$84,408,949)	(100.0%)
STAT DED	\$39,696,572	\$113,470,258	\$73,773,686	185.8%
FEDERAL	\$19,634,301	\$19,234,301	(\$400,000)	(2.0%)
TOTAL	\$143,938,973	\$139,492,956	(\$4,446,017)	(3.1%)

13-856 Office of Environmental Quality

- Decreases \$399,231 SGR out of the Environmental Trust Fund Account associated with the (3) positions in the Criminal Investigations Section that were eliminated as a result of a re-organization. The positions were vacant.
- Non-recurs \$6.6 M carry forward funding (\$5.7 M SGR and \$968,742 Statutory Dedications) for expenditures encumbered in FY 20 but liquidated in FY 21.
- Non-recurs \$1.2 M SGR for acquisitions and major repairs.
- Decreases SGR from the Environmental Trust Fund Account (\$827,903) along with one (1) position and increases Statutory Dedications from the Clean Water State Revolving Fund (\$144,840) along with one (1) position within the Management and Finance Program. The decrease in the Environmental Trust Fund Account is to properly align the budget with collections as well as eliminate the Aircraft Services Section along with one (1) position.
- Decreases \$1 M Statutory Dedications out of the Motor Fuels Underground Storage Tank Trust Fund for the Office of Management and Finance for contracts with the Department of Justice for legal services.
- Increases \$3,059,622 IAT funding from the Division of Administration – Office of Community Development Block Grant Program to the Office of Environmental Assessment for the LA Watershed Initiative.
- Increases \$3 M SGF to make up for the loss in SGR in the Environmental Trust Account for implementation of the EPA-required Hazardous Waste Generator Improvement Rule.

14 - LA Workforce Commission

	FY 21 EOB as of 12/1/20	FY 22 Appropriated	Change FY 21 to FY 22	
			Amount	Percent
SGF	\$10,645,933	\$9,595,933	(\$1,050,000)	(9.9%)
IAT	\$9,421,933	\$4,800,000	(\$4,621,933)	(49.1%)
SGR	\$72,219	\$72,219	\$0	0.0%
STAT DED	\$112,523,758	\$114,894,393	\$2,370,635	2.1%
FEDERAL	\$158,678,725	\$188,004,302	\$29,325,577	18.5%
TOTAL	\$291,342,568	\$317,366,847	\$26,024,279	8.9%

14-474 Workforce Support & Training

- Increases \$7.5 M Federal for Emergency Unemployment Insurance Administrative and Above Base Allocation for increased expenses due to COVID-19. This adjustment will provide for private call centers, fraud detection/prevention, and increased technology expenses related to the Housing Individuals Reach Employment (HIRE) system.
- Increases \$2 M Statutory Dedications out of the Overcollections Fund for anticipated interest payments due to Federal Title XII advances for the LA Unemployment Insurance (UI) Trust Fund advanced. **Note:** Recent guidance from the National Conference of State Legislatures (NCSL) regarding the ARP reports extension of the federal UI benefits through 9/6/21.

- Decreases \$4.1 MIAT funding from the Governor's Office of Homeland Security & Emergency Preparedness for the mass feeding of individuals displaced from their homes in affected areas due to Hurricane Laura (\$3.6 M) and Hurricane Delta (\$547,724).
- Non-recurs \$1 M SGF for one-time funding for cybersecurity projects during FY 21.
- Increases \$20.1 M Federal from the Emergency Unemployment Insurance Administration and Above Base Allocation received for increased expenses related to COVID-19.

16 - Department of Wildlife & Fisheries

	FY 21 EOB as of 12/1/20	FY 22 Appropriated	Change FY 21 to FY 22	
			Amount	Percent
SGF	\$100,000	\$195,000	\$95,000	95.0%
IAT	\$19,730,769	\$25,187,865	\$5,457,096	27.7%
SGR	\$3,217,290	\$339,576	(\$2,877,714)	(89.4%)
STAT DED	\$102,793,833	\$102,575,688	(\$218,145)	(0.2%)
FEDERAL	\$34,119,556	\$35,218,691	\$1,099,135	3.2%
TOTAL	\$159,961,448	\$163,516,820	\$3,555,372	2.2%

16-511 Office of Management and Finance

- Decreases \$95,648 Statutory Dedications out of the Conservation Fund associated with \$229,315 Federal and 42 positions.

16-513 Office of Wildlife

- Decreases \$205,665 Statutory Dedications out of the Conservation Fund associated with the personnel reduction of three (3) positions. The positions were vacant.

16-514 Office of Fisheries

- Increases \$1 M Statutory Dedications out of the Artificial Reef Development Fund as matching funds for expenses related to multiple Artificial reef projects in partnership with the Coastal Conservation Association (CCA).
- Decreases \$356,281 Statutory Dedications out of the Conservation Fund associated with the personnel reduction of four (4) positions. The positions were vacant.
- Increases \$2.5 M IAT from Coastal Protection & Restoration Authority for the implementation of two projects related to the Oyster Management and Rehabilitation Strategic Plan: (1) Genetic Research of Low-Salinity Tolerant Oysters with the University of Louisiana-Lafayette, and (2) expand Alternative Oyster Culture (AOC) Capacity in the state with the Louisiana Sea Grant.
- Increases \$3.85 M IAT from Coastal Protection & Restoration Authority for the implementation of the LA Trustee Implementation Group Restoration Plan/Environmental Assessment #5 Oyster Projects for the Sister Lake Cultch Plant in Dulac, Terrebonne Parish.

ISSUE: Budget Shortfall

The Conservation Fund, a constitutional statutory dedication, is made up of a variety of fund sources including fees, licenses, and permits from hunting, fishing, and other activities; oil royalties from the use of state-owned lands; mineral revenues and leases; penalties and fines; appropriated as follows: (1) "the conservation, protection, preservation, promotion, management, and replenishment of natural resources and wildlife and related research and education"; or (2) the operation and administration of LDWF. Within the Conservation Fund, there are various sub-funds created for a specific source of revenue that can only be spent on certain activities related to the source of revenue.

The department relies heavily on statutory dedications to fund its programs and activities. Statutory dedications compromise approximately 61% of the department's FY 22 total funding and the majority of statutory dedication funding is from the Conservation Fund.

In recent years, the LDWF has experienced a budget shortfall due to decreases in oil and gas revenues collected by the department. The LDWF has used surplus monies from the Conservation Fund to make up for the shortfall

amounting to \$23.6 M in FY 20 and an estimated \$30.7 M in FY 21. As of 3/16/21, the remaining balance of the conservation fund is \$31.6 M. Thus, the department expects that in FY 22 the surplus will be depleted and they will require an additional \$36.8 M in FY 23 to continue normal operations.

To mitigate the budget shortfall, Act 356 of 2021 increases and restructures recreational, commercial, and motorboat licensing fees, which will increase revenues to the department by approximately \$16.6 M in FY 23, \$17.5 M in FY 24, and \$18 M in FY 25. To continue its normal operations, the department will likely require approximately \$19 M in SGF beginning in FY 23 to make up the difference.

TABLE 30

Conservation Fund Revenue and Expenditure History				
	Beginning Fund Balance*	Revenues	Expenditures	Ending Fund Balance
FY 13	\$48,555,632	\$89,409,517	\$61,823,117	\$76,142,033
FY 14	\$76,026,774	\$107,246,990	\$67,958,718	\$115,315,046
FY 15	\$103,926,207	\$101,404,063	\$73,253,191	\$132,077,079
FY 16	\$128,115,732	\$74,654,117	\$73,987,646	\$128,782,204
FY 17	\$126,885,641	\$61,593,605	\$79,015,690	\$109,463,555
FY 18	\$105,508,559	\$63,489,480	\$79,377,366	\$89,620,673
FY 19	\$95,444,355	\$58,384,837	\$71,019,410	\$82,809,782
FY 20	\$81,941,271	\$48,916,685	\$72,470,911	\$58,387,045
FY 21 (Projected)**	\$60,496,448	\$41,783,090	\$72,500,000	\$29,779,538

* Beginning fund balance excludes various transfers in and transfers out, i.e. the Capital Outlay Escrow Fund.

** Projections from LA Department of Wildlife & Fisheries



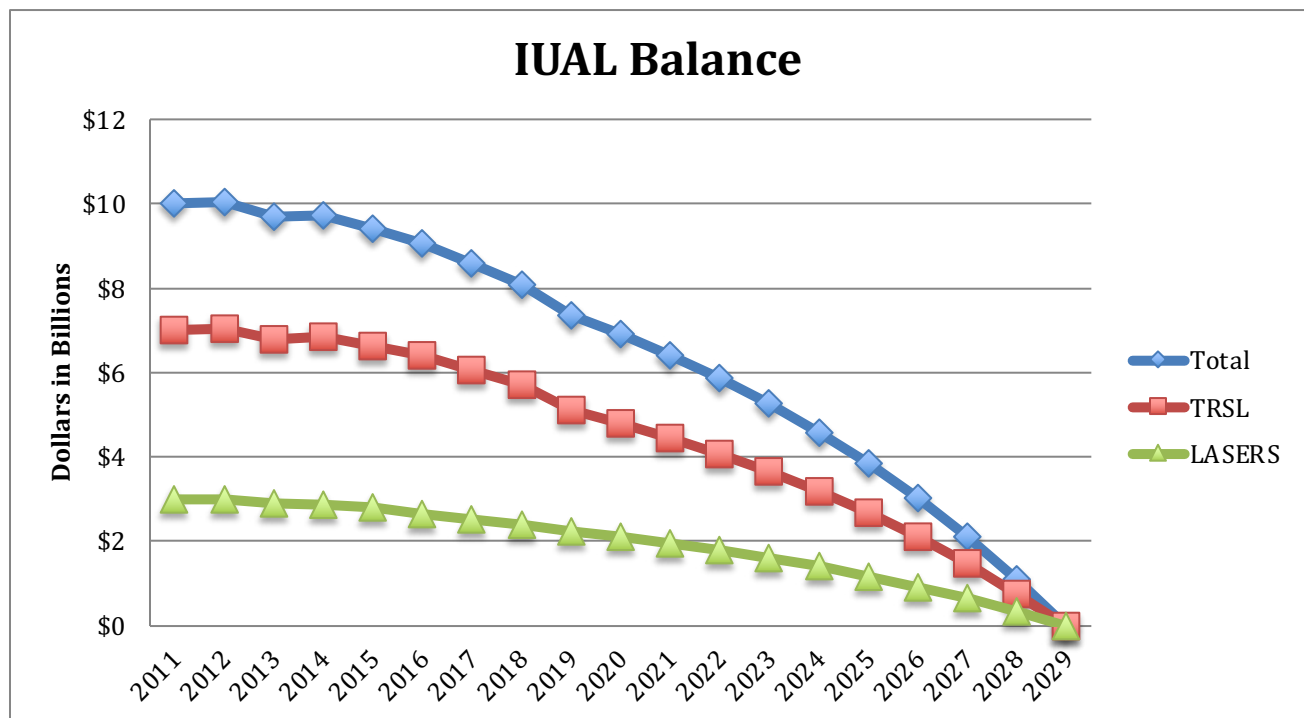
18 - Retirement System

ISSUE: *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 6/30/20, LA State Employees' Retirement System (LASERS) and Teacher's Retirement System of LA (TRSL) had a remaining IUAL balance of \$2.1 B and \$4.8 B respectively, which is a combined total of \$6.9 B.

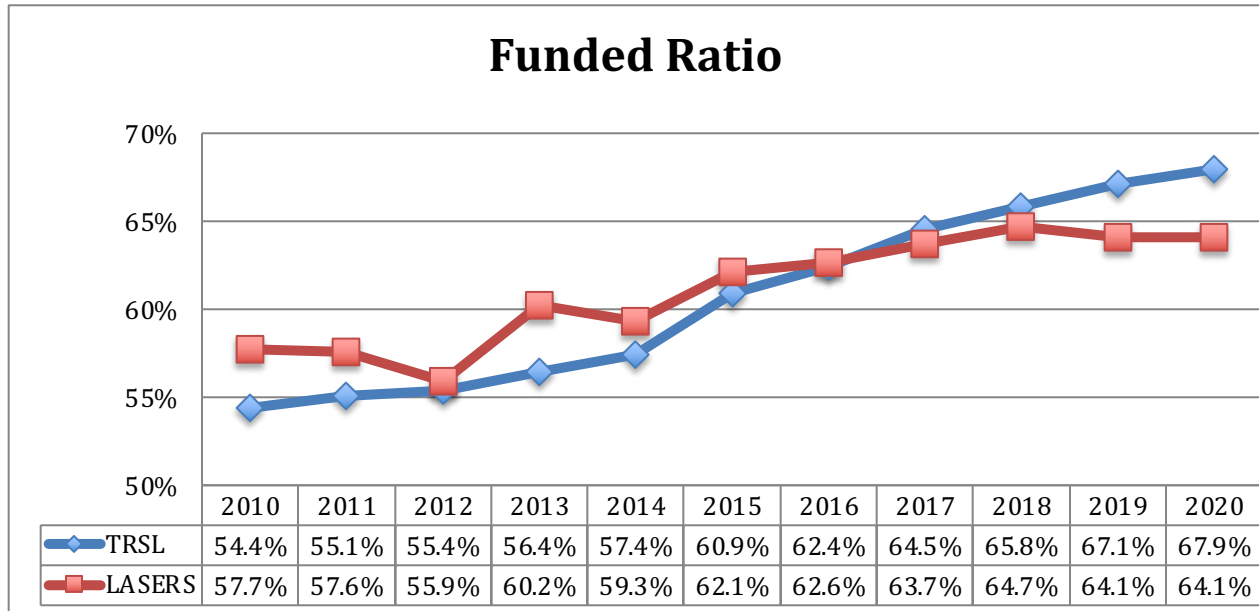
GRAPH 1
IUAL Balance Based on Most Recent Amortization Schedule
(effective through 6/30/20)



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 above. 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 67.9% (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 31.

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 71.3% in 2019.

TABLE 31
Estimated IUAL Payments (Principal & Interest)

IUAL Payments (in billions of \$)	
Year	Amortization Schedule (effective thru 6/30/20)
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
Total	\$8.56

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 was 7.4%. Therefore, for every \$1 M payment above the scheduled amount in FY 21, the state achieved approximately \$74 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 32

Total UAL by System (in billions of \$)						
SYSTEM	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20
TRSL	\$11.19	\$11.02	\$10.55	\$10.55	\$10.39	\$10.37
LASERS	\$6.90	\$6.95	\$6.82	\$6.74	\$7.01	\$7.07
LSERS	\$0.73	\$0.69	\$0.66	\$0.66	\$0.68	\$0.69
LSPRS	\$0.28	\$0.31	\$0.29	\$0.29	\$0.31	\$0.32
TOTAL	\$19.10	\$18.97	\$18.32	\$18.25	\$18.38	\$18.45

Note: The FY 21 actuarial valuation reports of the state retirement systems are anticipated to be available in October. These reports will include the 2021 UAL balances and funded ratios.

19 - Higher Education

	FY 21	FY 22	Change FY 21 to FY 22	
	EOB as of 12/1/20	Appropriated	Amount	Percent
SGF	\$973,664,133	\$1,170,666,971	\$197,002,838	20.2%
IAT	\$25,017,256	\$22,967,410	(\$2,049,846)	(8.2%)
SGR	\$1,580,606,057	\$1,651,162,759	\$70,556,702	4.5%
STAT DED	\$144,129,895	\$148,150,723	\$4,020,828	2.8%
FEDERAL	\$71,603,443	\$71,295,283	(\$308,160)	(0.4%)
TOTAL	\$2,795,020,784	\$3,064,243,146	\$269,222,362	9.6%

OVERVIEW: Higher Education

Higher education funding for FY 22 totals \$3.064 B (\$1.171 B SGF, \$23 M IAT, \$1.651 B SGR, \$148 M Statutory Dedications, and \$71.3 M Federal), a total increase of \$269 M, or 9.6%, 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.

Formula and Non-Formula Institutions: FY 22 funding totals \$2.636 B (\$838.8 M SGF, \$22.3 M IAT, \$1.651 B SGR, \$89.5 M Statutory Dedications, and \$33.9 M Federal), a total increase of \$242.9 M, or 10.2%, from EOB. SGF support increased by \$170.4 M, or 25.5% over EOB, primarily due to the following:

- \$99.9 M to replace the use of one-time federal CARES Act funding used to offset a like reduction of SGF in FY 21.
- \$32.7 M in direct (non-formula) funding for higher education institutions and specialized institutions, including:
 - ◊ \$7.2 M for LSU Agricultural Center
 - ◊ \$5.9 M for LA Tech University
 - ◊ \$3 M for Pennington Biomedical Research Center
 - ◊ \$2.9 M for LSU Health Sciences Center Shreveport (HSC-S)
 - ◊ \$2 M for the Board of Regents
 - ◊ \$1.7 M for SU Agricultural Center

- ◇ \$1.3 M for LSU Health Sciences Center New Orleans (HSC-NO)
- ◇ \$1.3 M for the L.E. Fletcher Community College
- ◇ \$1.1 M for LSU A&M
- ◇ \$1 M for Grambling State University
- ◇ \$1 M for the LCTCS Board
- ◇ \$993,960 for University of LA at Lafayette
- ◇ \$750,000 for UL Board of Supervisors
- ◇ \$675,000 for SU Law Center
- ◇ \$500,000 for Northwestern
- ◇ \$350,000 for SU Board of Supervisors
- ◇ \$300,000 for the Northwest LA Technical Community College
- ◇ \$300,000 for the Northshore Technical Community College
- ◇ \$300,000 for the Central LA Technical Community College
- ◇ \$150,000 for McNeese State University
- ◇ Note: *See Enhancements Section for more information.*
- \$19.8 M to raise instructional faculty salaries (and associated retirement benefits) toward the southern average (see Faculty Pay Raises issue below).
- \$18 M for statewide services to be distributed to higher education systems. These increases are primarily driven by \$8.6 M in additional Office of Risk Management premiums, \$6.1 M for Civil Service market rate adjustments, \$2.7 M for health insurance premiums, and \$2.1 M in postemployment benefits.
- \$14.3 M increase in formula funding to institutions.



These funds were partially offset by a net decrease of \$14.3 M, consisting in a \$1.1 M increase to partially restore FY 21 pro-rata reductions, offset by a \$15.2 M reduction to non-recur FY 21 expenditures. Table 33 below reflects the SGF adjustments to the FY 21 base budget and the final FY 22 appropriation.

TABLE 33

FY 22 SGF Adjustments by Item												
	FY 21 12/1/20 EOB	CARES Act Restoration	Pro-Rata Restoration	Non-Recurring	Funding Formula	Specialized Institutions	Statewide Services	Faculty Pay	Line Item Appropriations	FY 22 Appropriated	Difference FY 21 to FY 22	% Diff.
Board of Regents	\$12,928,688	\$3,250,000	\$393,318	\$0	\$0	\$0	\$294,913	\$0	\$2,000,000	\$18,866,918	\$5,938,230	45.9%
LOSFA	\$305,253,022	\$0	\$344,955	\$0	\$0	\$0	\$0	\$0	\$26,278,427	\$331,876,404	\$26,623,382	8.7%
LUMCON	\$3,930,182	\$0	\$72,710	\$0	\$0	\$0	\$70,732	\$0	\$0	\$4,073,625	\$143,443	3.6%
Auxiliary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Board of Regents Total	\$322,111,892	\$3,250,000	\$810,983	\$0	\$0	\$0	\$365,645	\$0	\$28,278,427	\$354,816,947	\$32,705,055	10.2%
LSU - Baton Rouge*	\$107,546,191	\$5,361,800	\$0	\$0	\$660,263	\$1,125,000	\$2,032,789	\$3,718,811	\$0	\$120,444,854	\$12,898,663	12.0%
LSU - Alexandria	\$2,463,950	\$2,576,300	\$0	\$0	\$495,836	\$0	\$29,788	\$302,311	\$0	\$5,868,185	\$3,404,235	138.2%
LSU HSC - New Orleans	\$72,313,200	\$5,350,000	\$0	(\$1,000,000)	\$0	\$1,250,000	\$2,698,539	\$570,804	\$0	\$81,182,543	\$8,869,343	12.3%
LSU HSC - Shreveport	\$51,980,400	\$7,277,700	\$0	(\$1,840,000)	\$0	\$2,920,206	\$1,253,002	\$601,325	\$0	\$62,192,633	\$10,212,233	19.6%
LSU - Eunice	\$1,701,905	\$3,076,600	\$0	\$0	(\$92,029)	\$0	\$127,966	\$163,611	\$0	\$4,978,053	\$3,276,148	192.5%
LSU - Shreveport	\$8,563,149	\$781,100	\$0	(\$540,000)	\$873,366	\$0	\$218,986	\$373,380	\$0	\$10,269,981	\$1,706,832	19.9%
LSU Agricultural Center	\$71,339,997	\$3,434,950	\$0	(\$3,250,000)	\$0	\$7,210,000	\$933,957	\$282,966	\$0	\$79,951,870	\$8,611,873	12.1%
Pennington Biomedical	\$19,810,797	\$1,500,000	\$0	\$0	\$0	\$3,000,000	\$236,232	\$148,524	\$0	\$24,695,553	\$4,884,756	24.7%
LSU System Total	\$335,719,589	\$29,358,450	\$0	(\$6,630,000)	\$1,937,436	\$15,505,206	\$7,531,259	\$6,161,732	\$0	\$389,583,672	\$53,864,083	16.0%
SU Board	\$4,399,565	\$0	\$105,497	(\$1,200,000)	\$0	\$0	\$18,313	\$0	\$350,000	\$3,673,376	(\$726,189)	(16.5%)
SU - Baton Rouge	\$17,275,725	\$1,668,983	\$0	\$0	(\$541,225)	\$0	\$1,033,099	\$792,049	\$0	\$20,228,631	\$2,952,906	17.1%
SU Law Center	\$3,735,319	\$417,291	\$0	\$0	\$0	\$675,000	\$32,732	\$66,917	\$0	\$4,927,259	\$1,191,940	31.9%
SU - New Orleans	\$8,158,721	\$750,736	\$0	(\$3,000,000)	\$97,840	\$0	\$349,783	\$494,451	\$0	\$6,851,532	(\$1,307,189)	(16.0%)
SU - Shreveport	\$4,958,497	\$594,302	\$0	\$0	(\$81,689)	\$0	\$178,289	\$163,038	\$0	\$5,812,438	\$853,941	17.2%
SU Agricultural Center	\$4,914,457	\$0	\$0	(\$800,000)	\$0	\$1,714,322	\$68,431	\$8,351	\$0	\$5,905,561	\$991,104	20.2%
SU System Total	\$43,442,284	\$3,431,312	\$105,497	(\$5,000,000)	(\$525,074)	\$2,389,322	\$1,680,647	\$1,524,806	\$350,000	\$47,398,797	\$3,956,513	9.1%
UL Board	\$1,001,967	\$0	\$33,038	(\$574,000)	\$0	\$0	\$0	\$0	\$750,000	\$1,785,005	\$783,038	78.2%
Nicholls	\$10,945,436	\$2,994,071	\$0	\$0	\$71,225	\$0	\$485,714	\$490,644	\$0	\$14,987,089	\$4,041,653	36.9%
Grambling	\$10,644,878	\$3,115,386	\$0	(\$1,500,000)	\$1,061,366	\$0	\$307,398	\$500,003	\$1,000,000	\$15,129,032	\$4,484,154	42.1%
LA Tech	\$20,627,264	\$6,396,237	\$0	\$0	\$281,412	\$0	\$1,197,736	\$874,432	\$5,900,000	\$35,277,081	\$14,649,817	71.0%
McNeese	\$11,684,605	\$4,760,441	\$0	(\$150,000)	\$84,339	\$0	\$539,435	\$776,147	\$150,000	\$17,844,967	\$6,160,362	52.7%
UL Monroe	\$21,857,156	\$5,153,206	\$0	\$0	\$88,443	\$0	\$818,083	\$372,647	\$0	\$28,289,536	\$6,432,380	29.4%
Northwestern	\$16,481,211	\$3,652,546	\$0	\$0	\$1,134,703	\$0	\$524,362	\$750,506	\$500,000	\$23,043,328	\$6,562,117	39.8%
Southeastern	\$22,060,896	\$5,077,968	\$0	\$0	\$600,723	\$0	\$780,650	\$768,530	\$0	\$29,288,767	\$7,227,871	32.8%
UL Lafayette	\$38,627,802	\$8,260,596	\$0	\$0	\$4,773,485	\$0	\$1,099,991	\$993,710	\$993,960	\$54,175,544	\$15,547,742	40.3%
UNO	\$16,057,762	\$8,516,905	\$0	(\$1,246,062)	\$0	\$590,577	\$1,126,747	\$0	\$0	\$25,045,929	\$8,988,167	56.0%
UL System Total	\$169,988,977	\$47,927,356	\$33,038	(\$2,224,000)	\$6,849,634	\$0	\$6,343,946	\$6,653,366	\$9,293,960	\$244,866,278	\$74,877,301	44.0%
LCTCS Board	\$4,301,529	\$0	\$228,220	(\$250,000)	\$0	\$0	\$79,991	\$0	\$1,000,000	\$5,359,739	\$1,058,210	24.6%
Baton Rouge CC	\$12,552,805	\$1,650,000	\$0	\$0	\$539,243	\$0	\$159,993	\$470,762	\$0	\$15,372,803	\$2,819,998	22.5%
Delgado CC	\$20,845,544	\$4,180,000	\$0	\$0	\$757,620	\$0	\$494,682	\$1,447,444	\$0	\$27,725,290	\$6,879,746	33.0%
Nunez CC	\$3,353,551	\$645,000	\$0	\$0	\$481,390	\$0	\$8,792	\$312,777	\$0	\$4,801,510	\$1,447,959	43.2%
Bossier Parish CC	\$8,622,780	\$2,265,000	\$0	\$0	\$969,863	\$0	\$166,179	\$659,343	\$0	\$12,683,165	\$4,060,385	47.1%
South LA CC	\$11,559,709	\$2,076,000	\$0	\$0	\$620,262	\$0	\$390,674	\$511,016	\$0	\$15,157,660	\$3,597,951	31.1%
River Parishes CC	\$4,863,587	\$900,000	\$0	\$0	\$236,997	\$0	\$63,121	\$216,209	\$0	\$6,279,915	\$1,416,328	29.1%
LA Delta CC	\$6,787,428	\$521,000	\$0	(\$200,000)	\$373,395	\$0	\$118,109	\$645,452	\$0	\$8,245,384	\$1,457,956	21.5%
Northwest LA Tech. CC	\$3,326,410	\$931,000	\$0	(\$300,000)	\$140,920	\$0	\$127,505	\$243,679	\$300,000	\$4,769,513	\$1,443,103	43.4%
SOWELA Technical CC	\$8,026,145	\$900,000	\$0	\$0	(\$163,979)	\$0	\$134,079	\$253,442	\$0	\$9,149,887	\$1,123,542	14.0%
L.E. Fletcher CC	\$3,929,575	\$390,000	\$0	\$0	\$305,231	\$0	\$48,164	\$277,643	\$1,250,000	\$6,200,614	\$2,271,039	57.8%
Northshore Technical CC	\$5,286,527	\$960,000	\$0	(\$300,000)	\$896,425	\$0	\$118,236	\$378,088	\$300,000	\$7,639,276	\$2,352,749	44.5%
Central LA Technical CC	\$4,830,710	\$536,000	\$0	(\$300,000)	\$880,636	\$0	\$168,518	\$85,766	\$300,000	\$6,501,630	\$1,670,920	34.6%
LCTCS Online	\$1,245,091	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,245,091	\$0	0.0%
Adult Basic Education	\$2,870,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,870,000	\$0	0.0%
Workforce Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
LCTCS System Total	\$102,401,391	\$15,954,000	\$228,220	(\$1,350,000)	\$6,038,003	\$0	\$2,078,043	\$5,501,621	\$3,150,000	\$134,001,277	\$31,599,886	30.9%
Higher Ed Total	\$973,664,133	\$99,921,118	\$1,177,738	(\$15,204,000)	\$14,299,999	\$17,894,528	\$17,999,540	\$19,841,525	\$41,072,387	\$1,170,666,971	\$197,002,838	20.2%
Higher Ed (w/o LOSFA)	\$668,411,111	\$99,921,118	\$832,783	(\$15,204,000)	\$14,299,999	\$17,894,528	\$17,999,540	\$19,841,525	\$14,793,960	\$838,790,567	\$170,379,456	25.5%

There is a decrease of \$2 M in IAT to non-recur federal CARES funds (\$3.2 M), partially offset by \$208,000 from the LDH Office of Behavioral Health to the Board of Regents to administer the Louisiana Higher Education Coalition to reduce alcohol, tobacco, and other drug prevention among two- and four-year colleges and universities; and \$992,154 in increased MFP funds for the LSU Laboratory School and SU Laboratory School.

Self-Generated revenues increased by \$70.6 M as a result of enrollment and fee adjustments across the four systems: \$67.7 M for LSUS; \$1.3 M for ULS; \$3.9 M for SUS; offset with a reduction of \$2.3 M for LCTCS.

Statutory Dedications increased by \$3 M, primarily due to a \$4.1 M increase for the Higher Education Initiatives Fund for dual enrollment, accreditation, and other priorities; offset by a \$2 M reduction in the LA Quality Education Support Fund (8g) based on the most recent REC forecast. The total 8(g) allocation for FY 22 is \$22.2 M. Funds will be allocated to institutions in four primary program areas: Research and Development, Endowed Chairs, Enhancement, and Graduate Fellows.

Federal funds decreased by \$308,160, due to a reduction of \$1.4 M in non-recurring carryforward expenses, partially offset by a \$1 M grant to the Board of Regents from the U.S. Department of Education for the Louisiana Library Network (LOUIS) to fund interactive open educational resources for dual enrollment.

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 22, the formula allocated SGF based on the following: a pro-rata, or base, funding share (58%); a cost share (17%); and an outcome share (25%). The base calculation was based on the 12/1/20 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.

Faculty Pay Raises: The FY 22 budget includes \$19.8 M SGF to provide pay raises for all instructional faculty. This funding represents year-one of the Board of Regents' two-year (\$39.6 M) goal to return faculty pay to the SREB average. The faculty pay increase includes the ranks of professor, associate professor, assistant professor, instructor, and lecturer. Allocations to institutions are based on the difference between current salaries for the respective positions and the average faculty salaries across the 16 states in the southern region, as determined by the Southern Regional Education Board (SREB). The funding includes an additional 29.45% for employer retirement contributions. The last year statewide faculty pay raises were provided was FY 08. At that time, the legislature appropriated \$31.7 M and required at least half of the funds to be used for across-the-board pay raises. LA ranks 15 out of the 16 southern states for average instructional faculty salaries for four-year institutions, and 14 out of 16 for two-year institutions.

The four higher education systems have the discretion on how to allocate such funding among existing employees. At the time of writing, the LSU System has announced plans to provide a 3% pay raise to faculty and staff at the A&M campus and between 0% and 4% pay raises at other institutions. The UL System will provide pay raises ranging from 2% to approximately 3.5%. The SU System institutions plan to provide 4% pay raises to staff and between 4% and 7.5% for faculty. The LCTCS institutions have each developed a faculty compensation pay plan that allocates pay raises based on years of experience and location, educational level, faculty rank, and disciplines that are difficult to recruit.

LA Office of Student Financial Assistance (LOSFA): FY 22 funding totals \$428.4 M (\$331.9 M SGF), reflecting a net increase of \$26.1 M or 6.5%. Significant SGF adjustments include an increase of \$10.2 M SGF to fully fund TOPS awards (\$10.6 M), \$11.1 M to expand the GO Grants award program, and \$5 M to establish the new M.J. Foster Promise Program.

Taylor Opportunity Program for Students (TOPS) is funded at \$330.9 M (\$272.7 M SGF and \$58.2 M Statutory Dedications), which represents full funding for an estimated 60,713 awards. 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 tuition since FY 17; therefore, the TOPS awards will cover 100% of the FY 22 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. In addition, legislative and administrative measures implemented in FY 21 to mitigate the impacts of COVID-19 as well as Hurricanes Laura, Delta, and Zeta waived certain TOPS requirements for high school students and granted exceptions for current recipients; these are anticipated to result in increased costs for FY 22.



TABLE 34

Taylor Opportunity Program for Students (TOPS)					
TOPS Awards for Public and Private Colleges & Universities					
	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>Projected FY 22</u>
Total Amount of Awards (in millions) *	\$289.1	\$297.9	\$299.9	\$313.1	\$329.9
Number of Awards	50,574	52,264	52,331	53,989	56,836
Average Award Amount	\$5,716	\$5,699	\$5,732	\$5,800	\$5,804
* Excludes TOPS Early Start and National Guard. Source: LA Office of Student Financial Assistance					

GO Grants provide need-based aid to support non-traditional and low to moderate-income students. FY 22 funding for GO Grants is funded at \$40.5 M, an increase of \$11.1 M, or 37.6%, compared to the FY 21 funding level. Under program rules, each institution sets its own award range, from a minimum of \$300 to a maximum of \$3,000 per student. It is likely that institutions will both serve additional students and increase the annual award amounts, however this will vary based on each institution's GO Grant allocation. There are an estimated 64,000 students eligible for GO Grants statewide. To be eligible, an undergraduate student must receive a Federal Pell grant and have a remaining financial need after deducting their expected family contribution and any other aid. The \$40.5 M funding level will meet roughly 40% of the total amount needed to fund all students eligible for their institution's GO Grant award (\$100.3 M). Compared to its peers in the southern region, LA dedicates 12% of funding for postsecondary financial assistance to need-based grants, compared to an average of 45%.

TABLE 35

Go Grants					
Go Grants Awards for Public and Private Colleges & Universities					
	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>
Total Amount of Awards (in millions)	\$26.4	\$28.3	\$28.4	\$29.3	\$40.5
Number of Awards	23,058	25,410	23,442	24,645	n/a
Average Award Amount	\$1,143	\$1,114	\$1,212	\$1,191	n/a
Notes: FY 22 Go Grants amount of \$40.5 M has been allocated to the institutions, however, the number of awards and average award amounts will depend on the institution's final distribution. Number of awards reflects the non-duplicative student count, as students may attend multiple institutions within a year. Source: LA Office of Student Financial Assistance					

M.J. Foster Promise Program: Act 457 of 2021 established the M.J. Foster Promise Program beginning with the 2022-23 academic year, to provide a financial assistance award to eligible students at two-year institutions and proprietary schools to pursue an associate degree or credential needed for a high-demand, high-wage occupation. The program will provide awards up to \$3,200 per year for program tuition and fees (more if used for a qualified program less than one year), up to a maximum award of \$6,400. Students are eligible if they are Louisiana residents, 21 years or older, have a family income at or below 300% of the federal poverty level, and have not previously earned an undergraduate degree. Recipients must agree to annually perform at least 20 hours of community service or participate in an apprenticeship or mentorship during the award year, and to live and work full-time in Louisiana for one year following program completion. The Board of Regents will establish an advisory council to identify qualified programs that are aligned with industry sectors that are in high demand in the new economy. Modeled after the Reboot Your Career program financed through federal GEER funds, potential sectors will likely include health care, information technology, manufacturing, and transportation and logistics. The legislature appropriated \$5 M for the program in FY 22; awards will begin in the 2022-2023 academic year. LOSFA is currently in the process of developing program policies and procedures; establishing interagency agreements; and creating a new position to administer the program. Total

administrative costs are now projected at \$153,272 in FY 22, including \$57,364 for personnel costs and \$45,775 for marketing, as well as one-time costs for IT programming (\$46,080) and equipment and supplies (\$4,053). These projections are preliminary and subject to change as LOSFA implements the new program. **Note: In order to ensure the remaining SGF appropriation is available for awards in FY 23, the legislature may consider depositing such funds into the M.J. Foster Promise Program Fund, a statutory dedication created for such purpose through the enabling legislation.**

19-671 Board of Regents

- Increases \$19.8 M SGF to raise instructional faculty salaries (and associated retirement benefits) toward the southern average.
- Increases \$15.5 M SGF for funding formula distributions to higher education systems.
- Increases \$15.6 M SGF for statewide services to be distributed to higher education systems. These increases are primarily driven by \$8.6 M in additional Office of Risk Management premiums, \$6.1 M for Civil Service market rate adjustments, \$2.7 M for health insurance premiums, and \$2.1 M in postemployment benefits.
- Increases a net \$11.1 M (\$12.2 M SGF, partially offset by a \$1.1 M decrease in Statutory Dedications out of the TOPS Fund for Tuition Opportunity Program for Students (TOPS) awards due to increased student enrollment and retention.
- Increases \$11.1 M SGF for GO Grants need-based aid.
- Increases \$5.5 M SGF for specialized institutions, including \$2 M for Pennington Biomedical Research Center, \$1.2 M for LSUHSC-NO, \$1.2 M for LSU Ag Center, \$894,444 for LSUHSC-S, \$87,500 for Southern Ag Center, and \$68,056 for Southern Law Center.
- Increases \$4.1 M Statutory Dedications out of the Higher Education Initiatives Fund for accreditation, dual enrollment, and other needs pending availability of funds and REC recognition. Act 114 of the 2021 RS transfers \$4.1 M into the Higher Education Initiatives Fund. Per state law, the Board of Regents is tasked with allocating Higher Education Initiatives Funds, subject to approval by the JLCB.
- Increases \$1 M Federal for the LA Library Network (LOUIS) due to receipt of a U.S. Department of Education grant for the Open Textbooks Pilot Program.
- Decreases \$8 M Statutory Dedications out of the LA Quality Education Support 8(g) Fund based on REC projections adopted 1/19/21.
- Increases \$1 M SGF for nurse capitation initiatives administered by the LA Health Works Commission. This will increase the current base from \$2.5 M to \$3.5 M.
- Increases \$5 M SGF for the M. J. Foster Promise Program, contingent upon enactment of Act 457 (SB 148) of the 2021 RS. The new program will provide financial assistance to students age 21 and over that enroll in a two-year public post-secondary education institution or an accredited proprietary school to pursue an associate degree or credential needed to obtain a high-demand, high-wage occupation.
- Increases \$1 M SGF for the Board of Regents STEM initiative.
- Increases \$1 M Statutory Dedications out of the Cybersecurity Talent Initiative Fund for degree and certificate programs in cybersecurity fields.
- Increases \$6 M Statutory Dedications out of the LA Quality Education Support (LEQS) Fund, or the 8(g) Fund due to a fund balance recognized by the REC; total FY 22 appropriation is \$22.2 M.
- Executes a MOF swap replacing \$1.9 M SGF with an equal amount of Statutory Dedications out of the TOPS Fund based on the latest REC projection.

19-600 LA State University (LSU) System

- Increases \$29.4 M SGF to replace one-time federal Coronavirus Relief Fund monies received through the CARES Act.
- Increases \$5.3 M SGF for continued instruction and research capacity for the following institutions: \$2 M for Pennington, \$1.2 M for LSUHSC-NO, \$1.2 M for LSU Ag Center, and \$894,444 for LSUHSC-S.
- Increases \$67.2 M SGR authority, primarily based on additional student fee revenue due to student enrollment increases.
- Non-recurs \$6.6 M SGF received outside of the higher education formula, this includes: \$3.3 M for LSU Ag Center, \$1.8 M for LSUHSC-S, \$1 M for LSUHSC-NO, and \$540,000 for LSU-S.
- Increases \$13 M SGF for funding formula allocations from the Board of Regents.
- Increases \$3.6 M SGF for the LSU Agricultural Center for operating expenses and faculty and staff merit increases.
- Increases \$150,847 IAT for Minimum Foundation Program (MFP) funding to the LSU Laboratory School due to mid-year adjustments in the formula calculation.

- Increases \$2.5 M SGF for the LSU Agricultural Center Food Innovation Institute as part of a federal grant match.
- Increases \$2 M SGF to the LSU Health Sciences Center at Shreveport for the following purchases: \$904,606 for a NanoScan PET/CT unit; \$750,000 for a mobile cancer screening unit; and \$319,600 for a Digital Radiography System.
- Increases \$2.4 M SGF for the annual cost adjustments of LSU First health insurance.
- Increases \$1 M SGF to the LSU Louisiana Geological Survey to produce a public electronic map of subsurface carbon sequestration sites.
- Increases \$1 M SGF for faculty recruitment at the Pennington Biomedical Research Center.
- Increases \$125,000 SGF for a student athlete health and wellness study at LSU A&M.
- Increases \$106,000 SGF to the LSU Health Sciences Center at Shreveport for the Louisiana Poison Control Center.
- Increases \$553,593 SGR to the LSU A&M Veterinary School and laboratory for increased revenues associated with testing fees.
- Increases \$100,000 SGF to the LSU Health Sciences Center at New Orleans for the School of Dentistry for dental forensic setup for LA's Mass Disaster Team.

19-615 Southern University (SU) System

- Increases \$3.4 M SGF to replace one-time federal Coronavirus Relief Fund monies received through the CARES Act.
- Increases \$155,556 SGF for continued instruction and research capacity for the following institutions: \$87,500 M for SU Ag Center and \$68,056 for SU Law Center.
- Increases \$3.8 M SGR authority for the SU Law Center due to a 19.4% increase in student enrollment.
- Non-recurs \$5 M SGF received outside of the higher education formula, this includes: \$3 M for Southern New Orleans, \$1.2 M for the SU Board of Supervisors, and \$800,000 for the SU Ag Center.
- Increases \$3.1 M SGF for funding formula allocations from the Board of Regents.
- Increases \$841,307 IAT for Minimum Foundation Program (MFP) funding to the SU Laboratory School due to mid-year adjustments in the formula calculation.
- Increases \$1.5 M for the SU Agricultural Research & Extension Center for operating expenses.
- Increases \$350,000 SGF to the SU Board of Supervisors for program development expenses.
- Increases \$500,000 SGF for the SU Law Center.

19-620 University of LA (UL) System

- Increases \$47.9 M SGF to replace one-time federal Coronavirus Relief Fund monies received through the CARES Act.
- Increases a net \$650,000 SGR authority, including \$1 M for Grambling, \$750,000 for Nicholls, and a decrease of \$1.1 M for Northwestern due to student enrollment projections.
- Non-recurs \$2.2 M SGF received outside of the higher education formula, this includes: \$1.5 M for Grambling, \$574,000 for the University of LA at Lafayette, and \$150,000 for McNeese.
- Increases \$19.9 M SGF for funding formula allocations from the Board of Regents.
- Increases \$3 M SGF to LA Tech University for personnel costs associated with cybersecurity and STEM initiatives.
- Increases \$2.9 M SGF to LA Tech University for non-construction costs associated with the LA Technology Research Institute building.
- Increases \$1 M SGF to Grambling State University for operating expenses.
- Increases \$993,960 SGF for the Kathleen Babineaux Blanco Public Policy Center at the University of LA at Lafayette.
- Increases \$500,000 SGF to Northwestern State University for turf replacement at Harry Turpin Stadium.
- Increases \$150,000 SGF to McNeese State University for the Governor's Scholar Program.
- Increases \$500,000 SGF to the University of LA Board of Supervisors for the Office of Research & Economic Development.
- Increases \$250,000 for the Compete LA Program, which assists Louisianans possessing some college credits to complete their degree.

19-649 LA Community & Technical Colleges System (LCTCS)

- Increases \$16 M SGF to replace one-time federal Coronavirus Relief Fund monies received through the CARES Act.
- Decreases a net \$2.3 M SGR authority largely due to a 12.2% drop in student enrollment systemwide, including: decreases of \$2.5 M for Bossier Parish Community College and \$500,000 for South LA Community College, offset by an increase of \$700,000 for Northwest LA Technical College due to the conversion to a technical community college.
- Non-recurs \$450,000 SGF received outside of the higher education formula, this includes: \$250,000 for the LCTCS Board for the Education Agriculture Technology Study Commission and \$200,000 for LA Delta Community College for facility renovation and construction.
- Increases \$13.9 M SGF for funding formula allocations from the Board of Regents.
- Increases \$1 M SGF to the L.E. Fletcher Technical Community College for the Precision Agriculture Training Facility.
- Increases \$1 M SGF for capital improvements on campuses located in the following parishes: Avoyelles, St. Mary, Natchitoches, and Vernon.
- Increases \$250,000 SGF for the Postsecondary Education Agriculture Technology Study Commission

ISSUE: COVID-19 Relief Funding for Higher Education

As a result of the continuing COVID-19 pandemic, LA higher education institutions are receiving \$1.125 B direct Federal allocations. See Table 36. These funds will flow through the federal grant distribution system directly to institutions; therefore, they are not included in HB 1.

TABLE 36

Higher Education Emergency Relief Fund (HEERF) Allocations				
	Institution	Student	Minority Serving Inst.	Total
CARES Act	\$73,570,442	\$73,570,442	\$39,486,388	\$186,627,272
CRRSA Act	\$203,013,570	\$73,570,442	\$62,443,315	\$339,027,327
ARP Act	\$242,785,630	\$242,785,630	\$113,924,067	\$599,495,328
Total LA Allocations	\$519,369,642	\$389,926,514	\$215,853,770	\$1,125,149,927



The Coronavirus Aid, Relief & Economic Security (CARES) Act (signed into law in March 2020) included the following for LA higher education institutions:

- \$186.6 M through the Higher Education Emergency Relief Fund (HEERF). Allocations to institutions are based on the proportion of Pell recipients and non-Pell students served. Funding projections by institution are detailed below:
 - ◊ Up to \$73.6 M for institutional aid. Funds may be used for costs associated with the pandemic such as reduced revenues, technology purchases, faculty and staff trainings, or additional financial aid to students.
 - ◊ \$73.6 M for financial aid grants to students.
 - ◊ \$39.5 M for grants to Historically Black Colleges and Universities (HBCUs) and Minority Serving Institutions (MSIs). Institutions are encouraged to use funds for student financial aid; however, they may also use funds to defray institutional expenses associated with response to the coronavirus.

TABLE 37 CARES Act (March 2020) Higher Education Emergency Relief Fund (HEERF) Projections				
	Institution	Student	Minority Serving Inst.	Total
Baton Rouge CC	\$3,210,013	\$3,210,013	\$411,933	\$6,831,959
Bossier Parish CC	\$1,957,956	\$1,957,956	\$189,948	\$4,105,860
Central LA Technical CC	\$731,361	\$731,361	\$71,750	\$1,534,472
Delgado CC	\$5,655,191	\$5,655,191	\$716,518	\$12,026,900
Nunez CC	\$780,550	\$780,550	\$76,017	\$1,637,117
L. E. Fletcher Technical CC	\$687,560	\$687,560	\$66,937	\$1,442,057
LA Delta CC	\$1,481,878	\$1,481,878	\$143,748	\$3,107,504
Northshore Technical CC	\$1,025,650	\$1,025,650	\$100,609	\$2,151,909
Northwest LA Technical College	\$568,335	\$568,335	\$72,199	\$1,208,869
River Parishes CC	\$481,842	\$481,842	\$0	\$963,684
South LA CC	\$2,822,975	\$2,822,975	\$371,441	\$6,017,391
Sowela Technical CC	\$1,246,692	\$1,246,692	\$121,475	\$2,614,859
LCTCS System Total	\$20,650,003	\$20,650,003	\$2,342,575	\$43,642,581
LSU - Baton Rouge	\$9,441,144	\$9,441,144	\$0	\$18,882,288
LSU - Alexandria	\$999,278	\$999,278	\$97,538	\$2,096,094
LSU - Eunice	\$1,030,100	\$1,030,100	\$100,407	\$2,160,607
LSU HSC - New Orleans	\$695,618	\$695,618	\$0	\$1,391,236
LSU HSC - Shreveport	\$158,496	\$158,496	\$0	\$316,992
LSU - Shreveport	\$912,943	\$912,943	\$89,314	\$1,915,200
LSU System Total	\$13,237,579	\$13,237,579	\$287,259	\$26,762,417
SU - Baton Rouge	\$4,698,402	\$4,698,402	\$18,132,717	\$27,529,521
SU - New Orleans	\$1,240,832	\$1,240,832	\$3,300,516	\$5,782,180
SU - Shreveport	\$1,297,558	\$1,297,558	\$3,360,433	\$5,955,549
SU System Total	\$7,236,792	\$7,236,792	\$24,793,666	\$39,267,250
Grambling	\$3,505,194	\$3,505,194	\$9,854,862	\$16,865,250
LA Tech	\$3,547,444	\$3,547,444	\$0	\$7,094,888
McNeese	\$2,728,181	\$2,728,181	\$268,069	\$5,724,431
Nicholls	\$2,528,760	\$2,528,760	\$247,710	\$5,305,230
Northwestern	\$2,823,517	\$2,823,517	\$275,646	\$5,922,680
Southeastern	\$5,290,142	\$5,290,142	\$519,358	\$11,099,642
UL Lafayette	\$6,343,004	\$6,343,004	\$623,129	\$13,309,137
UL Monroe	\$2,888,882	\$2,888,882	\$0	\$5,777,764
UNO	\$2,790,944	\$2,790,944	\$274,114	\$5,856,002
UL System Total	\$32,446,068	\$32,446,068	\$12,062,888	\$76,955,024
Statewide Total	\$73,570,442	\$73,570,442	\$39,486,388	\$186,627,272

Source: LA Board of Regents

Note: LSU - Shreveport received an additional allocation of \$183,008 through the Fund for the Improvement of Postsecondary Education (FIPSE), which is not reflected in the table above.

The Coronavirus Response & Relief Supplemental Appropriations (CRRSA) Act (signed into law in December 2020) includes the following for LA higher education institutions:

- \$339 M through the Higher Education Emergency Relief Fund (HEERF). Allocations to institutions are based on the proportion of Pell recipients and non-Pell students served. Funding projections by institution are detailed below:
 - ◊ Up to \$203 M for institutional aid. Funds may be used for costs associated with the pandemic such as reduced revenues, technology purchases, faculty and staff trainings, or additional financial aid to students.
 - ◊ \$73.6 M for financial aid grants to students. The CRRSA Act prioritizes students with exceptional needs and authorizes grants to students enrolled in distance learning.
 - ◊ \$62.4 M for grants to Historically Black Colleges and Universities (HBCUs) and Minority Serving Institutions (MSIs). Institutions are encouraged to use funds for student financial aid; however, they may also use funds to defray institutional expenses associated with response to the coronavirus.
 - ◊ \$22.9 M available for K-12 or higher education through the Governor's Emergency Education Relief (GEER) Fund.

TABLE 38 CRRSA Act (December 2020) Higher Education Emergency Relief Fund (HEERF) Projections				
	Institution	Student	Minority Serving Inst.	Total
Baton Rouge CC	\$10,810,019	\$3,210,013	\$758,383	\$14,778,415
Bossier Parish CC	\$7,894,109	\$1,957,956	\$397,405	\$10,249,470
Central LA Technical CC	\$2,640,962	\$731,361	\$141,275	\$3,513,598
Delgado CC	\$20,413,024	\$5,655,191	\$1,378,511	\$27,446,726
Nunez CC	\$3,111,886	\$780,550	\$159,834	\$4,052,270
L. E. Fletcher Technical CC	\$2,527,841	\$687,560	\$131,651	\$3,347,052
LA Delta CC	\$5,216,853	\$1,481,878	\$274,016	\$6,972,747
Northshore Technical CC	\$4,217,053	\$1,025,650	\$218,511	\$5,461,214
Northwest LA Technical College	\$1,872,550	\$568,335	\$129,737	\$2,570,622
River Parishes CC	\$3,431,213	\$481,842	\$0	\$3,913,055
South LA CC	\$8,254,632	\$2,822,975	\$615,976	\$11,693,583
Sowela Technical CC	\$3,874,005	\$1,246,692	\$213,301	\$5,333,998
LCTCS System Total	\$74,264,147	\$20,650,003	\$4,418,600	\$99,332,750
LSU - Baton Rouge	\$19,823,045	\$9,441,144	\$0	\$29,264,189
LSU - Alexandria	\$2,960,534	\$999,278	\$161,622	\$4,121,434
LSU - Eunice	\$3,206,159	\$1,030,100	\$175,621	\$4,411,880
LSU HSC - New Orleans	\$1,185,524	\$695,618	\$0	\$1,881,142
LSU HSC - Shreveport	\$248,868	\$158,496	\$0	\$407,364
LSU - Shreveport	\$2,841,208	\$912,943	\$157,377	\$3,911,528
LSU System Total	\$30,265,338	\$13,237,579	\$494,620	\$43,997,537
SU - Baton Rouge	\$10,760,938	\$4,698,402	\$24,928,360	\$40,387,700
SU - New Orleans	\$3,188,121	\$1,240,832	\$4,237,894	\$8,666,847
SU - Shreveport	\$4,367,687	\$1,297,558	\$10,303,187	\$15,968,432
SU System Total	\$18,316,746	\$7,236,792	\$39,469,441	\$65,022,979
Grambling	\$8,922,660	\$3,505,194	\$14,765,911	\$27,193,765
LA Tech	\$8,011,098	\$3,547,444	\$0	\$11,558,542
McNeese	\$6,269,141	\$2,728,181	\$381,766	\$9,379,088
Nicholls	\$6,097,551	\$2,528,760	\$364,365	\$8,990,676
Northwestern	\$8,202,345	\$2,823,517	\$446,545	\$11,472,407
Southeastern	\$13,707,694	\$5,290,142	\$804,925	\$19,802,761
UL Lafayette	\$14,271,024	\$6,343,004	\$874,299	\$21,488,327
UL Monroe	\$7,504,394	\$2,888,882	\$0	\$10,393,276
UNO	\$7,181,432	\$2,790,944	\$422,843	\$10,395,219
UL System Total	\$80,167,339	\$32,446,068	\$18,060,654	\$130,674,061
Statewide Total	\$203,013,570	\$73,570,442	\$62,443,315	\$339,027,327

Source: LA Board of Regents

The American Rescue Plan (ARP) of 2021 includes the following for LA higher education institutions:

- \$599.5 M through the Higher Education Emergency Relief Fund (HEERF). Allocations to institutions are based on the proportion of Pell recipients and non-Pell students served. Funding projections by institution are detailed in Table 39:
 - ◊ \$242.8 M for institutional aid. Funds may be used for costs associated with the pandemic such as reduced revenues, technology purchases, faculty and staff trainings, or additional financial aid to students.
 - ◊ \$242.8 M for emergency financial aid grants to students.
 - ◊ \$113.9 M for grants to Historically Black Colleges and Universities (HBCUs) and Minority Serving Institutions (MSIs).

TABLE 39 ARP Act (March 2021) Higher Education Emergency Relief Fund (HEERF) Projections				
	Institution	Student	Minority Serving Inst.	Total
Baton Rouge CC	\$12,306,793	\$12,306,793	\$1,383,624	\$25,997,211
Bossier Parish CC	\$8,648,149	\$8,648,149	\$725,041	\$18,021,340
Central LA Technical CC	\$2,960,227	\$2,960,227	\$257,748	\$6,178,202
Delgado CC	\$22,882,697	\$22,882,697	\$2,515,010	\$48,280,403
Nunez CC	\$3,416,783	\$3,416,783	\$291,608	\$7,125,173
L. E. Fletcher Technical CC	\$2,822,481	\$2,822,481	\$240,189	\$5,885,152
LA Delta CC	\$5,880,151	\$5,880,151	\$499,926	\$12,260,227
Northshore Technical CC	\$4,602,048	\$4,602,048	\$398,660	\$2,602,757
Northwest LA Technical College	\$2,142,610	\$2,142,610	\$236,697	\$4,521,918
River Parishes CC	\$3,434,882	\$3,434,882	\$0	\$6,869,765
South LA CC	\$9,723,931	\$9,723,931	\$1,123,811	\$20,571,673
Sowela Technical CC	\$4,494,951	\$4,494,951	\$389,155	\$9,379,057
LCTCS System Total	\$83,315,704	\$83,315,704	\$8,061,470	\$174,692,878
LSU - Baton Rouge	\$25,688,125	\$25,688,125	\$0	\$51,376,249
LSU - Alexandria	\$3,475,926	\$3,475,926	\$294,870	\$7,246,721
LSU - Eunice	\$3,718,591	\$3,718,591	\$320,410	\$7,757,592
LSU HSC - New Orleans	\$1,651,268	\$1,651,268	\$0	\$3,302,535
LSU HSC - Shreveport	\$357,584	\$357,584	\$0	\$715,169
LSU - Shreveport	\$3,295,396	\$3,295,396	\$287,125	\$6,877,917
LSU System Total	\$38,186,890	\$38,186,890	\$902,404	\$77,276,184
SU - Baton Rouge	\$13,570,219	\$13,570,219	\$45,480,291	\$72,620,729
SU - New Orleans	\$3,887,738	\$3,887,738	\$7,731,782	\$15,507,258
SU - Shreveport	\$4,972,956	\$4,972,956	\$18,797,544	\$28,743,456
SU System Total	\$22,430,913	\$22,430,913	\$72,009,618	\$116,871,443
Grambling	\$10,909,179	\$10,909,179	\$26,939,515	\$48,757,872
LA Tech	\$10,146,096	\$10,146,096	\$0	\$20,292,192
McNeese	\$7,897,855	\$7,897,855	\$696,509	\$16,492,220
Nicholls	\$7,572,182	\$7,572,182	\$664,762	\$15,809,125
Northwestern	\$9,678,509	\$9,678,509	\$814,694	\$20,171,713
Southeastern	\$16,676,313	\$16,676,313	\$1,468,537	\$34,821,163
UL Lafayette	\$18,095,008	\$18,095,008	\$1,595,106	\$37,785,121
UL Monroe	\$9,123,225	\$9,123,225	\$0	\$18,246,449
UNO	\$8,753,758	\$8,753,758	\$771,452	\$18,278,968
UL System Total	\$98,852,124	\$98,852,124	\$32,950,575	\$230,654,823
Statewide Total	\$242,785,630	\$242,785,630	\$113,924,067	\$599,495,328

Source: LA Board of Regents

TABLE 40
Higher Education Enrollment

	Fall 2016	Fall 2017	Fall 2018	Fall 2019	Fall 2020	# Change 19 to 20	% Change 19 to 20
Baton Rouge CC	8,497	7,940	8,296	8,116	7,376	(740)	(9.1%)
Bossier Parish CC	6,674	6,734	6,596	6,462	5,973	(489)	(7.6%)
Central LA Technical CC	2,052	2,469	2,674	2,526	2,098	(428)	(16.9%)
Delgado CC	15,455	14,240	14,258	14,140	13,034	(1,106)	(7.8%)
L. E. Fletcher Technical CC	2,063	2,225	2,161	2,304	2,105	(199)	(8.6%)
LA Delta CC	3,687	3,676	3,815	4,522	3,874	(648)	(14.3%)
Northshore Technical CC	4,197	5,003	4,733	4,674	3,552	(1,122)	(24.0%)
Northwest LA Technical College	2,055	1,137	1,030	1,108	935	(173)	(15.6%)
Nunez CC	2,586	2,599	2,371	2,096	2,132	36	1.7%
River Parishes CC	1,980	2,342	3,470	3,232	2,756	(476)	(14.7%)
South Central LA TC *	2,177	1,959	N/A	N/A	N/A	N/A	N/A
South LA CC	6,396	6,534	6,282	6,698	5,855	(843)	(12.6%)
Sowela Technical CC	3,241	3,347	3,459	4,058	2,914	(1,144)	(28.2%)
LCTCS System Total	61,060	60,205	59,145	59,936	52,604	(7,332)	(12.2%)
LSU - Alexandria	3,234	3,392	3,129	3,372	3,589	217	6.4%
LSU - Baton Rouge	32,568	32,003	32,074	32,915	36,034	3,119	9.5%
LSU - Eunice	2,909	3,067	3,240	2,993	3,153	160	5.3%
LSU - Shreveport	4,742	5,996	7,036	8,579	9,955	1,376	16.0%
LSU HSC - New Orleans	2,758	2,777	2,808	2,820	2,829	9	0.3%
LSU HSC - Shreveport	874	899	890	939	982	43	4.6%
LSU System Total	47,085	48,134	49,177	51,618	56,542	4,924	9.5%
SU - Baton Rouge	6,357	6,459	6,693	7,140	6,917	(223)	(3.1%)
SU - New Orleans	2,430	2,546	2,356	2,309	2,264	(45)	(1.9%)
SU - Shreveport	3,309	3,013	2,651	2,932	3,011	79	2.7%
SU Law Center	565	577	624	670	831	161	24.0%
SU System Total	12,661	12,595	12,324	13,051	13,023	(28)	(0.2%)
Grambling	4,891	5,208	5,227	5,253	5,495	242	4.6%
LA Tech	12,660	12,839	12,321	11,833	11,084	(749)	(6.3%)
McNeese	7,635	7,644	7,647	7,307	7,281	(26)	(0.4%)
Nicholls	6,295	6,398	6,527	6,545	6,859	314	4.8%
Northwestern	9,904	10,761	11,056	10,918	11,539	621	5.7%
Southeastern	14,575	14,321	14,335	14,266	14,514	248	1.7%
UL Lafayette	17,763	17,511	17,289	17,108	16,642	(466)	(2.7%)
UL Monroe	9,221	9,324	9,061	8,699	9,075	376	4.3%
UNO	8,037	7,976	8,167	8,238	8,397	159	1.9%
UL System Total	90,981	91,982	91,630	90,167	90,886	719	0.8%
Statewide Total	211,787	212,916	212,276	214,772	213,055	(1,717)	(0.8%)

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

TABLE 41

Higher Education SGF Funding by Board and Institution (FY 21 EOB Compared to FY 22 Appropriated)				
	FY 21 EOB 12/1/20	FY 22 Appropriated	\$ Difference FY 21 to FY 22	% Difference FY 21 to FY 22
Board of Regents	\$12,928,688	\$18,866,918	\$5,938,230	46%
LUMCON	\$3,930,182	\$4,073,625	\$143,443	4%
LOSFA	\$305,253,022	\$331,876,404	\$26,623,382	9%
Board of Regents Total	\$322,111,892	\$354,816,947	\$32,705,055	10%
Baton Rouge CC	\$12,552,805	\$15,372,803	\$2,819,998	22%
Bossier Parish CC	\$8,622,780	\$12,683,165	\$4,060,385	47%
Central LA Technical CC	\$4,830,710	\$6,501,630	\$1,670,920	35%
Delgado CC	\$20,845,544	\$27,725,290	\$6,879,746	33%
L.E. Fletcher CC	\$3,929,575	\$6,200,614	\$2,271,039	58%
LCTCS Board**	\$4,301,529	\$5,359,739	\$1,058,210	25%
Adult Basic Education	\$2,870,000	\$2,870,000	\$0	0%
Workforce Training	\$0	\$0	\$0	0%
LCTCS Online	\$1,245,091	\$1,245,091	\$0	0%
LA Delta CC	\$6,787,428	\$8,245,384	\$1,457,956	21%
Northwest LA Tech. CC	\$3,326,410	\$4,769,513	\$1,443,103	43%
Northshore Technical CC	\$5,286,527	\$7,639,276	\$2,352,749	45%
Nunez CC	\$3,353,551	\$4,801,510	\$1,447,959	43%
River Parishes CC	\$4,863,587	\$6,279,915	\$1,416,328	29%
South LA CC	\$11,559,709	\$15,157,660	\$3,597,951	31%
SOWELA Technical CC	\$8,026,145	\$9,149,687	\$1,123,542	14%
LCTCS System Total	\$102,401,391	\$134,001,277	\$31,599,886	31%
LSU Agricultural Center	\$71,339,997	\$79,951,870	\$8,611,873	12%
LSU - Baton Rouge	\$107,546,191	\$120,444,854	\$12,898,663	12%
LSU - Alexandria	\$2,463,950	\$5,868,185	\$3,404,235	138%
LSU - Eunice	\$1,701,905	\$4,978,053	\$3,276,148	192%
LSU - Shreveport	\$8,563,149	\$10,269,981	\$1,706,832	20%
LSU HSC - New Orleans	\$72,313,200	\$81,182,543	\$8,869,343	12%
LSU HSC - Shreveport	\$51,980,400	\$62,192,633	\$10,212,233	20%
Pennington Biomedical	\$19,810,797	\$24,695,553	\$4,884,756	25%
LSU System Total	\$335,719,589	\$389,583,672	\$53,864,083	16%
SU Board	\$4,399,565	\$3,673,376	(\$726,189)	-17%
SU - Baton Rouge	\$17,275,725	\$20,228,631	\$2,952,906	17%
SU - New Orleans	\$8,158,721	\$6,851,532	(\$1,307,189)	-16%
SU - Shreveport	\$4,958,497	\$5,812,438	\$853,941	17%
SU Law Center	\$3,735,319	\$4,927,259	\$1,191,940	32%
SU Agricultural Center	\$4,914,457	\$5,905,561	\$991,104	20%
SU System Total	\$43,442,284	\$47,398,797	\$3,956,513	9%
UL Board	\$1,001,967	\$1,785,005	\$783,038	78%
Grambling	\$10,644,878	\$15,129,032	\$4,484,154	42%
LA Tech	\$20,627,264	\$35,277,081	\$14,649,817	71%
McNeese	\$11,684,605	\$17,844,967	\$6,160,362	53%
Nicholls	\$10,945,436	\$14,987,089	\$4,041,653	37%
Northwestern	\$16,481,211	\$23,043,328	\$6,562,117	40%
Southeastern	\$22,060,896	\$29,288,767	\$7,227,871	33%
UL Lafayette	\$38,627,802	\$54,175,544	\$15,547,742	40%
UL Monroe	\$21,857,156	\$28,289,536	\$6,432,380	29%
UNO	\$16,057,762	\$25,045,929	\$8,988,167	56%
UL System Total	\$169,988,977	\$244,866,278	\$74,877,301	44%
Higher Ed Total	\$973,664,133	\$1,170,666,971	\$197,002,838	20%
Higher Ed (w/o LOSFA)	\$668,411,111	\$838,790,567	\$170,379,456	25%
* Funding of \$99.9 M from the federal CARES ACT is included in the FY 21 Appropriated Total but is not reflected as SGF equivalent.				

TABLE 42

Higher Education Total Funding by Board and Institution (FY 21 EOB Compared to FY 22 Appropriated)				
	FY 21 EOB 12/1/20	FY 22 Appropriated	\$ Difference FY 21 to FY 22	% Difference FY 21 to FY 22
Board of Regents	\$65,550,005	\$72,536,235	\$6,986,230	11%
LUMCON	\$13,342,946	\$13,486,658	\$143,712	1%
LOSFA	\$402,289,287	\$428,429,298	\$26,140,011	6%
Auxiliary	\$4,130,000	\$4,130,000	\$0	0%
Board of Regents Total	\$485,312,238	\$518,582,191	\$33,269,953	7%
Baton Rouge CC	\$36,091,699	\$38,916,886	\$2,825,187	8%
Bossier Parish CC	\$30,446,865	\$32,009,882	\$1,563,017	5%
Central LA Technical CC	\$10,451,469	\$12,124,588	\$1,673,119	16%
Delgado CC	\$72,146,903	\$79,022,698	\$6,875,795	10%
L.E. Fletcher CC	\$11,501,775	\$13,774,009	\$2,272,234	20%
LCTCS Board**	\$4,301,529	\$5,359,739	\$1,058,210	25%
Adult Basic Education	\$2,870,000	\$2,870,000	\$0	0%
Workforce Training	\$10,000,000	\$10,000,000	\$0	0%
LCTCS Online	\$1,245,091	\$1,245,091	\$0	0%
LA Delta CC	\$17,701,931	\$19,162,685	\$1,460,754	8%
Northwest LA Tech. CC	\$6,362,971	\$8,507,589	\$2,144,618	34%
Northshore Technical CC	\$15,268,256	\$17,622,562	\$2,354,306	15%
Nunez CC	\$9,678,591	\$11,127,566	\$1,448,975	15%
River Parishes CC	\$14,664,902	\$16,082,906	\$1,418,004	10%
South LA CC	\$30,448,491	\$33,551,630	\$3,103,139	10%
SOWELA Technical CC	\$19,384,204	\$20,395,378	\$1,011,174	5%
LCTCS System Total	\$292,564,677	\$321,773,209	\$29,208,532	10%
LSU Agricultural Center	\$94,886,666	\$103,501,258	\$8,614,592	9%
LSU - Baton Rouge	\$566,893,838	\$639,179,762	\$72,285,924	13%
LSU - Alexandria	\$19,984,147	\$27,884,140	\$7,899,993	40%
LSU - Eunice	\$12,543,497	\$15,821,376	\$3,277,879	26%
LSU - Shreveport	\$62,096,705	\$66,807,916	\$4,711,211	8%
LSU HSC - New Orleans	\$143,575,796	\$152,473,777	\$8,897,981	6%
LSU HSC - Shreveport	\$82,496,401	\$93,886,724	\$11,390,323	14%
Pennington Biomedical	\$20,736,766	\$25,622,175	\$4,885,409	24%
LSU System Total	\$1,003,213,816	\$1,125,177,128	\$121,963,312	12%
SU Board	\$4,399,565	\$3,673,376	(\$726,189)	-17%
SU - Baton Rouge	\$84,078,854	\$87,888,763	\$3,809,909	5%
SU - New Orleans	\$23,609,065	\$22,305,554	(\$1,303,511)	-6%
SU - Shreveport	\$15,129,395	\$15,984,653	\$855,258	6%
SU Law Center	\$17,876,002	\$22,926,424	\$5,050,422	28%
SU Agricultural Center	\$10,366,136	\$11,357,625	\$991,489	10%
SU System Total	\$155,459,017	\$164,136,395	\$8,677,378	6%
UL Board	\$3,815,967	\$5,207,505	\$1,391,538	36%
Grambling	\$47,006,214	\$52,497,607	\$5,491,393	12%
LA Tech	\$125,669,869	\$140,333,387	\$14,663,518	12%
McNeese	\$68,031,865	\$73,858,248	\$5,826,383	9%
Nicholls	\$56,218,351	\$61,017,761	\$4,799,410	9%
Northwestern	\$79,321,580	\$84,792,747	\$5,471,167	7%
Southeastern	\$120,698,774	\$127,940,986	\$7,242,212	6%
UL Lafayette	\$178,026,906	\$193,593,122	\$15,566,216	9%
UL Monroe	\$91,694,700	\$98,140,154	\$6,445,454	7%
UNO	\$87,986,810	\$96,992,706	\$9,005,896	10%
UL System Total	\$858,471,036	\$934,374,223	\$75,903,187	9%
Higher Ed Total	\$2,795,020,784	\$3,064,043,146	\$269,022,362	10%
Higher Ed (w/o LOSFA)	\$2,392,731,497	\$2,635,613,848	\$242,882,351	10%

19B - Special Schools & Commissions

	FY 21 EOB as of 12/1/20	FY 22 Appropriated	Change FY 21 to FY 22	
			Amount	Percent
SGF	\$48,335,685	\$54,932,331	\$6,596,646	13.6%
IAT	\$10,262,605	\$14,521,497	\$4,258,892	41.5%
SGR	\$3,248,033	\$3,064,405	(\$183,628)	(5.7%)
STAT DED	\$24,185,188	\$15,259,943	(\$8,925,245)	(36.9%)
FEDERAL	\$0	\$0	\$0	0.0%
TOTAL	\$86,031,511	\$87,778,176	\$1,746,665	2.0%

FY 22 funding for Special Schools & Commissions is appropriated at \$87.8 M (\$54.9 M SGF, \$14.5 M IAT, \$3.1 M SGR, and \$15.3 M Statutory Dedications), which represents an increase of \$1.7 M from the EOB. This is the result of the transfer of the Special School District from Schedule 19D to Schedule 19B, offset by against a decrease in funding from the Louisiana Quality Education Support (LQES) fund.

LA School for the Deaf & Visually Impaired (LSDVI) has been consolidated with the Special School District per Act 468 of the 2021 Regular Session.

Special School District (SSD) (\$35.1 M) is a new agency created by Act 468 of the 2021 Regular Session. It consolidates the operations of the original SSD, which provides special education and related services to children with exceptionalities who are enrolled in state-operated programs and provides educational services to eligible children enrolled in state-operated mental health facilities, and LSDVI, which provides educational services to visually impaired and hearing-impaired students. The \$35.1 M appropriation represents a \$1.4 M net decrease from EOB. This decrease is associated primarily with attrition, non-recurred carryforwards, and reductions in excess budget authority to align with historical revenue collections.

LA School for Math, Science & the Arts (LSMSA) (\$9.8 M) provides educational services to 311 students in residential programs. The net increase of \$276,462 is primarily associated with statewide budget adjustments. LSMSA did not receive support through the CARES Act as it does not receive Title I, Part A funding.

Thrive Academy (\$7.4 M), established as a state agency by Act 672 of 2016, provides an education to students who are struggling to be academically proficient for non-academic reasons. The students who attend this state school are at-risk students in underserved communities. Currently the 170 students enrolled in grades 6 to 12 are from Baton Rouge and surrounding areas. The net increase of \$355,337 includes SGF funding for one new Chief Operating Officer position, increased IAT funding through the MFP associated with new staff pay raises, and additional IAT funds from the Individuals with Disabilities Education Act (IDEA) via Subgrantee Assistance.

LA Educational Television Authority (LETA) (\$10.8 M) provides informative, educational, and entertaining programs to the citizens of LA. A net increase of \$1.3 M is due primarily to appropriations of \$875,125 SGF for the replacement of the agency's Lafayette transmitter and \$600,000 for installation of solar panels. The agency budget also includes an appropriation of pass-through funding of \$250 K each for WLAE and WYES television stations in New Orleans for operating expenses, as was done in FY 20 and FY 21.

Board of Elementary & Secondary Education (BESE) (\$16 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 decrease of \$8.9 M is primarily due to a decrease in Statutory Dedications from the Louisiana Quality Support Fund (LQESF). The LQESF, or 8(g) Fund, is budgeted for \$14.6 M (\$7.6 M Block Allocation, \$6.2 M Statewide Allocation, \$660,000 Management and Oversight, and \$170,000 Review, Evaluation, and Assessment of Proposals).

New Orleans Center for the Creative Arts (NOCCA) (\$8.7 M) provides specialized arts training to 536 students (237 full-time through the Academic Studio, and 299 part-time) through a combination of MFP funds and direct state support. A net increase of \$251,953 is associated primarily with non-recurring carryforwards and other statewide adjustments, as well as the staff pay raises provided for in the MFP. NOCCA did not receive support through the CARES Act as it does not receive Title I, Part A funding.

19-656 Special School District

- Decreases \$632,415 IAT and \$70,000 SGR to align authority with historical revenues. Originally an amendment to the budget of **19B-653 LA Schools for the Deaf & Visually Impaired (LSDVI)**.
- Decreases \$258,336 SGF associated with three (3) vacant positions. Originally an amendment to the budget of **19D-699 Special School District**.
- Decreases \$944,940 IAT to reduce excess budget authority and align with historical revenue collections. Originally an amendment to the budget of **19D-699 Special School District**.
- Increases \$1.2 M SGF to the Special Schools Programs (previously the **19D-699 Special School District Instruction Program**) to provide for operating expenses.
- Transfers any appropriation for budget units **19B-653 LSDVI** and **19D-699 Special School District** to the newly created budget unit **19B-656 Special School District** following the passage of HB 253 into law. The new budget unit includes the operations and budgets of both LSDVI and **19D-699 Special School District**.

Note: *HB 1 provides for the combination of budgets of **19B-656 LA Schools for the Deaf & Visually Impaired** and **19D-699 Special School District** into a single budget unit within this schedule under the newly created **19B-656 Special School District** in the event that HB 253 of 2021 is enacted into law. HB 253 consolidates the administration of LSDVI and the Special School District and places the operations to both entities within a single budget unit. HB 253 was signed into law as Act 468 on 6/29/21.*

19-658 Thrive Academy

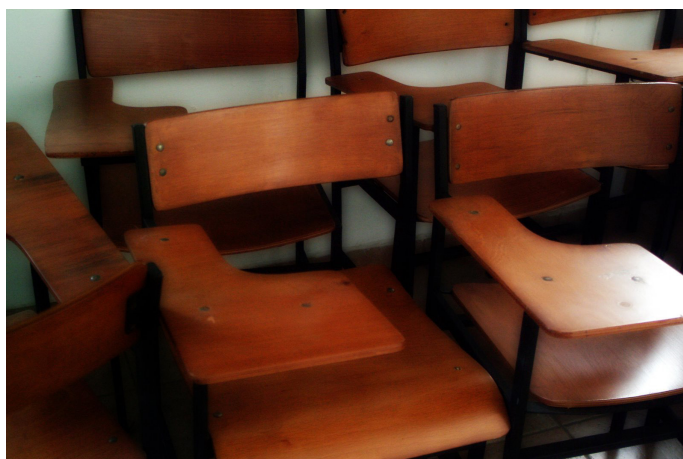
- Increases \$55,435 IAT budget authority to receive additional Individuals with Disabilities Education Act (IDEA) federal funds through the LDE.
- Increases \$119,000 SGF and one (1) position to add a Chief Operating Officer to address administrative deficiencies.
- Increases \$193,709 IAT from the Minimum Foundation Program for supplies and operations due to an increase in the student count.

19-662 LA Educational Television Authority

- Increases \$600,000 SGF to provide funding for solar panels on LA Public Broadcasting buildings.
- Increases \$873,125 SGF to replace the agency's Lafayette transmitter.

19-666 Board of Elementary & Secondary Education (BESE)

- Decreases \$9.7 M Statutory Dedications out of the LA Quality Education Support (LQES) Fund to align budget authority with the most recent REC forecast and fund balance.
- Increases \$850,001 Statutory Dedications out of the LA Quality Education Support Fund based on the most recent REC estimate.



19D - Department of Education

	FY 21 EOB as of 12/1/20	FY 22 Appropriated	Change FY 21 to FY 22	
			Amount	Percent
SGF	\$3,725,887,125	\$3,657,345,184	(\$68,541,941)	(1.8%)
IAT	\$201,022,593	\$162,835,204	(\$38,187,389)	(19.0%)
SGR	\$50,426,848	\$33,186,566	(\$17,240,282)	(34.2%)
STAT DED	\$335,996,489	\$411,918,607	\$75,922,118	22.6%
FEDERAL	\$1,624,680,719	\$2,605,370,958	\$980,690,239	60.4%
TOTAL	\$5,938,013,774	\$6,870,656,519	\$932,642,745	15.7%

Department of Education (LDE) FY 22 funding totals \$2.96 B (\$139.8 M SGF, \$162.8 M IAT, \$33.2 M SGR, \$14.4 M Statutory Dedications, and \$2.61 B Federal). This represents a net increase of \$913.3 M above EOB. The increase is associated a \$980.7 M increase in Federal funds primarily due to grants received through COVID-19 relief programs; partially offset by the transfer of the Special School District to Schedule 19B, Special Schools & Commissions.

State Activities experiences a total increase of \$168 M from EOB (\$68,423 SGR and \$181.3 M Federal, partially offset by decreases of \$7.8 M SGF, \$4.9 M IAT, and \$760,079 Statutory Dedications). The significant increase in federal funding is primarily associated with COVID-19 relief provided by the Coronavirus Response and relief Supplemental Appropriations Act (CRRSA). The LDE is using \$8.2 M federal funds eligible for administrative costs to replace an equal amount of SGF. Major sources of COVID-19 relief funding in FY 22 include the Elementary and Secondary School Emergency Relief (ESSER II) fund to be used for administration and allocations of additional support to school systems, Emergency Assistance to Non-public Schools (EANS) for assistance to eligible non-public schools to address educational disruptions caused by COVID-19, and Child Care and Development Fund (CCDF) to address the needs of child care providers and families resulting from COVID-19. See the section COVID-19 Relief Funding for more information.

Subgrantee Assistance funding increased by \$800 M from EOB, primarily due to COVID-19 relief funding provided by CRRSA. The overwhelming majority of this funding consists of ESSER II grants to local education agencies (LEA) to address the impact of COVID-19 on schools, as well as CCDF funding to address the needs of child care providers and families resulting from COVID-19. See the section COVID-19 Relief Funding for more information.

Student Scholarships for Educational Excellence Program (SSEEP) funding totals \$42.3 M, representing a net increase of \$288,000 over EOB. 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 \$114.6 M, representing a decrease of \$45 M from EOB. The FY 22 budget includes IAT funds (including state MFP and Federal grants) for the operations of Capitol High School in East Baton Rouge and Linwood Public Charter School in Caddo Parish. The RSD has management agreements with third-party providers for the operation of both schools (the Capitol Education Foundation for Capitol High and Shreveport Charter Schools for Linwood). The Construction Program is budgeted for \$96.1 M in FY 22 (including federal FEMA funds and SGR via tax credits and insurance proceeds). As of June 2021, the RSD has \$249 M in open contracts for six major (6) projects under construction, one (1) major project in the closeout phase, and additional projects and other costs.

Special School District (SSD) has been transferred to Schedule 19B, Special Schools & Commissions, per Act 468 of 2021.



19-978 State Activities

- Increases \$2.3 M SGF to restore funding associated with one-time savings as spring 2020 testing forms were not used in FY 20 due to COVID-19 school closures and were instead used in FY 21.
- Non-recurs \$2.1 M MSGF for an early literacy program; the majority of funding (\$1.3 M) provided instructional coaches to K-12 classrooms across four (4) school districts and four (4) charter schools.
- Increases \$113.3 M Federal in Elementary & Secondary School Emergency Relief (ESSER) Fund II funding associated with the Coronavirus Response and Supplemental Appropriations (CRRSA) Act (\$84.6 M) and ESSER I funding associated with the CARES Act (\$28.7 M).
- Increases \$41.7 M Federal for the Governor's Emergency Education Relief (GEER) II funding for Emergency Assistance to Nonpublic Schools (EANS).
- Increases \$2.2 M IAT for GEER II discretionary funding received via the Division of Administration through the CRRSA Act.
- Increases a net \$23.1 M Federal associated with Child Care and Development Fund (CCDF) funding.
- Executes a means of finance substitution replacing \$8.2 M SGF with an equal amount of Federal to utilize funding from the ESSER II Fund.
- Reduces \$6.7 M Federal to align with available Governor's Emergency Education Relief (GEER) Fund monies for emergency aid to non-public schools.

16-681 Subgrantee Assistance

- Increases \$835.3 M Federal in ESSER II funding associated with the CRRSA Act. **Note:** *The full funding received through the CRRSA Act is not budgeted in FY 22 as funds will be available beyond 9/30/22. District-level allocations are not anticipated to be finalized until June 2021.*
- Non-recurs \$155.7 M Federal ESSER I allocations to local school districts.
- Increases a net \$76.5 M Federal due to an increase in CCDF funding via CRRSA, partially offset by non-recurred CCDF funds received through the CARES Act.
- Increases a net \$43.4 M Federal due to a \$76.3 M increase in budget authority to receive reimbursements through existing federal grants, partially offset by a \$32.9 M decrease in Food & Nutrition Service funding received through the CARES Act.
- Non-recurs \$900,000 SGF line-item appropriations: including \$650,000 for vocational agriculture instructional materials and supplies, \$150,000 for tutoring services contracts, and \$100,000 for Teach for America.
- Increases \$650,000 SGF to city and parish school systems and other public schools for the purchase of instructional materials and supplies for each student enrolled in a vocational agriculture, agribusiness, or agriscience course, as of 10/1/21.
- Increases \$1 M SGF to provide additional funding for the Student Scholarships for Educational Excellence Program.
- Increases \$792,087 Statutory Dedications out of the Education Excellence Fund due to a change in the REC estimate.
- Increases \$200,000 SGF to city and parish school systems and other public schools for the purchase of instructional materials and supplies for each student enrolled in a vocational agriculture, agribusiness, or agriscience course, as of 10/1/21.

ISSUE: *Early Childhood 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 & Development Fund* (CCDF) and other competitive grants, as well as significant child care funding through federal COVID-19 relief packages.

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. FY 22 funding for LA 4 totals \$78.2 M (\$27.7 M SGF, \$50.7 M IAT via federal TANF funds from the Department of Children & Family Services), allocated on a per-pupil basis at \$4,580.

Nonpublic School Early Childhood Development (NSECD) Program provides low-income families the opportunity to attend state-approved private preschools and child care centers, serving between 900 and 1,000 children during the 2020-21 school year. FY 22 funding for NSECD totals \$6.4 M SGF and is awarded on a per-pupil basis at \$4,580.

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 has allocated \$30.2 M in federal funding for FY 22, pairing \$26 M in CRRSA funding with \$4.2 M in PDG funding to serve 2,970 children across 22 parishes. The LDE has also allocated \$300,000 for its Ready Start Network pilot program, which seeks to implement new strategies for increasing access to and improving the quality of publicly-funded early childhood care and education.

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 70% 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 (3) years: \$136.6 M for Federal Fiscal Year (FFY) 19, \$147 M for FFY 20, and \$150.3 M for FFY 21.

Overall CCAP enrollment shrank by 13.1% in FY 21, decreasing from 24,457 in June 2020 to 21,261 in June 2021. This decline reflects the disruptions on enrollment within the child care sector as a result of the pandemic, as well as increased reimbursement rates and expanded eligibility. In January 2021, BESE approved a rule change, which (1) increases the daily CCAP reimbursement rates based on results from the updated 2020 Market Rate Survey; (2) allows providers to be reimbursed at the state maximum daily rate, irrespective of the provider's own rates; and (3) increases the income eligibility threshold for CCAP to 65% of the state median income.

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 (3) 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. The final MRS report was released in April 2021, however by this time, increased reimbursement rates had already been approved by BESE as both a Notice of Intent and a Declaration of Emergency.

The updated reimbursement rates are at least 30% (and in some cases 40%) higher than the previous rates, and are all greater than or equal to the 75% percentile rates found by the 2020 MRS. It is anticipated that the rate increases will encourage more providers and families to participate in the program. This may lead to the use of a waiting list if enrollment exceeds available funding.

In addition, BESE extended a number of waivers approved in 2020 to maximize access to child care for eligible households. These waivers:

- 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.

19-682 Recovery School District

- Executes a means of finance substitution replacing \$259,360 IAT with an equal amount of SGF to replace insurance funds no longer available.
- Decreases a net \$44.9 M (non-recurring) \$106.4 M partially offset by a \$61.5 M increase) for acquisitions and major repairs associated with projected FY 22 capital project expenditures by the Recovery School District.

19-695 Minimum Foundation Program (MFP)

- Increases \$79.5 M SGF for the MFP to provide a pay increase of \$800 for certificated school employees and \$400 for non-certificated school employees, and associated employer retirement contributions.
- Decreases \$23 M SGF due to: a net decrease in Level 1 due to enrollment declines, partially offset by an increase in the Special Education and Economically Disadvantaged weight; an increase in Level 2 state incentive due to projected local revenue adjustments; decrease in Level 3 due to base student count declines; and an increase in Level 4 due to projected increases of qualifying courses in the Career Development Fund.

- Executes a means of finance substitution replacing \$75.6 M SGF with an equal amount of Statutory Dedications. This substitution is the net result of the following: utilizing available fund balances from the Lottery Proceeds Fund and the Support Education in Louisiana First (SELF) Fund; replacing the use of additional Lottery Proceeds Fund in FY 21; and projected FY 22 revenue declines from the SELF Fund.
- Executes a means-of-finance substitution replacing \$1.4 M SGF with an equal amount of Lottery Proceeds Funds. This substitution is due to an increase in excess budget authority for FY 21 caused by lower-than-projected student counts and 2nd and 3rd year foreign language associate stipend costs, making additional Lottery Proceeds Funds available for FY 22.
- Reduces \$77.2 M SGF from the MFP to reduce the appropriation to that of the MFP continuation formula. This adjustment removes the items included in the MFP formula adopted by BESE on March 10th.

ISSUE: MFP Formula Funding

The legislature approved a new MFP formula in SCR 2 during the 2021 legislative session. Act 119 fully funded the cost of the MFP at \$3.92 B (\$3.52 B SGF, \$297.5 M Lottery Proceeds Fund, and \$100 M SELF Fund). This represents a net increase of \$19.4 M in state expenditures over the FY 21 EOB. Means of financing substitutions utilized in the supplemental appropriation bill for FY 21 allowed for the replacement of SGF with increased Lottery Proceeds and SELF funds due to the use of a fund balance of \$123.4 M (\$113.1 M Lottery Proceeds and \$10.2 M SELF). Note: This one-time fund balance will not be available in FY 23 and will require additional SGF to fully fund the MFP.

Comparison of FY 22 MFP Appropriation to FY 21 EOB

FY 21 EOB MFP	\$3,895,695,015
<u>FY 22 MFP Appropriation</u>	<u>\$3,915,070,175</u>
Difference	\$ 19,375,160

The FY 22 appropriation is derived from February 2021 student counts, mid-year student count adjustments, and LDE projections. Significant adjustments include the following: \$51.7 M decrease in Level 1 primarily associated with a decrease in enrollment of 15,418 students from February 2020 to February 2021 and a \$79.5 M increase in Level 4 due to the addition of a \$800 pay raise for certificated staff and a \$400 pay raise for non-certificated staff.

LEVEL 1: The base per pupil amount is \$4,015. Level 1 uses the 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%) and Gifted and Talented (60%), and Economy of Scale ($\leq 20\%$). Maintains the state and local allocation ratio of 65% to 35%. The February 2021 MFP student count is 672,814, down from the February 2020 count by 15,418 students, or 2.2%.

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

LEVEL 3: Continues the pay raises for certificated and support personnel initiated in 2001-2002, 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.

LEVEL 4: Supplementary Allocations. **1) Career Development Fund (CDF) (\$24.3 M)** to support the development of technical courses required for statewide credentials in city and parish school systems and other public schools in the amount of 6% of the base per pupil cost for each qualifying student course enrollment; a minimum amount of \$25,000 will be provided for each city and parish school system and a minimum of \$10,000 will be provided for other public schools with students enrolled in grades 9 through 12; **2) High Cost Services (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) (\$18 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 LDE. **4) Foreign Language Associate Program Salary and Stipends Allocation (\$6 M)** continues the supplemental allocation at \$21,000 per teacher, the first-year installation stipend of \$6,000, and the second-year and third-year retention stipend of \$4,000. The cap of 300 teachers is retained. **5) Certificated and Non-Certificated Pay Raises (\$178.9 M)** continues the 2019-2020 staff pay raises (\$99.4 M) and includes an additional \$800 for certificated staff and \$400 for non-certificated staff (\$79.5 M).

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

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

19-699 Special School District

- Transfers any appropriation for SSD to the newly created budget unit **19B-656 Special School District** in the event that HB 253 of the 2021 RS is signed into law. **19B-656** will combine the budgets and operations of SSD and **19B-656 LA Schools for the Deaf & Visually Impaired** (see note in **Schedule 19B**).

ISSUE: COVID-19 Impact on Enrollment

Public school enrollment throughout the state has been significantly impacted as a result of the COVID-19 pandemic and Hurricanes Laura, Delta, and Zeta during 2020. Table 43 provides the change in enrollment from February 2020 through February 2021 by parish. Total statewide enrollment for Pre-Kindergarten through 12th grade decreased by 19,079 students (2.7%). The largest relative losses were seen in Tensas, Cameron, and Calcasieu Parishes. However, these losses are due in part to Tensas Parish's small population and the impact of the 2020 hurricane season on Cameron and Calcasieu Parishes. According to the National Center on Education Statistics (NCES), the average public school enrollment decreased by 3% from 2020 to 2021, with earlier grades (Pre-K and Kindergarten) disproportionately impacted.



TABLE 43

Pre-K to 12th Enrollment Change by Parish, Feb 2020 - Feb 2021				
Parish	Enrollment		Change	
	Feb. 20	Feb. 21		
01 Acadia Parish	9,738	9,563	(175)	(1.8%)
02 Allen Parish	4,159	4,088	(71)	(1.7%)
03 Ascension Parish	23,253	23,474	221	1.0%
04 Assumption Parish	3,292	3,164	(128)	(3.9%)
05 Avoyelles Parish	6,029	6,015	(14)	(0.2%)
06 Beauregard Parish	5,946	5,788	(158)	(2.7%)
07 Bienville Parish	2,143	1,991	(152)	(7.1%)
08 Bossier Parish	22,740	22,417	(323)	(1.4%)
09 Caddo Parish	38,695	37,221	(1,474)	(3.8%)
10 Calcasieu Parish	33,767	29,560	(4,207)	(12.5%)
11 Caldwell Parish	1,673	1,588	(85)	(5.1%)
12 Cameron Parish	1,335	1,193	(142)	(10.6%)
13 Catahoula Parish	1,130	1,109	(21)	(1.9%)
14 Claiborne Parish	1,872	1,879	7	0.4%
15 Concordia Parish	3,789	3,727	(62)	(1.6%)
16 DeSoto Parish	5,025	4,873	(152)	(3.0%)
17 East Baton Rouge Parish	66,446	66,026	(420)	(0.6%)
18 East Carroll Parish	917	826	(91)	(9.9%)
19 East Feliciana Parish	1,808	1,695	(113)	(6.3%)
20 Evangeline Parish	5,754	5,723	(31)	(0.5%)
21 Franklin Parish	3,094	2,928	(166)	(5.4%)
22 Grant Parish	2,905	2,901	(4)	(0.1%)
23 Iberia Parish	12,315	11,861	(454)	(3.7%)
24 Iberville Parish	4,972	4,976	4	0.1%
25 Jackson Parish	2,255	2,165	(90)	(4.0%)
26 Jefferson Parish	51,557	50,181	(1,376)	(2.7%)
27 Jefferson Davis Parish	5,766	5,652	(114)	(2.0%)
28 Lafayette Parish	34,473	34,461	(12)	(0.0%)
29 Lafourche Parish	14,702	14,601	(101)	(0.7%)
30 LaSalle Parish	2,651	2,560	(91)	(3.4%)
31 Lincoln Parish	6,487	6,388	(99)	(1.5%)
32 Livingston Parish	26,111	25,900	(211)	(0.8%)
33 Madison Parish	1,173	1,141	(32)	(2.7%)
34 Morehouse Parish	3,597	3,335	(262)	(7.3%)
35 Natchitoches Parish	5,810	5,592	(218)	(3.8%)
36 Orleans Parish	50,600	49,047	(1,553)	(3.1%)
37 Ouachita Parish	27,739	26,895	(844)	(3.0%)
38 Plaquemines Parish	4,997	4,834	(163)	(3.3%)
39 Pointe Coupee Parish	2,870	2,722	(148)	(5.2%)
40 Rapides Parish	22,926	22,572	(354)	(1.5%)
41 Red River Parish	1,449	1,393	(56)	(3.9%)
42 Richland Parish	3,581	3,488	(93)	(2.6%)
43 Sabine Parish	4,295	4,207	(88)	(2.0%)
44 St. Bernard Parish	7,862	7,911	49	0.6%
45 St. Charles Parish	9,809	9,721	(88)	(0.9%)
46 St. Helena Parish	1,226	1,183	(43)	(3.5%)
47 St. James Parish	3,791	3,589	(202)	(5.3%)
48 St. John the Baptist Parish	6,011	5,671	(340)	(5.7%)
49 St. Landry Parish	13,202	12,892	(310)	(2.3%)
50 St. Martin Parish	7,646	7,469	(177)	(2.3%)
51 St. Mary Parish	8,844	8,392	(452)	(5.1%)
52 St. Tammany Parish	38,683	37,478	(1,205)	(3.1%)
53 Tangipahoa Parish	19,851	19,532	(319)	(1.6%)
54 Tensas Parish	421	346	(75)	(17.8%)
55 Terrebonne Parish	17,204	16,804	(400)	(2.3%)
56 Union Parish	2,985	2,863	(122)	(4.1%)
57 Vermilion Parish	9,651	9,586	(65)	(0.7%)
58 Vernon Parish	8,507	8,065	(442)	(5.2%)
59 Washington Parish	7,135	6,908	(227)	(3.2%)
60 Webster Parish	5,989	5,668	(321)	(5.4%)
61 West Baton Rouge Parish	3,962	4,079	117	3.0%
62 West Carroll Parish	1,972	1,901	(71)	(3.6%)
63 West Feliciana Parish	2,212	2,197	(15)	(0.7%)
64 Winn Parish	2,111	1,957	(154)	(7.3%)
State Schools	1,304	1,239	(65)	(5.0%)
TOTAL	716,214	697,171	(19,043)	(2.7%)

Notes: 1) Parish enrollment counts reflect the geographical location of schools and were compiled by LFO staff based on LDE data. Enrollment counts include Parish/City School Systems, Univ Lab Schools, LDE-RSD, and all Charter Schools, including Types 1, 2, 3, 3B, 4, and 5; "State Schools" include the LA Schools for the Deaf and Visually Impaired; LSMSA; NOCCA; Thrive Academy; SSD; and OJJ. 2) Enrollment counts exclude infants receiving special education services.

ISSUE: COVID-19 Relief Funding

Elementary & Secondary School Education Emergency Relief (ESSER) Fund

Beginning with the *Coronavirus Aid, Relief, & Economic Security (CARES) Act*, all three COVID-19 relief packages have provided funding through **ESSER** to the State Educational Agency (SEA), which is the LA Department of Education (LDE), which in turn must distribute at least 90% of the funds via subgrants to local educational agencies (LEAs) to address the impact of the coronavirus. The SEA can reserve up to 10% of the allocation and can use no more than 0.5% of the total allocation for administrative expenses. **LA's ESSER allocations total \$287 M for ESSER I (CARES Act), \$1.16 B for ESSER II (CRRSA), and \$2.61 B for ESSER III (ARP).**

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.

LEA Allocations: The amount for each LEA is determined by the formula used to allocate 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 ESSER I, 9/30/23 for ESSER II, and 9/30/24 for ESSER III. The minimum allocation to LEAs and charter schools totals \$3.65 B for ESSER I-III funds.

Maximum SEA Reservation: Of the 10% funds received by a state that are not sub-granted to LEAs, the state may use up to 0.5% of its allocation for administrative costs (\$20.3 M). The remainder of the funds must be used for emergency needs to address issues in response to the coronavirus emergency. The SEA may address these issues through the use of grants and contracts.

In FY 21, LDE used \$26.7 M of its \$28.7 M ESSER I set-aside to create an Incentive Fund for making grants to local school systems and other public schools. \$25 M of this **Strong Start ESSER Fund Incentive** set-aside was allocated 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. Of the remaining Incentive Fund balance (\$1.7 M), \$1 M was awarded to school systems and charter schools on a per-pupil basis, while \$313,103 was awarded to schools who were ineligible to receive ESSER formula grants in order to support their distance learning systems, leaving an unallocated portion of \$430,962. \$1.4 M of its ESSER I set-aside (0.5% of the total award) was reserved for administrative expenses. The remaining \$515,381 of the ESSER I set-aside was added to the \$258.8 M in LEA allocations to provide funding for new and expanded schools.

The *Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act* established and funded ESSER II, providing an additional \$1.16 B dollars in relief funding. The allowable uses and LEA distribution requirements are the same as those for ESSER I, plus additional allowable uses such as risk-mitigating facility repairs and improvements, air quality improvements, and reporting on efforts to measure and address learning loss for students disproportionately affected by coronavirus and school closures, particularly high-need students. While ESSER I required LEAs to provide equitable services to nonpublic schools, ESSER II does not. LDE plans to spend \$93.5 M of its ESSER II set-aside on the

following educational priorities as part of its *Believe to Achieve* plan: (1) \$4.6 M on “Career College, Service Ready” priorities, including student engagement and attendance, dropout prevention, ACT prep, and high school redesign; (2) \$11.6 M on “Equitable, Inclusive Learning Experiences” priorities, including alternative education curriculum support, learning recovery for English language learners, and educator mental and behavioral health support; (3) \$9.7 M on “Quality Teaching and Learning” priorities, including summer enrichment, after school programming, literacy screeners, and statewide data systems; (4) \$39.4 M on “Effective Educator Workforce” priorities, including professional development and new teacher supports; and (5) \$27.7 M on “Strong Systems and Structures” priorities, including balanced calendar pilots, strategic planning, and broadband and communications improvements. The LDE is still in the process of engaging stakeholders for input on these initiatives.

The *American Rescue Plan (ARP) Act* provided a third round of ESSER funding, totaling \$2.61 B. While the allowable uses are largely the same as ESSER I and ESSER II, there are some additional restrictions:

- Out of the minimum 90% LEA allocation:
 - ◊ At least 20% must be used address learning loss through the implementation of evidence-based interventions and ensure that those interventions respond to students’ social, emotional, and academic needs and address the disproportionate impact of COVID-19 on underrepresented student subgroups.
- Out of the maximum 10% SEA reservation:
 - ◊ 5% of the total ARP ESSER allocation must be used for the implementation of evidence-based interventions aimed specifically at addressing learning loss, such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs.
 - ◊ 1% of the total ARP ESSER allocation must be used for evidence-based summer enrichment programs.
 - ◊ 1% of the total ARP ESSER allocation must be used for evidence-based comprehensive afterschool programs.
- Maintenance of equity requirement:
 - ◊ Ensures that SEAs do not disproportionately reduce per-pupil state funding to high-need LEAs.
 - ◊ Ensures that SEAs do not reduce per-pupil state funding to the highest-poverty LEAs below their FY 2019 level.
 - ◊ Ensures that LEAs do not disproportionately reduce state and local per-pupil funding in high-poverty schools.
 - ◊ Ensures that LEAs do not disproportionately reduce the number of full-time-equivalent staff per pupil in high-poverty schools.

Early Childhood Care and Education COVID-19 Relief 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 influx of federal support. CARES, CRRSA, and ARP provided a combined \$1.04 B to LA in Child Care & Development Funds (CCDF) to support the operations of child care providers during and immediately following the COVID-19 health emergency.

The LDE utilized CCDF funding to establish the LA Child Care Assistance Provider (LaCAP) Relief Grant Program early in the pandemic 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. Over six (6) rounds of payments in 2020 and 2021, the LaCAP Relief Grant Program has provided nearly \$117 M to over 1,100 In-Home Child Care Providers, Family Child Care Providers, Type III Early Learning Centers, as well as an additional \$10.3 M to Type I and II Early Learning Centers in later rounds. The LDE will continue to provide LaCAP grants on an ongoing basis according to need and funding availability.

TABLE 44

	CARES (March 2020)	CRRSA (December 2020)	ARP (March 2021)	Total
LDE Total Award Amounts	\$67,581,166	\$198,319,710	\$772,553,553	\$1,038,454,429
Deadline for Obligation	9/30/22	9/30/23	9/30/24	

CRRSA has provided the state an additional \$198.3 M in CCDF funding. These one-time funds can be used to provide stability for the child care sector, assistance to offset revenue loss due to school closure or decreased enrollment, and other assistance for coronavirus mitigation efforts. As of May 2021, LDE has budgeted approximately \$185 M, leaving \$13 M remaining to be budgeted:

- \$143.4 M for *Child Care Stabilization*, including \$105 M in LaCAP grants to child care providers; \$27 M for Type III early childhood teacher support grants; \$7 M for Community Recovery Grants, \$2.4 M for business training, consultation, and shared services; and \$2 M in miscellaneous additional supports.
- \$37.6 M in *Access Expansion*, including \$26 M to fund Ready Start Network funding requests for projects that expand access to B-3 seats in high-quality diverse delivery settings; \$5.35 M for Child Care Supply Building and Access Expansion grants; \$4.25 M match local investment for projects that expand access to B-3 seats for FY 22; and \$2 M to provide supports to Ready Start Networks with B-3 seats to develop a funding sustainability plan.
- \$4.5 M for *Classroom Quality*, including \$3 M for outdoor play enhancement opportunities for child care providers; and \$1.5 M for business training, consultation, and shared services.
- \$175,000 for *Family Engagement and Supports for All Children* through supporting the development of a family engagement website, advisory group, and outreach opportunities.

ARP has provided the state an additional \$772 M in CCDF funding. This includes \$297.4 M in expanded child care assistance and \$475 M in child care stabilization funds for direct support to providers. LDE engaged in a series of listening sessions and conducted a statewide survey to obtain stakeholder engagement and feedback in order to develop a plan for this funding allocation. In July 2021, the LDE presented its plan for the use of ARP child care funding to the Early Childhood Care and Education Advisory Council, consisting of four priorities:

- Develop and implement a long-term strategy to build a better child care system that meets the needs of all families and supports the stabilization of the child care sector.
- Empower communities to expand supply and access to high-quality early childhood options for families and to identify opportunities to sustain that expansion long-term.
- Ensure that teachers are prepared and supported to lead classrooms and provide high-quality interactions that meet the developmental needs of children every day.
- Establish a statewide family engagement framework and empower families to access tools and resources to support their children's development.

These priorities are comprised of a large number of activities, including grants, programs, and policy revisions, many of which will require approval from the Board of Elementary & Secondary Education.

Governor's Emergency Education Relief (GEER) Fund

The CARES Act also established and funded 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. The Division of Administration serves as the fiscal agent responsible for distribution to recipients pursuant to the governor's plan. GEER I funds must be awarded by the governor within one year of receipt; recipients must obligate the funds by 9/30/22.

The LDE received \$35 M in GEER I funding through the CARES Act. GEER I funds include the following:

- \$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 has been used to 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. This access is available through December 31, 2021.

The LDE received \$78.6 M in GEER II funding through the CRRSA Act. GEER II funds include the following:

- \$23 M in "flexible" funding
- \$55.6 M Emergency Assistance for Non-Public Schools (EANS)

The allowable uses are the same as for GEER I, but due to the appropriation of EANS funding, no portion of the "flexible" funding is required to be spent on non-public schools. GEER II funds must be obligated by 9/30/23. GEER II "flexible" funding includes: \$5.9 M for the following priorities in K-12 education; \$2 M for ACT vouchers to allow current sophomores and seniors an additional opportunity to test; \$1 M to staff coordinators to re-engage approximately 20,000 absent students in the educational system; \$1 M to increase professional learning for educators to support best practices in academic recovery, phonics, and intervention instruction; \$1 M to staff health coaches for Birth-through-12th grade staff for mental, emotional, and wellness needs; \$500,000 to support efforts to expand college credits earned by high school students; \$350,000 to support high school student outreach regarding federal and state financial aid and academic preparation.



TABLE 45

K-12 COVID-19 Relief Funding Allocations by Parish							
		CARES			CRRSA		Total Allocation
		ESSER I Formula	ESSER I Incentive	GEER	ESSER II	ESSER III	
01	Acadia	\$4,714,739	\$263,244	\$518,688	\$8,418,126	\$7,562,366	\$21,477,163
02	Allen	\$919,976	\$240,187	\$99,000	\$1,621,100	\$1,456,304	\$4,336,567
03	Ascension	\$3,292,885	\$380,075	\$60,000	\$5,941,733	\$5,337,715	\$15,012,408
04	Assumption	\$983,313	\$212,904	\$752,890	\$1,758,612	\$1,579,837	\$5,287,556
05	Avoyelles	\$2,805,619	\$298,071	\$383,192	\$5,905,279	\$5,304,966	\$14,697,127
06	Beauregard	\$1,137,390	\$139,354	\$93,650	\$2,030,800	\$1,824,355	\$5,225,549
07	Bienville	\$867,032	\$146,720	\$228,074	\$1,548,079	\$1,390,706	\$4,180,611
08	Bossier	\$5,343,826	\$966,031	\$1,040,130	\$9,541,356	\$8,571,412	\$25,462,755
09	Caddo	\$19,067,458	\$2,059,779	\$2,649,368	\$34,408,168	\$30,910,342	\$89,095,115
10	Calcasieu	\$10,911,801	\$1,372,079	\$790,330	\$18,927,188	\$17,003,109	\$49,004,507
11	Caldwell	\$528,213	\$103,100	\$152,308	\$943,119	\$847,244	\$2,573,984
12	Cameron	\$164,074	\$90,077	\$20,000	\$334,488	\$300,484	\$909,123
13	Catahoula	\$637,161	\$102,078	\$141,921	\$1,137,647	\$1,021,997	\$3,040,804
14	Claiborne	\$1,183,278	\$143,673	\$101,462	\$2,112,733	\$1,897,959	\$5,439,105
15	Concordia	\$1,735,670	\$337,356	\$62,608	\$3,099,025	\$2,783,987	\$8,018,646
16	DeSoto	\$1,915,227	\$191,970	\$166,000	\$3,102,016	\$2,786,675	\$8,161,888
17	East Baton Rouge	\$25,097,561	\$1,791,965	\$1,291,331	\$45,426,956	\$40,808,988	\$114,416,801
18	East Carroll	\$1,075,719	\$67,968	\$300,236	\$2,102,971	\$1,889,189	\$5,436,083
19	East Feliciana	\$670,262	\$107,768	\$198,964	\$1,184,347	\$1,063,949	\$3,225,290
20	Evangeline	\$2,794,120	\$400,207	\$444,164	\$4,988,878	\$4,481,724	\$13,109,093
21	Franklin	\$1,901,072	\$194,160	\$145,728	\$3,394,349	\$3,049,291	\$8,684,600
22	Grant	\$827,822	\$175,095	\$88,295	\$1,478,070	\$1,327,814	\$3,897,096
23	Iberia	\$4,670,286	\$32,339	\$458,479	\$10,028,581	\$9,009,108	\$24,198,793
24	Iberville	\$1,655,263	\$260,495	\$38,438	\$3,378,137	\$3,034,725	\$8,367,058
25	Jackson	\$1,052,685	\$162,856	\$275,000	\$1,879,560	\$1,688,490	\$5,058,591
26	Jefferson	\$22,023,603	\$1,300,942	\$1,932,066	\$39,301,755	\$35,306,462	\$99,864,828
27	Jefferson Davis	\$1,405,721	\$7,891	\$79,200	\$2,509,902	\$2,254,753	\$6,257,467
28	Lafayette	\$11,270,050	\$584,486	\$882,555	\$20,171,356	\$18,120,799	\$51,029,246
29	Lafourche	\$3,862,449	\$563,864	\$399,811	\$6,928,288	\$6,223,980	\$17,978,392
30	LaSalle	\$494,666	\$135,284	\$245,630	\$952,124	\$855,334	\$2,683,038
31	Lincoln	\$2,535,372	\$156,493	\$288,451	\$4,574,629	\$4,109,586	\$11,664,531
32	Livingston	\$4,361,421	\$178,812	\$26,781	\$7,764,069	\$6,974,799	\$19,305,882
33	Madison	\$1,586,457	\$101,561	\$126,867	\$2,841,799	\$2,552,911	\$7,209,595
34	Morehouse	\$2,741,228	\$174,204	\$406,782	\$4,731,363	\$4,250,387	\$12,303,964
35	Natchitoches	\$2,967,963	\$309,542	\$219,968	\$5,221,310	\$4,690,528	\$13,409,311
36	Orleans	\$29,472,126	\$2,826,153	\$1,812,010	\$50,872,209	\$45,700,681	\$130,683,179
37	Ouachita	\$11,402,455	\$1,353,915	\$1,453,075	\$20,406,816	\$18,332,323	\$52,948,584
38	Plaquemines	\$881,756	\$267,536	\$159,600	\$1,605,062	\$1,441,897	\$4,355,851
39	Pointe Coupee	\$971,900	\$191,558	\$27,850	\$1,735,319	\$1,558,912	\$4,485,539
40	Rapides	\$7,245,235	\$670,962	\$1,408,556	\$12,149,192	\$10,914,143	\$32,388,088
41	Red River	\$736,471	\$152,388	\$159,125	\$1,253,003	\$1,125,627	\$3,426,614
42	Richland	\$1,960,796	\$222,725	\$418,219	\$3,500,985	\$3,145,085	\$9,247,810
43	Sabine	\$1,075,372	\$220,300	\$693,607	\$2,044,899	\$1,837,021	\$5,871,199
44	St. Bernard	\$2,542,567	\$465,974	\$443,777	\$4,726,590	\$4,246,100	\$12,425,008
45	St. Charles	\$1,430,424	\$423,219	\$91,800	\$2,597,708	\$2,333,633	\$6,876,784
46	St. Helena	\$773,535	\$112,133	\$69,833	\$1,381,140	\$1,240,737	\$3,577,378
47	St. James	\$855,192	\$198,679	\$31,791	\$1,524,654	\$1,369,662	\$3,979,978
48	St. John the Baptist	\$2,098,621	\$292,010	\$1,426,992	\$3,747,071	\$3,366,156	\$10,930,850
49	St. Landry	\$6,774,686	\$891,154	\$187,169	\$16,202,243	\$14,555,174	\$38,610,426
50	St. Martin	\$2,616,469	\$217,444	\$729,847	\$4,671,683	\$4,196,775	\$12,432,218
51	St. Mary	\$3,158,551	\$346,073	\$234,558	\$5,563,082	\$4,997,556	\$14,299,820
52	St. Tammany	\$6,728,522	\$410,601	\$478,088	\$14,254,835	\$12,805,734	\$34,677,780
53	Tangipahoa	\$7,692,112	\$583,199	\$1,683,669	\$13,717,903	\$12,323,384	\$36,000,267
54	Tensas	\$565,818	\$64,393	\$76,457	\$1,010,263	\$907,563	\$2,624,494
55	Terrebonne	\$6,522,444	\$494,355	\$2,030,772	\$10,913,434	\$9,804,009	\$29,765,014
56	Union	\$1,450,401	\$227,697	\$228,386	\$2,558,091	\$2,298,043	\$6,762,618
57	Vermillion	\$2,629,062	\$41,529	\$1,061,449	\$4,788,471	\$4,301,690	\$12,822,201
58	Vernon	\$1,810,796	\$400,057	\$174,500	\$3,299,961	\$2,964,498	\$8,649,812
59	Washington	\$3,215,242	\$402,143	\$1,117,390	\$6,636,851	\$5,962,169	\$17,333,795
60	Webster	\$2,338,195	\$258,415	\$350,355	\$4,174,828	\$3,750,427	\$10,872,220
61	West Baton Rouge	\$889,405	\$143,436	\$30,604	\$1,588,026	\$1,426,592	\$4,078,063
62	West Carroll	\$627,895	\$134,711	\$191,784	\$1,218,373	\$1,094,517	\$3,267,280
63	West Feliciana	\$311,903	\$93,778	\$114,777	\$556,900	\$500,287	\$1,577,645
64	Winn	\$682,497	\$134,841	\$303,096	\$1,218,592	\$1,094,714	\$3,433,740
	State Schools	\$135,709	\$322,765	\$10,500	\$242,306	\$217,673	\$928,953
	Unallocated	\$0	\$430,962	\$0	\$574,258,697	\$1,922,831,935	\$2,497,521,594
	Total	\$258,797,539	\$26,747,735	\$32,308,003	\$1,044,107,100	\$2,344,916,992	\$3,706,877,369
Notes:							
1) The COVID-19 Relief funding allocations were developed by the LDE based on the following factors: (a) ESSER I formula allocations reflect 90% of ESSER I grant; subgrants to LEAs based on FY 2019 Title I, Part A allocations; (b) ESSER I Incentive Fund Allocations comprise the majority of the 10% ESSER I "SEA Reserve" to address emergency needs resulting from COVID-19 as determined by the LDE; the LDE is allowed to use one-half of one percent of ESSER funds for administrative costs; (c) Current ESSER II allocations reflect approximately 50% of total LEA distribution amounts, with the remaining 50% to be released in January 2022; (d) Current ESSER III allocations reflect approximately 20% of total LEA distribution amounts, with the remaining 80% to be released at a later date; (e) 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 Parish/City School Systems, University Laboratory Schools, LDE-Recovery School District, and all Charter Schools, including Types 1, 2, 3, 3B, 4, and 5; "State Schools" include the LA Schools for the Deaf and Visually Impaired; LA School for Math, Science, and the Arts; New Orleans Center for the Creative Arts; Thrive Academy; Special School District; and Office of Juvenile Justice.							
3) Funding amounts do not include state-level reservations that have not been designated for distribution to LEAs.							

19E - LSU Health Sciences Center Health Care Services Division (LSU HCSD)

	FY 21 EOB as of 12/1/20	FY 22 Appropriated	Change FY 21 to FY 22	
			Amount	Percent
SGF	\$24,766,943	\$24,983,780	\$216,837	0.9%
IAT	\$17,700,261	\$18,121,686	\$421,425	2.4%
SGR	\$16,019,498	\$16,598,113	\$578,615	3.6%
STAT DED	\$0	\$0	\$0	0.0%
FEDERAL	\$4,993,082	\$5,135,498	\$142,416	0.0%
TOTAL	\$63,479,784	\$64,839,077	\$1,359,293	2.1%

19-610 LSU Health Sciences Center Health Care Services Division

- Increases \$885,692 (\$394,062 IAT, \$349,214 SGR and \$142,416 Federal) for market rate adjustments for classified employees.
- Increases \$472,774 (\$216,010 SGF, \$27,33 IAT and \$229,401 SGR) paid to the Office for Risk Management to match FY 22 scheduled insurance premiums.

20 - Other Requirements

	FY 21 EOB as of 12/1/20	FY 22 Appropriated	Change FY 21 to FY 22	
			Amount	Percent
SGF	\$459,950,092	\$593,007,319	\$133,057,227	28.9%
IAT	\$157,150,244	\$61,560,059	(\$95,590,185)	(60.8%)
SGR	\$14,436,957	\$14,436,957	\$0	0.0%
STAT DED	\$558,727,644	\$295,585,242	(\$263,142,402)	(47.1%)
FEDERAL	\$115,114,109	\$13,114,109	(\$102,000,000)	(88.6%)
TOTAL	\$1,305,379,046	\$977,703,686	(\$327,675,360)	(25.1%)

20-451 Local Housing of State Adult Offenders

- Executes a means of finance substitution exchanging \$88.6 M IAT from the Coronavirus Relief Fund (CRF) with SGF. Local Housing of Adult Offenders received an IAT appropriation in FY 21 from CRF to cover eligible expenses in order to maximize the use of SGF, SGR, and statutory dedications for critical services. With expiration of the initial allocation of the CRF to states on 12/30/20, this adjustment restores SGF to the agency for the same baseline operational expenditures in FY 22.
- Increases \$25.2 M SGF to align local housing payments to projected offender population. The increase in funding for local housing of state adult offenders provides for funding that is typically provided for each year in the Supplemental Appropriations Bill; hence, this is anticipated to reduce or eliminate the year-end shortfall. The table 46 provides information on FY 22 funding allocations.
- Decreases \$2 .1 M SGF to the work release program in order to align payments to projected offender population.
- Increases \$749,992 SGF to the reentry services program to align payments to projected population.
- Non-recurs \$2.8 M SGF in carry forward funding for expenditures encumbered in FY 20 but liquidated in FY 21.

ISSUE: Local Housing of State Adult Offenders

This increase is primarily associated with \$25.9 M SGF increase to align local housing payments and reentry services to the projected offender population, partially offset by a \$4.9 M SGF decrease attributed to non-recurring expenditures and a decrease in offenders in the work release program. The increase in funding for local housing of state adult offenders provides for funding that is typically provided for each year in the Supplemental Appropriations Bill; hence, this is anticipated to reduce or eliminate the year-end shortfall. The table below provides information on FY 22 funding allocations.

TABLE 46

Other Requirements			
Local Housing of State Adult Offenders - Allocation of Funding			
Program	FY 22 Budget	Average Daily Capacity	Cost Offender Per Day
Payments to Sheriffs	\$123,998,903	12,838	\$26.39
<i>Hamilton v. Morial</i> Payments:			
Medical Payments	\$144,000		
Mental Health	\$600,000		
Extraordinary Medical Payments	\$300,000		
Intensive Substance Abuse Program	\$9,516,174		
Housing Parolees			
Sub-Total Local Housing of Adult Offenders	\$134,559,077	12,838	\$26.39
Contract	\$3,509,931	785	\$12.25
Non-Contract	\$7,920,631	1,324	\$16.39
Private Contract	\$804,825	180	\$12.25
Sub-Total Transitional Work Program	\$12,235,387	2,289	
Re-entry Program - Caddo	\$606,249	225	
Re-entry Program - Madison - Female	\$606,249	225	
Re-entry Program - Lafayette	\$606,249	225	
Re-entry Program - Franklin	\$606,249	225	
Re-entry Program - Rapides	\$606,249	225	
Re-entry Program - West Baton Rouge	\$606,249	225	
Re-entry Program - St. Tammany	\$606,249	225	
Re-entry Program - Plaquemines	\$606,249	225	
Day Reporting Center - Caddo	\$450,000	40 - 60	
Day Reporting Center - Orleans	\$450,000	40 - 60	
Day Reporting Center - Covington	\$450,000	40 - 60	
Day Reporting Center - Baton Rouge	\$450,000	40 - 60	
Sub-Total Re-entry Services Program	\$6,649,992		
Sub-Total Other Charges	\$153,444,456		
Sub-Total CJRI	\$24,680,493		
TOTAL - Local Housing of State Adult Offenders	\$178,124,950		

20-901 State Sales Tax Dedications

- Increases \$750,000 Statutory Dedications out of the St. Charles Parish Enterprise Fund to the St. Charles Parish Council for the extension of Judge Edward Dufresne Parkway.

20-906 District Attorneys and Assistant District Attorneys

- Increases \$1.6 M SGF to provide an additional \$2,500 annual increase for the salaries of district attorneys and assistant district attorneys per Act 315 of 2019. The annual salary of district attorneys will be \$55,000 and the annual salary of assistant district attorneys will be \$50,000 effective 7/1/21.
- Increases \$1.7 M SGF to provide funding for increases in the retirement rate for the District Attorneys' Retirement System. The employer contribution rate increased from 4% to 9.5% for FY 22 due to a 2020 actuarial valuation that reflected changes in the plan's demographics, a lower valuation interest rate, and a lower market rate of return.

TABLE 47

DPSC - CORRECTIONS SERVICES Criminal Justice Reinvestment Initiative	
Program	FY 22 Budget
DOC Reinvestment	\$4,271,050
DOC Grants	\$2,562,630
LCLE - Victim Services	\$1,708,420
FY 18 CJRI Savings	\$8,542,100
DOC Reinvestment	\$4,450,084
DOC Grants	\$2,670,050
LCLE - Victim Services	\$1,780,033
Office of Juvenile Justice	\$3,560,067
FY 19 CJRI Savings	\$12,460,234
DOC Reinvestment	\$1,313,628
DOC Grants	\$788,177
LCLE - Victim Services	\$525,451
Office of Juvenile Justice	\$1,050,903
FY 20 CJRI Savings	\$3,678,159
Total CJRI Program (Combined FY 18 - 20)	\$24,680,493
Note: Per LA R.S. 15:827.3 (A) & (B), 70% of the calculated CJRI savings is a bona fide obligation to carry forward into the next fiscal year and shall be allocated as follows: 50% of the total projected savings shall be divided as follows: 20% to LCLE for victim services, 30% to DOC for grants to local jurisdictions, 50% to DOC for reinvestment, and 20% of the total projected savings shall be allocated to OJJ.	

20-924 Video Draw Poker – Local Government Aid

- Increases \$22.3 M Statutory Dedications from the Video Draw Poker Fund based on REC projections adopted 1/19/21.
- Increases \$2 M Statutory Dedications out of the Video Draw Poker Fund based on REC projections adopted 5/18/21. The REC increased the forecast of Video Draw Poker to reflect collections that approximate pre-pandemic levels.

20-931 LED-Debt Service & State Commitments

- Non-recurs \$60.7 M in carryforward funding (\$23.7 M SGF and \$37.1 M Statutory Dedications (LA Mega-project Development Fund-\$2,395,303 and Rapid Response Fund-\$34,661,861) for expenditures encumbered in FY 20 but liquidated in FY 21.
- Increases \$5.5 M Statutory Dedications from the Major Events Incentive Program Subfund in order to cover state expenses associated with the 2022 NCAA Men's Final Four held in New Orleans.

20-932 Two Percent Fire Insurance Fund

- Increases \$4.3 M Statutory Dedications from the Two Percent Fire Insurance Fund based on REC projections adopted 1/19/21.

20-939 Prepaid Wireless 911 Service

- Non-recurs \$125,000 SGF line-item providing for Union Parish 911 Call Center for computer and call center systems.

20-941 Agriculture & Forestry – Pass Through Funds

- Non-recurs \$12 M Federal funds from the CARES Act for the Emergency Food Assistance Program (TEFAP)
- Decreases \$2.5 M Statutory Dedications from the Forestry Productivity Program to align with projected applicants.
- Decreases \$724,002 Statutory Dedications from the Agricultural Commodity Commission Self-Insurance Fund (\$187,352) and Grain & Cotton Indemnity Fund (\$536,650) based on REC projection adopted 1/19/21.

20-945 State Aid to Local Governmental Entities

- Decreases \$407,816 Statutory Dedications out of the Beautification & Improvement of the New Orleans City Park Fund to align with the most recent REC forecast adopted 1/19/21.
- Non-recurs \$1.4 M SGF for the LA Cancer Research Center of the LSU Health Sciences Center in New Orleans and Tulane Health Sciences Center associated with amendments to the land-based casino contract. A contract amendment allowed for the LA Cancer Research Center to receive its second FY 20 payment in FY 21.
- Non-recurs \$1.5 M SGF for nine projects appropriated in Act 1 of 2020 1st ES, with amounts ranging from \$100,000 to \$300,000 (see list in Reductions section).

- Non-recurs \$24.4 M SGF for various projects appropriated in Act 45 of 2020 2nd ES. Act 45 included 109 items with associated funding ranging from \$10,000 to \$2.5 M.
- Non-recurs \$50 M Statutory Dedications out of the Critical Infrastructure Worker's Hazard Pay Rebate Fund. The fund was administered by the LA Department of Revenue and provided for a \$250 rebate for essential critical infrastructure workers working during COVID-19.
- Non-recurs \$262.3 M Statutory Dedications out of the LA Main Street Recovery Fund. The fund was administered by the LA Department of Treasury and provided small business grants of up to \$15,000 for costs incurred in connection with COVID-19.
- Increases \$4.5 M Statutory Dedications out of the LA Main Street Recovery Rescue Plan Fund for the LA Save Our Screens Program to the Miscellaneous Aid Program, in accordance with Act 410 of 2021.
- Increases \$10 M Statutory Dedications out of the LA Main Street Recovery Rescue Plan Fund for LA Loggers Relief Program, in accordance with Act 410 of 2021.
- Increases \$10 M Statutory Dedications out of the Small Business and Nonprofit Assistance Fund in accordance with Act 410 of 2021.
- Increases \$40 M SGF and \$413,549 Statutory Dedications for line item appropriations for numerous legislative projects within State Aid to Local Government. The House adopted similar line item appropriations totaling \$21.5 M in Act 120 of 2021, the Supplemental Appropriations Bill.
- Increases \$30 M Statutory Dedications out of the Southwest LA Hurricane Recovery Fund to various entities in accordance with Act 410 of 2021.

Lake Charles Charter Academy \$125,000
South West LA Charter Academy \$250,000
Lake Charles College Prep School \$125,000
McNeese State University \$4,000,000
Chennault International Airport \$1,200,000
SOWELA Tech Comm College \$1,500,000
Lake Charles Harbor Term Dist \$14,000,000
Calcasieu Parish School Board \$7,000,000
Jefferson Davis Parish School Board \$500,000
Cameron Parish School Board \$700,000
Vernon Parish School Board \$200,000
Beauregard Parish School Board \$400,000

Section V

OTHER MISCELLANEOUS INFORMATION & TABLES

**Fiscal Year 2021-2022
Louisiana Legislative Fiscal Office**

TABLE 48								
SELECTED MAJOR STATE AID TO LOCAL GOVERNMENT PROJECTIONS (FY 22)								
		MFP	Revenue	Supplemental	Parish Road	Parish Severance	Video Poker	Total
		Distribution	Sharing	Pay	Program	& Royalty Dists.	Distribution	Distributions
1	Acadia	\$57,423,116	\$1,209,913	\$1,036,740	\$595,254	\$581,763	\$1,719,956	\$62,566,742
2	Allen	\$30,174,261	\$507,927	\$526,124	\$356,095	\$634,428	\$0	\$32,198,835
3	Ascension	\$116,259,150	\$2,522,162	\$2,005,059	\$955,572	\$19,717	\$0	\$121,761,659
4	Assumption	\$20,534,652	\$431,954	\$355,885	\$252,542	\$233,857	\$382,365	\$22,191,255
5	Avoyelles	\$32,264,607	\$794,750	\$566,688	\$484,187	\$204,637	\$291,559	\$34,606,428
6	Beauregard	\$36,414,075	\$751,737	\$628,542	\$512,749	\$1,353,340	\$0	\$39,660,442
7	Bienville	\$8,648,924	\$265,015	\$332,456	\$257,203	\$514,892	\$0	\$10,018,490
8	Bossier	\$135,358,183	\$2,440,710	\$4,398,941	\$1,006,463	\$1,151,396	\$578,420	\$144,934,114
9	Caddo	\$206,233,710	\$4,491,951	\$8,971,525	\$1,407,136	\$1,907,939	\$2,059,021	\$225,071,282
10	Calcasieu	\$124,711,647	\$3,945,512	\$7,202,908	\$1,637,712	\$760,246	\$2,865,717	\$141,123,742
11	Caldwell	\$12,270,674	\$209,457	\$358,632	\$181,712	\$243,449	\$0	\$13,263,924
12	Cameron	\$3,887,986	\$150,610	\$365,130	\$125,259	\$1,238,392	\$25,822	\$5,793,198
13	Catahoula	\$8,623,640	\$195,010	\$267,074	\$167,049	\$224,066	\$0	\$9,476,839
14	Claiborne	\$13,141,107	\$309,782	\$182,893	\$306,836	\$1,160,495	\$0	\$15,101,113
15	Concordia	\$23,193,782	\$391,003	\$754,019	\$242,899	\$246,524	\$0	\$24,828,227
16	DeSoto	\$14,240,938	\$566,186	\$1,002,796	\$375,684	\$1,590,878	\$556,430	\$18,332,912
17	East Baton Rouge	\$260,801,554	\$8,374,408	\$12,825,345	\$2,322,027	\$211,736	\$0	\$284,535,070
18	East Carroll	\$5,977,979	\$122,708	\$138,432	\$124,759	\$7,367	\$104,988	\$6,476,233
19	East Feliciana	\$9,794,727	\$391,399	\$157,145	\$238,141	\$250,161	\$0	\$10,831,572
20	Evangeline	\$38,232,096	\$659,244	\$398,413	\$445,357	\$588,057	\$0	\$40,323,167
21	Franklin	\$20,641,690	\$413,525	\$528,238	\$295,109	\$22,903	\$0	\$21,901,465
22	Grant	\$22,655,552	\$447,846	\$345,210	\$323,884	\$317,157	\$0	\$24,089,650
23	Iberia	\$73,739,364	\$1,387,758	\$1,545,427	\$611,250	\$1,489,519	\$0	\$78,773,318
24	Iberville	\$12,945,100	\$632,935	\$798,517	\$371,223	\$298,201	\$838,756	\$15,884,732
25	Jackson	\$13,076,964	\$313,549	\$329,992	\$268,005	\$538,615	\$0	\$14,527,125
26	Jefferson	\$246,116,266	\$8,334,775	\$10,235,837	\$2,152,517	\$1,067,247	\$4,037,403	\$271,944,044
27	Jefferson Davis	\$38,100,559	\$614,698	\$682,412	\$416,446	\$430,628	\$435,196	\$40,679,939
28	Lafayette	\$149,256,883	\$4,702,257	\$6,519,827	\$1,512,963	\$170,743	\$0	\$162,162,673
29	Lafourche	\$77,493,143	\$1,956,884	\$2,081,926	\$855,367	\$2,543,294	\$2,066,437	\$86,997,051
30	LaSalle	\$17,399,224	\$298,330	\$359,684	\$252,909	\$1,155,527	\$0	\$19,465,674
31	Lincoln	\$32,241,547	\$870,429	\$1,085,697	\$531,563	\$1,049,638	\$0	\$35,778,874
32	Livingston	\$176,869,337	\$2,790,221	\$1,624,355	\$1,092,881	\$336,222	\$0	\$182,713,016
33	Madison	\$7,710,775	\$203,909	\$209,068	\$183,837	\$10,323	\$584,424	\$8,902,336
34	Morehouse	\$24,389,286	\$494,190	\$859,285	\$341,517	\$70,832	\$0	\$26,155,110
35	Natchitoches	\$31,987,943	\$734,802	\$1,112,115	\$524,265	\$667,507	\$0	\$35,026,633
36	Orleans	\$211,054,424	\$7,098,663	\$12,520,894	\$2,332,754	\$117	\$1,199,256	\$234,206,108
37	Ouachita	\$170,906,511	\$2,894,124	\$5,168,059	\$1,210,680	\$153,159	\$0	\$180,332,533
38	Plaquemines	\$11,888,553	\$433,826	\$1,462,353	\$260,029	\$5,463,948	\$356,637	\$19,865,346
39	Pointe Coupee	\$10,597,472	\$438,262	\$419,901	\$251,881	\$377,224	\$435,085	\$12,519,825
40	Rapides	\$136,726,900	\$2,564,157	\$4,870,268	\$1,078,554	\$412,120	\$0	\$145,651,999
41	Red River	\$4,815,009	\$167,386	\$386,018	\$143,760	\$916,090	\$204,720	\$6,632,983
42	Richland	\$16,616,581	\$401,465	\$476,683	\$285,207	\$27,503	\$0	\$17,807,439
43	Sabine	\$25,704,609	\$479,737	\$329,428	\$348,991	\$1,519,310	\$0	\$28,382,075
44	St. Bernard	\$47,471,917	\$903,622	\$1,790,593	\$495,435	\$155,205	\$954,993	\$51,771,766
45	St. Charles	\$30,555,563	\$1,039,064	\$1,439,783	\$501,606	\$955,070	\$622,930	\$35,114,016
46	St. Helena	\$9,971,619	\$217,539	\$107,686	\$174,111	\$300,802	\$1,959,530	\$12,731,286
47	St. James	\$10,850,640	\$418,890	\$411,948	\$239,909	\$60,974	\$999,730	\$12,982,090
48	St. John the Baptist	\$28,513,556	\$844,055	\$1,223,191	\$504,867	\$24,117	\$1,080,266	\$32,190,052
49	St. Landry	\$77,814,577	\$1,587,430	\$1,977,855	\$762,284	\$286,602	\$1,461,354	\$83,890,103
50	St. Martin	\$44,017,144	\$1,056,742	\$949,073	\$527,269	\$1,119,408	\$3,487,151	\$51,156,787
51	St. Mary	\$47,845,686	\$1,011,916	\$1,595,995	\$433,795	\$1,419,388	\$690,639	\$52,997,418
52	St. Tammany	\$222,361,978	\$5,155,550	\$6,265,951	\$1,584,149	\$70,366	\$0	\$235,437,994
53	Tangipahoa	\$122,198,427	\$2,615,464	\$2,341,750	\$1,088,567	\$227,556	\$0	\$128,471,764
54	Tensas	\$2,221,902	\$83,738	\$127,160	\$83,016	\$94,144	\$34,728	\$2,644,688
55	Terrebonne	\$93,799,724	\$2,132,014	\$2,382,801	\$876,975	\$3,508,093	\$2,653,437	\$105,353,043
56	Union	\$13,721,456	\$443,534	\$231,106	\$368,730	\$506,557	\$0	\$15,271,383
57	Vermilion	\$60,170,789	\$1,163,773	\$1,181,009	\$578,712	\$1,398,878	\$0	\$64,493,161
58	Vernon	\$55,104,071	\$932,552	\$686,630	\$502,754	\$741,661	\$0	\$57,967,669
59	Washington	\$51,260,327	\$913,141	\$809,159	\$596,274	\$203,040	\$0	\$53,781,941
60	Webster	\$36,802,044	\$775,045	\$771,632	\$481,199	\$993,665	\$1,224,616	\$41,048,201
61	West Baton Rouge	\$16,488,848	\$520,961	\$714,051	\$296,493	\$222,817	\$2,056,098	\$20,299,268
62	West Carroll	\$13,089,983	\$211,066	\$180,802	\$194,503	\$5,494	\$0	\$13,681,848
63	West Feliciana	\$8,955,909	\$289,776	\$222,022	\$236,871	\$54,389	\$290,035	\$10,049,002
64	Winn	\$14,136,913	\$278,962	\$228,881	\$277,253	\$790,607	\$0	\$15,712,616
	TOTAL	\$3,698,473,573	\$90,000,000	\$122,065,019	\$38,445,000	\$45,300,000	\$36,257,697	\$4,030,541,289

Notes:

- 1) The MFP Initial Distribution (prior to audit adjustments) is generated based on estimated student counts (as of 2/1/21) 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. Does not include distributions Type 2 charter schools, Recovery School District charter schools, or state-run schools.
- 2) Revenue Sharing distribution to each parish and the city of New Orleans is allocated in Section 12 of Act 115 of 2021 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 22 is an estimation based on FY 21 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.

TABLE 49
Total State Spending Without Double Counting Expenditures

	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	FY 13	FY 14
	Actual*	Actual*	Actual*	Actual*	Actual*	Actual*	Actual*	Actual*
State General Fund	\$10,371,746,553	\$9,404,455,045	\$8,654,063,030	\$7,585,083,993	\$8,218,640,371	\$8,346,657,081	\$8,565,093,381	\$8,565,093,381
Self-Generated Revenue	\$1,237,953,868	\$1,373,063,319	\$1,428,207,083	\$1,559,479,974	\$1,979,835,429	\$2,046,493,259	\$2,127,991,462	\$2,127,991,462
Statutory Dedication	\$4,104,169,999	\$3,287,472,706	\$3,430,782,368	\$4,025,813,002	\$3,637,575,351	\$4,112,137,392	\$4,232,983,875	\$4,232,983,875
Interim Emergency Bd.	\$4,612	\$1,718,869	\$1,343,156	\$1,897,824	\$2,019,745	\$1,347,509	\$579,043	\$579,043
Total State Funds	\$15,713,875,032	\$14,066,709,939	\$13,514,395,637	\$13,172,274,793	\$13,838,070,896	\$14,506,635,241	\$14,926,647,761	\$14,926,647,761
% Chg	0.9%	-10.5%	-3.9%	-2.5%	5.1%	4.8%	2.9%	0.0%
% of State Gross Domestic Product	7.6%	6.7%	6.4%	6.1%	6.0%	6.2%	6.5%	6.4%
Federal	\$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	\$8,993,375,722
% Chg	6.9%	15.5%	-15.0%	7.5%	-7.3%	-10.7%	-2.3%	-5.5%
Total Budget	\$26,865,000,303	\$26,950,038,647	\$24,465,397,007	\$24,944,066,655	\$24,756,365,183	\$24,252,208,510	\$24,447,593,924	\$23,920,023,483
% Chg	3.1%	0.3%	-9.2%	2.0%	-0.8%	-2.0%	0.8%	-2.2%
Classified	40,881	43,735	41,934	40,151	55,861	52,128	47,007	36,374
Unclassified	2,921	3,162	3,256	3,579	26,386	20,549	19,252	17,862
Total Authorized Positions	43,802	46,897	45,190	43,730	82,247	72,677	66,259	54,236
% Chg	-4.7%	7.1%	-3.6%	-3.2%	88.1%	-11.6%	-8.8%	-18.1%

	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22
	Actual*	Actual*	Actual*	Actual*	Actual*	Actual*	Budgeted**	Appropriated
State General Fund	\$8,714,990,337	\$8,697,224,177	\$9,118,192,417	\$9,547,703,987	\$9,796,770,789	\$9,644,650,202	\$10,072,669,324	\$9,883,321,425
Self-Generated Revenue	\$2,222,661,162	\$2,351,078,734	\$2,544,712,741	\$2,639,683,795	\$2,711,548,858	\$2,855,092,406	\$3,218,925,067	\$3,362,916,953
Statutory Dedication	\$4,310,700,225	\$3,955,188,981	\$3,813,716,641	\$3,943,214,165	\$4,037,514,757	\$3,893,522,622	\$5,381,273,206	\$6,390,593,307
Interim Emergency Bd.	\$243,089	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total State Funds	\$15,248,594,813	\$15,003,491,892	\$15,476,621,799	\$16,130,601,947	\$16,545,834,404	\$16,393,265,230	\$18,672,867,597	\$19,636,831,685
% Chg	2.2%	-1.6%	3.2%	4.2%	2.6%	-0.9%	13.9%	5.2%
% of State Gross Domestic Product	6.1%	6.6%	6.8%	6.6%	6.5%	6.6%	7.4%	7.0%
Federal	\$8,762,251,803	\$9,256,252,336	\$11,158,961,894	\$12,084,922,232	\$12,657,764,961	\$14,480,176,574	\$18,610,758,341	\$19,453,345,252
% Chg	-2.3%	5.6%	20.6%	8.3%	4.7%	14.4%	28.5%	4.5%
Total Budget	\$24,010,846,616	\$24,259,744,228	\$26,635,583,693	\$28,215,524,179	\$29,203,599,365	\$30,873,441,804	\$37,283,625,938	\$39,090,176,937
% Chg	1.9%	1.0%	9.8%	5.9%	3.5%	5.7%	20.8%	4.8%
Classified	35,129	35,083	30,348	30,426	30,880	31,102	31,382	31,432
Unclassified	17,826	17,373	2,560	2,560	2,691	2,672	2,703	2,709
Total Authorized Positions	52,955	52,456	32,908	32,986	33,571	33,774	34,085	\$34,141
% Chg	-8.8%	-0.9%	-37.3%	0.2%	1.8%	0.6%	0.9%	0.2%

* Executive Budget Documents

** As of 6/30/2021

Note(s): Reflects total state spending and avoids double counting of expenditures (primarily Ancillary Bill SGR, IEB Appropriations, Interagency Transfers, etc.).

FY 04 to FY 08 Governor Blanco; FY 08 to FY 16 Governor Jindal; FY 16 to present Governor Edwards.

FY 07 forward does not include expenditures of the LSU Health Care Services Division that have been moved "off-budget" beginning in FY 01.

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.

TABLE 50

Items Excluded as Double Counted FY 20 - FY 22					
	SGF	SGR	Stat Ded	Fed	Total
FY 20 ACTUAL Total					
Ancillary Bill	\$9,644,650,202	\$4,370,060,730	\$3,938,435,966	\$14,480,176,574	\$32,433,323,472
Legislative Ancillary Enterprise Fund (24-924)		(\$1,499,833,994)			(\$1,499,833,994)
Legislative Auditor Fees (24-954)		(\$350,000)			(\$350,000)
LA Public Defender Fund (01-116)		(\$14,784,330)			(\$14,784,330)
Indigent Parent Representation Program Fund (01-116)			(\$39,115,829)		(\$39,115,829)
Indigent Patient Representation Program Fund (01-103)			(\$979,680)		(\$979,680)
DNA Testing Post-Conviction Relief for Indigents Fund (01-116)			(\$862,828)		(\$862,828)
Innocence Compensation Fund (01-129)			(\$30,879)		(\$30,879)
State Emergency Response Fund (01-111)			(\$1,028,989)		(\$1,028,989)
Medicaid Trust Fund (09-306)			(\$1,242,910)		(\$1,242,910)
Total	\$9,644,650,202	\$2,855,092,406	\$3,893,522,622	\$14,480,176,574	\$30,873,441,804
FY 21 BUDGETED Total					
Ancillary Bill	\$10,072,669,324	\$5,008,099,379	\$5,427,915,470	\$18,610,758,341	\$39,119,442,514
Legislative Ancillary Enterprise Fund (24-924)		(\$1,765,299,269)			(\$1,765,299,269)
Legislative Auditor Fees (24-954)		(\$350,000)			(\$350,000)
LA Public Defender Fund (01-116)		(\$23,525,043)			(\$23,525,043)
DNA Testing Post-Conviction Relief for Indigents Fund (01-116)			(\$38,802,018)		(\$38,802,018)
Innocence Compensation Fund (01-129)			(\$50,000)		(\$50,000)
State Emergency Response Fund (01-111)			(\$590,000)		(\$590,000)
Total	\$10,072,669,324	\$3,218,925,067	\$5,381,273,206	\$18,610,758,341	\$37,283,625,938
FY 22 APPROPRIATED Total					
Ancillary Bill	\$9,883,321,425	\$5,304,474,263	\$6,436,671,525	\$19,453,345,252	\$41,077,812,465
Legislative Ancillary Enterprise Fund (24-924)		(\$1,925,393,188)			(\$1,925,393,188)
Legislative Auditor Fees (24-954)		(\$350,000)			(\$350,000)
LA Public Defender Fund (01-116)		(\$15,814,122)			(\$15,814,122)
DNA Testing Post-Conviction Relief for Indigents Fund (01-116)			(\$38,533,578)		(\$38,533,578)
Innocence Compensation Fund (01-129)			(\$50,000)		(\$50,000)
State Emergency Response Fund (01-111)			(\$375,000)		(\$375,000)
Medicaid Trust Fund			(6,100,000)		(\$6,100,000)
LA Cybersecurity Talent Initiative Fund			(19,640)		(\$19,640)
Total	\$9,883,321,425	\$3,362,916,953	\$6,390,593,307	\$19,453,345,252	\$39,090,176,937

The Budget Stabilization Fund (also known as the Rainy Day Fund) provides a revenue stream available for use if specific conditions occur. These conditions include reduction changes in the official forecast during the current and ensuing fiscal years, allowing up to 1/3 of the fund to be utilized. The use of this fund has limitations that no appropriation or deposit to the fund shall be made if such appropriation or deposit would cause the balance in the fund to exceed 4% of the total state revenue receipts for the previous fiscal year. Also, this fund is available if there is a federally declared disaster for a maximum use of 1/3 of the fund, not to exceed the state costs associated with the disaster, providing it has legislative consent.

The table on the next page represents data from the inception of the fund.

The Transfer In column reflects all revenue deposits into the fund, excluding interest. The Legislature may choose to make appropriations into the fund. For example, in FY 20 \$24 M was deposited into the fund that were proceeds from the BP Settlement. Usually, deposits into the fund come from revenue sources triggered automatically as described below.

1. Annually, the balance into the fund will increase by the greater of \$25 M from any source or 25% of any money designated in the official forecast as nonrecurring (including budget surpluses and other designated one-time revenues) as provided in law.
2. State mineral revenue received in each fiscal year in excess of a base amount flows into the fund. The base, originally set at \$750 M in the Constitution, may be adjusted every 10 years by a 2/3 vote of each legislative chamber. In accordance with current law, the base was adjusted to \$950 M. In FY 06, \$108 M was transferred into the fund from excess mineral revenue. In recent years, as a result of low prices, oil and gas revenue has not been a regular contributor to the fund.

The Transfer Out column represents all revenue removed out of the fund. There are three conditions in which revenue can be transferred out of the fund:

1. For Ensuing Fiscal Year: If the official forecast of recurring money for the next fiscal year is less than the official forecast of recurring money for the current fiscal year, an amount up to 1/3 of the Rainy Day Fund may be appropriated after the consent of 2/3 of the elected members of each chamber.
2. For Current Fiscal Year: If a deficit for the current year is projected due to a decrease in the official forecast, an amount up to 1/3 of the Rainy Day Fund — not to exceed the projected deficit — may be appropriated after the consent of 2/3 of the elected members of each chamber.
3. For a federally declared emergency after the consent of 2/3 of the elected members of each chamber.

Revenue Cap

Once the fund reaches a level of 4% of the state's previous year's revenue, the fund is capped. Meaning that no more money may be placed into the fund. For FY 22, the cap is approximately \$1.2 B.



TABLE 51
High Level Historical Look-Back of Activity in the Rainy Day Fund

Fiscal Year	Beginning Balance at 7/1	Transfer In (a)	Transfer Out	Interest	Actual Cash Balance at 8/15/21	CAP on Fund Balance (b)
1999	\$0	\$23,540,750	\$0	\$64,041	\$23,604,791	
2000	\$23,604,791	\$34,123,185	\$0	\$1,736,854	\$59,464,830	
2001	\$59,464,830	\$132,976,484	\$0	\$4,259,066	\$196,700,380	
2002	\$196,700,380	\$64,242,483	\$0	\$5,230,620	\$266,173,483	
2003	\$266,173,483	\$6,542,876	(\$86,387,000)	\$4,810,757	\$191,140,116	
2004	\$191,140,116	\$45,768,974	\$0	\$2,434,841	\$239,343,931	
2005	\$239,343,931	\$217,274,641	\$0	\$5,042,931	\$461,661,504	
2006	\$461,661,504	\$368,178,397	(\$153,887,168)	\$5,955,803	\$681,908,535	
2007	\$681,908,535	\$0	\$0	\$805,927	\$682,714,462	\$682,714,462
2008	\$682,714,462	\$73,045,000	\$0	\$19,833,829	\$775,593,291	\$775,593,291
2009	\$775,593,291	\$67,383,841	\$0	\$10,742,174	\$853,719,306	\$853,719,306
2010	\$853,719,306	\$74,711,383	(\$284,573,102)	\$0	\$643,857,588	
2011	\$643,857,588	\$0	\$0	\$2,272,366	\$646,129,954	\$801,382,086
2012	\$646,129,954	\$0	(\$204,700,000)	\$1,503,666	\$442,933,620	\$799,849,613
2013	\$442,933,620	\$0	\$0	\$934,943	\$443,868,563	\$776,661,549
2014	\$443,868,563	\$0	\$0	\$636,571	\$444,505,134	\$800,683,890
2015	\$444,505,134	\$25,000,000	\$0	\$366,881	\$469,872,015	\$811,416,762
2016	\$469,872,015	\$44,627,892	(\$156,624,005)	\$1,106,270	\$358,982,172	\$804,763,559
2017	\$358,982,172	\$25,000,000	(\$99,000,000)	\$1,811,264	\$286,793,436	\$825,087,758
2018	\$286,793,436	\$30,654,990	\$0	\$3,621,882	\$321,070,308	\$971,145,059
2019	\$321,070,308	\$77,013,301	\$0	\$7,199,495	\$405,283,104	\$1,045,811,827
2020	\$405,283,104	\$157,627,380	\$0	\$5,326,450	\$568,236,934	\$1,065,403,559
2021	\$568,236,934	\$67,608,578	(\$90,062,911)	\$146,979	\$545,929,580	\$1,192,068,349
2022	\$545,929,580	\$0	\$0	\$0	\$545,929,580	

Source: LA State Treasury

(a) Annually, the balance into the fund will increase by the greater of \$25 M from any source or 25% of any money designated in the official forecast as non-recurring as provided in law. The FY 22 beginning balance of \$545.9 M will increase by a minimum of \$25 M to \$570.9 M by the end of the fiscal year.

(b) The current cap is \$1,192,068,349 for FY 21.

COVID-19 FEDERAL STIMULUS PACKAGES – OVERVIEW AND SUMMARY

In the wake of the COVID-19 pandemic's impact on the nation and economy, the U.S. Congress passed multiple measures aimed at providing stimulus and relief payments to states, local governments, businesses, and individuals. Information is summarized below regarding the three *primary* funding mechanisms of these relief efforts. Additional detailed information about these relief packages can be found throughout this document.

Coronavirus Preparedness and Response Supplemental Appropriations Act - March 2020

- An \$8.3 B bill passed by the U.S. Congress on 3/6/20 to provide emergency funding to combat the COVID-19 pandemic, including funding for vaccine and treatment research, public health funding, medical supplies and international efforts. Louisiana's allocation was approximately **\$16.9 M**.

Families First Coronavirus Response Act – March 2020

- Passed by the U.S. Congress on 3/18/20 to respond to the ongoing economic impacts of the COVID-19 pandemic. Louisiana's allocation was approximately **\$314.8 M**.
- Provided for paid leave provisions related to the COVID-19 Pandemic, including tax credits for certain employers providing paid leave to employees.
- Provided for expansion of unemployment benefits, Supplemental Nutrition Program benefits, home-delivered meals, nutrition services and testing-related activities.

Coronavirus Aid, Relief, and Economic Security (CARES) Act – March 2020

- A \$2.2 trillion economic stimulus bill was passed by the U.S. Congress and signed into law by President Donald Trump on 3/27/20, in response to the economic fallout of the COVID-19 pandemic in the United States.
- States and Local Governments received \$150 B, with LA's direct allocation being \$1.8 B plus an additional \$663 M specifically for education, \$2 B for health and \$1.7 B for other agencies, for a total of **\$6.2 B**.
- Funds were budgeted and expended in FY 20 and FY 21 for state and local governments, as well as legislative allocations to businesses and individuals, to respond to the COVID-19 pandemic.

Paycheck Protection Program and Health Care Enhancement Act – April 2020

- A \$484 B law passed by the U.S. Congress on 4/23/20 and signed by President Trump on 4/24/20 to increase funding to the Paycheck Protection Program and provide additional funding to hospitals and testing for COVID-19. Louisiana's allocation was approximately **\$211.4 M**.

Lost Wages Supplemental Payment Assistance Program – August 2020

- A \$44 B program authorized by President Trump on 8/8/20, the FEMA Administrator was directed to provide grants to the states to make supplemental lost wages payments to those receiving unemployment insurance compensation from Disaster Relief Funds. Louisiana's allocation was approximately **\$681.1 M**.

Coronavirus Response & Relief Supplemental Appropriations (CRRSA) Act – Dec 2020

- In response to COVID-19 the U.S. Congress passed the CRRSA Act on 12/27/20.
- The main funding sources are the Elementary & Secondary School Emergency Relief Fund (ESSER II Fund), the Higher Education Emergency Relief Fund (HEERF), the Governor's Emergency Education Relief Fund (GEER II Fund), and the Child Care Development Fund (CCDF).
- The law authorizes \$90 B to all states for education through the Education Stabilization Fund, with \$23 B specifically for higher education. Louisiana's allocation was approximately **\$1.8 B**.
- The majority of ESSER funds are proposed to be budgeted in FY 22; funds are available through 9/30/2023. Higher education institutions receive direct funding allocations.

American Rescue Plan (ARP) Act – March 2021

- Provides a 3rd round of stimulus through a \$1.9 trillion economic stimulus bill (HR 1319) passed by the 117th U.S. Congress and signed into law by President Joe Biden on 3/11/21.
- Approximately \$360 B was allocated to state and local governments, with LA's allocation being \$5 B for state and local governments, as well as capital projects. In addition, in Louisiana education received approximately \$3.5 B, higher education received \$652.9 M and other agencies received **\$1.1 B** for a total of approximately \$10.26 B to LA.
- State and local fund allocations will remain available for encumbrance through 12/31/24 and must be expended by 12/31/26. Education funds are largely available through 9/30/23. The remaining portions have varying time constraints for use.

See summary TABLE 52 on the following 3 pages.

TABLE 52

Overview of COVID-19 Relief Funding for Louisiana		
Program	Description	Amount
Coronavirus Preparedness and Response Supplemental Appropriations Act - March 2020		
Centers for Disease Control and Prevention	Crises Response Cooperative Agreement \$10.7 M; and Epidemiology and Lab Capacity for Infectious Diseases \$1.4 M.	\$12,161,396
Health Resources	Community Health Centers - \$2.2 M; Ryan White HIV/AIDS Program \$2.5 M.	\$4,746,556
SUBTOTAL		\$16,907,952
Families First Coronavirus Response Act - March 2020		
Agriculture	Provided for enhanced Supplemental Nutrition Program for Women, Infants and Children (WIC) and Emergency Food Assistance Program.	\$16,278,232
Community Living	Provided for congregate and home-delivered meals.	\$3,202,016
Health	Enhanced Medicaid support to states for COVID-19 testing and other health provisions.	\$282,604,384
Labor	Provided for enhanced Unemployment Insurance base and supplemental funding to increase access to unemployment benefits for individuals directly impacted by COVID-19.	\$12,708,754
SUBTOTAL		\$314,793,386
CARES ACT - March 2020		
State Government	For necessary expenditures incurred due to the public health emergency with respect to COVID-19 and were incurred during the period that begins on 3/1/20 and ends on 12/30/21.	\$947,140,638
Local Government		\$530,478,704
Small Businesses	Assistance for small businesses through the LA Main Street Recovery Program, up to \$15,000 per business.	\$275,000,000
First Responders	Critical Infrastructure Workers Hazard Pay Rebate Fund - \$250 per individual.	\$50,000,000
Elementary & Secondary Education	ESSER I - \$287 M; GEER I - \$50.3 M; Rethink K-12 for remote learning - \$17 M; Child Care Development Block Grant - \$67.6 M.	\$421,838,132
Higher Education	Higher Education Emergency Relief Funds: Institutions - \$94.9 M; Students - \$94.9 M; Historically Black Colleges and Universities and Minority Serving Institutions - \$49.6 M; and unmet needs relief - \$1.9 M.	\$241,362,325
Health	Disease Control and Prevention (Vaccine Preparedness, Lab Capacity, Influenza preparedness, etc.) \$15.1 M; Health Resources (Health Education, Community Health, Small Rural Hospital Improvement Program, etc.) \$31.6 M; Mental Health (Mental Health and Substance Abuse Grants, Suicide Prevention) \$2.8 M; Health and Human Services (Hospital Preparedness and Provider Relief Grants) \$1.97 B; Medicare and Medicaid (State Survey and Certification) \$304,207.	\$2,019,807,584
Other Agencies	Agriculture (Child Nutrition/School Lunch and Emergency Food Assistance) \$65.6 M; Economic Development Initiatives (Fisheries, Economic Adjustment Assistance, Manufacturing Extension Partnership) \$41.4 M; Children and Families (Child Welfare, Community Services Block Grants, Family Violence Prevention, Head Start, Runaway and Homeless Youth, Low Income Energy Assistance) \$57.1 M; Community Living (Aging and Disability Resource Centers, Centers for Independent Living, Supportive Services, Family Caregivers, Home Delivered Meals, Title VII Ombudsman) \$12.4 M; Homeland Security (Firefighters, Public Assistance, Emergency Food and Shelter, Emergency Management Performance Grants) \$1.05 B; Housing and Urban Development (Community Development Block Grants, Emergency Solutions Grants, Fair Housing Assistance, Public Housing, Supportive Housing for Disabled, Tenant-Based Rental Assistance) \$136.2 M; Independent Agencies (Election Security, Museums and Libraries, Arts, Humanities, Telehealth) \$14.3 M; Justice Assistance Grants \$14.7 M; Labor (Dislocated Workers Grants, Fraud Prevention, Short-Time Compensation) \$27.6 M; and Transportation (Federal Transit Formula Grants, Federal Aviation Grants-in-Aid for Airports) \$247 M.	\$1,668,580,310
SUBTOTAL		\$6,154,207,693

Coronavirus Preparedness and Response Supplemental Appropriations Act - March 2020		
Centers for Disease Control and Prevention	Provided funding for COVID-19 Testing.	\$191,980,430
Health Resources	Provided for expanded capacity for COVID-19 Testing at Community Health Centers - \$10.5 M; Health Center Look-Alikes - \$409,341; and Rural Health Clinics - \$8.5 M.	\$19,377,504
SUBTOTAL		\$211,357,934
Lost Wages Supplemental Payment Assistance Program - August 2020		
Homeland Security - Disaster Relief	Provided supplemental lost wages payments to those receiving unemployment insurance compensation through Disaster Relief Funds.	\$681,100,000
SUBTOTAL		\$681,100,000
CRRSA ACT - December 2020		
Elementary & Secondary Education	Provides funding for preventing, preparing for, and responding to COVID-19 - \$1.16 B. Funds are provided to state education agencies, which must award at least 90% of funding to local educational agencies. Up to 10% of total funds may be reserved by state education agencies. State administrative expenditures are capped at 0.5% of total funds. Funding through GEER II for Public Schools - \$23 M and Non-Public Schools - \$55.6 M. Child Care Development Fund \$198 M allows child care programs to maintain critical operations.	\$1,436,990,638
Higher Education	Higher Education Emergency Relief Funds: Institutions - \$222.4 M; Students - \$82.4 M; Proprietary Schools - \$15.9 M; and Minority Serving Institutions - \$62.4 M.	\$383,075,645
Health	Disease Control and Prevention (Vaccine Preparedness and CDC Testing) \$309.6 M; Mental Health (Mental Health and Substance Abuse Grants, Mental Health Block Grants, Substance Abuse Prevention and Treatment Block Grant, and Certified Community Behavioral Health Clinics) \$41.9 M.	\$351,512,116
Other Agencies	Agriculture (Supplemental Nutrition Assistance Program, Emergency Food Assistance Program, Commodity Supplemental Foods Program) \$9.1 M; Children and Families (Chafee Education and Training Vouchers, Chafee Foster Care Program, Head Start, Promoting Safe and Stable Families, Court Improvement Program) \$11.6 M; Community Living (Adult Protective Services, Home Delivered Meals, Long-Term Care Ombudsman Program, and State Councils on Developmental Disabilities, Aging and Disability Resource Centers, Protection and Advocacy, State Units/Area Agencies on Aging and University Centers for Excellence in Developmental Disabilities Network - Vaccine Access) \$4.7 M; Labor (Unemployment Insurance Extension Implementation Grant) \$650,000; Transportation (Federal Highway Administration Surface Transportation Block Grant, Federal Transit Authority Urbanized Formula, Enhanced Mobility of Seniors and Persons with Disabilities, and Federal Aviation Administration Airport Coronavirus Response Grant) \$240 M; and Emergency Rental Assistance \$308 M.	\$574,069,211
SUBTOTAL		\$2,745,647,610
ARP - March 2021		
State Government	Provides funding to respond to the public health emergency with respect to COVID-19, for workers performing essential work during the pandemic, for loss of revenue, and for investments in water, sewer, or broadband infrastructure. Exceptions: cannot use for pensions, to offset a reduction in net state tax revenues, or deposit into Rainy Day funds.	\$3,011,136,887
Local Government		\$1,807,544,856
State Capital Projects	To carry out critical capital projects directly enabling work, education, and health monitoring, including remote options, in response to the public health emergency.	\$179,788,479
Elementary & Secondary Education	Provides funding for preventing, preparing, and responding to COVID-19. \$2.6 B for K-12 public schools; \$55.7 M for non-public schools; \$48.5 M Individuals with Disabilities Education Act Grants; \$780.4 M in additional child care funding; and \$17.1 M Homeless Children and Youth.	\$3,507,035,679
Higher Education	Higher Education Emergency Relief Funds: Institutions - \$265.15 M; Students - \$265.15 M; Proprietary Institutions - \$8.7 M; Minority Serving Institutions - \$113.9 M.	\$652,949,877
Health	Disease Control and Prevention (Vaccine Preparedness, Epidemiology and Lab Capacity, Expand Genomic Sequencing) \$187.4 M; Health Resources (Community Health Centers - Vaccine Access, Health Center Look-Alikes - Expanded COVID Testing, Rural Health Clinics - COVID Testing) \$95.6 M; and Mental Health (Mental Health Block Grants, Substance Abuse Prevention and Treatment Block Grant) \$40.4 M.	\$323,388,293

Other Agencies	Agriculture (WIC Cash Value Voucher Increase, Supplemental Nutrition Assistance Program, Commodity Supplemental Food Program) - \$32 M; Children and Families (Child Abuse Grants, Community-Based Child Abuse Prevention, Head Start, Low Income Home Energy Assistance, Pandemic Emergency Assistance) - \$77 M; Community Living (Family Caregivers, Preventive Services, Supportive Services, Title VII Ombudsman, Home-Delivered Meals, Congregate Meals) - \$18.6 M; Transportation (Federal Transit Administration Bus Formula, Urbanized Area Formula and Nonurbanized Area Formula, Enhanced Mobility of Seniors and Personas with Disabilities) - \$101.3 M, Homeland Security (Emergency Food and Shelter Program, Emergency Management Performance Grants) \$9 M, Housing (HOME Investment Partnerships Program - Entitlement and Non-entitlement) \$70.1 M; Independent Agencies - \$4.8 M; Labor (Unemployment Insurance Extension Implementation Grants) \$275,000; Emergency Rental Assistance \$243.7 M; State Small Business Credit Initiative \$74.3 M; and Homeowner Assistance Fund \$146.7 M.	\$777,752,126
SUBTOTAL		\$10,259,596,197
TOTAL		\$20,383,610,772

Note: Figures are estimates from Federal Funds Information for States (FFIS) plus information provided by the Board of Regents regarding allocations for Minority Serving Institutions.

FY 22 Appropriation of COVID Funds in Louisiana

Broadly, amendments adopted by the legislature appropriate monies made available to state and local entities through the American Rescue Plan (ARP) Act of 2021, the Coronavirus Response & Relief Supplemental Appropriations (CRRSA) Act of 2021, and the Coronavirus Aid, Relief & Economic Recovery (CARES) Act of 2020. Table 53 below reports on specific adjustments that appropriate funds from COVID-19 related stimulus instruments enacted by the U.S. Congress.

The ARP allocation to the state totals \$3.01 B in direct aid, 100% of which was deposited into the LA Treasury on 5/28/21. The ARP allocation to local governments totals approximately \$1.8 B in direct aid. The LFO has received reports that at least some direct-transfer entities have received a transfer of 50% of total allocation. The allocations to local governments consist of \$589.1 M to metropolitan cities, \$315.5 M to non-parish local government entities (towns, villages, etc.) and \$903 M to parishes. All direct governmental aid balances, state and local, must be expended prior to 12/31/24.

TABLE 53

American Rescue Plan (ARP) Act - FY 22 Allocations			
Appropriations impacting 50% ARP Direct Aid to State Allocation (\$1.6 B)			
GOHSEP	\$490 M	Statutory Dedications	Provides for a deposit of monies from the state's ARP allocation into the Unemployment Trust Clearing Account. Provides that out of the monies appropriated, an amount not to exceed \$190 M shall be utilized to repay to federal government for the federal unemployment insurance (UI) Title XII advances.
GOHSEP (administered by DOA, OFP&C and OCD)	\$300 M	Statutory Dedications	Provides funding for the Water Sector Program (to be administered by the Division of Administration, Office of Facility Planning & Control and the Office of Community Development) from the state's ARP allocation, providing assistance to local governmental entities for water system maintenance, upgrades and improvements.
GOHSEP (administered by DOA)	\$60 M	Statutory Dedications	Provides funding to the Louisiana Tourism Revival Program for the purposes of supporting efforts of local and regional tourism entities to invest in marketing and promoting Louisiana as a destination.
Other Requirements (administered by Treasury)	\$50 M	Statutory Dedications	Provides for a deposit of monies from the state's ARP allocation into the Louisiana Port Relief Fund in the event HB 642 of 2021 is enacted. The program funded by this dedication is intended to provide funding to Louisiana port authorities for revenue loss and reimbursement of expenses related to COVID-19. The program will be administered by the Treasury with an allowable administrative cost of 5% (\$2,750,000). Provides \$5 M of the total shall be allocated to port security measures.
Culture, Recreation and Tourism	\$17.5 M	Statutory Dedications	Provides funding to the Louisiana Tourism Revival Program for the purposes of supporting efforts of state entities to invest in marketing and promoting Louisiana as a destination.
Other Requirements (administered by Treasury)	\$10 M	Statutory Dedications	Provides funding to the Louisiana Loggers Relief Program. The program funded by this dedication is intended to provide grants to eligible timber harvesting and timber hauling businesses impacted by COVID-19. The grants shall not exceed \$25,000 per business. The program will be administered by the Treasury with an allowable administrative cost of 5% (\$500,000).
Other Requirements (administered by Treasury)	\$4.5 M	Statutory Dedications	Provides funding to the Louisiana Save Our Screens Program. The program funded by this dedication is intended to provide grants to eligible movie theater businesses impacted by COVID-19. The grants shall not exceed \$10,000 per movie screen. The program will be administered by the Treasury with an allowable administrative cost of 5% (\$225,000).
Other Requirements (administered by Department of Revenue)	\$10 M	Statutory Dedications	Provides funding to the Louisiana Small Business and Nonprofit Assistance Fund. The program funded by this dedication is intended to provide grants to eligible small businesses and nonprofit organizations, including public charities and faith-based organizations, impacted by COVID-19. Priority shall be given to entities that provide food, employment and education assistance programs. The grants shall not exceed \$25,000 per entity. The program will be administered by the Department of Revenue with an allowable administrative cost of 5% (\$500,000).
Other Requirements	\$30 M	Statutory Dedications	Provides for deposit of monies into the Southwest Louisiana Hurricane Recovery Fund to be used in repairing structural damages caused by the 2020 hurricane season in Southwest Louisiana. Funding provides for items enumerated in Schedule 20-945 of HB 1 (see <i>Major Increases or Enhancements for list</i>).
LA Legislature	\$15 M	Statutory Dedications	Provides for deposit into the Legislative Capitol Technology Enhancement Fund.
Capital Outlay	\$563 M	Statutory Dedications	Provides for deposit into the Construction Subfund of the Transportation Trust Fund. Monies in the Subfund can be used solely for the direct costs associated with actual project delivery, construction, and maintenance of transportation and capital transit infrastructure projects of the state and local government.
Capital Outlay	\$35 M	Statutory Dedications	Provides for deposit into the Capital Outlay Relief Fund.
Not yet appropriated	\$5 M	Statutory Dedications	Provides for deposit into the Health Care Employment Reinvestment Opportunity (H.E.R.O.) Fund to be administered in accordance with LA R.S. 17:3050.11.
Not yet appropriated	\$10 M	Statutory Dedications	Provides for deposit into the Major Events Fund to be administered in accordance with LA R.S. 39:100.126.
Subtotal	\$1.6 B		

TABLE 53 CONTINUED

Appropriations impacting ARP Coronavirus Capital Project Fund (\$179.8 M)			
Division of Administration	\$90 M	Statutory Dedications	Provides funding for the Granting Unserved Municipalities Broadband Opportunities Fund. The program funded by this dedication is intended to provide grants to help fund broadband access in rural and disadvantaged areas.
Subtotal	\$90 M		
Appropriations impacting 50% ARP Direct Aid to Local Governments Allocation (\$1.8 B)			
GOHSEP	\$161.2 M	Federal (Direct)	Provides for pass-through funding authorized to local governmental entities that do not receive a direct allocation from the federal treasury (non-parish local governments). Metro cities and parishes will receive transfers directly from the federal government.
Subtotal	\$161.2 M		
Appropriations of other ARP allocations to state agencies			
Executive Office - Administrative	\$755,000	Federal (Direct)	Provides for Community-Based Child Abuse Prevention.
Division of Administration	\$146.7 M	Federal (Direct)	Provides for the Homeowner Assistance Fund Program.
Executive - Elderly Affairs	\$6.2 M	Federal (Direct)	Provides funding for Title III, Title V, Title VII and NSIP Program expenditures for congregate meals, home delivered meals, preventive health, family caregivers and support services.
LDH - Office of Public Health	\$43.2 M	Federal (Direct)	Provides funding for COVID-19 vaccine initiatives.
LDH - Office of Public Health	\$105 M	Federal (Direct)	Provides funding for COVID-19 screening in schools.
Subtotal	\$301.9 M		
Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021 - FY 22 Appropriations by Department			
Division of Administration	\$23 M	Federal (Direct)	Provides funding for the Governor's Emergency Education Relief Fund.
Executive - Elderly Affairs	\$2.3 M	Federal (Direct)	Provides funding for Title III, Title V, Title VII and NSIP Program expenditures for elderly services, vaccine outreach, and long-term care ombudsman programs.
LDH - Office of Public Health	\$125.8 M	Federal (Direct)	Provides funding for COVID-19 Testing initiatives.
Subtotal	\$151.1 M		
Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 - FY 22 Appropriations by Department			
Culture, Recreation and Tourism	\$2.78 M	Federal (Direct)	Provides funding for permanent sewage connections at nine state parks.
LDH - Office of Aging & Adult Services	\$440,500	Federal (Direct)	Provides CARES Act funding for construction of a visitors pavilion at the Villa Feliciana Medical Complex.
Subtotal	\$3.2 M		
TOTAL	\$2.31 B		

NOTE: Act 410 (HB 642) provides that pursuant to approval of a BA-7 by the Joint Legislative Committee on the Budget, monies in the LA Rescue Recovery Fund may be used to provide funding for infrastructure projects administered by the Department of Transportation & Development. The available balance of ARP funds after appropriations made in the 2021 RS is \$1.41 B.

American Rescue Plan Act of 2021

Congress adopted the American Rescue Plan (ARP) Act of 2021 on 3/10/21 and the bill was signed by President Biden on 3/11/21. ARP is a \$1.9 trillion economic stimulus bill passed for the purpose of speeding up the United States' recovery from the economic and health effects of the COVID-19 pandemic and the ongoing recession. The bill includes expansive provisions that will provide direct cash assistance to state, local, and tribal governments, direct payments to individuals, grants to small businesses, tax change provisions for individuals and corporations, and direct financial awards to certain sectors of governmental operations (such as education, transportation and healthcare).

Note: The information on the following pages is provided for informational purposes and in some cases includes estimated data.

Governmental Allocations

Similar to the CARES Act of 2020, the ARP provides direct assistance to state, local and tribal governments to bridge shortfalls and mitigate the financial impacts of COVID-19 on the overall economy. While the CARES Act allocated \$150 B to state, local and tribal governments (a total of \$1.8 B to LA for state and local allocations), the ARP distribution will total \$350 B. Louisiana's allocation from the ARP includes \$3,011,136,887 direct aid to the state and \$1,807,544,856 direct aid to LA local governmental entities, for a total of \$4,818,681,743.

The allocation of funds for local governmental entities in LA is allocated as \$589.1 M for metro cities and \$903 M for parishes (payments made directly to recipients by federal government), as well as \$315.5 M for non-parish, non-metro city governmental entities, which will be distributed by the state. Table 54 below reports the estimated allocation to metro cities. Table 55 on the following page reports the estimated allocation to parishes.

Note: The figures presented in Tables 54 below and 55 on the following page are estimates only, based on population (utilizing FY 20 HUD data). Actual distributions may vary. The source of this data is the Federal Funds Information for States (FFIS) Budget Brief 21-16, 3/12/21. The source document is updated frequently as new information becomes available.

Note: The LFO is not including a summary of the "non-parish level" distributions in this report as there are almost 300 individual recipients (towns, villages, etc.), but estimates for that data has previously been distributed to members by e-mail and is available upon request. The state and local government portion of the funding allocation may be used for eligible expenses incurred through 12/31/24.

TABLE 54

ARP - Local (Metro Cities Estimated Allocation)			
Alexandria	\$11,290,002	Lake Charles	\$16,918,986
Baton Rouge	\$79,966,896	Monroe	\$18,327,658
Bossier City	\$13,428,592	New Orleans	\$311,742,151
Hammond	\$5,242,946	Shreveport	\$48,240,338
Houma-Terrebonne	\$23,348,003	Slidell	\$4,757,764
Kenner	\$13,833,851	Thibodaux	\$3,723,957
Lafayette	\$38,256,658		
			TOTAL \$589,077,802

Note: These payments will be made directly to recipients from the federal government.

The distribution of direct aid to state and local governments will be made in accordance with rules promulgated by the U.S. Treasury. The Treasury issued clarification on 5/10/21, providing that states that have experienced a net increase in the unemployment rate of more than 2 percentage points from February 2020 to the latest available data as of the date of certification will receive their full allocation of funds in a single payment. Louisiana is included in the list of states prepared by the Treasury that falls into this category. Louisiana received

transfer of its full \$3 B allocation on 5/28/21 and those monies are currently held by the state treasury. Local governmental entities will receive two tranches, with 50% already transferred or available and the remaining portion being provided at a later, unspecified date.

The ARP also creates a \$10 B Coronavirus Capital Projects Fund. This fund is intended for critical capital projects directly enabling work, education and health monitoring, including remote options, that respond to the COVID pandemic. Louisiana's allocation from the Capital Projects Fund is \$179.8 M. The capital project portion of the state's allocation may be used for expenses incurred through 12/31/24.

Other ARP Funds

In addition to direct aid to state and local governmental units, the ARP makes specific allocations to certain functional areas of the federal government for disbursement to the states. Much of these funds will flow to state, local, and private entities directly without passing through the state treasury, sometimes referred to as "off-budget" federal allocations paid directly to certain recipient entities. The additional allocation to LA within this framework totals approximately \$5.26 B. See the ARP section in Table 52 on pages 155 - 157 for the FFIS summary of this total estimated allocation to LA across federal departments, agencies and programs.

TABLE 55

ARP - Local (Parish Estimated Allocation)			
Acadia Parish	\$12,051,514	Madison Parish	\$2,127,103
Allen Parish	\$4,977,744	Morehouse Parish	\$4,831,483
Ascension Parish	\$24,591,343	Natchitoches Parish	\$7,411,744
Assumption Parish	\$4,252,070	Orleans Parish	\$75,780,898
Avoyelles Parish	\$7,797,501	Ouachita Parish	\$29,772,649
Beauregard Parish	\$7,283,353	Plaquemines Parish	\$4,505,745
Bienville Parish	\$2,571,909	Pointe Coupee Parish	\$4,220,798
Bossier Parish	\$24,675,836	Rapides Parish	\$25,182,604
Caddo Parish	\$46,656,811	Red River Parish	\$1,639,760
Calcasieu Parish	\$39,515,058	Richland Parish	\$3,908,463
Caldwell Parish	\$1,926,455	Sabine Parish	\$4,639,187
Cameron Parish	\$1,354,424	St. Bernard Parish	\$9,176,593
Catahoula Parish	\$1,844,098	St. Charles Parish	\$10,314,053
Claiborne Parish	\$3,043,714	St. Helena Parish	\$1,968,022
Concordia Parish	\$3,740,835	St. James Parish	\$4,097,651
De Soto Parish	\$5,334,366	St. John the Baptist Parish	\$8,320,585
East Baton Rouge Parish	\$85,476,302	St. Landry Parish	\$15,951,624
East Carroll Parish	\$1,332,669	St. Martin Parish	\$10,378,345
East Feliciana Parish	\$3,716,749	St. Mary Parish	\$9,585,270
Evangeline Parish	\$6,486,587	St. Tammany Parish	\$50,583,338
Franklin Parish	\$3,887,679	Tangipahoa Parish	\$26,175,162
Grant Parish	\$4,348,801	Tensas Parish	\$841,829
Iberia Parish	\$13,563,659	Terrebonne Parish	\$21,455,754
Iberville Parish	\$6,314,881	Union Parish	\$4,294,220
Jackson Parish	\$3,058,087	Vermilion Parish	\$11,559,314
Jefferson Parish	\$84,006,695	Vernon Parish	\$9,212,527
Jefferson Davis Parish	\$6,092,866	Washington Parish	\$8,972,643
Lafayette Parish	\$2,892,596	Webster Parish	\$7,447,096
Lafourche Parish	\$47,469,893	West Baton Rouge Parish	\$5,140,516
LaSalle Parish	\$18,960,375	West Carroll Parish	\$2,103,601
Lincoln Parish	\$9,079,086	West Feliciana Parish	\$3,023,901
Livingston Parish	\$27,346,613	Winn Parish	\$2,700,689
TOTAL \$902,973,736			

Note: Information provided by FFIS indicates these payments will also be made directly to recipients from the federal government.

Authorized Uses of ARP Funds

Coronavirus State and Local Fiscal Recovery Funds provide eligible state, local, territorial and Tribal governments with a substantial infusion of resources to meet pandemic response needs and to rebuild the nation's economy. Within categories of eligible uses, recipients have broad flexibility to decide how to best prioritize and use these monies to meet the needs of their respective communities. Generally, recipients may use these funds to provide for five broad support and recovery categories:

- Support public health expenditures.
- Address negative economic impacts caused by the public health emergency.
- Replace lost public sector revenue.
- Provide premium pay for essential workers.
- Invest in water, sewer and broadband infrastructure.

The U.S. Treasury provides guidelines and principles for determining the types of programs and services that this funding can support, together with examples of allowable uses those recipients may consider. This information is detailed across the five allowable categories below.

1. Support public health expenditures/response

The need to support the public health response from governmental entities is addressed by making funds available to provide care for those impacted by the virus and through services that address disparities in public health that have been exacerbated by the pandemic. Recipients may use this funding to address a broad range of public health needs across COVID-19 mitigation, medical expenses, behavioral healthcare and public health resources. Among other services, these funds can help to support:

A. Services and programs to contain and mitigate the spread of COVID-19:

- Vaccination programs
- Medical expenses
- Testing
- Contact tracing
- Isolation or quarantine
- Personal Protective Equipment purchases
- Support for vulnerable populations
- Public health surveillance
- Enforcement of public health orders
- Public communication efforts
- Enhancement of healthcare capacity
- Support for prevention, mitigation or other services in congregate living facilities and schools
- Enhancement of public health data systems
- Capital investment in public facilities to meet pandemic operational needs
- Ventilation improvements in key settings like healthcare facilities.

B. Services to address behavioral healthcare needs exacerbated by the pandemic, including:

- Mental health treatment
- Substance misuse of treatment
- Other behavioral health services
- Hotlines or warmlines
- Crisis intervention
- Services or outreach to promote access to health and social services

C. Payroll and covered benefits expenses for public health, healthcare, human services, public safety and similar employees, to the extent that they work on the COVID-19 response. Recipients can use these funds to cover the full payroll and covered benefits costs for employees or operating units dedicated to COVID-19 response.

2a. Addressing the negative impacts caused by the public health emergency

To help alleviate economic hardships caused by the pandemic, recipients may use recovery funds to provide a wide range of assistance to individuals and households, small business and impacted industries. Among other services, these funds can help to support the following:

- A. Delivering assistance to workers and families, including aid to unemployed workers and job training; aid to households facing food, housing or other financial insecurity; or supporting survivor's benefits for family members of COVID-19 victims.
- B. Supporting small businesses to address financial challenges caused by the pandemic, to make investments in COVID-19 prevention and mitigation measures, and to provide technical assistance. Recipients may use funds to implement a broad array of loans, grants, in-kind assistance and counseling programs to enable small businesses to rebound from the downturn.
- C. Providing support to speed the recovery of the tourism, travel and hospitality sectors.
- D. Rebuilding public sector capacity by rehiring public sector staff and replenishing unemployment insurance (UI) trust funds, in each case up to pre-pandemic levels.

2b. Serving the hardest-hit communities and families

To provide for a broad range of uses to address the disproportionate public health and economic impacts of the crisis on the hardest-hit communities, populations and households. Eligible services include:

- A. Addressing health disparities and the social determinants of health through funding for community health workers, public benefits navigators, remediation of lead hazards, and community violence intervention programs.
- B. Investments in housing and neighborhoods, such as services to address individuals experiencing homelessness, affordable housing development, housing vouchers, and residential counseling and housing navigation assistance to facilitate moves to neighborhoods with high economic opportunity.
- C. Addressing educational disparities through new or expanded early learning services, providing additional resources to high-poverty school districts, and offering educational services like tutoring or afterschool programs and services to address social, emotional and mental health needs.
- D. Promote healthy childhood environments, including new or expanded high quality childcare, home visiting programs for families with young children, and enhanced services for child welfare-involved families and foster youth.

Governments may use recovery funds to support these additional services if they are provided:

- within a Qualified Census Tract (a low-income area as designated by the Department of Housing and Urban Development);
- to families living in Qualified Census Tracts;
- to other populations, households or geographic regions disproportionately impacted by the pandemic.

3. Replacing lost public sector revenue

State, local, territorial and Tribal governments that are facing budget shortfalls may use recovery funds to avoid cuts to governmental services. Within additional resources, recipients can continue to provide public services and ensure that fiscal austerity measures do not hamper the broader economic recovery.

Recipients may use recovery funds to replace lost revenue. The U.S. Treasury's Interim Final Rule establishes a methodology that each can use to calculate its reduction in revenue. Specifically, recipients will compute the extent of their reduction in revenue by comparing their actual revenue to an alternative representing what could have been expected to occur in the absence of the pandemic. Analysis of this expected trend begins with the last full fiscal year prior to the public health emergency and projects forward at either (a) the recipient's average annual revenue growth over the three full fiscal years prior to the public health emergency or (b) 4.1%, the national average state and local revenue growth rate from 2015-18 (the latest available data).

For administrative convenience, Treasury's Interim Final Rule allows recipients to presume that any diminution in actual revenue relative to the expected trend is due to the COVID-19 public health emergency. Upon receiving recovery funds, recipients may immediately calculate the reduction in revenue that occurred in 2020 and deploy funds to address any shortfall. Recipients will have the opportunity to re-calculate revenue loss at several points through the program, supporting those entities that experience a lagged impact of the crisis on revenues.

Importantly, once a shortfall in revenue is identified, recipients will have broad latitude to use this funding to support government services, up to this amount of lost revenue.

NOTE: *Per the Treasury Department, in the case of revenue loss, the ARP provides recipients with broad latitude to use recovery funds for the provision of government services. Government services can include maintenance or pay-go funded building of infrastructure, including roads; modernization of cybersecurity, including hardware, software and protection of critical infrastructure; health services; environmental remediation; school or educational services; and the provision of police, fire and other public safety services. Pay-go infrastructure funding refers to the practice of funding capital projects with cash on hand from taxes, fees, grants and other sources, rather than with borrowed sums.*

4. Providing premium pay for essential workers

Recipients of recovery funds may use available monies to recognize the contributions of essential workers by providing premium pay, either directly or through grants to private employers, to a broad range of essential workers who were required to be physically present at their jobs including, among others:

- Staff at nursing homes, hospitals and home-care settings
- Workers at farms, food production facilities, grocery stores and restaurants
- Janitors and sanitation workers
- Public health and safety staff
- Truck drivers, transit staff and warehouse workers
- Childcare workers, educators and school staff
- Social service and human services staff

Treasury's Interim Final Rule emphasizes the need for recipients to prioritize premium pay for lower income workers. Premium pay that would increase a worker's total pay above 150% of the greater of the state or parish average annual wage requires justification for how it responds to the needs of these workers. Employers are permitted and encouraged to offer retrospective premium pay.

5a. Invest in water and sewer infrastructure

Recipients of recovery funds may use these monies to invest in necessary improvements to water and sewer infrastructure, including projects that address the impacts of climate change.

A. Drinking water – recipients may use this funding to invest in an array of drinking water infrastructure projects, such as building or upgrading facilities and transmission, distribution, and storage systems, including replacement of lead service lines.

B. Wastewater – recipients may use this funding to invest in wastewater infrastructure projects, including construction of publicly-owned treatment infrastructure, managing and treating stormwater or subsurface drainage water, facilitating water reuse and securing publicly-owned treatment works.

5b. Invest in broadband infrastructure

Recipients of recovery funds may use these monies to invest in broadband within areas that are currently unserved or underserved (lacking wireline connection that reliably delivers speeds of 25 Mbps download and 3 Mbps upload). Recipients are encouraged to prioritize projects that achieve last-mile connections to households and businesses.

Recipients are directed to generally use these monies to build broadband infrastructure with modern technologies in mind, specifically those projects that deliver services offering reliable 100 Mbps download and 100 Mbps upload speeds unless impracticable due to topography, geography or financial cost. Recipients are further encouraged to pursue fiber optic investments.

Ineligible Uses of ARP Funds

Recipients of recovery fund monies are provided with considerable flexibility with regard to the use of these funds to address the diverse needs of their respective communities. To ensure that funds are used for intended purposes, the ARP Act also specifies two ineligible uses of funds.

- To directly or indirectly offset a reduction in net tax revenue due to a change in law.
- To make a deposit into a pension fund.

1. Offset a reduction in net tax revenue

States and territories may not use this funding to directly or indirectly offset a reduction in net tax revenue due to a change in law from March 3, 2021, through the last day of the fiscal year in which the funds provided have been spent. If a state cuts taxes, it must demonstrate how it paid for the tax cuts from sources other than recovery funds – by enacting policies to raise other sources of revenue, by cutting spending, or through higher revenue due to economic growth. If the funds provided have been used to offset tax cuts, the amounts used by recipients must be paid back to the Treasury.

2. Deposits into a pension fund

States and territories may not use this funding to make deposits, or extraordinary contributions, into a pension fund for the purpose of reducing an accrued, unfunded liability. While pension deposits are prohibited, recipients may use funds for routine payroll contributions for employees whose wages and salaries are an eligible use of funds.

Individuals, Families and Business Allocations

The ARP includes an expansive list of direct and indirect benefits provided to individuals, families and small businesses through direct payments, unemployment and sustenance benefits, tax changes, health benefits and other provisions. The following summary provides a high level overview of some of the significant measures included in the Act, **although the specific monetary value provided to LA citizens is not specifically known.** This information is provided to members to facilitate awareness of large assistance programs that will be ramping up in the near future providing available funds to LA citizens and businesses.

- Direct stimulus payments of up to \$1,400 to individuals (estimated at \$5.7 B for LA tax filers by FFIS).
 - * Stimulus payments phase out for high-income taxpayers beginning at \$75,000 for individuals, \$112,500 for single parents, and \$150,000 for couples; taxpayers making more than \$80,000 for individuals, \$120,000 for single parents and \$160,000 for households will not receive any payment. An estimated 89% of U.S. households will receive a payment.
 - * Unlike previous COVID-related stimulus plans, otherwise eligible adult dependents including college students, SSI recipients and SSDI recipients will receive payments.
- Extension of expanded unemployment benefits with a \$300 weekly supplement through 9/6/21. The previous expiration date was 3/31/21.
 - * The ARP provides for 53 weeks of federal UI benefits after the state benefits end, an increase from 24 weeks.
 - * The first \$10,200 in unemployment benefits received in 2020 will not be taxable for households with income below \$150,000. This provision applies retroactively to reduce the impact of unanticipated tax bills.
 - * Extension of the Pandemic Unemployment Assistance Program, which extends benefits to some self-employed, and some other pandemic-affected individuals, who do not qualify for regular state unemployment benefits through 9/6/21.
- Extension of 15% enhanced food stamp benefits through 9/6/21. The previous expiration date was 6/30/21.
- Emergency paid leave provisions.
 - * Provides a tax credit through 10/1/21 to employers who choose to offer paid sick and family leave benefits to employees.

- Individual/family tax provisions.
 - * Expansion of the child tax credit, allowing families to claim \$3,000 per child up to age 17 and \$3,600 per child under age 6 for the 2021 tax year. This benefit diminishes for single filers earning more than \$75,000 per year or married couples making more than \$150,000 per year. The credit is now fully refundable, with 50% eligible to be distributed to households during 2021. Credit payments are anticipated to be made on a monthly basis pending the IRS's ability to overcome the logistics of monthly distributions. Payments may begin as early as July 2021.
 - * Expansion of the child and dependent care credit for 2021, making the credit fully refundable and increasing the maximum benefit to \$5,000 for one eligible individual and \$8,000 for two or more. The value of the credit will be set at 50% of the value of eligible expenses. The income limit for receiving the credit is \$125,000 for households.
 - * Expands the earned income tax credit in 2021 by removing the upper age limit and lowering the lower age limit to 19. The maximum benefit for adults not claiming a qualifying child will increase to \$1,502. The income cap for adults to qualify increases from \$16,000 to at least \$21,000 and expands the age range of eligible workers without children to include younger adults as well as people 65 and over. A permanent change was made to raise the limit on investment income from \$2,200 to \$10,000, indexed to inflation; and to allow adults with children who do not qualify to claim the credit to claim it only for themselves.
 - * Provides that student loan debt forgiveness is made tax-free. No provision was included in the Act to forgive student loan debt.
 - » Federal student loan payments and interest are currently paused through 9/30/21.
 - » President Biden has announced a policy change to the Borrower Defense to Repayment Program. The Borrower Defense program was designed to forgive federal student debt for students who were misled, defrauded, or otherwise harmed by their colleges and universities (often for-profit institutions). The estimated benefit will lead to cancellation of roughly \$1 B in student debt for borrowers who were defrauded by higher education institutions.
- Large corporation and wealthy individual tax provisions.
 - * Limits publicly traded companies' ability to deduct executive compensation (for employees more than \$1 M) from corporate taxes. Effective for taxable years beginning after 12/31/26, this provision will apply to the next five highest paid employees beyond those already included.
 - * Repeals a provision in the tax code that gives multinational corporations additional discretion in accounting for interest expenses.
 - * Extends "loss limitation" restrictions on unincorporated businesses an additional year to 1/1/27. The rule limits certain losses to \$250,000, indexed to inflation.
- Grants to small businesses.
 - * \$28.6 B for a grant program for restaurants and bars to meet payroll and other expenses through the Restaurant Revitalization Fund.
 - » Grants of debt-free aid to independent restaurants with less than 20 locations.
 - » Grant amounts will be based on the revenue lost due to the pandemic.
 - » Program will be administered through the Small Business Administration (SBA) and eligible restaurants will receive aid in the form of grants up to \$10 M for restaurant groups and \$5 M for individual eateries.
 - * \$15 B for Emergency Injury Disaster Loans (long-term, low-interest loan program administered by the Small Business Administration) with priority for some funds going to small businesses with fewer than 10 employees.
 - * \$7.25 B to the Paycheck Protection Program
 - » Expands eligibility to include additional nonprofits and digital news services providing local news and public health guidance.
 - * \$3 B for payroll support for aviation manufacturers, with a 50% match requirement.
 - * \$1.25 B for the Shuttered Venues Operators Grant for music halls and other venues.
 - * \$175 M for a Community Navigator Program to reach out to eligible businesses in order to promote awareness of eligible benefits.

- Education funding
 - * \$130 B for K-12 schools to safely reopen most schools within 100 days.
 - » Monies may be used to improve ventilation, reduce class sizes, purchase personal protective equipment (PPE), and hire support staff.
 - » 20% must be directed to programs aimed to counteract “learning loss” from students who missed school during the pandemic.
 - * \$40 B for college and universities.
 - » LA public institution benefits are estimated at \$599.5 M.
 - ◊ Institution aid \$485.6 M (\$242.8 M (50% / 50%) to institution and students).
 - ◊ \$113.9 M to Minority Serving Institutions (MSI).
 - » At least 50% of institution aid must go to grants to students.
- Housing
 - * \$21.6 B for rental assistance programs.
 - » Funds will flow through state and local governments, which will provide grants to eligible households.
 - » Grants can be used for rental assistance and /or utility fees.
 - * \$9.9 B for the Homeowner Assistance Fund
 - » Funds will flow through state and local governments, which will provide grants to homeowners to prevent mortgage defaults and foreclosures.
 - » Grants can be used to pay for flood insurance premiums, HOA fees, utility bills and any other necessary payments to prevent loss of home.
 - * \$5 B for the Section 8 Housing Choice Voucher Program
 - » Funds go to those who are or were recently homeless, or who are escaping from domestic violence, sexual assault or human trafficking.
 - * \$5 B to support state and local programs for the homeless and at-risk individuals.
 - » Funds can be used for rental assistance, housing counseling and homelessness prevention services.
 - » Grants can be used by state and local governments to buy and convert commercial properties into permanent shelters or affordable housing.
 - * \$4.5 B for the Low-Income Home Energy Assistance Program to assist homeowners with the costs of heating and cooling.
 - * \$500 M in grants for low-income homes to assist with water service.
 - * \$139 M for rural housing assistance programs (\$100 M rental assistance and \$39 M mortgage relief).
 - * \$120 M for housing counseling services.
- Transportation
 - * \$30.5 B in grants to public transit and commuter rail agencies to mitigate major declines in ridership and fare revenue due to the COVID-19 pandemic. Funds can be used for operating costs, including payroll and PPE.
 - * \$15 B for airlines and airline contractors for a third extension of the Payroll Support Program, aimed at preventing the furlough of more than 27,000 aviation employees. This program will be administered by the U.S. Treasury with assistance from the U.S. Department of Transportation.
 - * \$8 B for U.S. airports to cover costs of operations, personnel, and cleaning.
- Agriculture and the U.S. Department of Agriculture (USDA)
 - * \$4 B (30% of total agricultural expenditures) and \$1 B (9.7% of total agricultural expenditures) goes to debt forgiveness and outreach /support, respectively, for socially disadvantaged farmers.
 - * \$3.6 B (35% of total agricultural expenditures) for COVID-19 response (agricultural and supply chain workers) and for the purchase and distribution of food.
 - * \$500 M (4.8% of total agricultural expenditures) for USDA-administered Emergency Rural Development Grants for Rural Healthcare. These funds will provide grants to eligible entities, including rural hospitals, based on needs related to COVID-19. Awardees may use the grants to cover COVID-19 related expenses and lost revenue to maintain capacity.
- Healthcare
 - * Provides \$8.5 B to reimburse rural health care providers for healthcare-related expenses and lost revenues attributable to COVID-19. Eligible providers will apply directly to the U.S. Department of Health and Human Services (HHS) for funds.

- * Allocates \$3.5 B for block grants addressing behavioral health disorders and several million more for behavioral health programs and workforce issues.
 - » \$1.5 B for mental health block grants.
 - » \$1.5 B for substance use disorder block grants.
 - » \$420 M in grants to clinics participating in the Certified Community Behavioral Health Clinic program.
 - » \$100 M in behavioral health workforce education and training grants.
 - » \$80 M for grants to health professional schools, academic medical centers, local government and other nonprofits for training to decrease behavioral health disorders among health care personnel.
 - » \$40 M in grants to health care providers promoting behavioral health among their workforces.
 - » \$30 M in grants for local governments, nonprofits and health organizations for overdose prevention and harm reduction programs.
 - » \$20 M for an education campaign directed at healthcare personnel and first responders to identify and prevent behavioral health disorders.
 - » Over \$100 M to programs addressing community-based, and child and adolescent, mental health.
- * Provides HHS with nearly \$9.1 B in public health workforce-related support.
 - » Includes \$7.66 B for establishing, expanding and sustaining the public health workforce by making awards to state, local and territorial public health departments to recruit, hire and train public health workers.
 - » Provides \$800 M for the National Health Service Corps, which provides loan forgiveness and scholarships to primary care health clinicians serving in health professional shortage areas.
 - » Provides \$200 M for the Nurse Corps, which repays up to 85% of unpaid nursing education debt for eligible nurses working in critical shortage facilities or as faculty in an eligible nursing school.
 - » Provides \$330 M for teaching health centers for graduate medical education.
- * Provides \$450 M to support Skilled Nursing Facilities for COVID-19 safety protocols.
- * Provides \$250 M to states and territories to deploy strike teams that can assist Skilled Nursing Facilities experiencing COVID-19 outbreaks.
- * Subsidizes 100% of health insurance Consolidated Omnibus Budget Reconciliation Act (COBRA) premiums for employees and family members who have lost coverage due to a reduction in hours of employment or loss of employment, estimated to serve at least 2.2 M additional people enrolling in COBRA in 2021.
- * Temporary Changes to the Affordable Care Act
 - » Removes the income limit on premium subsidies for an individual if the cost of their insurance premium exceeds 8.5% of income. The current cap is income above 400% of the federal poverty line (FPL).
 - » Increasing subsidies to low-income households (covering 100% of the premium for silver-level plans for incomes up to 150% FPL and significantly increased coverage for out of pocket premium for incomes up to 400% FPL).
 - ◇ Estimated 2.5 M additional individuals will gain coverage.
 - ◇ Estimated 3.5 M lowest income enrollees will see premiums eliminated.
 - ◇ Provides that anyone who qualifies for unemployment automatically qualifies for the maximum subsidy.
 - ◇ Protects ACA recipients from clawback provisions due to income fluctuations in 2020.
 - » Medicaid and (Children's Health Insurance Program (CHIP) changes
 - » Requires coverage of COVID-19 vaccines and treatment.
 - » Allows states to provide 1 year post-partum coverage to new mothers.
 - » Introduces new incentives for states to expand Medicaid coverage.
- * Adds a requirement that the CMS recalculate the annual DSH allotments for any year the temporary COVID-19 related FMAP increase applies to ensure that the total DSH payments a state makes (including federal and state shares) is equal to the DSH payment amount the state would have made in the absence of the temporary FMAP increase. This provision is retroactive to coincide with the temporary FMAP increase initiated in 2020.
- * Provides a temporary one-year FMAP increase to improve home and community-based services.
- Broadband
 - * Provides \$7 B to invest in broadband infrastructure to enhance access.

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