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Revenue & Executive Budget Overview

LA STATE REVENUE

Revenue Overview and Outlook

The Revenue Estimating Conference (REC) met on 1/19/21 to revise the FY 21 and FY 22 baseline forecasts that was last revised in May 2020. The last forecast had been the first attempt to incorporate the possible effects of the COVID-19 pandemic, resulting in general fund downgrades for all years of the forecast horizon relative to the prior baseline dating back to April 2019. The May 2020 revisions came down modestly on FY 20, as the pandemic affected only the last quarter of that fiscal year, but came down hard on FY 21, expecting a full year pandemic effect. The FY 22 baseline at that time was expected to have a sharp bounce back. At the January meeting, the REC raised FY 21 general fund baseline by $292 M but reduced the FY 22 baseline by $229 M. These changes reflected current year FY 21 performance of certain revenues, as well as problematic prior baselines established at the outset of the pandemic, but also suggested caution attributable to continued federal support uncertainty at the time and a slow early vaccine rollout. Even with these baseline revisions, year-over-year collections are still expected to fall by some $378 M in FY 21 from FY 20, and are still expected to rise by some $115 M in FY 22 from FY 21.

The total general fund forecast for FY 21 is now $9.543 B, including $90.1 M from the Budget Stabilization Fund, and for FY 22 is $9.567 B. Significant general fund revenue outlook issues from the January REC include:

- Mineral Revenue (severance and royalties) adjustments were essentially zero for FY 21 as a severance tax upgrade was offset by a royalty downgrade. For FY 22, both were downgraded relative to the prior baseline. Oil price forecasts are currently at $40.10/bbl for FY 21 and $44.65/bbl for FY 22. Currently, market prices for oil are in the $60+/bbl, and these price forecasts are likely to be increased. Some volume come-back from the demand destruction effect of the pandemic is likely, but the positive impact of these price revisions will be ameliorated somewhat when combined with reassessments of oil volume declines since lost production rarely returns to pre-shock levels.
- Sales Taxes (general) were upgraded modestly for FY 21 from the prior baseline but were reduced significantly from the prior baseline for FY 22. However, the current FY 22 forecast still reflects nearly 2% growth and will be monitored closely for stronger positive responsiveness in the remainder of FY 21 and FY 22 as economic reopening progresses and new federal support works its way through the economy.
- Sales Taxes (vehicle) have been a surprising bright spot in FY 21 with strong growth that seems out of sync with a pandemic economy. However, surges in these consumer durable purchases are typically followed by weakness, and this current year surge is not expected to sustain into FY 22.
- Personal Income Tax was slightly upgraded for FY 21 and modestly more for FY 22, reflecting the combined effects of the base expansion from the federal tax law changes of the Tax Cut and Jobs Act (TCJA) of 2017, 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. Employment has improved since the trough of the pandemic in April 2020, but a return to pre-pandemic employment and earned income is still some time off.
- Corporate Tax (income and franchise) projections are always highly uncertain and the increase for FY 21 is largely a reflection of the conservative prior baseline, with FY 21 receipts still projected to be less than FY 20, and even lower in FY 22 as pandemic effects work their way through to Louisiana corporate tax returns from the large international firms that dominate our corporate tax base.
- Gaming Revenues (riverboats, video poker, and racetrack slots) were zeroed out for the last quarter of FY 20 and all subsequent periods at the May 2020 REC, pending reopening at an unknown date at the time. While re-openings began late in FY 20, baseline forecasts weren't revisited until January 2021. Thus, gaming contributed significantly to the final FY 20 result as well as to the upgrade for FY 21. Re-opening has occurred with essentially phased-in capacity limitations, but stepped-up spending per player has offset those capacity limitations to a large degree. As capacity limitations are phased out, spending per player will subside, and the forecasts for FY 22 and beyond return to pre-pandemic norms. Land-based casino adjustments for FY 21 reflect the fact that the casino did not take advantage of payment deferrals allowed in contract amendments late in FY 20 and the current contract provisions are reflected in FY 22 and beyond. Lottery transfers for FY 21 are based on completed Calendar Year (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.

Uncertainties to the revenue forecasts are numerous:

- Timing and speed of recovery are highly uncertain and dependent to a large extent on sustained improvement in epidemiology metrics and vaccine rollout, which will guide official reopening as well as the practical return of the population to more normal transacting.
- Louisiana is a small state that trades with the rest of the nation and world. The state recovery will be highly dependent upon the recovery of the nation and world. The state will not fully recover on its own.
- Domestic or internal commercial activity will come back first, as people gain confidence and move back to more normal daily activity. Employment in support of that activity will respond and build on the momentum. This will likely occur over a span of several quarters.
- External-based commercial activity (trade, tourism, oil & gas, 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 later in FY 22 or beyond.
- Mineral revenue recovery requires the sustained return of economically viable oil price levels (in the $50+/bbl range). This will require the return of national and worldwide aggregate demand in production, transportation, and travel; the work-off of very large inventories of crude oil; the settlement of market-share disputes within members of the Organization of Oil Producing Countries + plus non-OPEC participants (OPEC+); and moderation in U.S. shale production. OPEC+ has extended production cuts, demand has begun to return, and oil prices have increased into the $60+/bbl range.
- The initial federal support program provided an offset to the negative economic effects of the pandemic, but this support was largely one-off and/or short-lived. However, additional federal support provided in December 2020 is just getting out to the economy and has been added to by the latest federal support in the American Rescue Plan (ARP) recently enacted in early 2021. This last support program is very large and extensive and should provide support for the economy for the next two or three years, if not longer (*see ARP discussion in the COVID-19 Federal Stimulus section of this document*).

FY 22 EXECUTIVE BUDGET RECOMMENDATION OVERVIEW

The FY 22 executive budget recommendation for HB 1 (General Appropriations Bill) realizes a 1.3% decrease of $457.7 M below the FY 21 Existing Operating Budget (EOB) as of 12/1/20 to $34.61 B total means of finance. The total decrease includes reductions of $629 M IAT (24.2%) and $748.9 M Statutory Dedications (12.8%), while being partially offset by a growth of $239 M SGF (2.8%), $95.6 M SGR (3.1%), and $585.7 M Federal (3.3%).

Table 1 below depicts the FY 22 SGF status as of the initial recommended appropriation compared to the FY 21 EOB for all budgetary items utilizing SGF: non-appropriated requirements, general appropriation, ancillary appropriation, judicial expense, legislative expense, capital outlay, supplemental appropriation and funds. The current projected SGF excess in FY 21 is approximately $293.1 M due to an increase in the REC forecast on 1/19/21 as compared to the official forecast as of 7/30/20 ($292.4 M) and gubernatorial line-item vetoes associated with five legislative appropriations originally contained within HB 39 (Act 45) of the 2020 2nd ES ($718,000).

TABLE 1

State General Fund Status			
SGF REVENUES BY SOURCE	**FY 21 REC Forecast as of 1/19/21**	**FY 22 REC Forecast as of 1/19/21**	**FY 22 Forecast Compared to FY 21**
GENERAL FUND REVENUE			
Revenue Estimating Conference	$9,452,800,000	$9,567,300,000	$114,500,000
FY 20 Carry Forward	$67,251,068	$0	($67,251,068)
Budget Stabilization Fund	$90,062,911	$0	($90,062,911)
Total Available State General Fund Revenue	**$9,610,113,979**	**$9,567,300,000**	**($42,813,979)**
SGF APPROPRIATIONS AND REQUIREMENTS	**FY 21 EOB as of 12/1/20**	**FY 22 Governor's Executive Budget**	**FY 22 Compared to FY 21 EOB**
NON-APPROPRIATED CONSTITUTIONAL REQUIREMENTS			
Debt Service	$429,801,757	$444,139,667	$14,337,910
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**	**$535,462,529**	**$14,337,910**
APPROPRIATIONS			
General Appropriation Bill (including carry forward)	$8,577,119,050	$8,816,086,161	$238,967,111
Ancillary Appropriation Bill	$0	$0	$0
Judicial Expense Bill	$154,508,439	$154,508,439	$0
Legislative Expense Bill	$61,242,871	$61,242,871	$0
Capital Outlay Appropriation Bill	$0	$0	$0
Total Appropriations	**$8,792,870,360**	**$9,031,837,471**	**$238,967,111**
FUNDS BILL (Act 10 of 2020 1ES)	**$3,001,000**	**$0**	**($3,001,000)**
SUPPLEMENTAL BILL (TO BE DETERMINED)	**$0**	**$0**	**$0**
TOTAL APPROPRIATIONS AND REQUIREMENTS	**$9,316,995,979**	**$9,567,300,000**	**$250,304,021**
GENERAL FUND REVENUE LESS APPROPRIATIONS AND REQUIREMENTS	**$293,118,000**	**$0**	**$0**

Coronavirus Relief Fund (CRF) in the FY 20 and FY 21 operating budgets

Title V of Division A of The Coronavirus Aid, Relief, and Economic Security (CARES) Act created the Coronavirus Relief Fund (CRF), which provided funding to state, local, territorial, and tribal governments. These funds could be used for costs that were necessary expenditures incurred due to

COVID-19 during the period from 3/1/20 to 12/30/20. CARES restricted using funds to fill revenue gaps created by the slowed economy. LA's allocation was $1,802,619,342. LA earned $546,049 in interest earnings on CRF monies held in the treasury during the eligibility period and used these earnings for additional deposits into the Unemployment Trust Clearing Account (see Tables 3 and 4 in this section) bringing total expenditures to $1,803,164,391.

A total of $847.2 M was utilized in the FY 20 and FY 21 general operating budgets (executive branch) to cover eligible expenses and to maximize the use of SGF, Statutory Dedications, and SGR. A combined total of $9.9 M was used by the Legislature and the Judiciary for the same two-year period. In FY 21, an additional $8 M was provided by Joint Legislative Committee on the Budget (JLCB) action to allow the LA Division of Administration (DOA) - Office of Technology Services (OTS) to acquire distance learning equipment for the LA Department of Education (LDOE).

Table 2 below reports:

- FY 20 actual expenditures from CRF within the three branches of government ($423.3 M).
- FY 21 initial allocation of CRF across the three branches ($517.4 M).
- The adjusted FY 21 allocation of CRF across the three branches after actions taken by the legislature in the 2020 2nd ES and by JLCB action at its meeting on 12/18/20 ($441.9 M).
- Combined actual expenditures for FY 20 and FY 21 ($865.1 M).
- SGF needed to replace CRF ($522.1 M).

Some of the FY 22 SGF need is a means of finance substitution replacing FY 21 IAT (CRF) with SGF for general operating expenditures. The higher education systems were given CRF in FY 20 and instructed to use those funds for eligible expenditures to free up off-budget resources in an equal amount to balance their FY 21 expenditure needs. To remain whole, these off-budget sources used in FY 21 must be replaced by SGF in FY 22.

TABLE 2

Utilization of the State Allocation of CARES Act (CRF) Funds - State Operating Budget							
	FY 20 Actual	Note	FY 21 Initial	Adjusted FY 21	Note	FY 20 + Adjusted FY 21	FY 22 SGF Replacement Need
DPSC - Corrections Services	$97,144,462	Replaced SGF & Increased Funding	$200,110,889	$200,110,889	Replaces SGF	$297,255,351	($200,110,889)
DPSC - Public Safety Services	$40,000,000	Replaced Other MOF	-	-	-	$40,000,000	-
DPSC - Youth Services	$17,504,775	Replaced SGF	$35,923,198	$35,923,198	Replaces SGF	$53,427,973	($35,923,198)
LA Dept of Health	$120,744,365	Replaced SGF	$182,533,756	$120,893,164	Replaces SGF	$241,637,529	($97,533,756)
Board of Regents	-	-	$3,250,000	$3,250,000	Replaces SGF	$3,250,000	($3,250,000)
LSU System	$29,358,451	Reduced FY 21 SGF	-	-	SGF reduced	$29,358,451	($29,358,450)
SU System	$3,431,312	Reduced FY 21 SGF	-	-	SGF reduced	$3,431,312	($3,431,312)
UL System	$47,927,356	Reduced FY 21 SGF	-	-	SGF reduced	$47,927,356	($47,927,356)
LCTCS	$15,954,000	Reduced FY 21 SGF	-	-	SGF reduced	$15,954,000	($15,954,000)
Pennington Biomedical Research Center	$700,000	COVID Expenses	-	-	-	$700,000	-
Local Housing of State Inmates	$48,472,183	Replaced SGF & Increased Funding	$88,590,185	$65,817,885	Replaces SGF	$114,290,068	($88,590,185)
Subtotal	**$421,236,904**		**$510,408,028**	**$425,995,136**		**$847,232,040**	**($522,079,146)**
Division of Administration - Office of Technology Services	-	-	-	$7,999,866	One-Time Acquisition of distance learning equipment for LDOE	$7,999,866	-
Legislative	$1,670,282	COVID Expenses	$3,000,000	$ 6,223,984	COVID Expenses	$ 7,894,266	-
Judicial	$354,817	COVID Expenses	$4,000,000	$ 1,659,515	COVID Expenses	$ 2,014,332	-
OPERATING BUDGETS TOTAL	**$423,262,003**		**$517,408,028**	**$ 441,878,501**		**$ 865,140,504**	**($522,079,146)**

CRF Used to Provide Assistance to Businesses and Individuals

Act 311 of the 2020 RS established the Coronavirus Local Recovery Allocation Program to provide assistance to local governments for expenditures incurred and in response to the COVID-19 pandemic and the Louisiana Main Street Recovery Program to provide small business grants of up to $15,000 for costs incurred in connection with COVID-19. The DOA administered the Coronavirus Local Recovery Allocation Program and utilized a total of $530.5 M in FYs 20 and 21 for expenditures - including $5.6 M for administrative costs ($2.8 M - LA Legislative Auditor and $2.8 M Governor's Office of Homeland Security/DOA) and $524.9 M for payments to local governmental entities. The LA Department of Treasury administered the LA Main Street Recovery Program and expended $275 M in FY 21, including $12.7 M for administrative costs (Treasury and LA Legislative Auditor) and $262.3 M for grants to small businesses.

Act 10 of the 2020 1st ES created the Critical Infrastructure Worker's Hazard Pay Rebate Fund, pursuant to Act 12 of 2020 1st ES, which provides a $250 rebate for essential critical infrastructure workers. The LA Department of Revenue administered the Frontline Workers COVID-19 Hazard Pay Rebate Program and expended $38.9 M in FY 21 for rebates to individual workers.

Act 45 of the 2020 2nd ES appropriated $85 M of CRF to be used to partially replenish monies in the state's Unemployment Trust Fund after Centers for Medicare and Medicaid Services (CMS) extended the enhanced Federal Medical Assistance Percentages (FMAP) rate for an additional six months. Act 45 also provided for extension of the 6.2% emergency federal match rate allowing the state to utilize less SGF match. At its meeting on 12/18/20, the JLCB allocated $8.1 M additional funds to the Unemployment Trust Fund from unexpended balances remaining in the Frontline Workers COVID-19 Hazard Pay Rebate Program and the Coronavirus Local Recovery Allocation Program, as well as $546,049 in interest earnings. Total deposits from the CRF into the Unemployment Trust Fund equaled $93.6 M.

Table 3 below reports:

- FYs 20 and 21 initial allocations of CRF to the three programs created by Act 311 of the 2020 RS and Act 12 of the 2020 1st ES (total of $855.5 M).
- Adjusted FY 20 and FY 21 allocations to these programs after actions taken by the legislature in the 2020 2nd ES and by JLCB action at its meeting on 12/18/20, which shifted $93.6 M for deposit into the Unemployment Trust Clearing Account (total of $938 M).

TABLE 3

Utilization of the State Allocation of CARES Act (CRF) Funds - Local Government, Critical Workers and Unemployment Trust			
	FY 21 Initial	**Adjusted FY 21**	**Note**
LA Mainstreet Recovery Program			
Administrative Costs (Treasury and LA Legislative Auditor)	$15,000,000	$12,673,422	Admin costs; state and private contract
Grants to Business	$260,000,000	$262,326,578	Grants of up to $15,000 to qualifying businesses
SUBTOTAL	**$275,000,000**	**$275,000,000**	
Critical Infrastructure Workers Hazard Pay Rebate Fund	$50,000,000	$38,900,000	One-time hazard pay rebate of $250 for qualifying workers
SUBTOTAL	**$50,000,000**	**$38,900,000**	
Unemployment Trust Clearing Account	$0	$93,646,183	Deposits into the Unemployment Trust
SUBTOTAL	**$0**	**$93,646,183**	
		Adjusted FYs 20 & 21 Total	**Note**
Coronavirus Local Recovery Allocation Program			
Aid to Local Governmental Entities		$524,873,916	Payments to local governments for COVID expense reimbursements
Administrative Costs (GOHSEP and DOA)		$2,777,394	
Administrative Costs (LA Legislative Auditor)		$2,827,394	Admin costs; state
SUBTOTAL		**$530,478,704**	
TOTAL OF STATE COVID PROGRAMS		**$938,024,887**	

Table 4 provides total state expenditures of CRF for operating expenses, programs created by the state to assist individuals and businesses impacted by COVID-19, and deposits to replenish the Unemployment Trust. LA expended a total of $1,803,165,391 between FYs 20 and 21.

TABLE 4

Total LA Expenditures from the CARES Act (CRF)	FY 20 + FY 21
OPERATING BUDGETS TOTAL	**$ 865,140,504**
TOTAL OF STATE COVID PROGRAMS	**$ 938,024,887**
FY 21 + FY 22 GRAND TOTAL UTILIZATION OF STATE ALLOCATION OF CARES FUNDS	**$ 1,803,165,391**

Construction of the Governor's Executive Budget Recommendation

In preparing the FY 22 budget recommendation, the governor identified specific SGF needs. First, $921.5 M in the FY 21 existing operating budget will not be available in FY 22 and require replacement as described below:

- Replacement of $522.1 M CRF funds used in lieu of SGF in FY 21 across multiple departments and in FY 20 for higher education systems as detailed previously in Table 2.
- Replacement of $90.1 M Budget Stabilization Fund used in FY 21 as reported previously in Table 1.
- Replacement of $309.3 M alternative means of financing used in lieu of SGF in FY 21 as follows:
    - Medical Assistance Trust Fund (MATF) - $211 M comprised of approximately $192.8 M replacement revenues associated with the Emergency FMAP rate in FY 20 and an $18.2 M undesignated fund balance used in FY 21.
    - Medicaid Trust Fund for the Elderly (MTFE) - $24.1 M undesignated fund balance used in FY 21.
    - Lottery Proceeds Fund - $74.2 M used in FY 21 in lieu of SGF for the Minimum Foundation Program (MFP). These funds were available by providing an equal supplemental SGF appropriation to the MFP in FY 20 and carrying the unused Lottery Proceeds Fund balance into FY 21.

Second, SGF adjustments totaling $230.1 M were built into the budget recommendation. Significant adjustments are reported below, but do not represent the universe of all SGF adjustments:

- $25.3 M net increase across all departments for statewide adjustments, including:
    - $22.4 M for civil service market rate adjustments.
    - ($34.7 M) for attrition charges.
    - ($1.8 M) for personnel reductions – associated with elimination of 52 T.O. positions.
    - $15.6 M for related benefits adjustments.
    - $18.2 M for salary base adjustments.
    - ($2.1 M) for Office of Technology Services.
    - $7.8 M for other statewide adjustments (Uniform Payroll System, Civil Service, Treasury, Administrative Law, Office of State Procurement, Capitol Park Security and Police, Maintenance and Rent in State-Owned Buildings, and Legislative Auditor).
- $11.5 M increase to the Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) to provide for the annual maintenance and support for the Louisiana Wireless Information Network (LWIN) system. LWIN is a statewide radio system providing access to daily voice communications for more than 99,000 governmental first responders.
- $56.4 M increase to Higher Education, including:
    - $19.8 M for faculty pay raises.
    - $15.6 M for mandated state costs.
    - $15.5 M for formula increases.
    - $5.5 M for enhanced funding to specialized units (health science centers, agriculture departments and Pennington Biomedical).
- $23.2 M increase for Taylor Opportunity Program for Students (TOPS) and GO Grants:
    - $12.1 M increase to TOPS (the net increase of all MOF for TOPS is $11.1 M due to projected decreased revenues into the TOPS Fund).
    - $11.1 M increase to GO Grants to match the net increase in TOPS funding.
- $40 M increase to the Minimum Foundation Program (MFP) for teacher ($400 annually) and support worker ($200 annually) pay raises.
- $59.4 M increase for Corrections Services and Local Housing, including:
    - $35.6 M increase to fund overtime and potential special entrance rate adjustments for corrections employees due to high turnover, supplies, and offender medical care. These items typically require a supplemental appropriation each year. This adjustment is an attempt to fund these items at the beginning of the fiscal year instead of the end.
    - $23.8 M for Local Housing of State Adult Offenders based on population projections. Local Housing frequently requires a supplemental appropriation each year. This adjustment attempts to fund Local Housing at the beginning of the fiscal year.
- $14.3 M net increase in non-appropriated debt service payments. This adjustment provides for an anticipated 2021 general obligation bond sale and for the first interest payment in the event the state bonds out the $1.2 B Corps of Engineers cost-share liability for the Hurricane Storm Damage and Risk Reduction System (HSDRRS). If the state chooses not to issue bonds to make the HSDRRS payments before 9/30/23, the state will be responsible for making principal payments of approximately $101 M annually beginning 10/1/21.

The governor proposes to address $1.128 B in identified SGF needs for FY 22 as follows:

- $406.9 M growth in SGF revenues.
    - The projected increase represents growth in the REC forecast adopted on 7/30/20 for FY 21 ($9.16 B) compared to the revised REC forecast adopted on 1/20/21 for FY 22 ($9.567 B).
- $113.1 M in Lottery Proceeds Fund MOF swap.
    - The headcount for the MFP currently projects an expenditure decline in the current year of approximately $75 M.
    - The REC forecast adopted on 1/19/21 for FY 21 projects an increase of $35.8 M in revenues deposited into the Lottery Proceeds Fund compared to the prior 7/30/20 estimate due to stronger than anticipated gaming revenue.
    - This solution proposes to create a forced savings of Lottery Proceeds Fund expenditures in FY 21 (reflecting the $75 M headcount savings) by requiring LDOE to expend its SGF allocation and retain the $75 M Lottery Proceeds Fund as a balance to carry into FY 22 to reduce SGF need in that fiscal year. The $35.8 M projected FY 21 revenue increase in the Lottery Proceeds Fund will likewise be carried into FY 22 as a balance to reduce SGF need. The remaining $2.8 M of this solution is comprised of undesignated fund balance in the Lottery Proceeds Fund.
- $366.1 M in Medical Assistance Trust Fund (MATF) MOF Swap
    - This solution utilizes excess revenues freed in FY 21 from extension of the emergency FMAP granted to the state through 6/30/21. The funds will be transferred into FY 22 by requiring LDH to expend its SGF allocation and retain $366.1 M in MATF as a balance to carry into FY 22 to reduce SGF match required in that fiscal year.
- $241.9 M assumed emergency FMAP extension - July to December 2021
    - This solution assumes that the enhanced, emergency FMAP rate currently authorized will be extended through 12/31/21. No official announcement of the extension through 12/31/21 has been made, although federal partners have indicated that such an extension is likely. Extension of the emergency FMAP rate will free $241.9 M SGF match requirement in FY 22 to be used towards the solution.

<u>Outstanding short-term and horizon budgetary issues</u>

- Replacing revenues used to construct the FY 22 budget that will not be available in FY 23.
    - $366.1 M MATF MOF Swap
    - $241.9 M to $314 M emergency FMAP July to December 2021.
- State share of the Hurricane Storm Damage & Risk Reduction System (HSDRRS).

  In December 2020, Congress authorized forgiveness of the construction interest charged on HSDRRS if the state:
    - Makes an initial principal payment of $400 M prior to 9/30/21.
    - Pays the remaining principal (approximately $758 M) prior to 9/30/23.

  See Issue "Corps of Engineers Repayment" in Sched. 01-109 of the Overviews/Issues Section.
- 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. Louisiana 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 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 3/19/21, the state has borrowed a total of $145.1 M.

  President Biden signed the federal American Rescue Plan (ARP) Act on 3/12/21. The ARP delays the first interest payments due on federal funds borrowed for states' unemployment trusts until 9/6/21. The executive budget includes an adjustment of $2 M for anticipated interest payments due in FY 22.
- Medicaid Reimbursement Methodology Changes – Money Follows the Patient (MFP).

  This program was proposed during the 2020 RS to provide self-directed payments to hospital providers over and above base rates. Historically, supplemental payments were through supplemental Upper Payment Limit (UPL) and Disproportionate Share Hospital (DSH) payments. The LA Department of Health (LDH) proposed moving to a system wherein supplemental payments were distributed to the point of care, or "money follows the patient," so that directed payments are reimbursed to facilities providing care to the Medicaid eligible population. The FY 21 budget was constructed with the assumption that CMS would approve the new payment plan but that has not

yet occurred. In constructing the FY 22 budget, the DOA redirected these funds back to the UPL and DSH programs. If and when CMS approves MFP, budget adjustments will be required within LDH to realign the budget to the new model.

- $18.5 B Retirement Unfunded Accrued Liability (UAL).
    - The employer portion of the normal cost of retirement contributions for current employees totals $232 M in FY 22.
    - The employer portion of the amortized payments against the UAL totals $1.9 B in FY 22.
- $14.8+ B transportation infrastructure maintenance, safety, and capacity backlog and $15+ B identified new infrastructure needs.
- $2+ B higher education deferred maintenance backlog.
- $50 B Coastal Master Plan.
- Replacement of voting machines.
- Outstanding judgments.

COVID-19
Federal Stimulus

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

- A $2.2 trillion economic stimulus bill was passed by the 116th 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 $600 M specifically for education, for a total of **$2.4 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.

Additional information about LA's use of CARES Act Funds is reported in the Revenue and Executive Budget Overview Section of this document.

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 and 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.

Additional information about LA's use of CRRSA is reported in schedules 19A and 19D in the Overviews/Issues Section of this document.

American Rescue Plan (ARP) – 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 $5.18 B for state and local governments, as well as capital projects. In addition, education received approximately $3.5 B, higher education received $599.5 M and other agencies received $271.2 M for a total of approximately **$9.54 B** to LA.
- State and local fund allocations will remain available through 12/31/24. Education funds are largely available through 9/30/23. The remaining portions have varying time constraints for use (see Table 8 in this section for complete information on deadlines).
- The U.S. Treasury Department is still working on guidance that will better inform states regarding allowable uses of the stimulus monies.
- ATP funds have not yet been budgeted.

Additional information about the ARP can be found in this section beginning on page 3.

See summary TABLE 5 on the following page.

TABLE 5

Overview of COVID-19 Relief Funding for Louisiana		
Program	**Description**	**Amount**
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 M; Rethink K-12 for remote learning - $17 M; Child Care Development Block Grant - $67 M.	$421,838,132
Higher Education	Higher Education Emergency Relief Funds: Institutions - $74 M, Students - $74 M, Minority Serving Institutions - $39 M.	$186,627,272
	SUBTOTAL	**$2,411,084,746**
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 School - $23 M and Non-Public Schools - $55.6 M. Child Care Development Fund $198 M allows child care programs to mainatain critical operations.	$1,436,990,638
Higher Education	Higher Education Emergency Relief Funds: Institutions - $203 M, Students - $73.6 M, Minority Serving Institutions - $62.4 M.	$339,027,327
	SUBTOTAL	**$1,776,017,965**
ARP - March 2021		
State Governent	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 or to offset a reduction in net state tax revenues.	$3,208,887,206
Local Government		$1,795,920,682
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, $49 M for non-public schools, $783 M in additional child care funding.	$3,485,957,363
Higher Education	Higher Education Emergency Relief Funds: Institutions - $242.8 M, Students - $242.8 M, Minority Serving Institutions - $113.9 M.	$599,495,328
Other Agencies	Health and Human Services - $152 M, Agriculture - $6.1 M, Transportation - $99.2 M, Homeland Security $9 M, and Independent Agencies - $4.8 M.	$271,223,622
	SUBTOTAL	**$9,541,272,680**
	TOTAL	**$13,728,375,391**

Note: Some figures are estimates from Federal Funds Information for States (FFIS).

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 executive budget does not currently reflect utilization of ARP monies. The information below is provided for informational purposes and in some cases includes estimated data. States are waiting for specific guidance from the U.S. Department of the Treasury with regard to specific allowable and/or restricted uses of these monies. The Legislative Fiscal Office (LFO) will continue to monitor this information and provide updates throughout the legislative process.*

Governmental Allocations

Similar to the CARES Act of 2020, the ARP will provide 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 $3,208,887,206 direct aid to the state and $1,795,920,682 direct aid to LA local governmental entities, for a total of $5,004,807,888.

The allocation of funds for local governmental entities in LA is allocated as $571.9 M for metro cities, $322.4 M for other non-[parishes], and $901.6 M for [parishes]. Table 6 below reports the estimated allocation to metro cities. Table 7 on the following page reports the estimated allocation to parishes.

***Note**: The figures presented in Tables 6 and 7 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 that data 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 6

ARP - Local (Metro Cities Estimated Allocation)			
Alexandria	$10,543,998	Lake Charles	$16,738,987
Baton Rouge	$81,870,121	Monroe	$18,490,890
Bossier City	$13,437,621	New Orleans	$301,592,807
Houma-Terrebonne	$23,926,603	Shreveport	$48,641,175
Kenner	$12,169,791	Slidell	$4,432,367
Lafayette	$36,143,159	Thibodaux	$3,891,284
		TOTAL	**$571,878,803**

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. The Act neither specifies that these funds are to be used for construction nor does it rule construction out. 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.

Aside from 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 and local 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 $4.36 B. Table 8 on page 5 reports the FFIS summary of this total estimated allocation to LA across federal departments, agencies and programs.

TABLE 7

ARP - Local (Parish Estimated Allocation)			
Acadia Parish	$12,033,246	Madison Parish	$2,123,879
Allen Parish	$4,970,199	Morehouse Parish	$4,824,159
Ascension Parish	$24,554,066	Natchitoches Parish	$7,400,509
Assumption Parish	$4,245,625	Orleans Parish	$75,666,026
Avoyelles Parish	$7,785,682	Ouachita Parish	$29,727,518
Beauregard Parish	$7,272,312	Plaquemines Parish	$4,498,915
Bienville Parish	$2,568,010	Pointe Coupee Parish	$4,214,400
Bossier Parish	$24,638,432	Rapides Parish	$25,144,431
Caddo Parish	$46,586,087	Red River Parish	$1,637,274
Calcasieu Parish	$39,455,159	Richland Parish	$3,902,538
Caldwell Parish	$1,923,535	Sabine Parish	$4,632,155
Cameron Parish	$1,352,370	St. Bernard Parish	$9,162,683
Catahoula Parish	$1,841,303	St. Charles Parish	$10,298,418
Claiborne Parish	$3,039,100	St. Helena Parish	$1,965,039
Concordia Parish	$3,735,164	St. James Parish	$4,091,439
De Soto Parish	$5,326,280	St. John the Baptist Parish	$8,307,972
East Baton Rouge Parish	$85,346,733	St. Landry Parish	$15,927,444
East Carroll Parish	$1,330,649	St. Martin Parish	$10,362,613
East Feliciana Parish	$3,711,115	St. Mary Parish	$9,570,741
Evangeline Parish	$6,476,755	St. Tammany Parish	$50,506,661
Franklin Parish	$3,881,786	Tangipahoa Parish	$26,135,484
Grant Parish	$4,342,209	Tensas Parish	$840,553
Iberia Parish	$13,543,098	Terrebonne Parish	$21,423,231
Iberville Parish	$6,305,308	Union Parish	$4,287,710
Jackson Parish	$3,053,452	Vermilion Parish	$11,541,792
Jefferson Parish	$83,879,354	Vernon Parish	$9,198,562
Jefferson Davis Parish	$6,083,630	Washington Parish	$8,959,042
Lafayette Parish	$47,397,936	Webster Parish	$7,435,807
Lafourche Parish	$18,931,634	West Baton Rouge Parish	$5,132,724
LaSalle Parish	$2,888,212	West Carroll Parish	$2,100,412
Lincoln Parish	$9,065,323	West Feliciana Parish	$3,019,318
Livingston Parish	$27,305,160	Winn Parish	$2,696,595
		TOTAL	**$901,604,969**

Note: Due to the recency of enactment of the ARP and incomplete guidance from federal partners at the current time, the LFO has not been able to fully review and confirm the funding amounts that will flow to state and local governmental entities. The LFO will continue to monitor this information and provide updates throughout the legislative process as additional guidance is provided with regard to specific allowable and/or restricted uses of these monies. In some cases, specific portions may be discussed in individual departmental or agency overviews later in this document if information is available.

TABLE 8

ADDITIONAL ARP ALLOCATIONS TO LOUISIANA BY SPECIFIC DEPARTMENT, AGENCY AND/OR PROGRAM						
		Program	Time Constraints on Use	Matching Requirement	Maintenance of Effort (MOE)	Allocation
Department of Education		Elementary and Secondary School Emergency Relief Fund	Available through 9/30/23	None	Yes; may be waived. Also a maintenance-of-equity provision	$2,605,463,000
		Emergency Assistance to Non-Public Schools	Available through 9/30/23	None	No	$49,073,000
		Higher Education Emergency Relief Fund - Public Institutions and apportionment for HBCUs and MSIs	Available through 9/30/23	None	No	$599,495,328
	Individuals with Disabilities Education Act (IDEA)	Grants to States	Not specified	None	No	$41,354,215
		Preschool	Not specified	None	No	$3,428,966
		Infants & Toddlers	Not specified	None	No	$3,680,075
					SUBTOTAL	$3,302,494,585
Department of Health and Human Services	Administration for Children and Families	Child Care and Development Block Grant	Obligated by 9/30/23	None	Funds must supplement, not supplant, other federal, state, and local public funds	$298,201,146
		Child Care Stabilization Grants	Available through 9/30/21	None	Funds must supplement, not supplant, other federal, state, and local public funds	$476,942,794
		Child Care Entitlement to States (Increase in Matching Portion)	Obligated by 9/30/21	Waived (FY 2021 and FY 2022)	Yes	$7,814,167
		Head Start	Available through 9/30/22	May be waived or reduced	No	$22,614,000
		Low Income Home Energy Assistance Program	Available through 9/30/22	None	No	$57,425,423
		Pandemic Emergency Assistance	Spent by 9/30/22	None	Funds must supplement, not supplant other federal, state, or tribal funds	$7,897,667
		Community-Based Child Abuse Prevention	Available through 9/30/23	Waived	No	$3,639,373
		Child Abuse State Grants	Available through 9/30/23	None	No	$1,487,300
	Administration for Community Living	Supportive Services	Available until expended	Yes	Yes	$6,103,146
		Congregate and Home Delivered Meals	Available until expended	Yes	Yes	$10,008,343
		Preventive Services	Available until expended	Yes	Yes	$586,514
		Family Caregiver	Available until expended	Yes	Yes	$1,865,596
		Title VII Long-Term Care Ombudsman	Available until expended	None	Yes	$133,299
	Substance Abuse and Mental Health Services Administration	Mental Health Block Grant	Spent by 9/30/25	None	Yes	$20,064,162
		Substance Abuse Block Grant	Spent by 9/30/25	None	Yes	$20,314,290
					SUBTOTAL	$935,097,218
Department of Agriculture	Food and Nutrition Service	WIC Cash Value Vouchers Increase	Applicable from enactment until 4 months after enactment	None	No	$6,137,186
					SUBTOTAL	$6,137,186
Department of Transportation	Federal Transit Administration	*Urbanized Area	Available through 9/30/24	Waived	No	$97,728,968
		Nonurbanized Area	Available through 9/30/24	Waived	No	$733,949
		Enhanced Mobility of Seniors and Persons with Disabilities - State	Available through 9/30/24	Waived	No	$426,177
		*Enhanced Mobility of Seniors and Individuals with Disabilities - Local	Available through 9/30/24	Waived	No	$337,140
					SUBTOTAL	$99,226,234
Department of Homeland Security	Federal Emergency Management Agency (FEMA)	Emergency Management Performance Grants	Available through 9/30/25	Yes	No	$1,586,872
		Emergency Food and Shelter Program	Available through 9/30/25	No	No	$7,372,074
					SUBTOTAL	$8,958,946
Independent Agencies		Institute for Museum and Library Servics - State Agencies	None	Waived	Waived	$3,012,003
		National Endowment for the Arts - State Arts Agencies	None	Waived	No	$820,260
		National Endowment for the Humanities - State Councils	None	Waived	No	$929,880
					SUBTOTAL	$4,762,143
					TOTAL	$4,356,676,313

The source of this data is the Federal Funds Information for States (FFIS) Budget Brief 21-16, 3/12/21, as well as specific information from departments working with federal counterparts.

The Urbanized Area Formula provides for transit capital and operating assistance in urbanized areas and for transportation-related planning. These funds do not require a local match and are supported at 100% federal share. Awards are made directly to the agencies providing urban transportation services (without passing through DOTD). The Federal Transit Administration (FTA) provides direct oversight for urban systems funding. Funding is apportioned on the basis of legislative formulas. For areas of 50,000 to 199,999 in population, the formula is based on population and population density. For areas with populations of 200,000 and more, the formula is based on a combination of bus revenue, vehicle miles, bus passenger miles, fixed guideway revenue vehicle miles, and fixed guideway route miles as well as population and population density.

The Enhanced Mobility of Seniors and Individuals with Disabilities – Urbanized Areas provides for assisting private nonprofit groups in meeting the transportation needs of older adults and people with disabilities when the transportation service provided is unavailable, insufficient, or inappropriate to meeting these needs. These funds do not require a local match and are supported at 100% federal share. Formula funds are apportioned to direct recipients chosen by the governor and regional allocations are by a formula based on the number of seniors and people with disabilities in each state according to the latest available U.S. Census data.

Table 9 below reports the estimated allocation of $98.1 M to entities in LA for these two FTA programs based on reports distributed during U.S. Senate hearings, but the FTA has not yet released its official calculation.

TABLE 9

ARP Estimated Allocations through select FTA Programs	
Urbanized Area Formula - Transit Assistance	
Alexandria, LA	$642,042
Baton Rouge, LA	$16,217,605
Hammond, LA	$49,938
Houma, LA	$488,544
Lafayette, LA	$511,996
Lake Charles, LA	$772,398
Monroe, LA	$1,912,708
New Orleans, LA	$70,832,195
Shreveport, LA	$6,007,826
Slidell, LA	$293,716
SUBTOTAL	**$97,728,968**
Enhanced Mobility of Seniors and Individuals with Disabilities (Urbanized areas of 200,000+ Pop.)	
Baton Rouge, LA	$92,433
Lafayette, LA	$39,728
New Orleans, LA	$155,302
Shreveport, LA	$49,677
SUBTOTAL	**$337,140**
TOTAL	**$98,066,108**

***Note**: These estimates are prepared by FFIS. The FTA has not released official allocations as of this time.*

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 largely unknown. 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 that operate 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 costs 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.

Statewide Budget Summary

STATEWIDE BUDGET

Department Budget Comparisons

	FY 20 Actuals	FY 21 EOB 12/1/2020	FY 22 Executive Budget	FY 22 - FY 21 Change	Percent Change
GRAND TOTAL - Statewide Budget					
State General Fund	**$9,644,650,202**	**$9,313,994,979**	**$9,567,300,000**	**$253,305,021**	**2.7%**
Interagency Transfers	**$1,953,736,355**	**$2,391,134,866**	**$1,813,596,501**	**($577,538,365)**	**-24.2%**
Fees & Self-gen Revenues	**$4,370,060,730**	**$4,845,767,080**	**$5,065,421,590**	**$219,654,510**	**4.5%**
Statutory Dedications	**$3,938,435,966**	**$5,879,091,259**	**$5,124,847,758**	**($754,243,501)**	**-12.8%**
Federal Funds	**$14,480,176,574**	**$18,055,592,188**	**$18,641,323,775**	**$585,731,587**	**3.2%**
	$34,387,059,827	**$40,485,580,372**	**$40,212,489,624**	**($273,090,748)**	**-0.7%**
T.O.	**33,774**	**34,071**	**34,081**	**10**	**0.0%**
Other Charges Positions	**1,760**	**1,716**	**1,724**	**8**	**0.0%**
STATE FUNDS (excludes Federal)	**$19,906,883,253**	**$22,429,988,184**	**$21,571,165,849**	**($858,822,335)**	**-3.8%**
GENERAL APPROPRIATION BILL					
State General Fund	**$8,894,232,890**	**$8,577,119,050**	**$8,816,086,161**	**$238,967,111**	**2.8%**
Interagency Transfers	**$1,229,339,229**	**$1,631,660,591**	**$1,002,611,698**	**($629,048,893)**	**-38.6%**
Fees & Self-gen Revenues	**$2,698,020,419**	**$3,096,505,482**	**$3,192,091,575**	**$95,586,093**	**3.1%**
Statutory Dedications	**$2,550,033,470**	**$4,093,566,158**	**$3,344,655,905**	**($748,910,253)**	**-18.3%**
Federal Funds	**$14,361,573,534**	**$17,667,614,148**	**$18,253,345,735**	**$585,731,587**	**3.3%**
	$29,733,199,542	**$35,066,465,429**	**$34,608,791,074**	**($457,674,355)**	**-1.3%**
T.O.	**32,586**	**32,882**	**32,892**	**10**	**0.0%**
Other Charges Positions	**1,751**	**1,707**	**1,715**	**8**	**0.0%**
01 Executive					
State General Fund	$151,941,030	$158,328,207	$162,412,555	$4,084,348	2.6%
Interagency Transfers	$41,055,232	$120,054,955	$80,404,390	($39,650,565)	-33.0%
Fees & Self-gen Revenues	$125,662,432	$142,051,129	$129,413,676	($12,637,453)	-8.9%
Statutory Dedications	$232,434,908	$625,443,751	$197,628,038	($427,815,713)	-68.4%
Federal Funds	$1,691,257,996	$2,084,652,838	$1,611,453,807	($473,199,031)	-22.7%
	$2,242,351,598	**$3,130,530,880**	**$2,181,312,466**	**($949,218,414)**	**-30.3%**
T.O.	**2,063**	**2,092**	**2,091**	**(1)**	**0.0%**
Other Charges Positions	**309**	**279**	**285**	**6**	**0.0%**
03 Veterans Affairs					
State General Fund	$6,365,547	$12,109,919	$12,424,118	$314,199	2.6%
Interagency Transfers	$2,117,280	$2,448,947	$2,439,110	($9,837)	-0.4%
Fees & Self-gen Revenues	$12,857,597	$14,824,177	$14,592,249	($231,928)	-1.6%
Statutory Dedications	$29,997	$115,528	$115,528	$0	0.0%
Federal Funds	$48,261,537	$51,051,857	$52,080,597	$1,028,740	2.0%
	$69,631,958	**$80,550,428**	**$81,651,602**	**$1,101,174**	**1.4%**
T.O.	**842**	**842**	**842**	**0**	**0.0%**
Other Charges Positions	**0**	**0**	**0**	**0**	**0.0%**
04A State					
State General Fund	$46,706,097	$55,118,702	$51,764,463	($3,354,239)	-6.1%
Interagency Transfers	$34,587	$702,500	$694,500	($8,000)	-1.1%
Fees & Self-gen Revenues	$28,398,920	$30,112,036	$31,688,714	$1,576,678	5.2%
Statutory Dedications	$4,446,364	$18,886,815	$13,949,699	($4,937,116)	-26.1%
Federal Funds	$0	$0	$0	$0	0.0%
	$79,585,968	**$104,820,053**	**$98,097,376**	**($6,722,677)**	**-6.4%**
T.O.	**311**	**313**	**316**	**3**	**1.0%**
Other Charges Positions	**0**	**0**	**0**	**0**	**0.0%**
04B Justice					
State General Fund	$17,437,391	$16,818,450	$16,375,198	($443,252)	-2.6%
Interagency Transfers	$23,680,766	$25,275,403	$23,397,354	($1,878,049)	-7.4%
Fees & Self-gen Revenues	$5,096,091	$7,994,103	$7,876,174	($117,929)	-1.5%
Statutory Dedications	$15,956,134	$25,122,860	$23,849,929	($1,272,931)	-5.1%
Federal Funds	$6,343,293	$8,534,095	$8,371,332	($162,763)	-1.9%
	$68,513,675	**$83,744,911**	**$79,869,987**	**($3,874,924)**	**-4.6%**
T.O.	**493**	**507**	**507**	**0**	**0.0%**
Other Charges Positions	**1**	**1**	**1**	**0**	**0.0%**
04C Lt. Governor					
State General Fund	$1,092,870	$1,102,663	$1,094,165	($8,498)	-0.8%
Interagency Transfers	$809,370	$1,095,750	$1,095,750	$0	0.0%
Fees & Self-gen Revenues	$0	$10,000	$0	($10,000)	-100.0%
Statutory Dedications	$0	$0	$0	$0	0.0%
Federal Funds	$4,855,325	$5,912,545	$5,912,545	$0	0.0%
	$6,757,565	**$8,120,958**	**$8,102,460**	**($18,498)**	**-0.2%**
T.O.	**7**	**7**	**7**	**0**	**0.0%**
Other Charges Positions	**8**	**8**	**8**	**0**	**0.0%**

STATEWIDE BUDGET

Department Budget Comparisons

	FY 20 Actuals	FY 21 EOB 12/1/2020	FY 22 Executive Budget	FY 22 - FY 21 Change	Percent Change
04D Treasury					
State General Fund	$0	$0	$0	$0	0.0%
Interagency Transfers	$1,686,944	$1,686,944	$1,686,944	$0	0.0%
Fees & Self-gen Revenues	$7,377,515	$10,021,540	$10,142,092	$120,552	1.2%
Statutory Dedications	$434,455	$13,484,877	$811,455	($12,673,422)	-94.0%
Federal Funds	$0	$0	$0	$0	0.0%
	$9,498,914	**$25,193,361**	**$12,640,491**	**($12,552,870)**	**-49.8%**
T.O.	**54**	**61**	**62**	**1**	**1.6%**
Other Charges Positions	**0**	**0**	**0**	**0**	**0.0%**
04E Public Service Commission					
State General Fund	*$0*	$0	$0	$0	0.0%
Interagency Transfers	*$0*	$0	$0	$0	0.0%
Fees & Self-gen Revenues	*$0*	$0	$0	$0	0.0%
Statutory Dedications	$8,720,583	$10,242,843	$10,086,226	($156,617)	-1.5%
Federal Funds	$0	$0	$0	$0	0.0%
	$8,720,583	**$10,242,843**	**$10,086,226**	**($156,617)**	**-1.5%**
T.O.	**97**	**97**	**95**	**(2)**	**-2.1%**
Other Charges Positions	**0**	**0**	**0**	**0**	**0.0%**
04F Agriculture & Forestry					
State General Fund	$18,785,734	$18,432,561	$19,723,864	$1,291,303	7.0%
Interagency Transfers	$383,592	$17,990,142	$447,345	($17,542,797)	-97.5%
Fees & Self-gen Revenues	$5,163,433	$7,281,777	$7,281,777	$0	0.0%
Statutory Dedications	$34,860,010	$37,442,855	$37,267,680	($175,175)	-0.5%
Federal Funds	$8,083,434	$9,972,168	$9,929,428	($42,740)	-0.4%
	$67,276,203	**$91,119,503**	**$74,650,094**	**($16,469,409)**	**-18.1%**
T.O.	**568**	**573**	**573**	**0**	**0.0%**
Other Charges Positions	**2**	**2**	**2**	**0**	**0.0%**
04G Insurance					
State General Fund	$0	$0	$0	$0	0.0%
Interagency Transfers	$0	$0	$0	$0	0.0%
Fees & Self-gen Revenues	$27,923,997	$31,870,356	$32,170,301	$299,945	0.9%
Statutory Dedications	$1,798,152	$910,011	$936,271	$26,260	2.9%
Federal Funds	$539,308	$717,475	$717,475	$0	0.0%
	$30,261,457	**$33,497,842**	**$33,824,047**	**$326,205**	**1.0%**
T.O.	**222**	**222**	**222**	**0**	**0.0%**
Other Charges Positions	**0**	**0**	**0**	**0**	**0.0%**
05 Economic Development					
State General Fund	$20,435,204	$35,557,397	$35,542,914	($14,483)	0.0%
Interagency Transfers	$125,000	$125,000	$125,000	$0	0.0%
Fees & Self-gen Revenues	$1,995,752	$3,339,301	$2,629,503	($709,798)	-21.3%
Statutory Dedications	$13,482,248	$8,662,277	$4,700,000	($3,962,277)	-45.7%
Federal Funds	$2,765,372	$429,182	$183,333	($245,849)	-57.3%
	$38,803,576	**$48,113,157**	**$43,180,750**	**($4,932,407)**	**-10.3%**
T.O.	**113**	**113**	**113**	**0**	**0.0%**
Other Charges Positions	**0**	**0**	**0**	**0**	**0.0%**
06 Culture, Recreation & Tourism					
State General Fund	$32,527,618	$38,307,177	$33,037,143	($5,270,034)	-13.8%
Interagency Transfers	$4,127,962	$6,770,248	$6,669,968	($100,280)	-1.5%
Fees & Self-gen Revenues	$26,524,059	$30,675,773	$29,772,800	($902,973)	-2.9%
Statutory Dedications	$12,376,130	$20,230,919	$14,483,171	($5,747,748)	-28.4%
Federal Funds	$5,704,229	$6,603,297	$9,020,341	$2,417,044	36.6%
	$81,259,998	**$102,587,414**	**$92,983,423**	**($9,603,991)**	**-9.4%**
T.O.	**564**	**564**	**564**	**0**	**0.0%**
Other Charges Positions	**21**	**21**	**21**	**0**	**0.0%**
07 Transportation & Development					
State General Fund	$0	$8,367,500	$0	($8,367,500)	-100.0%
Interagency Transfers	$10,108,750	$14,584,211	$12,579,338	($2,004,873)	-13.7%
Fees & Self-gen Revenues	$23,034,988	$29,234,182	$26,188,285	($3,045,897)	-10.4%
Statutory Dedications	$539,830,555	$579,282,756	$580,930,248	$1,647,492	0.3%
Federal Funds	$17,960,004	$36,612,163	$36,612,163	$0	0.0%
	$590,934,297	**$668,080,812**	**$656,310,034**	**($11,770,778)**	**-1.8%**
T.O.	**4,260**	**4,260**	**4,260**	**0**	**0.0%**
Other Charges Positions	**0**	**0**	**0**	**0**	**0.0%**

STATEWIDE BUDGET

Department Budget Comparisons

		FY 20 Actuals	FY 21 EOB 12/1/2020	FY 22 Executive Budget	FY 22 - FY 21 Change	Percent Change
08A	**DPSC - Corrections Services**					
	State General Fund	$442,496,994	$312,846,443	$557,008,281	$244,161,838	78.0%
	Interagency Transfers	$104,777,840	$215,660,345	$8,600,129	($207,060,216)	-96.0%
	Fees & Self-gen Revenues	$32,000,333	$50,048,270	$45,987,609	($4,060,661)	-8.1%
	Statutory Dedications	$745,049	$960,000	$960,000	$0	0.0%
	Federal Funds	$825,804	$2,230,697	$2,230,697	$0	0.0%
		$580,846,020	**$581,745,755**	**$614,786,716**	**$33,040,961**	**5.7%**
	T.O.	**4,899**	**4,899**	**4,899**	**0**	**0.0%**
	Other Charges Positions	**0**	**0**	**0**	**0**	**0.0%**
08B	**DPSC - Public Safety Services**					
	State General Fund	$123,583	$2,100,000	$0	($2,100,000)	-100.0%
	Interagency Transfers	$59,900,361	$29,015,712	$36,724,066	$7,708,354	26.6%
	Fees & Self-gen Revenues	$195,969,212	$253,782,270	$225,120,375	($28,661,895)	-11.3%
	Statutory Dedications	$162,795,708	$173,435,295	$176,435,957	$3,000,662	1.7%
	Federal Funds	$18,736,391	$35,879,011	$35,674,417	($204,594)	-0.6%
		$437,525,255	**$494,212,288**	**$473,954,815**	**($20,257,473)**	**-4.1%**
	T.O.	**2,628**	**2,628**	**2,604**	**(24)**	**-0.9%**
	Other Charges Positions	**0**	**0**	**0**	**0**	**0.0%**
08C	**DPSC - Youth Services**					
	State General Fund	$99,642,196	$91,088,916	$127,744,184	$36,655,268	40.2%
	Interagency Transfers	$32,933,567	$54,990,640	$19,067,442	($35,923,198)	-65.3%
	Fees & Self-gen Revenues	$494,910	$924,509	$924,509	$0	0.0%
	Statutory Dedications	$0	$0	$0	$0	0.0%
	Federal Funds	$880,812	$891,796	$891,796	$0	0.0%
		$133,951,485	**$147,895,861**	**$148,627,931**	**$732,070**	**0.5%**
	T.O.	**941**	**939**	**934**	**(5)**	**-0.5%**
	Other Charges Positions	**6**	**6**	**6**	**0**	**0.0%**
09	**Health**					
	State General Fund	$2,280,463,287	$2,358,189,351	$2,170,140,459	($188,048,892)	-8.0%
	Interagency Transfers	$560,537,608	$662,454,364	$467,470,714	($194,983,650)	-29.4%
	Fees & Self-gen Revenues	$486,922,998	$597,419,660	$701,102,795	$103,683,135	17.4%
	Statutory Dedications	$648,854,202	$1,219,370,615	$1,196,613,193	($22,757,422)	-1.9%
	Federal Funds	$10,444,070,312	$12,865,595,530	$13,007,499,110	$141,903,580	1.1%
		$14,420,848,407	**$17,703,029,520**	**$17,542,826,271**	**($160,203,249)**	**-0.9%**
	T.O.	**6,299**	**6,458**	**6,458**	**0**	**0.0%**
	Other Charges Positions	**1,355**	**1,341**	**1,343**	**2**	**0.0%**
10	**Children & Family Services**					
	State General Fund	$215,038,992	$211,525,892	$216,604,881	$5,078,989	2.4%
	Interagency Transfers	$6,820,174	$16,520,568	$16,520,568	$0	0.0%
	Fees & Self-gen Revenues	$15,497,193	$15,515,062	$15,484,991	($30,071)	-0.2%
	Statutory Dedications	$276,152	$724,294	$724,294	$0	0.0%
	Federal Funds	$437,834,053	$521,288,302	$540,070,533	$18,782,231	3.6%
		$675,466,564	**$765,574,118**	**$789,405,267**	**$23,831,149**	**3.1%**
	T.O.	**3,491**	**3,561**	**3,613**	**52**	**1.5%**
	Other Charges Positions	**0**	**0**	**0**	**0**	**0.0%**
11	**Natural Resources**					
	State General Fund	$7,962,984	$8,050,003	$7,933,771	($116,232)	-1.4%
	Interagency Transfers	$6,898,015	$8,442,728	$8,541,852	$99,124	1.2%
	Fees & Self-gen Revenues	$145,073	$208,000	$208,000	$0	0.0%
	Statutory Dedications	$30,151,001	$40,539,169	$35,482,553	($5,056,616)	-12.5%
	Federal Funds	$6,349,402	$8,419,257	$8,759,953	$340,696	4.0%
		$51,506,475	**$65,659,157**	**$60,926,129**	**($4,733,028)**	**-7.2%**
	T.O.	**311**	**311**	**311**	**0**	**0.0%**
	Other Charges Positions	**0**	**0**	**0**	**0**	**0.0%**
12	**Revenue**					
	State General Fund	$0	$0	$0	$0	0.0%
	Interagency Transfers	$428,352	$322,030	$322,030	$0	0.0%
	Fees & Self-gen Revenues	$97,427,102	$114,768,642	$111,598,823	($3,169,819)	-2.8%
	Statutory Dedications	$626,858	$657,914	$657,914	$0	0.0%
	Federal Funds	$0	$0	$0	$0	0.0%
		$98,482,312	**$115,748,586**	**$112,578,767**	**($3,169,819)**	**-2.7%**
	T.O.	**712**	**720**	**720**	**0**	**0.0%**
	Other Charges Positions	**15**	**15**	**15**	**0**	**0.0%**

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Department Budget Comparisons

		FY 20 Actuals	FY 21 EOB 12/1/2020	FY 22 Executive Budget	FY 22 - FY 21 Change	Percent Change
13	**Environmental Quality**					
	State General Fund	$0	$0	$529,624	$529,624	0.0%
	Interagency Transfers	$20,572	$174,361	$174,361	$0	0.0%
	Fees & Self-gen Revenues	$73,386,764	$84,433,739	$75,072,092	($9,361,647)	-11.1%
	Statutory Dedications	$32,648,120	$39,696,572	$39,422,956	($273,616)	-0.7%
	Federal Funds	$16,312,783	$19,634,301	$19,234,301	($400,000)	-2.0%
		$122,368,239	**$143,938,973**	**$134,433,334**	**($9,505,639)**	**-6.6%**
	T.O.	**706**	**710**	**707**	**(3)**	**-0.4%**
	Other Charges Positions	**0**	**0**	**0**	**0**	**0.0%**
14	**Workforce Commission**					
	State General Fund	$8,595,933	$10,645,933	$9,595,933	($1,050,000)	-9.9%
	Interagency Transfers	$7,033,880	$9,421,933	$4,800,000	($4,621,933)	-49.1%
	Fees & Self-gen Revenues	$66,107	$72,219	$72,219	$0	0.0%
	Statutory Dedications	$102,890,554	$112,523,758	$114,894,393	$2,370,635	2.1%
	Federal Funds	$141,177,003	$158,678,725	$167,904,302	$9,225,577	5.8%
		$259,763,477	**$291,342,568**	**$297,266,847**	**$5,924,279**	**2.0%**
	T.O.	**919**	**910**	**910**	**0**	**0.0%**
	Other Charges Positions	**0**	**0**	**0**	**0**	**0.0%**
16	**Wildlife & Fisheries**					
	State General Fund	$0	$100,000	$0	($100,000)	-100.0%
	Interagency Transfers	$5,933,322	$19,730,769	$18,837,865	($892,904)	-4.5%
	Fees & Self-gen Revenues	$2,574,230	$3,217,290	$3,408,358	$191,068	5.9%
	Statutory Dedications	$91,160,365	$102,793,833	$99,506,906	($3,286,927)	-3.2%
	Federal Funds	$27,742,076	$34,119,556	$35,218,691	$1,099,135	3.2%
		$127,409,993	**$159,961,448**	**$156,971,820**	**($2,989,628)**	**-1.9%**
	T.O.	**783**	**783**	**775**	**(8)**	**-1.0%**
	Other Charges Positions	**3**	**3**	**3**	**0**	**0.0%**
17	**Civil Service**					
	State General Fund	$5,190,599	$5,825,958	$6,076,537	$250,579	4.3%
	Interagency Transfers	$11,700,080	$13,040,082	$13,295,325	$255,243	2.0%
	Fees & Self-gen Revenues	$3,451,831	$3,964,054	$4,069,526	$105,472	2.7%
	Statutory Dedications	$0	$0	$0	$0	0.0%
	Federal Funds	$0	$0	$0	$0	0.0%
		$20,342,510	**$22,830,094**	**$23,441,388**	**$611,294**	**2.7%**
	T.O.	**172**	**176**	**176**	**0**	**0.0%**
	Other Charges Positions	**0**	**0**	**0**	**0**	**0.0%**
18	**Retirement Systems**					
	State General Fund	$53,450,952	$0	$0	$0	0.0%
	Interagency Transfers	$0	$0	$0	$0	0.0%
	Fees & Self-gen Revenues	$0	$0	$0	$0	0.0%
	Statutory Dedications	$0	$0	$0	$0	0.0%
	Federal Funds	$0	$0	$0	$0	0.0%
		$53,450,952	**$0**	**$0**	**$0**	**0.0%**
	T.O.	**0**	**0**	**0**	**0**	**0.0%**
	Other Charges Positions	**0**	**0**	**0**	**0**	**0.0%**
19A	**Higher Education**					
	State General Fund	$1,060,387,664	$973,664,133	$1,138,912,417	$165,248,284	17.0%
	Interagency Transfers	$112,392,319	$25,017,256	$21,975,256	($3,042,000)	-12.2%
	Fees & Self-gen Revenues	$1,472,845,439	$1,580,606,057	$1,650,000,666	$69,394,609	4.4%
	Statutory Dedications	$142,139,870	$144,129,895	$137,424,184	($6,705,711)	-4.7%
	Federal Funds	$48,921,144	$71,603,443	$71,295,283	($308,160)	-0.4%
		$2,836,686,436	**$2,795,020,784**	**$3,019,607,806**	**$224,587,022**	**8.0%**
	T.O.	**0**	**0**	**0**	**0**	**0.0%**
	Other Charges Positions	**0**	**0**	**0**	**0**	**0.0%**
19B	**Special Schools & Commissions**					
	State General Fund	$46,480,711	$48,335,685	$47,154,666	($1,181,019)	-2.4%
	Interagency Transfers	$8,965,874	$10,262,605	$9,433,203	($829,402)	-8.1%
	Fees & Self-gen Revenues	$2,132,255	$3,248,033	$3,064,405	($183,628)	-5.7%
	Statutory Dedications	$22,803,920	$24,185,188	$14,409,444	($9,775,744)	-40.4%
	Federal Funds	$0	$0	$0	$0	0.0%
		$80,382,760	**$86,031,511**	**$74,061,718**	**($11,969,793)**	**-13.9%**
	T.O.	**557**	**560**	**560**	**0**	**0.0%**
	Other Charges Positions	**29**	**29**	**29**	**0**	**0.0%**

STATEWIDE BUDGET

Department Budget Comparisons

	FY 20 Actuals	FY 21 EOB 12/1/2020	FY 22 Executive Budget	FY 22 - FY 21 Change	Percent Change
19D Education					
State General Fund	$3,824,243,600	$3,725,887,125	$3,658,887,403	($66,999,722)	-1.8%
Interagency Transfers	$125,218,257	$201,022,593	$167,627,443	($33,395,150)	-16.6%
Fees & Self-gen Revenues	$19,058,551	$50,426,848	$33,186,566	($17,240,282)	-34.2%
Statutory Dedications	$224,889,824	$335,996,489	$409,766,924	$73,770,435	22.0%
Federal Funds	$1,422,427,893	$1,624,680,719	$2,612,036,024	$987,355,305	60.8%
	$5,615,838,125	**$5,938,013,774**	**$6,881,504,360**	**$943,490,586**	**15.9%**
T.O.	**574**	**576**	**573**	**(3)**	**-0.5%**
Other Charges Positions	**2**	**2**	**2**	**0**	**0.0%**
19E LSU Health Care Services Division					
State General Fund	$23,981,083	$24,766,943	$24,983,780	$216,837	0.9%
Interagency Transfers	$16,242,432	$17,700,261	$18,121,686	$421,425	2.4%
Fees & Self-gen Revenues	$20,817,468	$16,019,498	$16,598,113	$578,615	3.6%
Statutory Dedications	$0	$0	$0	$0	0.0%
Federal Funds	$4,521,952	$4,993,082	$5,135,498	$142,416	2.9%
	$65,562,935	**$63,479,784**	**$64,839,077**	**$1,359,293**	**2.1%**
T.O.	**0**	**0**	**0**	**0**	**0.0%**
Other Charges Positions	**0**	**0**	**0**	**0**	**0.0%**
20 Other Requirements					
State General Fund	$530,882,821	$459,950,092	$518,139,805	$58,189,713	12.7%
Interagency Transfers	$85,407,093	$157,150,244	$61,560,059	($95,590,185)	-60.8%
Fees & Self-gen Revenues	$11,196,169	$14,436,957	$14,436,957	$0	0.0%
Statutory Dedications	$225,682,311	$558,727,644	$233,598,942	($325,128,702)	-58.2%
Federal Funds	$6,003,411	$115,114,109	$13,114,109	($102,000,000)	-88.6%
	$859,171,805	**$1,305,379,046**	**$840,849,872**	**($464,529,174)**	**-35.6%**
T.O.	**0**	**0**	**0**	**0**	**0.0%**
Other Charges Positions	**0**	**0**	**0**	**0**	**0.0%**
OTHER APPROPRIATION BILLS					
State General Fund	**$213,933,047**	**$215,751,310**	**$215,751,310**	**$0**	**0.0%**
Interagency Transfers	**$724,397,126**	**$759,474,275**	**$810,984,803**	**$51,510,528**	**6.8%**
Fees & Self-gen Revenues	**$1,672,040,311**	**$1,749,261,598**	**$1,873,330,015**	**$124,068,417**	**7.1%**
Statutory Dedications	**$1,327,243,732**	**$1,717,550,101**	**$1,732,628,600**	**$15,078,499**	**0.9%**
Federal Funds	**$118,603,040**	**$387,978,040**	**$387,978,040**	**$0**	**0.0%**
	$4,056,217,256	**$4,830,015,324**	**$5,020,672,768**	**$190,657,444**	**3.9%**
T.O.	**1,188**	**1,189**	**1,189**	**0**	**0.0%**
Other Charges Positions	**9**	**9**	**9**	**0**	**0.0%**
21 Ancillary					
State General Fund	$0	$0	$0	$0	0.0%
Interagency Transfers	$656,318,851	$645,861,926	$707,755,953	$61,894,027	9.6%
Fees & Self-gen Revenues	$1,499,833,994	$1,628,164,955	$1,752,233,372	$124,068,417	7.6%
Statutory Dedications	$87,298,049	$159,988,458	$175,338,458	$15,350,000	9.6%
Federal Funds	$0	$0	$0	$0	0.0%
	$2,243,450,894	**$2,434,015,339**	**$2,635,327,783**	**$201,312,444**	**8.3%**
T.O.	**1,188**	**1,189**	**1,189**	**0**	**0.0%**
Other Charges Positions	**9**	**9**	**9**	**0**	**0.0%**
23 Judiciary					
State General Fund	$151,460,091	$154,508,439	$154,508,439	$0	0.0%
Interagency Transfers	$9,949,745	$11,052,365	$9,392,850	($1,659,515)	-15.0%
Fees & Self-gen Revenues	$0	$0	$0	$0	0.0%
Statutory Dedications	$6,307,000	$10,240,925	$10,240,925	$0	0.0%
Federal Funds	$0	$0	$0	$0	0.0%
	$167,716,836	**$175,801,729**	**$174,142,214**	**($1,659,515)**	**-0.9%**
T.O.	**0**	**0**	**0**	**0**	**0.0%**
Other Charges Positions	**0**	**0**	**0**	**0**	**0.0%**
24 Legislative					
State General Fund	$62,472,956	$61,242,871	$61,242,871	$0	0.0%
Interagency Transfers	$0	$8,723,984	$0	($8,723,984)	-100.0%
Fees & Self-gen Revenues	$23,870,617	$23,611,643	$23,611,643	$0	0.0%
Statutory Dedications	$12,555,893	$10,271,501	$10,000,000	($271,501)	-2.6%
Federal Funds	$0	$0	$0	$0	0.0%
	$98,899,466	**$103,849,999**	**$94,854,514**	**($8,995,485)**	**-8.7%**
T.O.	**0**	**0**	**0**	**0**	**0.0%**
Other Charges Positions	**0**	**0**	**0**	**0**	**0.0%**

STATEWIDE BUDGET

Department Budget Comparisons

		FY 20 Actuals	FY 21 EOB 12/1/2020	FY 22 Executive Budget	FY 22 - FY 21 Change	Percent Change
26	**Capital Outlay Cash**					
	State General Fund	$0	$0	$0	$0	0.0%
	Interagency Transfers	$58,128,530	$93,836,000	$93,836,000	$0	0.0%
	Fees & Self-gen Revenues	$148,335,700	$97,485,000	$97,485,000	$0	0.0%
	Statutory Dedications	$1,221,082,790	$1,537,049,217	$1,537,049,217	$0	0.0%
	Federal Funds	$118,603,040	$387,978,040	$387,978,040	$0	0.0%
		$1,546,150,060	**$2,116,348,257**	**$2,116,348,257**	**$0**	**0.0%**
	T.O.	**0**	**0**	**0**	**0**	**0.0%**
	Other Charges Positions	**0**	**0**	**0**	**0**	**0.0%**
NON-APPROPRIATED REQUIREMENTS						
	State General Fund	**$536,484,265**	**$521,124,619**	**$535,462,529**	$14,337,910	2.8%
	Interagency Transfers	**$0**	**$0**	**$0**	$0	0.0%
	Fees & Self-gen Revenues	**$0**	**$0**	**$0**	$0	0.0%
	Statutory Dedications	**$61,158,764**	**$67,975,000**	**$47,563,253**	($20,411,747)	-30.0%
	Federal Funds	**$0**	**$0**	**$0**	$0	0.0%
		$597,643,029	**$589,099,619**	**$583,025,782**	**($6,073,837)**	**-1.0%**
	T.O.	**0**	**0**	**0**	**0**	**0.0%**
	Other Charges Positions	**0**	**0**	**0**	**0**	**0.0%**
22	**Non-Appropriated Requirements**					
	State General Fund	$536,484,265	$521,124,619	$535,462,529	$14,337,910	2.8%
	Interagency Transfers	$0	$0	$0	$0	0.0%
	Fees & Self-gen Revenues	$0	$0	$0	$0	0.0%
	Statutory Dedications	$61,158,764	$67,975,000	$47,563,253	($20,411,747)	-30.0%
	Federal Funds	$0	$0	$0	$0	0.0%
		$597,643,029	**$589,099,619**	**$583,025,782**	**($6,073,837)**	**-1.0%**
	T.O.	**0**	**0**	**0**	**0**	**0.0%**
	Other Charges Positions	**0**	**0**	**0**	**0**	**0.0%**

Overviews / Issues

SCHEDULE 01 – EXECUTIVE DEPARTMENT

The Executive Department realizes a 30.3% overall decrease of $949.2 M in the executive budget compared to the FY 21 Existing Operating Budget (EOB) as of 12/1/20. This includes decreases of $39.7 M IAT (33%), $12.6 M SGR (8.9%), $427.8 M Statutory Dedications (68.4%), and $473.2 M Federal (22.7%), while being partially offset by an increase of $4.1 M State General Fund (SGF) (2.6%). The Executive Department realizes a decrease of 1 T.O. position and an increase of 6 Other Charges positions. Budget units within the Executive Department are detailed below, along with information about significant budgetary issues within respective agencies or budget units:

01-100 Executive Office (5% overall increase of $689,997)

FY 22 recommended is $14.4 M, comprised of $8.5 M SGF, $2.3 M IAT, $1.3 M Statutory Dedications, $2.2 M Federal and 76 T.O. positions.

- 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.

01-101 Office of Indian Affairs (no change)

FY 22 recommended is $146,962, comprised of $12,158 SGR, $134,804 Statutory Dedications and 1 T.O. position.

- The Office of Indian Affairs has no significant adjustments for FY 22.

01-102 Office of the State Inspector General (5% overall decrease of $114,040; decrease of 1 T.O. position)

FY 22 recommended is $2.2 M, comprised of $2.2 M SGF, $16,330 Federal and 15 T.O. positions.

- Decreases $113,176 SGF associated with a personnel reduction of one (1) vacant T.O. 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 (3%overall decrease of $177,512)

FY 22 recommended is $5.7 M, comprised of $5.1 M SGF, $659,555 IAT and 51 positions (45 T.O. and 6 Other Charges).

- 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 (9.4% overall increase of $452,395)

FY 22 recommended is $5.3 M, comprised of $2 M SGF, $3.2 M Statutory Dedications and 36 T.O. positions.

- 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 (3% overall decrease of $24.1 M; decrease of 6 T.O. positions and an increase of 10 Other Charges positions)

FY 22 recommended is $772.3 M, comprised of $55.2 M SGF, $63.1 M IAT, $36.7 M SGR, $130,000 Statutory Dedications, $617.2 M Federal and 548 positions (507 T.O. and 41 Other Charges).

- Decreases $684,556 ($23,624 SGF, $348,419 IAT and $312,513 SGR) and seven (7) T.O. positions due to personnel reductions in the agency. All positions have been vacant for 12 months or greater. The eliminated positions are listed below.
  - 2 in Office of State Buildings – Maintenance Repairer Master & HVAC/Refrigeration Mechanic
  - 1 in Office of State Lands – Contracts/Grants Review Supervisor
  - 1 in Office of General Counsel – Attorney 4
  - 1 in Office of Finance & Support Services – Budget Analyst 3
  - 2 in Office of State Procurement, Travel Section State Travel – Office of State Travel Officer 1
- Increases $500,000 IAT and one (1) T.O. 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 (*see issue on the follow page*).

- Increases $3 M SGF to provide funding for LaGov implementation and expansion, as well as continued support for projected maintenance costs (*see issue below*).
- 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 (*see issue below*).
- 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-TO FTE positions are for the broadband office with an average salary of $75,000 and average related benefits of $28,000 (IAT).

Issue: Office of Broadband Development & Connectivity

The executive budget provides $500,000 for the new Office of Broadband Development & Connectivity, and provides for the salary of the Executive Director ($145,000) and two (2) non-T.O. FTE Specialist positions with an average salary of $75,000 plus related benefits totaling approximately $150,000 for the three (3) positions. The balance of the appropriation will provide for the operating costs of the office.

Issue: LaGov Implementation

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. Table 10 below provides cost and timelines for implementation, planned enhancements and projected maintenance costs.

TABLE 10

LaGov Completion Roadmap/Costs			
Group 1 Project Start: October 1, 2018 Go Live: July 1, 2019 **Department**	**Group 2** Project Start: September 1, 2019 Go Live: July 1, 2020 **Department**	**Group 3** Project Start: September 1, 2019 Go Live: July 1, 2021 **Department**	**Statewide** Project Start: October 1, 2021 Go Live: October 1, 2022 **Department**
Public Safety	Gov-Office of Elderly Affairs	Division of Admin & Relateds	* Budget Development for remaining State Agencies
Military Affairs	Secretary of State	Health	Capital Outlay
Corrections	Agriculture & Forestry	Children & Family Services	
Revenue	Insurance	Treasury	
SSC -LSDVI	Workforce Support/Training		
SSC -La Spec Educ Ctr	Bd Supervisors Unv of La System		* Pushed implementation to get 1 year of budget history for budget development.
SSC -Math, Sci & Arts	Office Student Financial Asst		
SSC -La Educational TV Authority	Education		
SSC -NO Ctr for Creative Arts	Budget Development (8 agencies)		
Thrive			
Budget Development (6 agencies)			
Cost: $7,410,000	**Cost: $9,170,000**	**Cost: $12,866,000**	**Cost: $1,100,000**
TOTAL COST: $30,546,000			

LaGov Enhancements and Maintenance			
Projected LaGov Maintenance Costs			
FY 22 - $5,299,333*	FY 23 - $6,541,000	FY 24 - $6,541,000	FY 25 - $6,541,000

** Amount less due to implementation being incomplete*

Issue: Governor's Emergency Education Relief Fund

Federal guidelines for the Governor's Emergency Education Relief (GEER) Fund, created in the CARES Act, allow subgrants to, or contracts with, education-related entities. It further defines an education-related entity is a governmental, nonprofit or for-profit entity within the state that provides services that support preschool, elementary, secondary, or higher education. These funds will be distributed across three fiscal years, which began in FY 20 ($3.2 M), continued in FY 21 ($32.6 M) and will be fully expended in FY 22 ($15 M). The governor's total allocations are listed in Table 11 on the next page.

TABLE 11

GEER Fund	
Entity	**Allocation**
REBOOT LA Program	$10,000,000
Dual Enrollment Portal	$250,000
LCTC System	$1,377,023
LSU System	$1,190,124
Southern System	$321,032
UL System	$2,082,692
Board of Regents	$35,000
Department of Education	$32,308,205
DOA - Contract for Social Emotional Curriculum for all school systems in FY20	$2,712,273
TOTAL	**$50,276,349**

01-109 Coastal Protection & Restoration Authority (20% overall increase of $29.7 M)

FY 22 recommended is $178.2 M, comprised of $6.9 M IAT, $119.1 M Statutory Dedications, $52.2 M Federal and 188 positions (181 T.O. and 7 Other Charges).

- 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 by $13.8 M from the Coastal Wetlands Planning, Protection & Restoration Act (CWPPRA).

Issue: Corps of Engineers Repayment

Following Hurricanes Katrina and Rita in 2005, Congress authorized and funded the Hurricane & Storm Damage Risk Reduction System (HSDRRS) 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 HSDRRS construction project. The State of LA and the U.S. Army Corps of Engineers (Corps) entered into a cost sharing agreement to construct the HSDRRS. The $14.45 B for HSDRRS includes five (5) parishes: Orleans, Jefferson, St. Bernard, St. Charles, and Plaquemines. 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 HSDRRS consists of two (2) authorized portions: Lake Pontchartrain & Vicinity (LPV) and the Westbank & Vicinity (WBV).

In January 2009, the Coastal Protection & Restoration Authority (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 project is now expected to be completed in 2021. This 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.
- The remaining principal is paid by 9/30/23.

The governor proposes to make three bond sales: $400 M in FY 22, $400 M in FY 23 and a maximum of $358 M in FY 24, and using the proceeds to make payments on the full balance due before 9/30/23. This would permit the payments to be spread over a 20-year repayment schedule beginning in FY 22 with the sale of the first bond and ending in FY 44 with payoff of the third. Under options presented by the commissioner of administration regarding the governor's proposed bond sale plan, annual payments range from a low estimated at $4.7 M in the first year to a high of $76.7 M over the course of bond repayments.

If the state does not make the initial payment before 9/30/21, the repayment will default to a 30-year payback with interest at 4.375% with an annual estimated payment of $101 M, for a total repayment of $3 B including interest. **The FY 22 budget does not include the $101 M annual payment, but $4.7 M was set aside in the non-appropriated allocation for the anticipated first interest payment if the governor's state bond payment plan is approved.**

01-111 Homeland Security & Emergency Preparedness (51.7% overall decrease of $873.8 M; increase of 6 T.O. positions)

FY 22 recommended is $815.3 M, comprised of $14 M SGF, $801,087 IAT, $265,396 SGR, $1 M Statutory Dedications, $799.2 M Federal and 289 positions (62 T.O. and 227 Other Charges).

- Increases T.O. positions by five (5) and decreases Other Charges positions by five (5). These positions are changing from Other Charges positions to T.O. 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) T.O. 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 Division of Administration 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.

Table 12 below provides information pertaining to LA open disasters under the management of the Governor's Office of Homeland Security & Emergency Preparedness as of 2/18/21.

TABLE 12

GOHSEP Louisiana Open Disasters						
Disaster	Year	Applicants	Projects	Obligation	Payments	Balance Remaining
DR/1603 - Hurricane Katrina	2005	1,429	20,056	$13,499,775,145	$11,421,096,357	$2,078,678,788
DR/1607 - Hurricane Rita	2005	720	4,560	$681,652,031	$660,808,585	$20,843,446
DR/1786 - Hurricane Gustav	2008	928	6,988	$777,664,578	$713,776,536	$63,888,041
DR/1792 - Hurricane Ike	2008	337	1,673	$230,611,973	$218,262,233	$12,349,740
DR/4080 - Hurricane Isaac	2012	502	1,607	$436,074,361	$272,401,951	$163,672,409
DR/4102 - Severe Storms & Flooding	2013	34	95	$7,060,789	$5,009,093	$2,051,697
DR/4228 - Severe Storms & Flooding	2015	45	99	$12,138,705	$6,191,877	$5,946,829
DR/4263 – Severe Storms & Flooding	2016	282	915	$145,547,012	$62,858,111	$82,688,901
DR/4277 – Severe Storms & Flooding	2016	355	1,278	$795,234,413	$557,835,652	$237,398,761
EM/3392 – Tropical Storm Nate	2017	50	65	$6,132,887	$2,456,896	$3,675,991
DR/4345 – Hurricane Harvey	2017	64	140	$10,868,418	$5,964,453	$4,903,965
DR/4439 – Severe Storms & Tornados	2019	14	60	$27,719,191	$2,935,695	$24,783,496
DR/4458 – Hurricane Barry	2019	170	381	$49,525,955	$9,912,433	$39,613,522
DR/4462 – Louisiana Flooding	2019	38	81	$19,522,711	$4,273,888	$15,248,823
DR/4484 – Louisiana COVID-19	2020	464	64	$916,485,267	$286,276,967	$630,208,299
EM/3527 – Tropical Storm Cristobal	2020	28	17	$296,212	$184,780	$111,432
DR/4559 – Hurricane Laura	2020	528	121	$98,186,260	$36,626,307	$61,559,954
EM/3543 – Hurricane Sally	2020	49	19	$2,149,558	$12,016	$2,137,542
DR/4570 – Hurricane Delta	2020	270	39	$938,735	$76,989	$861,745
DR/4577 – Hurricane Zeta	2020	89	0	$0	$0	$0
TOTALS		**6,396**	**38,258**	**$17,717,584,201**	**$14,266,960,820**	**$3,450,623,381**

01-112 Department of Military Affairs (31.2% overall decrease of $49.8 M)

FY 22 recommended is $109.6 M, comprised of $38.4 M SGF, $2.1 M IAT, $5.3 M SGR, $50,000 Statutory Dedications, $63.7 M Federal and 850 positions (846 T.O. and 4 Other Charges).

- 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.

01-116 LA Public Defender Board (17% overall decrease of $8.8 M)

FY 22 recommended is $43.2 M, comprised of $3.3 M SGF, $500,000 IAT, $39.2 M Statutory Dedications, $148,416 Federal and 16 T.O. positions.

- 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.

Issue: Local Revenue Projections

The LPDB reports additional stressors on finances due to declining local revenue collections for FY 20 and projected into FY 21 and FY 22.

Local Revenue Collections by Fiscal Year	
FY	**Local Revenue Collections**
16	$33,991,857
17	$32,687,520
18	$31,678,660
19	**$35,564,828**
20	$29,210,156
Projected 21	$28,076,751
Projected 22	**$28,237,335**

Issue: Public Defender Offices in 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 3/16/21:

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.*

Issue: Ongoing Litigation with the Southern Poverty Law Center (SPLC)

The LPDB is currently a defendant in a lawsuit with the SPLC, captioned *Allen, et al v. Edwards, et al*, 19th JDC, Section 27, Docket No. C655079. There are outstanding writs and appeals pending in the First Circuit; however, the case is currently set for trial in June 2021. 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.

01-124 LA Stadium & Exposition District (12.8% overall decrease of $12.2 M)

FY 22 recommended is $83.3 M, comprised of $66.9 M SGR, $16.4 M Statutory Dedications and 0 T.O. positions.

- 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.

01-129 LA Commission on Law Enforcement (3.1% overall decrease of $2.2 M)

FY 22 recommended is $67.3 M, comprised of $3.3 M SGF, $4 M IAT, $350,409 SGR, $8.4 M Statutory Dedications, $51.2 M Federal and 42 T.O. positions.

- 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 (15) 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 (GOEA) (14.1% decrease of $9.1 M)

FY 22 recommended is $55.9 M, comprised of $30.3 M SGF, $12,500 SGR, $25.6 M Federal and 71 T.O. positions.

- 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.

FY 21 Budget	$11.3 M
Adjustment	($9.1 M)
FY 22 Budget	**$2.2 M**

Issue: Parish Councils on Aging & Senior Citizens Centers

In FY 22, GOEA is appropriated $6.9 M SGF to fund the Parish Councils on Aging (PCOA) throughout LA, which is the same level of funding in 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. Table 13 below and on the following page represents the total funding of each PCOA for FY 22 using the formula set forth in LA R.S. 46:1606. In addition to funding the PCOAs, GOEA receives an additional $6.3 M SGF to fund senior citizens centers (SCC) throughout LA. For informational purposes, the FY 22 total appropriation for each senior center statewide is shown in Table 13 below and on the following page.

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 $19,283, 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 13

Parish Councils on Aging and Senior Citizens Centers Funding					
	FY 21	FY 22			Difference
	Total Funding	PCOA Funds	SCC Funds	Total Funding	
Acadia Council on Aging	$177,244	$100,000	$77,244	$177,244	$0
Allen Council on Aging	$144,450	$100,000	$44,450	$144,450	$0
Ascension Council on Aging	$195,416	$100,000	$95,416	$195,416	$0
Assumption COA	$143,740	$100,000	$43,740	$143,740	$0
Avoyelles Council on Aging	$163,869	$100,000	$63,869	$163,869	$0
Beauregard Council on Aging	$154,644	$100,000	$54,644	$154,644	$0
Bienville Council on Aging	$138,684	$100,000	$38,684	$138,684	$0
Bossier Council on Aging	$223,403	$100,000	$123,403	$223,403	$0
Caddo Council on Aging	$416,838	$144,095	$272,743	$416,838	$0
Calcasieu Council on Aging	$305,935	$106,843	$199,093	$305,935	$0
Caldwell Council on Aging	$135,913	$100,000	$35,913	$135,913	$0
Cameron Council on Aging	$135,913	$100,000	$35,913	$135,913	$0
Catahoula Council on Aging	$135,789	$100,000	$35,789	$135,789	$0
Claiborne Council on Aging	$140,005	$100,000	$40,005	$140,005	$0
Concordia Council on Aging	$142,062	$100,000	$42,062	$142,062	$0
DeSoto Council on Aging	$169,787	$100,000	$69,787	$169,787	$0
E. Baton Rouge COA	$663,066	$220,908	$442,159	$663,066	$0
East Carroll COA	$135,913	$100,000	$35,913	$135,913	$0
East Feliciana COA	$140,927	$100,000	$40,927	$140,927	$0
Evangeline Council on Aging	$152,206	$100,000	$52,206	$152,206	$0
Franklin Council on Aging	$143,890	$100,000	$43,890	$143,890	$0
Grant Council on Aging	$144,062	$100,000	$44,062	$144,062	$0
Iberia Council on Aging	$185,703	$100,000	$85,703	$185,703	$0
Iberville Council on Aging	$150,360	$100,000	$50,360	$150,360	$0
Jackson Council on Aging	$139,824	$100,000	$39,824	$139,824	$0
Jefferson Council on Aging	$938,730	$259,593	$679,138	$938,730	$0
Jefferson Davis COA	$152,883	$100,000	$52,883	$152,883	$0
Lafayette Council on Aging	$308,623	$116,638	$191,986	$308,623	$0
Lafourche Council on Aging	$207,896	$100,000	$107,896	$207,896	$0
LaSalle Council on Aging	$136,098	$100,000	$36,098	$136,098	$0
Lincoln Council on Aging	$158,689	$100,000	$58,689	$158,689	$0
Livingston Council on Aging	$218,756	$100,000	$118,756	$218,756	$0
Madison Vol. COA	$135,913	$100,000	$35,913	$135,913	$0
Morehouse Council on Aging	$151,479	$100,000	$51,479	$151,479	$0
Natchitoches COA	$161,779	$100,000	$61,779	$161,779	$0
New Orleans COA	$967,266	$209,135	$758,131	$967,266	$0
Ouachita Council on Aging	$331,090	$100,000	$231,090	$331,090	$0
Plaquemines COA	$138,488	$100,000	$38,488	$138,488	$0
Pointe Coupee COA	$146,755	$100,000	$46,755	$146,755	$0
Rapides Council on Aging	$100,000	$100,000	$0	$100,000	$0
Rapides Senior Citizens Ctr	$150,631	$0	$150,631	$150,631	$0
Red River Council on Aging	$135,913	$100,000	$35,913	$135,913	$0
Richland Vol. COA	$141,704	$100,000	$41,704	$141,704	$0
Sabine Council on Aging	$150,536	$100,000	$50,536	$150,536	$0
St. Bernard Council on Aging	$144,782	$100,000	$44,782	$144,782	$0
St. Charles Council on Aging	$160,715	$100,000	$60,715	$160,715	$0
St. Helena Council on Aging	$135,913	$100,000	$35,913	$135,913	$0
St. James Area Agy on Aging	$141,419	$100,000	$41,419	$141,419	$0
St. John Council on Aging	$157,125	$100,000	$57,125	$157,125	$0
St. Landry Council on Aging	$203,424	$100,000	$103,424	$203,424	$0
St. Martin Council on Aging	$165,833	$100,000	$65,833	$165,833	$0
St. Mary Council on Aging	$172,328	$100,000	$72,328	$172,328	$0
St. Tammany COA	$401,080	$153,498	$247,583	$401,080	$0
Tangipahoa Vol. COA	$225,480	$100,000	$125,480	$225,480	$0
Tensas Council on Aging	$135,913	$100,000	$35,913	$135,913	$0
Terrebonne Council on Aging	$214,644	$100,000	$114,644	$214,644	$0
Union Council on Aging	$146,142	$100,000	$46,142	$146,142	$0
Vermilion Council on Aging	$174,587	$100,000	$74,587	$174,587	$0
Vernon Council on Aging	$157,177	$100,000	$57,177	$157,177	$0
Washington COA	$171,018	$100,000	$71,018	$171,018	$0
Webster Council on Aging	$168,678	$100,000	$68,678	$168,678	$0
W. Baton Rouge COA	$140,073	$100,000	$40,073	$140,073	$0
West Carroll COA	$135,102	$100,000	$35,102	$135,102	$0
West Feliciana COA	$135,913	$100,000	$35,913	$135,913	$0
Winn Parish COA	$140,150	$100,000	$40,150	$140,150	$0
TOTAL	**$13,240,339**	**$6,910,708**	**$6,329,631**	**$13,240,339**	**$0**

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

01-254 LA State Racing Commission (0.1% overall increase of $11,177)

FY 22 recommended is $13.3 M, comprised of $4.6 M SGR, $8.7 M Statutory Dedications and 82 T.O. positions.

- Executes a means of finance substitution increasing $192,000 Statutory Dedications out of the Pari-mutuel Live Racing Facility Gaming Control Fund and decreasing SGR as a result of a decline in revenue collections because of COVID-19 restrictions.

01-255 Office of Financial Institutions (0.8% overall increase of $121,123)

FY 22 recommended is $15.2 M SGR and 111 T.O. positions.

- The Office of Financial Institutions has no significant adjustments for FY 22.

SCHEDULE 03 – DEPARTMENT OF VETERANS AFFAIRS

The Department of Veterans Affairs realizes a 1.4% overall increase of $1.1 M in the executive budget compared to the FY 21 EOB as of 12/1/20. This includes increases of $314,199 SGF (2.6%) and $1 M Federal (2.0%), while being partially offset by decreases of $9,837 IAT (0.4%) and $231,928 SGR (1.6%). Budget units within the Department of Veterans Affairs are detailed below, along with information about significant budgetary issues within respective agencies or budget units:

03-130 Department of Veterans Affairs (2.2% overall decrease of $332,108)

FY 22 recommended is $14.7 M, comprised of $10.4 M SGF, $1.8 M IAT, $1.4 M SGR, $115,528 Statutory Dedications, $1.1 M Federal and 118 positions (117 T.O. and 1 non-T.O. FTE).

- 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.

03-131 LA Veterans Home (5.3% overall increase of $587,501)

FY 22 recommended is $11.6 M, comprised of $2 M SGF, $2 M SGR, $7.6 M Federal and 122 T.O. positions.

- 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.

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 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 percent to more than 80 percent, 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 21 budget appropriated $1.6 M SGF to the home to supplement lagging SGR and Federal funding. The FY 22 executive budget increases the SGF appropriation to $2 M. The facility is the only one of the state's five (5) veterans homes to receive SGF funding to maintain operations.

03-132 Northeast LA Veterans Home (3.5% overall increase of $445,072)

FY 22 recommended is $13.3 M, comprised of $2.7 M SGR, $10.7 M Federal and 149 T.O. positions.

- 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 (3.7% overall increase of $519,807)

FY 22 recommended is $14.4 M, comprised of $201,260 IAT, $2.7 M SGR, $11.5 M Federal and 153 T.O. positions.

- 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.

03-135 Northwest LA Veterans Home (0.2% overall increase of $21,815)

FY 22 recommended is $13.8 M, comprised of $2.9 M SGR, $10.8 M Federal and 150 T.O. positions.

- The Northwest LA Veterans Home has no significant adjustments for FY 22.

03-136 Southeast LA Veterans Home (1% overall decrease of $140,913)

FY 22 recommended is $13.8 M, comprised of $483,506 IAT, $2.9 M SGR, $10.4 M Federal and 151 T.O. positions.

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

Issue: Effects of COVID-19 Pandemic on Overall 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 14 below shows quarterly occupancy rates by facility for FY 20 and the first two quarters of FY 21. While all of the facilities' occupancy rates have been significantly impacted, the Southeast LA Veterans Home in Reserve 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.

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 and Maintenance (C&M) fees charged to residents. These revenues may be significantly impacted by a prolonged reduction in facility occupancy.

TABLE 14

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%

SCHEDULE 04A – SECRETARY OF STATE

The Secretary of State realizes a 6.4% overall decrease of $6.7 M in the executive budget compared to the FY 21 EOB as of 12/1/20. This includes decreases of $3.3 M SGF (6.1%), $8,000 IAT (1.1%), and $4.9 M Statutory Dedications (26.1%), while being partially offset by an increase of $1.6 M SGR (5.2%). Significant adjustments are detailed below, along with information about significant budgetary issues within respective agencies or budget units.

04-139 Secretary of State (6.4% decrease of $6.7 M and increase of 3 T.O. positions)

FY 22 recommended is $98 M, comprised of $51.8 M SGF, $694,500 IAT, $31.7 M SGR, $13.9 M Statutory Dedications and 316 T.O. positions.

- 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 3 T.O. positions

Issue: New Electronic Statewide Voting System

In FY 22, the department will begin the process of acquiring a new statewide voting system to replace outdated voting system equipment over 5 years. Currently, there are approximately 10,000 early and Election Day voting machines. The department has identified two phases to the process. Phase 1 was to replace early voting machines and the paper absentee by-mail voting system. Phase 2 was to replace voting machines used for election day voting. The voting machines used on election day are over 30 years old, have exceeded their life expectancy, and have become harder to repair. Initial cost projections were $10 M per year for 10 years. The department plans to use both the Voting Technology Fund and the Help LA Vote Fund to fund replacing outdated voting equipment and software.

On 3/3/21, the Request for Proposal (RFP) to acquire new voting machines was canceled. The department indicates they will revise and resubmit the RFP.

SCHEDULE 04B – OFFICE OF THE ATTORNEY GENERAL

The Office of the Attorney General realizes a 4.6% overall decrease of $3.9 M in the executive budget compared to the FY 21 EOB as of 12/1/20. This includes decreases of $443,252 SGF (2.6%), $1.9 M IAT (7.4%), $117,929 SGR (1.5%), $1.3 M Statutory Dedications (5.1%) and $162,763 Federal (1.9%). Significant adjustments are detailed below.

04-141 Office of the Attorney General (4.6% overall decrease of $3.9 M)

FY 22 recommended is $79.8 M, comprised of $16.4 M SGF, $23.4 M IAT, $7.9 M SGR, $23.8 M Statutory Dedications, $8.4 M Federal and 507 T.O. positions.

- 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.

SCHEDULE 04C – LIEUTENANT GOVERNOR

The Lieutenant Governor realizes a 0.2% overall decrease of $18,498 in the executive budget compared to the FY 21 EOB as of 12/1/20. This includes decreases of $8,498 SGF (0.8%) and $10,000 SGR (100%). The budget unit is detailed below.

04-146 Lieutenant Governor (0.2% overall decrease of $18,498)

FY 22 recommended is $8.1 M, comprised of $1.1 M SGF, $1.1 M IAT, $5.9 M Federal and 7 T.O. positions.

- The Office of the Lieutenant Governor has no significant adjustments for FY 22.

SCHEDULE 04D – DEPARTMENT OF TREASURY

The Department of the Treasury realizes a 49.8% overall decrease of $12.6 M in the executive budget compared to the FY 21 EOB as of 12/1/20. This includes a decrease of $12.7 M Statutory Dedications (93.9%), while being partially offset by an increase of $120,552 SGR. Treasury realizes an increase of one (1) T.O. position. Significant adjustments are detailed below.

04-147 Department of Treasury (49.8% overall decrease of $12.6 M and increase of 1 T.O. position)

FY 22 recommended is $12.6 M, comprised of $1.7 M IAT, $10.1 M SGR, $811,455 Statutory Dedications and 62 T.O. positions.

- Increases $83,000 SGR for 1 T.O. 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, 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 Mainstreet Recovery Program. The original source of funds was Federal from the Coronavirus Relief Fund.

SCHEDULE 04E – DEPARTMENT OF PUBLIC SERVICE

The Department of Public Service realizes a 1.5% decrease of $156,617 Statutory Dedications in the executive budget compared to the FY 21 EOB as of 12/1/20. Public Service realizes a decrease of two (2) T.O. positions. Significant adjustments are detailed below.

04-158 Public Service Commission (1.5% overall decrease of $156,617; decrease of 2 T.O. positions)

FY 22 recommended is $10.1 M Statutory Dedications and 95 T.O. positions.

- Decreases $136,588 Statutory Dedications out of the Utility and Carrier Inspection and Supervision Fund associated with a personnel reduction of 2 T.O. positions.

SCHEDULE 04F – AGRICULTURE & FORESTRY

The Department of Agriculture & Forestry realizes a 18.1% overall decrease of $16.5 M in the executive budget compared to the FY 21 EOB as of 12/1/20. This includes decreases of $17.5 M IAT (97.5%), $175,175 Statutory Dedications (0.5%), and $42,740 Federal (0.4%), while being partially offset by an increase of $1.3 M SGF (7%). Significant adjustments are detailed below.

04-160 Agriculture & Forestry (18.1% overall decrease of $16.5 M)

FY 22 recommended is $74.6 M, comprised of $19.7 M SGF, $447,345 IAT, $7.3 M SGR, $37.3 M Statutory Dedications, and $9.9 M Federal and 575 positions (573 T.O. and 2 Other Charges).

- Decreases $17.5 M IAT from GOHSEP for expenditures related to Hurricane Laura.
- Net overall increase of $1.1 M Statutory Dedications from various funds as follows:
  - $875,000 from the Wildfire Suppression Subfund as a result of REC projections adopted 1/19/21.
  - $264,553 from the Pesticide Fund for cybersecurity needs.
  - $217,000 from the Feed and Fertilizer Fund for cybersecurity needs.
  - $18,447 from the Structural Pest Control Fund for cybersecurity needs
  - ($264,527) from the Petroleum Products Fund as a result of REC projections adopted 1/19/21.
  - ($38,889) from the Forestry Productivity Fund as a result of REC projections adopted 1/19/21.

SCHEDULE 04G – COMMISSIONER OF INSURANCE

The Commissioner of Insurance realizes a 1% overall increase of $326,205 in the executive budget compared to the FY 21 EOB as of 12/1/20. This includes increases of $299,945 SGR (0.9%) and $26,260 Statutory Dedications (2.9%). The budget unit is detailed below.

04-165 Commissioner of Insurance (1% overall increase of $326,205)

FY 22 recommended is $33.8 M, comprised of $32.1 M SGR, $936,271 Statutory Dedications and 222 T.O. positions.

- The Commissioner of Insurance has no significant adjustments for FY 22.

SCHEDULE 05 – DEPARTMENT OF ECONOMIC DEVELOPMENT

The Department of Economic Development realizes a 10.3% overall decrease of $4.9 M in the executive budget compared to the FY 21 EOB as of 12/1/20. This includes decreases of $14,483 SGF (0.04%), $709,798 SGR (21.3%), $4 M Statutory Dedications (45.7%), and $245,849 Federal (57.3%). One T.O. position is transferred between budget units (no net change in positions). Budget units and significant adjustments within Economic Development are detailed below.

05-251 Office of the Secretary (3.5% overall decrease of $696,816; increase of 1 T.O. position)

FY 22 recommended is $19.3 M SGF and 35 T.O. positions.

- 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 (15.1% overall decrease of $4.2 M; decrease of 1 T.O. position)

FY 22 recommended is $23.9 M SGF, comprised of $16.2 M SGF, $125,000 IAT, $22.6 M SGR, $4.7 M Statutory Dedications, $183,333 Federal and 78 T.O. positions.

- 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.

SCHEDULE 06 - DEPARTMENT OR CULTURE, RECREATION & TOURISM (CRT)

CRT realizes a 9.4% overall decrease of $9.6 M in the executive budget compared to the FY 21 EOB as of 12/1/20. This includes decreases of $5.3 M SGF (13.8%), $100,280 IAT (1.5%), $902,973 SGR (2.9%), and $5.7 M Statutory Dedications (28.4%), while being partially offset by an increase of $2.4 M Federal (36.6%). Budget units within CRT realizing significant adjustments are detailed below. Significant adjustments at the department level include:

- Decreases $3.3 M ($9,900 SGR and $3.3 M Statutory Dedications) net budget authority for acquisitions and major repairs.
- Non-recurs $3.4 M in carry forward funding ($54,872 SGF, $747,423 SGR and $2.6 M Statutory Dedications) for expenditures encumbered in FY 20 but liquidated in FY 21.

06-261 Office of the Secretary (8% overall decrease of $620,579)

FY 22 recommended is $7.1 M, comprised of $5.2 M SGF, $1.6 M IAT, $289,551 Statutory Dedications and 47 T.O. positions.

- Decreases $300,000 SGF one-time funding for the Seafood Board intended to market and promote LA seafood.
- Decreases $348,612 ($100,280 IAT, $50,086 SGR, and $198,246 Federal) to reduce excess budget authority and realign existing expenditures.

06-262 Office of the State Library of LA (3.8% overall increase of $285,720)

FY 22 recommended is $7.8 M, comprised of $3.9 M SGR, $821,436 IAT, $390,000 SGR, $2.7 M Federal and 48 T.O. positions.

- The Office of the State Library of LA has no significant adjustments for FY 22.

06-263 Office of State Museum (1.7% overall decrease of $130,570)

FY 22 recommended is $7.5 M, comprised of $4.9 M SGF, $1.4 M IAT, $1.2 M SGR and 68 T.O. positions.

- Non-recurs $500,000 SGF line-item funding for the National World War II Museum.

06-264 Office of State Parks (8.8%overall decrease of $3.4 M)

FY 22 recommended is $35.8 M, comprised of $16.8 M SGF, $224,122 IAT, $1.2 M SGR, $14.1 M Statutory Dedications, $3.5 M Federal and 309 positions (296 T.O. and 13 Other Charges).

- Non-recurs $7.7 M Statutory Dedications for acquisitions and major repairs ($5.1 M) and carryforwards ($2.6 M) – these totals are included in the significant departmental adjustments at the top of this page.
- Increases $2.3 M Federal awarded by the Land & Water Conservation Fund that provides funding to federal, state, and local governments to purchase land, water, and wetlands. The LA Recreational Trails Program will administer the Land & Water Conservation Fund Program.
- Decreases $200,000 SGF for one-time funding for the Concordia Economic Development Recreation District 2 and Jimmie Davis State Park to assist with tornado damage.
- Decreases $250,000 Statutory Dedications out of the Poverty Point Reservoir Development Fund to offset a Black Bear Golf Course revenue shortfall.

06-265 Office of Cultural Development (0.3% overall decrease of $26,449)

FY 22 recommended is $8 M, comprised of $2.2 M SGF, $2.5 M IAT, $692,884 SGR, $109,346 Statutory Dedications, $2.5 M Federal and 39 positions (32 T.O. and 7 Other Charges).

- The Office of Cultural Development has no significant adjustments for FY 22.

06-267 Office of Tourism (17.5% overall decrease of $5.7 M)

FY 22 recommended is $26.6 M, comprised of $43,216 IAT, $26.3 M SGR, $290,000 Federal and 74 positions (73 T.O. and 1 Other Charges).

- Non-recurs $5.1 M SGF one-time funding from the Marketing Program intended to help the tourism industry recover from the effect of COVID-19 ($5 M) and for the Political Hall of Fame ($100,000).
- Decreases $394,532 SGR in operating services due to the REC forecast for the Tourism Promotion District Fund.

SCHEDULE 07 – DEPARTMENT OF TRANSPORTATION & DEVELOPMENT (DOTD)

DOTD realizes a 1.8% overall decrease of $11.8 M in the executive budget compared to the FY 21 EOB as of 12/1/20. This includes decreases of $8.4 M SGF (100%), $2 M IAT (13.8%), and $3 M SGR (10.4%), while being partially offset by an increase of $1.6 M Statutory Dedications (0.3%). Budget units within DOTD are detailed below.

07-273 Administration (1.3% overall increase of $706,257)

FY 22 recommended is $53.7 M, comprised of $21,976 IAT, $26,505 SGR, $53.6 M Statutory Dedications and 198 T.O. positions.

- The Administration Agency has no significant adjustments for FY 22.

07-276 Engineering & Operations (2% overall decrease of $12.5 M)

FY 22 recommended is $602.6 M, comprised of $12.6 M IAT, $26.2 M SGR, $527.3 Statutory Dedications, $36.6 M Federal and 4,062 T.O. positions.

- Non-recurs $5.4 M SGF line-item appropriations to the Operations Program to provide for infrastructure improvements.
- Non-recurs $3 M SGF line item-appropriation to the Operations Program for the Port of Lake Charles to perform the Calcasieu Dredged Material Management Plan. These funds provide 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.

SCHEDULE 08A – DPS&C - CORRECTIONS SERVICES (DPSC-CS)

DPSC-CS realizes a 5.7% overall increase of $33 M in the executive budget compared to the FY 21 EOB as of 12/1/20. This includes an increase of $244.2 M SGF (78.1%), while being partially offset by decreases of $207.1 M IAT (96%), and $4.1M SGR (8.1%). ***Note:*** *$200.1 M of the SGF increase replaces an equal amount of CARES (IAT) funding (see description within budget units below).* The executive budget includes additional departmentwide increases of $21.6 M SGF to provide for overtime, pay adjustments and retention plan expenses, and $14 M for increased supply needs. ***Note:*** *Additional information related to these adjustments can be found within each budget unit discussion below.* Budget units within DPSC-CS realizing significant adjustments are detailed below.

- Many budget units within DPSC-CS contain increases to provide for overtime/pay adjustment and retention plan expenses. DOA provided this adjustment to allow DPSC-CS to address staffing shortfalls by pursuing a pay adjustment for corrections staff officers and funding overtime expenditures that frequently require a supplemental appropriation. DPSC-CS reports that it intends to utilize the increase as follows at the department level (*the portions of this plan specific to each budget unit are reported within the specific agency below*):
  - $5.7 M for Special Entrance Rate (requires Civil Service approval).
  - $4.7 M for Retention Pay Plan.
  - $11.2 M for Overtime Pay.

08-400 Administration (1.9% overall decrease of $1.9 M)

FY 22 recommended is $100.2 M, comprised of $90.5 M SGF, $5.9 M IAT, $1.6 M SGR, $2.2 M Federal and 221 T.O. positions.

- 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 Department of Corrections.
- 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.

08-402 LA State Penitentiary (8.4% overall increase of $13 M)

FY 22 recommended is $167.6 M, comprised of $154.2 M SGF, $172,500 IAT, $13.3 M SGR and 1,433 T.O. positions.

- 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 (8.2% overall increase of $2.7 M)

FY 22 recommended is $35.8 M, comprised of $33.1 M SGF, $144,859 IAT, $2.5 M SGR and 333 T.O. positions.

- 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 (6% overall increase of $1.6 M)

FY 22 recommended is $27.8 M, comprised of $26.1 M SGF, $72,430 IAT, $1.7 M SGR and 266 T.O. positions.

- 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 in 08-400).
- 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 in 08-402).

08-407 Winn Correctional Center (18% overall increase of $105,495)

FY 22 recommended is $689,916, comprised of $288,970 SGF, $400,946 SGR and 0 T.O. positions.

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

08-408 Allen Correctional Center (9.6% overall increase of $1.5 M)

FY 22 recommended is $17.1 M, comprised of $15.7 M SGF, $78,032 IAT, $1.4 M SGR and 164 T.O. positions.

- 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 08-400).
- 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 in 08-402).

08-409 Dixon Correctional Institute (8.6% overall increase of $4.1 M)

FY 22 recommended is $51.5 M, comprised of $46.7 M SGF, $1.7 M IAT, $3 M SGR and 464 T.O. positions.

- 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 in 08-400).
- Increases $2.7 M SGF to provide for overtime/pay adjustment and retention plan expenses.

08-413 Elayn Hunt Correctional Center (7.1% overall increase of $4.7 M)

FY 22 recommended is $71.1 M, comprised of $68.2 M SGF, $243,048 IAT, $2.7 M SGR and 640 T.O. positions.

- 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 08-400).

- 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 in 08-402).

08-414 David Wade Correctional Center (8.9% overall increase of $2.7 M)

FY 22 recommended is $32.7 M, comprised of $30.5 M SGF, $77,283 IAT, $2.1 M SGR and 327 T.O. positions.

- 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 in 08-400).
- 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 in 08-402).
- 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 (3.2% overall increase of $2.5 M)

FY 22 recommended is $80 M, comprised of $64 M SGF, $15.1 M SGR, $960,000 Statutory Dedications and 753 T.O. positions.

- 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 in 08-400).
- 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 in 08-402).

08-416 B.B. Sixty Rayburn Correctional Center (7.7% overall increase of $2.2 M)

FY 22 recommended is $30.2 M, comprised of $27.8 M SGF, $156,064 IAT, $2.2 M SGR and 298 T.O. positions.

- 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 in 08-400).
- 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 08-402).

SCHEDULE 08B – DPS&C - PUBLIC SAFETY SERVICES

The Department of Public Safety Services realizes a 4.1% overall decrease of $20.3 M in the executive budget compared to the FY 21 EOB as of 12/1/20. This includes decreases of $2.1 M SGF (100%), $28.7 M SGR (11.3%), and $204,594 Federal (0.6%), while being partially offset by an increase of $7.7 M IAT (26.6%) and $3 M Statutory Dedications (1.7%). Public Safety Services realizes a decrease of 24 T.O. positions. Significant adjustments are detailed below, along with information about significant budgetary issues within respective agencies or budget units.

08-418 Office of Management & Finance (6% decrease of $1.9 M; decrease of 2 T.O. positions)

FY 22 recommended is $29.5 M, comprised of $3.8 M IAT, $18 M SGR, $7.8 M Statutory Dedications and 101 T.O. positions.

- Decrease $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.
- Decrease of $212,053 SGR associated with the personnel reduction of two (2) T.O. positions. The positions were vacant.

08-419 Office of State Police (1.4% decrease of $4.6 M)

FY 22 recommended is $328.8 M, comprised of $31.4 M IAT, $149.7 M SGR, $136.7 M Statutory Dedications, $10.9 M Federal and 1,780 T.O. positions.

- Decrease $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.
- Increase $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.

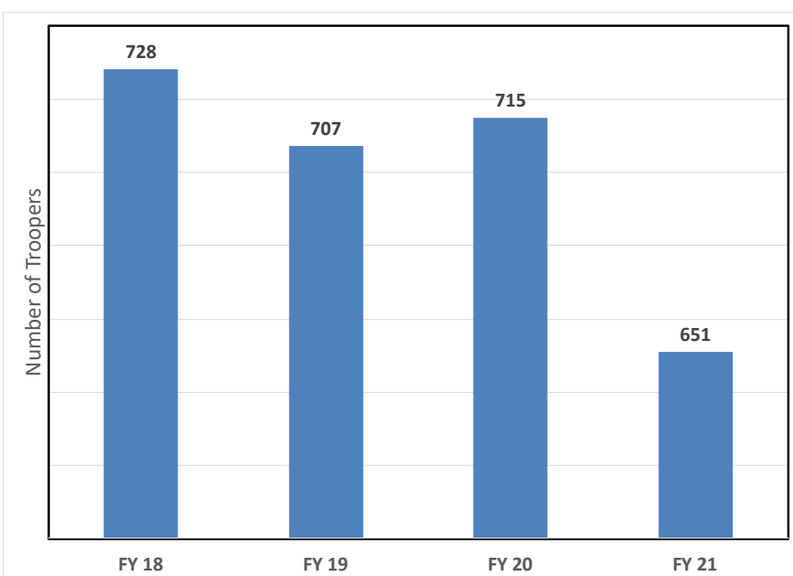
Issue: State Police Training Academy, 100th Cadet Class

The executive budget includes funding of $5.2 M Statutory Dedications out of the Riverboat Gaming Enforcement Fund for the Office of State Police 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 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 77 since FY 18. See Chart 1 below.

CHART 1
Trooper Patrol Strength



*As of 3/15/21

08-420 Office of Motor Vehicles (14.2% decrease of $10.9 M; decrease of 2 T.O. positions)

FY 22 recommended is $66.1 M, comprised of $472,500 IAT, $54.2 M SGR, $9.6 M Statutory Dedications, $1.9 M Federal and 537 T.O. positions.

- Decrease deferred $5.2 M SGR budget authority 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.
- Decrease of $104,452 SGR associated with the personnel reduction of two (2) T.O. positions. The positions were vacant.

08-422 Office of State Fire Marshal (11.3% decrease of $3 M; decrease of 20 T.O. positions)

FY 22 recommended is $23.3 M, comprised of $651,000 IAT, $2.5 M SGR, $20 M Statutory Dedications, $90,600 Federal and 156 T.O. positions.

- Decrease of $2 M SGF and $1.4 M in Statutory Dedications out of the Louisiana Fire Marshal Fund along with 20 T.O. positions.

Issue: Reductions in State Fire Marshal

The executive budget reduces funding within the Office of State Fire Marshal by $3.4 M ($2 M SGF and $1.4 M in Statutory Dedications out of the Louisiana Fire Marshal Fund) and 20 T.O. reductions. The State Fire Marshal reports the reduction will directly affect the safety and welfare of the public as follows:

1) The agency will not have an appropriate means to respond to calls for service, including fire/arson investigations and emergency response. Crimes of arson may go unchecked. The agency's current 40% arrest rate would likely be decreased and may leave citizens vulnerable.

2) The agency will not have a sufficient number of personnel to perform final inspections of facilities on time. Untimely inspections would cost owners and contractors more money, reduce service to the business community, and negatively impact economic development. Also, delays may lead to buildings being occupied without the benefit of proper inspections for Life Safety Code compliance and may place the public in buildings with unsafe conditions.

3) As a result of position reductions, the agency will increase the time to perform Life Safety and Building Code plan review from the current 5-day turnaround time to 3 weeks or more due to lack of staff. This backlog would likely have an impact on economic development.

4) As a result of position reductions, the agency will experience delays in processing life safety/property protection license applications and not be able to provide oversight of life safety and property protection system installations and maintenance of education and experience requirements for contractors of such systems. This may impact the safety of Louisiana's citizens occupying buildings and may lead to persons without proper background checks installing security systems and leaving citizens vulnerable to crime.

5) The lack of services provided by the Fire Marshal's office may lead to fire departments losing their ratings and may directly result in property insurance increases to commercial and residential owners throughout the state.

08-423 LA Gaming Control Board (0.6% decrease of $5,363)

FY 22 recommended is $923,266 Statutory Dedications and 3 T.O. positions.

- The LA Gaming Control Board has no significant adjustments for FY 22.

08-424 Liquefied Petroleum Gas Commission (3.6% increase of $56,141)

FY 22 recommended is $1.6 M, comprised of $248,396 SGR, $1.3 M Statutory Dedications and 12 T.O. positions.

- The Liquefied Petroleum Gas Commission has no significant adjustments for FY 22.

08-425 LA Highway Safety Commission (0.2% increase of $53,457)

FY 22 recommended is $23.7 M, comprised of $412,350 IAT, $503,131 SGR, $22.8 M Federal and 15 T.O. positions.

- The LA Highway Safety Commission has no significant adjustments for FY 22.

SCHEDULE 08C – DPS&C - YOUTH SERVICES (OJJ)

The Office of Juvenile Justice realizes a 0.5% overall increase of $732,070 in the executive budget compared to the FY 21 EOB as of 12/1/20. This includes an increase of $36.7 M SGF (40.2%), while being partially offset by a decrease of $35.9 M IAT (65.3%). OJJ realizes a decrease of 5 T.O. positions. The budget unit is detailed below, along with information about significant budgetary issues.

08-403 Office of Juvenile Justice (0.5% overall increase of $732,070; decrease of 5 T.O. positions)

FY 22 recommended is $148.6 M, comprised of $127.7 M SGF, $19.1 M IAT, $924,509 M SGR, $891,796 Federal and 934 T.O. positions.

- 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) T.O. positions through attrition.

Issue: Construction of a New Facility at Swanson Center for Youth (SCY) in Monroe

In the 2019 Regular Session, the capital outlay appropriations bill (Act 20 of 2019 RS) included Priority 1 funds in the amount of $26 M for the construction of a replacement facility in Monroe on the current site of the SCY. Construction is set to begin in the Spring of 2021, with a projected completion date of March 2022. The new SCY will have 72 beds and operational savings from the updated, smaller SCY are anticipated to impact appropriations in FY 23. Operational savings are to be realized through lower maintenance costs for a new, smaller facility, as well as through the reduction of approximately 100 T.O. positions. The reduction in T.O. will be accomplished through attrition and is expected to be realized within a year due to higher turnover.

SCHEDULE 09 – LA DEPARTMENT OF HEALTH (LDH)

LDH realizes a 0.9% overall decrease of $160.2 M in the executive budget compared to the FY 21 EOB as of 12/1/20. This includes decreases of $188 M SGF (8%), $195 M IAT (29.4%), and $22.8 M Statutory Dedications (1.9%), while being partially offset by increases of $103.7 M SGR (17.36%) and $141.9 M Federal (1.1%). The executive budget includes approximately $17.54 B in total funding for LDH in FY 22. The total level of funding largely results from significant budget adjustments in the Medicaid program (Medical Vendor Payments). Significant adjustments are detailed below, along with information about significant budgetary issues within respective agencies or budget units.

09-300 Jefferson Parish Human Services Authority (1.9% increase of $369,350)

FY 22 recommended is $20.2 M, comprised of $15.5 M SGF, $2 M IAT, $2.7 M SGR and 0 T.O. positions.

- 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 (1.0% increase of $232,623)

FY 22 recommended is $23.5 M, comprised of $14.7 M SGF, $6 M IAT, $2.8 M SGR and 0 T.O. positions.

- 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 09-300).

09-302 Capital Area Human Services District (3.8% increase of $1.1 M)

FY 22 recommended is $30.8 M, comprised of $18.3 M SGF, $8.9 M IAT, $3.6 M SGR and 0 T.O. positions.

- 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 09-300).
- Increases $684,407 SGF for an increase in rent for lease of commercial buildings for Behavioral Health and 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 (0.3% increase of $5,493)

FY 22 recommended is $2.2 M, comprised of $507,517 SGF, $1.7 M Federal, and 8 T.O. positions.

- Developmental Disabilities Council has no significant adjustments for FY 22.

09-304 Metropolitan Human Services District (2.9% increase of $744,140)

FY 22 recommended is $26.3 M, comprised of $18.4 M SGF, $5.4 M IAT, $1.2 M SGR, $1.4 M Federal and 0 T.O. positions.

- 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 09-300).

09-305 Medical Vendor Administration (12.8% decrease of $65.1 M; decrease of 9 T.O. positions)

FY 22 recommended is $443.9 M, comprised of $108.4 M SGF, $473,672 IAT, $4.2 M SGR, $1.4 M Statutory Dedications, $329.5 M Federal and 1,017 T.O. positions.

- 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.
- Increases $437,044 ($218,522 SGF and $218,522 Federal) and four (4) T.O. 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).
- 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.

09-306 Medical Vendor Payments (0.7% decrease of $107.3 M)

FY 22 recommended is $15.7 B, comprised of $1.65 B SGF, $116.9 M IAT, $618.7 M SGR, $1.18 B Statutory Dedications, $12.1 B Federal and 0 T.O. positions.

The executive budget recommendation decreases total funding in Medicaid by approximately $107 M (0.7%) for FY 22, from the existing operating budget (EOB) of $15.8 B as of 12/1/20 to a total appropriation of $15.7 B. The net decrease in funding is largely the result of removing funding for a self-directed hospital reimbursement methodology (Money Follows the Patient payment program) from the budget. However, the Medicaid budget includes significant funding increases associated with provider rate increases, programmatic funding increases, annualizations of prior year funding initiatives, and capitated rate increases associated with managed care. See Table 15 below.

Note: *SGF is reduced in FY 22 primarily due to means of finance adjustments associated with the continuation of the 6.2% enhanced Federal Medical Assistance Percentage (FMAP) from 7/1 through 12/31/21.*

TABLE 15

Medicaid			
	FY 21 EOB as of 12/1/20	FY 22 Recommended	Change
SGF	$1,938,154,935	$1,652,950,449	($285,204,486)
IAT	$223,203,018	$116,925,206	($106,277,812)
SGR	$514,463,455	$618,708,181	$104,244,726
STAT DED	$1,198,299,400	$1,175,256,744	($23,042,656)
FEDERAL	$11,933,037,311	$12,135,986,192	$202,948,881
TOTAL	**$15,807,158,119**	**$15,699,826,772**	**($107,331,347)**

As noted earlier, the overall decrease in Medicaid is largely due to removal of budget authority associated with the Money Follows the Patient (MFP) hospital payment program in which no payments were made. This $1.7 B reduction does not represent a spending cut to Medicaid, but simply a reduction in budget authority. The executive budget recommendation provides significant increases associated with provider rates, utilization, annualization of prior year funding, and expansion of services/programs.

Significant adjustments are reflected below:

- Decreases a net $1 B in budget authority associated with the MFP program.
- Increases $1.1 B total funding for MCO capitation payments.
- Increases $9.2 M total funding for ICF/DD facility rates.
- Increases $13.6 M total funding for TEFRA funding.
- Increases $53.7 M total funding for capitation payments for dental benefit program.
- Increases $65.4 M total funding for Medicare Part A and Part B adjustment.
- Increases $8.4 M Federal for school-based health.
- Increases $9.0 M total funding for payments to MCO's for Managed Care Incentive Payment (MCIP) program.
- Increases $7.6 M total funding for projected claims payments to public providers.
- Increases $25.6 M total funding for Medicare Part D.

The SGF reduction is largely associated with means of finance substitutions utilizing approximately $680 M in non-SGF means of financing resulting from the enhanced Federal Medical Assistance Percentage (FMAP) percentage from FY 21 and assumed through December 2021 (*see Medicaid Outlook issue below*).

Issue: Medicaid Outlook (Horizon issue)

Replacement Revenues

The FY 22 Medicaid budget (Medical Vendor Payments) contains approximately $680 M in revenue that will likely have to be replaced with SGF 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 and FY 22 proposed budget. Excess revenues and reduced SGF match need 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 (current year budget). As a result, approximately $366 M in appropriated revenues in the Medicaid budget were freed up. Based on a means of finance adjustment in the executive budget utilizing $366 M in statutorily 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 will result from reducing MATF spending authority in the current year by $366 M, likely through the supplemental appropriations bill (create a statutory dedication forced fund savings). 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 in FY 22.
- *Use of FY 22 Enhanced FMAP in FY 22* - The executive budget 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 executive budget and the need for SGF match is reduced 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.

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 executive budget 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 under the current budget proposal.

Issue: Disproportionate Share Hospital (DSH) Payment Allocation

The Uncompensated Care Costs (UCC) program in Medical Vendor Payments provides 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 UCC 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 (OBH), and other various hospitals. Global DSH payments made by LDH 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 FY 22.

FMAP percentages:

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

$813 M – Federal DSH cap for FY 21
$797 M – Federal DSH Funds allocated for FY 22

Note: *Assuming the federal DSH cap for FY 22 is the same as FY 21, the Medicaid DSH appropriation is approximately $16 M from the cap. However, preliminary information provided in the American Rescue Plan appears to address the temporary 6.2% federal share ensuring the additional federal dollars do not count towards the state's individual DSH caps, or "ensure total DSH payments a state makes (including state and federal shares) is equal to the DSH payment amount the state would have made in the absence of the temporary FMAP increase." In addition, this adjustment is retroactive to the authorized date of the initial FMAP increase. It is not clear if actual caps will increase, or the 6.2% temporary federal dollars will be counted towards the cap.*

Issue: Money Follows the Patient (MFP) Self-Directed Payments

The FY 22 Medicaid budget does not include funding for the MFP self-directed payment program. In FY 21, LDH anticipated paying approximately $2.3 B in self-directed payments to certain hospital providers. For FY 22, budget authority for these payments is decreased, and historical supplemental Upper Payment Limit (UPL) and Disproportionate Share Hospital (DSH) payments that were re-directed in FY 21 in part to partially fund the program are transferred back to the historical payment buckets 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 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 hospitals is not known.

09-307 Office of the Secretary (1.1% increase of $963,322; increase of 12 T.O. positions)

FY 22 recommended is $90.9 M, comprised of $54.2 M SGF, $11.8 M IAT, $2.9 M SGR, $557,250 Statutory Dedications, $21.5 M Federal and 425 T.O. positions.

- Increases $917,261 SGF and eleven (11) T.O. positions in Management and 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) T.O. position is being transferred from Medical Vendor Administration and does not represent a new hire.*

09-309 South Central LA Human Services Authority (0.6% increase of $132,838)

FY 22 recommended is $23.1 M, comprised of $15.4 M SGF, $4.7 M IAT, $3.0 M SGR and 0 T.O. positions.

- 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 09-300).

09-310 Northeast Delta Human Services Authority (2.3% increase of $346,831)

FY 22 recommended is $15.5 M, comprised of $10.6 M SGF, $4.1 M IAT, $773,844 SGR and 0 T.O. positions.

- 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 09-300).

09-320 Office of Aging & Adult Services (0.3% decrease of $187,807; increase of 2 T.O. positions)

FY 22 recommended is $59.4 M, comprised of $22.9 M SGF, $31.4 M IAT, $782,680 SGR, $4.1 M Statutory Dedications, $181,733 Federal and 409 T.O. positions.

- Office of Aging and Adult Services has no significant adjustments for FY 22. The net additional 2 T.O. positions require no increase in FY 22. These positions were previously funded as job appointments.

09-324 LA Emergency Response Network Board (36.7% decrease of $1.1 M)

FY 22 recommended is $1.9 M, comprised of $1.8 M SGF, $40,000 IAT and 8 T.O. positions.

- 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.

09-325 Acadiana Area Human Services District (2.9% increase of $538,007)

FY 22 recommended is $18.9 M, comprised of $14 M SGF, $3.4 M IAT, $1.5 M SGR and 0 T.O. positions.

- 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 09-300).

09-326 Office of Public Health (0.3% increase of $1.5 M; decrease of 2 T.O. positions)

FY 22 recommended is $564.1 M, comprised of $56.2 M SGF, $6.3 M IAT, $50.5 M SGR, $10.1 M Statutory Dedications, $441 M Federal and 1,235 T.O. positions.

- 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 09-300).
- Increases $496,951 ($101,406 SGR and $395,545 Federal) for acquisitions and major repairs.
- Increases $1.7 M ($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) T.O. positions associated with elimination of vacant positions and associated funding of $244,298 ($181,597 SGF and $62,701 Federal).

09-330 Behavioral Health (0.2% increase of $676,999; decrease of 1 T.O. position)

FY 22 recommended is $283.1 M, comprised of $111.6 M SGF, $96.6 M IAT, $678,915 SGR, $5.1 M Statutory Dedications, $69.2 M Federal and 1,674 T.O. positions.

- 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 09-300).
- Reduces one (1) T.O. position associated with elimination of a vacant position and associated SGF of $141,378.

09-340 Office of Citizens with Developmental Disabilities (3.8% increase of $7.3 M; decrease of 2 T.O. positions)

FY 22 recommended is $196.6 M, comprised of $28.1 M SGF, $157.5 M IAT, $4 M SGR, $7 M Federal and 1,682 T.O. positions.

- Executes a means of finance substitution exchanging $2.6 M IAT from the Coronavirus Relief Fund (CRF) with SGF. OCDD received an IAT appropriation in FY 21 from the CRF to cover eligible expenses (see description in 09-300).
- Increases $1.6 M IAT for acquisitions and major repairs.
- Increases $5.5 M total ($525,738 SGF, $4.9 M IAT, and $31,750 SGR) for personnel services adjustments (market rate adjustments, civil service training series, related benefits, retirement, group insurance, salary base and attrition).
- Reduces two (2) T.O. positions associated with elimination of vacant positions and associated funding of $219,390 ($142,099 SGF and $77,291 IAT).

09-375 Imperial Calcasieu Human Services Authority (0.7% increase of $85,851)

FY 22 recommended is $12.3 M, comprised of $8.1 M SGF, $2.7 M IAT, $1.3 M SGR, $125,000 Federal and 0 T.O. positions.

- Executes a means of finance substitution exchanging $1.7 M IAT from the Coronavirus Relief Fund (CRF) with SGF. ICHSA received an IAT appropriation in FY 21 from the CRF to cover eligible expenses (see description in 09-300).

09-376 Central LA Human Services District (3.4% decrease of $527,403)

FY 22 recommended is $14.9 M, comprised of $9.7 M SGF, $4.2 M IAT, $1 M SGR and 0 T.O. positions.

- Executes a means of finance substitution exchanging $2 M IAT from the Coronavirus Relief Fund (CRF) with SGF. CLHSD received an IAT appropriation in FY 21 from the CRF to cover eligible expenses (see description in 09-300).

09-377 Northwest LA Human Services District (0.05% increase of $7,441)

FY 22 recommended is $15.3 M, comprised of $8.8 M SGF, $5.0 M IAT, $1.5 M SGR and 0 T.O. positions.

- Executes a means of finance substitution exchanging $1.4 M IAT from the Coronavirus Relief Fund (CRF) with SGF. NWLHSD received an IAT appropriation in FY 21 from the CRF to cover eligible expenses (see description in 09-300).

SCHEDULE 10 – DEPARTMENT OF CHILDREN & FAMILY SERVICES (DCFS)

DCFS realizes a 3.1% overall increase of $23.8 M in the executive budget compared to the FY 21 EOB as of 12/1/20. This includes increases of $5.1 M SGF (2.4%) and $18.8 M Federal (3.6%), while being partially offset by a decrease of $30,071 SGR (0.2%). DCFS realizes an increase of 52 T.O. positions. Significant adjustments are detailed below, along with information about significant budgetary information:

10-360 Office of Children & Family Services (3.1% increase of $23.8 M; increase of 52 T.O. positions)

FY 22 recommended is $789.4 M, comprised of $216.6 M SGF, $16.5 M IAT, $15.5 M SGR, $724,294 Statutory Dedications, $540.1 M Federal and 3,613 T.O. positions.

- 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 (*see Table 16 on the following page for additional information*).

- 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 weeks will not be eligible for Title IV-E reimbursement and must be paid using 100% SGF.
- Transfers 52 job appointment (Non-T.O.) positions to T.O. positions. Funding for these positions is already included in DCFS's base budget.

TABLE 16

Temporary Assistance to Needy Families			
	FY 21 EOB as of 12/1/20	FY 22 Recommended	Change
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
Document Imaging	$307,552	$307,552	$0
Diversion Assistance	$0	$5,000,000	$5,000,000
Integrated Eligibility Project	$3,188,678	$3,188,678	$0
Administration	$8,048,408	$8,048,408	$0
CHILD WELFARE			
Child Protection Investigation (CPI)/ Family Services (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
Substance Abuse	$2,753,512	$2,753,512	$0
Vulnerable Communities	$359,782	$359,782	$0
Governor's Saturday Academy	$5,000,000	$5,000,000	$0
Abortion Alternatives	$1,260,000	$1,260,000	$0
Community Supervisor (OJJ)	$810,000	$810,000	$0
Individual Development Account	$0	$1,500,000	$1,500,000
Micro-Enterprise	$0	$600,000	$600,000
Fatherhood	$0	$1,200,000	$1,200,000
TOTAL	**$168,737,247**	**$183,940,247**	**$15,203,000**
SUMMARY			
CORE WELFARE	$40,482,273	$52,385,273	$11,903,000
CHILD WELFARE	$43,278,952	$43,278,952	$0
TANF INITIATIVES	$84,976,022	$88,276,022	$3,300,000
TOTAL	**$168,737,247**	**$183,940,247**	**$15,203,000**

SCHEDULE 11 – DEPARTMENT OF NATURAL RESOURCES

The Department of Natural Resources realizes a 7.2% overall decrease of $4.7 M in the executive budget compared to the FY 21 EOB as of 12/1/20. This includes decreases of $5.1 M Statutory Dedications (12.5%) and $116,232 SGF (1.4%), while being partially offset by an increase of $99,124 IAT (1.2%) and $340,696 Federal (4.0%). Budget units within the Department of Natural Resources are detailed below.

11-431 Office of the Secretary (1.1% decrease of $224,269)

FY 22 recommended is $20.8 M, comprised of $1.2 M SGF, $3.3 M IAT, $150,000 SGR, $13.1 M Statutory Dedications, $3 M Federal and 37 T.O. positions.

- The Office of the Secretary has no significant adjustments for FY 22.

11-432 Office of Conservation (2.4% increase of $579,648; increase of 2 T.O. positions)

FY 22 recommended is $24.4 M, comprised of $2.7 M SGF, $1.5 M IAT, $19,000 SGR, $16.9 M Statutory Dedications, $3.3 M Federal and 174 T.O. positions.

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

11-434 Office of Mineral Resources (2.1% overall decrease of $191,416; decrease of 2 T.O. positions)

FY 22 recommended is $9 M, comprised of $3.8 M SGF, $578,449 IAT, $20,000 SGR, $4.6 M Statutory Dedications and 56 T.O. positions.

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

11-435 Office of Coastal Management (42.2% overall decrease of $4.9 M)

FY 22 recommended is $6.7 M, comprised of $166,510 SGF, $3.2 M IAT, $19,000 SGR, $954,512 Statutory Dedications, $2.4 M Federal and 44 T.O. positions.

- Decrease $5 M Statutory Dedications out of the Coastal Resources Trust Fund due to anticipated completion of the following three (3) Beneficial Use projects:
    - ($3 M) - Caminada Headland Back Barrier Marsh Creation.
    - ($500,000) - South Pass Bird Island Enhancement.
    - ($1.5 M) - Cameron Meadows Marsh Creation and Terracing.

SCHEDULE 12 – DEPARTMENT OF REVENUE

The Department of Revenue realizes a 2.7% overall decrease of $3.2 M in the executive budget compared to the FY 21 EOB as of 12/1/20. This includes decreases of $3.2 M SGR. Budget units within the Department of Revenue are detailed below.

12-440 Office of Revenue (2.7% overall decrease of $3.2 M)

FY 22 recommended is $112.6 M, comprised of $322,030 IAT, $111.6 M SGR, $657,914 Statutory Dedications and 735 positions (720 T.O. and 15 Other Charges).

- The Office of Revenue has no significant adjustments for FY 22.

SCHEDULE 13 – DEPARTMENT OF ENVIRONMENTAL QUALITY

The Department of Environmental Quality realizes a 6.6% overall decrease of $9.5 M in the executive budget compared to the FY 21 EOB as of 12/1/20. This includes decreases of $9.4 M SGR (11.1%), $400,000 Federal (2.0%), and $273,616 Statutory Dedications (0.7%), while being partially offset by an increase of $529,624 SGF. Budget units within the Department of Environmental Quality are detailed below.

13-856 Office of Environmental Quality (6.6% overall decrease of $9.5 M and decrease of 3 T.O. positions)

FY 22 recommended is $134.4 M, comprised of $529,624 SGF, $174,361 IAT, $75.1 M SGR, $39.4 M Statutory Dedications, $19.2 M Federal and 707 T.O. positions.

- Decrease $399,231 SGR out of the Environmental Trust Fund Account associated with three (3) T.O. 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 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 T.O. position and increases Statutory Dedications from the Clean Water State Revolving Fund ($144,840) along with one (1) T.O. 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) T.O. position.

SCHEDULE 14 – LA WORKFORCE COMMISSION

The LA Workforce Commission realizes a 2% overall increase of $5.9 M in the executive budget compared to the FY 21 EOB as of 12/1/20. This includes increases of $2.4 M Statutory Dedications (2.1%) and $9.2 M Federal (5.8%), while being partially offset by decreases of $1.1 M SGF (9.9%) and $4.6 M IAT (49.1%). Significant adjustments are detailed below.

14-474 Workforce Support & Training (2% overall increase of $5.9 M)

FY 22 recommended is $297.3 M, comprised of $9.6 M SGF, $4.8 M IAT, $72,219 SGR, $114.9 M Statutory Dedications, $167.9 M Federal and 910 T.O. positions.

- 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 M IAT 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.

SCHEDULE 16 – DEPARTMENT OF WILDLIFE & FISHERIES (LDWF)

The Department of Wildlife & Fisheries (LDWF) realizes a 1.9% overall decrease of $3 M in the executive budget compared to the FY 21 EOB as of 12/1/20. This includes decreases of $100,000 SGF (100%), $892,904 IAT (4.5%), and $3.3 M Statutory Dedications (3.2%), while being partially offset by an increase of $191,068 SGR and $1.1 M Federal. Budget units within LDWF are detailed below, along with information about significant budgetary issues within respective agencies or budget units:

16-511 Wildlife and Fisheries Management & Fisheries (7.6% increase of $851,483; decrease of 1 T.O. position)

FY 22 recommended is $12.1 M, comprised of $19,000 IAT, $11.8 M Statutory Dedications, $229,315 Federal and 42 T.O. positions.

- Decrease of $95,648 Statutory Dedications out of the Conservation Fund associated with the personnel reduction of one (1) T.O. position. The position was vacant.

16-512 Office of the Secretary (0.2% decrease of $72,480)

FY 22 recommended is $40.5 M, comprised of $314,304 IAT, $20,000 SGR, $37 M Statutory Dedications, $3.1 M Federal and 279 T.O. positions.

- The Office of the Secretary has no significant adjustments for FY 22.

16-513 Office of Wildlife (2.2% decrease of $1.2 M; decrease of 3 T.O. positions)

FY 22 recommended is $54.2 M, comprised of $4.5 M IAT, $3.3 M SGR, $24.9 M Statutory Dedications, $21.5 M Federal and 224 positions (221 T.O. and 3 Other Charges).

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

16-514 Office of Fisheries (4.8% decrease of $2.5 M; decrease of 4 T.O. positions)

FY 22 recommended is $50.2 M, comprised of $14 M IAT, $116,976 SGR, $25.8 M Statutory Dedications, $10.3 M Federal and 233 T.O. positions.

- Increase $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).
- Decrease of $356,281 Statutory Dedications out of the Conservation Fund associated with the personnel reduction of four (4) T.O. positions. The positions were vacant.

Issue: Conservation Fund

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; and the shrimp excise tax. The revenues from the Conservation Fund can only be 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 the 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 LDWF does not have any SGF. The department relies heavily on statutory dedications to fund its programs and activities. Statutory dedications comprise up 63% of the department's total funding. The majority of statutory dedication funding is from the Conservation Fund, excluding any subfunds. The FY 22 budget contains $75.2 M in funding from the Conservation Fund, which is 76% of total statutory dedication funding and 48% of the department's total funding. As the largest source of revenue, the recent decreases in the Conservation Fund have a significant impact on LDWF's budget.

As of 3/16/21, the current balance in the Conservation Fund is $31.6 M. Conservation Fund revenues have been decreasing since FY 14 as a result of lower oil prices and a fee structure that has not been increased over a decade. As a result, the fund balance has been decreasing. The department expenditures have remained relatively constant (see Table 17 below).

In FY 22, LDWF requested $20 M SGF to mitigate decreasing revenue from the Conservation Fund. The Division of Administration has indicated that $17 M will be appropriated to LDWF in the FY 22 funds bill, likely comprised of current year excess SGF collections.

TABLE 17

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 (YTD)**	$60,496,448	$27,645,786	$58,953,373	$29,188,861
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.*
***As of 3/16/21.*
****Projections from LA Dept of Wildlife and Fisheries.*

SCHEDULE 17 – DEPARTMENT OF CIVIL SERVICE

The Department of Civil Service realizes a 2.7% overall increase of $611,294 in the executive budget compared to the FY 21 EOB as of 12/1/20. This includes increases of $250,579 SGF (4.3%), $255,243 IAT (2%) and $105,472 SGR (2.7%). Budget units within the department are detailed below.

17-560 State Civil Service (1.6% overall increase of $207,789)

FY 22 recommended is $13.6 M, comprised of $12.7 M IAT, $872,957 SGR and 103 T.O. positions.

- State Civil Service has no significant adjustments for FY 22.

17-561 Municipal Fire & Police Civil Service (6.9% overall increase of $173,763)

FY 22 recommended is $2.7 M SGR and 20 T.O. positions.

- Municipal Fire & Police Civil Service has no significant adjustments for FY 22.

17-562 Ethics Administration (6.6% overall increase of $309,838)

FY 22 recommended is $5 M, comprised of $4.8 M SGF, $175,498 SGR and 40 T.O. positions.

- Ethics Administration has no significant adjustments for FY 22.

17-563 State Police Commission (12.8% overall decrease of $87,191)

FY 22 recommended is $591,357, comprised of $556,357 SGF, $35,000 IAT and 3 T.O. positions.

- State Police Commission has no significant adjustments for FY 22.

17-565 Board of Tax Appeals (0.5% overall increase of $7,095)

FY 22 recommended is $1.6 M, comprised of $686,354 SGF, $577,756 IAT, $316,179 SGR and 10 T.O. positions.

- This agency has no significant adjustments for FY 22.

SCHEDULE 18 – RETIREMENT SYSTEMS

The Retirement Systems are not budgeted to receive any funds in the executive budget, which is no change when compared to the FY 21 EOB as of 12/1/20.

Note: *Constitution Article VII, Section 10(D)(2)(b)(iii) provides no less than 10% of nonrecurring revenue in the official revenue forecast shall be applied to the UAL balance. In accordance with this provision, each year the retirement systems are appropriated direct payments for UAL through the supplemental appropriation bill.*

Issue: Unfunded Accrued Liability (UAL) Update

The UAL is the total amount by which the retirement systems' pension liabilities exceed its pension assets. The UAL is caused by a number of factors including the initial UAL (iUAL), unmet actuarial assumptions (asset performance and mortality changes), plan benefit changes, and legislative policy decisions regarding amortization of the UAL. The state retirement systems' UAL can be divided into two parts: IUAL and new UAL. The iUAL was accrued from the inception of the retirement systems through 6/30/88. The 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) have a remaining IUAL balance of $2.1 B and $4.7 B respectively, which is a combined total of $6.8 B. This reflects a funded ratio of 64.1% for LASERS and 67.9% for TRSL.

Based on the most recent amortization schedule, which was effective through 6/30/21, the IUAL balance will be paid off in 2029 as shown in and Table 18 on the following page. It is important to note that Act 95 of 2016 requires that the Original Amortization Base (OAB) is re-amortized every 5 years. If the retirement system attains at least 80% funding of its pension liabilities, the OAB shall be re-amortized annually with level payments through 2029. The current funded ratio for LASERS is 64.1% and TRSL is 67.9% (see Graph 2 on the following page). Because of these provisions, the OAB amortization schedule may be subject to adjustments each year.

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

Graph 1
IUAL Balance Based on Most Recent Amortization Schedule
(effective through 6/30/21)

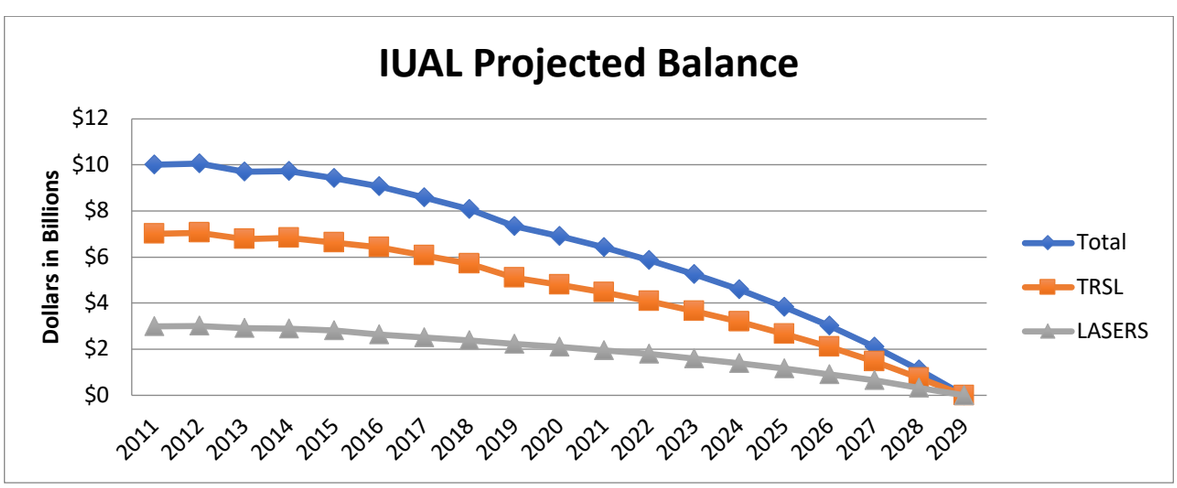
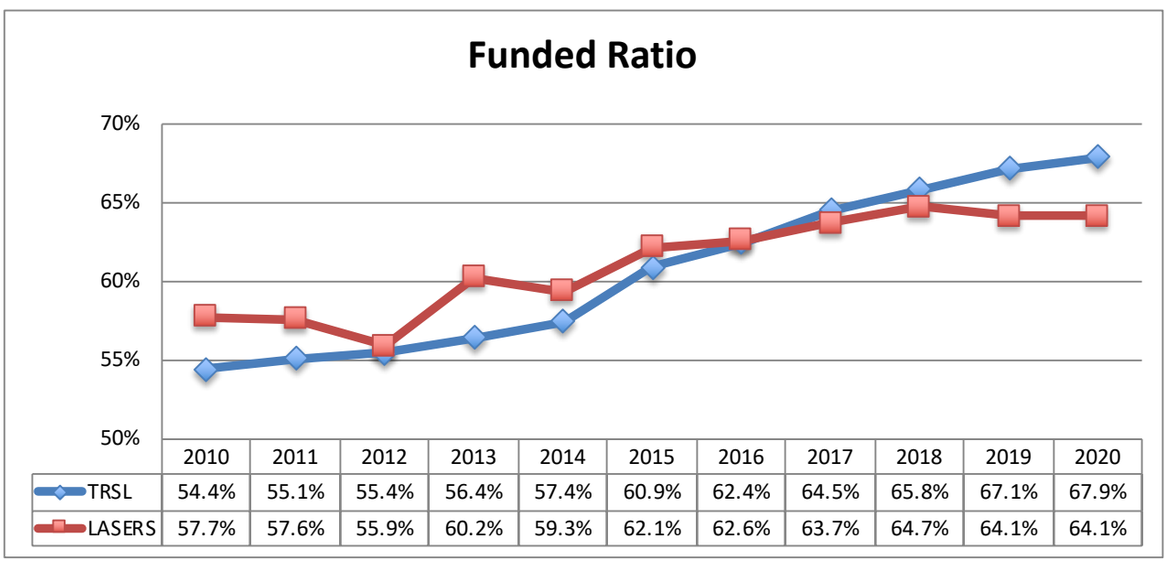


TABLE 18
Estimated IUAL Payments (Principal & Interest)

IUAL Payments (in millions of $)	
Year	**Amortization Schedule (effective thru 6/30/21)**
2021	$1,004
2022	$1,024
2023	$1,045
2024	$1,066
2025	$1,087
2026	$1,109
2027	$1,131
2028	$895
2029	$0
Total	**$8,361**

Graph 2
Historical Funded Ratio
(LASERS AND TRSL)



Additionally, the state has the option to make payments that exceed the scheduled payment amount. If the state makes additional payments directly to the OAB, it will result in interest savings to the state in an amount approximately equal to the discount rate for that year. For example, in FY 22, the projected discount rate is 7.5%. Therefore, for every $1 M payment above the scheduled amount in FY 22, the state achieves approximately $75,000 in interest savings in FY 22. 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 (5-year base).

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 funded ratios.*

SCHEDULE 19A – HIGHER EDUCATION

Higher Education realizes an 8% overall increase of $224.6 M in the executive budget compared to the FY 21 EOB as of 12/1/20. This includes increases of $165.2 M SGF (17%) and $69.4 M SGR (4.4%), while being partially offset by decreases of $3 M IAT (12.2%), $6.7 M Statutory Dedications (4.7%) and $308,160 Federal (0.4%). Significant adjustments are detailed below, along with information about significant budgetary issues within respective agencies or budget units.

19-671 Board of Regents (166.6% overall increase of $808.4 M)

FY 22 recommended is $1.3 B, comprised of $1.1 B SGF, $11.1 M IAT, $12 M SGR, $77.1 M Statutory Dedications, $54.6 M Federal and 0 T.O. positions.

- Increases a net $739.4 M SGF for redistribution through the funding formula to higher education systems, and provides allocations to the LA Universities Marine Consortium (LUMCON) and the Office of Student Financial Assistance (OSFA). **Note:** *Standard practice for executive budget development is to transfer all SGF to 19-671 Board of Regents for allocation to the four systems, pending Board approval of the funding formula. Per state law, the Board is required to annually submit formula funding allocations to the legislature no later than March 31st.*
- Increases $19.8 M SGF to raise instructional faculty salaries (and associated retirement benefits) toward the southern average (*see Faculty Pay Raises issue below*).
- 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 (*see TOPS issue on pages 32-33*).
- Increases $11.1 M SGF for GO Grants need-based aid (*see GO Grants issue on page 33*).
- 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. The Division of Administration has indicated that it plans to utilize excess SGF revenues in FY 21 to $4.1 M into the Higher Education Initiatives Fund during the 2021 RS for this purpose. 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 (*see issue on LA Quality Education Support Fund 8(g) Budget in Schedule 19B-666*).

Issue: 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. <u>The $19.8 M is equivalent to $2,863 per approximately 6,900 instructional faculty members; however, actual amounts will vary by position. The four higher education systems have the discretion on how to allocate such funding among existing employees.</u> 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. Today, 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 (*see Table 19 on the following page for comparative salary information*).

TABLE 19

Higher Education Faculty Pay Raises - All Instructional Staff					
	SREB Avg Salary	Institution Avg Salary	Avg Salary as % of SREB	Faculty	Total Cost
Baton Rouge CC	**$53,748**	$46,335	86.2%	159	$470,762
Bossier Parish CC	**$53,748**	$44,613	83.0%	122	$659,343
Central LA Technical CC	**$53,748**	$41,344	76.9%	88	$85,766
Delgado CC	**$53,748**	$47,652	88.7%	330	$1,447,444
L.E. Fletcher CC	**$53,748**	$39,972	74.4%	57	$277,643
LA Delta CC	**$53,748**	$38,691	72.0%	100	$645,452
Northwest LA Tech. CC	**$53,748**	$37,571	69.9%	44	$243,679
Northshore Technical CC	**$53,748**	$42,956	79.9%	100	$378,088
Nunez CC	**$53,748**	$43,389	80.7%	47	$312,777
River Parishes CC	**$53,748**	$45,568	84.8%	69	$216,209
South LA CC	**$53,748**	$42,330	78.8%	167	$511,016
SOWELA Technical CC	**$53,748**	$43,143	80.3%	96	$253,442
LCTCS SYSTEM TOTAL				**1,379**	**$5,501,621**
LSU Agricultural Center				73	$282,966
LSU - Baton Rouge	**$96,596**	$91,724	95.0%	1,301	$3,718,811
LSU - Alexandria	**$61,070**	$55,458	90.8%	86	$302,311
LSU - Eunice	**$53,748**	$47,859	89.0%	69	$163,611
LSU - Shreveport	**$63,989**	$64,591	100.9%	127	$373,380
LSU HSC - New Orleans	*	*	*	229	$570,804
LSU HSC - Shreveport	*	*	*	206	$601,325
Pennington Biomedical	*	*	*	50	$148,524
LSU SYSTEM TOTAL				**2,141**	**$6,161,733**
SU - Baton Rouge	**$68,343**	$64,345	94.1%	204	$792,049
SU - New Orleans	**$63,992**	$53,009	82.8%	73	$494,451
SU - Shreveport	**$53,748**	$44,999	83.7%	72	$163,038
SU Law Center	*	*	*	30	$66,917
SU Agricultural Center	*	*	*	4	$8,351
SU SYSTEM TOTAL				**383**	**$1,524,807**
Grambling	**$63,989**	$53,150	83.1%	112	$498,535
LA Tech	**$79,905**	$71,037	88.9%	368	$1,102,676
McNeese	**$68,343**	$59,478	87.0%	250	$974,627
Nicholls	**$63,989**	$55,249	86.3%	258	$604,451
Northwestern	**$63,989**	$56,803	88.8%	309	$1,057,310
Southeastern	**$68,343**	$61,687	90.3%	510	$372,762
UL Lafayette	**$79,905**	$75,030	93.9%	646	$441,401
UL Monroe	**$68,343**	$66,351	97.1%	317	$180,083
UNO	**$79,905**	$71,811	89.9%	265	$1,421,521
UL SYSTEM TOTAL				**3,035**	**$6,653,366**
HIGHER EDUCATION TOTAL				**6,938**	**$1,831,839**

Note: *LSU Ag, SU Ag, and Pennington do not have instructional faculty, but ranked faculty are included in the faculty count.*

Note: *Actual pay raises awarded are subject to the discretion of the institutions; amounts will vary by position (Professor, Associate Professor, Assistant Professor, Instructor, and Lecturer).*

Source*: Based on LA Board of Regents data and calculations; allocations are preliminary estimates and for informational purposes only.*

Issue: COVID-19 Relief Funding for Higher Education

As a result of the continuing COVID-19 pandemic, LA higher education institutions are set to receive direct Federal allocations in addition to funding previously received through the CARES Act in 2020. These funds will flow through the federal grant distribution system directly to institutions; therefore, they are not included in HB 1.

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 is based on the proportion of Pell recipients and non-Pell students served. Funding projections by institution are detailed in Table 22 on page 35 of this section:
  - 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. ***Note****: The CRRSA Act requires that institutions provide the same amount in financial aid grants to students that they were required to provide through the original CARES Act student aid portion. Due to the increased funding level, a smaller share of allocations will be available for student aid. 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.

The American Rescue Plan (ARP) Act 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 23 on page 36 of this section:
  - $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).

Note: *Allocation amounts identified above are preliminary estimates provided by Higher Education and pending final guidance from the U.S. Department of Education.* Funding received through the CRRSA Act is available for one calendar year from the date of the award (unless the institution receives an extension); funding received through the ARP Act is available through 9/30/23. **As a condition of receiving funds through the Elementary & Secondary School Emergency Relief (ESSER) Fund, states are required to maintain support for elementary and secondary education and higher education, including state funding to institutions of higher education and state need-based financial aid for FY 22 and 23 at proportional levels to average spending for the three prior fiscal years (FYs 17-19).**

Issue: TOPS Award Allocation and Award Amounts

TOPS expenditures are projected to increase by $11.1 M in FY 22 as a result of additional students qualifying for awards. The LA Office of Student Financial Assistance (LOSFA) is projecting a 2.8% increase in the number of awards for a total cost of $330.9 M. 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. Institutions have not been eligible to increase tuition since FY 17; therefore, TOPS awards will cover 100% of FY 22 tuition. While TOPS awards are capped, the overall number of awards has increased. Recent growth is primarily 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 correspond to higher retention rates. In addition, legislation and administrative measures implemented to mitigate the impacts of COVID-19 and 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 20 on the following page reports TOPS expenditures by award level and fiscal year.

TABLE 20

Taylor Opportunity Program for Students (TOPS)					
TOPS Awards for Public and Private Colleges & Universities					
TOPS Payments by Award Level (millions)	**FY 18**	**FY 19**	**FY 20**	**FY 21**	**Projected FY 22**
Opportunity	$128.7	$127.6	$132.8	$139.4	$143.5
Performance	$80.0	$83.2	$85.9	$87.7	$90.3
Honors	$80.0	$83.3	$85.4	$87.4	$90.0
Tech	$3.9	$4.4	$5.5	$5.9	$6.1
National Guard	$0.1	$0.1	$0.1	$0.1	$0.1
Tech Early Start	$0.8	$0.9	$0.9	$0.9	$0.9
Total Amount of Awards	**$293.5**	**$299.5**	**$310.6**	**$321.4**	**$330.9**
Actual/Projected Number of Students	54,817	55,589	57,072	58,979	60,713

Source: LA Office of Student Financial Assistance

Issue: GO Grant Award Allocation and Award Amounts

GO Grants provide need-based aid to support nontraditional and low to moderate income students. FY 22 funding for GO Grants is $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 allocations. 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 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 21 on below reports Go Grants expenditures by award level and fiscal year.

TABLE 21

Go Grants					
Go Grants Awards for Public and Private Colleges & Universities					
	FY18	**FY 19**	**FY 20**	**Budgeted FY 21**	**Projected FY 22**
Total Amount of Awards (millions)	**$26.4**	**$26.4**	**$28.4**	**$29.4**	**$40.5**
Actual Number of Students (Unduplicated)	23,058	25,412	23,443	N/A	N/A
Average Award Amount	$1,143	$1,114	$1,212	N/A	N/A

Source: LA Office of Student Financial Assistance

19-600 LA State University (LSU) System (26.8% overall decrease of $269 M)

FY 22 recommended is $734.2 M, comprised of $7.6 M IAT, $686.9 M SGR, $26.6 M Statutory Dedications, $13 M Federal and 0 T.O. positions.

- Increases $29.4 M SGF to replace one-time federal Coronavirus Relief Fund monies received through the CARES Act (*see Table 2 in the Revenue and Exec Budget Overview section*).
- 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.
- Decreases $363.8 M SGF for redistribution through the funding formula. ***Note:*** *Standard practice for executive budget development is to transfer all SGF to 19-671 Board of Regents for allocation to the four systems, pending Board approval of the funding formula. Per state law, the Board is required to annually submit formula funding allocations to the legislature no later than March 31st.*

19-615 Southern University (SU) System (25.5% overall decrease of $39.7 M)

FY 22 recommended at $115.8 M, comprised of $3 M IAT, $105 M SGR, $4.2 M Statutory Dedications, $3.7 M Federal and 0 T.O. positions.

- Increases $3.4 M SGF to replace one-time federal Coronavirus Relief Fund monies received through the CARES Act (*see Table 2 in the Revenue and Exec Budget Overview section*).
- Increases $155,556 SGF for continued instruction and research capacity for the following institutions: $87,500 M for Southern University Ag Center and $68,056 for Southern University Law Center.
- Increases $3.8 M SGR authority for the Southern University 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 Southern Board of Supervisors, and $800,000 for the Southern Ag Center.
- Decreases $42 M SGF for redistribution through the funding formula (see description in 19-600).

19-620 University of LA (UL) System (19.8% overall decrease of $170.1 M)

FY 22 recommended is $688.3 M, comprised of $259,923 IAT, $673.4 M SGR, $14.6 M Statutory Dedications and 0 T.O. positions.

- Increases $47.9 M SGF to replace one-time federal Coronavirus Relief Fund monies received through the CARES Act (*see Table 2 in the Revenue and Exec Budget Overview section*).
- 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.
- Decreases $215.7 M SGF for redistribution through the funding formula (see description in 19-600).

19-649 LA Community & Technical Colleges System (LCTCS) (35.9% overall decrease of $105 M)

FY 22 recommended is $187.6 M, comprised of $172.6 M SGR, $15 M Statutory Dedications and 0 T.O. positions.

- Increases $16 M SGF to replace one-time federal Coronavirus Relief Fund monies received through the CARES Act (*see Table 2 in the Revenue and Exec Budget Overview section*).
- 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.
- Decreases $117.9 M SGF for redistribution through the funding formula (see description in 19-600).

TABLE 22

Coronavirus Response and Relief Supplemental Appropriations (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

TABLE 23

American Rescue Plan (ARP) Act of 2021 (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

For informational purposes, Table 24 below reports Higher Education Fall enrollment by institution between FYs 16 and 20, as well as the number and percent change between FYs 19 and 20.

TABLE 24

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**	32,031	31,446	31,543	32,348	35,453	3,105	9.6%
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	**46,548**	**47,577**	**48,646**	**51,051**	**55,961**	**4,910**	**9.6%**
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	2,278	(31)	-1.3%
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**	**13,037**	**(14)**	**-0.1%**
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	**211,250**	**212,359**	**211,745**	**214,205**	**212,488**	**(1,717)**	**-0.8%**

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

*** Counts for Paul M. Hebert Law Center are included in LSU - Baton Rouge.*

SCHEDULE 19B – SPECIAL SCHOOLS & COMMISSIONS

Special Schools & Commissions realizes a 13.9% overall decrease of $12.0 M in the executive budget compared to the FY 21 EOB as of 12/1/20. This includes decreases of $1.2 SGF (2.4%), $829,402 IAT (8.1%), $183,628 SGR (5.7%) and $9.8 M Statutory Dedications (40.4%). Significant adjustments are detailed below, along with information about significant budgetary issues within respective agencies or budget units.

19-653 LA Schools for the Deaf & Visually Impaired (LSDVI) (7.8% overall decrease of $2.1 M)

FY 22 recommended is $24.6 M, comprised of $22.6 M SGF, $1.8 M IAT, $39,745 SGR, $152,711 Statutory Dedications and 277 positions (276 T.O. and 1 Other Charges position).

- Decreases $632,415 IAT and $70,000 SGR to align authority with historical revenues.

19-657 LA School for Math, Science & the Arts (LSMSA) (3.6% overall increase of $343,644)

FY 22 recommended is $9.9 M, comprised of $6 M SGF, $3.1 M IAT, $650,459 SGR, $80,472 Statutory Dedications and 123 positions (91 T.O., 28 Other Charges positions, and 4 non-T.O. FTEs).

- LSMSA has no significant adjustments for FY 22.

19-658 Thrive Academy (0.6%overall increase of $42,630)

FY 22 recommended is $7.1 M, comprised of $5 M SGF, $2 M IAT, $78,012 Statutory Dedications and 49 positions (37 T.O. and 12 non-T.O. FTEs).

- Increases $55,435 IAT budget authority to receive additional Individuals with Disabilities Education Act (IDEA) federal funds through the LDE.

19-662 LA Educational Television Authority (LETA) (6.9% overall decrease of $647,039)

FY 22 recommended is $8.8 M, comprised of $6.1 M SGF, $315,917 IAT, $2.3 M SGR, $75,000 Statutory Dedications and 66 T.O. positions.

- Non-recurs $500,000 SGF used to provide two grants of $250,000 each to New Orleans-based public television stations WYES and WLAE. WYES utilized its grant to pay for rights to air PBS programs and to cover operating costs for its master control room. WLAE utilized its grant to cover costs for the production of local programming as well as broadcasts of LA Public Broadcasting programming.

19-666 Board of Elementary & Secondary Education (BESE) (39.1% overall decrease of $9.7 M)

FY 22 recommended is $15.1 M, comprised of $1.1 M SGF, $30,000 SGR, $13.9 M Statutory Dedications and 11 T.O. positions.

- 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.

Issue: LA Quality Education Support Fund 8(g) Budget

At its 10/13/20 meeting, BESE received a report from the LA Department of the Treasury concerning a significant revenue decline in the LA Quality Education Support Fund (LQES), or 8(g), program. The reduction stemmed from: 1) reduced mineral royalties due to lower oil prices, 2) a lump sum payment due to Texas and Mississippi as a result of LA's 8(g) payment plan entering arrears, and 3) reduced returns on fixed income investments held by the LA Quality Education Permanent Trust Fund. The lump sum payment is associated with an accidental overpayment to LA under its 8(g) settlement, which resulted in LA owing Texas and Mississippi $4.5 M. A 36-month payment plan beginning in July 2018 was established to repay the debt but low oil prices have caused LA to begin accruing arrears. Under the terms of the payment plan, the arrears balance will be owed in a lump sum after the payment plan ends in July 2021.

BESE approved a reduction to the 8(g) program's FY 21 budget in the amount of $6 M at its 12/15/20 meeting. The Board also approved the 8(g) Grants Program's FY 22 budget of $15 M (*see Table 25 below*).

TABLE 25

BESE LA Quality Education Support Fund (8(g)) Budget				
Program/Category	**FY 21 Budget (Original)**	**FY 21 Budget (Revised)**	**FY 22 Budget**	**Difference from FY 21 Original**
Statewide Allocation	$11,315,000	$8,315,000	$7,085,000	($4,230,000)
Block Allocation	$11,315,000	$8,315,000	$7,085,000	($4,230,000)
Management and Oversight	$660,000	$660,000	$660,000	$0
Review, Evaluation, and Assessment of Proposals	$210,000	$210,000	$170,000	($40,000)
TOTAL	**$23,500,000**	**$17,500,000**	**$15,000,000**	**($8,500,000)**

Note: *The executive budget, based upon the most recent REC estimates and LQES Fund balance, appropriates $13.9 M Statutory Dedication funding associated with the LQES Fund, $1.1 M below the approved $15 M BESE-approved FY 22 budget.*

19-673 New Orleans Center for the Arts (NOCCA) (1% overall increase of $82,153)

FY 22 recommended is $8.6 M, comprised of $6.3 M SGF, $2.2 M IAT, $79,016 Statutory Dedications and 79 T.O. positions.

- The New Orleans Center for the Arts has no significant adjustments for FY 22.

SCHEDULE 19D – LA DEPARTMENT OF EDUCATION (LDOE)

LDOE realizes a 15.9% overall increase of $943.5 M in the executive budget compared to the FY 21 EOB as of 12/1/20. This includes increases of $73.8 M Statutory Dedications (22%) and $987.4 M Federal (60.8%), while being partially offset by decreases of $67.0 M SGF (1.8%), $33.4 M IAT (16.6%) and $17.2 M SGR (34.2%). Budget units within the Department are detailed below, along with information about significant budgetary issues within respective agencies or budget units:

19-678 State Activities (102% overall increase of $174.6 M)

FY 22 recommended is $345.8 M, comprised of $27.2 M SGF, $15.4 M IAT, $7 M SGR, $276,700 Statutory Dedications, $295.9 M Federal and 526 positions (483 T.O. and 43 non-T.O. FTE).

- 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 SGF 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 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.

19-681 Subgrantee Assistance (47.4% overall increase of $797.4 M)

FY 22 recommended is $2.48 B, comprised of $89.7 M SGF, $50.5 M IAT, $9.2 M SGR, $13.3 M Statutory Dedications, $2.32 B Federal and 0 T.O. positions.

- 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.

19-682 Recovery School District (28.2% overall decrease of $45 M)

FY 22 recommended is $114.6 M, comprised of $299,669 SGF, $97 M IAT, $17.1 M SGR, $250,000 Federal and 9 non-T.O. FTE positions.

- 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) (0.4% overall increase of $17 M)

FY 22 recommended is $3.91 B, comprised of $3.52 B SGF, $396.2 M Statutory Dedications and 0 T.O. positions.

- Increases $40 M SGF to provide an across-the-board pay raise of $400 for certificated personnel (including classroom teachers) and $200 for support personnel, as well as associated retirement costs (*see Staff Pay Raises issue below*).
- Decreases $23 M SGF 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; 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 in the number 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.

Issue: Minimum Foundation Program (MFP)

The governor's recommended funding for the MFP in FY 22 will result in an estimated net increase of $17 M in state expenditures over EOB. The most significant increase is associated with an across-the-board pay raise of $400 for certificated personnel (including classroom teachers) and $200 for support personnel, for a total cost of $40 M. The proposed pay raise is partially offset by a 2.2% reduction in student counts primarily due to disruptions to schools caused by the COVID-19 pandemic.

On 3/10/21, the Board of Elementary & Secondary Education (BESE) adopted an MFP formula for legislative consideration that included the following adjustments:

- $40 M to provide a pay raise of $400 for certificated staff and $200 for non-certificated staff, plus associated employer retirement contributions. This item was included in the executive budget recommendation.
- $40 M to provide a 1.375% increase in the Level 1 base cost per pupil, from $4,015 to $4,070.
- $4 M to provide a $2,000 stipend for certified mentor teachers.

As shown in Table 26 below, the MFP formula adopted by BESE will result in a net increase of $22.7 M in state expenditures over EOB. **The executive budget recommendation does not include $5.6 M of the amount required to fully fund the BESE-approved MFP formula.**

TABLE 26

Comparison of FY 22 BESE-Adopted MFP to FY 21 EOB	
FY 21 Existing Operating Budget MFP	$3,895,695,015
FY 22 BESE-Adopted MFP	$3,918,389,560
DIFFERENCE	**$22,694,545**

Comparison of FY 22 MFP Proposals	
FY 22 Executive Budget Recommendation	$3,912,741,632
FY 22 BESE-Adopted MFP	$3,918,389,560
DIFFERENCE	**$5,647,928**

LDOE was able to realize additional funds when finalizing mid-year student counts. LA public school enrollment experienced significant impacts due to the COVID-19 pandemic, resulting in a year-over-year loss of 15,418 students, a decline of 2.2%. BESE utilized these funds to provide the additional items above and beyond the governor's recommendations. If this formula is adopted, the legislature will need to identify an additional $5.6 M to fully fund the formula cost. BESE requests that the legislature provide regular updates on the status of the budget. If additional funds are realized, BESE requests that the legislature return the formula in order to increase amounts included in the proposed pay raises.

Issue: Staff Pay Raises

The executive budget includes $40 M SGF through the MFP to provide pay raises to school personnel in an effort to reach the Southern Regional Education Board's (SREB) average

salary. The funding includes $400 for certificated staff and $200 for non-certificated staff, as well as associated employer retirement contributions. The most recent SREB salary comparisons are shown in Table 27 below. As of 2018-19, Louisiana's average teacher salary was $50,288, which was $3,052 below the regional average of $53,340. ***Note:*** *This does not account for the $1,000 pay raise teachers received through the FY 20 MFP formula or pay raises provided by other states.*

TABLE 27

SREB Average Teacher Salaries		
State	**Average Salary**	**Rank**
Alabama	$52,009	9
Arkansas	$49,438	13
Delaware	$63,662	2
Florida	$48,314	14
Georgia	$57,095	3
Kentucky	$53,434	6
Louisiana	**$50,288**	**12**
Maryland	$70,463	1
Mississippi	$45,105	16
North Carolina	$53,940	5
Oklahoma	$52,397	8
South Carolina	$50,882	11
Tennessee	$51,349	10
Texas	$54,121	4
Virginia	$53,267	7
West Virginia	$47,681	15
Regional Average	**$53,340**	
LA Difference	**($3,052)**	
LA Difference (%)	**-5.7%**	

19-697 Nonpublic Educational Assistance (no change)

FY 22 recommended is $20.7 M SGF and 0 T.O. positions.

- Nonpublic Educational Assistance has no significant adjustments for FY 22.

19-699 Special School Districts (6.3% overall decrease of $617,661)

FY 22 recommended is $9.1 M, comprised of $4.3 M SGF, $4.8 M IAT and 92 positions (90 T.O. and 2 Other Charges).

- Decreases $258,336 SGF associated with 3 vacant T.O. positions.
- Decreases $944,940 IAT to reduce excess budget authority and align with historical revenue collections.

Issue: Federal COVID-19 Relief Funding for K-12 Education

The executive budget increases Federal budget authority by a net $936.2 M for additional funding received through the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act passed in December 2020. FY 22 recommended includes the following adjustments over EOB:

- Increases $919.9 M for the ESSER II Fund. The CRRSA Act requires funds to be allocated as follows:
  - Minimum of 90% to local education agencies for use in preventing, preparing for, and responding to COVID-19.
  - Maximum 10% may be reserved by state education agencies for emergency needs to address issues in response to the coronavirus emergency. Out of this funding, 0.5% is available for administrative expenses.
- Increases $43.8 M for the GEER II Fund to be allocated as follows:
  - $41.7 M for Emergency Assistance to Nonpublic Schools (EANS) awards to provide assistance to eligible nonpublic schools to address educational

disruptions caused by COVID-19. The original CARES Act required public school districts receiving ESSER funds to provide equitable services to nonpublic school students and teachers. By setting aside GEERS II funds for nonpublic schools, ESSER II eliminates the equitable services rule.
    - $2.1 M to support broadband availability and access for students.
- Increases a net $99.5 M through the Child Care Development Fund (CCDF).
    - Funding can be used for cleaning and sanitation as well as for other activities necessary to maintain or resume the operation of programs, including for fixed costs and increased operating expenses.
    - The funds are considered nonrecurring. Therefore, LDOE recommends they be used for one-time expenses and not for ongoing expenses such as providing direct services.

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.*

As Table 28 below indicates, total Federal allocations for LA through the CARES, CRRSA, and ARP Acts include:

- $4.05 B through the Elementary & Secondary Emergency Relief (ESSER) Fund.
- $73.3 M through the Governor's Emergency Education Relief (GEER) Fund and discretionary portion of GEER II.
- $104.6 M through Emergency Assistance to Nonpublic Schools (EANS).
- $17.0 M through the Rethink K-12 Education Models (REM) grant.
- $1.05 B for child care through the Child Care and Development Fund (CCDF) and Child Care Stabilization Grants.

TABLE 28

Overview of COVID-19 Relief Funding for LA Elementary and Secondary Education		
Program	**Description**	**Amount**
Elementary and Secondary School Emergency Relief (ESSER)		
ESSER I - CARES	Provides funding for preventing, preparing for, and responding to COVID-19. Funds are provided to state education agencies, which must award at least 90% of funding to LEAs. Up to 10% of total funds may be reserved by state education agencies. State administrative expenditures are capped at 0.5% of total funds.	$286,980,175
ESSER II - CRRSA		$1,160,119,378
ESSER II - ARP	Provides funding for preventing, preparing for, and responding to COVID-19. Funds are provided to state education agencies, which must award at least 90% of funding to LEAs. Up to 10% of total funds may be reserved by state education agencies. State administrative expenditures are capped at 0.5% of total funds. The program includes three state-level reservations: 1% of funds are reserved for summer enrichment programs, 1% for afterschool programs, and 5% for interventions aimed at addressing learning loss.	$2,605,463,325
	SUBTOTAL	**$4,052,562,878**
Governor's Emergency Education Relief (GEER)		
GEER I - CARES	Provides funding for preventing, preparing for, and responding to COVID-19. Funds may be awarded to local education agencies (LEA), institutes of higher education, and other educational entities, or reserved at the state level, at the discretion of the governor. Equitable services must be provided to non-public schools when utilizing GEER I funds but is not required for the non-EANS portion of GEER II funding. Any funds reserved for the LDE will be transferred from the Division of	$50,276,799
GEER II - Discretionary - CRRSA		$22,985,320
	SUBTOTAL	**$73,262,119**
Emergency Assistance to Non-Public Schools (EANS)		
GEER II - EANS	Sets aside GEER II funding to provide services or assistance to non-public schools that enroll a significant percentage of low-income students and are most impacted by COVID-19.	$55,566,230
EANS - ARP*	Dedicated funding to provide services or assistance to non-public schools that enroll a significant percentage of low-income students and are most impacted by COVID-19. Funding will be allocated to governors as was done in the GEER II allocation.	$49,073,000
	SUBTOTAL	**$104,639,230**
Rethink K-12 Education Models (REM)		
Rethink K-12 Education Models (REM) - CARES	Provides support to state education agencies in states with the highest coronavirus burden to address specific educational needs of students in public and non-public schools, to include addressing remote learning needs of students. Louisiana was awarded this grant through a competitive grant process. Louisiana is utilizing the grant to provide families with opportunities for remote supplemental learning resources, virtual tutors and devices/Internet connectivity.	$16,999,992
Child Care and Development Fund (CCDF)		
CCDF - CARES	The CCDF is a federal and state partnership program authorized under the Child Care and Development Block Grant Act. CCDF funding related to COVID-19 response allows child care programs to maintain critical operations, including meeting emergency staffing needs and ensuring first responders and health care workers can access child care while they respond to the pandemic.	$67,581,166
CCDF - CRRSA		$198,319,710
Child care funding - ARP*	The ARP will provide an estimated $783.0 M in additional child care funding through the CCDF and Child Care Stabilization Grants.	$782,958,000
	SUBTOTAL	**$1,048,858,876**
	TOTAL	**$5,296,323,095**

** EANS and child care allocations associated with the American Rescue Plan Act are preliminary estimates.*

SCHEDULE 19E – LSU HEALTH SCIENCES CENTER HEALTH CARE SERVICES DIVISION (LSU HCSD)

LSU HCSD realizes a 2.1% overall increase of $1.4 M in the executive budget compared to the FY 21 EOB as of 12/1/20. This includes increases of $216,837 SGF (0.9%), $421,425 IAT (2.4%), $578,615 SGR (3.6%) and $142,416 Federal (2.9%). Significant adjustments are detailed below.

19-610 LSU Health Sciences Center Health Care Services Division (2.1% overall increase of $1.4 M)

FY 22 recommended is $64.8 M, comprised of $25 M SGF, $18.1 M IAT, $16.6 M SGR, $5.1 M Federal and 0 T.O. positions.

- 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.

SCHEDULE 20 – OTHER REQUIREMENTS

Other Requirements realize a 35.6% overall decrease of $464.5 M in the executive budget compared to the FY 21 EOB as of 12/1/20. This includes decreases of $95.6 M IAT (60.8%), $325.1 M Statutory Dedications (58.2%), and $102 M Federal (88.6%), while being partially offset by an increase of $58.2 M SGF (12.7%). Budget units within Other Requirements are detailed below, along with information about significant budgetary issues within respective agencies or budget units:

20-451 Local Housing of State Adult Offenders (13.4% overall increase of $21 M)

FY 22 recommended is $178.1 M SGF and 0 T.O. positions.

- 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.
- 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.

20-452 Local Housing of State Juvenile Offenders (0.03% overall decrease of $521)

FY 22 recommended is $1.5 M SGF and 0 T.O. positions.

- Local Housing of State Juvenile Offenders has no significant adjustments for FY 22.

20-901 Sales Tax Dedications (0.5% overall decrease of $293,890)

FY 22 recommended is $53.5 M Statutory Dedications and 0 T.O. positions.

- State Tax Dedications has no significant adjustments for FY 22.

20-903 Parish Transportation (no change)

FY 22 recommended is $46.4 M Statutory Dedications out of the Transportation Trust Fund – Regular and 0 T.O. positions.

- Parish Transportation has no significant adjustments for FY 22.

20-905 Interim Emergency Board (no change)

FY 22 recommended is $36,808 SGF and 0 T.O. positions.

- Interim Emergency Board has no significant adjustments for FY 22.

20-906 District Attorneys and Assistant District Attorneys (4.8% overall increase of $1.6 M)

FY 22 recommended is $35.7 M, comprised of $30.3 M SGF, $5.5 M Statutory Dedications and 0 T.O. positions.

- 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.

20-923 Corrections Debt Service (0.8% overall increase of $42,753)

FY 22 recommended is $5.2 M SGF and 0 T.O. positions.

- Corrections Debt Service has no significant adjustments for FY 22.

20-924 Video Draw Poker – Local Government Aid (136.1% overall increase of $22.3 M)

FY 22 recommended is $38.7 M Statutory Dedications out of the Video Draw Poker Device Fund and 0 T.O. positions.

- Increases $22.3 M Statutory Dedications from the Video Draw Poker Fund based on REC projections adopted 1/19/21.

20-925 Unclaimed Property Leverage Fund – Debt Service (no change)

FY 22 recommended is $15 M Statutory Dedications out of the Unclaimed Property Leverage Fund and 0 T.O. positions.

- Unclaimed Property Leverage Fund – Debt Service has no significant adjustments for FY 22.

20-930 Higher Education – Debt Service & Maintenance (0.1% increase of $31,990)

FY 22 recommended is $45.3 M SGF and 0 T.O. positions.

- Higher Education – Debt Service & Maintenance has no significant adjustments for FY 22. The increase of $31,990 is due to net adjustments to the amortization schedules within the LA Community & Technical College System.

20-931 LED - Debt Service and State Commitments (53.8% overall decrease of $56.1 M)

FY 22 recommended is $48.2 M, comprised of $17.8 M SGF, $30.4 M Statutory Dedications and 0 T.O. positions.

- Non-recurs $60.7 M in carry forward funding ($23.7 M SGF and $37.1 M Statutory Dedications) for expenditures encumbered in FY 20 but liquidated in FY 21.
- Increases $5.5 M Statutory Dedications to provide for 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 (23.3% increase of $4.3 M)

FY 22 recommended is $22.6 M Statutory Dedications out of the Two Percent Fire Insurance Fund and 0 T.O. positions.

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

20-933 Governor's Conferences & Interstate Compacts (no change)

FY 22 recommended is $458,028 SGF and 0 T.O. positions.

- Governor's Conferences and Interstate Compacts has no significant adjustments for FY 22.

20-939 Prepaid Wireless 911 Service (0.9% overall decrease of $125,000)

FY 22 recommended is $14 M SGR and 0 T.O. positions.

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

20-940 Emergency Medical Services – Parishes & Municipal (no change)

FY 22 recommended is $150,000 SGR and 0 T.O. positions.

- Emergency Medical Services has no significant adjustments for FY 22.

20-941 Agriculture & Forestry – Pass Through Funds (43.4% decrease of $15.2 M)

FY 22 recommended is $19.8 M comprised of $1.8 M SGF, $261,690 IAT, $248,532 SGR, $4.7 M Statutory Dedications $13.1 M Federal and 0 T.O. positions.

- 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 Government Entities (93.8% overall decrease of $342.1 M)

FY 22 recommended is $22.7 M, comprised of $5.9 M SGF, $16.8 M in Statutory Dedications and 0 T.O. positions. The list of specific statutory dedications and the recommended funding level is in Table 29 below.

- Decreases $407,816 Statutory Dedications out of the Beautification and 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 Louisiana 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 the 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 the 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 Louisiana 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.

TABLE 29

Statutory Dedication	FY 22 Recommended
Algiers Economic Development Foundation Fund	$100,000
Beautification Project for New Orleans Neighborhood Fund	$100,000
Beautification/Improvement New Orleans City Park Fund	$1,192,499
Bossier Parish Truancy Program Fund	$230,061
Calcasieu Parish Fund	$467,376
Friends of NORD Fund	$100,000
Gentilly Development District Fund	$100,000
Greater New Orleans Sports Foundation Fund	$795,000
Rehab for the Blind/Visually Impaired Fund	$2,000,000
Sports Facility Assistance Fund	$100,000
St. Landry Parish Excellence Fund	$357,229
Tobacco Tax Health Care Fund	$11,232,996
TOTAL	**$16,775,161**

20-966 Supplemental Pay to Law Enforcement Personnel (no change)

FY 22 recommended is $124.2 M SGR and 0 T.O. positions.

- Supplemental Pay has no significant adjustments for FY 22.

20-977 DOA – Debt Service and Maintenance (5.8% overall decrease of $7.1 M)

FY 22 recommended is $114.1 M, comprised of $52.8 M SGF, $61.3 M IAT, $38,425 SGR and 0 T.O. positions. Table 30 on below details the debt service and maintenance allocations.

TABLE 30

Debt Service Obligation and/or Maintenance Allocation	FY 22 Recommended
Installment Purchasing Market	$30,000,000
Maintenance and Operation of State Buildings	$23,879,042
Road Hazard Cost Disallowance	$19,763,954
Office Facilities Corporation	$9,255,095
Transportation Infrastructure Finance and Innovation Act (TIFIA) for DOTD	$7,777,492
Debt Service Payment for Federal City	$2,036,888
Debt Service for New Orleans Water & Sewer Board, etc.	$21,376,225
Total	**$114,088,696**

20-XXX Funds (62.8% overall decrease of $92.9 M)

FY 22 recommended is $55 M SGF and 0 T.O. positions.

- Non-recurs $90 M Federal as contained in FY 21 Supplemental Appropriations Bill (Act 45 of 2020 2nd ES).
  - $85 M to the Clearing Account of the Unemployment Compensation Fund as a one-time deposit of monies into the Unemployment Trust Fund.
  - $5 M to the Coronavirus Local Recovery Allocation Fund to provide for additional payments to local governments for eligible expenses related to COVID-19 response efforts. ***Note:*** *While these funds were appropriated for this purpose at the time of the EOB Freeze Date on 12/1/20, they were subsequently transferred by the JLCB at its December meeting to make additional deposits into the Unemployment Trust Fund.*
- Reduces $2.9 M SGF associated with deposits made into various statutory dedications during FY 21:
  - Reduces deposits into the LA Public Defender Fund by $268,440, leaving a recommended funds transfer to the LA Public Defender Board of $38.5 M in FY 22.
  - Increases deposits into the Self-Insurance Fund by $3.7 M, increasing the recommended funds transfer to the Office of Risk Management's Self-Insurance Fund to $14.9 M in FY 22.
  - Reduces deposits into the Innocence Compensation Fund by $215,000, leaving a recommended funds transfer to the LA Commission on Law Enforcement of $375,000 in FY 22.
  - Reduces deposits into the State Emergency Response Fund by $6.1 M. This adjustment eliminates a transfer of funds to GOHSEP of $6.2 M used in FY 21 to respond to cybersecurity events, while transferring $100,000 to the Division of Administration to provide for emergency response readiness.

Major Enhancements and Increases

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

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
01 - 100	Executive	Executive Office	Increases funding ($300,000 Statutory Dedications and $175,000 Federal) to provide for reimbursement grants to primary and secondary child abuse and neglect prevention programs throughout the state. The Statutory Dedication is out of the Children's Trust Fund and the federal is for grants relative to presentation of child abuse.	$0	$475,000	0
01 - 107	Executive	Division of Administration	Increases funding for LaGov implementation, expansion, and continued support for projected maintenance costs (for more details, see the issue in the Overview Section).	$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 and 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 - 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: $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**	$0	$29,980,900	0
01 - 111	Executive	Homeland Security & Emergency Prep	Increases federal funds 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

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

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
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
			Major Increases or Enhancements for Executive	**$14,550,193**	**$150,006,093**	**1**
03 - 130	Veterans Affairs	Department of Veterans Affairs	Increases funding for the Veterans Cemetery Program. Includes $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 - 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 of the home's two 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	**$484,107**	**$699,612**	**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) T.O. 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

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
			Major Increases or Enhancements for State	**$615,281**	**$2,113,833**	**3**
04D - 147	Treasury	State Treasurer	Increases SGR for 1 new T.O. 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	**$0**	**$83,000**	**1**
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 upgrade firewall.	$0	$500,000	0
04F - 160	Agriculture & Forestry	Agriculture & Forestry	Decreases Statutory Dedications from 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
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	0
			Major Increases or Enhancements for Agriculture & Forestry	**$0**	**$1,071,584**	**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

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

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
			Major Increases or Enhancements for Economic Development	**$1,000,000**	**$1,000,000**	**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 funds.	$0	$2,325,290	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	**$0**	**$2,615,290**	**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 Department of Health 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

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

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
08A - 414	DPSC Corrections Services	David Wade Correctional Center	Increases funding to provide 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. 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 - 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
			Major Increases or Enhancements for DPSC Public Safety Services	**$0**	**$9,399,299**	**0**

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

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
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
09 - 306	Health	Medical Vendor Payments	Increases funding for 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 $108 M in this adjustment as a result of excess funds (maximizing other means of finance). $1,380,622,255 Enrollment adjustment $102,665,543 Projected increase in Medicaid Utilization and trend increase $12,993,308 Office of Behavioral Health/Dept of Justice Settlement Agreement additional funding $9,016,218 MCIP adjustment (incentive arrangements with MCO's for quality achievements) ($1,833,727,204) Reversal of Hospital MFP Directed Payment funding ($272,381,266) MCO rate adjustments **$998,199,238 Executive Budget Adjustment**	-$108,358,423	$998,199,238	0
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. $433,813,004 FY 22 Total estimated cost for Medicare premiums $368,461,105 FY 21 Existing Operating Budget **$65,351,899 Executive Budget Adjustment**	$20,997,565	$65,351,899	0

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	Increase in 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. $158,121,158 FY 21 Existing Operating Budget $183,745,008 FY 22 Projected Expenditure **$25,623,850 Executive Budget Adjustment**	$25,623,850	$25,623,850	0
09 - 306	Health	Medical Vendor Payments	Increases federal funding for Local Education Authorities (LEA's) for school based health services. The federal 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 existing operating budget for school based health funding. $42,035,500 FY 21 estimated spend to LEA's $8,407,100 Estimated 20% increase in funding	$0	$8,407,100	0
09 - 306	Health	Medical Vendor Payments	Increase funding for the Managed Care Incentive Payment (MCIP) program. The Federal 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 Executive Budget Adjustment** **Note:** Actual payouts in FY 21 will depend on incentive achievements.	$0	$9,016,218	0

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 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 Total projected funding for the Medicaid Dental program in FY 22 is approximately $262.9 M.	$8,592,976	$53,724,733	0
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 Federal 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 1 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 Federal 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 increase for certain populations with serious mental illness** **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.	$4,174,750	$12,993,308	0

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). $287,827,428 FY 21 Initial Budget 3.2035% Inflation factor **$9,220,552 FY 22 Adjustment**	$2,962,563	$9,220,552	0
09 - 307	Health	Office of Secretary	Adds 11 T.O. positions for various functions in the LA Department of Health, Office of the Secretary. There is no federal match appropriated with these positions. $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 Executive Budget Adjustment**	$917,261	$917,261	11
			Major Increases or Enhancements for Health	**-$38,718,047**	**$1,201,057,620**	**11**
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. FY 21 TANF Budget $168,737,247 Adjustment $15,203,000 **FY 22 TANF Budget $183,940,247**	$0	$15,203,000	0
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
			Major Increases or Enhancements for Children & Family Services	**$0**	**$21,771,624**	**0**

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

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
11 - 432	Natural Resources	Conservation	Increases Statutory Dedications from the Oil & Gas Regulatory Fund ($270,223) and Federal funds ($135,111) along with three (3) T.O. 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 from the Hazardous Waste Site Cleanup Fund ($500,000) and the Brownsfield Cleanup Revolving Loan Fund ($50,000) within the Environmental Assessment Program. Increases funding from 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 from the Brownsfield Cleanup Revolving Loan Fund for administrative costs associated with the management of the loan program.	$0	$550,000	0
			Major Increases or Enhancements for Environmental Quality	**$0**	**$550,000**	**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
			Major Increases or Enhancements for Workforce Commission	**$0**	**$9,520,000**	**0**
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 to provide an incentive to increase the number of licensed nuisance alligator hunters to respond to complaints.	$0	$306,262	0

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

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
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
			Major Increases or Enhancements for Wildlife & Fisheries	**$0**	**$2,087,814**	**0**
19A -	Higher Education	Department Wide	Provides increased funding for the higher education formula for the distribution of funds to postsecondary education institutions. The Board of Regents will submit formula funding allocations to the legislature no later than March 31st.	$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 as 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

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

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
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

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. **Note:** This adjustment includes a means of financing substitution replacing the statutorily dedicated TOPS Fund with $1,119,357 SGF.	$12,170,965	$11,051,608	0
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 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 from the Higher Education Initiatives Fund to support accreditation expenditures, dual enrollment, and other Board of Regents educational initiatives.		$4,100,000	0
19A - 671	Higher Education	Board of Regents	Increases funding for the LA Library Network (LOUIS) due to receipt of a U.S. Department of Education federal 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
			Major Increases or Enhancements for Higher Education	**$156,460,756**	**$229,836,008**	**0**
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

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

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
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 *State Activities* ($84,587,538) associated with the State Education Agency (SEA) set-aside funding and administrative expenses, as well as an increase in *Subgrantee Assistance* ($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 September 30, 2022. *See issue on COVID-19 Relief Funding for K-12 Education in Schedule 19D, Department of Education.*	$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 *State Activities* ($20,959,875) and in *Subgrantee Assistance* ($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. *See issue on COVID-19 Relief Funding for K-12 Education in Schedule 19D, Department of Education.*	$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 - 695	Education	Minimum Foundation Program (MFP)	Increases funding for an across-the-board pay raise of $400 for certificated personnel (including classroom teachers) and $200 for support personnel, as well as associated retirement costs. *See issue on Staff Pay Raises in Schedule 19D-695.*	$40,000,000	$40,000,000	0
			Major Increases or Enhancements for Education	**$42,250,000**	**$1,157,331,755**	**0**
20 - 451	Other Requirements	Local Housing of Adult Offenders	Local Housing - Adult Offenders. Increases funding in order to align local housing payments to projected offender population, which is typically provided for each year in the Supplemental Bill.	$25,164,969	$25,164,969	0
20 - 451	Other Requirements	Local Housing of Adult Offenders	Local Housing - Reentry Services. Increases funding in order to align reentry service payments to projected population.	$749,992	$749,992	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

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

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
20 - 924	Other Requirements	Video Draw Poker - Local Gov't Aid	Increases Statutory Dedications from the Video Draw Poker Device Fund based on REC projections adopted 1/19/21. 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. 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	$22,318,423	0
20 - 931	Other Requirements	LED Debt Service & State Commitments	Increases Statutory Dedications 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	$5,500,000	0
20 - 932	Other Requirements	2% Fire Insurance Fund	Increases Statutory Dedications from the Two Percent Fire Insurance Fund based on the Revenue Estimating Conference (REC) projections adopted on 1/19/21.	$0	$4,280,000	0
			Major Increases or Enhancements for Other Requirements	**$27,552,072**	**$59,650,495**	**0**
			Major Increases or Enhancements of FY 2022	**$239,958,274**	**$2,887,663,273**	**19**

Major Reductions

Major Reductions in the FY 22 Budget Compared to the FY 21 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
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 (for more details, see the issue in the Overview Section).	$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 - 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 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

Major Reductions in the FY 22 Budget Compared to the FY 21 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
01 - 124	Executive	LA Stadium & Exposition District	Decreases Statutory Dedications from 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 Sport Franchise Fund as a result of reduced sales tax collections.	$0	-$188,000	0
01 - 133	Executive	Elderly Affairs	Decreases Federal associated with the CARES Act. The funds are used to provide home-delivered and packaged meals to seniors during the coronavirus pandemic. FY 21 Budget $11.8 M Adjustment ($9.1 M) **FY 22 Budget $2.2 M**	$0	-$9,135,583	0
			Major Reductions for Executive	**-$8,000,000**	**-$1,081,352,541**	**0**
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
			Major Reductions for Veterans Affairs	**$0**	**-$411,973**	**0**
04A - 139	State	Secretary of State	Non-recurs $25,000 IAT in the Museum Program and $4.9 M from the statutorily dedicated Help LA Vote Fund in the Elections Program. In the Museum Program, the one-time funding from the Sales Tax Dedications 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	-$4,962,116	

Major Reductions 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	Decreases funding for election expenses including ballot printing in the Elections Program. In FY 22, there will be two open/municipal primaries (10/09/21 and 03/26/22) and two open/municipal general elections (11/03/21 and 4/30/22) with an estimated election cost of $13.9 M including ballot printing, which is $4.3 M less than the original election cost of $18.3 M in FY 21. The decrease is due to the absence of a statewide election in FY 22 compared to FY 21. Projected Election Expense FY 22 $13,900,000 FY 21 $18,239,630 **($4,339,630)**	-$4,339,630	-$4,339,630	0
			Major Reductions for State	**-$4,339,630**	**-$9,301,746**	**0**
04D - 147	Treasury	State Treasurer	Non-recurs funding from the statutorily dedicated LA Mainstreet 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 Mainstreet 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
			Major Reductions for Treasury	**$0**	**-$12,673,422**	**0**
04F - 160	Agriculture & Forestry	Agriculture & Forestry	Non-recurs IAT funds 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
			Major Reductions for Agriculture & Forestry	**$0**	**-$17,542,797**	**0**
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

Major Reductions in the FY 22 Budget Compared to the FY 21 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
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

Major Reductions in the FY 22 Budget Compared to the FY 21 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
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 funds 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 1/19/2021. The net reduction in statutorily dedicated funds is offset by an increase of $4.3 M in SGR. *See the Major Increases or Enhancement section for additional information.* **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 - 420	DPSC Public Safety Services	Motor Vehicles	Non-recurs funding for Legacy Donor Foundation for organ donation awareness. Legacy Donor Foundation used the funds to grow Louisiana's donor registration rate focusing on multicultural populations and youth by focusing on multicultural populations and youth by focusing on low performing offices to increase the donor consent rate.	-$100,000	-$100,000	0

Major Reductions in the FY 22 Budget Compared to the FY 21 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
08B - 422	DPSC Public Safety Services	State Fire Marshal	Decreases funding ($2 M SGF and $960,532 Statutory Dedications from the LA Fire Marshal Fund) along with 16 T.O. 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 such as delay in plan reviews, managing the Industrialized Building program, and a decrease in the number of timely inspections and investigations performed.	-$2,000,000	-$2,960,532	-16
			Major Reductions for DPSC Public Safety Services	**-$2,100,000**	**-$30,828,231**	**-16**
08C - 403	DPSC Youth Services	Juvenile Justice	Reduces 5 T.O. 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 T.O. 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**
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 22. 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 - 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

Major Reductions in the FY 22 Budget Compared to the FY 21 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
			Major Reductions for Health	**-$127,611,266**	**-$1,976,235,117**	**0**
11 - 435	Natural Resources	Coastal Management	Non-recurs Statutory Dedications from the Coastal Resources Trust Fund due to completion of three (3) Beneficial Use projects in FY 21 for Coastal Protection Restoration Authority (CPRA) Projects. **Beneficial Use Projects** ($3,000,000) - Caminada Headland Back Barrier Marsh Creation ($500,000) - South Pass Bird Island Enhancement ($1,500,000) - Cameron Meadows Marsh Creation and Terracing	$0	-$5,000,000	0
			Major Reductions for Natural Resources	**$0**	**-$5,000,000**	**0**
13 - 856	Environmental Quality	Environmental Quality	Decreases SGR from the Environmental Trust Fund Account to properly align the budget with collections and reduce 3 T.O. positions within the Office of Secretary Program. Based on REC projections adopted 1/19/2021, 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 T.O. 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.	$0	-$429,731	-3
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. New Alexandria Regional Office FY 22 $51,000 FY 21 $3,900 **$47,100**	$0	-$235,740	0

Major Reductions in the FY 22 Budget Compared to the FY 21 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
13 - 856	Environmental Quality	Environmental Quality	Decreases SGR from the Environmental Trust Fund Account (-$827,903) along with one T.O. position and increases Statutory Dedications from the Clean Water State Revolving Fund ($144,840) along with one T. O. 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 T.O. 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 T.O. 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. ($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**	$0	-$683,063	0
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
			Major Reductions for Environmental Quality	**$0**	**-$1,788,534**	**-3**
14 - 474	Workforce Commission	Workforce Support & Training	Non-recurs one-time funding for cybersecurity projects in FY 21.	-$1,050,000	-$1,050,000	0
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.	$0	-$400,000	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
			Major Reductions for Workforce Commission	**-$1,050,000**	**-$5,572,724**	**0**

Major Reductions in the FY 22 Budget Compared to the FY 21 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
16 - 513	Wildlife & Fisheries	Office of Wildlife	Non-recurs funding for the entrance road resurfacing project at Spring Bayou Wildlife Management Area (WMA).	-$100,000	-$100,000	0
16 - 514	Wildlife & Fisheries	Office of Fisheries	Decreases IAT from the Coastal Protection & Restoration Authority ($752,125) and Statutory Dedications from 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
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	**-$100,000**	**-$1,571,330**	**0**
19A - 671	Higher Education	Board of Regents	Reduces funding from the statutorily dedicated 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 $24.2 M in FY 21 for the following grants: Research & Development ($12.5 M), Endowed Chairs ($3.2 M), Enhancement ($2 M), and Graduate Fellows ($5.8 M). An additional $603,421 is budgeted for administrative expenses. These grants will be reduced on a pro-rata basis due to the $8 M reduction in budget authority in FY 22.	$0	-$8,050,000	0
			Major Reductions for Higher Education	**$0**	**-$8,050,000**	**0**
19B - 653	Special Schools & Comm.	LA Schools for the Deaf & Visually Impaired	Decreases funding ($632,415 IAT and $70,000 SGR) to align budget authority with historical revenue collections.	$0	-$702,415	0

Major Reductions in the FY 22 Budget Compared to the FY 21 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
19B - 662	Special Schools & Comm.	LA Educational Television Authority	Non-recurs funding used to provide two grants of $250,000 each to New Orleans-based television stations WYES and WLAE.	-$500,000	-$500,000	0
19B - 666	Special Schools & Comm.	Board of Elementary & Secondary Education	Increases funding from the statutorily dedicated LA Quality Education Support Fund to align budget authority with the most recent REC forecast and fund balance.	$0	-$9,732,468	0
			Major Reductions for Special Schools & Comm.	**-$500,000**	**-$10,934,883**	**0**
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 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 *State Activities* ($2,056,122) for the transfer of unallocated funds, offset by non-recurring funds in *Subgrantee Assistance* ($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 *State Activities* ($28,698,017) for the transfer of unallocated funds, offset by non-recurring funds in *Subgrantee Assistance* ($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
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 and 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

Major Reductions in the FY 22 Budget Compared to the FY 21 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
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. *See issue on Minimum Foundation Program (MFP) in Schedule 19D-695.*	-$22,953,383	-$22,953,383	0
19D - 699	Education	Special School Districts	Decreases funding associated with 3 vacant T.O. positions, including one student, one paraeducator, and one instructor.	-$258,336	-$258,336	-3
			Major Reductions for Education	**-$53,764,996**	**-$250,414,319**	**-3**
20 - 451	Other Requirements	Local Housing of Adult Offenders	Local Housing - Work Release. Reduces funding in order 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 Srvcs	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 from 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

Major Reductions in the FY 22 Budget Compared to the FY 21 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
20 - 941	Other Requirements	Agriculture & Forestry - Pass Through Funds	Decreases Statutory Dedications from 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
20 - 945	Other Requirements	State Aid to Local Govt. Entities	Non-recurs nine line-item appropriations contained in Act 1 of 2020 1st ES listed below: Terrebonne Churches United Food Bank food assistance programs ($100,000) MidCity Baptist Community Fellowship ($250,000) Algiers Economic Development Foundation ($150,000) Richland Parish Council on Aging for expansion of the Richland Parish Learning Center ($200,000) Town of Jean Lafitte for the Jean Lafitte Seafood Festival ($200,000) City of Ponchatoula for water quality improvements ($100,000) City of Welsh for water quality improvements ($100,000) Beautification Project for New Orleans Neighborhoods ($300,000) 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 from 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

Major Reductions in the FY 22 Budget Compared to the FY 21 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
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 Funds 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	**-$240,947,255**	**-$3,875,157,651**	**-27**

Means of Finance Substitutions (Swaps)

Means of Finance Substitutions in the FY 22 Budget Compared to the FY 21 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
	Statewide		Executes a MOF swap replacing $425.4 M IAT from the Coronavirus Relief Fund (CRF) with SGF. In the FY 21 EOB as of 12/1/20, the state utilized CRF in lieu of SGF for eligible operating expenditures in the following departments: DPS&C Corrections Services (08A) $200,110,889 DPS&C Youth Services (08C) $35,923,198 LA Department of Health (09) $97,533,756 Board of Regents (19-671) $3,250,000 Local Housing of State Adult Offenders (20-451) $88,590,185 **Note:** These general operating costs are restored as SGF expenditures for FY 22.	$425,408,028	$0	0
			Major MOF Swaps for Statewide	**$425,408,028**	**$0**	**0**
01 - 254	Executive	LA State Racing Commission	Executes a MOF swap increasing Statutory Dedications from the Pari-mutuel Live Racing Facility Gaming Control Fund in the amount of $192,345 and decreasing an equal amount of SGR, as a result of a decline in revenue collections because of COVID-19 restrictions.	$0	$0	0
			Major MOF Swaps for Executive	**$0**	**$0**	**0**
08A - 415	DPSC Corrections Services	Adult Probation & Parole	Executes a MOF swap 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. These funds provide for general operations of the department.	$4,200,000	$0	0
			Major MOF Swaps for DPSC Corrections Services	**$4,200,000**	**$0**	**0**
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	Executes a MOF swap replacing SGF with Statutory Dedications from the Medical Assistance Trust Fund with a like amount. Statutory Dedication revenues represent excess Medical Assistance Trust Fund (MATF) as a result of additional federal medical assistance (6.2% enhanced FMAP) that was received in FY 21. The excess MATF funds are one-time revenues. As a result of using this funding as a state match source in FY 22, revenues will have to be replaced with SGF or another revenue source to use as state match for FY 23.	-$366,158,073	$0	0
			Major MOF Swaps for Health	**-$155,150,608**	**$0**	**0**

Means of Finance Substitutions 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	Executes a MOF swap replacing Federal with an equal amount of SGF. Beginning October 2021, the cost of children placed in a group setting longer than two weeks will not be eligible for Title IV-E reimbursement and must be paid using 100% SGF.	$1,341,796	$0	0
			Major MOF Swaps for Children & Family Services	**$1,341,796**	**$0**	**0**
13 - 853	Environmental Quality	Environmental Assessment	Executes a MOF swap increasing SGF and decreasing SGR from the Environmental Trust Fund Account for LA Mercury Program activities. Over the past several fiscal years, the department utilizes Beneficial Environmental Project (BEP) revenue to fund the LA Mercury Program. In FY 22, BEP funding is no longer available. In accordance with the LA Mercury Risk Reduction Act (Act 126 of 2006 RS), the department cannot use existing SGR collected for another purpose to fund the LA Mercury Program; therefore, only SGF is available to fund the program.	$529,624	$0	0
			Major MOF Swaps for Environmental Quality	**$529,624**	**$0**	**0**
16 - 513	Wildlife & Fisheries	Office of Wildlife	Executes a MOF swap decreasing IAT ($644,831), SGR ($115,695), and Statutory Dedications ($1,791,996), and increasing an equal total Federal ($2,552,522) for various grants to align budget authority with expected revenues and grant balances.		$0	0
			Major MOF Swaps for Wildlife & Fisheries		**$0**	**0**
19D - 678	Education	State Activities	Executes a MOF swap replacing SGF with an equal amount of Federal to utilize funding from the ESSER II Fund.	-$8,222,012	$0	0
19D - 682	Education	Recovery School District (RSD)	Executes a MOF swap replacing IAT with an equal amount of SGF due to insurance funds that are no longer available.	$259,360	$0	0
19D - 695	Education	Minimum Foundation Program (MFP)	Executes a MOF swap replacing SGF with an equal amount of Statutory Dedications funding. This substitution is the net result of the following: a $123.4 M Statutory Dedications increase to utilize available fund balances from the Lottery Proceeds Fund and the Support Education in Louisiana First (SELF) Fund; $74.2 M SGF increase to replace the use of additional Lottery Proceeds Fund in FY 21; a $29.4 M Statutory Dedications increase due to projected FY 22 revenue increases through the Lottery Proceeds Fund; and a $2.9 M SGF increase due to projected FY 22 revenue declines through the SELF Fund.	-$75,637,803	$0	0
			Major MOF Swaps for Education	**-$83,600,455**	**$0**	**0**

Means of Finance Substitutions in the FY 22 Budget Compared to the FY 21 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
20 - 931	Other Requirements	LED Debt Service & State Commitments	Executes a MOF swap replacing Statutory Dedications out of the LA Economic Development Fund with an equal amount of SGF to reflect the Revenue Estimating Conference (REC) forecast adopted on 1/19/21.	$635,597	$0	0
			Major MOF Swaps for Other Requirements	**$635,597**	**$0**	**0**
			Major MOF Swaps of FY 2022	**$193,363,982**	**$0**	**0**

REC Forecast

Schedule A

REVENUE ESTIMATING CONFERENCE

FISCAL YEAR 21 FORECAST

(In Million $)

ADOPTED

REVENUE SOURCE/DEDICATIONS	Actual Collections FY20	Official Forecast 7/30/20	Proposed DOA Forecast 1/19/21	Proposed LFO Forecast 1/19/21	DOA +(-) Official Forecast	LFO +(-) Official Forecast
Alcoholic Beverage	38.9	34.8	38.0	39.8	3.2	5.0
Beer	39.3	35.5	38.5	38.6	3.0	3.1
Total Corp Fran. & Inc.	*578.5*	415.2	446.8	480.6	31.6	65.4
Gasoline & Special Fuels	581.2	613.0	568.0	607.8	(45.0)	(5.2)
Hazardous Waste	2.5	2.9	2.6	1.9	(0.3)	(1.0)
Individual Income	3780.3	3,645.4	3686.1	3,654.1	40.7	8.7
Natural Gas Franchise	1.5	0.7	0.7	0.7	0.0	(0.0)
Public Utilities	7.3	8.0	7.6	5.5	(0.4)	(2.5)
Auto Rental Excise	6.3	3.5	7.0	5.0	3.5	1.5
Sales Tax - General	3313.7	3,194.6	3318.7	3,216.9	124.1	22.3
Severance	431.6	230.8	288.0	252.1	57.2	21.3
Supervision/Inspection Fee	8.7	8.7	8.7	7.0	-	(1.7)
Tobacco	277.9	278.9	275.8	289.2	(3.1)	10.3
Unclaimed Property	26.7	52.0	40.0	54.1	(12.0)	2.1
Miscellaneous Receipts	6.6	6.8	6.3	6.6	(0.5)	(0.2)
Total-Dept. of Revenue	**9,101.1**	**8,530.8**	**8,732.8**	**8,659.9**	**202.0**	**129.1**
Royalties	113.7	100.0	96.9	80.8	(3.1)	(19.2)
Rentals	4.3	1.2	1.6	3.0	0.4	1.8
Bonuses	2.1	1.1	4.0	5.0	2.9	3.9
Mineral Interest	1.0	1.0	1.0	1.0	-	-
Total-Natural Res.	**121.1**	**103.3**	**103.5**	**89.8**	**0.2**	**(13.5)**
Interest Earnings (SGF)	48.1	35.0	35.0	35.0	-	-
Interest Earnings (TTF)	5.1	5.0	6.0	0.1	1.0	(4.9)
VAR,INA/Hosp Leases/LA1 Tolls	208.8	208.3	197.5	206.6	(10.8)	(1.7)
Agency SGR Over-collections	17.9	12.9	29.6	17.9	16.7	5.0
Bond Reimbs / Traditional & GOZ	25.8	16.1	25.8	29.6	9.7	13.5
Quality Ed. Support Fund	33.4	41.5	30.0	38.9	(11.5)	(2.6)
Lottery Proceeds	171.2	156.1	191.9	191.9	35.8	35.8
Land-based Casino	80.9	102.9	77.4	77.4	(25.5)	(25.5)
Tobacco Settlement	99.3	101.8	104.2	98.4	2.4	(3.4)
DHH Provider Fees	161.6	166.6	162.2	160.2	(4.4)	(6.4)
Total Treasury	**852.1**	**846.2**	**859.6**	**856.0**	**13.4**	**9.8**
Excise License	953.8	1,032.2	1,028.4	998.1	(3.8)	(34.1)
Ins. Rating Fees (SGF)	75.7	76.0	76.0	75.7	-	(0.3)
Total-Insurance	**1,029.5**	**1,108.2**	**1,104.4**	**1,073.8**	**(3.8)**	**(34.4)**
Misc. DPS Permits	7.7	6.6	8.0	7.6	1.4	1.0
Titles	21.8	19.1	20.0	23.8	0.9	4.7
Vehicle Licenses	125.1	125.0	123.0	134.5	(2.0)	9.5
Vehicle Sales Tax	455.9	404.1	538.1	485.8	134.0	81.7
Riverboat Gaming	316.6	248.2	290.0	306.6	41.8	58.4
Racetrack slots	42.0	30.2	30.0	44.2	(0.2)	14.0
Video Draw Poker	169.8	113.2	180.0	207.6	66.8	94.4
Total-Public Safety	**1,139.0**	**946.4**	**1,189.1**	**1,210.0**	**242.7**	**263.6**
Total Taxes, Lic., Fees	**12,242.8**	**11,534.9**	**11,989.3**	**11,889.6**	**454.4**	**354.6**
Less: Dedications	*(2,411.4)*	*(2,374.6)*	*(2,412.1)*	*(2,396.9)*	*(37.5)*	*(22.3)*
Less: NOW Waiver Fund Allocation		-	*(50.0)*	*(39.9)*	(50.0)	(39.9)
STATE GENERAL FUND REVENUE - DIRECT	**9,831.4**	**9,160.4**	**9,527.2**	**9,452.8**	**366.8**	**292.4**
Budget Stabilization Fund	-	90,062,911	90,062,911	90,062,911		
ADJ STATE GENERAL FUND REVENUE - DIRI	**9,831.4**	**9,250.5**	**9,617.3**	**9,542.9**	**366.8**	**292.4**
Oil Price per barrel	$46.78	$32.17	$44.30	$40.10	$12.13	$7.93

OFFICIAL FORECAST

ADOPTED 01-19-21 L.J.

Schedule A

REVENUE ESTIMATING CONFERENCE

FISCAL YEAR 21 FORECAST

(In Million $)

REVENUE SOURCE/DEDICATIONS	Actual Collections FY20	Official Forecast 7/30/20	Proposed DOA Forecast 1/19/21	ADOPTED Proposed LFO Forecast 1/19/21	DOA +(-) Official Forecast	LFO +(-) Official Forecast
Transportation Trust Fund	465.0	490.4	454.4	486.2	(36.0)	(4.2)
Motor Vehicles Lic. - TTF	52.4	52.9	52.2	56.7	(0.7)	3.8
Aviation Tax - TTF	29.8	29.8	29.8	29.8	-	-
TTF/Interest and Fees	36.5	35.3	34.8	31.6	(0.5)	(3.7)
Motor Fuels - TIME Program	116.2	122.6	113.6	121.6	(9.0)	(1.0)
Motor Veh.Lic - Hwy Fund #2	13.3	13.1	12.9	14.0	(0.2)	0.9
State Highway Improvement Fund	59.4	58.7	57.9	63.3	(0.8)	4.6
OMV Drivers' License Escrow Fund	1.0	1.4	3.1	1.0	1.7	(0.4)
Sports Facility Assistance Fund	5.3	4.1	4.2	5.1	0.1	1.0
Severance Tax -Parishes	41.2	22.5	28.4	24.5	5.9	2.0
Severance Tax - Forest Prod. Fund	2.7	2.5	2.0	2.5	(0.5)	-
Wildfire Suppression Subfund/Fire Protection Fd	0.0	0.0	0.9	0.9		
Royalties - Parishes	12.4	10.0	9.7	8.1	(0.3)	(1.9)
Royalties-DNR	2.5	2.5	2.5	2.5	-	-
Wetlands Fund	14.8	11.0	11.9	11.1	0.9	0.1
Quality Ed. Support Fund	33.4	41.5	30.0	38.9	(11.5)	(2.6)
Sales Tax Econ. Development	13.9	12.8	13.5	13.8	0.7	1.0
Tourist Promotion District	24.9	23.3	25.2	24.6	1.9	1.3
Sales Tax/Telecomm Fd for the Deaf	3.4	3.4	2.6	3.4	(0.8)	-
Excise Lic. - 2% Fire Ins.	23.0	23.8	22.6	24.3	(1.2)	0.5
Excise Lic. -Fire Mars. Fd.	16.9	17.7	16.4	18.0	(1.3)	0.3
Excise Lic. - LSU Fire Tr.	3.4	3.5	3.3	3.6	(0.2)	0.1
Insurance Fees	75.7	76.0	76.0	75.7	-	(0.3)
ELT MATF Medicaid Managed Care	457.9	522.0	548.6	476.6	26.6	(45.4)
State Police Salary Fund	15.6	15.6	15.6	15.6	-	-
Video Draw Poker	40.6	34.3	57.6	62.9	23.3	28.6
Racetrack Slots	30.9	30.3	29.2	30.4	(1.1)	0.1
Lottery Proceeds Fund	170.7	155.6	191.4	191.4	35.8	35.8
SELF Fund	127.5	127.8	122.4	125.3	(5.4)	(2.5)
Casino Support Fund	3.4	0.0	3.4	3.4	3.4	3.4
LA Early Childhood Fund, LBC	0.0	0.0	0.0	0.0	-	-
Comm. Water Fd (70%), NOLA (30%), LBC	0.0	0.0	0.0	0.0	-	-
Riverboat 'Gaming' Enforce.	49.7	36.5	46.5	48.2	10.0	11.7
Compulsive Gaming Fund	2.4	2.5	2.3	2.5	(0.2)	-
Budget Stabilization Fund	0.0	25.0	25.0	25.0	-	-
Revenue Stabilization Fund	0.0	0.0	0.0	0.0	-	-
Hazardous Waste Funds	2.5	2.9	2.6	1.9	(0.3)	(1.0)
Supervision/Inspection Fee	8.7	8.7	8.7	7.0	-	(1.7)
Insp. Fee/Gasoline, Ag. Petr. Fund	4.1	4.4	4.0	4.1	(0.4)	(0.3)
Tobacco Settlement/4 cent Tob Tax dedication	108.0	110.8	113.2	107.6	2.4	(3.2)
Tob Tax Health Care Fd / Reg Enf Fd	26.6	27.4	26.0	28.2	(1.4)	0.8
Tob Tax Medicaid Match Fund	108.6	0.0	0.0	0.0	-	-
Tobacco Settlement Enf Fund	0.4	0.4	0.4	0.4	-	-
Rapid Response Fund/Econ Dev	10.0	10.0	10.0	10.0	-	-
Rapid Response Fund/Workforce	10.0	10.0	10.0	10.0	-	-
Unclaimed Property / I-49	15.0	15.0	15.0	15.0	-	-
Capitol Tech	10.0	10.0	10.0	10.0	-	-
DHH Provider Fees	161.6	166.6	162.2	160.2	(4.4)	(6.4)
Total Dedications	**2,411.4**	**2,374.6**	**2,412.1**	**2,396.9**	**37.5**	**22.3**

Some columns and lines do not add precisely due to rounding.

OFFICIAL FORECAST

ADOPTED 01-19-21 L.H.

Schedule B

REVENUE ESTIMATING CONFERENCE
FISCAL YEAR 22 FORECAST
(In Million $)

ADOPTED

REVENUE SOURCE/DEDICATIONS	Official Forecast 7/30/20	Proposed DOA Forecast 1/19/21	Proposed LFO Forecast 1/19/21	DOA +(-) Official Forecast	LFO +(-) Official Forecast
Alcoholic Beverage	36.8	38.0	40.2	1.2	3.4
Beer	37.5	38.5	37.9	1.0	0.4
Total Corp Fran. & Inc.	392.0	467.4	380.0	75.4	(12.1)
Gasoline & Special Fuels	619.1	590.8	627.2	(28.3)	8.1
Hazardous Waste	2.9	2.6	1.9	(0.3)	(1.0)
Individual Income	3,755.0	3,796.5	3,793.1	41.5	38.1
Natural Gas Franchise	0.7	0.7	0.7	0.0	(0.0)
Public Utilities	7.0	7.6	6.0	0.6	(1.0)
Auto Rental Excise	4.0	7.0	5.5	3.0	1.5
Sales Tax - General	3,378.9	3,376.4	3,276.2	(2.5)	(102.7)
Severance	378.1	301.5	325.5	(76.6)	(52.6)
Supervision/Inspection Fee	8.7	8.7	7.5	-	(1.2)
Tobacco	278.8	275.8	279.6	(3.0)	0.8
Unclaimed Property	40.2	15.0	15.0	(25.2)	(25.2)
Miscellaneous Receipts	6.8	6.8	6.6	0.0	(0.2)
Total-Dept. of Revenue	**8,946.5**	**8,933.4**	**8,802.9**	**(13.1)**	**(143.6)**
Royalties	120.8	104.7	90.0	(16.1)	(30.8)
Rentals	1.2	1.6	3.0	0.4	1.8
Bonuses	1.1	4.0	5.0	2.9	3.9
Mineral Interest	1.0	1.0	1.0	-	-
Total-Natural Res.	**124.1**	**111.3**	**99.0**	**(12.8)**	**(25.1)**
Interest Earnings (SGF)	30.0	20.0	35.0	(10.0)	5.0
Interest Earnings (TTF)	4.5	6.0	0.1	1.5	(4.4)
VAR,INA/Hosp Leases/LA1 Tolls	209.1	197.6	202.1	(11.5)	(7.0)
Agency SGR Over-collections	16.5	9.2	17.9	(7.3)	1.4
Bond Reimbs / Traditional & GOZ	16.1	16.1	9.2	0.0	(6.9)
Quality Ed. Support Fund	43.9	20.0	27.9	(23.9)	(16.0)
Lottery Proceeds	161.5	180.7	183.5	19.2	22.0
Land-based Casino	71.7	71.7	71.7	(0.0)	-
Tobacco Settlement	101.8	104.1	98.4	2.3	(3.4)
DHH Provider Fees	169.6	162.9	165.3	(6.7)	(4.3)
Total Treasury	**824.7**	**788.2**	**811.2**	**(36.5)**	**(13.5)**
Excise License	1,063.1	1,064.9	1,011.0	1.8	(52.1)
Ins. Rating Fees (SGF)	76.3	76.9	78.4	0.6	2.1
Total-Insurance	**1,139.4**	**1,141.8**	**1,089.4**	**2.4**	**(50.0)**
Misc. DPS Permits	6.7	10.0	8.0	3.3	1.3
Titles	22.4	21.0	23.9	(1.4)	1.5
Vehicle Licenses	126.9	123.6	133.6	(3.3)	6.7
Vehicle Sales Tax	473.1	557.8	473.7	84.7	0.6
Riverboat Gaming	355.4	330.0	308.5	(25.4)	(46.9)
Racetrack slots	47.5	37.5	44.1	(10.0)	(3.4)
Fantasy Sports Wager	0.4	0.4	0.4	-	-
Video Draw Poker	176.6	190.0	190.9	13.4	14.3
Total-Public Safety	**1,209.0**	**1,270.2**	**1,183.1**	**61.3**	**(25.8)**
Total Taxes, Lic., Fees	**12,243.7**	**12,244.9**	**11,985.6**	**1.2**	**(258.1)**
Less: Dedications	*(2,447.9)*	*(2,484.5)*	*(2,418.3)*	*(36.6)*	*29.6*
Less: NOW Waiver Fund Allocation	-	-	-	-	-
STATE GENERAL FUND REVENUE - DIRECT	**9,795.8**	**9,760.4**	**9,567.3**	**(35.4)**	**(228.5)**
Oil Price per barrel	$45.92	$49.12	$44.65	$3.20	($1.27)

OFFICIAL FORECAST

ADOPTED 01-19-21 L.A.

Schedule B

REVENUE ESTIMATING CONFERENCE
FISCAL YEAR 22 FORECAST
(In Million $)

REVENUE SOURCE/DEDICATIONS	Official Forecast 7/30/20	Proposed DOA Forecast 1/19/21	ADOPTED Proposed LFO Forecast 1/19/21	DOA +(-) Official Forecast	LFO +(-) Official Forecast
Transportation Trust Fund	495.3	472.7	501.8	(22.6)	6.5
Motor Vehicles Lic. - TTF	53.7	52.4	56.4	(1.3)	2.7
Aviation Tax - TTF	29.8	29.8	29.8	-	-
TTF/Interest and Fees	34.8	34.8	31.6	0.0	(3.2)
Motor Fuels - TIME Program	123.8	118.2	125.4	(5.6)	1.6
Motor Veh.Lic - Hwy Fund #2	13.3	13.0	14.0	(0.3)	0.7
State Highway Improvement Fund	59.5	58.2	62.9	(1.3)	3.4
OMV Drivers' License Escrow Fund	1.4	3.1	1.0	1.7	(0.4)
Sports Facility Assistance Fund	4.2	4.2	5.3	-	1.1
Severance Tax -Parishes	36.8	29.8	31.6	(7.0)	(5.2)
Severance Tax - Forest Prod. Fund	2.5	2.0	2.5	(0.5)	-
Wildfire Suppression Subfund/Fire Prot	0.0	0.9	0.9		
Royalties - Parishes	12.1	10.5	9.0	(1.6)	(3.1)
Royalties-DNR	1.6	2.5	2.5	0.9	0.9
Wetlands Fund	14.0	12.3	12.6	(1.7)	(1.4)
Quality Ed. Support Fund	43.9	20.0	27.9	(23.9)	(16.0)
Sales Tax Econ. Development	13.7	13.9	13.9	0.2	0.2
Tourist Promotion District	25.0	25.9	24.9	0.9	(0.1)
Sales Tax/Telecomm Fd for the Deaf	3.4	3.0	3.4	(0.4)	-
Excise Lic. - 2% Fire Ins.	25.8	22.1	24.6	(3.7)	(1.2)
Excise Lic. -Fire Mars. Fd.	19.2	16.4	18.2	(2.8)	(1.0)
Excise Lic. - LSU Fire Tr.	3.8	3.3	3.6	(0.5)	(0.2)
Insurance Fees	76.3	76.9	78.4	0.6	2.1
ELT MATF Medicaid Managed Care	509.7	594.6	482.7	84.9	(27.0)
State Police Salary Fund	15.6	15.6	15.6	-	-
Video Draw Poker	53.5	60.3	57.9	6.8	4.4
Racetrack Slots	29.0	30.6	31.3	1.6	2.3
Lottery Proceeds Fund	161.0	180.2	183.0	19.2	22.0
SELF Fund	135.8	131.1	125.7	(4.7)	(10.1)
Casino Support Fund	0.0	3.4	3.4	3.4	3.4
LA Early Childhood Fund, LBC	0.4	0.4	1.6	-	1.3
Comm. Water Fd (70%), NOLA (30%), I	0.0	0.0	0.0	(0.0)	(0.0)
Riverboat 'Gaming' Enforce.	52.3	52.4	48.5	0.0	(3.8)
Compulsive Gaming Fund	2.5	2.4	2.5	(0.1)	-
Budget Stabilization Fund	25.0	25.0	25.0	-	-
Revenue Stabilization Fund	0.0	0.0	0.0	-	-
Hazardous Waste Funds	2.9	2.6	1.9	(0.3)	(1.0)
Supervision/Inspection Fee	8.7	8.7	7.5	-	(1.2)
Insp. Fee/Gasoline, Ag. Petr. Fund	4.4	4.2	4.1	(0.2)	(0.3)
Tobacco Settlement/4 cent Tob Tax dec	110.8	113.1	107.4	2.3	(3.4)
Tob Tax Health Care Fd / Reg Enf Fd	27.4	26.0	27.3	(1.4)	(0.1)
Tob Tax Medicaid Match Fund	0.0	0.0	0.0	-	-
Tobacco Settlement Enforcement Fd	0.4	0.4	0.4	-	-
Rapid Response Fund/Econ Dev	10.0	10.0	10.0	-	-
Rapid Response Fund/Workforce	10.0	10.0	10.0	-	-
Unclaimed Property / I-49	15.0	15.0	15.0	-	-
Capitol Tech	10.0	10.0	10.0	-	-
DHH Provider Fees	169.6	162.9	165.3	(6.7)	(4.3)
Total Dedications	**2,447.9**	**2,484.5**	**2,418.3**	**36.6**	**(29.6)**

Some columns and lines do not add precisely due to rounding.

OFFICIAL FORECAST

ADOPTED 01-19-21 L.A.

Schedule C

REVENUE ESTIMATING CONFERENCE

FISCAL YEAR 23-25 FORECAST

(In Million $)

REVENUE SOURCE / DEDICATIONS	DOA FY23 1/19/2021	DOA FY24 1/19/2021	DOA FY25 1/19/2021
Alcoholic Beverage	38.0	38.0	38.0
Beer	38.5	38.5	38.5
Total Corp Fran. & Inc.	432.7	579.1	567.4
Gasoline & Special Fuels	629.5	634.7	640.5
Hazardous Waste	2.5	2.5	2.5
Individual Income	3,903.7	3,987.7	4,005.9
Natural Gas Franchise	0.7	0.7	0.7
Public Utilities	7.6	7.6	7.6
Auto Rental Excise	7.0	7.0	7.0
Sales Tax - General	3,454.0	3,529.8	3,607.6
Severance	307.0	316.6	324.2
Supervision/Inspection Fee	8.7	8.7	8.7
Tobacco	275.8	275.8	275.8
Unclaimed Property	15.0	15.0	15.0
Miscellaneous Receipts	7.4	8.0	8.6
Total-Dept. of Revenue	**9,128.1**	**9,449.7**	**9,547.9**
Royalties	105.9	109.7	112.0
Rentals	1.6	1.6	1.6
Bonuses	4.0	4.0	4.0
Mineral Interest	1.0	1.0	1.0
Total-Natural Res.	**112.5**	**116.3**	**118.6**
Interest Earnings (SGF)	20.0	20.0	20.0
Interest Earnings (TTF)	6.0	6.0	6.0
VAR,INA/Hosp Leases/LA1 Tolls	197.6	197.7	197.4
Agency SGR Over-collections	9.2	9.2	9.2
Bond Reimbs / Traditional & GOZ	16.1	16.1	16.1
Quality Ed. Support Fund	20.0	20.0	20.0
Lottery Proceeds	183.5	183.2	184.8
Land-based Casino	78.4	71.4	71.4
Tobacco Settlement	104.1	104.2	190.5
DHH Provider Fees	162.9	162.9	162.9
Total Treasury	**797.9**	**790.7**	**878.3**
Excise License	1,021.2	1,079.5	1,137.7
Ins. Rating Fees (SGF)	77.3	77.5	77.9
Total-Insurance	**1,098.5**	**1,157.0**	**1,215.6**
Misc. DPS Permits	18.1	18.1	18.1
Titles	21.4	21.9	22.3
Vehicle Licenses	124.2	124.8	125.5
Vehicle Sales Tax	574.6	582.0	588.1
Riverboat Gaming	385.0	385.0	385.0
Racetrack slots	50.0	50.0	50.0
Fantasy Sports Wager	0.4	0.4	0.4
Video Draw Poker	195.0	195.0	195.0
Total-Public Safety	**1,368.7**	**1,377.2**	**1,384.4**
Total Taxes, Lic., Fees	**12,505.6**	**12,890.9**	**13,144.8**
Less: Dedications	*(2,555.3)*	*(2,566.0)*	*(2,666.1)*
TLF growth			
STATE GENERAL FUND REVENUE - DIR	**9,950.4**	**10,324.9**	**10,478.7**
Oil Price per barrel	$50.36	$50.56	$51.05

Schedule C

REVENUE ESTIMATING CONFERENCE
FISCAL YEAR 23-25 FORECAST
(In Million $)

REVENUE SOURCE / DEDICATIONS	DOA FY23 1/19/2021	DOA FY24 1/19/2021	DOA FY25 1/19/2021
Transportation Trust Fund	503.6	507.7	512.4
Motor Vehicles Lic. - TTF	52.7	53.0	53.2
Aviation Tax - TTF	29.8	29.8	29.8
TTF/Interest and Fees	34.8	34.8	34.8
Motor Fuels - TIME Program	125.9	126.9	128.1
Motor Veh.Lic - Hwy Fund #2	13.0	13.1	13.2
State Highway Improvement Fund	58.5	58.8	59.1
OMV Drivers' License Escrow Fund	3.1	3.1	3.1
Sports Facility Assistance Fund	4.2	4.2	4.2
Severance Tax -Parishes	30.3	31.3	32.0
Severance Tax - Forest Prod. Fund	3.0	3.0	3.0
Wildfire Suppression Subfund/Fire Protection Fd	0.9	0.9	0.9
Royalties - Parishes	10.6	11.0	11.2
Royalties-DNR/AG Support Fund	2.5	1.6	1.6
Wetlands Fund	12.5	12.7	12.9
Quality Ed. Support Fund	20.0	20.0	20.0
Sales Tax Econ. Development	13.9	14.1	14.5
Tourist Promotion District	25.9	26.3	27.0
Sales Tax/Telecomm Fd for the Deaf	3.0	3.0	3.0
Excise Lic. - 2% Fire Ins.	20.1	22.8	25.6
Excise Lic. -Fire Mars. Fd.	16.4	16.4	16.4
Excise Lic. - LSU Fire Tr.	3.0	3.4	3.8
Insurance Fees	77.3	77.5	77.9
ELT MATF Medicaid Managed Care	594.6	594.6	594.6
State Police Salary Fund	15.6	15.6	15.6
Video Draw Poker	61.6	61.6	61.6
Racetrack Slots	32.6	32.6	32.6
Lottery Proceeds Fund	183.0	182.7	184.3
SELF Fund	148.0	148.0	148.0
Casino Support Fund	3.4	3.4	3.4
LA Early Childhood Fund, LBC	0.4	0.4	0.4
Comm. Water Fd (70%), NOLA (30%), LBC	0.0	0.0	0.0
Riverboat 'Gaming' Enforce.	60.5	60.5	60.5
Compulsive Gaming Fund	2.5	3.0	3.0
Budget Stabilization Fund	25.0	25.0	25.0
Revenue Stabilization Fund	0.0	0.0	0.0
Hazardous Waste Funds	2.5	2.5	2.5
Supervision/Inspection Fee	8.7	8.7	8.7
Insp. Fee/Gasoline, Ag. Petr. Fund	4.4	4.5	4.5
Tobacco Settlement/4 cent Tob Tax dedication	113.1	113.2	199.5
Tob Tax Health Care Fd / Reg Enf Fd	26.0	26.0	26.0
Tob Tax Medicaid Match Fund	0.0	0.0	0.0
Tobacco Settlement Enforcement Fd	0.4	0.4	0.4
Rapid Response Fund/Econ Dev	10.0	10.0	10.0
Rapid Response Fund/Workforce	10.0	10.0	10.0
Unclaimed Property / I-49	15.0	15.0	15.0
Capitol Tech	10.0	10.0	10.0
DHH Provider Fees	162.9	162.9	162.9
Total Dedications	**2,555.3**	**2,566.0**	**2,666.1**

Some columns and lines do not add precisely due to rounding.

Schedule D

REVENUE ESTIMATING CONFERENCE

FISCAL YEAR 23-25 FORECAST

(In Million $)

REVENUE SOURCE / DEDICATIONS	ADOPTED LFO FY23 1/19/2021	ADOPTED LFO FY24 1/19/2021	ADOPTED LFO FY25 1/19/2021
Alcoholic Beverage	40.9	41.3	41.7
Beer	37.7	37.5	37.3
Total Corp Fran. & Inc.	454.3	481.6	508.3
Gasoline & Special Fuels	636.4	645.6	654.8
Hazardous Waste	1.9	1.9	1.9
Individual Income	3,977.1	4,079.1	4,069.1
Natural Gas Franchise	0.7	0.7	0.7
Public Utilities	6.5	7.0	7.0
Auto Rental Excise	6.0	6.5	7.0
Sales Tax - General	3,341.2	3,379.2	3,412.2
Severance	393.6	420.7	431.8
Supervision/Inspection Fee	8.0	8.0	8.0
Tobacco	279.5	279.4	279.4
Unclaimed Property	15.0	15.0	15.0
Miscellaneous Receipts	6.6	6.6	6.6
Total-Dept. of Revenue	**9,205.5**	**9,410.1**	**9,480.9**
Royalties	96.0	104.8	115.7
Rentals	3.0	3.0	3.0
Bonuses	5.0	5.0	5.0
Mineral Interest	1.0	1.0	1.0
Total-Natural Res.	**105.0**	**113.8**	**124.7**
Interest Earnings (SGF)	35.0	35.0	35.0
Interest Earnings (TTF)	0.1	0.1	0.1
VAR,INA/Hosp Leases/LA1 Tolls	202.9	203.5	202.4
Agency SGR Over-collections	17.9	17.9	17.9
Bond Reimbs / Traditional & GOZ	9.2	9.2	9.2
Quality Ed. Support Fund	30.2	32.6	35.0
Lottery Proceeds	184.6	179.1	175.7
Land-based Casino	78.4	71.4	71.4
Tobacco Settlement	98.5	98.5	183.4
DHH Provider Fees	168.3	171.3	174.3
Total Treasury	**825.1**	**818.6**	**904.5**
Excise License	1,036.0	1,049.8	1,074.8
Ins. Rating Fees (SGF)	81.3	84.2	87.2
Total-Insurance	**1,117.3**	**1,133.9**	**1,161.9**
Misc. DPS Permits	8.2	8.4	8.6
Titles	24.3	24.7	25.1
Vehicle Licenses	135.5	137.4	139.3
Vehicle Sales Tax	479.7	486.7	492.7
Riverboat Gaming	313.2	319.3	325.7
Racetrack slots	44.0	44.3	44.3
Fantasy Sports Wager	0.4	0.4	0.4
Video Draw Poker	190.9	191.0	191.0
Total-Public Safety	**1,196.2**	**1,212.2**	**1,227.1**
Total Taxes, Lic., Fees	**12,449.0**	**12,688.7**	**12,899.1**
Less: Dedications	*(2,462.3)*	*(2,490.7)*	*(2,610.2)*
TLF growth			
STATE GENERAL FUND REVENUE - DIRECT	**9,986.7**	**10,198.0**	**10,288.9**
Oil Price per barrel	$50.14	$52.13	$52.93

OFFICIAL FORECAST

ADOPTED 01-19-21 L.H.

Schedule D

REVENUE ESTIMATING CONFERENCE

FISCAL YEAR 23-25 FORECAST

(In Million $)

REVENUE SOURCE / DEDICATIONS	ADOPTED LFO FY23 1/19/2021	ADOPTED LFO FY24 1/19/2021	ADOPTED LFO FY25 1/19/2021
Transportation Trust Fund	509.1	516.5	523.8
Motor Vehicles Lic. - TTF	57.2	58.0	58.8
Aviation Tax - TTF	29.8	29.8	29.8
TTF/Interest and Fees	31.6	31.6	31.6
Motor Fuels - TIME Program	127.3	129.1	131.0
Motor Veh.Lic - Hwy Fund #2	14.2	14.4	14.6
State Highway Improvement Fund	63.8	64.7	65.6
OMV Drivers' License Escrow Fund	1.0	1.1	1.1
Sports Facility Assistance Fund	5.6	5.7	5.7
Severance Tax -Parishes	38.2	40.8	41.9
Severance Tax - Forest Prod. Fund	2.5	2.5	2.5
Wildfire Suppression Subfund/Fire Protection Fd	0.9	0.9	0.9
Royalties - Parishes	9.6	10.5	11.6
Royalties-DNR/AG Support Fund	1.6	1.6	1.6
Wetlands Fund	13.9	14.6	15.0
Quality Ed. Support Fund	30.2	32.6	35.0
Sales Tax Econ. Development	14.2	14.4	14.5
Tourist Promotion District	25.4	25.7	25.9
Sales Tax/Telecomm Fd for the Deaf	3.4	3.4	3.4
Excise Lic. - 2% Fire Ins.	25.2	25.5	26.1
Excise Lic. -Fire Mars. Fd.	18.6	18.9	19.3
Excise Lic. - LSU Fire Tr.	3.7	3.8	3.9
Insurance Fees	81.3	84.2	87.2
ELT MATF Medicaid Managed Care	494.7	501.2	513.2
State Police Salary Fund	15.6	15.6	15.6
Video Draw Poker	57.9	57.9	57.9
Racetrack Slots	26.7	26.9	26.9
Lottery Proceeds Fund	184.1	178.6	175.2
SELF Fund	131.7	133.0	134.4
Casino Support Fund	3.4	3.4	3.4
LA Early Childhood Fund, LBC	0.4	0.4	0.4
Comm. Water Fd (70%), NOLA (30%), LBC	0.0	0.0	0.0
Riverboat 'Gaming' Enforce.	49.3	50.2	51.2
Compulsive Gaming Fund	3.0	3.0	3.0
Budget Stabilization Fund	25.0	25.0	25.0
Revenue Stabilization Fund	0.0	0.0	0.0
Hazardous Waste Funds	1.9	1.9	1.9
Supervision/Inspection Fee	8.0	8.0	8.0
Insp. Fee/Gasoline, Ag. Petr. Fund	4.1	4.1	4.1
Tobacco Settlement/4 cent Tob Tax dedication	107.4	107.4	192.4
Tob Tax Health Care Fd / Reg Enf Fd	27.3	27.3	27.3
Tob Tax Medicaid Match Fund	0.0	0.0	0.0
Tobacco Settlement Enforcement Fd	0.4	0.4	0.4
Rapid Response Fund/Econ Dev	10.0	10.0	10.0
Rapid Response Fund/Workforce	10.0	10.0	10.0
Unclaimed Property / I-49	15.0	15.0	15.0
Capitol Tech	10.0	10.0	10.0
DHH Provider Fees	168.3	171.3	174.3
Total Dedications	**2,462.3**	**2,490.7**	**2,610.2**

Some columns and lines do not add precisely due to rounding.

OFFICIAL FORECAST

ADOPTED 01-19-21 L.H.

Schedule E1

REVENUE ESTIMATING CONFERENCE
FISCAL YEAR 2020-2021 FORECAST - STATUTORY DEDICATIONS
(In Million $)

SD #	STATUTORY DEDICATION	Beginning Balance as of 7/1/2020	Official Forecast FY21 7/30/2020	Proposed DOA with Revisions FY21 1/19/2021	DOA over/under Official Forecast	ADOPTED LFO As Per DOA FY21 1/19/2021	ADOPTED LFO over/under Official Forecast
A01	Fuller-Edwards Arboretum Trust	0.17	-	-	-	-	-
A02	Structural Pest Control Commission Fund	0.76	1.46	1.46	-	1.46	-
A09	Pesticide Fund	-	5.77	6.24	0.47	6.24	0.47
A11	Forest Protection Fund	-	0.82	0.82	-	0.82	-
A12	Boll Weevil Eradication Fund	-	-	-	-	-	-
A13	Agricultural Commodity Commission Self-Insurance Fund	0.60	0.07	0.07	-	0.07	-
A17	Livestock Brand Commission Fund	0.00	0.01	0.01	-	0.01	-
A18	Agricultural Commodity Dealers & Warehouse Fund	-	2.28	2.28	-	2.28	-
A21	Seed Commission Fund	0.02	1.13	1.13	-	1.13	-
A22	Sweet Potato Pests & Diseases Fund	-	0.20	0.20	-	0.20	-
A23	Weights and Measures Fund	0.01	2.48	2.48	-	2.48	-
A27	Grain and Cotton Indemnity Fund	-	0.62	0.62	-	0.62	-
A28	La. Buy Local Purchase Incentive Program Fund	-	-	-	-	-	-
A29	Feed and Fertilizer Fund	0.71	3.27	3.27	-	3.27	-
A30	Horticulture and Quarantine Fund	0.27	2.55	2.55	-	2.55	-
C01	Dept. Agriculture---Sweet Potato	0.19	-	-	-	-	-
C02	Dept. Agriculture---Strawberry Adv.	0.02	-	-	-	-	-
C03	Dept. Agriculture---Egg Commission	0.08	-	-	-	-	-
C05	Chiropractic Examiners Board	-	-	-	-	-	-
C06	Contractor Licensing Board	-	-	-	-	-	-
C08	Louisiana State Board of Private Security Examiners Fund	0.00	-	-	-	-	-
C09	LA State Board Of Private Investigator Examiners	-	-	-	-	-	-
C11	Louisiana Rice Research Board Fund	0.06	-	-	-	-	-
C12	Board of Examiners of Certified Shorthand Reporters Fund	-	-	-	-	-	-
CR1	Crime Victims Reparations Fund	3.72	5.75	5.75	(0.01)	5.75	(0.01)
CR2	Youthful Offender Management Fund	0.01	-	-	-	-	-
CR5	DNA Testing Post-Conviction Relief for Indigents Fund	0.06	0.05	0.05	-	0.05	-
CR6	Adult Probation & Parole Officer Retirement Fund	0.92	1.00	1.00	-	1.00	-
CT4	Louisiana State Parks Improvement and Repair Fund	12.07	11.23	11.23	-	11.23	-
CT5	Archaeological Curation Fund	0.36	0.08	0.08	-	0.08	-
CT9	Poverty Point Reservoir Development Fund	0.05	0.50	0.25	(0.25)	0.25	(0.25)
CTA	Audubon Golf Trail Development Fund	-	-	-	-	-	-
DS4	Lake Charles Harbor-Terminal District Fund	-	-	-	-	-	-
E04	Proprietary School Students Protection Fund	1.23	-	-	-	-	-
E11	Higher Education Louisiana Partnership Fund	-	-	-	-	-	-
E16	Louisiana Education Tuition and Savings Fund	789.37	-	-	-	-	-
E17	Savings Enhancement Fund	22.51	-	-	-	-	-
E18	Higher Education Initiatives Fund	0.36	-	-	-	-	-
E23	Louisiana Charter School Startup Loan Fund	0.50	0.22	0.22	-	0.22	-
E31	Academic Improvement Fund	-	-	-	-	-	-
E36	Variable Earnings Transaction Fund	0.89	-	-	-	-	-
E41	Medical and Allied Health Professional Education Scholarship and Loan Fund	0.00	0.20	0.20	-	0.20	-
E42	Medifund	-	-	-	-	-	-
E43	Competitive Core Growth Fund	-	-	-	-	-	-
E44	Science, Technology, Engineering, Math Upgrade Fund	-	-	-	-	-	-
E45	Workforce and Innovation for a Stronger Economy Fund	-	-	-	-	-	-
E47	Higher Education Financing Fund	-	-	-		-	
E48	Louisiana Education Workforce Training	-	-	-	-	-	-
E49	Science, Technology, Engineering, and Math (STEM) Education Fund	0.00	-	-	-	-	-
E50	ABLE Account	1.20	-	-	-	-	-
E51	Louisiana Early Chilhood Education Fund	0.16	-	-	-	-	-
E52	Louisiana Jobs Now Fund	-	-	-	-	-	-
E53	TOPS Income Fund	-	-	-	-	-	-
E54	START K-12 Program in the Tuition and Savings Fund	3.81	-	3.81	3.81	3.81	3.81
E55	Louisiana Cybersecurity Talent Initiative Fund	-	-	-	-	-	-
ED5	Louisiana Mega-project Development Fund	4.69	0.15	-	(0.15)	-	(0.15)
ED6	Louisiana Economic Development Fund	10.02	10.99	0.45	(10.54)	0.45	(10.54)
EDC	UNO Slidell Technology Park Fund	-	-	-	-	-	-
EDD	Major Events Incentive Progam Subfund	1.81	-	-	-	-	-
EDE	Entertainment Promotion and Marketing Fund	-	-	-	-	-	-
EDH	Louisiana Entertainment Development Fund	3.19	2.80	1.00	(1.80)	1.00	(1.80)
EDR	Rapid Response Fund	33.59	10.90	0.11	(10.79)	0.11	(10.79)
FS1	Free School Fund Interest	18.28	-	-	-	-	-
FS2	Free School Fund Investments	11.90	-	-	-	-	-
FS3	Free School Fund Vacant Estates	1.53	-	-	-	-	-
G07	Avoyelles Parish Local Government Gaming Mitigation Fund	-	0.14	0.14	-	0.14	-
H09	Nursing Home Residents' Trust Fund	13.28	1.00	1.00	-	1.00	-
H12	Health Care Facility Fund	0.04	0.27	0.28	0.01	0.28	0.01
H14	Medical Assistance Programs Fraud Detection Fund	3.79	2.73	2.52	(0.21)	2.52	(0.21)
H18	Vital Records Conversion Fund	2.04	0.41	0.41	-	0.41	-
H19	Medicaid Trust Fund for the Elderly	24.75	-	-	-	-	-
H20	Health Trust Fund	-	-	-	-	-	-
H22	Drinking Water Revolving Loan Fund	111.59	34.00	34.00	-	34.00	-
H26	Community & Family Support System Fund	0.09	-	-	-	-	-
H28	Health Care Redesign Fund	-	-	-	-	-	-
H29	Dept. Of Health & Hospitals' Facility Support Fund	-	-	-	-	-	-
H31	Center of Excellence for Autism Spectrum Disorder Fund	-	-	-	-	-	-
H33	Community Hospital Stabilization Fund	-	-	-	-	-	-

OFFICIAL FORECAST
ADOPTED 01-19-21 L.J.

Schedule E1

REVENUE ESTIMATING CONFERENCE
FISCAL YEAR 2020-2021 FORECAST - STATUTORY DEDICATIONS
(In Million $)

SD #	STATUTORY DEDICATION	Beginning Balance as of 7/1/2020	Official Forecast FY21 7/30/2020	Proposed DOA with Revisions FY21 1/19/2021	DOA over/under Official Forecast	ADOPTED LFO As Per DOA FY21 1/19/2021	ADOPTED LFO over/under Official Forecast
H34	LA Emergency Response Network Fund	-	-	-	-	-	-
H35	FMAP Stabilization Fund	-	-	-	-	-	-
H36	Bogalusa Health Services Fund	-	-	-	-	-	-
H37	Hospital Stabilization Fund	12.90	104.00	104.00	-	104.00	-
H38	Sickle Cell Fund	-	-	-	-	-	-
H40	Home Health Agency Trust Fund	-	-	-	-	-	-
HW3	Right-of-Way Permit Processing Fund	0.30	0.43	0.43	-	0.43	-
HWA	LTRC Transportation Training & Education Center Fund	0.39	0.59	0.59	-	0.59	-
HWE	Crescent City Transition Fund	5.60	0.15	0.15	-	0.15	-
I01	Patients' Compensation Fund	-	-	-	-	-	-
I08	Administrative Fund of the Department of Insurance	0.21	-	-	-	-	-
I09	Insurance Fraud Investigation Fund	0.84	6.27	6.62	0.35	6.62	0.35
I12	Automobile Theft and Insurance Fraud Prevention Authority Fund	0.19	0.19	0.19	(0.01)	0.19	(0.01)
IEBSD	IEB Statutory Dedication	-	-	-	-	-	-
JS5	Department of Justice Legal Support Fund	8.87	1.60	2.36	0.76	2.36	0.76
JS6	Tobacco Control Special Fund	0.14	0.02	0.02	-	0.02	-
JS7	Department of Justice Debt Collection Fund	11.44	4.83	4.83	-	4.83	-
JU1	Trial Court Case Management Information Fund	0.30	4.00	4.00	-	4.00	-
JU2	Judges' Supplemental Compensation Fund	0.00	6.50	6.50	-	6.50	-
JU5	Innocence Compensation Fund	0.01	0.59	0.59	-	0.59	-
LB1	Workers' Compensation Second Injury Fund	30.16	60.00	60.00	-	60.00	-
LB4	Office of Workers' Compensation Administrative Fund	7.52	16.50	16.50	-	16.50	-
LB5	Incumbent Worker Training Account	22.89	20.00	20.00	-	20.00	-
LB6	Employment Security Administration Account	1.48	4.00	4.00	-	4.00	-
LB7	Penalty and Interest Account	5.45	4.61	4.70	0.09	4.70	0.09
N02	Coastal Resources Trust Fund	10.29	0.66	0.49	(0.17)	0.49	(0.17)
N03	Federal Energy Settlement Fund	8.45	-	-	-	-	-
N04	Fisherman's Gear Compensation Fund	1.74	0.70	0.29	(0.41)	0.29	(0.41)
N05	Oilfield Site Restoration Fund	24.63	10.95	10.59	(0.36)	10.59	(0.36)
N07	Mineral and Energy Operation Fund	5.38	3.76	0.90	(2.86)	0.90	(2.86)
N08	Underwater Obstruction Removal Fund	0.41	0.29	0.26	(0.04)	0.26	(0.04)
N09	Oil and Gas Regulatory Fund	2.80	15.78	16.05	0.28	16.05	0.28
N10	Natural Resource Restoration Trust Fund	376.44	303.70	303.70	0.00	303.70	0.00
N11	Barrier Islands Stabilization and Preservation Fund	-	-	-	-	-	-
N12	Coastal Passes Stabilization and Restoration Fund	-	-	-	-	-	-
N13	Atchafalaya Basin Conservation Fund	-	-	-	-	-	-
N14	Carbon Dioxide Geologic Storage Trust Fund	-	-	-	-	-	-
P04	Motorcycle Safety, Awareness, and Operator Training Program Fund	0.06	-	-	-	-	-
P05	Public Safety DWI Testing, Maintenance, and Training Fund	0.13	0.50	0.55	0.05	0.55	0.05
P07	Louisiana Towing and Storage Fund	-	0.30	0.30	-	0.30	-
P09	Disability Affairs Trust Fund	0.05	0.26	0.26	-	0.26	-
P11	Concealed Handgun Permit Fund	-	2.95	3.40	0.45	3.40	0.45
P12	Right to Know Fund	0.11	0.04	0.10	0.06	0.10	0.06
P13	Underground Damages Prevention Fund	-	0.02	-	(0.02)	-	(0.02)
P14	Emergency Medical Technician Fund	0.08	-	-	-	-	-
P16	Liquefied Petroleum Gas Commission Rainy Day Fund	-	1.60	1.35	(0.25)	1.35	(0.25)
P19	Hazardous Materials Emergency Response Fund	-	0.25	0.20	(0.05)	0.20	(0.05)
P20	Pet Overpopulation Fund	-	-	-	-	-	-
P21	Explosives Trust Fund	0.01	0.22	0.13	(0.09)	0.13	(0.09)
P24	Office of Motor Vehicles Customer Service and Technology Fund	0.33	6.50	6.30	(0.20)	6.30	(0.20)
P25	Sex Offender Registry Technology Fund	0.05	-	-	-	-	-
P28	Criminal Identification and Information Fund	0.04	8.70	7.50	(1.20)	7.50	(1.20)
P31	Department of Public Safety Peace Officers Fund	0.00	0.25	0.18	(0.07)	0.18	(0.07)
P32	Louisiana Life Safety and Property Protection Trust Fund	0.26	0.73	0.68	(0.05)	0.68	(0.05)
P34	Unified Carrier Registration Agreement Fund	8.63	4.00	2.00	(2.00)	2.00	(2.00)
P35	Louisiana Highway Safety Fund	0.01	0.00	0.00	-	0.00	-
P36	Industrialized Building Program Fund	0.08	0.33	0.23	(0.10)	0.23	(0.10)
P37	Louisiana Bicycle and Pedestrian Safety Fund	0.03	-	-	-	-	-
P38	Camp Minden Fire Protection Fund	-	0.05	0.05	-	0.05	-
P39	Insurance Verification System Fund	5.57	34.00	30.00	(4.00)	30.00	(4.00)
P40	New Orleans Public Safety Fund	-	-	-	-	-	-
P42	Handling Fee Escrow Fund	6.03	-	-	-	-	-
P43	Volunteer Firefighters' Tuition Reimbursement Fund	0.25	-	-	-	-	-
Q01	Hazardous Waste Site Cleanup Fund	5.01	5.78	2.88	(2.90)	2.88	(2.90)
Q02	Environmental Trust Fund	7.99	-	-	-	-	-
Q03	Clean Water State Revolving Fund	213.69	52.86	35.36	(17.50)	35.36	(17.50)
Q05	Motor Fuels Underground Tank	123.65	25.71	23.82	(1.89)	23.82	(1.89)
Q06	Waste Tire Management Fund	1.88	13.33	13.34	0.01	13.34	0.01
Q07	Lead Hazard Reduction Fund	0.15	0.14	0.14	(0.00)	0.14	(0.00)
Q08	Oyster Sanitation Fund	0.24	0.30	0.30	-	0.30	-
Q12	Brownfields Cleanup Revolving Loan Fund	-	-	-	-	-	-
RK1	Rockefeller Wildlife Refuge and Game Preserve Fund	21.82	3.39	1.49	(1.90)	1.49	(1.90)
RK2	Rockefeller Wildlife Refuge Trust and Protection Fund	63.75	2.59	1.90	(0.69)	1.90	(0.69)
RS1	Marsh Island Operating Fund	-	0.90	0.72	(0.18)	0.72	(0.18)
RS2	Russell Sage/Marsh Island Refuge Fund	17.70	0.83	0.83	-	0.83	-
RS3	Russell Sage/Marsh Island Capital Improvement Fund	1.22	0.03	0.03	-	0.03	-
RS4	Russell Sage Special Fund #2	2.88	0.04	0.13	0.09	0.13	0.09

OFFICIAL FORECAST
ADOPTED 01-19-21

Schedule E1

REVENUE ESTIMATING CONFERENCE
FISCAL YEAR 2020-2021 FORECAST - STATUTORY DEDICATIONS
(In Million $)

SD #	STATUTORY DEDICATION	Beginning Balance as of 7/1/2020	Official Forecast FY21 7/30/2020	Proposed DOA with Revisions FY21 1/19/2021	DOA over/under Official Forecast	ADOPTED LFO As Per DOA FY21 1/19/2021	ADOPTED LFO over/under Official Forecast
RV4	Tax Commission Expense Fund	1.46	2.54	2.54	-	2.54	-
RV9	Telephone Company Property Assessment Relief Fund	1.71	-	-	-	-	-
RVD	Dept. Of Revenue Alcohol and Tobacco Control Officers Fund	-	-	-	-	-	-
RVE	UAL Account	-	-	-	-	-	-
RVF	Specialized Educational Institutions Account	-	-	-	-	-	-
S01	Children's Trust Fund	1.82	0.77	0.77	-	0.77	-
S02	Fraud Detection Fund	3.68	0.72	0.72	-	0.72	-
S04	Traumatic Head & Spinal Cord Injury Trust Fund	0.62	1.65	1.57	(0.08)	1.57	(0.08)
S05	Blind Vendors Trust Fund	0.85	0.41	0.41	-	0.41	-
S07	Louisiana Military Family Assistance Fund	0.52	0.12	0.12	-	0.12	-
S08	Indigent Parent Representation Program Fund	-	-	-	-	-	-
S10	Status of Grandparents Raising Grandchildren Fund	-	-	-	-	-	-
S11	SNAP Fraud and Abuse Detection and Prevention Fund	-	-	-	-	-	-
S12	Child Care Licensing Trust Fund	0.01	-	-	-	-	-
S13	Juvenile Detention Licensing Trust Fund	-	-	-	-	-	-
S14	Exploited Children's Special Fund	-	-	-	-	-	-
S15	Early Learning Center Licensing Trust Fund	-	-	-	-	-	-
SS1	Help Louisiana Vote Fund	17.60	-	-	-	-	-
SS2	Voting Technology Fund	8.35	-	-	-	-	-
SSA	Help Louisiana Vote Fund, Election Admin	-	-	-	-	-	-
SSC	Help Louisiana Vote Fund, HAVA Requirements Acct	-	-	-	-	-	-
SSD	Help Louisiana Vote Fund, Voting Access Account	-	-	-	-	-	-
ST9	Major Events Fund	-	-	-	-	-	-
STA	Geaux Pass Transition Fund	0.00	-	-	-	-	-
STB	2013 Amnesty Collections Fund	-	-	-	-	-	-
STC	Unfunded Accrued Liability Fund	-	-				
STD	Debt Recovery Fund	-	-	-	-	-	-
STE	Crescent City Amnesty Refund Fund	-	-	-	-	-	-
STF	Fiscal Administrator Revolving Loan Fund	0.46	-	-	-	-	-
STI	Oil and Gas Royalties Dispute Payments Fund	0.13	-	-	-	-	-
STJ	LA Mainstreet Recovery Fund	300.00	275.00	275.00	-	275.00	-
STK	State Coronavirus Relief Fund	-	-	16.65	16.65	16.65	16.65
STL	Critical Infrastructure Workers' Hazard Pay Fund	-	50.00	50.00	-	50.00	-
STM	State Cybersecurity and Information Technology Fund	-	-	-	-	-	-
T01	Acadia Parish Visitor Enterprise Fund	0.03	0.10	0.10	-	0.10	-
T02	Allen Parish Capital Improvements Fund	-	0.22	0.22	-	0.22	-
T03	Ascension Parish Visitor Enterprise Fund	0.12	1.25	1.25	-	1.25	-
T05	Avoyelles Parish Visitor Enterprise Fund	-	0.12	0.12	-	0.12	-
T06	Beauregard Parish Community Improvement Fund	0.11	0.11	0.11	-	0.11	-
T07	Bienville Parish Tourism & Economic Development Fund	-	0.03	0.03	-	0.03	-
T08	Bossier City Riverfront and Civic Center Fund	3.67	1.88	1.87	(0.00)	1.87	(0.00)
T09	Shreveport Riverfront and Convention Center and Independence Stadium Fund	1.56	1.99	2.25	0.26	2.25	0.26
T10	West Calcasieu Community Center Fund	0.19	1.29	1.29	-	1.29	-
T11	Caldwell Parish Economic Development Fund	0.00	0.00	0.00	-	0.00	-
T12	Cameron Parish Tourism Development Fund	0.13	0.02	0.02	-	0.02	-
T14	Town of Homer Economic Development Fund	0.03	0.02	0.02	-	0.02	-
T15	Concordia Parish Economic Development Fund	0.09	0.09	0.09	-	0.09	-
T16	Desoto Parish Visitor Enterprise Fund	0.18	0.15	0.15	-	0.15	-
T17	EBR Parish Riverside Centroplex Fund	-	1.25	1.25	-	1.25	-
T18	East Carroll Parish Visitor Enterprise Fund	-	0.01	0.01	-	0.01	-
T19	East Feliciana Tourist Commission Fund	0.03	0.00	0.00	-	0.00	-
T20	Evangeline Visitor Enterprise Fund	0.20	0.04	0.04	-	0.04	-
T21	Franklin Parish Visitor Enterprise Fund	0.09	0.03	0.03	-	0.03	-
T23	Iberia Parish Tourist Commission Fund	0.00	0.42	0.42	-	0.42	-
T24	Iberville Parish Visitor Enterprise Fund	0.14	0.12	0.12	-	0.12	-
T25	Jackson Parish Economic Development and Tourism Fund	0.30	0.03	0.03	-	0.03	-
T26	Jefferson Parish Convention Center Fund	-	3.10	3.10	-	3.10	-
T27	Jefferson Davis Parish Visitor Enterprise Fund	0.05	0.16	0.16	-	0.16	-
T28	Lafayette Parish Visitor Enterprise Fund	-	3.14	3.14	-	3.14	-
T29	Lafourche Parish Enterprise Fund	0.21	0.35	0.35	-	0.35	-
T30	Lasalle Economic Development District Fund	-	0.02	0.02	-	0.02	-
T31	Lincoln Parish Visitor Enterprise Fund	-	0.26	0.26	-	0.26	-
T32	Livingston Parish Tourism and Economic Development Fund	0.00	0.33	0.33	-	0.33	-
T34	Morehouse Parish Visitor Enterprise Fund	-	0.04	0.04	-	0.04	-
T36	New Orleans Metropolitan Convention and Visitors Bureau Fund	-	11.20	11.20	-	11.20	-
T37	Ouachita Parish Visitor Enterprise Fund	0.86	1.55	1.55	-	1.55	-
T38	Plaquemines Parish Visitor Enterpise Fund	0.52	0.23	0.23	-	0.23	-
T39	Pointe Coupee Parish Visitor Enterprise Fund	0.28	0.04	0.04	-	0.04	-
T40	Alexandria/Pineville Exhibition Hall Fund	0.86	0.25	0.25	-	0.25	-
T41	Red River Visitor Enterprise Fund	0.07	0.03	0.03	-	0.03	-
T42	Richland Visitor Enterprise Fund	0.71	0.12	0.12	-	0.12	-
T43	Sabine Parish Tourism Improvement Fund	0.02	0.17	0.17	-	0.17	-
T44	St. Bernard Parish Enterprise Fund	0.33	0.12	0.12	-	0.12	-
T45	St. Charles Parish Enterprise Fund	1.52	0.23	0.23	-	0.23	-
T47	St. James Parish Enterprise Fund	0.13	0.03	0.03	-	0.03	-
T48	St. John the Baptist Convention Facility Fund	1.54	0.33	0.33	-	0.33	-
T49	St. Landry Parish Historical Development Fund #1	0.10	0.37	0.37	-	0.37	-

OFFICIAL FORECAST
ADOPTED 01-19-21 L.J.

Schedule E1

REVENUE ESTIMATING CONFERENCE
FISCAL YEAR 2020-2021 FORECAST - STATUTORY DEDICATIONS
(In Million $)

SD #	STATUTORY DEDICATION	Beginning Balance as of 7/1/2020	Official Forecast FY21 7/30/2020	Proposed DOA with Revisions FY21 1/19/2021	DOA over/under Official Forecast	ADOPTED LFO As Per DOA FY21 1/19/2021	ADOPTED LFO over/under Official Forecast
T50	St. Martin Parish Enterprise Fund	0.04	0.17	0.17	-	0.17	-
T51	St. Mary Parish Visitor Enterprise Fund	0.10	0.60	0.58	(0.02)	0.58	(0.02)
T52	St. Tammany Parish Fund	0.37	1.86	1.86	-	1.86	-
T53	Tangipahoa Parish Tourist Commission Fund	0.30	0.52	0.52	-	0.52	-
T54	Tensas Parish Visitor Enterprise Fund	0.01	0.00	0.00	-	0.00	-
T55	Houma/Terrebonne Tourist Fund	-	0.57	0.57	-	0.57	-
T56	Union Parish Visitor Enterprise Fund	0.06	0.03	0.03	-	0.03	-
T57	Vermilion Parish Visitor Enterprise Fund	0.00	0.12	0.11	(0.00)	0.11	(0.00)
T60	Webster Parish Convention and Visitors Commission Fund	-	0.17	0.17	-	0.17	-
T61	West Baton Rouge Parish Visitor Enterprise Fund	0.09	0.52	0.52	-	0.52	-
T62	West Carroll Parish Visitor Enterprise Fund	0.00	0.02	0.02	-	0.02	-
T64	Winn Parish Tourism Fund	0.12	0.06	0.06	-	0.06	-
TA0	Calcasieu Parish Higher Education Improvement Fund	0.63	1.57	1.57	-	1.57	-
TA1	Shreveport-Bossier City Visitor Enterprise Fund	0.10	0.56	0.56	-	0.56	-
TA2	Vernon Parish Legislative Community Improvement Fund	0.00	0.43	0.43	-	0.43	-
TA3	Alexandria/Pineville Area Tourism Fund	0.07	0.22	0.24	0.02	0.24	0.02
TA4	Rapides Parish Economic Development Fund	1.32	0.37	0.37	-	0.37	-
TA5	Natchitoches Parish Visitor Enterprise Fund	0.12	0.11	0.13	0.02	0.13	0.02
TA6	Lincoln Parish Municipalities Fund	-	0.26	0.26	-	0.26	-
TA7	East Baton Rouge Community Improvement Fund	-	2.58	2.58	-	2.58	-
TA8	East Baton Rouge Parish Enhancement Fund	0.01	1.29	1.39	0.10	1.39	0.10
TA9	Washington Parish Tourist Commission Fund	0.01	0.04	0.04	-	0.04	-
TB0	Grand Isle Tourist Commission Account	0.34	0.03	0.03	-	0.03	-
TB1	Gretna Tourist Commission Enterprise Account	0.06	0.12	0.12	-	0.12	-
TB2	Lake Charles Civic Center Fund	2.72	1.16	3.16	2.00	3.16	2.00
TB3	New Orleans Area Economic Development Fund	0.57	0.00	0.00	-	0.00	-
TB4	River Parishes Convention Tourism and Visitor Commission Fund	0.08	0.20	0.20	-	0.20	-
TB5	St. Francisville Economic Development Fund	0.28	0.18	0.18	-	0.18	-
TB6	Tangipahoa Parish Economic Development Fund	0.08	0.18	0.18	-	0.18	-
TB7	Washington Parish Infrastructure and Park Fund	-	0.05	0.05	-	0.05	-
TB8	Pineville Economic Development Fund	0.81	0.22	0.22	-	0.22	-
TB9	Washington Parish Economic Development and Tourism Fund	0.00	0.01	0.01	-	0.01	-
TC0	Terrebonne Parish Visitor Enterprise Fund	-	0.56	0.56	-	0.56	-
TC1	Bastrop Municipal Center Fund	0.07	0.04	0.04	-	0.04	-
TC2	Rapides Parish Coliseum Fund	0.03	0.07	0.07	-	0.07	-
TC3	Madison Parish Visitor Enterprise Fund	0.02	0.04	0.03	(0.00)	0.03	(0.00)
TC4	Natchitoches Historical District Development Fund	0.59	0.32	0.32	-	0.32	-
TC5	Baker Economic Development Fund	-	0.04	0.04	-	0.04	-
TC6	Claiborne Parish Tourism and Economic Development Fund	0.00	0.00	0.00	-	0.00	-
TC7	Ernest N. Morial Convention Center Phase IV Expansion Project Fund	-	2.00	2.00	-	2.00	-
TC8	New Orleans Sports Franchise Fund	-	10.00	10.00	-	10.00	-
TC9	Lafourche Parish Assoc. for Retarded Citizens (ARC) Training and Dev Fund	-	0.34	0.34	-	0.34	-
TD0	Vernon Parish Legislative Improvement Fund No. 2	0.14	-	-	-	-	-
TD1	Grant Parish Economic Development Fund	0.01	0.00	0.00	-	0.00	-
TD2	New Orleans Quality of Life Fund	1.97	6.21	4.30	(1.91)	4.30	(1.91)
54N	TTF-Federal	-	-	-	-	-	-
V01	Oil Spill Contingency Fund	11.98	3.90	8.16	4.26	8.16	4.26
V02	Drug Abuse Education and Treatment Fund	0.35	-	-	-	-	-
V13	Battered Women Shelter Fund	0.01	-	-	-	-	-
V19	Future Medical Care Fund	2.67	2.00	2.00	-	2.00	-
V20	Louisiana Manufactured Housing Commission Fund	0.01	0.28	0.25	(0.03)	0.25	(0.03)
V21	LA Animal Welfare Fund	-	-	-	-	-	-
V25	Overcollections Fund	2.21	-	-	-	-	-
V26	Energy Performance Contract Fund	-	0.03	0.03	-	0.03	-
V29	State Emergency Response Fund	1.22	4.10	11.30	7.20	11.30	7.20
V31	Louisiana Public Defender Fund	0.70	40.00	40.00	-	40.00	-
V32	Community Water Enrichment Fund	0.00	-	-	-	-	-
V33	Louisiana Stadium and Exposition District License Plate Fund	0.00	0.60	0.60	-	0.60	-
V34	Post Employment Benefits Trust Fund	-	-	-	-	-	-
V36	Louisiana Safe Return Representation Program	-	-	-	-	-	
V37	Atchafalaya Basin Conservation Fund	-	-	-	-	-	
V38	State Land Office Reforestation Fund	-	-	-	-	-	
V39	Coronavirus Local Recovery Allocation Fund	452.92	530.48	432.92	(97.56)	432.92	(97.56)
V40	2021 Market Adjustment Reduction Fund	-	-	-	-	-	-
V41	2021 Budget Reconciliation Fund	-	-	-	-	-	-
V42	Capital Outlay Savings Fund	-	105.94	105.94	-	105.94	-
W01	Conservation Fund	58.42	60.16	39.62	(20.54)	39.62	(20.54)
W02	Seafood Promotion and Marekting Fund	0.15	0.31	0.29	(0.02)	0.29	(0.02)
W03	Louisiana Fur Public Education and Marketing Fund	0.40	0.06	0.06	-	0.06	-
W04	Artificial Reef Development Fund	15.99	7.41	7.42	0.02	7.42	0.02
W05	Wildlife Habitat & Natural Heritage Trust	6.35	0.84	0.78	(0.05)	0.78	(0.05)
W07	Scenic Rivers Fund	0.03	0.01	0.01	-	0.01	-
W08	LA Duck License Stamp and Print Fund	3.51	0.40	0.32	(0.08)	0.32	(0.08)
W09	Louisiana Alligator Resource Fund	4.65	-	-	-	-	-
W10	Lifetime License Endowment Fund	23.25	0.67	0.67	-	0.67	-
W11	Natural Heritage Account	0.18	0.02	0.02	0.01	0.02	0.01

OFFICIAL FORECAST
ADOPTED 01-19-21 L.J.

Schedule E1

REVENUE ESTIMATING CONFERENCE
FISCAL YEAR 2020-2021 FORECAST - STATUTORY DEDICATIONS
(In Million $)

SD #	STATUTORY DEDICATION	Beginning Balance as of 7/1/2020	Official Forecast FY21 7/30/2020	Proposed DOA with Revisions FY21 1/19/2021	DOA over/under Official Forecast	ADOPTED LFO As Per DOA FY21 1/19/2021	ADOPTED LFO over/under Official Forecast
W12	Reptile & Amphibian Research Fund	(0.00)	-	-	-	-	-
W15	Louisiana Help Our Wildlife Fund	(0.00)	-	-	-	-	-
W16	Louisiana Wild Turkey Stamp Fund	0.84	0.06	0.06	(0.01)	0.06	(0.01)
W18	Oyster Development Fund	0.47	0.14	0.09	(0.05)	0.09	(0.05)
W20	Conservation -- Waterfowl Account	0.26	0.03	0.02	(0.00)	0.02	(0.00)
W21	Saltwater Fishery Enforcement Fund	-	-	-	-	-	-
W22	Shrimp Marketing & Promotion Account	0.62	0.07	0.07	(0.00)	0.07	(0.00)
W23	Conservation of the Black Bear Account	0.46	0.43	0.04	(0.39)	0.04	(0.39)
W24	Conservation–Quail Account	0.06	0.00	0.00	(0.00)	0.00	(0.00)
W26	Conservation–White Tail Deer Account	0.09	0.01	0.01	(0.00)	0.01	(0.00)
W27	Aquatic Plant Control Fund	0.37	1.30	1.42	0.12	1.42	0.12
W28	Public Oyster Seed Ground Development Account	3.60	2.10	2.04	(0.06)	2.04	(0.06)
W29	Enforcement Emergency Situation Response Account	0.11	0.00	0.00	-	0.00	-
W30	Fish & Wildlife Violations Reward Fund	0.00	0.01	-	(0.01)	-	(0.01)
W31	Shrimp Trade Petition Account	-	-	-	-	-	-
W32	White Lake Property Fund	3.14	1.41	1.35	(0.06)	1.35	(0.06)
W33	Crab Promotion and Marketing Account	0.30	0.05	0.04	(0.00)	0.04	(0.00)
W34	Derelict Crab Trap Removal Program Account	0.12	0.06	0.06	(0.00)	0.06	(0.00)
W35	Rare and Endangered Species Account	0.05	0.01	0.01	0.00	0.01	0.00
W36	Litter Abatement and Education Account	0.52	1.30	0.38	(0.93)	0.38	(0.93)
W37	MC Davis Conservation Fund	0.30	-	-	-	-	-
W38	Atchafalaya Delta WMA Mooring Account	0.29	0.05	0.03	(0.02)	0.03	(0.02)
W39	Hunters for the Hungry Account	0.00	0.10	0.10	(0.01)	0.10	(0.01)
W40	Saltwater Fish Research and Conservation Fund	0.76	1.52	1.51	(0.01)	1.51	(0.01)
Y01	Motor Carrier Regulation Fund	0.26	0.21	0.22	0.01	0.22	0.01
Y04	Telephonic Solicitation Relief Fund	0.08	0.25	0.23	(0.01)	0.23	(0.01)
Z05	Tideland Fund	-	-	-	-	-	-
Z06	State Revenue Sharing Fund	-	-	-	-	-	-
Z07	Louisiana Investment Fund For Enhancement	0.00	-	-	-	-	-
Z08-2	Budget Stabilization Fund - BP Settlement	-	-	-	-	-	-
Z08-3	Budget Stabilization Fund - Surplus	-	-	-	-	-	-
Z09	Mineral Resources Audit and Settlement Fund	10.62	-	-	-	-	-
Z10	Louisiana Education Quality Trust Fund Permanent Trust Fund	1,296.04	-	-	-	-	-
Z12	Coastal Protection and Restoration Fund	413.69	339.87	328.91	(10.96)	328.91	(10.96)
Z14	Wetlands--Mitigation Account	2.92	-	-	-	-	-
Z15	Deepwater Horizon Economic Damages Fund	-	-	-	-	-	-
Z20	Millennium Leverage Fund	-	-	-	-	-	-
Z24	Agricultural & Seafood Products Support Fund	-	-	-	-	-	-
Z25	Revenue Stabilization Trust Fund	30.52	-	-	-	-	-
	Total	**4,815.15**	**2,342.19**	**2,185.80**	**(156.39)**	**2,185.80**	**(156.39)**

Notes:

1) Any balance remaining at the end of any fiscal year is available revenue for subsequent years.
2) For presentation purposes, the revenues are rounded to 2 decimal places.
3) Due to minor understatements of actual amounts available due to rounding, the amount available for appropriation in any particular fund which is so understated shall be increased by an amount not to exceed the understatement.

OFFICIAL FORECAST

ADOPTED 01-19-21 L.A.

REVENUE ESTIMATING CONFERENCE
FISCAL YEAR 2020-2021 FORECAST - STATUTORY DEDICATIONS
(In Million $)

SD #	STATUTORY DEDICATION	Beginning Balance as of 7/1/2020	Official Forecast FY21 7/30/2020	Proposed DOA with Revisions FY21 1/19/2021	DOA over/under Official Forecast	ADOPTED Proposed LFO FY21 1/19/2021	ADOPTED LFO over/under Official Forecast
A14	Forestry Productivity Fund	7.35	2.50	2.00	(0.50)	2.50	-
A15	Petroleum Products Fund	0.13	4.42	4.01	(0.40)	4.13	(0.29)
A31	Wildfire Suppression Subfund	-	-	0.88	0.88	0.88	0.88
DS1	Highway Fund #2 - Motor Vehicle License Tax	0.53	6.53	6.45	(0.08)	7.02	0.50
E02	Telecommunications for the Deaf Fund	4.42	3.40	2.60	(0.80)	3.40	-
E38	Workforce Training Rapid Response Fund	0.00	10.00	10.00	-	10.00	-
ED6	Louisiana Economic Development Fund	10.02	10.99	11.52	0.53	11.76	0.77
EDM	Marketing Fund	0.10	2.00	2.00	-	2.00	-
EDR	Rapid Response Fund	33.59	10.90	10.00	(0.90)	10.00	(0.90)
G01	Lottery Proceeds Fund	172.01	155.60	191.37	35.77	191.37	35.77
G04	Riverboat Gaming Enforcement Fund	0.59	36.47	46.46	9.99	48.20	11.74
H08	Louisiana Medical Assistance Trust Fund	259.08	688.56	710.81	22.25	636.77	(51.79)
H10	Compulsive & Problem Gaming Fund	2.14	2.50	2.30	(0.20)	2.50	-
H30	New Opportunities Waiver (NOW) Fund	18.87	-	50.03	50.03	39.89	39.89
H39	Tobacco Tax Medicaid Match Fund	-	-	-	-	-	-
HW9	State Highway Improvement Fund	88.97	58.66	57.90	(0.77)	63.30	4.64
HWF	New Orleans Ferry Fund	1.20	1.14	1.14	-	1.20	0.06
HWH	Regional Maintenance and Improvement Fund	1.95	0.97	0.97	-		(0.97)
I02	Fireman Training Fund	-	3.53	3.34	(0.20)	3.59	0.06
I03	Two Percent Fire Insurance Fund	8.84	23.78	22.58	(1.19)	24.27	0.49
I05	Retirement System-Insurance Proceeds	-	76.01	73.38	(2.63)	73.13	(2.88)
I06	Municipal Fire and Police Civil Service Operating Fund	-	-	-	-	-	-
JS9	Tobacco Settlement Enforcement Fund	0.12	0.40	0.40	-	0.40	-
N07	Mineral and Energy Operation Fund	5.38	3.76	2.50	(1.26)	2.50	(1.26)
P01	Louisiana Fire Marshal Fund	-	17.67	16.40	(1.27)	17.97	0.30
P29	Louisiana State Police Salary Fund	-	15.60	15.60	-	15.60	-
P41	Drivers License Escrow Fund	14.33	1.36	3.10	1.74	0.97	(0.39)
Q01	Hazardous Waste Site Cleanup Fund	5.01	5.78	2.60	(3.18)	1.90	(3.88)
RVA	Sports Facility Assistance Fund	1.11	4.10	4.20	0.10	5.11	1.01
ST4	Unclaimed Property Leverage Fund	46.34	15.00	15.00	-	15.00	-
ST6	Legislative Capitol Technology Enhancement Fund	0.00	10.00	10.00	-	10.00	-
Y03	Utility & Carrier Inspection/Supervision Fund	4.71	8.70	8.70	-	7.00	(1.70)
Z02	Parish Road Royalty Fund	1.28	10.00	9.69	(0.31)	8.08	(1.92)
Z08-1	Budget Stabilization Fund	568.24	25.00	25.00	-	25.00	-
Z09	Mineral Resources Audit and Settlement Fund	10.62	-	-	-	-	-
Z11	Louisiana Quality Education Support Fund	0.99	41.50	30.00	(11.50)	38.90	(2.60)
Z12	Coastal Protection and Restoration Fund	413.69	339.87	11.95	(327.92)	11.11	(328.76)
Z25	Revenue Stabilization Trust Fund	30.52	-	-	-	-	-
Transportation Trust Fund							
TT1	Transportation Trust Fund	32.11	123.39	121.12	(2.27)	123.91	0.53
TT2	TTF-Timed Account	-	-	-	-	-	-
TT3	T.T.F. 4 Cents Revenue	17.90	122.60	113.60	(9.00)	121.56	(1.04)
TT4	Transportation Trust Fund - TIMED	-	-	-		-	
TT5	Construction Subfund, TTF	3.00	3.00	-	(3.00)	3.00	-
54P	TTF-Regular	-	490.40	454.40	(36.00)	486.24	(4.16)
Severance Tax - Parishes							
Z03	General Severance Tax-Parish	(1.39)	17.19	20.90	3.72	17.49	0.30
Z04	Timber Severance Tax - Parish	(0.02)	5.28	7.54	2.26	6.98	1.70
Video Draw Poker							
G03	Video Draw Poker Device Fund	-	32.07	54.93	22.86	59.71	27.64
G05	Video Draw Poker Device Purse Supplement Fund	0.21	1.78	2.70	0.92	3.23	1.45
Racetrack Slots							
A07	Louisiana Agricultural Finance Authority Fund	0.02	12.00	12.00	-	12.00	-
E29	St. Landry Parish Excellence Fund	-	0.35	0.36	0.01	0.35	(0.00)
E30	Calcasieu Parish Fund	0.86	0.76	0.77	0.01	0.76	(0.00)
E33	Bossier Parish Truancy Program Fund	0.22	0.21	0.19	(0.02)	0.22	0.01
E34	Orleans Parish Excellence Fund	0.01	0.19	0.18	(0.01)	0.19	0.00
G09	Pari-mutuel Live Racing Facility Gaming Control Fund	-	8.44	8.54	0.10	8.44	0.00
G11	Equine Health Studies Program Fund	-	0.75	0.75	-	0.75	-
G12	Southern University AgCenter Program Fund	0.05	0.75	0.75	-	0.75	-
G13	Beautification and Improvement of the New Orleans City Park Fund	0.22	1.35	1.23	(0.12)	1.16	(0.19)
G14	Greater New Orleans Sports Foundation Fund	0.00	0.77	0.69	(0.08)	0.77	0.00
G15	Algiers Economic Development Foundation Fund	0.02	0.10	0.10	-	0.10	-
G16	N. O. Urban Tourism and Hospitality Training in Econ. Dev. Foundation Fund	0.01	-	-	-	-	-
G17	Beautification Project For New Orleans Neighborhoods Fund	0.00	0.10	0.10	-	0.10	-
G18	Friends of NORD Fund	0.03	0.10	0.10	-	0.10	-
G19	New Orleans Sports Franchise Assistance Fund	0.07	1.52	1.32	(0.20)	0.77	(0.75)
G21	Gentilly Development District Fund	-	0.10	0.10	-	0.10	-
S06	Rehabilitation for the Blind and Visually Impaired Fund	0.31	2.00	2.00	-	2.00	-
Casino (SELF Fund also includes Riverboats Revenue)							
E51	Early Childhood Education Fund	0.16	-	-	-	-	-
G10	Support Education in Louisiana First Fund	17.46	127.79	122.42	(5.37)	125.31	(2.48)
G20	Casino Support Services Fund	-	-	-	-	3.40	3.40
Tobacco Tax Health Care Fund / Tobacco Regulation Enforcement Fund							
E32	Tobacco Tax Health Care Fund	0.30	26.85	25.45	(1.41)	27.66	0.81
RVC	Tobacco Regulation Enforcement Fund	0.62	0.56	0.60	0.04	0.58	0.02
Tobacco Settlement/4 cent Tobacco Tax Dedication							
Z13	Louisiana Fund	4.82	14.15	14.39	0.24	14.15	(0.00)
Z17	Health Excellence Fund	468.07	24.02	24.55	0.53	23.16	(0.86)
Z18	Education Excellence Fund	474.89	15.07	15.53	0.47	13.94	(1.13)
Z19	TOPS Fund	477.48	57.52	58.70	1.18	56.39	(1.13)
	Total (Page 2 Funds)	**3,209.56**	**2,887.84**	**2,430.88**	**(256.95)**	**2,410.71**	**(277.13)**
	Total (Act 419)	**4,815.15**	**2,342.19**	**2,185.80**	**(156.39)**	**2,185.80**	**(156.39)**
	Total Funds	**8,024.71**	**5,030.03**	**4,616.68**	**(413.35)**	**4,596.51**	**(433.52)**

Notes:

1) Any balance remaining at the end of any fiscal year is available revenue for subsequent years
2) For presentation purposes, the revenues are rounded to 2 decimal places
3) Due to minor understatements of actual amounts available due to rounding, the amount available for appropriation in any particular fund which is so understated shall be increased by an amount not to exceed the understatement
4) The estimates may differ from the Page 2 estimates amounts due to interest or other revenue sources that are not part of Page 2

OFFICIAL FORECAST
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Schedule F1

REVENUE ESTIMATING CONFERENCE
FISCAL YEAR 2021-2022 FORECAST - STATUTORY DEDICATIONS
(In Million $)

SD #	STATUTORY DEDICATION	Official Forecast FY22 7/30/2020	Proposed DOA with Revisions FY22 1/19/2021	DOA over/under Official Forecast	ADOPTED LFO As Per DOA FY22 1/19/2021	ADOPTED LFO over/under Official Forecast
A01	Fuller-Edwards Arboretum Trust	-	-	-	-	-
A02	Structural Pest Control Commission Fund	-	1.46	1.46	1.46	1.46
A09	Pesticide Fund	-	6.24	6.24	6.24	6.24
A11	Forest Protection Fund	-	0.82	0.82	0.82	0.82
A12	Boll Weevil Eradication Fund	-	-	-	-	-
A13	Agricultural Commodity Commission Self-Insurance Fund	-	0.06	0.06	0.06	0.06
A17	Livestock Brand Commission Fund	-	0.01	0.01	0.01	0.01
A18	Agricultural Commodity Dealers & Warehouse Fund	-	2.17	2.17	2.17	2.17
A21	Seed Commission Fund	-	1.13	1.13	1.13	1.13
A22	Sweet Potato Pests & Diseases Fund	-	0.20	0.20	0.20	0.20
A23	Weights and Measures Fund	-	2.47	2.47	2.47	2.47
A27	Grain and Cotton Indemnity Fund	-	0.75	0.75	0.75	0.75
A28	La. Buy Local Purchase Incentive Program Fund	-	-	-	-	-
A29	Feed and Fertilizer Fund	-	3.02	3.02	3.02	3.02
A30	Horticulture and Quarantine Fund	-	2.60	2.60	2.60	2.60
C01	Dept. Agriculture—Sweet Potato	-	-	-	-	-
C02	Dept. Agriculture—Strawberry Adv.	-	-	-	-	-
C03	Dept. Agriculture—Egg Commission	-	-	-	-	-
C05	Chiropractic Examiners Board	-	-	-	-	-
C06	Contractor Licensing Board	-	-	-	-	-
C08	Louisiana State Board of Private Security Examiners Fund	-	-	-	-	-
C09	LA State Board Of Private Investigator Examiners	-	-	-	-	-
C11	Louisiana Rice Research Board Fund	-	-	-	-	-
C12	Board of Examiners of Certified Shorthand Reporters Fund	-	-	-	-	-
CR1	Crime Victims Reparations Fund	-	5.74	5.74	5.74	5.74
CR5	DNA Testing Post-Conviction Relief for Indigents Fund	-	0.05	0.05	0.05	0.05
CR6	Adult Probation & Parole Officer Retirement Fund	-	1.00	1.00	1.00	1.00
CT4	Louisiana State Parks Improvement and Repair Fund	-	9.24	9.24	9.24	9.24
CT5	Archaeological Curation Fund	-	0.08	0.08	0.08	0.08
CT9	Poverty Point Reservoir Development Fund	-	0.25	0.25	0.25	0.25
CTA	Audubon Golf Trail Development Fund	-	-	-	-	-
DS4	Lake Charles Harbor-Terminal District Fund	-	-	-	-	-
E11	Higher Education Louisiana Partnership Fund	-	-	-	-	-
E16	Louisiana Education Tuition and Savings Fund	-	-	-	-	-
E17	Savings Enhancement Fund	-	-	-	-	-
E18	Higher Education Initiatives Fund	-	-	-	-	-
E23	Louisiana Charter School Startup Loan Fund	-	0.22	0.22	0.22	0.22
E36	Variable Earnings Transaction Fund	-	-	-	-	-
E41	Medical and Allied Health Professional Education Scholarship and Loan Fund		0.20	0.20	0.20	0.20
E48	Louisiana Education Workforce Training		-	-	-	-
E49	Science, Technology, Engineering, and Math (STEM) Education Fund		-	-	-	-
E50	ABLE Account		-	-	-	-
E51	Louisiana Early Chilhood Education Fund	-	-	-	-	-
E52	Louisiana Jobs Now Fund	-	-	-	-	-
E53	TOPS Income Fund	-	-	-	-	-
E54	START K-12 Program in the Tuition and Savings Fund	-	-	-	-	-
E55	Louisiana Cybersecurity Talent Initiative Fund	-	-	-	-	-
ED5	Louisiana Mega-project Development Fund	-	-	-	-	-
ED6	Louisiana Economic Development Fund		0.10	0.10	0.10	0.10
EDD	Major Events Incentive Program Subfund	-	-	-	-	-
EDE	Entertainment Promotion and Marketing Fund	-	-	-	-	-
EDH	Louisiana Entertainment Development Fund	-	1.23	1.23	1.23	1.23
EDR	Rapid Response Fund	-	-	-	-	-
FS1	Free School Fund Interest	-	-	-	-	-
FS2	Free School Fund Investments	-	-	-	-	-
FS3	Free School Fund Vacant Estates	-	-	-	-	-
G07	Avoyelles Parish Local Government Gaming Mitigation Fund	-	0.14	0.14	0.14	0.14
H09	Nursing Home Residents' Trust Fund	-	1.00	1.00	1.00	1.00
H12	Health Care Facility Fund	-	0.27	0.27	0.27	0.27
H14	Medical Assistance Programs Fraud Detection Fund	-	2.52	2.52	2.52	2.52
H18	Vital Records Conversion Fund	-	0.16	0.16	0.16	0.16
H19	Medicaid Trust Fund for the Elderly	-	-	-	-	-
H22	Drinking Water Revolving Loan Fund	-	47.99	47.99	47.99	47.99
H26	Community & Family Support System Fund	-	-	-	-	-
H34	LA Emergency Response Network Fund	-	-	-	-	-
H37	Hospital Stabilization Fund	-	-	-	-	-
H40	Home Health Agency Trust Fund	-	-	-	-	-
HW3	Right-of-Way Permit Processing Fund	-	0.48	0.48	0.48	0.48
HWA	LTRC Transportation Training & Education Center Fund	-	0.59	0.59	0.59	0.59
HWE	Crescent City Transition Fund	-	0.15	0.15	0.15	0.15
I01	Patients' Compensation Fund	-	-	-	-	-

OFFICIAL FORECAST
ADOPTED 01-19-21 L.J.

Schedule F1

REVENUE ESTIMATING CONFERENCE
FISCAL YEAR 2021-2022 FORECAST - STATUTORY DEDICATIONS
(In Million $)

SD #	STATUTORY DEDICATION	Official Forecast FY22 7/30/2020	Proposed DOA with Revisions FY22 1/19/2021	DOA over/under Official Forecast	ADOPTED LFO As Per DOA FY22 1/19/2021	ADOPTED LFO over/under Official Forecast
I09	Insurance Fraud Investigation Fund	-	6.82	6.82	6.82	6.82
I12	Automobile Theft and Insurance Fraud Prevention Authority Fund	-	0.19	0.19	0.19	0.19
IEBSD	IEB Statutory Dedication	-	-	-	-	-
JS5	Department of Justice Legal Support Fund	-	2.36	2.36	2.36	2.36
JS6	Tobacco Control Special Fund	-	0.02	0.02	0.02	0.02
JS7	Department of Justice Debt Collection Fund	-	4.83	4.83	4.83	4.83
JU1	Trial Court Case Management Information Fund	-	4.00	4.00	4.00	4.00
JU2	Judges' Supplemental Compensation Fund	-	6.50	6.50	6.50	6.50
JU5	Innocence Compensation Fund		0.38	0.38	0.38	0.38
LB1	Workers' Compensation Second Injury Fund	-	60.00	60.00	60.00	60.00
LB4	Office of Workers' Compensation Administrative Fund	-	16.50	16.50	16.50	16.50
LB5	Incumbent Worker Training Account	-	20.00	20.00	20.00	20.00
LB6	Employment Security Administration Account	-	4.00	4.00	4.00	4.00
LB7	Penalty and Interest Account	-	4.70	4.70	4.70	4.70
N02	Coastal Resources Trust Fund	-	0.51	0.51	0.51	0.51
N03	Federal Energy Settlement Fund	-	-	-	-	-
N04	Fisherman's Gear Compensation Fund	-	0.01	0.01	0.01	0.01
N05	Oilfield Site Restoration Fund	-	10.67	10.67	10.67	10.67
N07	Mineral and Energy Operation Fund	-	0.71	0.71	0.71	0.71
N08	Underwater Obstruction Removal Fund	-	0.25	0.25	0.25	0.25
N09	Oil and Gas Regulatory Fund	-	14.32	14.32	14.32	14.32
N10	Natural Resource Restoration Trust Fund	-	361.00	361.00	361.00	361.00
N12	Coastal Passes Stabilization and Restoration Fund	-	-	-	-	-
N14	Carbon Dioxide Geologic Storage Trust Fund	-	-	-	-	-
P05	Public Safety DWI Testing, Maintenance, and Training Fund	-	0.55	0.55	0.55	0.55
P07	Louisiana Towing and Storage Fund	-	0.30	0.30	0.30	0.30
P09	Disability Affairs Trust Fund	-	0.26	0.26	0.26	0.26
P11	Concealed Handgun Permit Fund	-	3.40	3.40	3.40	3.40
P12	Right to Know Fund	-	0.10	0.10	0.10	0.10
P13	Underground Damages Prevention Fund	-	-	-	-	-
P16	Liquefied Petroleum Gas Commission Rainy Day Fund	-	1.35	1.35	1.35	1.35
P19	Hazardous Materials Emergency Response Fund	-	0.20	0.20	0.20	0.20
P21	Explosives Trust Fund	-	0.13	0.13	0.13	0.13
P24	Office of Motor Vehicles Customer Service and Technology Fund	-	6.30	6.30	6.30	6.30
P28	Criminal Identification and Information Fund	-	7.50	7.50	7.50	7.50
P31	Department of Public Safety Peace Officers Fund	-	0.18	0.18	0.18	0.18
P32	Louisiana Life Safety and Property Protection Trust Fund	-	0.68	0.68	0.68	0.68
P34	Unified Carrier Registration Agreement Fund	-	2.00	2.00	2.00	2.00
P35	Louisiana Highway Safety Fund	-	0.00	0.00	0.00	0.00
P36	Industrialized Building Program Fund	-	0.23	0.23	0.23	0.23
P38	Camp Minden Fire Protection Fund	-	0.05	0.05	0.05	0.05
P39	Insurance Verification System Fund	-	30.00	30.00	30.00	30.00
P42	Handling Fee Escrow Fund	-	3.20	3.20	3.20	3.20
P43	Volunteer Firefighters' Tuition Reimbursement Fund	-	-	-	-	-
Q01	Hazardous Waste Site Cleanup Fund	-	2.88	2.88	2.88	2.88
Q03	Clean Water State Revolving Fund	-	34.27	34.27	34.27	34.27
Q05	Motor Fuels Underground Tank	-	23.82	23.82	23.82	23.82
Q06	Waste Tire Management Fund	-	13.34	13.34	13.34	13.34
Q07	Lead Hazard Reduction Fund	-	0.14	0.14	0.14	0.14
Q08	Oyster Sanitation Fund	-	0.30	0.30	0.30	0.30
RK1	Rockefeller Wildlife Refuge and Game Preserve Fund	-	1.49	1.49	1.49	1.49
RK2	Rockefeller Wildlife Refuge Trust and Protection Fund	-	1.90	1.90	1.90	1.90
RS1	Marsh Island Operating Fund	-	0.46	0.46	0.46	0.46
RS2	Russell Sage/Marsh Island Refuge Fund	-	0.83	0.83	0.83	0.83
RS3	Russell Sage/Marsh Island Capital Improvement Fund	-	0.03	0.03	0.03	0.03
RS4	Russell Sage Special Fund #2	-	0.13	0.13	0.13	0.13
RV4	Tax Commission Expense Fund	-	2.80	2.80	2.80	2.80
RV9	Telephone Company Property Assessment Relief Fund	-	-	-	-	-
RVE	UAL Account	-	-	-	-	-
S01	Children's Trust Fund	-	0.77	0.77	0.77	0.77
S02	Fraud Detection Fund	-	0.72	0.72	0.72	0.72
S04	Traumatic Head & Spinal Cord Injury Trust Fund	-	1.57	1.57	1.57	1.57
S05	Blind Vendors Trust Fund	-	0.41	0.41	0.41	0.41
S07	Louisiana Military Family Assistance Fund	-	-	-	-	-
S10	Status of Grandparents Raising Grandchildren Fund	-	-	-	-	-
S12	Child Care Licensing Trust Fund	-	-	-	-	-
S13	Juvenile Detention Licensing Trust Fund	-	-	-	-	-
S14	Exploited Children's Special Fund	-	-	-	-	-
S15	Early Learning Center Licensing Trust Fund	-	-	-	-	-
SS1	Help Louisiana Vote Fund	-	-	-	-	-
SS2	Voting Technology Fund	-	-	-	-	-

OFFICIAL FORECAST

ADOPTED 01-19-21 L.J.

Schedule F1

REVENUE ESTIMATING CONFERENCE
FISCAL YEAR 2021-2022 FORECAST - STATUTORY DEDICATIONS
(In Million $)

SD #	STATUTORY DEDICATION	Official Forecast FY22 7/30/2020	Proposed DOA with Revisions FY22 1/19/2021	DOA over/under Official Forecast	ADOPTED LFO As Per DOA FY22 1/19/2021	ADOPTED LFO over/under Official Forecast
SSA	Help Louisiana Vote Fund, Election Admin	-	-	-	-	-
SSC	Help Louisiana Vote Fund, HAVA Requirements Acct	-	-	-	-	-
SSD	Help Louisiana Vote Fund, Voting Access Account	-	-	-	-	-
ST9	Major Events Fund	-	-	-	-	-
STA	Geaux Pass Transition Fund	-	-	-	-	-
STD	Debt Recovery Fund	-	-	-	-	-
STF	Fiscal Administrator Revolving Loan Fund	-	-	-	-	-
STI	Oil and Gas Royalties Dispute Payments Fund		-	-	-	-
STJ	LA Mainstreet Recovery Fund		-	-	-	-
STK	State Coronavirus Relief Fund		-	-	-	-
STL	Critical Infrastructure Workers' Hazard Pay Fund		-	-	-	-
STM	State Cybersecurity and Information Technology Fund		-	-	-	-
T01	Acadia Parish Visitor Enterprise Fund	-	0.10	0.10	0.10	0.10
T02	Allen Parish Capital Improvements Fund	-	0.22	0.22	0.22	0.22
T03	Ascension Parish Visitor Enterprise Fund	-	1.25	1.25	1.25	1.25
T05	Avoyelles Parish Visitor Enterprise Fund	-	0.12	0.12	0.12	0.12
T06	Beauregard Parish Community Improvement Fund	-	0.11	0.11	0.11	0.11
T07	Bienville Parish Tourism & Economic Development Fund	-	0.03	0.03	0.03	0.03
T08	Bossier City Riverfront and Civic Center Fund	-	1.87	1.87	1.87	1.87
T09	Shreveport Riverfront and Convention Center and Independence Stadium Fund	-	2.25	2.25	2.25	2.25
T10	West Calcasieu Community Center Fund	-	1.29	1.29	1.29	1.29
T11	Caldwell Parish Economic Development Fund	-	0.00	0.00	0.00	0.00
T12	Cameron Parish Tourism Development Fund	-	0.02	0.02	0.02	0.02
T14	Town of Homer Economic Development Fund	-	0.02	0.02	0.02	0.02
T15	Concordia Parish Economic Development Fund	-	0.09	0.09	0.09	0.09
T16	Desoto Parish Visitor Enterprise Fund	-	0.15	0.15	0.15	0.15
T17	EBR Parish Riverside Centroplex Fund	-	1.25	1.25	1.25	1.25
T18	East Carroll Parish Visitor Enterprise Fund	-	0.01	0.01	0.01	0.01
T19	East Feliciana Tourist Commission Fund	-	0.00	0.00	0.00	0.00
T20	Evangeline Visitor Enterprise Fund	-	0.04	0.04	0.04	0.04
T21	Franklin Parish Visitor Enterprise Fund	-	0.03	0.03	0.03	0.03
T23	Iberia Parish Tourist Commission Fund	-	0.42	0.42	0.42	0.42
T24	Iberville Parish Visitor Enterprise Fund	-	0.12	0.12	0.12	0.12
T25	Jackson Parish Economic Development and Tourism Fund	-	0.03	0.03	0.03	0.03
T26	Jefferson Parish Convention Center Fund	-	3.10	3.10	3.10	3.10
T27	Jefferson Davis Parish Visitor Enterprise Fund	-	0.16	0.16	0.16	0.16
T28	Lafayette Parish Visitor Enterprise Fund	-	3.14	3.14	3.14	3.14
T29	Lafourche Parish Enterprise Fund	-	0.35	0.35	0.35	0.35
T30	Lasalle Economic Development District Fund	-	0.02	0.02	0.02	0.02
T31	Lincoln Parish Visitor Enterprise Fund	-	0.26	0.26	0.26	0.26
T32	Livingston Parish Tourism and Economic Development Fund	-	0.33	0.33	0.33	0.33
T34	Morehouse Parish Visitor Enterprise Fund	-	0.04	0.04	0.04	0.04
T36	New Orleans Metropolitan Convention and Visitors Bureau Fund	-	11.20	11.20	11.20	11.20
T37	Ouachita Parish Visitor Enterprise Fund	-	1.55	1.55	1.55	1.55
T38	Plaquemines Parish Visitor Enterpise Fund	-	0.23	0.23	0.23	0.23
T39	Pointe Coupee Parish Visitor Enterprise Fund	-	0.04	0.04	0.04	0.04
T40	Alexandria/Pineville Exhibition Hall Fund	-	0.25	0.25	0.25	0.25
T41	Red River Visitor Enterprise Fund	-	0.03	0.03	0.03	0.03
T42	Richland Visitor Enterprise Fund	-	0.12	0.12	0.12	0.12
T43	Sabine Parish Tourism Improvement Fund	-	0.17	0.17	0.17	0.17
T44	St. Bernard Parish Enterprise Fund	-	0.12	0.12	0.12	0.12
T45	St. Charles Parish Enterprise Fund	-	0.23	0.23	0.23	0.23
T47	St. James Parish Enterprise Fund	-	0.03	0.03	0.03	0.03
T48	St. John the Baptist Convention Facility Fund	-	0.33	0.33	0.33	0.33
T49	St. Landry Parish Historical Development Fund #1	-	0.37	0.37	0.37	0.37
T50	St. Martin Parish Enterprise Fund	-	0.17	0.17	0.17	0.17
T51	St. Mary Parish Visitor Enterprise Fund	-	0.58	0.58	0.58	0.58
T52	St. Tammany Parish Fund	-	1.86	1.86	1.86	1.86
T53	Tangipahoa Parish Tourist Commission Fund	-	0.52	0.52	0.52	0.52
T54	Tensas Parish Visitor Enterprise Fund	-	0.00	0.00	0.00	0.00
T55	Houma/Terrebonne Tourist Fund	-	0.57	0.57	0.57	0.57
T56	Union Parish Visitor Enterprise Fund	-	0.03	0.03	0.03	0.03
T57	Vermilion Parish Visitor Enterprise Fund	-	0.11	0.11	0.11	0.11
T60	Webster Parish Convention and Visitors Commission Fund	-	0.17	0.17	0.17	0.17
T61	West Baton Rouge Parish Visitor Enterprise Fund	-	0.52	0.52	0.52	0.52
T62	West Carroll Parish Visitor Enterprise Fund	-	0.02	0.02	0.02	0.02
T64	Winn Parish Tourism Fund	-	0.06	0.06	0.06	0.06
TA0	Calcasieu Parish Higher Education Improvement Fund	-	1.70	1.70	1.70	1.70
TA1	Shreveport-Bossier City Visitor Enterprise Fund	-	0.56	0.56	0.56	0.56
TA2	Vernon Parish Legislative Community Improvement Fund	-	0.43	0.43	0.43	0.43
TA3	Alexandria/Pineville Area Tourism Fund	-	0.24	0.24	0.24	0.24

OFFICIAL FORECAST
ADOPTED 01-19-21

Schedule F1

REVENUE ESTIMATING CONFERENCE
FISCAL YEAR 2021-2022 FORECAST - STATUTORY DEDICATIONS
(In Million $)

SD #	STATUTORY DEDICATION	Official Forecast FY22 7/30/2020	Proposed DOA with Revisions FY22 1/19/2021	DOA over/under Official Forecast	ADOPTED LFO As Per DOA FY22 1/19/2021	ADOPTED LFO over/under Official Forecast
TA4	Rapides Parish Economic Development Fund	-	0.37	0.37	0.37	0.37
TA5	Natchitoches Parish Visitor Enterprise Fund	-	0.13	0.13	0.13	0.13
TA6	Lincoln Parish Municipalities Fund	-	0.26	0.26	0.26	0.26
TA7	East Baton Rouge Community Improvement Fund	-	2.58	2.58	2.58	2.58
TA8	East Baton Rouge Parish Enhancement Fund	-	1.39	1.39	1.39	1.39
TA9	Washington Parish Tourist Commission Fund	-	0.04	0.04	0.04	0.04
TB0	Grand Isle Tourist Commission Account	-	0.03	0.03	0.03	0.03
TB1	Gretna Tourist Commission Enterprise Account	-	0.12	0.12	0.12	0.12
TB2	Lake Charles Civic Center Fund	-	3.16	3.16	3.16	3.16
TB3	New Orleans Area Economic Development Fund	-	0.00	0.00	0.00	0.00
TB4	River Parishes Convention Tourism and Visitor Commission Fund	-	0.20	0.20	0.20	0.20
TB5	St. Francisville Economic Development Fund	-	0.18	0.18	0.18	0.18
TB6	Tangipahoa Parish Economic Development Fund	-	0.18	0.18	0.18	0.18
TB7	Washington Parish Infrastructure and Park Fund	-	0.05	0.05	0.05	0.05
TB8	Pineville Economic Development Fund	-	0.22	0.22	0.22	0.22
TB9	Washington Parish Economic Development and Tourism Fund	-	0.01	0.01	0.01	0.01
TC0	Terrebonne Parish Visitor Enterprise Fund	-	0.56	0.56	0.56	0.56
TC1	Bastrop Municipal Center Fund	-	0.04	0.04	0.04	0.04
TC2	Rapides Parish Coliseum Fund	-	0.07	0.07	0.07	0.07
TC3	Madison Parish Visitor Enterprise Fund	-	0.03	0.03	0.03	0.03
TC4	Natchitoches Historical District Development Fund	-	0.32	0.32	0.32	0.32
TC5	Baker Economic Development Fund	-	0.04	0.04	0.04	0.04
TC6	Claiborne Parish Tourism and Economic Development Fund	-	0.00	0.00	0.00	0.00
TC7	Ernest N. Morial Convention Center Phase IV Expansion Project Fund	-	2.00	2.00	2.00	2.00
TC8	New Orleans Sports Franchise Fund	-	9.81	9.81	9.81	9.81
TC9	Lafourche Parish Assoc. for Retarded Citizens (ARC) Training and Dev Fund	-	0.34	0.34	0.34	0.34
TD0	Vernon Parish Legislative Improvement Fund No. 2	-	-	-	-	-
TD1	Grant Parish Economic Development Fund	-	0.00	0.00	0.00	0.00
TD2	New Orleans Quality of Life Fund	-	4.30	4.30	4.30	4.30
54N	TTF-Federal	-	-	-	-	-
V01	Oil Spill Contingency Fund	-	8.16	8.16	8.16	8.16
V19	Future Medical Care Fund	-	2.00	2.00	2.00	2.00
V20	Louisiana Manufactured Housing Commission Fund	-	0.25	0.25	0.25	0.25
V25	Overcollections Fund	-	-	-	-	-
V26	Energy Performance Contract Fund	-	0.03	0.03	0.03	0.03
V29	State Emergency Response Fund	-	1.10	1.10	1.10	1.10
V31	Louisiana Public Defender Fund	-	40.00	40.00	40.00	40.00
V32	Community Water Enrichment Fund	-	-	-	-	-
V33	Louisiana Stadium and Exposition District License Plate Fund	-	0.60	0.60	0.60	0.60
V34	Post Employment Benefits Trust Fund	-	-	-	-	-
V36	Louisiana Safe Return Representation Program	-	-	-	-	-
V37	Atchafalaya Basin Conservation Fund	-	-	-	-	-
V38	State Land Office Reforestation Fund	-	-	-	-	-
V39	Coronavirus Local Recovery Allocation Fund	-	-	-	-	-
V40	2021 Market Adjustment Reduction Fund	-	-	-	-	-
V41	2021 Budget Reconciliation Fund	-	-	-	-	-
V42	Capital Outlay Savings Fund	-	-	-	-	-
W01	Conservation Fund	-	39.62	39.62	39.62	39.62
W02	Seafood Promotion and Marekting Fund	-	0.29	0.29	0.29	0.29
W03	Louisiana Fur Public Education and Marketing Fund	-	0.06	0.06	0.06	0.06
W04	Artificial Reef Development Fund	-	7.42	7.42	7.42	7.42
W05	Wildlife Habitat & Natural Heritage Trust	-	0.78	0.78	0.78	0.78
W07	Scenic Rivers Fund	-	0.01	0.01	0.01	0.01
W08	LA Duck License Stamp and Print Fund	-	0.32	0.32	0.32	0.32
W10	Lifetime License Endowment Fund	-	0.67	0.67	0.67	0.67
W11	Natural Heritage Account	-	0.02	0.02	0.02	0.02
W16	Louisiana Wild Turkey Stamp Fund	-	0.06	0.06	0.06	0.06
W18	Oyster Development Fund	-	0.09	0.09	0.09	0.09
W20	Conservation -- Waterfowl Account	-	0.02	0.02	0.02	0.02
W22	Shrimp Marketing & Promotion Account	-	0.07	0.07	0.07	0.07
W23	Conservation of the Black Bear Account	-	0.04	0.04	0.04	0.04
W24	Conservation--Quail Account	-	0.00	0.00	0.00	0.00
W26	Conservation--White Tail Deer Account	-	0.01	0.01	0.01	0.01
W27	Aquatic Plant Control Fund	-	1.42	1.42	1.42	1.42
W28	Public Oyster Seed Ground Development Account	-	2.04	2.04	2.04	2.04
W29	Enforcement Emergency Situation Response Account	-	0.00	0.00	0.00	0.00
W30	Fish & Wildlife Violations Reward Fund	-	-	-	-	-
W32	White Lake Property Fund	-	1.35	1.35	1.35	1.35
W33	Crab Promotion and Marketing Account	-	0.04	0.04	0.04	0.04

OFFICIAL FORECAST
ADOPTED 01-19-21

Schedule F1

REVENUE ESTIMATING CONFERENCE
FISCAL YEAR 2021-2022 FORECAST - STATUTORY DEDICATIONS
(In Million $)

SD #	STATUTORY DEDICATION	Official Forecast FY22 7/30/2020	Proposed DOA with Revisions FY22 1/19/2021	DOA over/under Official Forecast	ADOPTED LFO As Per DOA FY22 1/19/2021	ADOPTED LFO over/under Official Forecast
W34	Derelict Crab Trap Removal Program Account	-	0.06	0.06	0.06	0.06
W35	Rare and Endangered Species Account	-	0.01	0.01	0.01	0.01
W36	Litter Abatement and Education Account	-	0.38	0.38	0.38	0.38
W37	MC Davis Conservation Fund	-	-	-	-	-
W38	Atchafalaya Delta WMA Mooring Account	-	0.03	0.03	0.03	0.03
W39	Hunters for the Hungry Account	-	-	-	-	-
W40	Saltwater Fish Research and Conservation Fund	-	1.51	1.51	1.51	1.51
Y01	Motor Carrier Regulation Fund	-	0.23	0.23	0.23	0.23
Y04	Telephonic Solicitation Relief Fund	-	0.23	0.23	0.23	0.23
Z05	Tideland Fund	-	-	-	-	-
Z06	State Revenue Sharing Fund	-	-	-	-	-
Z07	Louisiana Investment Fund For Enhancement	-	-	-	-	-
Z08-2	Budget Stabilization Fund - BP Settlement	-	-	-	-	-
Z08-3	Budget Stabilization Fund - Surplus	-	-	-	-	-
Z09	Mineral Resources Audit and Settlement Fund	-	-	-	-	-
Z10	Louisiana Education Quality Trust Fund Permanent Trust Fund	-	-	-	-	-
Z12	Coastal Protection and Restoration Fund	-	233.50	233.50	233.50	233.50
Z14	Wetlands–Mitigation Account	-	-	-	-	-
Z15	Deepwater Horizon Economic Damages Fund	-	-	-	-	-
Z20	Millennium Leverage Fund	-	-	-	-	-
Z24	Agricultural & Seafood Products Support Fund	-	-	-	-	-
Z25	Revenue Stabilization Trust Fund	-	-	-	-	-
	Total (Act 419 Funds)	**-**	**1,160.26**	**1,160.26**	**1,160.26**	**1,160.26**

Notes:

1) Any balance remaining at the end of any fiscal year is available revenue for subsequent years.
2) For presentation purposes, the revenues are rounded to 2 decimal places.
3) Due to minor understatements of actual amounts available due to rounding, the amount available for appropriation in any particular fund which is so understated shall be increased by an amount not to exceed the understatement.
4) The total of the Official Forecast Column does not equal to the December REC because Fund RVA was moved to group F2.

OFFICIAL FORECAST
ADOPTED 01-19-21 L.A.

Schedule F2

REVENUE ESTIMATING CONFERENCE
FISCAL YEAR 2021-2022 FORECAST - STATUTORY DEDICATIONS
(In Million $)

SD #	STATUTORY DEDICATION	Official Forecast FY22 7/30/2020	Proposed DOA with Revisions FY22 1/19/2021	DOA over/under Official Forecast	ADOPTED Proposed LFO FY22 1/19/2021	ADOPTED LFO over/under Official Forecast
A14	Forestry Productivity Fund	-	2.00	2.00	2.50	2.50
A15	Petroleum Products Fund	-	4.18	4.18	4.13	4.13
A31	Wildfire Suppression Subfund	-	0.88	0.88	0.88	0.88
DS1	Highway Fund #2 - Motor Vehicle License Tax	-	6.48	6.48	6.98	6.98
E02	Telecommunications for the Deaf Fund	-	3.00	3.00	3.40	3.40
E38	Workforce Training Rapid Response Fund	-	10.00	10.00	10.00	10.00
ED6	Louisiana Economic Development Fund	-	11.89	11.89	11.94	11.94
EDM	Marketing Fund	-	2.00	2.00	2.00	2.00
EDR	Rapid Response Fund	-	10.00	10.00	10.00	10.00
G01	Lottery Proceeds Fund	-	180.15	180.15	183.00	183.00
G04	Riverboat Gaming Enforcement Fund	-	52.39	52.39	48.51	48.51
H08	Louisiana Medical Assistance Trust Fund	-	757.46	757.46	648.02	648.02
H10	Compulsive & Problem Gaming Fund	-	2.38	2.38	2.50	2.50
H30	New Opportunities Waiver (NOW) Fund	-	-	-	-	-
HW9	State Highway Improvement Fund	-	58.19	58.19	62.88	62.88
HWF	New Orleans Ferry Fund	-	1.14	1.14	1.20	1.20
HWH	Regional Maintenance and Improvement Fund	-	0.97	0.97		-
I02	Fireman Training Fund	-	3.27	3.27	3.64	3.64
I03	Two Percent Fire Insurance Fund	-	22.14	22.14	24.58	24.58
I05	Retirement System-Insurance Proceeds	-	74.25	74.25	78.45	78.45
JS9	Tobacco Settlement Enforcement Fund	-	0.40	0.40	0.40	0.40
N07	Mineral and Energy Operation Fund	-	2.50	2.50	2.50	2.50
P01	Louisiana Fire Marshal Fund	-	16.40	16.40	18.20	18.20
P29	Louisiana State Police Salary Fund	-	15.60	15.60	15.60	15.60
P41	Drivers License Escrow Fund	-	3.10	3.10	1.02	1.02
Q01	Hazardous Waste Site Cleanup Fund	-	2.57	2.57	1.90	1.90
RVA	Sports Facility Assistance Fund	-	4.20	4.20	5.30	5.30
ST4	Unclaimed Property Leverage Fund	-	15.00	15.00	15.00	15.00
ST6	Legislative Capitol Technology Enhancement Fund	-	10.00	10.00	10.00	10.00
Y03	Utility & Carrier Inspection/Supervision Fund	-	8.70	8.70	7.50	7.50
Z02	Parish Road Royalty Fund	-	10.47	10.47	9.00	9.00
Z08-1	Budget Stabilization Fund	-	25.00	25.00	25.00	25.00
Z09	Mineral Resources Audit and Settlement Fund	-	-	-	-	-
Z11	Louisiana Quality Education Support Fund	-	20.00	20.00	27.90	27.90
Z12	Coastal Protection and Restoration Fund	-	12.33	12.33	12.60	12.60
Z25	Revenue Stabilization Trust Fund	-	-	-	-	-
Transportation Trust Fund						
TT1	Transportation Trust Fund	-	121.41	121.41	123.49	123.49
TT2	TTF-Timed Account	-	-	-	-	-
TT3	T.T.F. 4 Cents Revenue	-	118.17	118.17	125.44	125.44
TT4	Transportation Trust Fund - TIMED		-		-	
TT5	Construction Subfund, TTF	-	-	-	3.00	3.00
54P	TTF-Regular	-	472.67	472.67	501.76	501.76
Severance Tax - Parishes						
Z03	General Severance Tax-Parish	-	21.88	21.88	22.58	22.58
Z04	Timber Severance Tax - Parish	-	7.90	7.90	9.01	9.01
Video Draw Poker						
G03	Video Draw Poker Device Fund	-	57.45	57.45	54.91	54.91
G05	Video Draw Poker Device Purse Supplement Fund	-	2.85	2.85	2.97	2.97
Racetrack Slots						
A07	Louisiana Agricultural Finance Authority Fund	-	12.00	12.00	12.00	12.00
E29	St. Landry Parish Excellence Fund	-	0.45	0.45	0.36	0.36
E30	Calcasieu Parish Fund	-	0.97	0.97	0.78	0.78
E33	Bossier Parish Truancy Program Fund	-	0.23	0.23	0.23	0.23
E34	Orleans Parish Excellence Fund	-	0.23	0.23	0.20	0.20
G09	Pari-mutuel Live Racing Facility Gaming Control Fund	-	8.71	8.71	8.44	8.44
G11	Equine Health Studies Program Fund	-	0.75	0.75	0.75	0.75
G12	Southern University AgCenter Program Fund	-	0.75	0.75	0.75	0.75
G13	Beautification and Improvement of the New Orleans City Park Fund	-	1.49	1.49	1.19	1.19
G14	Greater New Orleans Sports Foundation Fund	-	0.86	0.86	0.79	0.79
G15	Algiers Economic Development Foundation Fund	-	0.10	0.10	0.10	0.10
G17	Beautification Project For New Orleans Neighborhoods Fund	-	0.10	0.10	0.10	0.10
G18	Friends of NORD Fund	-	0.10	0.10	0.10	0.10
G19	New Orleans Sports Franchise Assistance Fund		1.75	1.75	0.79	0.79
G21	Gentilly Development District Fund	-	0.10	0.10	0.10	0.10
S06	Rehabilitation for the Blind and Visually Impaired Fund	-	2.00	2.00	2.00	2.00
Casino (SELF Fund also includes Riverboats Revenue)						
E51	Early Childhood Education Fund		0.38	0.38	1.63	1.63
G10	Support Education in Louisiana First Fund	-	131.10	131.10	125.73	125.73
G20	Casino Support Services Fund	-	-	-		-
Tobacco Tax Health Care Fund / Tobacco Regulation Enforcement Fund						
E32	Tobacco Tax Health Care Fund	-	25.45	25.45	26.75	26.75
RVC	Tobacco Regulation Enforcement Fund	-	0.60	0.60	0.56	0.56
Tobacco Settlement/4 cent Tobacco Tax Dedication						
Z13	Louisiana Fund	-	14.39	14.39	14.15	14.15
Z17	Health Excellence Fund	-	24.53	24.53	22.86	22.86
Z18	Education Excellence Fund	-	15.51	15.51	13.95	13.95
Z19	TOPS Fund	-	58.68	58.68	56.40	56.40
	Total (Page 2 Funds)	-	**2,452.56**	**2,452.56**	**2,390.39**	**2,390.39**
	Total (Act 419)	-	**1,160.26**	**1,160.26**	**1,160.26**	**1,160.26**
	Total Funds	-	**3,612.82**	**3,612.82**	**3,550.65**	**3,550.65**

Notes:

1) Any balance remaining at the end of any fiscal year is available revenue for subsequent years.
2) For presentation purposes, the revenues are rounded to 2 decimal places.
3) Due to minor understatements of actual amounts available due to rounding, the amount available for appropriation in any particular fund which is so understated shall be increased by an amount not to exceed the understatement.
4) The estimates may differ from the Page 2 estimates amounts due to interest or other revenue sources that are not part of Page 2.

OFFICIAL FORECAST
ADOPTED 01-19-21 L.d.

Schedule G

REVENUE ESTIMATING CONFERENCE
FISCAL YEARS 2020-2021 and 2021-2022 FORECASTS - SELF-GENERATED REVENUES
(In Million $)

Department	Department	Balance as of 7/1/2020	Official Forecast FY21 7/30/2020	Official Forecast FY22 7/30/2020	Proposed DOA FY21 1/19/2021	Proposed DOA FY22 1/19/2021	DOA FY21 over/(under) Official Forecast	DOA FY22 over/(under) Official Forecast	ADOPTED LFO As Per DOA FY21 1/19/2021	ADOPTED LFO As Per DOA FY22 1/19/2021	ADOPTED DOA FY21 over/(under) Official Forecast	ADOPTED DOA FY22 over/(under) Official Forecast
01A_EXEC	Executive Department	85.69	142.31	-	152.71	142.46	10.40	142.46	152.71	142.46	10.40	142.46
03A_VETS	Department of Veterans Affairs	3.01	16.00	-	16.00	16.00	-	16.00	16.00	16.00	-	16.00
04A_DOS	Secretary of State	0.48	30.57	-	33.90	32.05	3.33	32.05	33.90	32.05	3.33	32.05
04B_AG	Office of the Attorney General	3.54	7.93	-	7.99	8.27	0.06	8.27	7.99	8.27	0.06	8.27
04C_LGOV	Lieutenant Governor	-	0.01	-	0.01	0.01	-	0.01	0.01	0.01	-	0.01
04D_TREA	State Treasurer	1.00	13.00	-	13.00	10.10	-	10.10	13.00	10.10	-	10.10
04E_PSER	Public Service Commission	-	-	-	-	-	-	-	-	-	-	-
04F_AGRI	Agriculture and Forestry	-	7.48	-	7.48	7.87	-	7.87	7.48	7.87	-	7.87
04G_INSU	Commissioner of Insurance	0.08	40.01	-	42.00	41.95	1.99	41.95	42.00	41.95	1.99	41.95
05A_ECON	Department of Economic Development	1.54	2.45	-	2.18	2.23	(0.28)	2.23	2.18	2.23	(0.28)	2.23
06A_CRAT	Dept of Culture Recreation and Tourism	11.48	29.98	-	29.98	29.68	-	29.68	29.98	29.68	-	29.68
07A_DOTD	Dept of Transportation and Development	3.05	26.19	-	26.19	26.16	-	26.16	26.19	26.16	-	26.16
08A_CORR	Corrections Services	6.75	50.29	-	50.29	50.29	-	50.29	50.29	50.29	-	50.29
08B_PSAF	Public Safety Services	21.29	228.40	-	217.56	219.56	(10.85)	219.56	217.56	219.56	(10.85)	219.56
08C_YSER	Youth Services	0.10	0.94	-	0.92	0.92	(0.02)	0.92	0.92	0.92	(0.02)	0.92
09A_LDH	Department of Health	8.78	650.00	-	650.00	665.00	-	665.00	650.00	665.00	-	665.00
10A_DCFS	Department of Children and Family Services	-	15.42	-	15.52	15.52	0.09	15.52	15.52	15.52	0.09	15.52
11A_NATR	Department of Natural Resources	-	-	-	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21
12A_RVTX	Department of Revenue	97.07	89.91	-	93.16	96.91	3.25	96.91	93.16	96.91	3.25	96.91
13A_ENVQ	Department of Environmental Quality	-	81.60	-	82.71	75.07	1.11	75.07	82.71	75.07	1.11	75.07
14A_LWC	Louisiana Workforce Commission	-	0.07	-	0.07	0.07	-	0.07	0.07	0.07	-	0.07
16A_WFIS	Department of Wildlife and Fisheries	-	10.48	-	2.98	2.98	(7.50)	2.98	2.98	2.98	(7.50)	2.98
17A_CSER	Department of Civil Service	0.15	4.15	-	3.86	4.09	(0.30)	4.09	3.86	4.09	(0.30)	4.09
18A_RETM	Retirement Systems	-	-	-	-	-	-	-	-	-	-	-
19A_HIED	Higher Education	-	-	-	-	-	-	-	-	-	-	-
19B_OTED	Special Schools and Commissions	0.00	3.26	-	3.26	3.26	-	3.26	3.26	3.26	-	3.26
19D_LDOE	Department of Education	15.83	51.25	-	51.25	51.25	-	51.25	51.25	51.25	-	51.25
19E_HCSD	LSU Health Care Services Division	-	-	-	-	-	-	-	-	-	-	-
20A_OREQ	Other Requirements	3.60	14.82	-	14.82	14.82	-	14.82	14.82	14.82	-	14.82
	General Appropriation Bill Total	**263.45**	**1,516.55**	**-**	**1,518.06**	**1,516.75**	**1.51**	**1,516.75**	**1,518.06**	**1,516.75**	**1.51**	**1,516.75**
21A_ANCIL	Ancillary Appropriations	395.12	1,562.21	-	1,709.42	1,718.10	147.21	1,718.10	1,709.42	1,718.10	147.21	1,718.10
23A_JUDI	Judicial Expense	-	-	-	-	-	-	-	-	-	-	-
24A_LEGI	Legislative Expense	-	31.41	-	31.41	31.41	0.00	31.41	31.41	31.41	0.00	31.41
25A_SPEC	Special Acts Expense	-	-	-	-	-	-	-	-	-	-	-
26A_CAPI	Capital Outlay	-	148.34	-	148.34	148.34	(0.00)	148.34	148.34	148.34	(0.00)	148.34
	Other Appropriations Bills Total	**395.12**	**1,741.96**	**-**	**1,889.17**	**1,897.85**	**147.21**	**1,897.85**	**1,889.17**	**1,897.85**	**147.21**	**1,897.85**
22A_NON	Non-Appropriated Requirements	-	-	-	-	-	-	-	-	-	-	-
	TOTAL	**658.57**	**3,258.51**	**-**	**3,407.23**	**3,414.59**	**148.72**	**3,414.59**	**3,407.23**	**3,414.59**	**148.72**	**3,414.59**

Notes:
1) Any balance remaining at the end of any fiscal year is available revenue for subsequent years.
2) Self-generated revenues for higher education are not included in the forecast. [see Constitution Article VII, 10(J)]
3) For presentation purposes, the revenues are rounded to 2 decimal places.
4) Due to minor understatements of actual amounts available due to rounding, the amount available for appropriation in any particular fund which is so understated shall be increased by an amount not to exceed the understatement

OFFICIAL FORECAST

ADOPTED 01-19-21 L.A.

INCENTIVE EXPENDITURE FORECAST
HISTORICAL AND CURRENT PROJECTIONS AND ACTUALS

Incentive Expenditure	Legal Authority	Adm. Agency	FYE 6-19 (Projected)	FYE 6-19 (Actual)	FYE 6-20 (Projected)	FYE 6-20 (Actual)	FYE 6-21 (Projected)	FYE 6-21 (YTD Actual)	FYE 6-22 (Projected)
Atchafalaya Trace Heritage Area Development Zone	*R.S. 25:1226*	*CRT/LED*	Unable to anticipate	$0	Unable to anticipate	$0	Unable to anticipate	$0	$0
Cane River Heritage Tax Credit	*R.S. 47:6026*	*CRT*	Unable to anticipate	$0	Unable to anticipate	$0	Unable to anticipate	$0	$0
Tax Credit for Rehabilitation of Historic Structures	*R.S. 47:6019*	*CRT/LDR*	$120,000,000	$77,349,267	$150,000,000	$132,893,757	$123,000,000	$27,388,904	$185,000,000
Subtotal		***CRT***	**$120,000,000**	**$77,349,267**	**$150,000,000**	**$132,893,757**	**$123,000,000**	**$27,388,904**	**$185,000,000**
Brownfields Investor Tax Credit	*R.S. 47:6021*	*DEQ*	Negligible	$23,039	Negligible	$19,614	Negligible	$17,160	Negligible
Subtotal		***DEQ***	**$0**	**$23,039**	**$0**	**$19,614**	**$0**	**$17,160**	**$0**
Louisiana Community Economic Development Act	*R.S. 47:6031*	*LED*	Not in effect	$0	Not in effect	$0	Not in effect	Not in effect	Not in effect
Ports of Louisiana Tax Credits	*R.S. 47:6036*	*LED*	Unable to anticipate	$0	Unable to anticipate	$0	Unable to anticipate	$0	$0
Motion Picture Investor Tax Credit *(See Note 1)*	*R.S. 47:6007*	*LED*	$180,000,000	$180,000,000	$180,000,000	$180,000,000	$180,000,000	$32,641,194	$180,000,000
Research and Development Tax Credit	*R.S. 47:6015*	*LED*	$9,000,000	$5,411,914	$7,000,000	$5,076,436	$7,000,000	$2,379,858	$6,400,000
Digital Interactive Media and Software Act	*R.S. 47:6022*	*LED*	$50,000,000	$28,954,715	$75,000,000	$30,809,258	$31,700,000	$12,599,266	$53,200,000
Louisiana Motion Picture Incentive Act	*R.S. 47:1121*	*LED/OFI*	Not in effect	$0	Not in effect	$0	Not in effect	Not in effect	Not in effect
New Markets Tax Credit *(See Note 2)*	*R.S. 47:6016*	*LED/LDR*	Unable to anticipate	-$3,162,565	Unable to anticipate	$23,624	Unable to anticipate	Negligible	Negligible
University Research and Development Parks	*R.S. 17:3389*	*LED*	Not in effect	$0	Not in effect	$0	Not in effect	Not in effect	Not in effect
Industrial Tax Equalization Program	*R.S. 47:3201 - 3205*	*LED*	$4,000,000	$12,476,401	$6,000,000	$7,037,106	$14,500,000	$1,659,284	$6,100,000
Exemptions for Manufacturing Establishments	*R.S. 47:4301 - 4306*	*LED*	$1,500,000	$0	$1,500,000	$1,500,000	$1,500,000	$1,500,000	$1,500,000
Louisiana Enterprise Zone Act	*R.S. 51:1781*	*LED*	$50,000,000	$23,647,553	$52,000,000	$26,653,920	$40,000,000	$34,628,250	$43,800,000
Sound Recording Investor Tax Credit	*R.S. 47:6023*	*LED*	$2,000,000	$15,372	$330,000	$88,447	$611,000	Negligible	$183,000
Urban Revitalization Tax Incentive Program	*R.S. 51:1801*	*LED*	Not in effect	$0	Not in effect	$0	Not in effect	Not in effect	Not in effect
Technology Commercialization Credit and Jobs Program	*R.S. 51:2351*	*LED*	Not in effect	Negligible	Not in effect	$0	Not in effect	Not in effect	Not in effect
Angel Investor Tax Credit Program	*R.S. 47:6020*	*LED*	$3,000,000	$1,888,556	$4,000,000	$2,922,511	$4,000,000	$813,945	$3,100,000
Musical and Theatrical Productions Income Tax Credit	*R.S. 47:6034*	*LED*	$6,000,000	$2,300,386	$6,500,000	$2,386,770	$6,000,000	$1,141,775	$1,100,000
Retention and Modernization Act	*R.S. 51:2399.1 - .6*	*LED*	$6,000,000	$6,242,541	$9,000,000	$2,522,000	$10,500,000	$590,000	$12,400,000
Tax Credit for Green Jobs Industries	*R.S. 47:6037*	*LED*	Not in effect	$0	Not in effect	$0	Not in effect	Not in effect	Not in effect
Louisiana Quality Jobs Program Act	*R.S. 51:2451*	*LED*	$150,000,000	$140,484,483	$160,000,000	$51,571,578	$165,000,000	$86,806,900	$165,000,000
Corporate Headquarters Relocation Program	*R.S. 51:3111*	*LED*	Not in effect	$0	Not in effect	$0	Not in effect	Not in effect	Not in effect
Competitive Projects Payroll Incentive Program	*R.S. 51:3121*	*LED*	$0	$0	$0	$0	$0	$0	$0
Subtotal		***LED***	**$461,500,000**	**$398,259,356**	**$501,330,000**	**$310,591,650**	**$460,811,000**	**$174,760,472**	**$472,783,000**
Louisiana Capital Companies Tax Credit Program *(See Note 3)*	*R.S. 51:1921*	*LDR*	Negligible	Negligible	Negligible	$0	Negligible	$0	$0
Procurement Processing Company Rebate Program	*R.S. 47:6351*	*LDR*	$15,000,000	$19,026,366	$25,000,000	$23,332,571	$44,700,000	$21,139,876	$49,400,000
Subtotal		***LDR***	**$15,000,000**	**$19,026,366**	**$25,000,000**	**$23,332,571**	**$44,700,000**	**$21,139,876**	**$49,400,000**
Donations to School Tuition Organizations *(Rebates and Credits, See Note 4)*	*R.S. 47:6301*	*DOE*	$8,000,000	$7,007,125	$9,250,000	$15,748,248	$16,000,000	$5,508,634	$13,500,000
Subtotal		***DOE***	**$8,000,000**	**$7,007,125**	**$9,250,000**	**$15,748,248**	**$16,000,000**	**$5,508,634**	**$13,500,000**
TOTAL			**$604,500,000**	**$501,665,153**	**$685,580,000**	**$482,585,840**	**$644,511,000**	**$228,815,046**	**$720,683,000**

"Negligible" means less than $10,000

Note 1 - Motion Picture Investor Credits sold to the state under the buy back provisions of R.S. 47:6007 are accounted for based on when the check associated with the buy back is issued rather than the date the credit is transferred to the state for buy back. Projections are limited to the $180,000,000 credit cap set forth in Acts 2015, No. 134. Actuals are also limited to the cap but due to deferrals not claimed in the proper fiscal year, the amount issued may be different.

Note 2 - The New Markets Jobs Act reduces insurance premium taxes and an additional $75M of investment authority was authorized by Act 17 (1ES2020).

Note 3 - Louisiana Capital Companies Tax Credit Program also allows a credit against insurance premium taxes, reducing insurance premium taxes by $19,864 in FYE 6/19 and $1,040 on FYE 6/20.

Note 4 - Donations made to School Tuition Organizations prior to January 1, 2018 are eligible for a rebate. Donations made on or after January 1, 2018 are eligible for a nonrefundable income tax credit.

This report was prepared in accordance with LA R.S. 39:24.1 for use at the Revenue Estimating Conference scheduled for January 19, 2021.

OFFICIAL FORECAST

ADOPTED 01-19-21 L.S.

ACT 424
LFO Report

STATE OF LOUISIANA
Legislative Fiscal Office
BATON ROUGE

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Christopher A. Keaton
Legislative Fiscal Officer

TO: The Honorable Bodi White, Chairman of the Joint Legislative Committee on the Budget

The Honorable Jerome "Zee" Zeringue, Vice-Chairman of the Joint Legislative Committee on the Budget

The Honorable Patrick Page Cortez, Senate President

The Honorable Clay Schexnayder, Speaker of the House

Honorable Members of the Louisiana Legislature

The Honorable John Bel Edwards, Governor

FROM: Christopher A. Keaton, Legislative Fiscal Officer CAK

DATE: March 3, 2021

SUBJECT: Report of the LFO pursuant to Act 424 of the 2013 Regular Legislative Session

Pursuant to Section 1 of Act 424 of the 2013 Regular Legislative Session, the Legislative Fiscal Office (LFO) is required to review the proposed executive budget for the ensuing fiscal year and report to the Joint Legislative Committee on the Budget (JLCB), the state legislature, and the governor whether the executive budget recommends appropriations out of the state general fund and dedicated funds for health care (09-LDH) and for higher education (19A-Higher Education and 19E-HCSD) in amounts less than the appropriations for either purpose as contained in the same schedules in the FY 21 existing operating budget as of the day the executive budget is submitted to the JLCB (February 26, 2021).

The FY 22 recommended appropriations out of the state general fund and dedications contained in the Governor's FY 22 Executive Budget reflect a reduction in appropriations from those means of financing sources for Health Care and an increase for Higher Education. The provisions of R.S. 39:51 stipulate that a decreased appropriation for either purpose as contained in the same schedules compared to the existing year shall require that the governor introduce a General Appropriation Bill as provided in Article VII, Section 11(B) of the Constitution of Louisiana, which shall provide separate recommendations for discretionary and nondiscretionary expenditures and the means of financing such expenditures which are subject to appropriation (see details on page 2).

For purposes of Act 424, "general fund and dedicated funds" is assumed to have the meaning ascribed to that phrase in Article VII, Section 10(J) of the Louisiana Constitution. That definition specifically excludes self-generated revenue (SGR) collections from Higher Education.

Article VII, Section 10 (J)

(J) Definition of Funds. For the purposes of this Article, the state general fund and dedicated funds shall be all money required to be deposited in the state treasury, except that money the origin of which is:

(1) The federal government

(2) Self-generated collections by an entity subject to the policy and management authority established by Article VIII, Sections 5 through 7.

(3) A transfer from another state agency, board, or commission.

(4) The provisions of this Paragraph shall not apply to or affect funds allocated by Article VII, Section 4, Paragraphs (D) and (E).

As presented in Table 1 on the following page, the LFO reports that the recommended appropriations out of the state general fund and dedications contained in the executive budget submitted by the governor are in an amount less than the appropriations for Schedule 09, Department of Health in the existing operating budget for the current year as of February 26, 2021, by approximately $107.1 M.

Health Care
TABLE 1

09-LDH	FY 21 Current	FY 22 Proposed	Difference
SGF	$2,358,189,351	$2,170,140,459	**($188,048,892)**
SGR	$597,419,660	$701,102,795	**$103,683,135**
Dedications	$1,219,370,615	$1,196,613,193	**($22,757,422)**
Total	**$4,174,979,626**	**$4,067,856,447**	**($107,123,179)**

As presented in Table 2C, the LFO reports that the recommended appropriations out of the state general fund and dedications contained in the executive budget submitted by the governor are in an amount greater than the appropriations for Schedule 19, Higher Education and LSU Health Sciences Center Health Care Services Division in the existing operating budget for the current year as of February 26, 2021, by approximately $158.8 M.

Higher Education
TABLE 2A

19-HIED	FY 21 Current	FY 22 Proposed	Difference
SGF	$973,664,133	$1,138,912,417	**$165,248,284**
Dedications	$144,129,895	$137,424,184	**($6,705,711)**
Total	**$1,117,794,028**	**$1,276,336,601**	**$158,542,573**

TABLE 2B

19-HCSD	FY 21 Current	FY 22 Proposed	Difference
SGF	$24,766,943	$24,983,780	**$216,837**
Dedications	$0	$0	**$0**
Total	**$24,766,943**	**$24,983,780**	**$216,837**

TABLE 2C

19-HIED and HCSD TOTAL	FY 21 Current	FY 22 Proposed	Difference
SGF	$998,431,076	$1,163,896,197	**$165,465,121**
Dedications	$144,129,895	$137,424,184	**($6,705,711)**
Total	**$1,142,560,971**	**$1,301,320,381**	**$158,759,410**

The FY 21 current existing operating budget as of February 26, 2021, is reported from the LFO database. The FY 22 Executive Budget recommendation is reported from the Governor's FY 22 Executive Budget document.

Common Acronyms

COMMON ACRONYMS

1st ES	First Extraordinary Session of the Legislature
2nd ES	Second Extraordinary Session of the Legislature
ARP	American Rescue Plan of 2021
BESE	Board of Elementary and Secondary Education
CARES	The Coronavirus Aid, Relief, and Economic Security Act of 2020
CCDF	Child Care and Development Fund
CDBG	Community Development Block Grant
CHIP	Children's Health Insurance Program
CMS	U.S. Centers for Medicare & Medicaid Services
COBRA	Consolidated Omnibus Budget Reconciliation Act (continuation of health coverage)
COVID-19	SARS-CoV-2 (Coronavirus Disease 2019)
CPRA	LA Coastal Protection & Restoration Authority
CRF	Cornavirus Relief Fund (from CARES Act)
CRRSA	Coronavirus Response and Relief Supplemental Appropriations Act of 2020
CRT	LA Department of Culture, Recreation & Tourism
CY	Calendar Year
DCFS	LA Department of Children & Family Services
DEQ	LA Department of Environmental Quality
DNR	LA Department of Natural Resources
DOA	LA Division of Administration
DOS	LA Department of State (Secretary of State)
DOTD	LA Department of Transportation & Development
DPSC-CS	LA Department of Public Safety & Corrections – Corrections Services
DPSC-PS	LA Department of Public Safety & Corrections – Public Safety Services
DPSC-YS	LA Department of Public Safety & Corrections – Youth Services, or Office of Juvenile Justice (OJJ)
DSH	Disproportionate Share Hospital payments
EOB	Existing Operating Budget (current fiscal year)
ERP	Enterprise Resource Planning (integrated, real-time management, accounting and procurement software)
FITAP	Family Independence Temporary Assistance Program
FFY	Federal Fiscal Year (October 1 through September 30)
FMAP	Federal Medical Assistance Percentage
FTA	Federal Transit Administration
FTE	Full-Time Equivalent (aggregation of full-time and part-time employees into 40-hour per week units, i.e., two 20 hour/week employees = 1 FTE)
FY	Fiscal Year (LA July 1 through June 30)
GAB	General Appropriations Bill
GOEA	Governor's Office of Elderly Affairs
GOHSEP	Governor's Office of Homeland Security & Emergency Preparedness
HB	House Bill
HHS	U.S. Department of Health & Human Services
IAT	Interagency Transfers
ICF/DD	Intermediate Care Facility for the Developmentally Disabled
JLCB	Joint Legislative Committee on the Budget
LASERS	LA State Employees' Retirement System
LEA	Local Education Agency
LCLE	LA Commission on Law Enforcement
LCTCS	LA Community and Technical Colleges System

LDAF	LA Department of Agriculture & Forestry
LDH	LA Department of Health
LDOE	LA Department of Education
LDWF	LA Department of Wildlife & Fisheries
LED	LA Department of Economic Development
LFO	Legislative Fiscal Office
LPDB	LA Public Defender Board
LRS	LA Rehabilitation Services
LSERS	LA School Employees' Retirement System
LSPRS	LA State Police Retirement System
LSUHSC	LSU Health Sciences Center
LWC	LA Workforce Commission
LWIN	LA Wireless Information Network
MATF	Medical Assistance Trust Fund
MCIP	Managed Care Incentive Payment
MCO	Managed Care Organization
MFP (LDOE)	Minimum Foundation Program (K-12 Education)
MFP (LDH)	Money Follows the Patient (LDH)
MOF	Means of Finance/Means of Financing (source of appropriation/monies)
OBH	Office of Behavioral Health
OCD	Office of Community Development
OCDD	Office for Citizens with Developmental Disabilities
OPEC+	The Organization of Oil Producing Countries (plus non-OPEC participants)
OPH	Office of Public Health
OTS	Office of Technology Services
PCOA	Parish Councils on Aging
REC	Revenue Estimating Conference
RS	Regular Session of the Legislature
R.S.	LA Revised Statute, also LaRS
SB	Senate Bill
SCC	Senior Citizens Centers
SEA	State Education Agency
SGF	State General Fund
SGR	Fees & Self-generated Revenues
SNAP E&T	Supplemental Nutrition Assistance Program Employment & Training
SREB	Southern Regional Education Board
SSC	Special Schools & Commissions
TANF	Temporary Assistance for Needy Families
TEFRA	Tax Equity and Fiscal Responsibility Act
TRSL	Teachers' Retirement System of LA
T.O.	Table of Organization [position] – Authorized agency job positions
TOPS	Taylor Opportunity Program for Students
UAL	Unfunded Accrued Liability
UPL	Upper Payment Limit
WAE	When Actually Employed (paid for hours worked, not-full time)
WIC	Special Supplemental Nutrition Program for Women, Infants, and Children