LOUISIANA LEGISLATIVE FISCAL OFFICE

Analysis of HB1 Reengrossed *with Senate Amendments* 2015 RS

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John D. Carpenter, Legislative Fiscal Officer

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June 9, 2015

STATE OF LOUISIANA
LEGISLATIVE FISCAL OFFICE
BATON ROUGE

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To: The Honorable Charles E. "Chuck" Kleckley, Speaker of the House
The Honorable John A. Alario, President of the Senate
The Honorable James R. "Jim" Fannin, Chairman of House Appropriations
The Honorable Jack Donahue, Chairman of Senate Finance

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

Date: June 9, 2015

Subject: Analysis of HB 1 Reengrossed with *Senate Amendments*

The Legislative Fiscal Office has prepared a booklet for your use as you review the General Appropriation Bill. The booklet provides an executive summary, and lists major enhancements and increases, reductions, and means of finance substitutions (swaps) that compare funding in the reengrossed bill, with Senate Amendments, to the budgeted amounts from the current fiscal year (as of 12/1/2014). Also included is a discussion of significant budgetary issues, and a summary of the state budget including means of finance by department.

In addition to the LFO analysis required by House Rule 7.19 we have highlighted the list of significant potential financing replacements of $509 M that will have to be made in FY 17 as a result of proposed FY 16 budget structure. The list can be found under the tab "**House Rule 7.19"**.

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

Attachment

Executive Summary

Executive Summary

Revenue Overview

Table 1 below lists the major revenue generating bills that have passed the Senate Floor. It also includes the gross and net estimated revenue effects for FY 16. The gross estimates are associated with each bill in their current version and each standing alone. There are three adjustments to the total of these gross fiscal notes. First, HB 218 interacts with HB 624, reducing the gross total of the two bills by $6 M because the base of HB 624 is smaller as a result of HB 218. Second, potential corrections to HB 805 should remove some $239 M from that bill. Third, the tobacco tax in HB 119 is statutorily dedicated, and is not strictly general fund direct financing.

Bills affecting tax credits generate revenue in FY 16 largely because they apply to all tax returns and claims for benefits received on or after July 1, 2015, regardless of the tax period for which the return or claim applies. Provisions were made to allow returns filed after July 1, 2015 pursuant to an extension to recoup the benefits denied in FY16 over three following fiscal years, FY 17 – FY 19. In addition, amended returns are not affected by these bills. The fiscal notes on each bill discuss specific aspects of the estimated revenue generated by each bill.

The SAVE credit (Student Assessment for a Valuable Education) was amended onto three bills by the Senate (HBs 449, 501, and 829), and provides a financing mechanism for higher education utilizing an existing statutory dedication (the Higher Education Initiatives Fund) to flow appropriated amounts to the Board of Regents. The aggregate amounts are based on the number of student enrollees and the average household liability of income, sales, and motor fuels taxes.

Table 1
Summary of Major Revenue Bills
(in millions)

		FY16	Duration
HB 629	Certain Income & Franchise Tax Credits Cut 28%	$26	Permanent
HB 624	Corporate Income Tax Exclusions and Deductions Cut 20%	$87	Permanent
HB 805	Reduce Refundable Inventory Credit by 75%	$368	Permanent
HCR 8	Suspend Business Utilities Exemption to 1% of Sales Tax	$103	From adoption through 60 days after the 2016 RS
HCR 15	Suspend general and hurricane preparedness sales tax holidays	$3	From July 1, 2015 to June 30, 2016
HB 119	Increase Cigarette Tax by 72¢/pack plus other tobacco	$189	Permanent
HB 402	Equalize Credit for Taxes Paid to Other States	$34	Permanent
HB 218	Eliminate Net Operating Loss Carry-Backs	$29	Permanent
HB 779	Cap Solar Tax Credit Program	$19	Permanent
HB 446	Enterprise Zone Restrictions	$7	Permanent
HB 829	Modify / Cap Film Tax Credit Program	$70	Permanent
HB 833/445	Fee increase for certificates of title to general fund	$60	Permanent
		$995	
	Interaction between Bills	($6)	
	Potential Correction to HB 805	($239)	
	Tobacco Tax Dedicated in HB 119	($189)	
	Net Additional General Fund Revenue	$561	

HB 1 & Other Appropriations Bills Overview

When HB 1 moved to the Senate, it contained two supplementary sections. The first section was the Preamble Section 18 (D) Supplementary Budget Recommendations and it contained funding that totaled $615 M (from various revenue measures). Those funds were allocated to Higher Education ($573.6 M) and Medical Vendor Payments ($41.4 M). The second section was Section 19 Supplementary Section that contained additional funding priorities that totaled approximately $123.5 M. Those funds were for legacy costs ($56 M), hospital partnership ($35.9 M) and LSU Health Sciences Center—Shreveport ($31.1 M) and had no specific revenue sources identified.

Senate amendments eliminated the Section 19 Supplementary Budget Recommendation as discussed above. Those expenditures were moved to the Preamble Section 18(D) Supplementary Budget Recommendations, which is funded by various revenue raising measures moving through the legislative process *(see Revenue Overview within this Executive Summary).* In part, the supplementary funding items include various restorations and enhancements identified in the current version of HB 1 for elected officials. The departments with supplementary budget recommendations include the following:

Department	Supplementary Recommendations
Secretary of State	$3,052,585
Agriculture & Forestry	$3,921,447
Culture, Recreation & Tourism	$7,800,000
DHH – MVP*	$101,863,506
DHH – Other	$920,000
Higher Education	$628,937,310
Healthcare Services Division (HCSD)	$6,323,421
Total	**$752,818,269**

**Included within the current Preamble Section 18(D) is language that authorizes the commissioner of administration to adjust the means of financing in 09-306 Medical Vendor Payments by reducing the appropriation of the SGF and increasing the appropriation from the Tobacco Tax Medicaid Match Fund, which is created within the current version of HB 119. Based upon the latest fiscal note for HB 119, the potential revenue increase could be $188.5 M, which will be dedicated to the Tobacco Tax Medicaid Match Fund. To the extent HB 119 and the HB 1 preamble language do not change, the Division of Administration (DOA) will likely process an in-house BA-7 reducing $185 M SGF within MVP and increasing statutory dedications by a like amount. The current version of HB 1 includes a $3.5 M appropriation from the newly created fund within MVP. This adjustment would decrease the amount of SGF supplementary recommendations included within the MVP listed above.*

For more information concerning other Preamble Section 18(D) Supplementary appropriations included in Higher Education and Healthcare, see these overviews contained within this Executive Summary.

Table 2 below reflects the State General Fund status as HB 1 and all the various revenue measures left the House. Based upon this table, as the bill leaves the Senate there is potentially a SGF imbalance of approximately $1.7 M. However, as noted in the table and as illustrated in the *Revenue Overview Section* of this Executive Summary, there are still a significant number of moving parts associated with the creation of FY 16 budget that will change these amounts.

Table 2
General Fund Status

	Executive Budget HB 1 ORIG FY 2016	After House Action FY 2016	After Senate Action FY 2016	Difference
GENERAL FUND REVENUE				
Revenue Estimating Conference, (1/26/15 and 5/14/15)	$8,516,900,000	$8,596,300,000	$8,596,300,000	$0
Supplementary Recommendation - Tax Credit (HB1 Original)	$525,926,000	$0	$0	$0
Various HB Revenue Raising Bills (Supplementary)*	$0	$615,000,000	$561,000,000	($54,000,000)
SGF Revenues Above Forecast Estimated HBs (Supplementary)	$0	$123,497,607	$0	($123,497,607)
Riverboat Gaming Enforcement Fund transfer (HB 566)	$0	$0	$1,800,000	$1,800,000
SGF transfer to the LA Emergency Response Network Fund (HB 566)	$0	$0	($200,000)	($200,000)
SAVE Program Dedication (Contingency)**	$0	$0	($350,000,000)	($350,000,000)
Total Available General Fund Revenue	**$9,042,826,000**	**$9,334,797,607**	**$8,808,900,000**	**($525,897,607)**
APPROPRIATIONS AND REQUIREMENTS				
Non-Appropriated Constitutional Requirements				
Debt Service	$140,496,228	$193,397,230	$193,397,230	$0
Interim Emergency Board	$1,758,021	$1,758,021	$1,758,021	$0
Revenue Sharing (HB 793)	$90,000,000	$90,000,000	$90,000,000	$0
Total Non-Appropriated Constitutional Requirements	**$232,254,249**	**$285,155,251**	**$285,155,251**	**$0**
Appropriations				
General*** (HB 1)	$8,581,880,032	$8,819,850,637	$8,292,271,299	($527,579,338)
Ancillary (HB 663)	$0	$0	$0	$0
Judicial (HB 801)	$155,338,908	$156,338,908	$159,838,908	$3,500,000
Legislative (HB 791)	$73,352,811	$73,352,811	$73,352,811	$0
Capital Outlay (HB 2)	$0	$0	$0	$0
Total Appropriations	**$8,810,571,751**	**$9,049,542,356**	**$8,525,463,018**	**($524,079,338)**
Total Appropriations and Requirements	**$9,042,826,000**	**$9,334,697,607**	**$8,810,618,269**	**($524,079,338)**
General Fund Revenue Less Appropriations and Requirements	**$0**	**$100,000**	**($1,718,269)**	**($1,818,269)**

* *This revenue number represents the Revenue Raising measures that are listed in Preamble Section 18(D) of HB 1 Reengrossed with Senate Amendments. (See Revenue Overview within this Executive Summary for a complete accounting of the estimated $561 M projection).*

** *SAVE credit program dedicates SGF revenues into the Higher Education Initiatives Fund. HB 1 provides an MOF swap for decreasing SGF and increasing statutorily dedicated funding if the program is enacted into law.*

*** *The General Appropriation Bill (GAB) numbers presented include the following significant contingent MOF swap: preamble adjustment that grants the commissioner of administration the authority to swap tobacco tax dedication funds for SGF (HB 119). Based upon the latest fiscal note, HB 119 is anticipated to generate approximately $188.5 M. Also included within the GAB number is a contingent MOF swap related to the enactment of the SAVE Program, which decreases SGF $350 M and increases statutorily dedicated funds in a like amount.*

Overcollections Fund Overview

The current version of HB 1 includes an aggregate Overcollections Fund totaling $114,556,548 appropriated to the Medicaid Program. The original source of these funds is various anticipated FY 15 collections that may be carried forward into FY 16 for expenditure. Table 3 on the next page is a depiction of the Overcollections Fund status based upon the latest adopted REC revenue forecast, HB 566 Engrossed with Senate amendments, HB 800 Reengrossed with Senate amendments (Supplemental Appropriations Bill) and HB 1 Reengrossed with Senate amendments.

Table 3	
FY 15 Overcollections Expenditures	**FY 15, Act 14**
Act 14 Enrolled	$270,101,856
BA-7 (Mid-Year Cut 1 Backfill, Dec. 2014)	$47,000,000
BA-7 (Mid-Year Cut 1 Backfill, April 2015)	$28,502,827
BA-7 (Mid-Year Cut 1 Backfill, Jan. 2015)	$32,506,438
Less: HB 800 House Appropriations Committee Action	($53,436,628)
HB 800 House Floor Action	$17,972,573
HB 800 Senate Committee Action	$6,196,965
HB 800 Senate Floor Action	($5,300,000)
FY 15 Total Overcollections Fund Appropriation (recurring)	**$343,544,031**
FY16 Overcollections Expenditures (HB 1 ReEngrossed)	**$114,556,548**
Total FY 15 & FY 16 Appropriated / Recommended	**$458,100,579**
Adopted Revenue Forecast (5/14/2015)	**FY 15 Revenues**
FY 15 Beginning Balance	$217,500,000
Revenue Carryforward from FY 14	$102,240,000
Self Insurance Fund (HB 566)	$12,000,000
Insurance Verification System Fund (HB 566)	$25,576,380
Riverboat Gaming Enforcement Fund (HB 566)	$11,874,770
LA Building Corporation (HB 566)	$500,000
LDR SGR (HB 566)	$11,100,000
Employment Security Admin Account (HB 566)	$3,540,000
Penalty & Interest Account (HB 566)	$4,200,000
Telephone Company Property Assessment Relief Fund (HB 566)	$50,000,000
LA Public Finance Authority (LPFA) (HB 566)	$2,300,000
Act 646 of 2014, GEMS Transfer	$17,972,573
Total FY 15 Projected Fund Revenues	**$458,803,723**
Current Projected Fund Balance	$703,144

Based on HB 1 Reengrossed with Senate amendments, HB 800 Reengrossed with Senate amendments, HB 566 Engrossed with Senate amendments and the latest adopted revenue forecast, the Overcollections Fund has a projected unappropriated fund balance of approximately $0.7 M.

Note: *Based upon the latest adopted revenue forecast, there are currently no anticipated FY 16 resources projected to be collected for the Overcollections Fund. The unexpended FY 15 resources will be utilized to fund the FY 16 appropriation.*

Executive Department Overview

House amendments appropriated an additional $18.3 M of Community Development Block Grant (CDBG) Federal Funds for the Division of Administration (DOA) and these appropriations are still included in the budget:

- $8,000,000 – Greater New Orleans Community Health Connection
- $6,075,000 – Federally Qualified Health Centers
- $3,706,583 – Hospital Outlier Program
- $ 400,000 – Healthy Food Retail Act
- $76,417 – Payments to Private Providers Program for mental health services in the event HB 307 is enacted into law. This bill prohibits an insurer from denying payment for inpatient behavioral health services provided to a person admitted under emergency certificate on the basis of medical necessity.

Adopted amendments (House/Senate) require the DOA/CDBG to submit an Action Plan Amendment to the U.S. Department of Housing & Urban Development (HUD) for reallocation of hurricane recovery dollars for the appropriations listed above. To the extent the Action Plan Amendment is denied or if the DOA determines there are no unobligated hurricane dollars available, these appropriations will not be funded. The DOA contends there are not enough recovery dollars available in order to fund the $18.3 M in appropriations listed above.

Also, included in the current version of HB 1 is an appropriation of $24.3 M of CDBG/DRU Program Income for the WISE Program. Program Income is derived from the operation of the original HUD grant funds and can only be expended according to the standard requirements of the CDBG Program.

Department of Health & Hospitals Overview

Medicaid

HB 1 Reengrossed with Senate amendments provides $257.5 M ($101.8 M state match) in contingent funding for Medical Vendor Payments (MVP) as supplementary funding. These match revenues ($101.8 M) are generated from various house tax measures. Also, HB 1 Preamble provides additional contingent funding to replace State General Fund matching funds for MVP. This contingent funding is a Statutory Dedication out of the Tobacco Tax Medicaid Match Fund. Assuming HB 119 is enacted into law, the actual amount appropriated will depend on the revenue from this fund that will be incorporated into the official forecast for fiscal year 2015-2016. The current version of HB 119 increases various tobacco tax components, changes the tax basis of certain products and imposes a new tax on vapor products & electronic cigarettes. The fiscal note for the current version of HB 119 has revenue projected in FY 16 at $188,500,000.

Contingent funding generated from various house tax measures are allocated in Schedule 09-306 MVP Supplementary for Public Private Partnership funding, New Opportunity Waivers (NOW) waivers, LSU Physician Upper Payment Limit supplemental payments, and additional state match due to the projected loss of certified public expenditure funding.

FY 16 Significant Medicaid Enhancements in HB 1

1) $141 M ($53 M SGF match) total funding for Public Private Partnership projected payment growth. Based on hospital partnership cost projection worksheets provided by DHH, HB 1 fully funds base funding levels and projected growth for FY 16. Funding includes Medicaid claims payments, supplemental Medicaid payments, uncompensated care costs funding, and full Medicaid pricing reimbursements.

2) $25 M ($9.4 M SGF match) additional Medicaid funding to Children's Hospital over the original FY 16 payment growth projections. Funding includes Medicaid claims payments, supplemental Medicaid payments, uncompensated care costs funding, and Full Medicaid pricing reimbursements.

3) $26.9 M in additional federal funds for supplemental Medicaid payments to rural hospitals. No state match is provided. It is assumed federal matching funds will be drawn through the certification of public expenditure process.

4) $9.3 M ($3.5 M SGF match) in additional funding for home and community based waivers for people with developmental disabilities.

5) $32 M in additional federal funds generated from Lallie Kemp cost reports anticipated to be used for provider payments.

FY 16 Requested Items Not Funded in HB 1

1) $237 M ($65.2 M SGF match) in Bayou Health funding. The FY 16 budget reflects standstill funding for Bayou Health managed care, and does not fund additional projected costs. The Medicaid Budget Request reflects $237 M in additional plan cost in FY 16.

2) HB 1 does not fund growth in certain mandated payment increases. These include rate increases to Federally Qualified Health Centers and Rural Health Clinics ($581 K SGF match), Hospice mandated rate increases ($2.1 M SGF), 100% SGF 'Clawback' payments to cover the costs associated with prescription drug payments – Medicare Part D ($15.6 M SGF). In addition, other projected growth is not funded in HB 1, such as Long Term Personal Care Services ($3.4 M) and projected Buy In Premium increases ($4.9 M).

Education Overview

Minimum Foundation Program (MFP)

The MFP provides for an equitable distribution of state funds to local school districts. The current version of HB 1 includes total adjustments of $45.8 M; $34.4 M for an anticipated increase of 4,748 students, $6 M to align expenditures with the current year base and $5.4 M for high cost services allocation for certain students with disabilities. Additionally, there is a $24.5 M means of finance swap replacing Lottery Proceeds funds ($15.8 M) and SELF funds ($8.7 M) with SGF based on the most recent Revenue Estimating Conference (REC) forecast. FY 16 recommended funding totals $3.639 B ($3.372 B SGF, $157.4 M Lottery Proceeds Fund, $109.7 M SELF Fund).

Higher Education Overview

HB 1 Original decreased overall SGF support for higher education by approximately 58%, from $924 M in FY 15 to $391 M in FY 16 resulting in an average decrease of 82% in SGF support from FY 15 to FY 16 for the higher education institutions and systems.

Adjustments based on anticipated revenues from various instruments approved by the House and the Senate (see *Revenue Overview*) bring total state funding for higher education institutions to $930.5 M; $580.5 M SGF and $350 M from the Higher Education Initiatives Fund. Deposits into the fund, not to exceed $350 M, will be made pursuant to HB 829 or other legislation enacted into law, which establishes the Student Assessment for a Valuable Education (SAVE) credit program. The Board of Regents shall distribute funds pursuant to the formula for the equitable distribution of funds to the institutions. Current funding levels represent a slight reduction in formula funding for the institutions and an increase of $31.8 M for the Office of Student Financial Assistance (OSFA) for the Taylor Opportunity Program for Students (TOPS) and Scholarships/Grant Program.

Senate amendments provide funding in the base budget for LSU Health Sciences Center Shreveport ($16 M) and LSU Health Care Services Division ($27 M) for legacy costs resulting from the transfer of former public hospital facilities to the public/private partnerships; the balance to fully fund these expenses is provided in supplementary funding.

Senate amendments also include an additional $61.7 M in supplementary funding for the following:

- Southern University System ($4.5 M), Grambling State University ($2 M), and the LA Community & Technical College System ($5 M); these funds were eliminated in the Executive Budget.
- Pennington Biomedical Research Center ($4 M) partially replaces one-time funds including $1.5 M WISE funding and $3 M for items that were off-budget.
- LSU Health Sciences Center Shreveport ($31.1 M) to maintain operational capacity and avoid risk of loss of accreditation due to inadequate funding.
- LSU Health Sciences Center Shreveport ($3.7 M) and LSU Health Care Services Division ($6.3 M) for legacy costs.
- LSU Health Sciences Center New Orleans ($3 M) for research programs.
- LSU Ag Center ($2 M) to help offset rising mandated costs in employee/retiree health insurance and employee retirement contributions.

Judicial Expense

The Judiciary was reduced by $6,560,814 in SGF by a House Appropriations Committee amendment. A SFC amendment restored $3.5 M in SGF, which results in a net FY 16 SGF reduction of $3,060,814. The reduction is not associated with a certain program or court within the Judiciary.

Department
Budget Summary

Statewide Budget

Department Budget Summary

	Previous Year Actual FY 2014	Current Year EOB 12/1/2014 FY 2015	Next Year HB 1 Reengrossed Senate Am FY 2016	2016 - 2015 Change	Percent Change
GRAND TOTAL - Statewide Budget					
STATE GENERAL FUND (Direct):	**$8,565,093,381**	**$8,734,017,479**	**$8,810,618,269**	**$76,600,790**	**0.9%**
STATE GENERAL FUND BY:					
Interagency Transfers	**1,357,907,516**	**2,221,431,746**	**1,810,819,655**	**-410,612,091**	**(18.5%)**
Fees & Self-gen Revenues	**3,587,729,476**	**3,934,613,327**	**3,864,148,384**	**-70,464,943**	**(1.8%)**
Statutory Dedications	**4,273,912,329**	**4,540,230,996**	**3,992,261,963**	**-547,969,033**	**(12.1%)**
Interim Emergency Board	**579,043**	**243,452**	**0**	**-243,452**	**(100.0%)**
FEDERAL FUNDS	**8,993,375,722**	**10,076,078,504**	**9,973,309,868**	**-102,768,636**	**(1.0%)**
	$26,778,597,467	**$29,506,615,504**	**$28,451,158,139**	**-$1,055,457,365**	**(3.6%)**
T.O.	**54,236**	**53,120**	**52,443**	**-677**	**(1.3%)**
Other Charges Positions	**0**	**1,948**	**1,900**	**-52**	**(2.6%)**
STATE FUNDS (excludes Federal):	**$17,785,221,745**	**$19,430,537,000**	**$18,477,848,271**	**-$952,688,729**	**(4.9%)**
General Appropriation Bill					
STATE GENERAL FUND (Direct):	$7,734,876,803	$8,299,155,544	$8,292,271,299	-$6,884,245	(0.1%)
STATE GENERAL FUND BY:					
Interagency Transfers	1,069,593,758	1,223,002,455	1,220,608,543	-2,393,912	(0.2%)
Fees & Self-gen Revenues	1,993,679,583	2,406,425,787	2,185,599,378	-220,826,409	(9.2%)
Statutory Dedications	3,158,714,100	3,174,483,097	2,987,335,631	-187,147,466	(5.9%)
Interim Emergency Board	579,043	243,452	0	-243,452	(100.0%)
FEDERAL FUNDS	8,962,414,210	9,969,121,482	9,739,833,725	-229,287,757	(2.3%)
	$22,919,857,497	$25,072,431,817	$24,425,648,576	-$646,783,241	(2.6%)
T.O.	53,818	52,012	50,938	-1,074	(2.1%)
Other Charges Positions	0	1,939	1,889	-50	
00 Preamble					
STATE GENERAL FUND (Direct):	$0	$0	($203,840,452)	-$203,840,452	
STATE GENERAL FUND BY:					
Interagency Transfers	0	0	0	0	
Fees & Self-gen Revenues	0	0	0	0	
Statutory Dedications	0	0	185,000,000	185,000,000	
Interim Emergency Board	0	0	0	0	
FEDERAL FUNDS	0	0	0	0	
	$0	$0	($18,840,452)	-$18,840,452	
T.O.	0	0	0	0	
Other Charges Positions	0	0	0	0	
01 Executive					
STATE GENERAL FUND (Direct):	$135,190,218	$158,648,466	$121,497,463	-$37,151,003	(23.4%)
STATE GENERAL FUND BY:					
Interagency Transfers	158,667,344	133,641,680	74,054,300	-59,587,380	(44.6%)
Fees & Self-gen Revenues	126,868,858	181,493,460	140,348,269	-41,145,191	(22.7%)
Statutory Dedications	243,128,100	164,982,025	159,377,925	-5,604,100	(3.4%)
Interim Emergency Board	579,043	243,452	0	-243,452	(100.0%)
FEDERAL FUNDS	1,785,007,368	2,026,950,274	1,781,097,643	-245,852,631	(12.1%)
	$2,449,440,931	$2,665,959,357	$2,276,375,600	-$389,583,757	(14.6%)
T.O.	2,772	2,026	1,876	-150	(7.4%)
Other Charges Positions	0	381	359	-22	

Statewide Budget
Department Budget Summary

	Previous Year Actual FY 2014	Current Year EOB 12/1/2014 FY 2015	Next Year HB 1 Reengrossed Senate Am FY 2016	2016 - 2015 Change	Percent Change
03 Veterans Affairs					
STATE GENERAL FUND (Direct):	$4,859,677	$5,768,012	$5,268,618	-$499,394	(8.7%)
STATE GENERAL FUND BY:					
Interagency Transfers	1,014,673	1,310,979	1,555,603	244,624	18.7%
Fees & Self-gen Revenues	15,839,869	16,440,486	16,000,000	-440,486	(2.7%)
Statutory Dedications	75,767	115,528	115,528	0	0.0%
Interim Emergency Board	0	0	0	0	
FEDERAL FUNDS	34,238,785	37,057,479	39,048,575	1,991,096	5.4%
	$56,028,771	$60,692,484	$61,988,324	$1,295,840	2.1%
T.O.	839	840	838	-2	(0.2%)
Other Charges Positions	0	0	0	0	
04a State					
STATE GENERAL FUND (Direct):	$38,649,084	$52,010,418	$55,304,538	$3,294,120	6.3%
STATE GENERAL FUND BY:					
Interagency Transfers	235,614	347,730	237,813	-109,917	(31.6%)
Fees & Self-gen Revenues	26,287,176	26,519,574	25,584,789	-934,785	(3.5%)
Statutory Dedications	1,411,334	514,078	514,078	0	0.0%
Interim Emergency Board	0	0	0	0	
FEDERAL FUNDS	0	0	0	0	
	$66,583,208	$79,391,800	$81,641,218	$2,249,418	2.8%
T.O.	315	313	313	0	0.0%
Other Charges Positions	0	0	0	0	
04b Justice					
STATE GENERAL FUND (Direct):	$7,025,600	$14,086,907	$11,639,853	-$2,447,054	(17.4%)
STATE GENERAL FUND BY:					
Interagency Transfers	27,207,549	37,444,169	21,302,807	-16,141,362	(43.1%)
Fees & Self-gen Revenues	5,023,826	6,772,823	6,887,280	114,457	1.7%
Statutory Dedications	14,381,912	14,393,840	22,433,009	8,039,169	55.9%
Interim Emergency Board	0	0	0	0	
FEDERAL FUNDS	4,794,516	7,968,405	7,750,321	-218,084	(2.7%)
	$58,433,403	$80,666,144	$70,013,270	-$10,652,874	(13.2%)
T.O.	472	467	479	12	2.6%
Other Charges Positions	0	1	1	0	
04c Lieutenant Governor					
STATE GENERAL FUND (Direct):	$1,508,206	$1,481,982	$1,240,907	-$241,075	(16.3%)
STATE GENERAL FUND BY:					
Interagency Transfers	128,015	325,000	329,132	4,132	1.3%
Fees & Self-gen Revenues	9,800	10,000	10,000	0	0.0%
Statutory Dedications	0	0	0	0	
Interim Emergency Board	0	0	0	0	
FEDERAL FUNDS	4,033,325	5,509,255	5,511,341	2,086	0.0%
	$5,679,346	$7,326,237	$7,091,380	-$234,857	(3.2%)
T.O.	7	7	7	0	0.0%
Other Charges Positions	0	8	8	0	
04d Treasury					
STATE GENERAL FUND (Direct):	$0	$0	$0	$0	
STATE GENERAL FUND BY:					
Interagency Transfers	1,628,452	1,628,452	1,421,123	-207,329	(12.7%)
Fees & Self-gen Revenues	8,250,602	9,018,461	8,139,506	-878,955	(9.7%)
Statutory Dedications	5,469,001	1,788,554	857,596	-930,958	(52.1%)
Interim Emergency Board	0	0	0	0	
FEDERAL FUNDS	0	0	0	0	
	$15,348,055	$12,435,467	$10,418,225	-$2,017,242	(16.2%)
T.O.	57	54	54	0	0.0%
Other Charges Positions	0	0	0	0	

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	Previous Year Actual FY 2014	Current Year EOB 12/1/2014 FY 2015	Next Year HB 1 Reengrossed Senate Am FY 2016	2016 - 2015 Change	Percent Change
04e Public Service Commission					
STATE GENERAL FUND (Direct):	$0	$0	$0	$0	
STATE GENERAL FUND BY:					
Interagency Transfers	0	0	0	0	
Fees & Self-gen Revenues	0	0	0	0	
Statutory Dedications	8,372,064	9,742,481	8,895,471	-847,010	(8.7%)
Interim Emergency Board	0	0	0	0	
FEDERAL FUNDS	147,573	275,036	0	-275,036	(100.0%)
	$8,519,637	$10,017,517	$8,895,471	-$1,122,046	(11.2%)
T.O.	97	97	97	0	0.0%
Other Charges Positions	0	0	0	0	
04f Agriculture & Forestry					
STATE GENERAL FUND (Direct):	$25,310,405	$26,464,006	$25,218,301	-$1,245,705	(4.7%)
STATE GENERAL FUND BY:					
Interagency Transfers	739,733	636,945	1,036,945	400,000	62.8%
Fees & Self-gen Revenues	5,478,626	8,914,481	7,282,424	-1,632,057	(18.3%)
Statutory Dedications	29,996,436	32,680,146	33,822,471	1,142,325	3.5%
Interim Emergency Board	0	0	0	0	
FEDERAL FUNDS	5,814,506	8,009,901	8,176,775	166,874	2.1%
	$67,339,706	$76,705,479	$75,536,916	-$1,168,563	(1.5%)
T.O.	582	555	553	-2	(0.4%)
Other Charges Positions	0	22	22	0	
04g Insurance					
STATE GENERAL FUND (Direct):	$0	$0	$0	$0	
STATE GENERAL FUND BY:					
Interagency Transfers	145,702	0	0	0	
Fees & Self-gen Revenues	26,875,725	30,791,258	27,291,090	-3,500,168	(11.4%)
Statutory Dedications	1,322,961	1,527,809	1,432,793	-95,016	(6.2%)
Interim Emergency Board	0	0	0	0	
FEDERAL FUNDS	909,701	1,841,684	1,842,690	1,006	0.1%
	$29,254,089	$34,160,751	$30,566,573	-$3,594,178	(10.5%)
T.O.	258	253	225	-28	(11.1%)
Other Charges Positions	0	0	0	0	
05 Economic Development					
STATE GENERAL FUND (Direct):	$14,756,068	$17,275,651	$16,089,622	-$1,186,029	(6.9%)
STATE GENERAL FUND BY:					
Interagency Transfers	1,150,793	2,400,000	2,300,000	-100,000	(4.2%)
Fees & Self-gen Revenues	2,578,479	3,574,439	2,614,739	-959,700	(26.8%)
Statutory Dedications	19,879,054	24,537,812	19,044,729	-5,493,083	(22.4%)
Interim Emergency Board	0	0	0	0	
FEDERAL FUNDS	1,864,670	10,610,311	0	-10,610,311	(100.0%)
	$40,229,064	$58,398,213	$40,049,090	-$18,349,123	(31.4%)
T.O.	116	114	110	-4	(3.5%)
Other Charges Positions	0	0	0	0	
06 Culture, Recreation & Tourism					
STATE GENERAL FUND (Direct):	$33,097,504	$36,545,324	$38,238,779	$1,693,455	4.6%
STATE GENERAL FUND BY:					
Interagency Transfers	5,915,368	5,984,791	5,755,462	-229,329	(3.8%)
Fees & Self-gen Revenues	24,893,332	26,673,418	27,030,395	356,977	1.3%
Statutory Dedications	10,151,265	14,477,492	10,426,959	-4,050,533	(28.0%)
Interim Emergency Board	0	0	0	0	
FEDERAL FUNDS	5,312,039	7,169,202	7,518,319	349,117	4.9%
	$79,369,508	$90,850,227	$88,969,914	-$1,880,313	(2.1%)
T.O.	633	623	616	-7	(1.1%)
Other Charges Positions	0	29	29	0	

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Department Budget Summary

	Previous Year Actual FY 2014	Current Year EOB 12/1/2014 FY 2015	Next Year HB 1 Reengrossed Senate Am FY 2016	2016 - 2015 Change	Percent Change
07 Transportation & Development					
STATE GENERAL FUND (Direct):	$0	$0	$0	$0	
STATE GENERAL FUND BY:					
Interagency Transfers	5,256,158	13,199,984	11,910,000	-1,289,984	(9.8%)
Fees & Self-gen Revenues	24,492,396	26,254,679	28,184,037	1,929,358	7.3%
Statutory Dedications	514,282,858	511,604,403	512,850,444	1,246,041	0.2%
Interim Emergency Board	0	0	0	0	
FEDERAL FUNDS	14,501,491	26,761,411	22,797,811	-3,963,600	(14.8%)
	$558,532,903	$577,820,477	$575,742,292	-$2,078,185	(0.4%)
T.O.	4,233	4,241	4,194	-47	(1.1%)
Other Charges Positions	0	0	0	0	
08 Corrections					
STATE GENERAL FUND (Direct):	$432,435,466	$476,198,512	$462,086,382	-$14,112,130	(3.0%)
STATE GENERAL FUND BY:					
Interagency Transfers	4,053,626	17,001,023	4,755,047	-12,245,976	(72.0%)
Fees & Self-gen Revenues	38,401,576	39,637,876	40,179,645	541,769	1.4%
Statutory Dedications	54,000	54,000	54,000	0	0.0%
Interim Emergency Board	0	0	0	0	
FEDERAL FUNDS	1,265,904	1,480,697	1,480,697	0	0.0%
	$476,210,572	$534,372,108	$508,555,771	-$25,816,337	(4.8%)
T.O.	4,740	4,722	4,684	-38	(0.8%)
Other Charges Positions	0	0	0	0	
08 Public Safety					
STATE GENERAL FUND (Direct):	$396,639	$4,432,500	$0	-$4,432,500	(100.0%)
STATE GENERAL FUND BY:					
Interagency Transfers	33,550,832	38,743,061	38,036,571	-706,490	(1.8%)
Fees & Self-gen Revenues	126,604,383	157,663,559	153,843,013	-3,820,546	(2.4%)
Statutory Dedications	195,549,328	339,469,055	206,937,578	-132,531,477	(39.0%)
Interim Emergency Board	0	0	0	0	
FEDERAL FUNDS	36,210,045	52,721,935	47,545,275	-5,176,660	(9.8%)
	$392,311,227	$593,030,110	$446,362,437	-$146,667,673	(24.7%)
T.O.	2,522	2,451	2,389	-62	(2.5%)
Other Charges Positions	0	0	0	0	
08 Youth Services					
STATE GENERAL FUND (Direct):	$91,568,887	$98,076,579	$96,470,601	-$1,605,978	(1.6%)
STATE GENERAL FUND BY:					
Interagency Transfers	23,079,166	17,049,959	16,959,959	-90,000	(0.5%)
Fees & Self-gen Revenues	802,729	775,487	775,487	0	0.0%
Statutory Dedications	102,831	172,000	149,022	-22,978	(13.4%)
Interim Emergency Board	0	0	0	0	
FEDERAL FUNDS	891,796	891,796	891,796	0	0.0%
	$116,445,409	$116,965,821	$115,246,865	-$1,718,956	(1.5%)
T.O.	986	887	996	109	12.3%
Other Charges Positions	0	8	6	-2	
09 Health & Hospitals					
STATE GENERAL FUND (Direct):	$2,230,111,000	$2,305,324,137	$2,775,281,415	$469,957,278	20.4%
STATE GENERAL FUND BY:					
Interagency Transfers	347,156,178	430,747,524	461,341,478	30,593,954	7.1%
Fees & Self-gen Revenues	190,638,530	211,404,894	180,268,358	-31,136,536	(14.7%)
Statutory Dedications	696,441,798	880,342,076	394,017,336	-486,324,740	(55.2%)
Interim Emergency Board	0	0	0	0	
FEDERAL FUNDS	5,261,916,319	5,684,100,054	5,872,850,554	188,750,500	3.3%
	$8,726,263,825	$9,511,918,685	$9,683,759,141	$171,840,456	1.8%
T.O.	5,776	5,669	5,502	-167	(2.9%)
Other Charges Positions	0	1,452	1,428	-24	

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		Previous Year Actual FY 2014	Current Year EOB 12/1/2014 FY 2015	Next Year HB 1 Reengrossed Senate Am FY 2016	2016 - 2015 Change	Percent Change
10	**Children & Family Services**					
	STATE GENERAL FUND (Direct):	$143,938,604	$140,707,295	$144,341,187	$3,633,892	2.6%
	STATE GENERAL FUND BY:					
	Interagency Transfers	6,468,374	16,058,417	44,217,734	28,159,317	175.4%
	Fees & Self-gen Revenues	12,727,531	17,517,760	17,517,760	0	0.0%
	Statutory Dedications	1,052,636	1,799,544	1,255,661	-543,883	(30.2%)
	Interim Emergency Board	0	0	0	0	
	FEDERAL FUNDS	464,843,124	607,017,520	510,123,167	-96,894,353	(16.0%)
		$629,030,269	$783,100,536	$717,455,509	-$65,645,027	(8.4%)
	T.O.	3,617	3,492	3,409	-83	(2.4%)
	Other Charges Positions	0	0	0	0	
11	**Natural Resources**					
	STATE GENERAL FUND (Direct):	$7,321,457	$12,095,265	$8,251,107	-$3,844,158	(31.8%)
	STATE GENERAL FUND BY:					
	Interagency Transfers	19,540,371	23,582,579	18,726,573	-4,856,006	(20.6%)
	Fees & Self-gen Revenues	70,512	345,875	343,750	-2,125	(0.6%)
	Statutory Dedications	27,367,238	29,600,045	28,932,120	-667,925	(2.3%)
	Interim Emergency Board	0	0	0	0	
	FEDERAL FUNDS	9,753,023	21,591,834	16,522,373	-5,069,461	(23.5%)
		$64,052,601	$87,215,598	$72,775,923	-$14,439,675	(16.6%)
	T.O.	361	339	324	-15	(4.4%)
	Other Charges Positions	0	0	0	0	
12	**Revenue**					
	STATE GENERAL FUND (Direct):	$0	$1,375,682	$0	-$1,375,682	(100.0%)
	STATE GENERAL FUND BY:					
	Interagency Transfers	183,788	750,000	749,801	-199	(0.0%)
	Fees & Self-gen Revenues	85,942,107	111,337,974	94,755,887	-16,582,087	(14.9%)
	Statutory Dedications	3,190,585	702,807	549,459	-153,348	(21.8%)
	Interim Emergency Board	0	0	0	0	
	FEDERAL FUNDS	309,393	328,792	0	-328,792	(100.0%)
		$89,625,873	$114,495,255	$96,055,147	-$18,440,108	(16.1%)
	T.O.	738	748	700	-48	(6.4%)
	Other Charges Positions	0	0	0	0	
13	**Environmental Quality**					
	STATE GENERAL FUND (Direct):	$474,735	$495,377	$460,700	-$34,677	(7.0%)
	STATE GENERAL FUND BY:					
	Interagency Transfers	1,014,574	1,200,100	350,000	-850,100	(70.8%)
	Fees & Self-gen Revenues	21,994	90,000	24,790	-65,210	(72.5%)
	Statutory Dedications	80,449,239	109,460,543	93,985,517	-15,475,026	(14.1%)
	Interim Emergency Board	0	0	0	0	
	FEDERAL FUNDS	17,565,205	21,747,803	19,900,946	-1,846,857	(8.5%)
		$99,525,747	$132,993,823	$114,721,953	-$18,271,870	(13.7%)
	T.O.	701	691	677	-14	(2.0%)
	Other Charges Positions	0	0	0	0	
14	**Workforce Commission**					
	STATE GENERAL FUND (Direct):	$8,163,582	$8,163,120	$8,163,120	$0	0.0%
	STATE GENERAL FUND BY:					
	Interagency Transfers	1,212,977	1,836,339	4,595,368	2,759,029	150.2%
	Fees & Self-gen Revenues	77,463	272,219	272,219	0	0.0%
	Statutory Dedications	92,723,379	102,504,310	111,396,051	8,891,741	8.7%
	Interim Emergency Board	0	0	0	0	
	FEDERAL FUNDS	139,778,676	171,993,555	162,475,300	-9,518,255	(5.5%)
		$241,956,077	$284,769,543	$286,902,058	$2,132,515	0.7%
	T.O.	993	952	923	-29	(3.0%)
	Other Charges Positions	0	0	0	0	

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		Previous Year Actual FY 2014	Current Year EOB 12/1/2014 FY 2015	Next Year HB 1 Reengrossed Senate Am FY 2016	2016 - 2015 Change	Percent Change
16	**Wildlife & Fisheries**					
	STATE GENERAL FUND (Direct):	$0	$0	$0	$0	
	STATE GENERAL FUND BY:					
	Interagency Transfers	5,996,912	14,439,950	6,093,264	-8,346,686	(57.8%)
	Fees & Self-gen Revenues	2,917,263	10,001,843	5,266,234	-4,735,609	(47.3%)
	Statutory Dedications	92,459,014	113,101,027	118,075,057	4,974,030	4.4%
	Interim Emergency Board	0	0	0	0	
	FEDERAL FUNDS	28,181,324	77,496,782	45,290,537	-32,206,245	(41.6%)
		$129,554,513	$215,039,602	$174,725,092	-$40,314,510	(18.7%)
	T.O.	773	753	773	20	2.7%
	Other Charges Positions	0	3	3	0	
17	**Civil Service**					
	STATE GENERAL FUND (Direct):	$4,750,206	$5,426,721	$5,261,126	-$165,595	(3.1%)
	STATE GENERAL FUND BY:					
	Interagency Transfers	10,460,089	10,632,771	11,569,045	936,274	8.8%
	Fees & Self-gen Revenues	70,326	874,637	1,020,434	145,797	16.7%
	Statutory Dedications	1,841,721	2,063,929	2,120,685	56,756	2.7%
	Interim Emergency Board	0	0	0	0	
	FEDERAL FUNDS	0	0	0	0	
		$17,122,342	$18,998,058	$19,971,290	$973,232	5.1%
	T.O.	163	161	169	8	5.0%
	Other Charges Positions	0	0	0	0	
18	**Retirement Systems**					
	STATE GENERAL FUND (Direct):	$8,044,399	$0	$0	$0	
	STATE GENERAL FUND BY:					
	Interagency Transfers	0	0	0	0	
	Fees & Self-gen Revenues	0	0	0	0	
	Statutory Dedications	0	6,000,000	0	-6,000,000	(100.0%)
	Interim Emergency Board	0	0	0	0	
	FEDERAL FUNDS	0	0	0	0	
		$8,044,399	$6,000,000	$0	-$6,000,000	(100.0%)
	T.O.	0	0	0	0	
	Other Charges Positions	0	0	0	0	
19	**Higher Education**					
	STATE GENERAL FUND (Direct):	$535,257,074	$924,149,675	$652,511,192	-$271,638,483	(29.4%)
	STATE GENERAL FUND BY:					
	Interagency Transfers	71,412,498	33,798,908	37,546,031	3,747,123	11.1%
	Fees & Self-gen Revenues	1,201,401,183	1,367,785,171	1,326,614,704	-41,170,467	(3.0%)
	Statutory Dedications	585,432,199	196,171,912	533,675,165	337,503,253	172.0%
	Interim Emergency Board	0	0	0	0	
	FEDERAL FUNDS	109,694,738	101,532,604	83,058,059	-18,474,545	(18.2%)
		$2,503,197,692	$2,623,438,270	$2,633,405,151	$9,966,881	0.4%
	T.O.	20,472	19,972	19,483	-489	(2.4%)
	Other Charges Positions	0	0	0	0	
19	**Special Schools & Comm.**					
	STATE GENERAL FUND (Direct):	$40,072,400	$40,200,610	$38,816,575	-$1,384,035	(3.4%)
	STATE GENERAL FUND BY:					
	Interagency Transfers	20,782,632	23,683,863	23,805,269	121,406	0.5%
	Fees & Self-gen Revenues	2,287,198	3,067,633	3,055,133	-12,500	(0.4%)
	Statutory Dedications	22,115,210	24,605,725	25,107,251	501,526	2.0%
	Interim Emergency Board	0	0	0	0	
	FEDERAL FUNDS	26,722	105,086	105,086	0	0.0%
		$85,284,162	$91,662,917	$90,889,314	-$773,603	(0.8%)
	T.O.	730	731	724	-7	(1.0%)
	Other Charges Positions	0	35	35	0	

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	Previous Year Actual FY 2014	Current Year EOB 12/1/2014 FY 2015	Next Year HB 1 Reengrossed Senate Am FY 2016	2016 - 2015 Change	Percent Change
19 Education					
STATE GENERAL FUND (Direct):	$3,473,563,485	$3,488,838,211	$3,506,980,232	$18,142,021	0.5%
STATE GENERAL FUND BY:					
Interagency Transfers	236,018,594	310,672,789	355,742,646	45,069,857	14.5%
Fees & Self-gen Revenues	43,498,766	57,970,667	57,422,846	-547,821	(0.9%)
Statutory Dedications	276,844,925	306,766,379	281,242,890	-25,523,489	(8.3%)
Interim Emergency Board	0	0	0	0	
FEDERAL FUNDS	1,021,683,856	1,086,978,470	1,095,999,864	9,021,394	0.8%
	$5,051,609,626	$5,251,226,516	$5,297,388,478	$46,161,962	0.9%
T.O.	534	523	490	-33	(6.3%)
Other Charges Positions	0	0	0	0	
19E LSU Health Care Services Division					
STATE GENERAL FUND (Direct):	$7,612,504	$3,860,659	$37,262,084	$33,401,425	865.2%
STATE GENERAL FUND BY:					
Interagency Transfers	43,595,800	40,589,668	31,543,383	-9,046,285	(22.3%)
Fees & Self-gen Revenues	14,149,107	81,773,639	6,034,389	-75,739,250	(92.6%)
Statutory Dedications	20,000,000	0	0	0	
Interim Emergency Board	0	0	0	0	
FEDERAL FUNDS	10,296,776	4,800,336	4,800,336	0	0.0%
	$95,654,187	$131,024,302	$79,640,192	-$51,384,110	(39.2%)
T.O.	331	331	331	0	0.0%
Other Charges Positions	0	0	0	0	
20 Other Requirements					
STATE GENERAL FUND (Direct):	$490,769,603	$477,530,435	$485,727,949	$8,197,514	1.7%
STATE GENERAL FUND BY:					
Interagency Transfers	42,977,946	45,295,774	44,673,189	-622,585	(1.4%)
Fees & Self-gen Revenues	7,470,226	9,443,474	8,832,200	-611,274	(6.5%)
Statutory Dedications	214,619,245	285,305,577	235,066,836	-50,238,741	(17.6%)
Interim Emergency Board	0	0	0	0	
FEDERAL FUNDS	3,373,335	4,181,260	5,046,260	865,000	20.7%
	$759,210,355	$821,756,520	$779,346,434	-$42,410,086	(5.2%)
T.O.	0	0	0	0	
Other Charges Positions	0	0	0	0	
Other Appropriation Bills					
STATE GENERAL FUND (Direct):	$216,921,889	$228,691,719	$233,191,719	$4,500,000	2.0%
STATE GENERAL FUND BY:					
Interagency Transfers	288,313,758	998,429,291	590,211,112	(408,218,179)	(40.9%)
Fees & Self-gen Revenues	1,589,485,922	1,528,187,540	1,678,549,006	150,361,466	9.8%
Statutory Dedications	981,342,868	1,260,447,899	922,426,332	(338,021,567)	(26.8%)
Interim Emergency Board	0	0	0	0	
FEDERAL FUNDS	30,961,512	106,957,022	233,476,143	126,519,121	118.3%
	$3,107,025,949	$4,122,713,471	$3,657,854,312	($464,859,159)	(11.3%)
T.O.	418	1,108	1,507	399	36.0%
Other Charges Positions	0	9	9	0	
21 Ancillary					
STATE GENERAL FUND (Direct):	$319,048	$0	$0	$0	
STATE GENERAL FUND BY:					
Interagency Transfers	261,526,034	570,151,250	553,218,250	-16,933,000	(3.0%)
Fees & Self-gen Revenues	1,444,488,172	1,390,591,476	1,497,117,942	106,526,466	7.7%
Statutory Dedications	92,117,798	121,000,000	121,000,000	0	0.0%
Interim Emergency Board	0	0	0	0	
FEDERAL FUNDS	0	0	0	0	
	$1,798,451,052	$2,081,742,726	$2,171,336,192	$89,593,466	4.3%
T.O.	418	1,108	1,507	399	36.0%
Other Charges Positions	0	9	9	0	

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23 Judiciary					
STATE GENERAL FUND (Direct):	$147,338,908	$155,338,908	$159,838,908	$4,500,000	2.9%
STATE GENERAL FUND BY:					
Interagency Transfers	0	10,436,500	9,392,850	-1,043,650	(10.0%)
Fees & Self-gen Revenues	0	0	0	0	
Statutory Dedications	6,289,503	10,222,822	10,371,434	148,612	1.5%
Interim Emergency Board	0	0	0	0	
FEDERAL FUNDS	0	0	0	0	
	$153,628,411	$175,998,230	$179,603,192	$3,604,962	2.0%
T.O.	0	0	0	0	
Other Charges Positions	0	0	0	0	
24 Legislature					
STATE GENERAL FUND (Direct):	$69,263,933	$73,352,811	$73,352,811	$0	0.0%
STATE GENERAL FUND BY:					
Interagency Transfers	0	0	0	0	
Fees & Self-gen Revenues	23,379,566	24,954,064	24,954,064	0	0.0%
Statutory Dedications	5,805,271	10,001,063	10,001,063	0	0.0%
Interim Emergency Board	0	0	0	0	
FEDERAL FUNDS	0	0	0	0	
	$98,448,770	$108,307,938	$108,307,938	$0	0.0%
T.O.	0	0	0	0	
Other Charges Positions	0	0	0	0	
26 Capital Outlay Cash					
STATE GENERAL FUND (Direct):	$0	$0	$0	$0	
STATE GENERAL FUND BY:					
Interagency Transfers	26,787,724	417,841,541	27,600,012	-390,241,529	(93.4%)
Fees & Self-gen Revenues	121,618,184	112,642,000	156,477,000	43,835,000	38.9%
Statutory Dedications	877,130,296	1,119,224,014	781,053,835	-338,170,179	(30.2%)
Interim Emergency Board	0	0	0	0	
FEDERAL FUNDS	30,961,512	106,957,022	233,476,143	126,519,121	118.3%
	$1,056,497,716	$1,756,664,577	$1,198,606,990	-$558,057,587	(31.8%)
T.O.	0	0	0	0	
Other Charges Positions	0	0	0	0	
Non-Appropriated Requirements					
STATE GENERAL FUND (Direct):	$613,294,689	$206,170,216	$285,155,251	$78,985,035	38.3%
STATE GENERAL FUND BY:					
Interagency Transfers	0	0	0	0	
Fees & Self-gen Revenues	4,563,971	0	0	0	
Statutory Dedications	133,855,361	105,300,000	82,500,000	(22,800,000)	(21.7%)
Interim Emergency Board	0	0	0	0	
FEDERAL FUNDS	0	0	0	0	
	$751,714,021	$311,470,216	$367,655,251	$56,185,035	18.0%
T.O.	0	0	0	0	
Other Charges Positions	0	0	0	0	
22 Non-Appropriated Requirements					
STATE GENERAL FUND (Direct):	$613,294,689	$206,170,216	$285,155,251	$78,985,035	38.3%
STATE GENERAL FUND BY:					
Interagency Transfers	0	0	0	0	
Fees & Self-gen Revenues	4,563,971	0	0	0	
Statutory Dedications	133,855,361	105,300,000	82,500,000	-22,800,000	(21.7%)
Interim Emergency Board	0	0	0	0	
FEDERAL FUNDS	0	0	0	0	
	$751,714,021	$311,470,216	$367,655,251	$56,185,035	18.0%
T.O.	0	0	0	0	
Other Charges Positions	0	0	0	0	

Major Enhancements and Increases

Major Increases or Enhancements in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
00 - 00	Statewide	Statewide	FY 16 budget includes a blended 10.8% premium increase for the Office of Group Benefits (OGB) for the employers (state agencies/school boards) and employees (OGB members) effective 7/1/2015. Some health plans will increase premium rates up to 12% (Magnolia Local Plus) while other plans will only increase by 4% (both Pelican Plans - consumer driven plans) According to the OGB, this rate increase will generate approximately $132.1 M of additional revenues within the program. For OGB members, the employer pays 75% of the premium for members and 50% of the premium for the members' dependents. The MOF for this adjustment is $14,809,318 SGF, $5,166,454 IAT, $4,801,034 SGR, $9,255,945 Statutory Dedications and $6,508,285 Federal. **Note:** The numbers reflected within this enhancement do not include the revenues generated by the employee's portion, local participating school districts, Higher Education, Judiciary and Legislative. The $40.5 M of total revenue generate only reflects the employer portion (state agencies) included within the operating budgets.	$14,809,318	$40,541,036	0
			Major Increases or Enhancements for Statewide	**$14,809,318**	**$40,541,036**	**0**
01 - 111	Executive	Homeland Security & Emergency Prep	Additional SGF provided for the first year of a 5-year payment plan associated with the state match requirements (25% or 10%) from past declared natural disasters. All of these events have either 90/10 state match or 75/25 state match requirements that have not been paid to date. According to FEMA, the state owes $53,801,581 with the first payment being due 7/1/2015 in the amount of $5 M. The state match requirement is 25%. FEMA gave the state 3 different repayment options over a 5-year period. Option 1 provides for equal $10.25 M annual payments, 80% reduction of interest & fees with a total pay out of $51.2 M, Option 2 provides for accelerated payments beginning at $5 M, 60% reduction of interest & fees with a total pay out of $53.8 M, Option 3 provides for annual payments of $5 M for 4 years, a $4.7 M payment in the final year, one lump sum payment of $30.5 M in year one, 40% reduction of interest & fees with a total pay out of $55.2 M. The state has selected the Option 2 repayment schedule. After the first payment in FY 16, the state will owe approximately $47.5 M. The specific schedule is detailed in the GOHSEP major budgetary issue write-up. The specific disaster events associated with the state match include: flooding event, Gustav, Ike, Isaac, Tropical Storm Allison, winter storm, severe storms, thunderstorms and flooding, freezing rain & ice storms.	$5,000,000	$5,000,000	0
01 - 112	Executive	Department of Military Affairs	Provides federal funding to the Military Affairs Program to support the Integrated Training Area Management (ITAM) Cooperative Agreement. This funding is the execution of the federal portion of the cooperative agreement.	$0	$250,000	0

Major Increases or Enhancements in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
01 - 112	Executive	Department of Military Affairs	Provides federal funding to the Military Affairs Program to support the Range Training Land Program (RTLP) Cooperative Agreement. RTLP is covered under the Sustainable Range Program and provides for central management, programming, and policy for modernization of the Army's ranges and their day-to-day operations. This funding is the execution of the federal portion of the cooperative agreement.	$0	$181,000	0
01 - 112	Executive	Department of Military Affairs	Provides federal funding for 4 positions and related expenses in the Education Program for expansion of the Starbase Operations in Iberville Parish. The Starbase Program includes training activities and site tours of aviation facilities. The funding does not have a match agreement associated with it.	$0	$324,000	4
01 - 112	Executive	Department of Military Affairs	Provides funding from SGR for the Military Affairs Program to support the Dept. of Justice Equitable Sharing Program (Counter Drug Program).	$0	$205,000	0
01 - 124	Executive	LA Stadium & Exposition District	Provides additional statutorily dedicated funds for contractual obligations of the district. The increase is from the New Orleans Sports Franchise Assistance Fund, which has a FY 16 total recommended amount of $3.1 M. The agency's total FY 16 statutorily dedicated fund budget recommendation consist of the following funds: LSED License Plate Fund ($600,000), New Orleans Sports Franchise Assistance Fund ($3.1 M), New Orleans Sports Franchise Fund ($8.7 M), and Sports Facility Assistance Fund ($4.338 M).	$0	$206,095	0
01 - 129	Executive	LA Commission on Law Enforcement	Increases Federal funding by $1,165,559 for the National Instant Background Check System (NICS) Discretionary Grant provided by the Department of Justice's grant programs. LCLE passes this grant through in part to 2 other state agencies, the LA Supreme Court ($1,041,731) and the LA Clerk of Courts Association ($58,269). LCLE uses $65,559 of this grant to fund 80% of an FTE position for NICS Task Force coordination.	$0	$1,165,559	0
01 - 129	Executive	LA Commission on Law Enforcement	Senate Finance Committee amendment provides additional funding from the statutorily dedicated Tobacco Tax Health Care Fund for operating expenses based on increased Revenue Estimating Conference projections.	$0	$490,978	0
01 - 129	Executive	LA Commission on Law Enforcement	Increases funding for the Truancy Assessment & Service Centers (TASC). FY 16 funding for TASC is approximately $1.8 M.	$250,000	$250,000	0
01 - 133	Executive	Elderly Affairs	Senate Finance Committee amendment provides funding from the statutorily dedicated New Orleans Area Economic Development Fund to the Parish Councils on Aging program for the New Orleans Council On Aging.	$0	$156,534	0

Major Increases or Enhancements in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
01 - 133	Executive	Elderly Affairs	Senate Finance Committee amendment provides additional funding via the statutorily dedicated New Orleans Urban Tourism and Hospitality Training in Economic Foundation Fund to the Parish Councils on Aging program for the New Orleans Council On Aging.	$0	$353,920	0
			Major Increases or Enhancements for Executive	**$5,250,000**	**$8,583,086**	**4**
03 -	Veterans Affairs	Department Wide	Increases SGR for the 5 LA War Veterans Homes throughout LA. The enhancement is due to increased collections projected for meal ticket purchases by home guests and employees, Federal coinsurance collections related to patient medication purchases, and care maintenance fees derived from patients paying in part for their care (for example, room rental). Each home has an individual projected increase of $26,270.	$0	$131,350	0
03 - 130	Veterans Affairs	Department of Veterans Affairs	Provides funding for startup operating costs associated with the new Northeast LA Cemetery in Rayville, LA. The cemetery grounds are scheduled for completion in late 2015 and will open in January 2016. Two existing vacant positions (regional manager and administrative assistant) in the Contact Assistance Program and Claims Program will be allocated to the new cemetery. The positions include an administrative director and an administrative assistant.	$152,483	$152,483	0
03 - 130	Veterans Affairs	Department of Veterans Affairs	Increases SGF for payment of LA Veterans Disabled Claims in the amount of $100,000 per claimant for 4 veterans who have met the requirements for full disability. Pursuant to Act 406 of 2011, the Department of Veterans Affairs must pay disability awards of $100,000 to claimants who are deemed to have a 100% service-connected disability as set forth in LA RS 29:26.1.	$400,000	$400,000	0
			Major Increases or Enhancements for Veterans Affairs	**$552,483**	**$683,833**	**0**

Major Increases or Enhancements in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
04a - 139	State	Secretary of State	HAC amendment provides funding for the presidential preference primary election to be held on 3/5/2016.	$3,314,329	$3,314,329	0
04a - 139	State	Secretary of State	Senate Finance Committee amendments create new Preamble Section 18(D) Supplementary Budget Recommendation. Provides additional funding to the Elections Program to address personnel vacancies within Registrars of Voters offices.	$997,000	$997,000	0
			Major Increases or Enhancements for State	**$4,311,329**	**$4,311,329**	**0**
04b - 141	Justice	Attorney General	Increases statutorily dedicated funding from the DOJ Legal Support Fund along with 12 positions for the new Complex Litigation Unit. The unit was created as a result of Act 796 of 2014, which requires statutory authority for compensation to a special attorney or counsel on a contingency fee contract. At the February 2015 meeting of the JLCB, a $2 M BA-7 was approved to begin funding the unit. The increases by program are as follows: Administrative Program ($409,584 and 3 positions); Civil Program ($4,210,470 and 4 positions); and Criminal Program ($852,458 and 5 positions). The Revenue Estimating Conference projects $10 M to be collected by the fund in FY 16. The expenditure categories within the Attorney General's Office are increased as follows:	$0	$5,472,512	12

Expenditure	Amount
Personal Services	$1,270,312
Operating Expenses	$749,607
Professional Services	$2,021,450
Other Charges	$925,650
Acquisitions	$505,493
Total	**$5,472,512**

04b - 141	Justice	Attorney General	Senate Finance Committee amendment increases SGR by a net of $192,698 for the Consumer Enforcement Division within the Civil Law Program. The current version of HB 1 reduced SGR by approximately $3.4 M as a result of exhausting Mortgage Settlement Agreement monies. The SFC amendment increased SGR budget authority by approximately $3.6 M.	$0	$192,698	0
			Major Increases or Enhancements for Justice	**$0**	**$5,665,210**	**12**

Major Increases or Enhancements in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
04f - 160	Agriculture & Forestry	Agriculture & Forestry	Increases funding for the LA Healthy Food Retail Act. This amendment is appropriated using Community Development Block Grant (CDBG) Federal funds for the Division of Administration. HB 1 requires the Division of Administration, Office of Community Development to submit an Action Plan Amendment and a request for reallocation of hurricane recovery dollars to the US Department of Housing and Urban Development. To the extent that the Action Plan amendment is denied or if the DOA determines there are no unobligated hurricane dollars available, these appropriations will not be funded. The LA Healthy Food Retail Program is designed to make grants and loans to "healthy" food retailers to locate in lower-income or high poverty areas in the state. The Department of Agriculture & Forestry will use a portion of this funding to hire 2 additional personnel to administer this program, one auditor and one loan officer, using existing T.O. vacancies. For illustrative purposes, the estimated cost in 2009 to hire 3 personnel to administer this program (an auditor, loan officer, and an administrative assistant) was $209,000.	$0	$400,000	0
04f - 160	Agriculture & Forestry	Agriculture & Forestry	Senate Finance Committee amendment increases budget authority from the Pesticide Fund in the Agriculture & Environmental Sciences Program in accordance with Revenue Estimating Conference projections.	$0	$294,817	0
			Major Increases or Enhancements for Agriculture & Forestry	**$0**	**$694,817**	**0**
06 - 264	Culture, Recreation & Tourism	State Parks	Senate Finance Committee amendments create new Preamble Section 18(D) Supplementary Budget Recommendation. Increases funding to the Office of State Parks by approximately $3.5 M. Of the $3.5 M, $1.5 M will be dispersed for the final stages of cabin repairs at Bayou Segnette ($960,000) and Fountainbleau ($540,000) state parks and the remaining $2 M will be allocated to deferred maintenance projects needed for other state parks. Funding for the finals stages of cabin repair will be attributed to operating expenses, furnishings for the cabins, enhanced wireless internet infrastructure, and possible When Actually Employed (WAE) positions. **Note:** The full enhancement for State Parks totals $7 M. However, approximately $3.5 M of the adjustment will restore the annualization of the FY 15 mid-year budget cuts.	$3,511,440	$3,511,440	0

Major Increases or Enhancements in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
06 - 267	Culture, Recreation & Tourism	Tourism	Increases SGR funding for the LA Tourism Promotion District (LTPD) Fund. In previous years, funding has been utilized to fund pass-throughs in lieu of SGF. Approximately $2.1 M of the pass-through funding has been reduced. This enhancement represents a new increase to the LTPD Fund to be used for advertising and marketing contracts to promote the state domestically and internationally. LTPD has a recommended budget of $23.3 M, of which $5.8 M is being utilized for pass-through funding. Pass-throughs that have been reduced are: FORE! Kids Foundation ($214,108), Independence Bowl ($150,616), New Orleans Bowl ($130,577), and Essence Music Festival Productions ($348,112). Pass-throughs that have been eliminated are: Greater New Orleans Sports Foundation ($544,050), Bayou De Famille Park ($418,500), Senior Olympics ($33,750), and Special Olympics ($250,000).	$0	$969,473	0
			Major Increases or Enhancements for Culture, Recreation & Tourism	**$3,511,440**	**$4,480,913**	**0**
07 - 276	Transportation & Development	Engineering & Operations	DISTRICT OPERATIONS PROGRAM: Net increase in Statutory Dedications funding to appropriate the remaining balance of the Geaux Pass Transition Fund ($1,598,725) for lighting of the eastbank and westbank approaches to the Crescent City Connection Bridge, improvements to ingress and egress points, lighting, maintenance, grass cutting, and landscaping of the Westbank Expressway and its connecting arteries as required by Act 274 of 2013. Due to the availability of cash in the Geaux Pass Transition Fund in FY 16, this adjustment reduces $1,387,684 in budget authority from the Crescent City Transition Fund that is used for the same purpose and will not be needed in FY 16. This adjustment will extend the use of the Crescent City Transition Fund by preserving cash in the account. The balance in the Transition Fund as of 3/1/2015 was $11.5 M, of which $8.4 M is reserved for capital outlay projects.	$0	$211,041	0
07 - 276	Transportation & Development	Engineering & Operations	DISTRICT OPERATIONS PROGRAM: Provides budget authority for LEAF finance purchases of heavy equipment over a 3-year period in place of direct acquisitions of equipment utilizing the Transportation Trust Fund - Regular. This increase brings the agency's leaf budget expenditure to slightly over $6 M in FY 16 and allows the department to replace older equipment in the fleet that is not part of the DOTD Buy Back Program.	$0	$1,060,569	0
07 - 276	Transportation & Development	Engineering & Operations	Provides additional funding and 10 positions associated with increasing in-house engineering staff as part of GEMS recommendations to increase in-house engineering services in lieu of contract services. DOTD was given 13 additional positions by BA-7 during FY 15. This adjustment will complete the GEMS recommended expansion. DOTD reports this funding is sufficient for 6 months and that the positions will be hired at the mid-year point or later.	$0	$401,453	10
			Major Increases or Enhancements for Transportation & Development	**$0**	**$1,673,063**	**10**

Major Increases or Enhancements in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
08A - 400	Corrections	Administration	Converts 4 job appointments to classified positions. These positions (case management) are responsible for the delivery of healthcare to offenders under DOC's new healthcare restructuring.	$0	$0	4
08A - 400	Corrections	Administration	Increases SGF and positions by 5 to provide for the expansion of Certified Training & Rehabilitation Program (CTRP) credits at local jail facilities. The positions being added are Corrections ARDC (Adult Reception & Diagnostic Center) Specialists.	$225,000	$225,000	5
			Major Increases or Enhancements for Corrections	**$225,000**	**$225,000**	**9**
08B -	Public Safety		Senate Finance Committee amendment increases SGR by $550,000 within the Office of Motor Vehicles (OMV) to purchase supplies related to the manufacturing and distribution of license plates to maintain an inventory at district offices and public tag agent offices. The increase in SGR is the result of an MOF swap within the Office of State Police (OSP) that reduces SGR by $550,000 that OSP receives from OMV and increases statutory dedications. Within OSP, an additional SFC amendment decreases SGR by $550,000 and results in a net increase in statutorily dedicated funds as detailed below: Towing & Storage Fund ($80,000) Riverboat Gaming Fund 58,754 Unified Carrier Fund $2,000,000 Insurance Verification Fund ($598,754) DPS Police Officer's Fund $400,000 Criminal ID Fund ($1,150,000) DWI Testing Fund ($80,000) Total $550,000	$0	$550,000	0
08B - 419	Public Safety	State Police	Increases funding from the statutorily dedicated Insurance Verification System Fund for costs associated with the state trooper pay raise that was granted at the January 2015 meeting of the JLCB. The salaries were increased by 20% for 1,009 eligible state troopers. The annualized FY 16 cost of the raise is $24 M, which is $14 M in salaries and $10 M in related benefits. The Revenue Estimating Conference has projected FY 16 revenue of $36.9 M for the fund.	$0	$24,598,754	0

Major Increases or Enhancements in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
08B - 419	Public Safety	State Police	Senate Floor amendment increases statutorily dedicated Debt Recovery Fund by $11 M to fund additional state police pay grid increases in the event HB 638 is enacted into law. HB 638 provides that the Office of Motor Vehicles declare some outstanding OMV debts as "final delinquent debt" and turning such debt over to the Office of Debt Recovery (ODR). Debt collected by ODR will be deposited into the Debt Recovery Fund. The Revenue Estimating Conference will make the determination whether the monies deposited into this fund as a result of HB 638 is classified as recurring or non-recurring revenue. The $11 M increase includes $6.4 M for salaries and $3.6 M for related benefits. The $11 M increase provides the full pay grid adjustment of 30% that was not granted in the January 2015 JLCB meeting. The JLCB agreed to fund 20% of the proposed pay grid adjustment. To the extent HB 638 in enacted, the total cost of the pay raise for FY 16 will be $35 M ($20.4 M salaries + $14.6 M related benefits). The Insurance Verification System Fund is used to fund $24 M of the pay grid increase.	$0	$11,000,000	0
			Major Increases or Enhancements for Public Safety	**$0**	**$36,148,754**	**0**
08C - 403	Youth Services	Juvenile Justice	Provides funding to allow the agency to respond in real-time to electronic monitoring violations by a youth at home. Youth can be placed on electronic monitoring by the court or by their probation and parole officer with approval of a supervisor. This funding will be utilized to pay probation officers $100 per month for being available in a rotation 24 hours a day, 7 days a week to monitor these alerts.	$285,600	$285,600	0
08C - 403	Youth Services	Juvenile Justice	Provides funding for the Acadiana Center for Youth Facility in Bunkie which is slated to open in May 2016. FY 16 funding includes partial funding for 124 positions, the necessary start-up costs and 2 months of operational costs for the 72-bed facility. The positions will be added in stages throughout FY 16. Funding includes the following expenditures: Salaries $1,850,823 Related Benefits $1,061,642 Travel $5,000 Operating Services $97,330 Supplies $50,000 Professional Services $16,833 IAT $266,666 (risk mgt premiums and food/clothing from Prison Enterprises) Acquisitions $182,134 Major Repairs $8,333 **Total $3,538,761** Funding for a full year's operation of the facility is anticipated to be $11 M.	$3,538,761	$3,538,761	124
			Major Increases or Enhancements for Youth Services	**$3,824,361**	**$3,824,361**	**124**

Major Increases or Enhancements in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
09 - 301	Health & Hospitals	Florida Parishes Human Services Authority	FPHSA is a recipient of the LA Partnership for Success grant via an interagency transfer from the Office of Behavioral Health. This is a 5-year grant aimed at reducing underage drinking and prescription drug misuse/abuse.	$0	$100,000	0
09 - 305	Health & Hospitals	Medical Vendor Administration	Increases funding ($1,159,000 SGF and $1,158,999 Federal) for costs of an Electronic Visit Verification (EVV) system. The source of Federal funds is Medicaid Administration federal match (50% state / 50% federal). FY 15 Appropriation $1.5 M (Long Term Personal Care Services and Community Choices waiver) FY 16 Adjustment $2.3 M (includes additional Medicaid waiver services - OCDD) **Total Appropriated $3.8 M** The EVV system is designed to maintain an audit trail that electronically and accurately documents and tracks login and logout times of visits by direct service workers for certain Medicaid recipients. In addition, the system provides verification that services are delivered by providers in accordance with the recipients plan of care and performed by the direct service worker. The EVV system includes multiple technologies, including telephone, integrated GPS enabled devices to provide visit verification for recipients without a landline, or alternative fixed location tracking device in recipient's home, and a system to submit billing. and end of services provided in the home and other settings.	$1,159,000	$2,317,999	0
09 - 306	Health & Hospitals	Medical Vendor Payments	Additional federal funding for dual eligibles (eligible for both Medicaid and Medicare) for federally mandated rate changes to Medicare premiums and projected enrollee increases in the Medicare Savings Program (MSP). The adjustment represents 100% Federal funds. The MSP pays for the Medicare premiums for certain Medicare beneficiaries that the state is required to cover (with 100% Federal funds). The adjustment is based on the following calculation. $23,604,776 - FY 15 EOB for Qualifying Individuals $24,747,235 - FY 16 Projected (based on Part B premium increase from $104.90 to $106.50 in FY 16)	$0	$1,142,459	0

Major Increases or Enhancements in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
09 - 306	Health & Hospitals	Medical Vendor Payments	Increases funding ($347,526 Statutory Dedications and $571,127 Federal) for Medicaid prepaid Dental Benefit Plan. The source of Statutory Dedication revenue is provider fee taxes from the Medical Assistance Trust Fund. The increase is based on a projected increase in enrollment and an increase in the capitation rate. The Dental Benefit Plan provides Medicaid dental services to all Bayou Health and fee-for-service Medicaid enrollees. $149,267,823 - FY 15 Projection $150,186,476 - FY 16 Projection The increase is based on 419,483 more member months and the following rate increases by category. **PMPM Rate Description** / **FY 15 Rate** / **FY 16 Rate** LaChip Affordable plan / $11.85 / $11.90 Medicaid children / $15.48 / $15.55 CHIP / $15.48 / $15.55 Medicaid Adult / $1.26 / $1.27	$0	$918,653	0
09 - 306	Health & Hospitals	Medical Vendor Payments	Senate Finance Committee amendments create new Preamble Section 18(D) Supplementary Budget Recommendation. Increases funding ($63,140,721 SGF and $103,853,676 Federal) in Medical Vendor Payments, Private Providers Program for projected payment growth in the Hospital Public Private Partnerships. The source of Federal funds is federal financial participation. Total funding for the Public Private Partnerships, including supplementary funding, in FY 16 is $1,317,385,173. See *"LSU Public Private Partnership Payments"* Issue.	$63,140,721	$166,994,397	0
09 - 306	Health & Hospitals	Medical Vendor Payments	House Floor amendment adding $26.9 M in Federal funds for upper payment limit (UPL) supplemental payments to rural hospitals. The source of federal funds is Title 19 federal financial participation. The LFO assumes these funds will be drawn through a certification of public expenditures (healthcare expenditures that are certified as a Medicaid reimbursable expense) process.	$0	$26,961,993	0
09 - 306	Health & Hospitals	Medical Vendor Payments	Senate Finance Committee amendments create new Preamble Section 18(D) Supplementary Budget Recommendation. Provides additional funding ($3.5 M Statutory Dedications and $5,751,916 Federal) for home and community based waivers for people with developmental disabilities in FY 16. The source of Statutory Dedications is revenue from the Tobacco Tax Medicaid Match Fund. The source of Federal funds is Title 19 federal financial participation.	$0	$9,251,916	0

Major Increases or Enhancements in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
09 - 306	Health & Hospitals	Medical Vendor Payments	Senate Finance Committee amendment provides federal funding (100%) for payments to private providers. The federal revenue will be generated through the certification of public expenditure process (CPE) from Lallie Kemp through prior year cost reports. The Federal funds will be drawn down based on prior year Medicaid allowable expenses. Funding is anticipated to be retained in Medicaid for provider payments.	$0	$32,034,854	0
09 - 309	Health & Hospitals	South Central LA Human Services Authority	SCLHSA is a recipient of the LA Partnership for Success grant via an interagency transfer from the Office of Behavioral Health. This is a 5-year grant aimed at reducing underage drinking and prescription drug misuse/abuse.	$0	$100,000	0
09 - 310	Health & Hospitals	Northeast Delta Human Services Authority	NEDHSA is a recipient of the LA Partnership for Success grant via an interagency transfer from the Office of Behavioral Health. This is a 5-year grant aimed at reducing underage drinking and prescription drug misuse/abuse.	$0	$100,000	0
09 - 320	Health & Hospitals	Aging & Adult Services	Increases Statutory Dedications funding by from the Nursing Home Residents Trust Fund in the Administration, Protection & Support Program. The source of the statutorily dedicated funds is civil penalties levied against nursing homes as a result of licensing violations. Funding is used for quality improvement projects in LA's nursing homes. The projects selected advance residents quality of care.	$0	$400,000	0
09 - 320	Health & Hospitals	Aging & Adult Services	Increases Title 19 Medicaid IAT funding by $340,515 at Villa Feliciana Medical Complex due to projected higher revenue collections of Medicaid funds. The current census at Villa Feliciana has increased by 5 additional beds; thereby increasing the number of Medicaid eligible patients at the facility. In FY 16, Villa Feliciana will be funded for 155 beds.	$0	$340,515	0
09 - 324	Health & Hospitals	LA Emergency Response Network Board	Increases Statutory Dedications funding from the LA Emergency Response Network (LERN) Fund for the development of Level III and Level IV Trauma Centers. In 2004, a statewide trauma system to help save lives and reduce the burden of trauma was established. The statewide trauma system is voluntary and all hospitals are invited to participate. The LERN Fund was created during the 2010 Legislative Session and one of the purposes of the fund was to assist hospitals in becoming certified trauma centers. The source of the statutorily dedicated funds is SGF revenue appropriated in HB 566 (Funds bill).	$0	$200,000	0
09 - 325	Health & Hospitals	Acadiana Area Human Services District	AAHSD is a recipient of the LA Partnership for Success grant via an interagency transfer from the Office of Behavioral Health. This is a 5-year grant aimed at reducing underage drinking and prescription drug misuse/abuse.	$0	$100,000	0

Major Increases or Enhancements in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
09 - 375	Health & Hospitals	Imperial Calcasieu Human Services Authority	ICHSA is a recipient of the LA Partnership for Success grant via an interagency transfer from the Office of Behavioral Health. This is a 5-year grant aimed at reducing underage drinking and prescription drug misuse/abuse.	$0	$100,000	0
09 - 376	Health & Hospitals	Central LA Human Services District	CLHSD is a recipient of the LA Partnership for Success grant via an interagency transfer from the Office of Behavioral Health. This is a 5-year grant aimed at reducing underage drinking and prescription drug misuse/abuse.	$0	$192,100	0
09 - 377	Health & Hospitals	Northwest LA Human Services District	NLHSD is a recipient of the LA Partnership for Success grant via an interagency transfer from the Office of Behavioral Health. This is a 5-year grant aimed at reducing underage drinking and prescription drug misuse/abuse.	$0	$192,100	0
			Major Increases or Enhancements for Health & Hospitals	**$64,299,721**	**$241,446,986**	**0**
11 - 435	Natural Resources	Coastal Management	Increases from Federal funds to the Coastal Management Program for the Geologic Review System.	$0	$152,100	
			Major Increases or Enhancements for Natural Resources	**$0**	**$152,100**	
14 - 474	Workforce Commission	Workforce Support & Training	Provides IAT funding from the Department of Children & Family Services (DCFS) in the Office of Workforce Development Program to implement the Strategies to Empower People (STEP) Program. The source of funds are Temporary Assistance for Needy Families (TANF). The STEP program is a work program available to eligible recipients that receive Family Independence Temporary Assistance Program (FITAP), cash assistance. The STEP program assist families in obtaining long term employment and self-sufficiency, allowing them to leave cash assistance and not return.	$0	$2,500,000	0
14 - 474	Workforce Commission	Workforce Support & Training	Provides Statutory Dedications from the Workers' Compensation 2nd Injury Fund within the Office of the 2nd Injury Board for payment of pending worker's compensation claims. The Second Injury Fund reimburses employers or, if insured, their insurance carriers for part of the workers' compensation costs in certain instances when an employee with a pre-existing permanent partial disability is injured on the job. Every property and casualty insurer, individual self-insurer and group of self-insurance funds that have paid workers' compensation benefits make an annual payment (assessment) to the Second Injury Fund statutory dedication. The assessment rate is based on a percentage of the total benefits paid in the prior calendar year.	$0	$10,000,000	0
			Major Increases or Enhancements for Workforce Commission	**$0**	**$12,500,000**	**0**

Major Increases or Enhancements in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
16 - 512	Wildlife & Fisheries	Office of Secretary	HAC amendment increases funding from the Conservation Fund to the Enforcement Program for adjustments to enforcement agent salary pay grid. This increase will allow for cadets entering the Wildlife Enforcement Agent Academy to receive a pay increase comparable to the increase received by cadets entering the State Police Training Academy. The increase will raise salaries for entering cadets from $36,000 to $42,000.	$0	$1,548,800	0
16 - 514	Wildlife & Fisheries	Office of Fisheries	Increases funding from the statutorily dedicated Saltwater Fish Research & Conservation Fund in the Fisheries Program. Funds were used to provide for data collection, management and conservation of recreational saltwater fish species through sampling and collection activities of the LA Creel Initiative. This fund was created by Act 804 of 2014 and uses a $7.50 increase to the Saltwater Fishing license to fund the LA Creel Program. Projected revenues for the first year of the program are $1,979,801. This sampling program will be used to determine creel limits and season dates.	$0	$2,000,000	0
			Major Increases or Enhancements for Wildlife & Fisheries	**$0**	**$3,548,800**	**0**
17 - 563	Civil Service	State Police Commission	Provides an increase in IAT from the Department of Public Safety & Corrections for professional services to fund the development, administration and analysis of State Police cadet exams. The funding for these services had been reduced as police academies were inactive over the last 5 years, but with the academies beginning again, additional funding was needed to proctor and evaluate cadet exams. The original source of the IAT is the statutorily dedicated Debt Recovery Fund.	$0	$35,000	0
17 - 565	Civil Service	Board of Tax Appeals	Increases funding ($2,111 SGF, $25,069 IAT and $6,333 SGR) for rental space to house the Board of Tax Appeals (BTA) in the Iberville Building in Baton Rouge. Initially, the BTA negotiated for space in One American Place for $85,000 per year, which was included in the agency budget request. However, the GEMS initiative indicated that the BTA should be housed in a state-owned building. Rent in Iberville is $118,513 annually, an increase of $33,513 over the negotiated market rate.	$2,111	$33,513	0
17 - 565	Civil Service	Board of Tax Appeals	Increases IAT ($25,057) and SGR ($6,000) for one-time start-up costs associated with Board of Tax Appeals hearing local tax disputes. The Local Tax Division is a new program in BTA that will be funded by $88,000 IAT transferred from the Department of Revenue as payment in lieu of filing fees and $125,000 of the Consumer Use Tax which in previous years was distributed to the parish of origin. In addition, the BTA is expected to receive additional filing fees as SGR from the new local tax cases filed by taxpayers.	$0	$31,057	0

Major Increases or Enhancements in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
17 - 565	Civil Service	Board of Tax Appeals	Senate Finance Committee amendment is contingent on the enactment of HB 336 which provides a salary increase of $60,000 and $22,500 in related benefits for the Local Tax Division judge who also serves as a member of the Board of Tax Appeals. The funding will be obtained by increased fees due to a larger caseload resulting from local sales tax disputes along with an increased transfer of local use funds as agreed by local taxing authorities.	$0	$82,500	0
			Major Increases or Enhancements for Civil Service	**$2,111**	**$182,070**	**0**
19A - 600	Higher Education	LSU System	HAC amendment provides funding to the LSU Health Science Center in New Orleans for the LA Tumor Registry.	$525,000	$525,000	0
19A - 600	Higher Education	LSU System	Increases base funding for LSU Health Sciences Center - Shreveport for legacy costs. These are costs associated primarily with termination pay, risk management costs and retiree health benefits resulting from the transfer of the Huey P. Long and E.A. Conway to the public/private partnerships. HB 1 also includes $3,755,947 in SGF that is contingent upon additional revenues (Preamble Section 18(D) Supplementary Recommendation) which together with this $16 M totals $19,083,573 for LSU HSC - Shreveport legacy costs. This combined funding will address the entirety of the legacy costs anticipated in FY 16.	$16,083,626	$16,083,626	0
19A - 600	Higher Education	LSU System	Senate Finance Committee amendments create new Preamble Section 18(D) Supplementary Budget Recommendation. Provides additional funding for the LSU Ag Center to help offset rising mandated costs in employee/retiree health insurance and employee retirement contributions.	$2,000,000	$2,000,000	0
19A - 600	Higher Education	LSU System	Senate Finance Committee amendments create new Preamble Section 18(D) Supplementary Budget Recommendation. Provides funding for research programs at the LSU Health Sciences Center in New Orleans. The LSU HSC NO was unable to provide more specifics relative to intended used for these funds prior to printing.	$2,500,000	$2,500,000	0
19A - 600	Higher Education	LSU System	Senate Finance Committee amendments create new Preamble Section 18(D) Supplementary Budget Recommendation. Provides funding for the LSU HSC NO for the LA Cancer Research Center for research programs. The LSU HSC NO was unable to provide more specifics relative to intended used for these funds prior to printing.	$490,000	$490,000	0

Major Increases or Enhancements in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
19A - 600	Higher Education	LSU System	Senate Finance Committee amendments create new Preamble Section 18(D) Supplementary Budget Recommendation. Provides funding for LSU HSC-S to maintain operational capacity and avoid risk of loss of accreditation due to inadequate funding. LSU HSC will use the additional funding for the following items: offset an on-going revenue deficit ($14.1 M), funding of non-faculty personnel that were previously funded by the public hospital ($10.0M), building lease increase ($4.0 M), and increases in Office of Risk Management premiums ($3.0M).	$31,100,000	$31,100,000	0
19A - 600	Higher Education	LSU System	Senate Finance Committee amendments create new Preamble Section 18(D) Supplementary Recommendation. Increases funding for LSU Health Sciences Center-Shreveport for legacy costs to the extent additional revenues are available above the revenue forecast amount. Senate Finance Committee originally funded a total of $19,839,573 for legacy costs entirely from Preamble Section 18(D). However, a Senate Floor amendment allocated $3,755,947 to supplementary funding from Section 18(D), and moved the remaining $16,083,626 to SGF into the base budget. These are costs associated primarily with termination pay, risk management costs and retiree health benefits resulting from the transfer of the Huey P. Long and E.A. Conway to the public/private partnerships. This funding and the $16 M described above will address the entirety of the legacy costs anticipated in FY 16.	$3,755,947	$3,755,947	0
19A - 620	Higher Education	UL System	Provides SGF for the University of LA at Lafayette for the Procurement Technical Assistance Center (PTAC). The PTAC was established in 1989 and is located on the UL Lafayette campus. The center oversees 4 sub-recipient centers located throughout LA. PTAC provides specialized and professional assistance to individuals and businesses wanting to learn about, actively seeking, or currently performing contracts and subcontracts with the U.S. Department of Defense and other federal agencies, state, and local governments.	$185,000	$185,000	0
19A - 661	Higher Education	Student Financial Assistance	Increases SGF for TOPS awards as projected by the Office of Student Financial Assistance primarily due to tuition increases authorized by the LaGrad Act. Total TOPS funding for FY 16 is $284.3 M.	$34,264,180	$34,264,180	0
19A - 671	Higher Education	Board of Regents	Senate Finance Committee amendments create new Preamble Section 18(D) Supplementary Budget Recommendation. Provides $4 M for Pennington Biomedical Research Center to partially replace one-time funding from FY 15. The funding is needed to provide minimum funding for existing operations allowing Pennington to support ongoing core operations, sustains grant-generating capacity, and avoid financial exigency. The one-time funding being partially replaced by this $4 M includes monies for the WISE Initiative ($1.5 M SGF), and the following items that are off-budget and were not subject to appropriation by the Legislature in FY 15: $1 M from Pennington Biomedical Foundation, $500,000 from an LSU A&M campus loan (subject to repayment over three fiscal years beginning in FY 16), and $1.5 M working capital depleted for operating purposes.	$2,500,000	$2,500,000	0

Major Increases or Enhancements in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
19A - 671	Higher Education	Board of Regents	Senate Floor amendment provides SGR authority for additional tuition/fee revenues from projected LA GRAD Act (Act 741 of 2010) tuition/fee increases in FY 16 per actual estimates from institutions compiled by the Board of Regents.	$0	$36,500,000	0
			Major Increases or Enhancements for Higher Education	**$93,403,753**	**$129,903,753**	**0**
19B - 655	Special Schools & Comm.	LA Special Education Center (LSEC)	Increases IAT budget authority to receive additional federal IDEA (Individuals With Disabilities Education Act) funds awarded through the LA Assistive Technology Initiative (LATI) Grant via the LA Department of Education (DOE), Subgrantee Assistance Program and adds one authorized Other Charges position to provide an additional facilitator position. These funds provide additional training resources to the local school districts. Total funding from DOE for this purpose in FY 16 is $457,145.	$0	$100,005	0
19B - 666	Special Schools & Comm.	Board of Elementary & Secondary Education	Senate floor amendment increases funding out of the Louisiana Quality Education Support Fund to align expenditure authority with available revenues.	$0	$455,331	0
			Major Increases or Enhancements for Special Schools & Comm.	**$0**	**$555,336**	**0**
19D - 695	Education	Minimum Foundation Program (MFP)	Increases funding based on the 10/1/2014 and estimated 2/1/2015 student counts indicating a net increase of 4,748 students. The FY 15 MFP is funded at $3,593,789,905 with a current student enrollment of 690,841. FY 16 recommended budget is $3,628,258,948. The base per pupil amount is $3,961.	$34,469,043	$34,469,043	0
19D - 695	Education	Minimum Foundation Program (MFP)	Senate Finance Committee amendment increases SGF to align the FY 16 MFP with current year baseline expenditures ($6,086,992) and for the high cost services allocation for certain students with disabilities ($5.4 M). **Note:** House amendment provided $50.3 M from the Overcollections Funds for the MFP resolution submitted by BESE (HCR 18) for the following: $36,202,485 increase for a 1.375% growth in the base per pupil amount from $3,961 to $4,051; $2,621,961 for supplemental course allocations and $5.4 M increase for high cost services allocation for students with disabilities. The remaining $6,068,992 aligns the FY 16 MFP with the current year baseline amount. Based on actions of Senate Education Committee which deferred HCR 18, the SFC instead provided approximately $11.5 M for expenditures identified above.	$11,468,992	$11,468,992	0
			Major Increases or Enhancements for Education	**$45,938,035**	**$45,938,035**	**0**

Major Increases or Enhancements in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
19E - 610	LSU Health Care Services Division	LSU HSC-HCSD	Increases IAT from the DHH Medical Vendor Payments Program for Uncompensated Care Cost (UCC). This adjustment reflects increased uncompensated care service delivery at Lallie Kemp projected in FY 16.	$0	$2,653,715	0
19E - 610	LSU Health Care Services Division	LSU HSC-HCSD	Senate Finance Committee amendments create new Preamble Section 18(D) Supplemental Budget Recommendation. The Senate Finance Committee increased contingent funding for LSU Health Care Services Division (HCSD) for legacy costs in an amount of $33.4 M. These are costs primarily associated with retiree health benefits, risk management, utility and maintenance costs of the former public hospital facilities resulting from the transfer to public/private partnerships. A Senate Floor amendment reduced the supplementary funding by $27,078,004 and moved that portion to the base budget. According to LSU HCSD, the total amount allocated for legacy expenses ($33.4 M comprised of $27.1 M in SGF and an additional $6.3 M in supplemental SGF) is approximately $3.2 M short of projected need at $36.6 M. The Division of Administration reports that risk management premiums will be lower than the estimate provided by LSU HCSD. LSU HCSD reports it is likely able to absorb a shortfall of this magnitude with existing budget authority and revenues.	$6,323,421	$6,323,421	0
19E - 610	LSU Health Care Services Division	LSU HSC-HCSD	Senate Floor amendment transfers $27.1 M of supplementary funding (of a total $33.4 M adopted by the SFC) to the base budget providing funding to the LSU Health Care Services Division (HCSD) for legacy costs. These are costs primarily associated with retiree health benefits, risk management, utility and maintenance costs of the former public hospital facilities resulting from the transfer to public/private partnerships. According to LSU HCSD, the total amount allocated for legacy expenses ($33.4 M comprised of $27.1 M in SGF and an additional $6.3M in supplemental SGF in Preamble Section 18(D)) is approximately $3.2 M short of projected need at $36.6 M. The Division of Administration reports that risk management premiums will be lower than the estimate provided by LSU HCSD. LSU HCSD reports it is likely able to absorb a shortfall of this magnitude with existing budget authority and revenues.	$27,078,004	$27,078,004	0
			Major Increases or Enhancements for LSU Health Care Services Division	**$33,401,425**	**$36,055,140**	**0**

Major Increases or Enhancements in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
20 - 451	Other Requirements	Local Housing of State Adult Offenders	This adjustment provides for an increase in SGF for the payment of one day's per diem payment on 2/29/2016 for state offenders housed in local correctional facilities.	$445,454	$445,454	0
20 - 451	Other Requirements	Local Housing of State Adult Offenders	Senate Finance Committee amendment increases funding from the Insurance Verification System Fund for housing state offenders. Act 652 of 2014 provides the reimbursement guidelines for sheriffs or local governing authorities when certain individuals committed to DPS&C Correction Services are released on parole and are subsequently arrested and housed in a parish jail while awaiting a parole revocation hearing. FY 15 funding provided for this purpose was $7 M. FY 16 HB 1 Original reduced funding to $3 M. The Senate Finance Committee added $7 M (Insurance Verification System Fund) for total FY 16 funding of $10 M.	$0	$3,000,000	0
20 - 901	Other Requirements	State Sales Tax Dedications	This HAC increase in statutory dedication matches anticipated revenue in the hotel/motel sales tax funds that are made up of state sales tax distributed back to the local area in which the revenue was generated. Increases are to the St. Mary Parish Visitor Enterprise Fund ($630,000), Ascension Parish Visitor Enterprise Fund ($120,000) and the Jackson Parish Economic Development & Tourism Fund ($8,300) for economic development and tourism related expenses.	$0	$758,300	0
20 - 901	Other Requirements	State Sales Tax Dedications	Senate Finance Committee amendment increases the Statutory Dedications budget authority for the following local dedications of state hotel-motel sales tax: Lincoln Parish Enterprise Fund ($67,520), Livingston Parish Tourism & Economic Development Fund ($250,000), Lafourche Parish Association for Retarded Citizens Training & Development Fund ($134,479), and the Lake Charles Civic Center Fund ($150,000).	$0	$601,999	0
20 - 924	Other Requirements	Video Draw Poker - Local Gov't Aid	Provides additional funding to the Video Draw Poker Device Fund due to revised Revenue Estimating Conference projections.	$0	$3,862,544	0
20 - 930	Other Requirements	Higher Education Debt Service & Maintenance	Increases SGF funding for the LA Community & Technical College System for debt service payments for various capital outlay projects as specified in Act 360 of 2013 ($11 M); payments for indebtedness, equipment leases and maintenance reserves at South LA Community College ($419,100); and payments for various capital outlay projects as specified in Act 391 of 2007 ($270,100). These increases are due to revisions of estimated bond payment amortization schedules.	$11,689,200	$11,689,200	0
20 - 932	Other Requirements	2% Fire Insurance Fund	Adjusts Statutory Dedications funding from the 2% Fire Insurance Fund to reflect the Revenue Estimating Conference (REC) estimates as of 5/14/2015. These funds are passed through to local governmental entities to aid in fire protection. The projected increase is compared to current fiscal year.	$0	$6,035,200	0

Major Increases or Enhancements in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
			Major Increases or Enhancements for Other Requirements	**$12,134,654**	**$26,392,697**	**0**
			Major Increases or Enhancements of FY 2016	**$281,663,630**	**$603,506,319**	**159**

Major Reductions

Major Reductions in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
00 - 00	Statewide	Statewide	Statewide retirement costs decreased by $30.3 M ($14.7 M SGF, $1.9 M IAT, $5 M SGR, $5.3 Statutory Dedications and $3.4 M Federal) for LA State Employees' Retirement System (LASERS), Teachers Retirement System of LA (TRSL) and LA State Police Retirement System (STPOL) due to decreased employer contribution rates. These decreases include a base adjustment for LASERS, TRSL and STPOL at a savings of $13.9 M and a projected employer contribution rate decrease for LASERS, TRSL and STPOL at a savings of $16.4 M. The decrease for LASERS, TRSL and STPOL is $19.5 M, $1.1 M, and $9.7 M, respectively. **Note:** Higher Education is excluded from the cost estimates above. The FY 16 rates have been approved by the Public Retirement Systems Actuarial Committee (PRSAC).	-$14,668,636	-$30,279,683	0

System	FY 15 Rate	FY 16 Rate	Decrease
LASERS	37.4%	37.0%	(0.4%)
TRSL	27.7%	26.2%	(1.5%)
STPOL	75.3%	60.8%	(14.5%)

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
00 - 00	Statewide	Statewide	Due to the FY 15 mid-year reductions being implemented after 12/1/2014 Existing Operating Budget (EOB) baseline for developing the FY 16 budget), the FY 15 mid-year cuts were not included in the EOB baseline. However, included in the FY 16 budget are budgetary adjustments that reduce state expenditure by annualizing a portion of the FY 15 mid-year reductions. Based upon the FY 16 proposed budget, of the $224.2 M SGF reductions enacted in FY 15 to solve the mid-year budget deficits, only 16% (24% Total MOF) has been included in the FY 16 proposed budget.	-$36,029,926	-$65,091,009	-132
00 - 00	Statewide	Statewide	The net total budgetary adjustments included within FY 16 for the Office of Technology Services (OTS) related expenditures is a reduction of $2 M SGF and $13.1 M Total MOF, which includes a SGF reduction of $16.5 M within the DOA.	-$2,017,868	-$13,080,494	0

Statewide OTS Adjustments	SGF	Total MOF
Division of Administration	($16,529,050)	($30,500,920)
Other Agency Adjustments	$14,511,182	$17,420,426
Net OTS Adjustments	**($2,017,868)**	**($13,080,494)**

The DOA adjustments consist of the following: ($11.6 M) SGF Pooled Resource Reallocation, ($4.9 M) IT Billing Associated w/Payroll & Positions Mgmt. During the FY 15 budget development process, all net SGF contained within a state agency's budget related to IT expenditures was transferred from the agency to the Division of Administration (DOA). During FY 15, when the OTS invoices a state agency for IT services, no SGF is collected as these resources are paid on behalf of the state agency to OTS by the DOA. However, in the FY 16 budget, these "pooled resources" are being reallocated back to the state agency in the aggregate amount of $11.6 M. Due to OTS being an ancillary agency, the agency bills its customers (state agencies) for use of IT services, and classifies invoice payments as IAT revenue. One of the significant IT systems all state agencies utilize daily is the state's payroll system (ISIS HR). Included within the FY 16 budget is the cost allocation spread among various state agencies and multiple means of financing for use of the state's payroll system and position management system. Customer agencies will be billed a proportional allocation of statewide direct and indirect costs, which allows for the service to be funded with multiple means of finance as opposed to SGF dollars within the DOA. In years past, the DOA paid for the annual maintenance costs of ISIS-HR with SGF monies. Beginning in FY 16, this cost will be borne by the user agencies through their various MOF. This will allow those state agencies that receive Federal funds to be reimbursed by invoiced OTS ISIS-HR expenditures.

Major Reductions in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
00 - 00	Statewide	Statewide	This adjustment reflects the net reductions (-$45,717,078 SGF, $27,214,355 IAT, -$2,782,496 SGR, -$2,327,270 Statutory Dedications and $2,329,288 Federal) associated with the GEMS statewide initiatives such as procurement and human capital and the net budgetary adjustments that occurred as a result of the transfer of various positions and budgeting for agency billing in FY 16. **SGF** / **Total MOF** Statewide GEMS Reduction* ($46,684,530) ($57,916,514) Human Capital/Procurement Consolidation & Billing $967,452 $31,974,737 **Total** **($45,717,078)** **($25,941,777)** *The statewide adjustment captures all anticipated expenditure savings from the statewide procurement initiative and the human capital initiative. The breakdown is as follows: FY 15 – $18.6 M Procurement Initiative, FY 15 – $5.5 M Human Capital Management, FY 16 – $17.3 M Procurement Initiative, FY 16 – $5.3 M Human Capital Management. According to the DOA, all these procurement and human capital GEMS initiatives will result in recurring savings at various state agencies and have been built into the FY 16 budget. **Note:** Agency specific GEMS initiatives are included within this document with a net reduction of $48.6 M.	-$45,717,078	-$25,941,777	-80
00 - 00	Preamble	Statewide	HAC amendment directs the Commissioner of Administration to reduce contracts by 5% to achieve a savings of approximately $10 M.	-$10,000,000	-$10,000,000	0
00 - 00	Preamble	Statewide	HAC amendment directs the Commissioner of Administration to reduce SGF in each department and budget unit (excludes DHH, higher education and LSU Health Science Center Health Care Services Division) to achieve a savings from a reduction based on historical differences between the budget authority and actual expenditures.	-$4,825,032	-$4,825,032	0
00 - 00	Preamble	Statewide	HAC amendment directs the Commissioner of Administration to reduce SGF relative to the elimination of vacant positions to achieve savings of approximately $4 M.	-$4,015,420	-$4,015,420	0
			Major Reductions for Preamble	**-$117,273,960**	**-$153,233,415**	**-212**

Major Reductions in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
01 - 100	Executive	Executive Office	Removes excess budget authority ($958,223 IAT, $103,359 SGR and $571,622 Federal) that is no longer needed. This authority was originally included in the Governor's Office base budget for the Safe & Drug Free Program ($571,412), Wallace Foundation Grant ($985,419) and MacArthur Grant ($103,000).	$0	-$1,633,204	0
01 - 100	Executive	Executive Office	SGF reduction in travel ($36,600) and personal services ($93,082). The $36,600 reduction in travel will leave the agency with $11,900 of travel budget authority for FY 16. For context, the Governor's Office expended $5,459 in travel expenditures in FY 14. The $93,082 SGF reduction in personal services is due to the Governor's Office charging approximately 10% of the administrative overhead to the Coastal Activities Program within the Governor's Office. Thus resulting in the Administrative Program ultimately funding $93,082 of its salaries and related benefits with IAT resources from the Coastal Activities Program. The originating source of the IAT resources from the Coastal Activities Program is the Coastal Protection Fund. According to the FY 16 Supporting Documents, the Governor's Office of Coastal Protection & Restoration (CPRA), the CPRA will be sending approximately $1.4 M of resources to the Governor's Office of Coastal Activities in FY 16. Approximately $93,000 of these funds will be utilized to fund the salaries/related benefits of Administrative Program personnel within the Govenor's Office. This budgetary mechanism allows for the SGF to be reduced in the amount of $93,082.	-$129,682	-$129,682	0
01 - 102	Executive	Inspector General	Reduces funding for personal services and travel. The reduction in personal services totaling $37,959 is related to a part-time non-T.O. law clerk position, and the salary and related benefits for an Auditor position taken from OIG's T.O. as part of the FY 15 mid-year reduction plan which is being annualized in the FY 16 budget. The remaining $17,000 reduction is related to travel for field investigations and employee professional development. This reduction represents an overall loss of 60% in OIG's travel authority from their prior year actual of $28,748 to $11,748 in FY 16.	-$54,959	-$54,959	0
01 - 103	Executive	Mental Health Advocacy Services	Reduction of $53,387 in SGF is related to Staff Attorneys not being promoted to the next level in their Career Progression Group (Attorney 1-3) and the elimination of funding for LA State Bar Association (LSBA) dues, which are waived by LSBA due to the public service nature of MHAS. MHAS anticipates that neither reduction will result in a programmatic impact.	-$53,387	-$53,387	
01 - 107	Executive	Division of Administration	Non-recurs federal grant funding associated with the State Broadband Data & Development Grant, as originally funded by the American Recovery & Reinvestment Act (ARRA) of 2009. The DOA completed the grant program activities in January 2015 with the administrative grant closeout activities to be completed in April 2015. The DOA was originally awarded $6,649,679 and the majority of these grant funds was used for professional services including broadband service provider outreach, service and network data collection, data validation, geospatial mapping and web mapping allocation development.	$0	-$816,576	0

Major Reductions in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
01 - 107	Executive	Division of Administration	Removes excess budget authority in the Community Development Block Grant (CDBG) Program, Disaster Recovery Unit (DRU) related to Katrina/Rita and Gustav/Ike grants. The specific means of financing impacted include IAT ($205,000), SGR ($30,802,258) and Federal ($238,993,285). The specific DRU programs impact include: Administrative ($205,000), Recovery Housing ($13,978,146), Other Housing (housing initiatives not related to the Road Home Program) ($87,847,963), Economic Development ($30,979,371) and Infrastructure ($136,990,063).	$0	-$270,000,543	0
01 - 107	Executive	Division of Administration	Reduces IAT (Federal Funds) from the Governor's Office of Homeland Security & Emergency Preparedness in the Community Development Block Grant (CDBG) Program associated with the Hazard Mitigation Program Grant. CDBG/DRU's Hazard Mitigation Program assists homeowners in coastal LA protect their homes from damage by future natural disasters by elevating homes and reconstructing safer structures. Reducing this budget authority, also results in the elimination of 22 other charges positions within the agency. There is approximately $1.1 M recommended in FY 16 within this program.	$0	-$19,232,512	0
01 - 107	Executive	Division of Administration	Reduces excess SGR budget authority within the Revolving Loan Fund Program. The revolving loan fund program is currently a program within the Office of Community Development (OCD), Community Development Block Grant (CDBG). The revolving loan fund was created for the receipt of program income from local governments for principal and interest payments. Grants are awarded to a local governmental entity in order to loan to a business.	$0	-$3,000,000	0
01 - 107	Executive	Division of Administration	Reduces personal services, operating services, other charges, professional services and 4 positions within the agency. The specific breakdown of the reductions are as follows: $408,146 - reduction of personal services expenditures for the elimination of 4 positions (3 - OFSS and 1 - Commissioner); $79,715 - elimination of student worker and WAE support; $496,692 - reorganizational efforts that the DOA anticipates resulting savings including reorganizing Office of Financial Support Services (OFSS) and Facility Planning & Control (FP&C) & anticipated attrition associated with appointed personnel; $49,844 - reduction of travel, supplies, operating services; $665,045 - anticipated state building & grounds operational savings; $575,000 - no longer serving the Champion Property (Capitol Area Human Service District) and the Welcome Center Parking Garage; and $2.2 M - reduction of SGF LaGov support as a result of allocating the purchasing/contract LaGov function to non-SGF user agencies.	-$5,633,185	-$5,633,185	-4
01 - 107	Executive	Division of Administration	Reduces statutorily dedicated funds from the State Emergency Response Fund (SERF) ($312,000) and the Energy Performance Contracting Fund ($15,642). There will be $100,000 SERF funding remaining in FY 16 as that appropriation was added in Senate Finance Committee amendments.	$0	-$327,642	0

Major Reductions in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
01 - 107	Executive	Division of Administration	Reduces SGR funding for expenditures associated with maintaining the operation of state owned buildings. According to the Division of Administration (DOA), the Office of State Buildings will continue to reduce energy costs by reducing building operating hours including specific after-hours requests as well as limiting routine maintenance and repairs that are not related to critical building functions.	$0	-$3,224,364	0
01 - 107	Executive	Division of Administration	Reduces SGF authority within the Community Development Block Grant (CDBG) - Disaster Recovery Unit (DRU). Due to excess federal budget authority being reduced in previous fiscal years, the SGF match portion had never been reduced.	-$367,168	-$367,168	0
01 - 107	Executive	Division of Administration	Reduces 3 positions and associated funding within the Community Development Block Grant (CDBG) Program. According to the Division of Administration (DOA), 3 program staff retired and those positions were not filled. The eliminated positions are grant administrators.	-$63,752	-$408,735	-3
01 - 107	Executive	Division of Administration	Reduces SGF due to the continuation of GEMS initiatives within the Office of General Counsel (OGC). This reduction essentially reduces outside legal contract expenditures as the DOA OGC is closely monitoring outside counsel contracts.	-$100,000	-$100,000	0
01 - 111	Executive	Homeland Security & Emergency Prep	Reduces SGF related to the purchase of meals-ready-eat (MREs). The agency anticipates having approximately 454,000 MREs on-hand during the 2015 hurricane season. The majority of these meals, or 426,000, are set to expire in September 2015, which will leave the agency with approximately 28,000 MREs on hand. In order to maintain the recommended 150,000 level, the agency will likely expend approximately $465,000 to purchase approximately 122,000 MREs in the Fall 2015 after hurricane season. GOHSEP currently has approximately 774,000 MREs, 746,000 bottles of water, 903,000 sandbags, 33,700 tarps, 10,190 blankets, 1,862 regular cots and 718 children cots. GOHSEP has determined that the level of MREs on hand by the state should be 150,000. GOHSEP has the funding needed in FY 16 budget to achieve this recommendation. The per unit cost of an MRE is approximately $3.81/meal.	-$700,000	-$700,000	0
01 - 112	Executive	Department of Military Affairs	Non-recurs one-time funding for IT infrastructure construction in accordance with a Memorandum of Understanding with the Cyber Innovation Center in Bossier, LA.	-$750,000	-$750,000	0
01 - 112	Executive	Department of Military Affairs	Non-recurs one-time funding for disposal of unstable Army explosive materials/ammunition at the Camp Minden Training Site in Minden, LA. Military Affairs transferred the funds to the Department of Environmental Quality for their costs associated with the disposal of the explosive materials/ammunition at Camp Minden.	$0	-$1,250,000	0

Major Reductions in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
01 - 112	Executive	Department of Military Affairs	Reduction of $1,019,000 in SGF that will lessen Military Affairs' ability to conduct repairs at its Readiness Centers, increase cuts to services and supplies at all installations and create a larger backlog for facility maintenance. Emergency Readiness and Response Capability will also be downgraded, including a reduced ability to put Guardsmen on State Active Duty during an emergency.	-$1,019,000	-$1,019,000	0
01 - 112	Executive	Department of Military Affairs	Reduction of $280,000 in SGF with a corresponding Federal funds reduction of $840,000 due to a 75/25 match funding agreement with the Federal government, resulting in an actual reduction of $1,120,000. The reduction also includes a loss of 6 positions and would result in an estimated loss of 70 slots across the 3 Youth Challenge Programs (YCP) statewide as well as operating services. The YCP was responsible for 1,400 students statewide in FY 15.	-$280,000	-$1,120,000	-6
01 - 116	Executive	LA Public Defender Board	Reduction from the statutorily dedicated LA Public Defender fund in the amount of $517,376. A majority of the reduction is derived from the freezing of 2 positions with a self-imposed hiring freeze for FY 16, resulting in a reduction of $363,641 in Personal Services. LPDB will not lose these 2 positions. Other reductions include $44,435 in operating expenses (travel, operating services, supplies), $32,800 in professional services, $50,000 in other charges, and $26,500 in acquisitions.	$0	-$517,376	0
01 - 124	Executive	LA Stadium & Exposition District	SGR expenditure reduction due to a projected FY 16 decrease in SGR collections. In FY 15, the LSED actual SGR revenue collections included Wrestlemania XXX (Super Bowl of Wrestling), which resulted in above average collections for FY 15. This event was held in the Mercedes-Benz Superdome on 4/6/2014. This is not an annual New Orleans event. Thus, the SGR generated by the district has been reduced. Significant SGR generated annually by the district include 4 cents Hotel/Motel tax collections, concessions, merchandise and parking, box suite rentals, luxury seating, ticket incentives, champions square, etc.	$0	-$836,763	0
01 - 129	Executive	LA Commission on Law Enforcement	Reduction in the statutorily dedicated Crime Victims Reparations (CVR) Fund of $671,060 corresponding with a REC revenue projection change. LCLE uses the CVR Fund to pay expenses related to reparations for qualifying crime victims and for Peace Officer Standards Training (POST) courses. LCLE anticipates that this reduction in spending authority will affect both programs equally by diminishing its ability to hold POST courses and reimburse crime victims.	$0	-$671,060	0

Major Reductions in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
01 - 129	Executive	LA Commission on Law Enforcement	A total reduction of $185,976 in SGF as part of LCLE's own recommended cost-saving measures. Reductions to the Truant Assessment & Service Center (TASC) total $110,941 ($106,941 in programmatic pass through costs, $4,000 from administration), reducing its budget authority by 5% from $2,218,820 to $2,107,879. TASCs are local entities which fight truancy among K-12 students. Reduction of $37,239 from LCLE's $250,000 Human Trafficking activities budget, a reduction of approximately 15% to $212,764. The last portion of the reduction is $37,796 from the LA Automated Victims Notification System (LAVNS), decreasing LAVNS budget authority from $833,323 to $795,527, an overall reduction of approximately 5%. LAVNS is the LCLE Program which monitors the custody status of adult inmates in all parish jails and state prisons and provides information to registered victims on offender status and location.	-$185,976	-$185,976	0
01 - 129	Executive	LA Commission on Law Enforcement	Reduces federal funding due to reduced spending associated with a change in how the Federal government calculates grant amounts. There are no state matches associated with these grants. These include grants related to the Violence Against Women Act, Edward Byrne Memorial Justice Assistance Grant Program, Crime Victim Assistance Program, Juvenile Justice & Delinquency Prevention Program, Juvenile Accountability Block Grant Program, National Instant Background Check System /FIREARMS, and other discretionary grant funds.	$0	-$2,030,000	0
01 - 129	Executive	LA Commission on Law Enforcement	Non-recurs pass-through funding for the payment of expenses related to the housing of offenders iin Orleans Parish pursuant to LA RS 15:824. This expenditure was built into the FY 13 budget via an agreement with the Governor's Office.	-$2,000,000	-$2,000,000	0
01 - 133	Executive	Elderly Affairs	Non-recurs one-time funding totaling $7,700,000 in SGF ($6,000,000) and statutorily dedicated funds ($1,700,000) from the Overcollections Fund disbursed to the Parish Councils on Aging Program. $5 M in SGF of this reduction was built into GOEA's budget for FY 15. In addition, $1.7 M from the Overcollections Fund and an additional $1 M in SGF were added to GOEA's budget in the Supplemental Appropriations Bill for FY 15 (Act 55 of 2014).	-$6,000,000	-$7,700,000	0
01 - 254	Executive	LA State Racing Commission	Reduction of $231,422 ($173,838 in SGR and $57,584 from the statutorily dedicated Pari-mutuel Live Racing Facility Gaming Control Fund) that provides funding for legal services and other charges based on historical actuals. The $173,838 reduction in SGR authority is related to Breeder Awards and is meant to correspond with historical revenue collections, which have been lower than their expenditure authority. This reduction will have no programmatic impact as LRC has been funding Breeder Awards to the extent the revenues for them are collected. The reduction of $57,584 from the statutorily dedicated Pari-mutuel Live Racing Facility Gaming Control Fund is a reduction of excess budget authority from LRC's legal services category.	$0	-$231,422	0

Major Reductions in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
01 - 255	Executive	Financial Institutions	Reduces 2 positions and associated SGR personal services (salaries/related benefits). The 2 positions eliminated are 2 compliance examiner positions within the depository activity. During the FY 13 budget development, the agency was appropriated $340,730 SGR and 4 positions within this section due to recent bank mergers and bank acquisitions during that time. This personnel reduction essentially eliminates half of the enhancement granted in FY 13.	$0	-$133,278	-2
01 - 255	Executive	Financial Institutions	Reduces funding in various expenditure categories including travel and training. The agency expended $243,267 in travel related costs in FY 14. The amount currently recommended in FY 15 is $361,424, which is approximately $118,000 more in authority than the recommended amount for FY 16.	$0	-$233,278	0
			Major Reductions for Executive	**-$17,337,109**	**-$324,360,110**	**-15**
03 - 130	Veterans Affairs	Department of Veterans Affairs	Eliminates 2 vacant positions and associated funding ($154,374 SGF and $20,562 Federal Funds). The positions include an administrative assistant position in the Claims Program and a regional manager position in the Contact Assistance Program. According to Veterans Affairs, reducing the positions will have no programmatic impact. Duties related to the regional manager position have been spread among the 4 existing regional manager positions in the Contact Assistance Program. Duties related to the administrative assistant position in the Claims Program will be spread among its existing clerical staff.	-$154,374	-$174,936	-2
03 - 130	Veterans Affairs	Department of Veterans Affairs	Reduction of expenditures for the Administrative Program ($10,000), Claims Program ($48,000) and Contact Assistance Program ($80,000). The monetary reductions are related to travel, operating services, and supplies.	-$138,000	-$138,000	0
			Major Reductions for Veterans Affairs	**-$292,374**	**-$312,936**	**-2**

Major Reductions in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
04a - 139	State	Secretary of State	Senate Finance Committee amendments create new Preamble Section 18(D) Supplementary Budget Recommendation. Reduces funding for Museums & Other Operations. Approximately $1.9 M was reduced for Museums & Other Operations in HB 1 Original and Senate Finance Committee amendment restored $1.7 M.	-$178,376	-$178,376	0
			Major Reductions for State	**-$178,376**	**-$178,376**	**0**
04c - 146	Lieutenant Governor	Lt. Governor	Reductions in travel ($6,250), operating services ($11,716), supplies ($11,170), professional services ($12,028) and other charges ($121,195) expenditure categories in the Grants Program (LA Serve Commission). The decrease is the result of a reduction to federal matching funds from the Federal Corporation for National & Community Service (CNCS). CNCS is a federal agency devoted to promoting community service as a means to solving problems faced by communities throughout the nation.	-$162,359	-$162,359	0
			Major Reductions for Lieutenant Governor	**-$162,359**	**-$162,359**	**0**
04d - 147	Treasury	State Treasurer	Reduces funding in the amount of $1,256,856 ($209,139 IAT, $935,217 SGR and $112,500 Statutory Dedications). This reduction is due to delaying acquisitions, potential reductions in WAEs (potentially 5 positions), operating services, administrative expenses, advertising, supplies and contracts. The most significant reduction will impact the Debt Management Program in the amount of $441,727. According to State Treasury, reductions will impact general network and website support, court reporting services for the Bond Commission meetings, software maintenance, acquisitions and renegotiating the current contract with Lamont. Lamont is currently the state's financial advisor with a current total contract value of $550,000. In addition, State Treasury anticipates renegotiating the state's central banking services contract that will result in anticipated expenditure savings. Chase Bank holds all the state's bank accounts.	$0	-$1,256,856	0
04d - 147	Treasury	State Treasurer	Reduction of statutorily dedicated budget authority from the Medicaid Trust Fund for the Elderly. There are currently very little resources available within this statutorily dedicated fund to invest. Thus, State Treasury does not need the administrative costs associated with the investment of these funds. The FY 16 budget has no recommended funding from the Medicaid Trust Fund the Elderly within State Treasury or within the Department of Health & Hospitals (DHH).	$0	-$818,768	0
			Major Reductions for Treasury	**$0**	**-$2,075,624**	**0**

Major Reductions in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
04e - 158	Public Service Commission	Public Service Commission	Reduces statutorily dedicated funding from the Utility & Carrier Inspection & Supervision Fund and the Telephone Solicitation Relief Fund in the Administrative Program ($365,798) and Support Services Program ($273,240) to reflect the Revenue Estimating Conference estimates. The Administrative Program will reduce personal services, operating services and acquisitions; and the Support Services Program will reduce Salaries ($126,643) and Related Benefits ($146,597). In FY 16, combined funding for the Administrative Program and Support Services Program comes from the Utility & Carrier Inspection & Supervision Fund and Support Services Program is $5,356,851, while the Administrative Program will receive additional funding from the Telephone Solicitation Relief Fund for the Administrative Program in the amount of $241,301.	$0	-$639,029	0
			Major Reductions for Public Service Commission	**$0**	**-$639,029**	**0**
04f - 160	Agriculture & Forestry	Agriculture & Forestry	Eliminates 2 positions and associated funding ($132,912 SGF and $76,015 from the Petroleum & Petroleum Products Fund) for personal services. One position will be eliminated in the Animal Health & Food Safety Program. Currently, there is one vacancy within this program (Livestock Brand Director). The other position is in the Agro-Consumer Services Program. Currently, there are no vacancies within this program. Therefore, the position being eliminated is not yet identified.	-$132,912	-$208,927	-2
04f - 160	Agriculture & Forestry	Agriculture & Forestry	Reduces funding ($4,239,062 SGF and $945,725 IAT) in the Management & Finance ($1,660,519), Agricultural & Environmental Sciences ($164,032), Animal Health & Food Safety ($687,688), $21,380 Agro-Consumer Services ($21,380), Forestry ($1,660,274), Soil & Water Conservation ($45,169), and Auxiliary Account ($945,725). This reduction will be achieved by attrition, closing a maintenance garage, reducing expenditures for fuel and other non-critical supplies, suspending operations of the Indian Creek Recreation Area during non-peak times, reorganizing wildfire suppression efforts, closing stand-by locations for firefighters, closing the seedling orchards and nurseries, scaling back efforts for forest management and education, reducing the number of inspections in plants and in the field, and reducing the number of laboratory samples analyzed. The departments is still analyzing the impacts and was unable to provide details at this time.	-$4,239,062	-$5,184,787	0
			Major Reductions for Agriculture & Forestry	**-$4,371,974**	**-$5,393,714**	**-2**

Major Reductions in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
04g - 165	Insurance	Commissioner of Insurance	ADMINISTRATIVE: Reductions include a decrease of 4 positions and associated funding in personal services and operating costs. The department will initialize a retirement incentive program during both FY 15 and FY 16 to generate vacant positions in lieu of layoffs. The retirement incentive is calculated at a maximum 50% of the actual agency savings (50% of remaining salary less termination pay). LDI reports that its efficiency plans include reducing expenditure categories based on historic excess budget authority by expenditure line item and through anticipated savings associated with fewer positions. The department offered anticipated achievable savings but was unable to report to the LFO any anticipated impacts on service delivery as LDI management continues working through reorganization plans to optimize efficiencies while maintaining regulatory operating levels.	$0	-$816,905	-4
04g - 165	Insurance	Commissioner of Insurance	MARKET COMPLIANCE: Reductions include a decrease of 14 positions and associated funding in personal services and operating costs. The department will initialize a retirement incentive program during both FY 15 and FY 16 to generate vacant positions in lieu of layoffs. The retirement incentive is calculated at a maximum 50% of the actual savings to the agency (50% of remaining salary less termination pay). LDI reports that its efficiency plans include reducing expenditure categories based on historic excess budget authority by expenditure line item and through anticipated savings associated with fewer positions. The department offered anticipated achievable savings but was unable to report to the LFO any anticipated impacts on service delivery as LDI management continues working through reorganization plans to optimize efficiencies while maintaining regulatory operating levels.	$0	-$1,280,609	-14
			Major Reductions for Insurance	**$0**	**-$2,097,514**	**-18**

Major Reductions in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
05 - 252	Economic Development	Business Development	Non-recurs one-time SGF for economic development in support of communities that are impacted by the mission and population fluctuations at military installations affected by the Federal Base Realignment and Closure Commission including, but not limited to, Fort Polk, Barksdale Air Force Base, the Naval Air Station Joint Reserve Base and Marine Forces Reserve located in Belle Chasse.	-$525,000	-$525,000	0
05 - 252	Economic Development	Business Development	Eliminates SGF for the New Orleans BioInnovation Center (Wet Lab). With this reduction, the state will provide no funding to the center in FY 16. The Center assists biotechnology-related companies in commercializing technologies developed at local universities or in private companies. The Center's clients develop medical devices, therapeutics, health IT platforms, diagnostics, and environmental/clean technologies. The New Orleans BioInnovation Center reports that it is not financially viable on a long-term basis without continued state support.	-$719,140	-$719,140	0
05 - 252	Economic Development	Business Development	Reduces funding in the Executive & Administration Program for travel expenditures ($525,000).	-$525,000	-$525,000	0
			Major Reductions for Economic Development	**-$1,769,140**	**-$1,769,140**	**0**
06 - 261	Culture, Recreation & Tourism	Office of the Secretary	Non-recurs one-time SGF funding used for promotional purposes for the NOLA Motorsports Park.	-$500,000	-$500,000	0
06 - 262	Culture, Recreation & Tourism	State Library	Reduction in State Aid to Public Libraries. Among the impacts would be the reduction of IT services provided by the State Library in the form of payment for internet services for 340 local branches, potentially limiting internet access to the general public. This reduction will also create a reduction of approximately $250,000 in matching federal funds for FY 17. Additional impacts to local branches would include reducing the funding for the interlibrary loan program as well as ending subscriptions to certain database services and reference materials. Loss of funding for the interlibrary loan program may slow the transfer of requested books from one library to another, negatively impacting the public's ability to access desired reading materials. State library will not be able to distribute supplemental funding to local libraries, negatively impacting local libraries' ability to purchase books and other materials for patrons. Lastly, in response to all of the reductions listed above, the State Library will only be open 2 days per week, severely limiting access to citizens. The Executive Budget called for a $1.4M reduction, but Senate Finance restored $800,000. The restoration was reduced from $800,000 to $300,000 on the Senate Floor.	-$1,100,000	-$1,100,000	0

Executive Budget	($1,400,000)
Senate Finance Amendments	$800,000
Senate Floor Amendments	($500,000)
Total Reduction after Amendments	**($1,100,000)**

Major Reductions in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
06 - 267	Culture, Recreation & Tourism	Tourism	Non-recur one-time funding ($350,000 SGF and $4 M Statutory Dedications) allocated to the following events: NOLA Motorsports Park ($4 M from the Mega-project Development Fund); Bayou Classic ($250,000 SGF), and New Day Foundation for the 2014 National Baptist Convention ($100,000 SGF).	-$350,000	-$4,350,000	0
			Major Reductions for Culture, Recreation & Tourism	**-$1,950,000**	**-$5,950,000**	**0**
07 - 276	Transportation & Development	Engineering & Operations	DISTRICT OPERATIONS PROGRAM: Non-recurs funding from the Geaux Pass Transition Fund. Act 274 of 2013 provides that from the balance of the Geaux Pass Transition Fund as of 6/30/2014, up to 30% will be appropriated to DOTD for operational and maintenance costs of the New Orleans ferries, formerly operated by the Crescent City Connection Division. The 30% allowable funding was appropriated by BA-7 in FY 15 and is no longer available for ferry operations.	$0	-$680,881	0
07 - 276	Transportation & Development	Engineering & Operations	DISTRICT OPERATIONS PROGRAM: Non-recurs funding from the Crescent City Transition Fund (CCTF). Act 274 of 2013 provided that a total of $1.4 M of the monies in the CCTF would be used for operating costs of the ferries formerly operated by the Crescent City Connection Division. The Act specified that $700,000 would be appropriated in FY 14 and an equal amount in FY 15. The funding source will no longer be available in FY 16. According to the newest ferry contract amendment, funding for ferry operations in FYs 16-18 will be allocated at $4.8 M per year to continue current service levels ($4M Transportation Trust Fund-Regular and $830,000 New Orleans Ferry Fund). The balance in the Crescent City Connection Transition Fund as of 3/1/2015 was $11.5 M, of which $8.4 M is reserved for capital outlay projects. The balance will be utilized by the New Orleans Regional Planning Commission for future enhanced services (maintenance, mowing, litter abatement, etc.).	$0	-$700,000	0
07 - 276	Transportation & Development	Engineering & Operations	DISTRICT OPERATIONS PROGRAM: Reduces Transportation Trust Fund - Regular budget authority associated with the implementation of GEMS Recommendation #1 for DOTD. This recommendation consolidates select business office functions housed within the nine highway districts into a regional or central model in order to eliminate redundant functions, improve processes and take advantage of economies of scale. The areas of potential savings focus on combining resources of the departments' district offices and taking advantage of economies of scale for maintenance, janitorial, supplies, equipment sharing, etc.	$0	-$2,000,000	0

Major Reductions in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
07 - 276	Transportation & Development	Engineering & Operations	DISTRICT OPERATIONS PROGRAM: Reduces Transportation Trust Fund - Regular budget authority associated with the implementation of GEMS Recommendation #2. This recommendation reduces the construction equipment fleet for DOTD in order to maximize current fleet utilization. An RFP has been issued for the selection of a vendor to develop a revolving fund model to be used for a department-wide consolidated fleet. etc.	$0	-$575,000	0
			Major Reductions for Transportation & Development	**$0**	**-$3,955,881**	**0**
08A -	Corrections	Department Wide	This adjustment represents the savings anticipated from implementation of the Span of Control recommendations contained in the GEMS Final Report. Savings in the amount of $300,000 is based on increasing supervisors' span of control through attrition. The current "span of control" or ratio of supervisors to staff is 1:3.7. Savings result from increasing span of control from 1:4 to 1:4.5. This recommendation does not result in a reduction in T.O. but conversion of supervisor positions to line staff positions when they become available. LA State Penitentiary ($60,000) Avoyelles Correctional Center ($30,000) LA Correctional Center for Women ($30,000) Dixon Correctional Center ($30,000) Elayn Hunt Correctional Center ($30,000) David Wade Correctional Center ($30,000) Adult Probation and Parole ($60,000) B.B. Sixty Rayburn ($30,000) **Total ($300,000)**	-$300,000	-$300,000	0
08A - 400	Corrections	Administration	Reduces funding provided for offsite offender healthcare based on savings realized through organizational restructuring. Remaining funding in FY 16 totals $30.3 M. As of March 6, DOC has expended $14.7 M and is projected to spend $30 M in FY 15.	-$12,000,000	-$12,000,000	0
08A - 400	Corrections	Administration	This adjustment eliminates professional services expenditures (legal services contracts) incurred as a result of the Knapp's trials.	-$600,000	-$600,000	0
			Major Reductions for Corrections	**-$12,900,000**	**-$12,900,000**	**0**

Major Reductions in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
08B - 419	Public Safety	State Police	Eliminates non-recurring statutorily dedicated funding from the Natural Resource Restoration Trust Fund ($112,960,765) and the Oil Spill Contingency Fund ($33,315,163) for expenses associated with the Deepwater Horizon event. Of the $146.3 M, $1.2 M was utilized for personnel expenses within State Police and $30.4 M was used for Other Charges expenses which included travel, operating expenses and professional services. These services included legal services, laboratory and analytical services and scientific services related to the oil spill. The remaining $114.6 M was used for IAT expenses that were transferred to the following agencies handing oil spill related activities: Executive ($230,000); Coastal ($17.2 M); Attorney General ($15 M); Natural Resources ($296,000); Environmental Quality ($700,000); Wildlife & Fisheries ($3 M); Coastal Capital Outlay (73.6 M); and Wildlife & Fisheries Capital Outlay ($4.6 M).	$0	-$146,275,928	0
08B - 419	Public Safety	State Police	The net decrease of $9.9 M in the Office of State Police is a result of a decrease in SGR of $18 M and an increase in statutorily dedicated funds by $8.1 M. The increases in statutorily dedicated funds will be used to fund state trooper pay raises, a cadet training academy and operating services. The $18 M decrease in SGR is reducing budget authority that was added during the FY 15 budget development process to fund the state troopers pay raises as a result of the enactment of Act 641 of 2014. However, Act 641 of 2014 created a statutorily dedicated fund and did not increase SGR. The $8.1 M increase in statutorily dedicated funds is the result of MOF swaps between the Insurance Verification System Fund ($7.5 M increase), Debt Recovery Fund ($5 M increase), Transportation Trust Fund ($2.5 M increase) and the Riverboat Gaming Enforcement Fund ($6.9 M decrease). SGR Decrease ($18,000,000) Riverboat Gaming Enforcement Decrease ($6,898,359) Insurance Verification System Increase $7,516,543 Debt Recovery Increase $5,000,000 Transportation Trust Increase $2,503,854 **Total ($9,877,962)**	$0	-$9,877,962	0
08B - 420	Public Safety	Motor Vehicles	Senate Finance Committee amendment reduces the statutorily dedicated Motor Vehicles Customer Service & Technology Fund by $402,614 based on projected revenue collections. The amendment reduces the Other Charges category by $402,614 that is used for IT related expenditures.	$0	-$402,614	0
08B - 424	Public Safety	Liquefied Petroleum Gas Commission	Senate Finance Committee amendment reduces statutorily dedicated LP Gas Rainy Day Fund by $285,978 based on projected revenue projections. The reduction in revenue results in decreases in personal services by $163,651, travel by $32,213, and acquisitions by $90,114.	$0	-$285,978	0
			Major Reductions for Public Safety	**$0**	**-$156,842,482**	**0**

Major Reductions in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
08C - 403	Youth Services	Juvenile Justice	Savings as recommended in the final report by Alvarez & Marsal GEMS Report to adjust probation and parole officer's caseloads ($942,000), increase Title IV-E funds to OJJ ($373,000), improvements to non-secure residential programs ($819,000), an increase in span of control ($314,000) and savings as a result of the relocation of youth from the Jetson Center for Youth to other secure care facilities within the department ($4,552,062).	-$7,000,062	-$7,000,062	0
			Major Reductions for Youth Services	**-$7,000,062**	**-$7,000,062**	**0**
09 - 300	Health & Hospitals	Jefferson Parish Human Services Authority	Strategic reductions in contracts and discretionary expenditures. This adjustment reduces professional services contracts as follows: ($5,544) for psychological and positive behavioral support services impacting 55 families, children and adults through diminished services to address challenging behaviors that place children at-risk for out of home placements and ($55,000) for addiction services. The Authority reports an incumbent child psychiatrist will be retiring and that it can generate personal services savings of ($45,056) by hiring a less experienced replacement.	-$105,600	-$105,600	0
09 - 301	Health & Hospitals	Florida Parishes Human Services Authority	Non-recurs SGF budget authority added by House Appropriations Committee amendment during the 2014 Legislative Session. The amendment provided an increase in SGF expenditure authority for the Individual & Family Support (IFS) Program, seeking to supplement historical base-level funding to account for behavioral health and developmental disability service expenditure needs within the Florida Parishes Human Services Authority geographic footprint. During FY 15, this funding supported approximately 98 unduplicated individuals receiving IFS services. These services focus on enabling individuals to receive services within the community rather than in an institutionalized setting.	-$490,000	-$490,000	0
09 - 301	Health & Hospitals	Florida Parishes Human Services Authority	Strategic reductions in contracts and discretionary expenditures. FPHSA reports ($364,765) in annualized SGF savings realized by the privatization of its pharmaceutical services. FPHSA reports that it will be able to leverage Disability Determination Services, Mental Health Services, Flexible Family Funds and Individual Family Supports contracts with LINCCA to provide the same level of service at a reduced cost to the agency for a savings of ($291,394).	-$656,159	-$656,159	0
09 - 302	Health & Hospitals	Capital Area Human Services District	Non-recurs SGF budget authority added by House Appropriations Committee amendment during the 2014 Legislative Session. The amendment provided an increase in expenditure authority for the Individual & Family Support (IFS) Program, seeking to supplement historical base-level funding to account for behavioral health and developmental disability service expenditure needs within the Capital Area Human Services District geographic footprint. This elimination of funds is projected to return IFS services to the FY14 level.	-$555,000	-$555,000	0

Major Reductions in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
09 - 302	Health & Hospitals	Capital Area Human Services District	Strategic reduction in contracts and discretionary expenditures. This adjustment will reduce contract expenditures as follows: ($50,000) reduce the Mental Health Family Flexible Fund by moving 49 cash subsidy stipend slots into LINCCA, ($302,950) reduction in payments to the BR Area Alcohol & Drug Center impacting 2 adult female social detox beds* and 5 adult medically supported detox beds, ($52,492) reduction in payments to La Industries for the Disabled, Inc. providing a reduction in stay from 1 year to six months for residential adult female beds for the homeless with mental illness and co-occurring addictions, ($150,916) for O'Brien House providing residential male/female adult beds for homeless or at-risk individuals, ($81,000) reducing 5 of 10 indigent slots receiving services from mobile outreach mental health teams, ($13,200) reduction of 10% funding ($4,400 each) to Bonne Sante Center*, Iberville Parish* and West Baton Rouge Parish* for outpatient recovery treatment, and ($13,847) reduction for part-time contract administrative support and billing staff at West & East Feliciana Addiction Recovery Clinics*. *Some of these providers and/or services will receive offsetting Substance Abuse Prevention & Treatment Block Grants.	-$664,405	-$664,405	0
09 - 304	Health & Hospitals	Metropolitan Human Services District	Non-recurs SGR funding associated with the waiver for the Greater New Orleans Community Health Connection (GNOCHC) covering primary and mental health care visits for residents of specified parishes within the MHSD. This program is eliminated in the Medicaid Program for FY 16.	$0	-$175,000	0
09 - 304	Health & Hospitals	Metropolitan Human Services District	Strategic reduction in contracts and discretionary expenditures. This adjustment reduces contract expenditures by $659,145 as follows: ($200,000) by capping the uninsured treatment slots at 25 per team for the 3 Assertive Community Treatment teams providing outpatient mental illness services, ($70,000) reduction to Family Services & National Alliance on Mental Illness for the Community Psychiatric Supports & Treatment program to match projected utilization, ($78,145) elimination of funding to Plaquemines Cares for a behavioral health court liaison, ($55,000) to reduce Family Functional Therapy services to match expected billings, ($156,000) elimination of one-time bridge funding for MD services, and ($100,000) to reduce the developmental disabilities budget to pre-LINCCA levels. This adjustment also reduces funding for non-T.O. positions in the amount of ($234,875) by consolidating management functions to eliminate one vacant director position, restructure the flex funds program to eliminate one Community Service Professional vacancy and to restructure administrative support for the Developmental Disabilities department to eliminate one vacant support position.	-$894,020	-$894,020	0
09 - 305	Health & Hospitals	Medical Vendor Administration	Reductions in contracts and discretionary expenditures ($1,249,928 SGF, $83,125 IAT and $5,509,541 Federal).	-$1,249,928	-$6,842,594	0

Major Reductions in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
09 - 306	Health & Hospitals	Medical Vendor Payments	Reduces funding ($1,918,225 IAT and $3,079,691 Federal) for the Greater New Orleans Community Health Connection (GNOCHC). The source of IAT is Community Development Block grant funding. The source of Federal funds is Title 19 federal financial participation. The GNOCHC is a Medicaid demonstration waiver that allowed Medicaid reimbursement for uncompensated care costs to various waiver providers (clinics) in the greater New Orleans area. Specifically, the program provides low income uninsured adults with coverage for certain primary care and behavioral health services. Total funding for this program in FY 16 is $21,169,623.	$0	-$4,997,916	0
09 - 306	Health & Hospitals	Medical Vendor Payments	Eliminates funding ($18 M SGF, $11 M IAT and $31,065,876 Federal) for certain legacy expenses at LSU Shreveport and LSU New Orleans associated with the public private partnership arrangements. The source of IAT is revenue from the Office of Public Health. The source of Federal funds is Title 19 federal financial participation.	-$18,000,000	-$60,065,876	0

	SGF	IAT	Federal	Total
LSU Shreveport	($8,000,000)	($11,000,000)	($31,065,876)	($50,065,876)
LSU HCSD	($10,000,000)	$0	$0	($10,000,000)
Total	**($18,000,000)**	**($11,000,000)**	**($31,065,876)**	**($60,065,876)**

09 - 306	Health & Hospitals	Medical Vendor Payments	Eliminates funding ($2,252,674 SGF and $4,291,040 Federal) for the LaHIPP Program. The source of Federal funds is Title 19 federal financial participation. The LaHIPP Program provides some or all health insurance premiums for an employee and family through their job (if someone in the family is Medicaid eligible). LaHIPP payments are made when LA Medicaid calculates that it is more cost effective for the Medicaid Program to pay a private health insurance premium for the family than the overall costs of the individual in LA Medicaid. It is projected that the program will be cost effective for those enrolled in MCO's.	-$2,252,674	-$6,543,714	0
09 - 306	Health & Hospitals	Medical Vendor Payments	Net reduction in funding ($2,639,453 SGF and $4,337,688 Federal) for LSU Physician Upper Payment Limit (UPL) supplemental Medicaid payment. The source of Federal funds is Title 19 federal financial participation. HB 1 Original eliminated $25.4 M in UPL Physician Payments. Senate Finance Committee amendment partially restored $18.5 M for a net reduction of $6.9 M for these payments.	-$2,639,453	-$6,977,141	0

Major Reductions in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
09 - 306	Health & Hospitals	Medical Vendor Payments	Government Efficiencies Management Support (GEMS) projected savings ($33,922,000 SGF and $55,747,573 Federal). The total SGF impact is based on 11 specific initiatives, and include the following: 1) Inpatient Hospital payment savings from providing additional STI treatment 2) Inpatient Hospital payment savings through birthing options 3) Capitated rate (PMPM) savings through implementation of Disease Management 4) Capitated rate (PMPM) savings through provider contract consolidation (Transportation) 5) Payment savings as a result of modifying Pediatric Day Health Care Program 6) Nursing Home payment savings from adding new PACE facility (managed care or elderly) 7) Nursing Home payment savings from transitioning certain individuals to community based settings 8) Capitated rate (PMPM) payment savings through implementation of a sub acute rate for nursing home providers 9) Waiver payment savings through implementation of electronic visit verification system 10) Capitated rate payment savings from elimination of improper Medicaid payments 11) Pharmacy savings	-$33,922,000	-$89,669,573	0
09 - 306	Health & Hospitals	Medical Vendor Payments	Reduces funding ($2,007,300 SGF and $3,283,422 Federal) for Medicaid claims payments by implementing 2 payment changes to providers. The source of Federal funds is Title 19 federal financial participation. Implement Sub Acute Rate: ($300,000 SGF savings) - Total decrease in capitated rate payments to acute hospitals as a result of implementing a sub acute payment rate for nursing home providers. The current version of HB 1 assumes a Medicaid capitated rate (PMPM) savings. The intent is that the new rate would be lower than the acute hospital rate resulting in a net savings to LA Medicaid Program. The specific rate is not provided in the Medicaid budget documents. The FY 16 projected nursing home average daily rate is $161.95 (same as FY 15). Based on discussions with the department, the FY 16 sub acute rate is not yet determined, but anticipated to be set between $350 and $450 per day. Implement Triage Rate: ($1,707,300 SGF savings) - Flat fee intended to reimburse hospitals for expenses when an Emergency Room visit is determined “non-emergent” based on diagnosis codes.	-$2,007,300	-$5,290,722	0
09 - 307	Health & Hospitals	Office of Secretary	Strategic reductions in contracts and discretionary expenditures. Specific decreases include reductions in contracts ($275,000), travel ($26,707), operating services ($55,608), supplies ($17,650), and other charges ($154,637).	-$529,602	-$529,602	0

Major Reductions in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
09 - 307	Health & Hospitals	Office of Secretary	Reduces excess federal budget authority associated with the Hospital Preparedness Grant. These grant funds were received from the federal Department of Health & Human Services (HHS) for Statewide Hospital Preparedness planning. DHH has contracted with the LA Hospital Association (LHA) Research & Education Foundation to carry out the deliverables of the HHS grant. The specific purposes of the grant are: 1) to allocate federal money to hospitals and emergency medical services providers in support of the bioterrorism preparedness and other public health emergencies; 2) to continue strengthening regional infrastructures; 3) to develop regional response plans; and 4) to conduct hospital needs assessments to help in meeting HHS grant goals. Specifically, funding has been distributed to hospitals to address regional needs concerning interoperable communication systems, bed tracking, fatality management planning, pandemic influenza planning and hospital evacuation planning. Hospitals have also been allocated funding to increase surge beds, decontamination capabilities, isolation capacity, pharmaceutical supplies, training, drills and exercises through Hospital Preparedness Program (HPP) funds. Information received by DHH indicates it has received approximately $69 M in such funds since 2002.	$0	-$1,005,000	0
09 - 310	Health & Hospitals	Northeast Delta Human Services Authority	Strategic reduction in contracts and discretionary expenditures. This adjustment reduces contract expenditures as follows: ($413,070) B&B of Marion, LLC Rayville Recovery to provide structured inpatient addictive disorder treatment and detoxification services, ($4,790) Northeast LA Substance Abuse, Inc. for outpatient addictive disorder treatment, ($7,350) Region 8 Community Health Task Force to provide mental health training services, ($40,525) Rays of Sonshine, Inc. to provide residential addictive disorder treatment to women and women with children, and ($38,906) to various staff physicians and psychiatrists providing services to patients and medical consultations to members of clinic staff based on historical contract utilization rates and travel reductions in physician contracts.	-$504,641	-$504,641	0
09 - 320	Health & Hospitals	Aging & Adult Services	Non-recur Federal funds in the Administration Protection & Support Program. The source of Federal funds was a demonstration grant to coordinate respite care across the lifespan of an individual. The total grant award is $188,838 for 3 years. Respite grant funds cannot be spent on direct care services. Specifically, the grant focused on educating consumers, potential providers, relevant agencies and social workers about respite resources through the state. Also, funds from the grant will be used to update the LA Answers web site with a special “Respite” category and add a central list for all respite providers in the state. The Louisiana Answers web site assists older adults and persons with disabilities in locating supportive services and eldercare resources in their community.	$0	-$112,526	0

Major Reductions in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
09 - 320	Health & Hospitals	Aging & Adult Services	Decreases IAT funding from the DOA Office of Community Development Block Grant (CDBG) in the Administration Protection & Support Program for the Permanent Supportive Housing (PSH) Program. The PSH Program links affordable rental housing to people with severe and complex disabilities, enabling them to live successfully in the community. The DHH consolidated the PSH programs and transitioned eligible recipients in the PSH Program from CDBG to funding under Medicaid 1915(c) waivers and 1915(i) programs which is a more sustainable funding source.	$0	-$3,378,000	0
09 - 325	Health & Hospitals	Acadiana Area Human Services District	Non-recurs SGF budget authority added by HAC amendment during the 2014 Legislative Session. The amendment provided an increase in SGF expenditure authority for the Individual & Family Support (IFS) Program, seeking to supplement historical base-level funding to account for behavioral health and developmental disability service expenditure needs within the AAHSD geographic footprint. The funding provided IFS services to 10 individuals in FY 15.	-$40,000	-$40,000	0
09 - 326	Health & Hospitals	Public Health	Decreases SGR for certain legacy expenses at LSU Shreveport associated with the public private partnership arrangements. Legacy expenses include risk management premiums and retiree group insurance premiums.	$0	-$11,000,000	0
09 - 330	Health & Hospitals	Behavioral Health	Strategic reduction in contracts and discretionary expenditures. This adjustment reduces SGF support as follows: a contract with the University of Maryland to provide training and technical assistance on the implementation of wraparound services ($99,270), other compensation ($96,014) for expenditures related Work as Employed (WAE) employees based on historical expenditure levels, and professional services ($55,203) based on historical expenditure levels. This adjustment reduces funding from the statutorily dedicated Compulsive & Problem Gaming Fund ($19,500) used by the 26th Judicial District Attorney's Office to provide gambling treatment services (11 clients served in FY 14). This adjustment also changes the payor source for certain activities ($397,800 SGF reduction and $397,800 Federal Direct increase), allowing OBH to draw down Federal Financial Participation (FFP) to cover the costs of employees monitoring the LA Behavioral Health Partnership.	-$648,287	-$269,987	0
09 - 330	Health & Hospitals	Behavioral Health	Reduces Temporary Assistance for Needy Families (TANF) funding by 10% for the substance abuse initiative due to lower projected revenues. TANF funds provide residential addiction treatment services for pregnant women and women with dependent children. The reduction in funding may result in individual women receiving lower levels of care (non-residential), although the availability of services is unknown. This reduction will result in an 11-bed reduction for residential addiction treatment and will impact approximately 44 individuals on an annualized basis.	$0	-$305,946	0

Major Reductions in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
09 - 330	Health & Hospitals	Behavioral Health	Strategic reduction in contracts and discretionary expenditures. This adjustment reduces SGF ($612,381) and IAT ($72,342) budget authority for various contracts such as: aftercare transition services, psychiatric services for community placement transitioned clients, speech therapy services based on historical expenditure levels, deaf interpreter services at Eastern LA Mental Health System (ELMHS) based on historical expenditures levels, and reduces routine travel expenditures at ELMHS and CLSH (conferences, conventions, travel reimbursement). This adjustment defunds the Developmental Neuropsychiatric Program (DNP) and will result in a layoff of 4 positions. The DNP Program provides intensive outpatient therapy for children between 2 and 22 years old. Admissions to the program will halt on 3/1/2015, and current clients will be transitioned into alternative services. This adjustment reduces IAT authority for various contracts for minister/spiritual assessment services at ELMHS, Protestant chaplaincy/Catholic chaplaincy/spiritual assessment services at Central LA State Hospital (CLSH), and based on historical expenditure levels there will be reductions at CLSH for psychiatric physician services, RNs, CNAs, medical consultations, speech therapy, psychiatric services and audiologist services.	-$612,381	-$684,723	-4
09 - 340	Health & Hospitals	OCDD	Decreases funding at Pinecreast Supports & Services Center ($799,970 SGF and $1,474,985 IAT - Title 19 Medicaid).	-$799,970	-$2,274,955	0
			Major Reductions for Health & Hospitals	**-$66,571,420**	**-$204,033,100**	**-4**
10 - 360	Children & Family Services	Children & Family Services	Non-recur federal budget authority associated with the LA Disaster Case Management grant from the Federal Emergency Management Agency (FEMA). DCFS subcontracted with Catholic Charities Archdiocese of New Orleans (CCANO) to serve as project management/lead provider and to provide disaster case management services in the south shore/river parishes. CCANO subcontracted with Catholic Charities Diocese of Baton Rouge to provide disaster case management in the Capital Area, Lutheran Social Services Disaster Response to provide disaster case management on the north shore, and Terrebonne Readiness and Assistance Coalition to provide disaster case management services in the coastal parishes. The purpose of the grant was to provide disaster case management services throughout the 26 parish designated area. The grant ended 12/1/2014.	$0	-$3,867,154	0
10 - 360	Children & Family Services	Children & Family Services	Reduces excess budget authority associated with the consolidation of IT services into the Office of Technology Services (OTS).	$0	-$6,692,518	0

Major Reductions in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
10 - 360	Children & Family Services	Children & Family Services	Reduces funding ($3.4 M SGF and $6.6 M Federal) for the Modernization Project in the Administration & Executive Support Program. The Modernization Project is a 5-year initiative and FY 16 represents its final year of implementation. The decrease in funding represents the completion of the programming and development stages of the project. The goal of the Modernization Project is to transform the service delivery of DCFS to allow clients multiple ways to apply for services and access services. As a result, clients will no longer have to visit physical DCFS office locations or travel to multiple locations to do business with DCFS. The modernization project includes: (1) customer service call center; (2) electronic case records and document imaging; (3) customer service portal that has a web based application for services and allows clients to access their case record to view basic case information; (4) provider portal that allows providers to view and update basic information regarding invoice, payments, and fees; and (5) worker portal that allows DCFS staff to update and maintain client case information. In FY 16, the Modernization Project is budgeted at $21,247,075 ($1.745 M SGF, $2,616,270 IAT and $16,885,075 Federal).	-$3,400,000	-$10,000,000	0
10 - 360	Children & Family Services	Children & Family Services	Decreases funding ($1,662,723 SGF and $1,662,723 Federal) for the call center contract with Xerox Corporation due to reduced level of utilization (incoming calls from clients) based upon implementation of the last phase of Modernization Project, Common Access Front End (CAFE). The CAFE worker portal will allow department staff to electronically process SNAP cases in parish field offices. In addition, the CAFE customer portal allows clients to create an online account, check the status of their application, complete online applications, reapplications, and submit re-determinations and renewals for continued support. In FY 16, the department will utilize existing staff to maintain an in-house call center.	-$1,662,723	-$3,325,446	0
			Major Reductions for Children & Family Services	**-$5,062,723**	**-$23,885,118**	**0**

Major Reductions in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
11 - 431	Natural Resources	Office of Secretary	Reduces IAT funding from the Department of Environmental Quality (DEQ) and the Department of Wildlife & Fisheries (LDWF) associated with paying for back-office functions (HR, Procurement, & IT) to the Division of Administration (DOA). The areas of HR, IT and Procurement for LDWF, DEQ, and DNR were merged as a result of a DOA decision in FY 14 to reduce T.O. staffing by 1/3 for back-office functions. Formerly, DNR used IAT funding from DEQ and LDWF to pay DOA for back-office functions, but the consolidation of DEQ, LDWF, and DNR back-office functions will reverse the consolidation in FY 14 causing DEQ and LDWF to pay DOA directly for services used by all 3 agencies. Since DNR no longer needs IAT funding to pay for back-office functions, they are reducing the excess IAT authority that is no longer needed.	$0	-$3,062,317	0
11 - 431	Natural Resources	Office of Secretary	DNR released floor space in the LaSalle Building back to Division of Administration (DOA) so that it could be leased to other departments.The floor space released accounts for half of the 11th floor which is approximately 12,000 square feet. The reduction of floor space coincided with the IT and Procurement sections being combined with DOA. After the merger with DOA, DNR repositioned some sections and was able to release the space.	-$300,000	-$300,000	0
11 - 431	Natural Resources	Office of Secretary	Reduces one-time federal funding budget authority from the Auxiliary Account. Funding was provided through the Federal Energy Settlement (FES) and Petroleum Violation Escrow (PVE) funds which are collected by the federal government when certain laws and regulations are broken by energy companies and then distributed to state agencies.	$0	-$5,875,000	0
11 - 431	Natural Resources	Office of Secretary	Non-recurs IAT budget authority received from the Office of State Police for Deepwater Horizon oil spill related expenditures. The funding was used to monitor and document the impact of the spill on the LA coastline. As oil spill related expenditures decrease, DNR is reducing the budget authority that was once allotted for the funds.	$0	-$175,000	0
11 - 432	Natural Resources	Conservation	This is a reduction to correct the misalignment between the salaries and related benefits created in the department by the retirement incentive offered on 7/1/2014 to help reduce personal services expenditures. Due to the budget being developed far in advance of the incentive plan, the additional retiree related benefits had been underfunded. However, there were sufficient vacancy savings to offset the shortage. This budget reduction merely aligns the personal services expenditure categories. The following expenditure categories have been impacted: salaries ($200,000) and other chargers ($190,000) were decreased while related benefits ($40,000) were increased, creating a $350,000 total reduction to align more closely with actual expenditures.	$0	-$350,000	0

Major Reductions in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
11 - 434	Natural Resources	Mineral Resources	Reduction will close the Dallas audit office of the Mineral Income Division, shifting the 4 personnel to either the Houston or Baton Rouge audit offices. The Mineral Income Division performs collection, accounting, and auditing of revenue due to the state from mineral leasing activity of state-owned land and water bottoms on behalf of the Mineral Board. Depending upon the need of the office of reassignment, current personnel will either remain field auditors or convert to desk auditors.	-$150,000	-$350,000	0
11 - 434	Natural Resources	Mineral Resources	Reduces funding for other compensation ($10,000), travel ($30,000), professional services ($200,000), and other charges ($150,000) expenditure categories to reduce overall SGF burden. The professional services reductions will remove excess budget authority for legal contracts in concurrent cases. Concurrent cases are cases in which 2 or more courts may simultaneously have jurisdiction over a specific legal action. The costs of these concurrent cases and other, potentially new litigation could not be anticipated by DNR at the time of this writeup, making the impact of the reduction uncertain. Reduction in other charges represents the expiration of a contract with METHODS Technology Solutions that assists with the maintenance of the Strategic Online Natural Resources Information System (SONRIS). SONRIS is a multifaceted system that allows users to access oil and gas information, coastal information, and historical records while also providing an interactive mapping program that allows users to examine various geological characteristics of an area.	-$390,000	-$390,000	0
11 - 435	Natural Resources	Coastal Management	Non-recurs IAT budget authority received from the Office of State Police for Deepwater Horizon oil spill related expenditures. The funding was used to monitor and document the impact of the spill on the LA coastline. As oil spill related expenditures decrease, DNR is reducing the budget authority that was once allotted for the funds.	$0	-$121,000	0
11 - 435	Natural Resources	Coastal Management	Reduces funding from the statutorily dedicated Coastal Resources Trust Fund ($300,000) and Federal funds ($25,000) based on the average of the prior 3 years. The adjustment is necessary to realign budget authority to reflect projected revenues within Coastal Management. Travel ($25,000) and other charges ($300,000) expenditure categories will be reduced to reflect the decrease in projected revenues.	$0	-$325,000	0
			Major Reductions for Natural Resources	**-$840,000**	**-$10,948,317**	**0**

Major Reductions in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
12 - 440	Revenue	Office of Revenue	Reduces SGR in the Tax Collection Program and eliminates excess authority in various expenditure categories to more closely align with anticipated expenditures and revenues based on historical actuals. The agency typically does not spend its entire SGR appropriation but is allowed to retain excess SGR through language in General Appropriation Bill (most excess SGR statewide reverts to the SGF).	$0	-$6,972,872	0
			Major Reductions for Revenue	**$0**	**-$6,972,872**	**0**
14 - 474	Workforce Commission	Workforce Support & Training	Reduces excess Statutory Dedications ($61,282) and Federal funds ($6,698,468) budget authority. The adjustment is necessary to realign budget authority to reflect projected revenues and expenditures within LWC.	$0	-$6,759,750	0
			Major Reductions for Workforce Commission	**$0**	**-$6,759,750**	**0**
16 -	Wildlife & Fisheries	Department Wide	Non-recurs IAT budget authority in LDWF for funding received from the Office of State Police for Deepwater Horizon oil spill related expenditures. The funding had been used to monitor and document the impact of the spill on wildlife, fish, and their habitats. As oil spill related expenditures decrease, LDWF is reducing the budget authority that was once allotted for these funds.	$0	-$7,564,765	0
16 - 512	Wildlife & Fisheries	Office of Secretary	Non-recurs Federal funds for one-time grant funding pursuant to a National Oceanic and Atmospheric Administration Joint Enforcement Agreement that allowed the Enforcement Division to have a greater presence offshore in the Gulf of Mexico and inland. The Enforcement Division performs traditional duties such as upholding laws and regulations as well as conducts search and rescue boating operations, boating safety courses, and hunting and fishing accident investigations. This is a federal grant that is reduced annually and once the funds are disbursed for the next fiscal year, an amendment to the budget is requested so that the funding can be received.	$0	-$107,849	0
16 - 513	Wildlife & Fisheries	Office of Wildlife	Reduction in Federal budget authority due to a decrease in Federal Sportfish Restoration Grants. The Federal Sportfish Restoration Grant is based on an excise tax on guns and ammunition. After individuals purchase firearms and ammunition, the manufacturers pay an excise tax (10-11% depending on firearm type and 11% on ammunition) to the U.S. Fish & Wildlife Service which then allocates funding to State wildlife agencies in the form of grants to be disbursed. There was an increase in gun and ammunition sales in FY 14 that resulted in a high apportionment of funding. In FY 15, gun and ammunition sales decreased to more normalized levels, reducing apportionment. This reduces authority to match the new apportionment. There is no expected impact as a result of the decrease as funding was used for one-time maintenance projects such as bridge repair, water control structure repairs, and Wildlife Management Areas road improvements.	$0	-$5,624,750	0

Major Reductions in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
16 - 513	Wildlife & Fisheries	Office of Wildlife	Non-recurs federal budget authority in the Wildlife Program for one-time funding from the National Audubon Society used for land acquisitions. A one-time Section 6 grant was disbursed to purchase critical habitat near Fort Polk. Section 6 grants are specifically used for rare, threatened, and endangered species recovery projects and are distributed by the U.S. Fish & Wildlife Services.	$0	-$500,000	0
16 - 513	Wildlife & Fisheries	Office of Wildlife	Reduces funding from the statutorily dedicated White Lake Property Fund to correlate with projected revenues. The Budget authority was increased for the fund to match a $2.5 M North American Wetlands Conservation Act project for shoreline stabilization on the intercoastal canal. The project fortified the canal shoreline within White Lake to combat erosion from shipping and boating traffic. Total funding from the fund is projected to be approximately $1.2 M in FY 16.	$0	-$336,000	0
16 - 514	Wildlife & Fisheries	Office of Fisheries	Non-recurs federal budget authority for supplemental appropriations for LA Tasks (SALT) disaster recovery grants received from the Gulf State Marine Fisheries Commission. These grants were received after hurricanes Katrina and Rita and were used to repair facilities and replace equipment at the Booker Fowler, Huey P. Long, and Grand Isle Lab Fisheries. The funds also paid for oyster clutch deposits as well as paying oyster fishermen for work performed in the deposits. The state received approximately $100 M in grant funds.	$0	-$20,048,889	0
16 - 514	Wildlife & Fisheries	Office of Fisheries	Non-recurs SGR related to a Seafood Safety Testing agreement with British Petroleum (BP) due to damages to LA fisheries caused by the Deepwater Horizon oil spill. Seafood Safety Testing was contracted to LDWF to research the effects of the oil spill on animals in the gulf and the potential danger from consuming said animals. This was a direct contract with BP and thus appropriated as SGR rather than IAT. Now that the project is complete, the budget authority for the project is being reduced.	$0	-$1,871,827	0
			Major Reductions for Wildlife & Fisheries	**$0**	**-$36,054,080**	**0**

Major Reductions in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
17 - 560	Civil Service	State Civil Service	Reduces IAT funding due to the termination of the Comprehensive Public Training Program (CPTP) contract. The agency will be conducting the training functions in-house and the CPTP contract is no longer needed. The current CPTP contract costs $435,123 while Civil Service can offer the same services for $230,000. Civil Service would be able to provide 100% of instruction services in-house while offering more classes through web-based instructional courses. The expenditure impact of offering in-house training would include $207,000 for personal services for 3 new positions, $7,500 for various operating service costs, and $15,500 for part-time When Actually Employed (WAE) instructors. CPTP contract ($435,123) Personal Services for 3 New TO positions $207,000 Operating services $7,500 Part-time WAE instructors $15,500 **Total ($205,123**	$0	-$205,123	3
17 - 562	Civil Service	Ethics Administration	Expenditure reductions in other compensation ($18,521), travel ($8,335), and professional services ($50,000). Reductions in other compensation will result in the elimination of a restricted appointment position that served as a receptionist/administrative assistant. Reduction to professional services will reduce the ability of the agency to seek outside legal services, investigators, forensic auditors, or service processors. This will cause current staff of 40 individuals to perform these tasks in addition to their normal daily office functions.	-$76,856	-$76,856	0
			Major Reductions for Civil Service	**-$76,856**	**-$281,979**	**3**

Major Reductions in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
19A - 649	Higher Education	LCTCS System	Senate amendments create new Preamble Section 18(D) Supplementary Budget Recommendation. Non-recurs $1.1 M of $6.1 M in SGF used to address equity for some schools in the LCTCS that have experienced rapid growth in recent years. The Board of Regents has not finalized the funding plan, but reports that the $5 M in SGF in FY 16 will likely be distributed to institutions based on a pro-rata allocation of amounts provided to institutions in FY 15.	-$1,100,000	-$1,100,000	0
			Major Reductions for Higher Education	**-$1,100,000**	**-$1,100,000**	**0**
19B - 655	Special Schools & Comm.	LA Special Education Center (LSEC)	Eliminates 2 vacant positions and associated funding ($92,995 IAT) from the DHH for personal services. The positions include an Administrator in the Business Department and Supervisor in the Transitional Life Department. The original source of the IAT is Federal funds (Title 19 federal financial participation).	$0	-$92,995	-2
19B - 662	Special Schools & Comm.	LA Educational Television Authority	Eliminates 4 vacant positions and associated funding in the amount of $382,721 and reduces other compensation funding in the amount of $17,279. The positions being eliminated are TV Producer, TV Engineer Assistant Director, TV Engineer Manager, and TV Engineer.	-$400,000	-$400,000	-4
			Major Reductions for Special Schools & Comm.	**-$400,000**	**-$492,995**	**-6**
19D - 678	Education	State Activities	Reduces funding associated with the elimination of 47 authorized positions. The department has not identified the positions being eliminated and how may of those positions are currently filled.	-$1,900,000	-$1,900,000	-47
19D - 678	Education	State Activities	Non-recurs a line item appropriation for school choice initiatives. Act 15 of 2014 (HB 1) included an appropriation to DOE of $4 M to improve program quality and provide support for choice programs. The DOE issued a Request for Proposals to allow organizations to expand the number of nonpublic school choice options available to students through: 1) the launch of new School Tuition Organizations; 2) the expansion of capacity in current scholarship schools; and 3) the launch of new scholarship schools. As of January 2015, BESE has approved total contract awards of $2.6 M. Contracts were approved for: 1) Ace Scholarships to establish a School Tuition Organization ($499,750); 2) Three Diocese to expand existing capacity, the Archdiocese of New Orleans ($163,525), the Diocese of Baton Rouge ($75,058) and the Diocese of Shreveport ($110,988); and 3) New Schools for Baton Rouge to launch 2 new scholarship schools ($1.25 M).	-$4,000,000	-$4,000,000	0
19D - 678	Education	State Activities	Reduces funding associated with the elimination of 45 non-T.O. positions in the District Support Program. The department has not identified the positions being eliminated and how may of those positions are currently filled.	-$1,436,452	-$1,436,452	0

Major Reductions in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
19D - 678	Education	State Activities	Net reduction in funding for professional services and other charges in the District Support Program ($86,520) and the Administrative Support Program ($482,924). **Note:** Executive Budget eliminated funding for the state's teacher, leader, school and district accountability systems; Senate Finance Committee amendment restores $8 M of these reductions.	-$569,444	-$569,444	0
19D - 678	Education	State Activities	Reduces fundng for professional services in the Administrative Support Program.	-$142,500	-$142,500	0
19D - 678	Education	State Activities	Reduces funding for personnel services due to maximizing other means of financing in the Administrative Support Program ($400,000); and $2,645,379 in the District Support Program for personnel services ($200,000), operating expenses ($250,000), other charges ($345,379) and professional services ($1,850,000). The Department of Education has indicated that available federal funding will be utilized to offset these reductions but has not provided an amount.	-$3,045,379	-$3,045,379	0
19D - 681	Education	Subgrantee Assistance	Eliminates one-time funding totaling $2.7 M including $1.7 M from the Overcollections Fund from the FY 14 Supplemental Appropriation Bill (Act 55) which provided payments of $35,065 to each city, parish, and local public school system, the Recovery School District, Special School District, LSU Lab School, Southern Lab School, LA School for Math, Science & the Arts, New Orleans Center for the Creative Arts, LA Schools for the Deaf & Visually Impaired, and LA Special Education Center in FY 15.	-$1,000,000	-$2,700,005	0
19D - 681	Education	Subgrantee Assistance	Reduces federal budget authority for the School Improvement ARRA grant that expired 9/30/2014. Since 2012, 37 schools have been awarded $31.6 M in funding for initiatives to raise student achievement in low performing schools.	$0	-$13,326,516	0
19D - 681	Education	Subgrantee Assistance	HAC amendment reduces funding for the Student Scholarship for Educational Excellence Program. FY 15 funding totaled $46,184,552 but due to lower than projected enrollment, funding was reduced by $3,765,411 as part of the Mid-Year Reduction Plan. This reduction was not annualized in the current version of HB 1 and funding for FY 16 represents a standstill budget. As a result of the HAC action, total FY 16 funding for the Voucher Program is $42,088,001.	-$4,096,651	-$4,096,651	0
19D - 699	Education	Special School Districts	Eliminates of 8 vacant positions and associated funding ($321,442 SGF, $142,887 IAT and $54,889 SGR) for personal services. The positions targeted have not yet been identified by the agency.	-$321,442	-$519,218	-8
			Major Reductions for Education	**-$16,511,868**	**-$31,736,165**	**-55**

Major Reductions in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
20 - 451	Other Requirements	Local Housing of State Adult Offenders	This adjustment represents anticipated savings of $13.2 M per recommendations contained in the Governmental Efficiencies Management Support (GEMS) Final Report. The recommendations include expanding DPSC Corrections Services Certified Treatment & Rehabilitation Programs, expanding Transitional Work Programs, increasing the number of Reentry & Day Reporting Centers, and increasing the use of self-reporting. This adjustment includes savings in the amount of $12,307,246 as a result of a reduction in offenders who recidivate. In addition, this adjustment includes a reduction of $878,040 for expanding Certified Treatment & Rehabilitation (CTRP) credits at local jail facilities. This savings is associated with GEMS recommendations but is not included in the DOA roll-up. Also included in this adjustment are implementation costs in the amount of $5.8 M for transitional work programs ($701,888) and for re-entry programs ($5,160,547). Increasing access to Transitional Work Programs allows low-risk inmates to serve the last portion of their sentences in minimum-security settings while employed in the community. Re-entry programs offer inmates nearing release from prison access to a 90 to 180-day training program that mirrors the 100-hour pre-release curriculum currently offered to offenders in state institutions. The net reduction of these GEMS initiatives is $7,322,851.	-$7,322,851	-$7,322,851	0
20 - 451	Other Requirements	Local Housing of State Adult Offenders	This adjustment provides for a reduction in SGF associated with a $1 reduction to the per-diem for offenders participating in Transitional Work Programs. Non-contract per-diem will decrease from $15.39 per day to $14.39 per day and contract per-diem will decrease from $11.25 per day to $10.25 per day.	-$1,259,250	-$1,259,250	0
20 - 451	Other Requirements	Local Housing of State Adult Offenders	Reduces funding based on occupancy levels projections.	-$3,213,372	-$3,213,372	0

Major Reductions in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
20 - 901	Other Requirements	State Sales Tax Dedications	The statutorily dedicated fund reduction represents a decrease in the appropriation of various state sales tax dedications arising from state sales tax on hotel/motel room rentals. The proceeds of the tax are dedicated to the parish in which the tax was generated for use in certain funds, which are included in this agency. The decreased appropriations are tied to the latest Revenue Estimating Conference estimates, non-recurring use of fund balance and alignment of the appropriation to actual collections. There are 39 funds that were adjusted downward for a total agency reduction of $9,277,018. The largest decreases were in the Lake Charles Civic Center Fund ($4.6 M), Houma/Terrebonne Tourist Fund ($750,000), Terrebonne Parish Visitor Enterprise Fund ($700,000), Ouachita Parish Visitor Enterprise Fund ($600,000), East Baton Rouge Community Improvement Fund ($521,933), St Mary Parish Visitor Enterprise Fund ($337,444), EBR Parish Riverside Centroplex Fund ($300,000), Vernon Parish Legislative Community Improvement Fund ($262,807), EBR Parish Enhancement Fund ($200,000), N.O. Area Tourism and Economics Fund ($156,695), West Calcasieu Community Center Fund ($132,901), West Carroll Parish Visitor Enterprise Fund ($116,958), and St. James Parish Enterprise Fund ($102,191).	$0	-$9,277,018	0
20 - 901	Other Requirements	State Sales Tax Dedications	Senate Finance Committee amendment decreases the Statutory Dedications budget authority for local dedications of state hotel-motel sales tax to the St. Mary Parish Visitor Enterprise Fund.	$0	-$220,000	0
20 - 906	Other Requirements	District Attorneys & Assistant DA	HAC amendment decreases funding as a result of a lower employer contribution rate that decreases from 7% to 3.5%.	-$985,425	-$985,425	0
20 - 945	Other Requirements	State Aid to Local Govt. Entities	Reduces various statutorily dedicated funds. The total amount reduced in the FY 16 budget is as follows:	$0	-$761,497	0

St. Landry Parish Excellence Fund	($22,798)
Bossier Parish Truancy Fund	($18,253)
Greater New Orleans Sports Foundation	($241)
Algiers Economic Development Foundation Fund	($36)
New Orleans Urban Tourism and Hospitality Training	($52,023)
Beautification Project for New Orleans Neighborhoods	($99,673)
Friends of NORD Fund	($49,705)
Calcasieu Parish Fund	($60,523)
Beautification & Improvement of N.O. City Park Fund	($152,671)
Rehabilitation for the Blind and Visually Impaired	($215,574)
Overcollections Fund	($90,000)
Total	**($761,497)**

Major Reductions in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
20 - 966	Other Requirements	Supplemental Pay to Law Enforcement	Reduces funding for supplemental Pay to law enforcement personnel. The projected number of eligible Municipal Police Supplemental Pay participants decreased by 450 from 6,413 to 5,963, which results in a savings of $2.7 M (450 less Municipal Police x $6,000 annual payment). The projected number of eligible Firefighters Supplemental Pay participants decreased by 50 from 5,637 to 5,587, which results in a savings of $300,000 (50 less firefighters x $6,000 annual payment). Total funding for FY 16 is $124,039,535.	-$3,000,000	-$3,000,000	0
20 - 977	Other Requirements	DOA Debt Service & Maintenance	Reduces funding ($743,994 SGF, $682,585 IAT and $90,194 SGR) due to a bond refunding of existing debt. The DOA recently completed a partial refunding for 2007 Hurricane Recovery Bonds, which resulted in approximately $1.6 M of annual debt service payment savings.	-$743,994	-$1,516,773	0
			Major Reductions for Other Requirements	**-$16,524,892**	**-$27,556,186**	**0**
			Major Reductions of FY 2016	**-$270,323,113**	**-$1,026,691,204**	**-311**

Means of Finance Substitutions (Swaps)

Major MOF Swaps in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
01 - 106	Executive	LA Tax Commission	MOF swap increases SGF and decreases Statutory Dedications by a like amount to offset the reduction in the LA Tax Commission Expense Fund as forecasted by the Revenue Estimating Conference (approximately $35,000 reduction) and to replace the fund balance that will be spent in FY 15 (approximately $192,000). The increase in SGF totals $226,888. The Tax Commission increased positions in FY 15 in order to complete more detailed analyses and audit of property issues. This SGF is needed to continue that effort since the fees which funded the effort in FY 15 were not increased.	$226,888	$0	0
01 - 107	Executive	Division of Administration	MOF swap decreases Federal funds in the amount of $630,000 and increases SGR by a like amount within the Community Development Block Grant (CDBG) Program - Disaster Recovery Unit (DRU). The decrease in federal funding is reducing excess federal budget authority while the increase SGR is an increase in DRU program income. The increase in program income is necessary in order to fund a portion of the FY 16 Workforce & Innovation for a Stronger Economy (WISE) Program. The FY 16 budget includes approximately $24.3 M of hurricane disaster program income funding for the WISE Program. CDBG-DRU Program income is derived from the operation of the original HUD grant funds and can only be expended according to the standard requirements of the CDBG Program. The specific disaster recovery program that originally generated these funds is the Farm Recovery Grant & Loan Program.	$0	$0	0
01 - 107	Executive	Division of Administration	MOF swap reduces SGF and increases IAT by a like amount. The original source of the IAT funds is the construction litigation account within the DOA's Auxiliary Program. These funds will be completely exhausted in FY 16.	-$314,810	$0	0
01 - 111	Executive	Homeland Security & Emergency Prep	MOF swap that increases SGF and decreases IAT originating from the Department of Transportation & Development (DOTD), Transportation Trust Funds (TTF) (Aviation Fuel). GOHSEP currently has an agreement with the LA Civil Air Patrol for services during an emergency event. Services provided by LA Civil Air Patrol to GOHSEP include: aerial missions, damage assessments, environmental surveys utilizing visual, photographic, digital and video techniques, airborne communication support, airlifts and providing ground teams for search and rescue missions. The Civil Air Patrol is an Auxiliary of the US Air Force. There are approximately 59,000 members nationwide with the LA Wing having 500 members.	$96,000	$0	0
			Major MOF Swaps for Executive	**$8,078**	**$0**	**0**

Major MOF Swaps in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
03 - 130	Veterans Affairs	Department of Veterans Affairs	MOF swap replacing SGF with IAT ($131,351), SGR ($123,230) and Federal ($298,899) for the Administrative Program, Contact Assistance Program, and Veterans Cemetery Program. The MOF swap is based on increased collection of revenues from Parish governments, and increased burial activities related to the opening of the Southeast LA Cemetery in Slidell and scheduled opening of the Northeast LA Cemetery in Rayville in January 2016. The reduction is being replaced by each program as follows: Administrative Program - IAT from the LA War Veterans Homes - $131,351 Contact Assistance - SGR from collections from Parish governments - $123,230 Veterans Cemetery - Federal funds from veterans' burial allowances - $298,899	-$553,480	$0	0
			Major MOF Swaps for Veterans Affairs	**-$553,480**	**$0**	**0**
04f - 160	Agriculture & Forestry	Agriculture & Forestry	MOF substitution that maximizes other means of financing from the LA Agricultural Finance Authority Fund, the Petroleum Products Fund, the Agricultural Commodity Dealers & Warehouse Fund, the Livestock Brand Commission Fund, and the Weights & Measures Fund.	-$777,339	$0	0
			Major MOF Swaps for Agriculture & Forestry	**-$777,339**	**$0**	**0**
07 - 276	Transportation & Development	Engineering & Operations	MULTIMODAL PLANNING PROGRAM: MOF substitution to properly classify $4 M received from the Federal Highway Administration (FHWA) as Statutory Dedications, Transportation Trust Fund - Federal (TTF-Federal) rather than as Federal (Direct). FHWA funds (TTF-Federal) within this swap will be utilized to fund state planning and research contracts, for which the state generally has a 90/10 ratio of federal to state funding. The reduction of Federal funds reduces excess budget authority in the Federal Transit Administration (FTA) Program due to the inability of local entities to generate the necessary local match for all federal funds available for draw down.	$0	$0	0
			Major MOF Swaps for Transportation & Development	**$0**	**$0**	**0**

Major MOF Swaps in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
08A -	Corrections	Department Wide	MOF substitution reducing one-time IAT and increasing SGF for the purchase of supplies. The source of IAT was FEMA through GOHSEP for expenses related to Hurricane Gustav. LA State Penitentiary $2,331,395 Avoyelles Correctional Center $232,426 Dixon Correctional Center $628,563 Elayn Hunt Correctional Center $808,748 David Wade Correctional Center $457,037 Adult Probation and Parole $578,299 B.B. Sixty Rayburn $391,612 **Total** **$5,428,080**	$5,428,080	$0	0
08A - 400	Corrections	Administration	MOF substitution reducing SGF and increasing SGR derived from offender telephone commission (fees collected for telephone calls). DOC has collected more revenue from this source than what is currently budgeted.	-$1,000,000	$0	0
			Major MOF Swaps for Corrections	**$4,428,080**	**$0**	**0**
08B - 419	Public Safety	State Police	Decreases SGF and increases Transportation Trust Fund in the Traffic Program by $2,929,971 and Riverboat Gaming Enforcement Fund by $1,502,529 in the Operational, Criminal, and Gaming programs to fund annualized merits paid to state troopers in FY 15. The salaries cost is $2.6 M and the related benefits cost is $1.8 M.	-$4,432,500	$0	0
08B - 419	Public Safety	State Police	Decreases SGR by $5,676,388 and increases Riverboat Gaming Enforcement Fund by a like amount. The decrease in SGR is due to a decrease in the amount of Handling Fees collected (approximately $7 M less) by the Office of Motor Vehicles. State Police will use the Riverboat Gaming Enforcement Fund to cover any expenses that would result from lower collections.	$0	$0	0
08B - 419	Public Safety	State Police	Senate Finance Committee amendment reduces Transportation Trust Fund by $1.9 M and increases Riverboat Gaming Enforcement Fund by a like amount based on REC projections.	$0	$0	0

Major MOF Swaps in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
08B - 419	Public Safety	State Police	Senate Floor amendment authorizes the Commissioner of Administration to adjust the MOF of State Police by increasing SGR by $21.8 M and decreasing Riverboat Gaming Enforcement Fund by $1.8 M and decreasing Transportation Trust Fund - Regular by $20 M in the event HB 448 is enacted. HB 448 increases the fee charged for requesting a driving record. The current fee is $6 for obtaining a driving record and the proposed legislation increases the fee by $10 to $16. Based on a three-year historical average, the Office of Motor Vehicles (OMV) collects approximately $13,080,000 from 2,180,000 requests. To the extent the average number of requests remain static, OMV will generate $34,880,000 (2,180,000 requests x $16 fee), an increase of $21.8 annually. However, a materially higher fee may deter requests, and this simple extrapolation constitutes a maximum potential revenue gain from this fee increase.	$0	$0	0
08B - 422	Public Safety	State Fire Marshal	Senate Finance Committee amendment increases the LA Fire Marshal Fund by $987,000 as a result of increased REC projections and decreases the LA Life Safety and Property Protection Trust fund by $775,000 and the LA Manufactured Housing Commission Fund by $212,000 as a result of projected revenue decreases.	$0	$0	0
			Major MOF Swaps for Public Safety	**-$4,432,500**	**$0**	**0**
09 - 306	Health & Hospitals	Medical Vendor Payments	MOF replaces SGF with a like amount of Federal funds due to a projected change in the Federal Medical Assistance Percentage for LaChip expenses. Based on the Federal Register, LA is eligible for a 23% increase in percentage points for CHIP. The register notes the following: Section 2101(a) of the Affordable Care Act amended Section 2105(b) of the Social Security Act to increase the enhanced FMAP for states by 23 percentage points in CHIP, but not to exceed 100%, for the period that begins on 10/1/2015 and ends on 9/30/2019 (FYs 16 through 18). Estimated savings is based on the 1st quarter of FY 16 at 73.55%, and the final 3 quarters at 96.55%.	-$36,701,170	$0	0

	Expenditures	State Share (Prior to New Rate)	State Share After 23%	Difference
Quarter 1	$53,190,101	$14,127,291	$14,127,291	$0
Quarter 2	$53,190,101	$14,068,782	$1,835,058	($12,233,723)
Quarter 3	$53,190,101	$14,068,782	$1,835,058	($12,233,723)
Quarter 4	$53,190,101	$14,068,782	$1,835,058	($12,233,723)
Total Savings				**($36,701,170)**

Major MOF Swaps in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
09 - 306	Health & Hospitals	Medical Vendor Payments	MOF swap replaces SGF with a like amount of Statutory Dedications funding from the Medical Assistance Trust Fund due to a projected increase in provider fee revenues. The reduction in SGF is based on an increase in provider fees projected by the Revenue Estimating Conference in FY 15. For FY 16, the provider fees appropriated total $133.3 M, up from approximately $127.1 M appropriated in FY 15. These revenues are deposited into the Medical Assistance Trust Fund and used as a state match source for certain Medicaid expenditures.	-$6,200,000	$0	0
09 - 306	Health & Hospitals	Medical Vendor Payments	MOF swap replaces SGF with a like amount of Federal funds due to a change in the Federal Medical Assistance Percentage (FMAP) for both Medicaid Title 19 claims and for Disproportionate Share Hospital (DSH) reimbursement. *FMAP for Title 19 Claims* FY 15: 62.06% FY 16: 62.17% *FMAP for DSH* FY 15: 62.05% FY 16: 62.21%	-$6,554,317	$0	0
09 - 330	Health & Hospitals	Behavioral Health	MOF swap increases IAT by approximately $1.7 M and decreases SGR by an equal amount in order to correctly align revenues with actual projected collections based on prior year actuals and current year projected collections. There has been a significant increase in the number of Eastern LA Mental Health System indigent clients who are either ineligible for Medicaid or whose Medicaid benefits have expired. This adjustment increases IAT budget authority to accept additional Uncompensated Care Cost reimbursements.	$0	$0	0
09 - 340	Health & Hospitals	OCDD	MOF substitution increasing SGF and decreasing SGR in the Community-Based Program for the Early Steps Program. The Office for Citizens with Developmental Disabilities (OCDD) implemented a Family Cost Participation (FCP) schedule for assessing a cost share (fees) to parents of children who receive Early Steps services in FY 14. Participation charges are based on a sliding fee scale depending upon income and family size. In FY 16, OCDD is not anticipating the FCP schedule to generate as much SGR as originally estimated. Therefore, an increase in SGF is required to maintain current service levels.	$850,000	$0	0
			Major MOF Swaps for Health & Hospitals	**-$48,605,487**	**$0**	**0**

Major MOF Swaps in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
10 - 360	Children & Family Services	Children & Family Services	MOF substitution increasing SGF and decreasing Federal Child Care Development Fund (CCDF) block grant funds. In accordance with Act 868 of 2014, the Department of Children & Family Services (DCFS) transferred the CCDF block grant to the Department of Education (DOE). Also, a provision of the Act states that the transfer does not result in a budgetary shortfall within DCFS. The increase in SGF ensures DCFS will not have a budgetary shortfall in FY 16 as a result of the CCDF transfer. DCFS utilized CCDF funds to pay for indirect costs associated with personal services and operating expenses of their department. Historically, DCFS utilized approximately $2.8 M of the CCDF grant funds to cover indirect departmental expenses.	$2,825,565	$0	0
			Major MOF Swaps for Children & Family Services	**$2,825,565**	**$0**	**0**
11 - 431	Natural Resources	Office of Secretary	MOF swap decreases SGF ($41,613) and IAT ($558,387) and increases federal funding in the amount of $600,000. The IAT funding for Office of Technology Assessment (OTA) originates from the Office of Mineral Resources and the Office of Coastal Restoration.	-$600,000	$0	0

	SGF	IAT	Federal	Total
Office of Technology Assessment	($41,613)	($558,387)	$600,000	$0
Management & Finance	($558,387)	$558,387	$0	$0
Total	**($600,000)**	**$0**	**$600,000**	**$0**

11 - 434	Natural Resources	Mineral Resources	MOF swap replacing SGF with funding from the statutorily dedicated Mineral & Energy Operation Fund to maximize the use of other means of financing. The FY 16 recommended level of expenditure for this fund is approximately $9.3 M. The table below depicts that there should be enough resources in order to fund this MOF swap.	-$2,274,495	$0	0

FY 14 year end fund balance	$1.8 M
FY 15 REC adopted forecast	$7.8 M
FY 15 Total available resources	$9.6 M
Less: FY 15 Appropriation (includes mid-year reductions)	($6.8 M)
FY 15 year end proj. fund balance	$2.8 M
FY 16 REC adopted	$7.5 M
FY 16 projected total available resources	$10.3 M
Less: FY 16 Recommended Appropriations *	($9.3 M)
FY 16 Projected Unappropriated Fund Balance	**$1.0 M**

*** I**ncludes the -$2,274,495 MOF swap.

Major MOF Swaps for Natural Resources	**-$2,874,495**	**$0**	**0**

Major MOF Swaps in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
19A -	Higher Education		MOF swap replacing SGF with Statutory Dedications funding from the TOPS Fund for TOPS awards. The increase in the TOPS Fund is due to a revision in the forecast by the Revenue Estimating Conference (REC).	-$6,984,224	$0	0
19A - 661	Higher Education	Student Financial Assistance	MOF swap replacing Federal funds from the Federal Family Education Loan Program (FFELP) with SGF for the Office of Student Financial Assistance Scholarship/Grants Program for the Go Grant Program.	$1,789,383	$0	0
19A - 661	Higher Education	Student Financial Assistance	MOF swap replacing Statutory Dedications funding from the TOPS Fund with SGF. The decrease in the TOPS Fund is from non-recurring one-time funding associated with tobacco restructure/refinance.	$22,000,000	$0	0
19A - 671	Higher Education	Board of Regents	Senate Finance Committee amendments create new Preamble Section 18(D) Supplementary Budget Recommendation. MOF swap reduces SGF and increases Statutory Dedications funding from the Higher Education Initiatives Fund that is contingent upon enactment of legislation in the 2015 Legislative Session that provides for the Student Assessment for Valuable Education (SAVE) credit Program. The instrument creating the SAVE credit will presumably direct resulting credits into the fund, not to exceed $350 M. The instrument creating the SAVE credit will also presumably require the Board of Regents to distribute funds appropriated from the Higher Education Initiatives Fund derived from the SAVE credit program pursuant to its formula for the equitable distribution of funds to public institutions of higher education.	-$350,000,000	$0	0
			Major MOF Swaps for Higher Education	**-$333,194,841**	**$0**	**0**

Major MOF Swaps in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
19D - 681	Education	Subgrantee Assistance	MOF swap decreases SGF and increases IAT of TANF funding from the Department of Children & Family Services (DCFS) for eligible expenditures in the LA 4 Program. For FY 15, the LA 4 Program is funded at $74.1 M ($34.5 M SGF and $39.6 M TANF) and the Nonpublic School Early Childhood Program (NCSED) is funded at $6.8 M (8g) for total LA 4 Program funding of $80.9 M.	-$27,899,965	$0	0
19D - 695	Education	Minimum Foundation Program (MFP)	MOF swap increases SGF and decreases Lottery Proceeds Funds ($15,800,000) and Support Education In LA First (SELF) Fund ($8,765,195) based on the Revenue Estimating Conference (REC) forecast.	$24,565,195	$0	0
19D - 695	Education	Minimum Foundation Program (MFP)	MOF swap replaces SGF with Lottery Proceeds Fund from the unrestricted fund assets of the LA Lottery Corporation. According to the LA Lottery, based upon the corporation's latest projections, the year end retained earnings is anticipated to be $13.9 M for FY 15. Of the $13.9 M, approximately $7.8 M is actually cash being held within the Prize & Litigation Reserve. These reserve funds are utilized to offset any potential litigation costs associated with lawsuits that are filed against the corporation. Pursuant to R.S. 47:9030(B), the corporation is a self-sustaining and self-funded entity and monies in the SGF can not be utilized to pay the expenditures of the corporation. With this reduction the corporation will only have approximately $3.9 M remaining within its reserve for use to mitigate any future unanticipated obligations. **Note:** House Floor amendment replaced $5.9 M which was reduced by $2 M through a Senate Finance Committee amendment.	-$3,900,000	$0	0
			Major MOF Swaps for Education	**-$7,234,770**	**$0**	**0**

Major MOF Swaps in the FY 16 Budget Compared to the FY 15 Budget

Sch. #	Dept.	Agency	Explanation	SGF	Total	T. O.
19E - 610	LSU Health Care Services Division	LSU HSC-HCSD	Realigns means of financing at Lallie Kemp Regional Medical Center to reflect projected collections in FY 16 by decreasing transfers from Corrections by $1.7 M for services provided to inmates and increasing SGR from commercial insurance by $1.7 M.	$0	$0	0
			Major MOF Swaps for LSU Health Care Services Division	**$0**	**$0**	**0**
20 - 931	Other Requirements	LED Debt Service & State Commitments	MOF swap replacing Statutory Dedications funding from the LA Mega-project Development Fund ($21,414,716) and the Rapid Response Fund ($10,499,761) with SGF for project commitments. This MOF swap provides enough SGF to fully fund project commitments of $46 M in FY 16.	$31,914,477	$0	0
			Major MOF Swaps for Other Requirements	**$31,914,477**	**$0**	**0**
			Major MOF Swaps of FY 2016	**-$358,496,712**	**$0**	**0**

Budget Issues

FY 16 Major Budget Issues

All issues are based on HB 1 Reengrossed with Senate Amendments

DEPT/AGY: Statewide
ISSUE: Debt Defeasance

When the FY 16 Executive Budget was released, the estimate of the State General Fund (SGF) requirement for non-appropriated debt service included a defeasement of $191 M in FY 16. However, since that time, the defeasement was reduced to approximately $125 M. The difference is an increase of approximately $66 M in SGF that must be available to pay GO debt. After adjusting for base changes to the annual GO debt service requirements, it is estimated that $193.4 M will be required for non-appropriated debt service, which is approximately $53 M more than the $140.5 M contemplated in the Executive Budget. See calculations below:

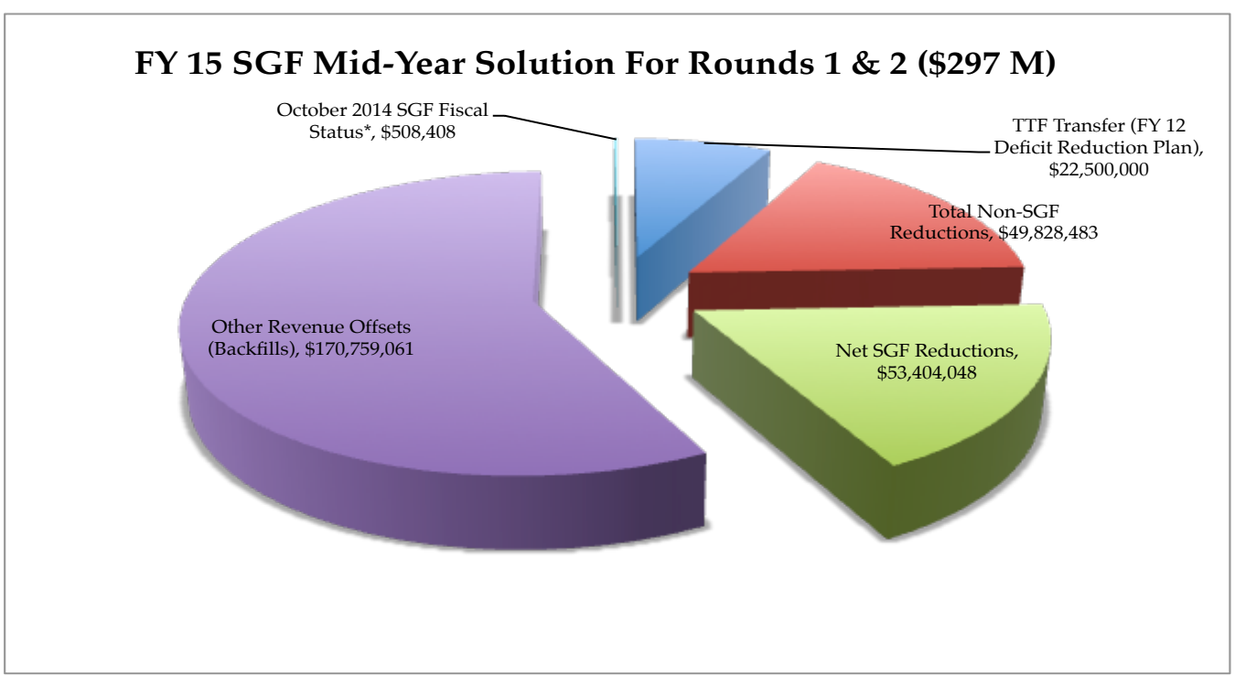
Outstanding GO Debt Service	$357,954,322
Debt Service for GO 2015 A & B	$27,163,376
Total FY 16 Debt Service Need	$385,117,698
Less: Defeasance as reflected in HB 800 Original	($124,958,094)
Less: Net Premium from 2014 D Sale	($29,041,496)
Less: Net Premium from 2015 A & B Sale	($37,720,878)
Total NET FY 16 GO Debt Service Requirement	**$193,397,230**

The SGF made available by the defeasance is recommended within the overall FY 16 budget and is a major component of the revenue replacements included in the current version of HB 800 (Supplemental Appropriations Bill). In order for the defeasance to occur, money must be placed with a trustee prior to the end of FY 15 to create a fund from which payments will be made and interest will be accrued through FY 16. Thus, the funds must be available approximately 2 weeks before the fiscal year ends.

Due to interest accruing in the fund during the year and eligible for use in the defeasance, the entire $125 M will not be required, possibly closer to $120 M. Based on committee testimony by the Division of Administration (DOA) and HB 800 Original (FY 15 Supplemental Appropriations Bill), the excess funds of $178 M identified during FY 15 (state's net cash portion) and used in part to offset the FY 14 budget deficit will make up a portion of the defeasement. However, those funds were declared non-recurring and are subject to deposits of 5% toward the Unfunded Accrued Liability ($8.9 M) and 25% to the Budget Stabilization Fund ($44.6 M) leaving 70% or about $125 M for use in the defeasement. The FY 15 budget included $210 M from a similar one year defeasance.

DEPT/AGY: Statewide
ISSUE: FY 15 Mid-Year Deficit Reduction Summary/FY 16 Annualization of Mid-Year Cuts

The total FY 15 SGF revenue forecast reduction equates to $297 M ($171 M – November 2014 and $126 M – January 2015). The Chart below is a depiction that illustrates the majority of the FY 15 SGF deficit solution did not involve SGF funded expenditure reductions. The majority of the solution (80%) involves the use of other revenue offsets (backfills) and cuts to non-SGF expenditures (statutorily dedicated funds, SGR & IAT), which results in approximately $53.4 M net SGF reductions.



FY 16 Major Budget Issues

**Note: Approximately $508,000 of FY 15 SGF resources was still available as was depicted in the Division of Administration (DOA) SGF fiscal status statement presented at the October 2014 JLCB meeting, which was one month prior to the SGF FY 15 revenue forecast being reduced.*

TOTAL SGF SOLUTION FOR BOTH FY 15 MID-YEAR REDUCTION PLANS	
FY 15 SGF Revenue Forecast Reduction	($297.000)
TTF SGF Transfer (FY 12 Mid-Year Deficit Reduction Plan	$22.500
Total SGF Reductions (Approx. $170.8 M in revenue offsets)	$224.163
Total SGR Reductions	$8.340
Total Statutorily Dedicated Fund Reductions	$41.449
Total IAT Reductions	$0.040
Available SGF October 2014 SGF DOA Fiscal Status Statement	$0.508

FY 15 Mid-Year Cuts Annualized in FY 16 Budget

Due to the FY 15 mid-year reductions being implemented after 12/1/2014 Existing Operating Budget (EOB) baseline for developing the FY 16 budget), the FY 15 mid-year cuts were not included in the EOB baseline. However, included in the FY 16 budget are adjustments that reduce state expenditure by annualizing a portion of the FY 15 mid-year reductions. Based on the FY 16 budget, of the $224.2 M SGF reductions enacted in FY 15 to solve the mid-year budget deficits, only 16% (24% Total MOF) was included in the FY 16 budget. This illustration supports the idea that the majority of the FY 15 mid-year deficit reduction plans were solved with the use of one-time revenue offsets (backfills). The Table below breaks down the FY 15 mid-year cuts annualized in the FY 16 budget by department.

FY 15 Mid-Year Reductions Included in FY 16 Exec. Budget	SGF	IAT	SGR	Stat. Ded	Federal	Total	TO
01-EXEC	($1,985,080)	($415,666)	$0	($3,885,402)	($41,348)	($6,327,496)	(35)
03-VETS	($290,000)	$0	$0	$0	$0	($290,000)	0
04-STATE	($3,351,050)	$0	$0	$0	$0	($3,351,050)	0
04-DOJ	$0	$0	$0	$0	$0	$0	0
04-LT GOV	($73,994)	$0	$0	$0	$0	($73,994)	0
04-TEASURY	$0	$0	$0	$0	$0	$0	0
04-PSC	$0	$0	$0	$0	$0	$0	0
04-AGRI	($263,727)	$0	$0	$0	$0	($263,727)	0
04-DOI	$0	$0	($1,541,531)	($75,175)	$0	($1,616,706)	(10)
05-LED	$0	$0	$0	$0	$0	$0	(1)
06-CRT	($4,307,025)	$0	($286,003)	($45,343)	$0	($4,638,371)	(7)
07-DOTD	$0	$0	$0	$0	$0	$0	0
08-CORR	($1,333,693)	$0	$0	$0	$0	($1,333,693)	(6)
08-DPS	$0	$0	($540,000)	($1,875,045)	$0	($2,415,045)	0
08-OJJ	($551,903)	$0	$0	$0	$0	($551,903)	(10)
09-DHH	($13,273,961)	($1,272,624)	$0	$0	($10,397,580)	($24,944,165)	(35)
10-DCFS	($764,566)	$0	$0	$0	($684,533)	($1,449,099)	0
11-DNR	$0	$0	$0	$0	$0	$0	0
12-REV	$0	$0	($2,529,496)	$0	$0	($2,529,496)	0
13-DEQ	($9,908)	$0	$0	($2,492,087)	$0	($2,501,995)	0
14-WORK	$0	$0	$0	$0	$0	$0	(13)
16-WLF	$0	$0	$0	($2,321,250)	$0	($2,321,250)	0
17-CIVIL	$0	$0	$0	$0	$0	$0	0
19-HIED	$0	$0	$0	$0	$0	$0	0
19-OTED	($45,000)	$0	$0	$0	$0	($45,000)	(1)
19-DOE	($4,980,019)	$0	$0	$0	($658,000)	($5,638,019)	(14)
19-HCSD	$0	$0	$0	$0	$0	$0	0
20-OTHER	($4,800,000)	$0	$0	$0	$0	($4,800,000)	0
TOTAL	**($36,029,926)**	**($1,688,290)**	**($4,897,030)**	**($10,694,302)**	**($11,781,461)**	**($65,091,009)**	**(132)**
FY 15 Mid-Year (Round 1)	($153,159,149)	$0	($15,015,098)	($2,317,345)	($2,146,897)	($172,638,489)	(162)
FY 15 Mid-Year (Round 2)	($71,003,960)	($39,955)	($6,022,345)	($26,433,740)	($285,223)	($103,785,223)	(7)
FY 15 Mid-Year Total	**($224,163,109)**	**($39,955)**	**($21,037,443)**	**($28,751,085)**	**($2,432,120)**	**($276,423,712)**	**(169)**
SGF Offsets (Backfill)	$170,759,061	$0	$0	$0	$0	$170,759,061	
Net SGF Impact	**($53,404,048)**	**($39,955)**	**($21,037,443)**	**($28,751,085)**	**($2,432,120)**	**($105,664,651)**	

DEPT/AGY: Statewide
ISSUE: Outstanding Fund Balance Transfers

Since FY 11 there have been 4 funds bills (Act 378 of 2011, Act 597 of 2012, Act 420 of 2013 and Act 646 of 2014) and a deficit reduction plan (FY 12) enacted that require the State Treasury to transfer fund proceeds from various statutorily dedicated funds in order to balance the state budget. To date, there is at least $107.9 M of various prior year fund transfers that have not taken place and according to the State Treasury are still outstanding. Although the accounting books for these fiscal years have been closed, the State Treasury is of the legal opinion that these transfers are an outstanding obligation of the respective statutorily dedicated fund. Since the prior legislative acts are still effective and the fact that all of these funds are still not available to transfer, State Treasury is still seeking to transfer these outstanding proceeds. The Table below provides a summary of these outstanding fund transfers.

A recent example of this issue is $22.5 M of Transportation Trust Funds (TTF) transferred to the SGF in FY 15 that was officially recognized by the Revenue Estimating Conference (REC) in January 2015. These resources were originally to be utilized to help "solve" the FY 12 mid-year deficit, originally reported to the Joint Legislative Committee on the Budget (JLCB) in December 2011. At that time, the FY 12 SGF mid-year deficit problem was $251.3 M, which consisted of the following:

($197.7 M)	SGF revenue forecast reduction (November 2011 adopted revenue forecast)
($42.6 M)	MFP Underfunding Due to October 2011 Child Count
$2.9 M	Calculated SGF available after HB 1 Enrollment (monthly fiscal status report)
($13.8 M)	FY 11 SGF End of Year Deficit
($251.3 M)	**Total FY 12 SGF Deficit**

At that time (December 2011), the Division of Administration (DOA) presented the FY 12 Deficit Elimination Plan to the JLCB, which consisted of $140.9 M in SGF Executive Order reductions (BJ 2011-25), $72.2 M in SGF reductions approved by the JLCB, $119.3 M in ad hoc resources utilized to offset SGF reductions and $38.2 M of statutorily dedicated fund expenditure reductions approved by JLCB, of which the TTF reduction ($24.4 M) represented 63% of the total statutorily dedicated fund expenditure reductions.

R.S. 39:75 (Avoidance of Budget Deficits) provides that once the governor has reduced the SGF by at least seven-tenths of 1% and a deficit still exists, the governor, with approval by the JLCB, can reduce statutorily dedicated funds up to 5%. Financing becomes available from these statutorily dedicated funds after expenditures are reduced and the reduced amount eventually transferred into the SGF to offset the SGF revenue forecast reduction, likely during the 14th period (August) (end of year accounting FY close-out).

Upon approval by JLCB of statutorily dedicated fund expenditure reductions to resolve a mid-year deficit, R.S. 39:75(C)(2)(e) allows the state treasury to transfer these reduced amounts from the statutorily dedicated fund to the SGF to solve the deficit. After the statutorily dedicated budget authority reductions, financing is supposed to be available as a result of the expenditure reduction for transfer to the SGF to close the deficit. However, in FY 12 the TTF never generated enough revenue collections above appropriated expenditures even after the mid-year reduction. Thus, State Treasury could not transfer these funds to the SGF until now (September 2014 – FY 15) because these funds have not been available. For context, in FY 12 the state finished with a $113.2 M SGF surplus. To the extent these TTF resources would have been transferred to the SGF during FY 12, the $113.2 M surplus would have been $24.4 M greater, or $137.6 M.

Outstanding Fund Sweep Transfers (Source: State Treasury)	Act 378 of 2011**	FY 12 Deficit Reduction Plan*	Act 597 of 2012***	Act 420 of 2013****	Act 646 of 2014*****	TOTAL
Transportation Trust Fund - Regular	$0	$1,888,350	$0	$0	$0	$1,888,350
Youthful Offender Management Fund	$0	$22,978	$0	$0	$0	$22,978
Archeological Curation Fund	$8,856	$2,000	$0	$0	$0	$10,856
Poverty Point Reservoir Development Fund	$0	$45,125	$0	$0	$0	$45,125
Audubon Golf Trail Development Fund	$0	$2,375	$0	$0	$0	$2,375
Academic Improvement Fund	$0	$0	$86,911	$0	$0	$86,911
Tobacco Tax Health Care Fund	$325,715	$227,502	$0	$233,334	$0	$786,551
Bossier Parish Truancy Fund	$5,313	$0	$0	$0	$0	$5,313
Small Business Surety Bonding Fund	$0	$0	$0	$0	$44,873	$44,873
DHH Facility Support Fund	$0	$0	$0	$0	$238	$238
2% Fire Insurance Fund	$0	$0	$0	$0	$1,412,389	$1,412,389
Southeast LA Hospital Property Sale	$0	$0	$0	$17,840,000	$0	$17,840,000
SGR Department of Revenue	$0	$0	$0	$1,190,961	$0	$1,190,961
Motor Fuels Underground Storage Tank Trust Fund	$0	$0	$0	$0	$9,000,000	$9,000,000
LA Fire Marshal Fund	$0	$0	$0	$1,338,599	$0	$1,338,599
Right To Know Fund	$0	$0	$0	$175,500	$0	$175,500
Explosives Trust Fund	$19,646	$0	$0	$0	$0	$19,646
DPS Police Officer Fund	$238,006	$0	$0	$0	$0	$238,006
Incentive Fund	$0	$0	$0	$3,962,652	$0	$3,962,652
Legislative Capitol Technology Enhancement Fund	$6,757,502	$0	$0	$0	$0	$6,757,502
Energy Performance Contract Fund	$0	$0	$0	$153,933	$0	$153,933
Reptile & Amphibian Research Fund	$0	$115	$0	$0	$0	$115
Public Oyster Seed Ground Development Account	$0	$179,700	$0	$0	$0	$179,700
Utility & Carrier Inspection Supervision Fund	$0	$186,289	$592,400	$0	$0	$778,689
Transfer non-recurring Overcollections Fund to UAL	$0	$0	$0	$0	$6,000,000	$6,000,000
Transfer non-recurring Overcollections Fund to Rainy Day Fund	$0	$0	$0	$0	$25,000,000	$25,000,000
Transfer non-recurring Overcollections Fund to WISE Fund	$0	$0	$0	$0	$11,000,000	$11,000,000
Transfer LA Health Plan board funds to Mega-Project Fund******	$0	$0	$0	$0	$20,000,000	$20,000,000
DOA identified A&M savings transferred into Overcollections Fund	$0	$0	$0	$0	???????	$0
TOTAL OUTSTANDING FUNDS SWEEPS	**$7,355,038**	**$2,554,434**	**$679,311**	**$24,894,979**	**$72,457,500**	**$107,941,262**

**In December 2011, the DOA presented the FY 12 Deficit Elimination Plan to the JLCB, which consisted of $140.9 M of SGF Executive Order reductions (BJ 2011-25), $72.2 M of SGF reductions approved by the JLCB, $119.3 M of ad hoc resources utilized to offset SGF reductions and $38.2 M of statutorily dedicated fund expenditure reductions approved by JLCB.*

***Act 378 of 2011 outstanding fund transfers are to be transferred to the Medical Assistance Trust Fund*

****Act 597 of 2012 outstanding fund transfers are to be transferred to the SGF*

*****Act 420 of 2013 outstanding fund transfers are to be transferred to the Overcollections Fund & SGF*

******Act 646 of 2014 outstanding fund transfers are to be transferred to the Overcollections Fund*

*******Act 646 provides for the transfer of LA Health Plan board funds to Mega-Project Funds. $20 M is currently appropriated in FY 15.*

Note: At this point in time, we do not know the specific DOA identifed A&M savings that will be transferred into the Overcollections Fund

FY 16 Major Budget Issues

DEPT/AGY: Statewide
ISSUE: House Rule 7.19 (Geymann Rule) Resources Versus Replacement Financing Decision List

Although HR 7.19 contains a definition of "one-time money," the rule does not clearly identify the significant financing decisions that have to be made during the FY 16 budget process. Due to this issue, during the 2014 Legislative Session (FY 15 budget development process), the LFO not only provided the legislature the HR 7.19 list to comply with the House Rule, but also provided a list of significant potential FY 16 financing replacements as a result of the development of the FY 15 budget. For context, the Table on the next page provides a comparison of HR 7.19 defined resources in the budget to the replacement financing needs. In all cases, the HR 7.19 definition of "one-time" money is not indicative of the all the resources contained in the budget that may require other resources in the subsequent fiscal year.

	HR 7.19 Defined One-time Resources	Replacement Financing Need
FY 15 Budget*	$50.5	$1,182.2
FY 14 Budget*	$86.5	$582.6
FY 13 Budget	$272.5	$443.5
FY 12 Budget	$315.8	$547.6
Source: Prior year Division of Administration (DOA) continuation budget documents & LFO fiscal highlights documents.		

**Act 419 of 2014 requires the REC to officially forecast all state funds, which excludes REC projected funds from the one-time money definition contained within House Rule 7.19. This is the primary reason the HR 7.19 list of resources was significantly reduced from FY 13 to the current year.*

DEPT/AGY: Statewide
ISSUE: Overcollections Fund

The current version of HB 1 includes an aggregate Overcollections Fund allocation in the amount of $114,556,548, which is currently appropriated in the Medicaid Program. The original source of these funds is various anticipated FY 15 collections that may be carried forward into FY 16 for expenditure. The table below is a depiction of the Overcollections Fund status based upon the latest adopted REC revenue forecast, HB 566 Engrossed with Senate amendments, HB 800 Reengrossed with Senate amendments (Supplemental Appropriations Bill) and HB 1 Reengrossed with Senate amendments.

FY 15 Overcollections Expenditures	**FY 15, Act 14**
Act 14 Enrolled	$270,101,856
BA-7 (Mid-Year Cut 1 Back Fill, Dec. 2014)	$47,000,000
BA-7 (Mid-Year Cut 1 Back Fill, April 2015)	$28,502,827
BA-7 (Mid-Year Cut 2 Back Fill, Jan. 2015)	$32,506,438
Less: HB 800 House Appropriations Committee Action	*($53,436,628)*
HB 800 House Floor Action	*$17,972,573*
HB 800 Senate Committee Action	*$6,196,965*
HB 800 Senate Floor Action	*($5,300,000)*
FY 15 Total Overcollections Fund Appropriation	**$343,544,031 (recurring)**
FY 16 Overcollections Expenditures (HB 1 Reengrossed)	**$114,556,548**
Total FY 15 & FY 16 Appropriated/Recommended	**$458,100,579**
Adopted Revenue Forecast (5/14/2015)	**FY 15 Revenues**
FY 15 Beginning Balance	$217,500,000
Revenue Carry Forward from FY 14	$102,240,000
Self Insurance Fund (HB 566)	$12,000,000
Insurance Verification System Fund (HB 566)	$25,576,380
Riverboat Gaming Enforcement Fund (HB 566)	$11,874,770
LA Building Corporation (HB 566)	$500,000
LDR SGR (HB 566)	$11,100,000
Employment Security Admin. Account (HB 566)	$3,540,000
Penalty & Interest Account (HB 566)	$4,200,000
Telephone Company Property Assessment Relief Fund (HB 566)	$50,000,000
LA Public Finance Authority (LPFA) (HB 566)	$2,300,000
Act 646 of 2014, GEMS Transfer	$17,972,573
Total FY 15 Projected Fund Revenues	**$458,803,723**
Current Projected Unappropriated Fund Balance	***$703,144***

Based upon HB 1 Reengrossed with Senate amendments, HB 800 Reengrossed with Senate amendments, HB 566 Engrossed with Senate amendments and the latest adopted revenue forecast, the

FY 16 Major Budget Issues

Overcollections Fund has an FY 16 ending year unappropriated fund balance of approximately $703,144.

Note: *Based upon the latest adopted revenue forecast, there are currently no anticipated FY 16 resources projected to be collected for the Overcollections Fund. The unexpended FY 15 resources will be utilized to fund the FY 16 appropriation.*

DEPT/AGY: Executive/Division of Administration (DOA)
ISSUE: Governmental Efficiency Management Support (GEMS) "Savings"

Included within the FY 16 budget are GEMS budgetary reductions that equate to a total of $94.3 M in SGF ($163.2 M Total MOF). These budgetary reductions have various moving parts including: reduction associated with statewide initiatives such as procurement and human capital, agency specific GEMS adjustments and the creation of the Office of State Human Capital Management and the Office of State Procurement. The Table below is a summary of the net SGF and total means of financing (MOF) impact of the GEMS initiatives built into FY 16.

SUMMARY (in millions)	SGF	Total MOF
Statewide GEMS Reduction	($46.7)	($57.9)
Human Capital/Procurement Consolidation & Billing	$1.0	$32.0
Statewide Adj Sub-Total	**($45.7)**	**($25.9)**
Agency Specific GEMS Reduction	($48.6)	($137.3)
TOTAL	**($94.3)**	**($163.2)**

Statewide GEMS Reductions ($46.7 M – SGF, $57.9 M – Total MOF)
The FY 16 budget includes a statewide adjustment that captures all anticipated expenditure savings from the statewide procurement initiative and the human capital initiative. The breakdown of the initiatives is as follows:

	FY 15	FY 16
Procurement Initiative	$18.6 M	$17.3 M
Human Capital Management	$5.5 M	$5.3 M

According to the DOA, all these procurement and human capital GEMS initiatives will result in recurring savings at various state agencies and were included in the FY 16 budget.

Agency Specific GEMS Reductions ($48.6 M – SGF, $137.3 M – Total MOF)
The FY 16 budget includes various agency specific GEMS initiatives that are either annualized in the FY 16 budget (implemented in FY 15) or will be new initiatives in FY 16. The majority of this SGF reduction is contained within the Medicaid Program in the amount of $33.9 M in SGF. For detailed information on the specific impact of these reductions, see the *GEMS Reductions & Cuts – Medicaid* issue write-up on Page 27.

Other significant agency specified SGF GEMS reductions include $7 M in the Office of Juvenile Justice (OJJ) and $7.3 M net reduction adjustment within the Local Housing of State Adult Offenders. The $7 M in GEMS adjustments in OJJ is due to various initiatives including: probation & parole caseloads, relocation of youth, increasing Title IV-E Funds, improvement in monitoring non-secure residential contract providers & diversion program contract providers and span of control.

The $7.3 M aggregate net adjustment in Local Housing of State Offenders is associated with multiple initiatives, which seek to facilitate early release for certain offenders and increase participation in transitional work programs. While the projected savings total $13.2 M, the FY 16 budget includes implementation costs of $701,000 for Work Release and $5.1 M for Reentry Services.

The Table below is a summary of the agency specific GEMS reductions included within the FY 16 budget. More details of the items listed are included within the Legislative Fiscal Office's *Major Reductions* Section of this publication.

Agency Specific GEMS Sumary	SGF	IAT	SGR	Stat. Ded	Federal	Total
01-EXEC	($100,000)	$0	$0	$0	$0	($100,000)
07-DOTD	$0	$0	$0	($2,205,192)	$0	($2,205,192)
08-CORR	($75,000)	$0	$0	$0	$0	($75,000)
08-DPS	$0	$0	($1,665,450)	($2,083,875)	$0	($3,749,325)
08-OJJ	($7,000,062)	$0	$0	$0	$0	($7,000,062)
09-DHH	($33,922,000)	$0	$0	$0	($56,570,520)	($90,492,520)
10-DCFS	($223,000)	$0	$0	$0	($863,824)	($1,086,824)
11-DNR	$0	($26,939)	($1,000)	($68,030)	$0	($95,969)
20-OTHER	$0	$0	$0	$0	$0	$0
21-ANCI	($7,322,851)	($25,196,000)	$0	$0	$0	($32,518,851)
TOTAL	**($48,642,913)**	**($25,222,939)**	**($1,666,450)**	**($4,357,097)**	**($57,434,344)**	**($137,323,743)**

FY 16 Major Budget Issues

Consolidation and Creation of the Office of State Procurement & Office of State Human Capital Management (including agency billing) ($1 M – SGF, $32 M – Total MOF)
The FY 16 budget provides for the creation (within the Ancillary Appropriations Bill) of the Office of State Procurement and the Office of State Human Capital Management. The statewide adjustments identified within the current budget are aggregate budgetary adjustments related to the transfer of various positions in state agencies to the newly created offices as well as the anticipated agency billings for FY 16.

The net budgetary impact of these 2 concepts is a SGF increase of $967,452 and a total MOF increase of $32 M and movement of 101 positions (state procurement), 316 positions (human capital), the transfer of 5 positions (from human capital to State Civil Service) and the reduction of 43 positions (relative to the human capital creation). For more specific details concerning these 2 offices, please see the *Office of State Human Capital Management* issue write-up on Page 7 and *Office of State Procurement* issue write-up on Page 8.

Note: *To the extent the GEMS initiatives do not actually produce the anticipated savings as projected by the DOA, the state agencies will have less resources in FY 16 than in FY 15.*

DEPT/AGY: Executive/Division of Administration
ISSUE: Community Development Block Grant Funds (CDBG)/Disaster Recovery Unit (DRU)

House amendments appropriated $18.258 M of federal CDBG funds beyond the $24.3 M included in the Executive Budget for the following appropriations:

- $3,706,583 – Hospital Outlier Program
- $8,000,000 – Greater New Orleans Community Health Connection
- $6,075,000 – Federally Qualified Health Centers
- $76,417 – Payments to Private Providers Program for mental health services in the event HB 307 is enacted. This bill prohibits an insurer from denying payment for inpatient behavioral health services provided to a person admitted under emergency certificate on the basis of medical necessity.
- $400,000 – Healthy Food Retail Act

Adopted amendments (House/Senate) require the DOA/CDBG to submit an Action Plan Amendment to the U.S. Department of Housing & Urban Development (HUD) for reallocation of hurricane recovery dollars for the appropriations listed above. To the extent the Action Plan Amendment is denied or if the DOA determines there are no unobligated hurricane dollars available, these appropriations will not be funded. The DOA contends there are insufficient recovery dollars available in order to fund the $18.3 M in appropriations listed above.

Also, included the current version of HB 1 is an appropriation of $24.3 M of CDBG/DRU Program income for the WISE Program. Program income is derived from the operation of the original HUD grant funds and can only be expended according to the standard requirements of the CDBG Program.

DEPT/AGY: Executive/Division of Administration (DOA)
ISSUE: LaGov

Due to FY 11 – FY 16 budget constraints, the DOA decided to phase-in implementation of the LaGov System by bringing online the Department of Transportation & Development online in FY 11, the Department of Environmental Quality in FY 13 and the Department of Natural Resources, Wildlife & Fisheries and the Coastal Protection & Restoration Authority in FY 14. The hardware/software infrastructure is in place for a statewide rollout. However, for FY 16 the DOA anticipates full implementation of one of the procurement and professional services contracts modules, which is one of the major modules of the system. The anticipated cost of implementing this portion of LaGov statewide is approximately $3 M. The statewide procurement module has a go live date of 7/1/2015. According to the DOA, state agencies will be utilizing the LaGov functionality, but those not currently on the entire system will continue to use the current accounting system as the LaGov has an interface with the current state financial system.

Once implemented, the last remaining modules to be implemented statewide include ($22 M) the following: Budgeting - $4 M (would replace Office of Planning & Budget's current system) & Financial - $20 M (would replace the current AFS, which houses core financials). It is unknown at this time if the DOA will seek to implement the remaining modules of the system statewide or on agency-by-agency basis. However, the further a complete statewide rollout is delayed, the less relevant the LaGov system

becomes and the increased risk that the current 18-year old legacy system (AFS) will crash beyond repairs.

According to the DOA, the various LaGov related projects to be undertaken in FY 16 include:

- Begin an implementation project to bring Facility Planning & Control on LaGov with a go live date of 7/1/2016 (FY 17);
- Implementation of online bidding for vendors; and
- Ability of vendors to submit invoices electronically (Coastal Protection & Restoration Authority is pilot).

DEPT/AGY: Executive/Division of Administration (DOA
ISSUE: Office of Group Benefits (OGB) 10.8% Premium Increase

Included within the current FY 16 budget is a 10.8% premium increase for the Office of Group Benefits (OGB) for the employers (state agencies/school boards) and employees (OGB members) effective 7/1/2015. According to the OGB, this rate increase will generate approximately $132.1 M in additional revenues within the program. For OGB members, the employer pays 75% of the premium and 50% of the premium for the members' dependents. The specific breakdown of the source of these increases is reflected in the Table below.

OGB Participating Agency	*Revenues Generated 10.8% Rate Increase Employer Portion*	*Revenues Generated 10.8% Rate Increase Employee Portion*	*Revenues Generated 10.8% Rate Increase Total*
Executive Branch Agencies*	$40.5 M	$15.1 M	$55.7 M
Higher Education/HCSD**	$14.9 M	$5.6 M	$20.5 M
Judicial	$1.2 M	$0.5 M	$1.7 M
Legislative	$0.4 M	$0.1 M	$0.5 M
Local School Districts	$34.9 M	$13.5 M	$48.4 M
Non-Appropriated Entities	$3.6 M	$1.4 M	$5.0 M
TOTAL	*$95.6 M*	*$36.5 M*	*$132.1 M*

**The Executive Branch Agencies are those agencies (excluding higher education) that are included within the state's operating budget. Based upon the current budget, approximately $14.8 M of SGF is being utilized to pay for a portion of the $40.5 M employer portion listed above.*
***As previously mentioned, the 10.8% rate increase shown does not include Higher Education and the LSU Health Care Services Division (HCSD).*

According to the DOA, there will likely be another premium increase in 7/1/2016 that will be 4% above the medical/pharmacy claims trend. Currently the OGB expenditure trend for FY 15 is approximately a 5% increase in costs from July 2014 to January 2015. To the extent this trend continues, the FY 17 premium rate built into the FY 17 budget would be approximately 9%. However, the program's claims should decrease due to the major health plan changes that go into effect on 3/1/2015.

DEPT/AGY: Executive/Division of Administration (DOA)
ISSUE: Office of State Human Capital Management

The FY 16 budget includes the creation of a new ancillary state agency called the Office of State Human Capital Management. According to the DOA, the Office of State Human Capital Management will provide a centralized approach to the deployment of human capital management strategies. Currently, the HR function is decentralized among state agencies with agencies applying inconsistent application of HR management and policy. The DOA anticipates a total recurring SGF savings of $10.8 M ($5.5 M – FY 15, $5.3 M – FY 16) in the FY 16 budget as a result of this initiative. These specific adjustments are reflected within Major Reductions Section of this document as the "GEMS Savings" statewide adjustment, which is also discussed in the *GEMS "Savings"* issue write-up contained within this document.

The newly created agency's recommended FY 16 budget is $24,993,755 IAT and 317 positions. The original IAT resources will be generated from multiple means of financing of those state agencies utilizing the services provided by the Office of State Human Capital Management. Centralizing HR personnel within one agency will result in the elimination of 43 positions and the transfer of 5 positions from the OHC to the Department of Civil Service. The specific state agencies impacted by these various adjustments in positions are shown in the Table on the next page.

FY 16 Major Budget Issues

Positions Impact	Reductions	Transfers	Total
Division of Administration	(8)	(20)	(28)
Economic Development	0	(3)	(3)
Transportation & Development	(3)	(43)	(46)
Corrections	(1)	(40)	(41)
Public Safety	(2)	(24)	(26)
Juvenile Justice	0	(5)	(5)
Health & Hospitals	(10)	(89)	(99)
Children & Family Services	(4)	(38)	(42)
Natural Resources	0	(15)	(15)
Revenue	(8)	(7)	(15)
Workforce Commission	(7)	(7)	(14)
Education	0	(21)	(21)
TOTAL*	(43)	(322)	(365)

**The newly created OHC anticipates having 322 positions transferred to the agency with 5 of the 322 being transferred to the State Civil Service. Thus, the total number of positions recommended for this new office is 317.*

DEPT/AGY: Executive/Division of Administration (DOA)
ISSUE: Office of State Procurement

Pursuant to Act 864 of 2014, the Office of State Purchasing and the Office of Contractual Review have been consolidated into one office called the Office of State Procurement. According to the DOA, the Office of State Procurement is responsible for the State's enterprise procurement activities by leveraging the State's position in the market to generate savings.

A major GEMS initiative of the newly created office is the use of strategic sourcing, which allows the buying power of larger state agencies, who typically buy a significant amount of goods in a particular category, to benefit smaller state agencies. For example, the Departments of Health & Hospitals, Revenue and Children & Family Services equate to 80% of the amount spend for shredding services. To the extent strategic sourcing is utilized, the state would be managing one procurement contract for shredding services with the ability for smaller agencies to have those services provided at much lower costs.

Although the DOA started portions of this transformation in FY 14, there are GEMS initiatives associated with this continued transformation in FY 16, which consist almost entirely of strategic sourcing. The DOA anticipates a total recurring SGF savings of $35.9 M ($18.6 M – FY 15, $17.3 M – FY 16). These specific reductions are reflected within the *Governmental Efficiency Management Support (GEMS) "Savings"* issue write-up on Page 5.

The newly created agency's recommended FY 16 budget is $9,500,022 from IAT ($9,060,756) and SGR ($439,266) sources and 96 positions. The original IAT resources will be generated from multiple means of financing of those state agencies utilizing the services provided by the Office of State Procurement. According to the DOA, by creating this office as an ancillary (internal service fund), like the Office of Technology Services (OTS), which was created last year, this new office can bill customer agencies proportional allocation of statewide direct and indirect costs, which allows for the service to be funded with multiple means of finance as opposed to SGF dollars within the DOA. This will allow those state agencies that receive federal funds to be reimbursed by invoiced Office of State Procurement expenditures.

There are no reductions in positions as a result of this initiative built into the FY 16 budget. The Table below specifies the specific agencies impacted by the various positions transferred to the newly created Office of State Procurement.

Positions Impact	Transfers
Division of Administration	(77)
Transportation & Development	(3)
Health & Hospitals	(9)
Workforce Commission	(1)
Education	(4)
Risk Management	(2)
Office of State Procurement	96
TOTAL	0

FY 16 Major Budget Issues

DEPT/AGY: Executive/Division of Administration (DOA)
ISSUE: Office of Technology Services (OTS)

FY 16 is the second fiscal year of existence for the Office of Technology Services (OTS). OTS is the central procurement and provisioning agency for all technology goods and services. The descriptions below are potential budgetary issues of the agency in FY 15 and in FY 16.

FY 15 Cash Flow
Due to delays in billing state agencies, since the enactment of Act 712 of 2014 the newly created Office of Technology Services (OTS) has been operating with $42 M of SGF cash advance in the form of State Treasury Seeds. Through January 2015, OTS has expended $91.8 M and has only collected $54 M of billable revenues from various state agencies. The resources that have kept this newly created state agency afloat are the $42 M in SGF cash advances ($21 M approved in July 2014 & $21 M approved in September 2014).

According to the Division of Administration (DOA), the reason OTS has not received timely billing revenues is due to the time it has taken to formally set up a billable process. DOA anticipates revenues to increase from this point forward. In fact, every month the revenue receipts have increased and the month of November was the first month in the fiscal year in which the OTS actually collected more in revenues than expenditures. See the Table below.

	OTS	Expenditures	Treasury Seed	Revenue Collections	True Monthly Cash Flow	Monthly Cash Flow (wSeeds)
	Jul-14	$6,736,977	$21,000,000	$0	($6,736,977)	$14,263,023
	Aug-14	$14,701,564	$0	$0	($14,701,564)	($14,701,564)
	Sep-14	$14,265,022	$21,000,000	$992,856	($13,272,166)	$7,727,834
	Oct-14	$13,491,831	$0	$8,208,087	($5,283,744)	($5,283,744)
	Nov-14	$14,031,065	$0	$13,451,008	($580,057)	($580,057)
	Dec-14	$14,538,623	$0	$12,520,512	($2,018,111)	($2,018,111)
	Jan-15	$14,006,982	$0	$18,839,487	$4,832,505	$4,832,505
*	Feb-15	$18,039,330	$0	$27,100,000	$9,060,670	$9,060,670
*	Mar-15	$18,189,330	$0	$23,000,000	$4,810,670	$4,810,670
*	Apr-15	$16,706,433	$0	$21,460,577	$4,754,144	$4,754,144
*	May-15	$17,539,330	$0	$19,185,127	$1,645,797	$1,645,797
*	Jun-15	$22,539,330	$0	$21,539,330	($1,000,000)	($1,000,000)
	Sub-Total	**$184,785,817**	**$42,000,000**	**$166,296,984**	**($18,488,833)**	**$23,511,167**
	Close-out Period	$18,000,000	$0	$36,539,330	$18,539,330	$18,539,330
	Grand Total	**$202,785,817**	**$42,000,000**	**$202,836,314**	**$50,497**	**$42,050,497**
	**Projected Expenditures & Revenue Collections*					

Note: *Pursuant to R.S. 39:71(D), upon approval of the Commissioner of Administration and concurrence of the state treasurer, a cash advance or seed may be granted to a requesting state agency. Typically, treasury seeds are designed to provide operating capital to a state agency until an anticipated revenue source is actually collected. Once collected, the agency will utilize these collections to repay the State Treasury for the total amount of seed resources expended. State Treasury seeds are basically short-term loans that must be repaid prior to the close of the fiscal year.*

FY 16 OTS Budgetary Adjustments
The net total budgetary adjustments included within FY 16 for OTS related expenditures is a reduction of $2 M SGF and $13.1 M Total MOF, which includes a SGF reduction of $16.5 M within the DOA. The Table below is a summary of statewide OTS adjustments.

Statewide OTS Adjustments	SGF	Total MOF
Division of Administration	($16,529,050)	($30,500,920)
Other Agency Adjustments	$14,511,182	$17,420,426
Net Total OTS Adjustments	**($2,017,868)**	**($13,080,494)**

The DOA adjustments consist of the following:

	DOA SGF Adj.
SGF Pooled Resource Reallocation	$11.6 M
IT Billing Associated w/Payroll & Positions Mgmt.	$4.9 M
Total	**$16.5 M**

SGF Pooled Resources ($11.7 M SGF)
During the FY 15 budget development process, all net SGF contained within a state agency's budget related to IT expenditures was transferred from the agency to the DOA. During the current year (FY 15), when the OTS invoices a state agency for IT services, no SGF is collected from that state agency as these resources are paid on behalf of the state agency to OTS by the DOA due to the manner in which the FY 15 budget was developed. However, in the FY 16 budget, these "pooled resources" are being reallocated back to the state agency in the aggregate amount of $11.6 M.

IT Billing Associated with Payroll & Position Management ($4.9 M)
Due to OTS being an ancillary agency, the agency bills its customers (state agencies) for use of IT services. OTS collects invoice payments and classifies them as IAT revenue. One of the significant IT systems all state agencies utilize daily is the state's payroll system (ISIS HR). Included within the FY 16 budget is the cost allocation spread among various state agencies and multiple means of financing for

use of the state's payroll system and position management system. Because OTS is an ancillary, it can bill customer agencies a proportional allocation of statewide direct and indirect costs, which allows for the service to be funded with multiple means of finance as opposed to SGF dollars within the DOA. In years past, the DOA paid for the annual maintenance costs of ISIS-HR with SGF monies. Now, starting in FY 16, this cost will be borne by the user agencies through their various MOF. This will allow those state agencies that receive Federal funds to be reimbursed by invoiced OTS ISIS-HR expenditures.

DEPT/AGY: Executive/Governor's Office of Homeland Security & Emergency Preparedness (GOHSEP)
ISSUE: FEMA State Match Payment Plan

The FY 16 budget provides additional SGF for the first year of a 5-year payment plan associated with the state match requirements from previously declared natural disasters. All of these natural disaster events have either 90/10 state match or 75/25 state match requirements that have not been paid to date. According to FEMA, the state owes $53,801,581 with the first payment being due 7/1/2015 in the amount of $5 M. FEMA provided the state 3 different repayment options over a 5-year period.

- Option 1 provides for equal $10.25 M annual payments, 80% reduction of interest & fees with a total pay out of $51.2 M.

- Option 2 provides for accelerated payments beginning at $5 M, 60% reduction of interest & fees with a total pay out of $53.8 M.

- Option 3 provides for annual payments of $5 M for 4 years, a $4.7 M payment in the final year, one lump sum payment of $30.5 M in year one, 40% reduction of interest & fees with a total pay out of $55.2 M.

The state has selected the Option 2 repayment schedule. After the first payment in FY 16, the state will owe $47.5 M. The specific disaster events associated with the state match include: flooding event, Gustav, Ike, Isaac, Tropical Storm Allison, winter storm, severe storms, thunderstorms and flooding, freezing rain & ice storms.

Transaction Date	*Beginning Balance*	*Interest*	*Payment*	*Ending Balance*
7/1/2015 (FY 16)	$52,083,234	$438,453	($5,000,000)	$47,521,686
7/1/2016 (FY 17)	$47,521,686	$438,453	($6,910,299)	$41,049,840
7/1/2017 (FY 18)	$41,049,840	$382,939	($10,365,449)	$31,067,329
7/1/2018 (FY 19)	$31,067,329	$292,300	($13,820,599)	$17,539,030
7/1/2019 (FY 20)	$17,539,030	$166,204	($17,705,234)	$0

DEPT/AGY: Executive/LA Public Defender Board (LPDB)
ISSUE: Funding for LPDB Capital Defense Standards

The LPDB recently published an intent to promulgate statewide rules regarding the defense of indigents in capital cases in the October 2014 State Register. However, funding the implementation of the new rules for the defense of indigent clients may affect LPDB's ability to take on cases involving indigent defendants in capital trials. The new rules outline standards for defense of an indigent client in capital cases by alerting counsel to courses of action that are necessary, advisable, and appropriate from pre-trial to post-conviction. It is LPDB's hope that the standards will aid counsel of indigent clients in providing the highest quality of defense.

Included in the capital defense standards for indigent clients is the recommendation for a proper capital defense team, which includes mitigation specialists and fact investigators. LPDB derives the estimated costs for the implementation of the defense standards from the creation and phasing in of positions for mitigation specialists and fact investigators. Implementation of these proposed rules will result in estimated state general fund expenditures of $620,350 for FY 16, $1,240,701 for FY 17, $2,481,402 for FY 18, and $3,101,752 for FY 19.

LPDB has secured funding for FY 16 due to the cancellation of a $1.29 M professional services contract with the Capital Appeals Project of LA (CAP). CAP is a capital defense contractor that provided services in the 1st Judicial District Court (Caddo). This one-time funding is not likely to be available in subsequent years.

Using funds intended for a professional services contract with CAP is not without its programmatic consequences. It is important to note that changes in capital defense allocations will only affect LPDB's capital defense program and not its non-capital case programs. First, LPDB will have to take on capital defense cases in the 1st JDC on a case-by-case basis, which may be more costly than using a contractor such as CAP. Second, by using a portion of the funds allocated for a contractor to pay for implementation of its capital defense standards statewide, LPDB is left with less funding for indigent capital defense in the 1st JDC. As a result, LPDB's ability to take on capital defense cases may be hindered due to higher per-case costs and less funding for indigent capital defense.

FY 16 Major Budget Issues

If LPDB does not secure state funds to create positions for mitigation specialists and fact investigators, one option is to embed the new positions within the district public defender offices needing them most, reducing costs to the state. District offices would have to come up with the remainder of the funding for the new positions. However, the current funding situation for district public defender offices is tenuous. Twenty-six district public defender offices are currently operating at a deficit, and LPDB projects a handful of these offices to become completely insolvent by the end of FY 15, with others becoming insolvent during FY 16.

Funding the standards in subsequent years is subject to legislative appropriation. If the legislature does not appropriate funds for the implementation of the capital defense standards beyond FY 16, LPDB will fund them to the extent that monies become available. Any positions added with one-time funds in FY 16 will likely be temporary in nature without recurring appropriation by the legislature.

DEPT/AGY: Executive/LA Public Defender Board (LPDB)
ISSUE: LPDB Insolvency

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

Due to stagnant state assistance and unrealized growth in locally generated funds, district (local) public defender boards are facing an increasingly uncertain financial situation. In FY 14, 26 district public defender boards operated at a deficit, using one-time monies to bridge the gap between revenues and spending. Since Calendar Year (CY) 10, LPDB's total expenditures at the district level have been in excess of their total revenues, with several districts operating at a deficit in subsequent fiscal years. Table 1 depicts the total expenditures and revenues district defender boards over the last 4 calendar years.

District Revenues and Expenditures (Table 1)

Calendar Year	Revenues	Expenditures	Difference	Districts Reporting Deficits
2010	$47,084,317	$54,354,212	($7,269,895)	34
2011	$50,240,526	$55,953,999	($5,713,473)	33
2012	$49,915,307	$52,228,530	($2,313,223)	30
2013	$51,192,746	$51,551,239	($358,493)	23
2014	$49,888,384	$52,950,981	($3,062,597)	28

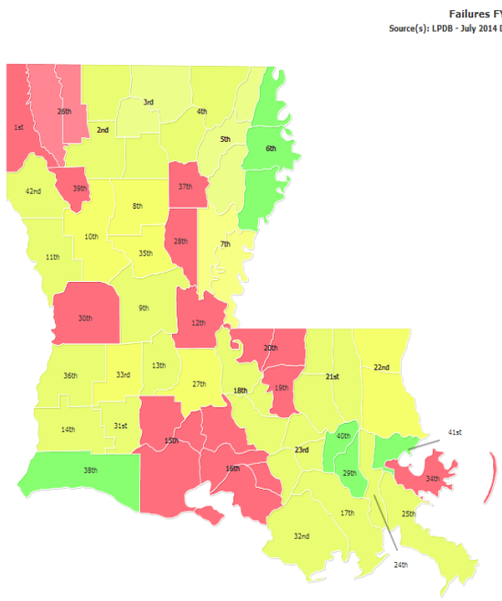
The Statewide Fund Balance
District public defender offices throughout the state had a collective fund balance of $17.7 M in CY 10 to bridge the deficit between spending and revenues. In addition, districts have been enacting cost-cutting measures, reducing overall district spending by 7.9% from CY 10 to CY 13 while increasing overall district revenues by 1.9% in that same period. From CY 10 to CY 14, district spending has decreased by 2.5% overall with an overall district revenue growth of 5.6%. Despite the inverse trends of expenditures and revenues, and a closing of the gap in CY 13, LPDB's overall spending of district public defender boards was still in excess of revenues by $2.3 M to close CY 14.

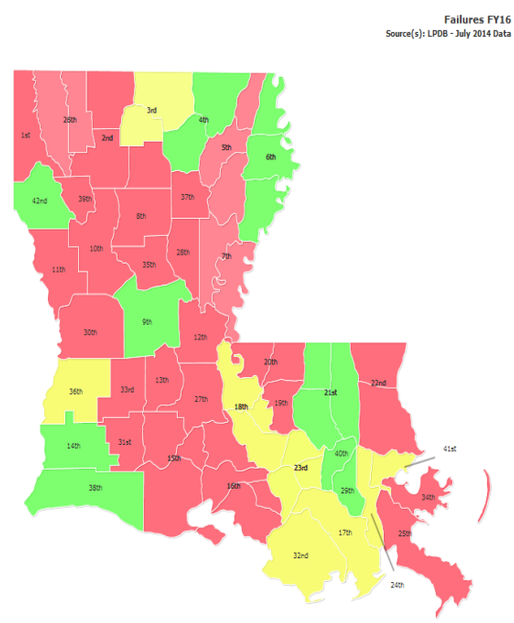
LPDB Guidelines for Defense
While expenditures have been reduced in recent years, they are still in excess of revenues. LPDB projects its revenues based upon several sources. In 2009, LPDB adopted guidelines for defense of indigent clients known as their Trial Performance Standards. The standards outline actions that may be necessary, advisable, and appropriate for the defense attorney to take during the course of representation. LPDB built their standards using several sources, including the American Bar Association's (ABA) Criminal Justice Standards for the Defense Function, the ABA's Ten Principles of a Public Defense Delivery System, and the National Legal Aid and Defense Association Performance Guidelines for Criminal Representation. In addition to the standards, LPDB uses a recommendation by the National Advisory Council on Criminal Justice Standards and Goals to determine appropriate caseloads.

LPDB projects its expenditures by making a projection of caseloads for each district based upon prior years, the board then uses the recommended caseload to determine the number of attorneys district offices would employ. The market rate for attorneys in each district would be used to determine compensation. The number of attorneys also determines the number of support staff recommended by

the standards. According to LPDB's records, attorneys employed by district offices are carrying nearly double the recommended caseload.

Districts Approaching Insolvency
With the fund balance becoming increasingly unreliable and SGR growth being far below expected levels, several districts are approaching insolvency by LPDB's own calculations. The maps below reflect solvency projections for individual districts in FY 15 and FY 16. Green districts are accruing revenues at such a rate that they can remit year-end surpluses to their fund balances. Yellow districts are operating at a deficit and spending from their fund balances. Red districts are or will become insolvent.





Due to revenues not being generated in a manner that can keep pace with expenditures, some districts may be forced to restrict services, such as putting cases on waiting lists. In addition, local public defender board staff and contractors may not receive pay owed to them until local boards have the funds available to honor checks. If the district boards fail completely, judges would have to assign cases of indigent defenders to members of local Bar Associations with no means of compensating them. Lawyers compelled to defend indigent clients may not specialize in the area a particular case involves, therefore clients may not receive the quality of representation they are constitutionally entitled to.

Revenues
District public defender offices derive their funds primarily from state and self-generated (local) monies. State and locally generated funds have unique characteristics, and both are vital to the districts' survival. LPDB's budget has stagnated, maintaining the same level of state funding since FY 11. State funding made up 34.6% ($17.7 M) of total revenues for district public defender boards in FY 14, while local funding made up 65.2% ($33.2 M). Investment earnings and "other revenues," such as grants, make up the remainder of district defender office funding. Funds from investments and other revenues make up less than 1% of total revenues.

LPDB receives its state appropriation through SGF deposited in the statutorily dedicated LA Public Defender Fund. It then disburses state funds through its District Assistance Fund (DAF) to the district offices each fiscal year based on a formula built on select criteria, primarily a district's caseload, number of employed attorneys, annual expenditures, and its fund balance. State monies are generally the most stable and predictable funding source for district offices. However, as previously stated, LPDB's overall budget has stagnated. As a result, the proportions of state funding each district receives annually through the DAF have stagnated as well (Table 2). The median amount of state funding for district public defender offices was $157,515 in FY 14.

DAF Disbursement Relative to Overall Appropriation 2)			
FY	DAF	Total State Appropriation	DAF Percentage of State Appropriation
2011	$17,784,337	$33,057,274	53.8%
2012	$17,234,410	$32,799,336	52.5%
2013	$16,496,605	$33,311,135	49.5%
2014	$16,435,314	$33,612,948	48.9%

Local revenues are more volatile. For example, Districts 29 (St. Charles) and 42 (DeSoto) have the ability to completely self-fund using their locally generated revenue streams. District 29 (St. Charles) generated over $1.3 M in FY 14, and was able to add to its fund balance. It is important to note that

these funds are not mobile and, barring an agreement between districts to engage in a revenue-sharing program, stay within their respective districts.

Act 578 of 2012
LPDB has made efforts to aid district public defender offices in raising locally generated revenues. Act 578 of 2012 required judges to assess an additional $10 in court fees to go towards local indigent defense funds for every criminal defendant who is convicted after trial, pleads guilty or nolo contendere, or who forfeits their bond for violation of a state statute or a parish or municipal ordinance other than a parking ticket. The Act raised revenue by increasing certain court fees from $35 to $45. LPDB estimated that implementation of this rule would lead to overall growth of revenues from court fees by approximately 25% for district offices. In fact, revenues only increased by between 8% and 10% on average. In general, LPDB estimates that court fees make up between 66% and 75% of local revenues. It should be noted that this Act expires 8/1/2016 and there are no known plans to make up for the lost revenue.

The expected revenue growth would have allowed some district offices to slow or stop the spending of fund balances, and not be reliant on this limited revenue source to maintain the levels of service currently provided. Since the expected revenue growth did not materialized, districts have continued to rely on the use of fund balances.

Outlook for FY 16
For FY 16, the recommended disbursement for LPDB's DAF is approximately $18,521,992, up significantly from their disbursement of $16.4 M in FY 14. While DAF disbursement recommendations are over $2 M more than in FY 14, the FY 15 recommended DAF disbursement was similarly $18.5 M. Two districts have already gone into restriction of services in FY 15, and LPDB is drafting restriction of services plans for possibly up to four more districts in FY 15. If funds are not legislatively appropriated and to the extent local revenue collections remain at historical levels, more districts will likely go into restriction of services in FY 16.

Note: *The overall statewide fund balance will never reach zero, as districts with low caseloads and the ability to self-generate a great deal of funds – for example, District 29 (St. Charles) – will distort the actual health of the fund balance statewide.*

DEPT/AGY: Executive/LA Stadium & Exposition District (LSED)
ISSUE: SMG Management Agreement Extension

At the Interim Emergency Board (IEB) meeting on 1/26/2015, the IEB approved the contract renewal of the management contract with the state and SMG (private company that manages the Mercedes-Benz Superdome & Smoothie King Center). The contract renewal provides for a 5-year extension through 6/30/2022 with an option, at the state's discretion, to extend a second 5-year term through 6/30/2027. The current agreement expires on 6/30/2017.

The contract extension also provides for a base fee reduction of $300,000, Consumer Price Index (CPI) escalation cap reduction from 4% to 2%, and provides for SMG to make available up to $5 M to the LSED for use on capital improvements at facilities. Although not specifically required by the agreement, the state may include its own resources through the capital outlay process as match for any planned improvements for the Mercedes-Benz Superdome and Smoothie King Center. The specific projects are not yet known at this time.

SMG is paid for its services through a combination of fees including a base fee, incentive fee and bonus fee. Under the current agreement, the combined fee paid to SMG may not exceed $1.5 M with adjustments to this cap based upon the CPI. Based upon the latest Legislative Audit reports, the total management fee in FY 13 and in FY 14 was $1,526,464 and $1,494,139. Based upon the new agreement, the projected aggregate cap for FY 18 is estimated to be $1,261,622.

DEPT/AGY: Executive/LA Commission on Law Enforcement (LCLE)
ISSUE: Potential Costs of Paying for Sexual Assault Forensic Exams Under Executive Order BJ 2014-17

In November 2014, Gov. Bobby Jindal signed Executive Order BJ 2014-17, which mandates that hospitals can no longer bill victims of sexual assault for medical services related to the standard forensic exam that each victim receives. The LCLE Crime Victim Reparations Board (CVRB) will now assume certain medical costs deemed standard by the Department of Health & Hospitals (DHH) related to sexual assault Forensic Medical Exams (FME). With LCLE assuming the SE costs for LA's FME Program, net state expenditures will significantly increase.

CVRB receives its funding through a combination of fees levied on criminal court cases, as well as funding from federal grants, court-ordered restitution from criminals, donations, and interest. Currently CVRB has a cash balance of $1.5 M and an unencumbered appropriation of $2.4 M for FY 15.

FY 16 Major Budget Issues

CVRB was not liable to pay all medical costs related to hospitals or health care facilities performing forensic exams in the past. Previously medical facilities would bill sexual assault victims, their insurance, or another 3rd party payer for medical services related to FMEs. CVRB was only liable for costs brought to their attention by victims filing a claim for reparations, as is the process for victims of all other forms of crime. Over the last 16 months, CVRB only paid 5 awards for claims on medical services related to FMEs at an average cost of $2,700 per claim, or $13,500.

A proposed rule by CVRB would allow sexual assault victims to assign their right to collect medical expenses associated with FMEs to the facilities in which they are performed. It is important to note that the aforementioned rule will only cover medical expenses *related* to the FME. Currently, state law mandates that parish coroners or the parish governing authority must cover non-medical service expenses related to the FME, such as the purchase of rape kits, as it is for evidence collection and preservation purposes.

To generate a potential range of costs for CVRB related to BJ 2014-17, an estimate of rapes must be generated. According to the FBI's Uniform Crime Reporting (UCR) database, LA had 1,619 rapes in 2013. However, victims do not necessarily report rapes to law enforcement in all cases. The Rape, Abuse & Incest National Network (RAINN), the largest anti-sexual violence organization in the United States, estimates 68% of rapes go unreported. As a result, the number of cases that CVRB may be liable to pay out is uncertain based upon historical data.

Table 1			
State	Population	Rape (Revised definition)[1]	Rapes/100,000 inhabitants
Kentucky	4,395,295	1,611	36.7
Louisiana	4,625,470	1,619	35

[1] The revised UCR definition of rape is defined as "Penetration, no matter how slight, of the vagina or anus with any body part or object, or oral penetration by a sex organ of another person, without the consent of the victim."

However, using data available at this time, it is possible to begin drawing conclusions about the potential fiscal impact of CVRB paying for medical services related to the FME Program in LA by examining the costs it has paid on average for medical services occurring at the time of FMEs ($2,700 per case), as well as the model of the State of Kentucky's Sexual Assault Program. Kentucky's statistical profile in the categories of population, rapes reported to law enforcement, and rapes per 100,000 inhabitants in 2013 are quite similar to LA's during the same period. See Table 1 for a comparison.

Kentucky's Sexual Assault Program has many of the features in place that BJ 2014-17 tasks state agencies to create for LA, including a standardized FME protocol and standardized rape kit as noted in the Kentucky Administrative Regulations. Kentucky has also standardized pay rates for services included in their FME protocol, totaling a chargeable max of $1,995 that hospitals can bill its Crime Victims Compensation Fund. Removing non-medical service expenses such as the examination facilities fee ($250) and an examiner fee ($200), Kentucky has a chargeable max of $1,545 for purely medical expenses. The following figures represent Kentucky's chargeable max for medical expenses of $1,545 and LA's average award of $2,700 for medical expenses at financial exposure levels of 100%, 75%, and 50% multiplied by the reported number of rapes in LA (Table 2 below).

Furthermore, using assumptions from other sources, such as RAINN's estimation that 68% of rapes go unreported, it is possible to extrapolate a potential maximum exposure. By using RAINN's figure on the unreported percentage of rapes, it is possible to generate a reasonable estimation of the true number in LA in 2013. If 1,619 is the reported number of rapes at a rate of 32%, then the **estimated** number of rapes in LA is 5,059. Using the generated number of rapes, the amounts of financial exposure change dramatically using both Kentucky's Sexual Assault Program and LA's average payout models (Table 3 below).

Table 2				
Potential Financial Exposure Ranges Based Upon Known Cases of Rape				
Model	Max Charge	100% Exposure	75% Exposure	50% Exposure
Kentucky	$1,995	$3,229,905	$2,422,429	$1,614,953
LA CVRB Payout Avg.	$2,700	$4,371,300	$3,278,475	$2,185,650

Table 3				
Potential Financial Exposure Based Upon Estimated Cases of Rape				
Model	Max Charge	Max. Exposure	75% Exposure	50% Exposure
Kentucky	$1,995	$7,816,155	$5,862,116	$3,908,078
LA CVRB Payout Avg.	$2,700	$13,659,300	$10,244,475	$6,829,650

These are not authoritative figures for the potential costs of LA funding the FME program, and come with a number of caveats. First, the $2,700 per-case average payout for FMEs by CVRB is derived from only 5 cases, which may be too small of a sample to be representative of a true per-case cost statewide. Next, the figures given only represent a range of potential costs based upon the data available at this time. The range of potential costs between $2.1 M and $13.7 M only serve as an estimation. LCLE has not provided the LFO with any data or information indicating that CVRB will hit the maximum exposure point for paying claims on medical services related to FMEs. To the extent that the number in reported rapes increased beyond the known figure of 1,619, the total cost would increase beyond the projected minimum of $2.1 M reflected in this report. Lastly, DHH has not established which medical procedures will be deemed "standard" as they relate to sexual assault victims, and as a result pay rates for these "standard" services are unable to be established. DHH and the Department of Public Safety have

convened a task force meeting in an attempt to determine a standard FME protocol which may look quite different from Kentucky's current model.

It is also important to note that CVRB has standing federal assistance in carrying out its duties. For every dollar appropriated for CVRB in a particular fiscal year, it receives 60 cents from the federal Office for Victims of Crime (OVC) in the next fiscal year by way of the Victims of Crime Act. Therefore, increased state expenditures in a particular fiscal year related to medical services for sexual assault victims receiving FMEs may result in additional federal funding.

Due to the number of unknowns within this issue, fiscal analysis will likely change as the agencies responsible devise and implement policies pursuant to Executive Order BJ 2014-17.

DEPT/AGY: Executive/Governor's Office of Elderly Affairs
ISSUE: Funding for Parish Councils on Aging in FY 16

The FY 15 budget included an additional $7.7 M in funds for the Parish Councils on Aging (PCOA) and senior citizens centers throughout LA. Of the $7.7 M in SGF, $5 M is included in FY 15 budget for PCOAs, with GOEA distributing the $5 M increase equally among all 64 parishes, or $78,125 per parish. Act 55 of 2014, the Supplemental Appropriations Bill, increased GOEA funding for the purpose of disbursing additional monies to PCOAs. The Supplemental Appropriations Bill funds totaled $2.7 M ($1 M SGF, $1.7 M from the statutorily dedicated Overcollections Fund). This $7.7 M in additional funds is not present in the FY 16 budget (non-recurred).

Act 735 of 1979 created a state formula to disburse SGF to support the operation of the PCOAs. Act 344 of 2007 changed the PCOA formula and set the minimum per parish funding amount at $37,500 and the maximum level of $100,000. These funds are discretionary and can be used for administrative costs or services. For illustrative purposes, the Table below represents the total funding of each PCOA for FY 16 using the formula set forth in LA RS 46:1606.

In addition to funding the PCOAs, GOEA also received an additional $1,521,928 in FY 15 to fund senior citizens centers throughout LA. The $1.5 M is made up entirely of SGF and is built into the current FY 16 budget. For bookkeeping purposes, GOEA treats the $1.5 M as 2 separate appropriations, one of $1 M and another of $500,000, the total appropriation being spread among all 64 parishes as illustrated below.

Parish Council on Aging	SGF (PCOAs)	Senior Center Funds	Total Funding
Acadia Council on Aging	$37,500	$10,913	$48,413
Allen Council on Aging	$37,500	$10,913	$48,413
Ascension Council on Aging	$37,500	$10,913	$48,413
Assumption Council on Aging	$37,500	$10,913	$48,413
Avoyelles Council on Aging	$37,500	$10,913	$48,413
Beauregard Council on Aging	$37,500	$10,913	$48,413
Bienville Council on Aging	$37,500	$10,913	$48,413
Bossier Council on Aging	$49,725	$10,913	$60,638
Caddo Council on Aging	$100,000	$10,913	$110,913
Calcasieu Council on Aging	$86,255	$10,913	$97,168
Caldwell Council on Aging	$37,500	$10,913	$48,413
Cameron Council on Aging	$37,500	$10,913	$48,413
Catahoula Council on Aging	$37,500	$10,789	$48,289
Claiborne Council on Aging	$37,500	$10,913	$48,413
Concordia Council on Aging	$37,500	$10,913	$48,413
DeSoto Council on Aging	$37,500	$31,578	$69,078
East Baton Rouge Council on Aging	$100,000	$67,120	$167,120
East Carroll Council on Aging	$37,500	$10,913	$48,413
East Feliciana Council on Aging	$37,500	$10,913	$48,413
Evangeline Council on Aging	$37,500	$10,418	$47,918
Franklin Council on Aging	$37,500	$10,913	$48,413
Grant Council on Aging	$37,500	$14,457	$51,957
Iberia Council on Aging	$37,500	$10,913	$48,413
Iberville Council on Aging	$37,500	$10,913	$48,413
Jackson Council on Aging	$37,500	$10,913	$48,413
Jefferson Council on Aging	$100,000	$233,320	$333,320
Jefferson Davis Council on Aging	$37,500	$10,913	$48,413
Lafayette Council on Aging	$82,825	$10,913	$93,738
Lafourche Council on Aging	$42,393	$10,599	$52,992

LaSalle Council on Aging	$37,500	$10,803	$48,303
Lincoln Council on Aging	$37,500	$10,913	$48,413
Livingston Council on Aging	$47,535	$10,803	$58,338
Madison Voluntary Council on Aging, Inc.	$37,500	$10,913	$48,413
Morehouse Council on Aging	$37,500	$10,913	$48,413
Natchitoches Council on Aging	$37,500	$13,324	$50,824
New Orleans Council on Aging	$100,000	$458,187	$558,187
Ouachita Council on Aging	$66,415	$84,018	$150,433
Plaquemines Council on Aging	$37,500	$10,121	$47,621
Pointe Coupee Council on Aging	$37,500	$10,913	$48,413
Rapides Council on Aging	$62,935	$10,770	$73,705
Red River Council on Aging	$37,500	$10,913	$48,413
Richland Voluntary Council on Aging	$37,500	$10,913	$48,413
Sabine Council on Aging	$37,500	$10,913	$48,413
St. Bernard Council on Aging	$37,500	$9,888	$47,388
St. Charles Council on Aging	$37,500	$10,913	$48,413
St. Helena Council on Aging	$37,500	$10,913	$48,413
St. James Area Agency on Aging	$37,500	$10,913	$48,413
St. John Council on Aging	$37,500	$10,913	$48,413
St. Landry Council on Aging	$40,083	$10,913	$50,996
St. Martin Council on Aging	$37,500	$10,913	$48,413
St. Mary Council on Aging	$37,500	$10,913	$48,413
St. Tammany Council on Aging	$100,000	$10,913	$110,913
Tangipahoa Voluntary Council on Aging	$50,728	$10,913	$61,641
Tensas Council on Aging	$37,500	$10,913	$48,413
Terrebonne Council on Aging	$45,498	$10,913	$56,411
Union Council on Aging	$37,500	$9,580	$47,080
Vermilion Council on Aging	$37,500	$10,913	$48,413
Vernon Council on Aging	$37,500	$10,913	$48,413
Washington Council on Aging	$37,500	$10,913	$48,413
Webster Council on Aging	$37,500	$10,542	$48,042
West Baton Rouge Council on Aging	$37,500	$10,913	$48,413
West Carroll Council on Aging	$37,500	$10,102	$47,602
West Feliciana Council on Aging	$37,500	$10,913	$48,413
Winn Parish Council on Aging	$37,500	$14,456	$51,956
TOTAL:	**$2,911,892**	**$1,521,928**	**$4,433,820**

DEPT/AGY: Veterans Affairs
ISSUE: Veterans Cemeteries Program Expansion

The LA Department of Veterans Affairs (LDVA) currently operates 3 cemeteries for the purposes of interring qualifying veterans, their spouses, and dependent children. LDVA provides burial services free of charge for veterans and allows burials of family members for a fee of $700. LDVA is able to perform veterans' burials free of charge via burial allowances of $745 per burial received from the Federal government. Pursuant to Title 38 of the United States Code and Title 38, Paragraph 1.620 of the Code of Federal Regulations, it is the responsibility of LDVA to inter qualifying veterans in a National Veterans Cemetery or a State Veterans Cemetery if requested.

LA has 4 National Veterans Cemeteries within its borders (Alexandria, Baton Rouge, Port Hudson, LA National Cemetery), only 2 of which still have plots available (Port Hudson, LA National). LDVA has opened 3 new cemeteries in LA since 2007 (Keithville, Leesville, Slidell), with one currently under construction and scheduled to open in January 2016 (Rayville), to provide burial space for deceased veterans.

The cemetery grounds in Rayville are scheduled for completion in late 2015 and the cemetery will open in January 2016. LDVA will allocate 2 positions to the cemetery in its initial startup phase, one for an administrative director and another for administrative support. Initial startup costs for the Rayville cemetery in FY 16 will total $152,483. Expansion of the Rayville cemetery's staff will lead to between 4 and 6 full-time employees.

All initial planning and construction is possible through Federal grants awarded by the National Cemetery Administration (NCA), which fully fund the first expenditures related to building the cemeteries. Afterwards, the cemeteries operate using a combination of SGF and Federal funds. The total means of financing recommended in FY 16 is $1.4 M, approximately $292,000 of that being derived from Federal funds. The LDVA Cemetery Program's total budget pays for all expenditures related to

operating each cemetery, such as grounds keeping. A majority of the expenses for the Cemetery Program come from funding its 23 FTE positions. LDVA staff estimates that each cemetery costs approximately $400,000 to run annually. Including costs for the Rayville cemetery, the NCA has awarded LA a total of $27.4 M in Federal funds for cemetery construction beginning with the Keithville cemetery, which opened in 2007.

The State Veterans Cemeteries are open daily for visitation and conduct burials Monday through Friday. Services provided include opening and closing of grave or columbarium niche, provision of grave liner, memorial headstone or marker, memorial flag, military honors and a facility for committal service.

DEPT/AGY: Justice/Attorney General
ISSUE: Complex Litigation Unit (Act 796 of 2014)

As a result of the enactment of Act 796 of 2014, the Attorney General's Office (AG) will be increasing expenditures in FY 16 by $5,472,512 and increasing positions by 12. Act 796 requires express statutory authority for compensation to a special attorney or counsel representing the Attorney General, or any state agency, board or commission on a contingency fee or percentage basis. The Act also allows the AG to use settlement monies deposited into the Legal Support Fund to cover litigation expenses. At the February 2015 meeting of the Joint Legislative Committee on the Budget, a BA-7 in the amount of $2 M was approved to start the Complex Litigation Unit.

The 12 positions that will be added include 1 clerk, 1 assistant attorney general, 2 programmers, 2 cyber technicians, 3 paralegals and 3 investigators. In addition, the salaries and benefits of 2 assistant attorney generals that currently oversee pharmaceutical litigation will be paid from the fund at a cost of $95,036 ($62,500 salaries + $32,536 related benefits). The cost of all positions (14) paid from the fund would be $1,270,312 ($815,000 salaries + $455,312 related benefits).

The current version of HB 1 contains $465,300 for travel expenses. Travel would consist of in-state and out-of-state travel for investigations, depositions, expert interviews and meetings. Travel would also involve attending court proceedings in the event a case is handled in a Federal jurisdiction. Based upon 3 cases that were recently settled, firms reported to the AG that travel expenses totaled $0.5 M. The estimated expenses for travel, litigation and outside counsel are based on expenses incurred by firms contracted by the AG's office involving pharmaceutical cases. In addition to travel expenses, supplies and operating services total approximately $284,000 ($167,000 operating services + $117,000 supplies), for a total operating cost of $749,000.

The current version of HB 1 contains funding for litigation and outside counsel expenses in the amount of $2,856,114 ($834,664 litigation expenses + $2,021,450 outside counsel). Litigation expenses would include, but are not limited to, expert witness fees, court costs, research and deposition costs. Expert witness fees for the last 3 cases totaled $3.5 M, an average of $1.16 M per case. The AG's office would hire outside counsel to be paid at an hourly rate for specialized legal help with the cases. Act 796 states that legal services fees shall not be incurred at a rate of more than $500 per hour. These figures are based on information received from outside counsel costs associated with pharmaceutical cases prior to Act 796 of 2014. In addition, the agency would spend approximately $88,000 of IAT expenses that include risk management costs, telephone service, postage and rent.

The current version of HB 1 contains approximately $500,000 in funding for acquisitions. The acquisitions will be spent on hardware and software to increase the IT infrastructure that will be used for discovery purposes. Previously the AG's office did not require the infrastructure since contracted firms had the systems in place or contracted with companies that did have the desired infrastructure. The equipment will be used to enhance the network for storage, enhance the firewall, upgrade the database, modernize video conference and conference room equipment and enhance network security.

DEPT/AGY: Justice/Attorney General
ISSUE: BP Oil Spill Settlements and Grants

Since the Deepwater Horizon oil spill, LA has been awarded more than $2.1 B for damages. Payments awarded to the state include over $1.6 B from settlements and approximately $500 M in the form of grants. The settlement includes payments from MOEX, British Petroleum (BP), Halliburton, and Transocean. Aside from the MOEX settlement, the other settlement agreements have not been paid and the amounts listed are what LA has the potential to receive in future years. The settlements and grant payments are described below:

MOEX Settlement: In February 2012, MOEX (a minority owner in the well) reached a settlement with the United States Department of Justice (U.S. DOJ) to pay $90 M in civil penalties for violations under the federal Clean Water Act. Of the $90 M, $45 M was paid to the Federal government and $45 M was paid to the Gulf States, with LA receiving $13.5 M. The MOEX settlement included a $6.75 M cash payment that was deposited in the Coastal Protection & Restoration Fund in accordance with Act 805

of 2012. MOEX also purchased land (valued at $6.75 M) to be used for perpetual conservation servitude and gave the title for the land to the LA Department of Wildlife & Fisheries. The land will add wetlands to the Maurepas Swamp Wildlife Management Area. **Note:** *Act 805 of 2012 provides that any monies received by the state for violations of the Federal Water Pollution Act associated with the Deepwater Horizon oil spill will be deposited into the Coastal Protection & Restoration Fund.*

BP Settlement (Clean Water Act Criminal Penalties): In November 2012, BP entered into a plea agreement with the U.S. DOJ that totaled $4 B in criminal penalties. Of the $4 B, $2.4 B is allocated to the National Fish & Wildlife Foundation. The National Fish & Wildlife Foundation (NFWF), a 501(c)(3) non-profit foundation established by congress, will administer the settlements funding. The National Fish & Wildlife Foundation can award $1.2 B to LA and the remaining $1.2 B to the other Gulf States. As part of the agreement, the funding that LA receives will be used to create or restore barrier islands or to implement river diversion projects. To date the state has received $15 M in reimbursement from NFWF for 5 projects underway. The 5 projects are: Mid-Barataria Sediment Diversion ($9 M), Lower Mississippi Sediment Project ($3 M), Caminada Beach and Dune Restoration ($1.2 M), Increase to Atchafalaya Flow ($1.7 M), and East Timbalier Island Restoration ($47,000).

Transocean Settlement - (Clean Water Act Civil Penalties): Transocean entered into a Federal Settlement Agreement with the U.S. DOJ in January 2013 and paid civil penalties of $1 B. These penalties are to be distributed according to the RESTORE Act, which was passed by Congress in 2012, with 20% paid to the federal government and 80% ($800 M) deposited in the Gulf Coast Restoration Trust Fund. From the fund, 35% ($280 M) is allocated equally to the Gulf States. LA's share will be distributed with 70% paid directly to the state and 30% paid to coastal parishes through a weighted formula. An additional 30% (of the $800 M) will be distributed to Gulf States using a weighted formula and no state will receive less than 5% of this portion. Finally, the state will receive an equal share with the other Gulf States of 2.5% for grants and research centers. To date, the state has not received any RESTORE dollars.

Transocean Settlement - (Clean Water Act Criminal Penalties): At the same time, Transocean also agreed to a criminal plea agreement in the amount of $400 M, with $150 M paid to the National Fish & Wildlife Foundation to distribute to the Gulf States. LA will be able to receive $75 M of the $150 M and the remaining $75 M will be distributed to the other Gulf States. Like the BP settlement, as part of the agreement LA must use the funds to create or restore barrier islands or to implement river diversion projects.

Halliburton Settlement: In July 2013, Halliburton entered a federal criminal plea agreement by pleading guilty to a misdemeanor violation of destruction of evidence. As part of the agreement Halliburton paid $200,000 in criminal fines and pledged a voluntary contribution of $55 M to the National Fish and Wildlife Foundation. The contribution does not have any limitations on the use of the funds. From this contribution, LA may potentially receive a distribution from the foundation. However, at this time it is not known how much, if any, LA may receive.

Early Restoration Settlement: The LA Coastal Protection & Restoration Authority (CPRA) will have access to approximately $370 M as part of an early restoration settlement between federal and state trustees and BP. Under the early restoration settlement, BP agreed to pay a total of $1 B to the 5 Gulf States for implementation of restoration projects prior to completion of the Natural Resources Damage Assessment Process. CPRA plans to utilize approximately $370 M of early restoration settlement award to fund the following projects: outer coast restoration project ($318 M); marine fisheries enhancement, research & science center project ($22 M); oyster cultch project ($15 M); and Lake Hermitage Marsh Creation project ($13.9 M).

Grant Payments: The state received approximately $500 M in grants from BP to provide for claims or expenditures incurred by the state because of the oil spill. Approximately $360 M of the $500 M was utilized to provide for construction of barrier island sand berms and to enhance the area around the barrier island berms. The balance of the advanced funding for claims was allocated as follows:

- $25 M – initial funding negotiated by the commissioner of administration that was distributed to various state agencies such as the Oil Spill Coordinator's Office and the Department of Natural Resources to provide for expenses related to the oil spill response.

- $15 M – to the Lt. Governor's Office to promote tourism in a manner designed to alleviate or mitigate concerns resulting from the oil spill.

- $13.2 M – to the Department of Wildlife & Fisheries for monitoring programs dealing with nearshore, inshore, and offshore fisheries for a 3-year period.

- $30 M – to the Community Foundation of Acadiana and distributed to and directed by the Lt. Governor's Office for Tourism.

- $30 M –to the Wildlife & Fisheries Foundation for a seafood marketing program agreed on by the foundation and the LA Seafood Promotion & Marketing Board and approved by the Department of Wildlife & Fisheries.

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- $18 M – to the Department of Wildlife & Fisheries for seafood testing.

- $8.25 M – to the Department of Health & Hospitals to address behavior health needs of LA residents.

DEPT/AGY: Culture, Recreation & Tourism (CRT)/State Parks
ISSUE: Fountainbleau State Park

Since their completion in 2005 the cabins on the banks of Lake Pontchartrain in Fountainbleau State Park have not been consistently open due to hurricane damage. Just as the cabins were completed and set to be open, Hurricane Katrina heavily damaged the cabins. Repairs to the cabins were completed in 2008 and the cabins remained open until Hurricane Isaac struck in 2012. Damages to the cabins and the secondary structures surrounding the cabins from Isaac was estimated to be $2.63 M by the Office of State Parks (OSP), $1.86 M of which was attributed solely to the cabins. Incorrect assessments by insurance adjusters, damage to necessary on-site facilities, and interagency disputes over what party would be responsible for repairs lead to delays in the project spanning over the next two years. After corrections were made and some assignment of responsibility agreed to, a $1.4 M contract has been approved to begin the first portion of reconstruction (Phase I – see below).

Due to the Office of Risk Management (ORM) being the FEMA applicant for all permanent repairs, ORM wanted to complete all repairs covered by State insurance before having FEMA cover non-insured damages. This caused various delays that have resulted in the cabins still not being open. The cabin structures were covered by the ORM policy, but the access board walks and utilities that had been destroyed would presumably not be covered due to their close proximity to the water, a condition that defies ORM standards of coverage. This would mean the Office of State Parks (OSP) would be responsible for covering approximately $140,000 of the repairs with possible FEMA reimbursement. Due to various operating budget reductions and the transfer of funds from the State Parks Repair and Improvement Fund (funds sweeps) to the operating budget to make up for SGF monies that had been cut, providing the $140,000 for repairs has been difficult according to OSP. Since FY 12, approximately $29 M of $38 M in revenues from the State Parks Repair and Improvement Fund has been transferred from the fund for use elsewhere in the state's operating budget. In addition, there is a chance that the reimbursements provided by FEMA may not fully cover the expenses OSP would have to take on for the project.

Despite other disputes, OSP and ORM did agree that the reconstruction should take place in 2 phases as some repairs would be more straightforward than others, providing an opportunity to work through early coordination of funding and scope for the rest of the project. Phase I would consist of the cabins and walkways leading to the cabins with an estimated cost of $1,437,000, in which ORM will pay $1,299,522 and OSP will pay $137,478. As of 3/9/2015, major Phase I repairs to the cabins are complete with only "punch list items" to address which are largely cosmetic in nature. Completion of the punch list items is expected by the end of March and acceptance documents for the repairs are currently being processed.

Phase II would cover secondary structures like the Visitor's Center, maintenance building and other structures that worked in support of the cabins. Phase II is still in the design phase meaning the full scope of work is still being determined and cost estimates are unknown at this time. According to OSP estimates, the repair costs will be approximately $990,000, while adjusters from ORM estimate the repairs to be $286,000.

In addition to the interoffice coverage disputes, the floodwaters destroyed the walkways leading to the cabins and ruined the utilities sewage facilities at the site. With no proper walkways to reach the cabins and no utilities to connect equipment, contractors faced a difficult time properly assessing the damage. Another contributing factor to the delay were errors discovered in the initial scope of work. The scope of work is an assessment from an insurance adjuster that provides the cornerstone from which the complete project costs will be estimated. In this instance, the scope of work contained errors of what materials had been used to construct the cabins as well as outright omissions of other items damaged in the storms. As a result, the initial adjusters report for Phase I estimated costs at $421,000 while OSP estimated the damages at $1.8 M. These inaccuracies lowered replacement costs and lead to disputes over how much was to be budgeted for reconstruction.

With Phase II of the project anticipated to be finished in early March 2015, it will become necessary to hire new personnel to manage the cabins once they reopen. According to the FY 16 OSP budget request, 2 positions will be needed at an estimated cost of $157,000 for salaries and related benefits. It is unknown at this time if these requested expenditures will be funded in FY 16. In addition, it is also unknown if ORM or OSP will seek FEMA reimbursement for the repairs for Phases I or II.

FY 16 Major Budget Issues

DEPT/AGY: Culture, Recreation & Tourism (CRT)/State Parks
ISSUE: State Parks Personnel Reductions

The FY 16 budget includes a $3.4 M SGF reduction, which is identified as the annualization of the FY 15 Mid-Year Reduction Plan. According to CRT, this SGF reduction will result in the elimination of 22 job appointments, 66 When Actually Employed (WAE) positions and 15 probationary employees. In total, 106 positions will be eliminated from State Parks, which will likely result in 319 existing TO positions performing tasks such as cleaning, fee collecting, lifeguard duty, and minor repairs. Loss of these positions will result in statewide pool closures and reduction to operating hours for state parks as well as the closing of 7 historical sites throughout the state. The sites that have already been closed are Fort Pike in New Orleans, Plaquemine Lock in Plaquemine Parish, and the Marksville Indian Mound in Avoyelles Parish. Another 5 sites are being debated of which 4 will be closed. Those sites are Audubon, Centenary, Fort Randolf, Longfellow, and Rebel. Also, travel, supplies, training, promotions, interpretative programs, acquisitions and major repairs will be reduced.

Below is a list of the affected parks and the classification of positions lost:

Location	Parish	Probational	Job Appt	WAE	Permanent	Total EE's
Administrative Office	East Baton Rouge	3	0	2	0	5
Bayou Segnette	Jefferson	1	1	0	0	2
Bogue Chitto	Washington	0	1	3	0	4
Chemin-A-Haut	Morehouse	0	1	7	0	8
Chicot	Evangeline	1	1	8	0	10
Cypremort Point	St. Mary	0	2	0	0	2
District 3 Office	Ouachita	0	1	0	0	1
Fairview/Riverside	St. Tammany	0	0	3	0	3
Fontainebleau	St. Tammany	0	1	3	0	4
Fort Jesup	Sabine	0	0	1	0	1
Fort Pike	Orleans	2	0	0	0	2
Fort St. Jean Baptiste	Natchitoches	0	0	2	0	2
Hodges Gardens	Sabine	3	0	1	0	4
Jimmie Davis	Jackson	0	1	2	0	3
Lake Bistineau	Webster	1	0	2	0	3
Lake Bruin	Tensas	0	1	0	0	1
Lake Claiborne	Claiborne	0	1	2	0	3
Lake D'Arbonne	Union	1	1	3	0	5
Lake Fausse Pointe	Iberia	0	2	3	0	5
Marksville	Avoyelles	0	0	2	2	4
North Toledo Bend	Sabine	0	1	3	0	4
Palmetto Island	Vermillion	1	2	4	0	7
Plaquemine Lock	Iberville	0	0	1	1	2
Port Hudson	East Feliciana	0	0	2	0	2
Poverty Point Reservoir	Richland	0	3	0	0	3
Poverty Point World Heritage	West Carroll	0	0	1	0	1
Rebel	Natchitoches	0	0	1	0	1
Rosedown Plantation	West Feliciana	0	0	1	0	1
Sam Houston Jones	Calcasieu	0	2	1	0	3
South Toledo Bend	Sabine	1	0	1	0	2
St. Bernard	St. Bernard	0	0	2	0	2
Tickfaw	Livingston	1	0	5	0	6
TOTAL		**15**	**22**	**66**	**3**	**106**

Job Appointment is a non-permanent appointment of an employee to fill a position in the classified service for a limited period of time.
When Actually Employed (WAE) positions serve on a part-time intermittent basis.
Probational Appointment is the appointment of a person to serve during working test period in a position.
Permanent Appointment is a classified employee upon the successful completion of his probationary period.

DEPT/AGY: Culture, Recreation & Tourism (CRT)/Tourism
ISSUE: LA Tourism Promotion District (LTPD)

Act 1038 of 1990 created the LTPD as a special statewide taxing district and political subdivision of the state which levies three one hundredths of 1 cent of the sales and use tax for the purpose of assisting the state for out-of-state advertising and promoting tourism in LA. Historically this fund generates approximately $20 M in revenue for CRT annually. In FY 15 many events that have traditionally been funded by SGF funds are funded from the Office of Tourism's SGR funds generated by the sales tax. The following pass-throughs are to be funded with SGR for FY 16:

Fees & Self Generated	
FORE! Kids Foundation	$314,108
Greater NO Sports Foundation (Operating Cost)	$544,050
Independence Bowl	$300,616
Jefferson Parish (Bayou De Famille Park)	$418,500
New Orleans Bowl, Inc.	$280,577
Essence Festival Productions	$948,112
Bayou Classic	$250,000
NOLA Motorsports Park	$150,000
LA Sports Hall of Fame	$552,786
LA Book Festival	$25,000

Kent Plantation House	$56,000
Office of Cultural Development for Arts Grants & ARTS	$1,500,000
Senior Olympics	$33,750
Special Olympics	$250,000
Total Fees & Self-Generated	**$6,352,499**

Additionally, funding for the following initiatives will be transferred to other agencies within the department via IAT and LTPD Direct:

CRT-Interagency Transfers	
Office of Secretary operating costs & OMF	$969,930
Office of State Museums operating costs	$562,779
ENCORE!	$325,000
Office of Cultural Development for Cultural Initiatives & operating costs	$445,442
State Library Operating Costs	$401,349
Total IAT & PTPD Direct	**$2,704,500**
Total Pass-throughs and Programs	**$9,056,999**

DEPT/AGY: Transportation & Development (DOTD)
ISSUE: DOTD State Transportation Funding

State Gas Tax: The 16-cent per gallon state gasoline and special fuels (gas tax) tax is a flat, non-indexed tax. The state gas tax has a current day buying power of approximately 7 cents. Historically, gas tax revenues have grown approximately 2.5% per year since 1992 but the rate has slowed substantially over the past decade. Construction and operating inflation substantially exceed the growth rate of the gas tax. (Note: The rate was increased from 8 cents to 16 cents in 1984.)

In 1984 the average price per gallon was $0.94 and given the $0.16 per gallon tax, individuals paid an effective tax rate of 17% per gallon purchased to be used for road infrastructure ($0.16/$0.94 = 17%). The average price per gallon for regular gasoline in LA as of 2/16/2015 was $2.22. Due to the tax being flat, and not indexed to inflation, the current tax equates to individuals paying an effective tax rate of approximately 7.2% per gallon for road infrastructure (an increase of approximately 2.1% over the year as gasoline prices have fallen).

Federal Highway Trust Fund (Federal Gas Tax): The federal program is funded by the Moving Ahead for Progress in the 21st Century Act (MAP-21). MAP-21 is the first comprehensive, long-term highway authorization plan enacted since 2005. The federal Highway Trust Fund (HTF) is funded with an 18.4-cent per gallon federal gasoline tax and 24.4-cent per gallon federal diesel tax. Like the state gas tax, it has lost ground to inflation since its last increase in 1993.

TIMED Program Bond Debt Service Payments - $141.7 M: The TIMED Program was established by Act 16 of 1989 1st Extraordinary Session and designated 16 specific road/bridge projects. The original plan called for a designated funding stream in the form of a 4-cent per gallon gas tax on top of the existing 16-cent per gallon state gas tax, providing for a pay-as-you-go construction program. By utilizing a pay-as-you-go-program, the projected completion date for the program was 2031. In 2002, the DOTD set out to accelerate the program by bonding the remainder of the program in an effort to complete construction of all projects around FY 13. Due to rising construction costs and inaccurate cost estimates at the outset of the program, the program will only have sufficient funding to complete fourteen of the original sixteen road and bridge projects. Twelve of the original fourteen funded projects are complete. The final segment widening on US 167, State Route at Dry Prong, is 98% complete with only minor work and closeout remaining. The final segment widening on US 165, Fort Buhlow Bridge, is 88% complete. The two unfunded projects include LA 3241 and the Florida Avenue Bridge.

The projected FY 16 4-cent per gallon gas tax collections for the TIMED Program are not sufficient to cover the debt service payments of the 12 completed projects and the 2 currently under construction. Approximately $18.94 M of the 16-cent per gallon gas tax revenues will be needed to pay TIMED Program debt service payments in FY 16, the 6th consecutive year in which the state gas tax will be used to make the TIMED debt service schedule whole.

The portion of the 16-cent gas tax necessary in future years to fund TIMED debt service payments will continue escalating. Based upon estimates by DOTD, the department will use approximately 2.5 cents of the 16-cent per gallon state gas tax at its peak usage in FY 43, which equates to $86 M, or approximately 17.5% of the current 16-cent per gallon tax receipts. The growing use of TTF - Regular funds to pay TIMED debt service may impact DOTD's ability to match federal transportation funds (generally required at 10-20%) in the capital outlay budget and will result in decreased funds available for the department's operating budget. Currently, the total projected TIMED Program costs are $5.24 B

(includes LA 3241 and Florida Avenue Bridge projects), while total revenues for the program will be $4.65 B. DOTD is in the process of determining the best financing mechanism for completing the final 2 constitutionally required road/bridge projects.

Vehicle Sales Tax: Act 11 of the 2008 2nd Extraordinary Session provided that vehicle sales taxes would begin to accrue to the TTF and be phased in over a 7-year period. A total of 10% was to be transferred to the TTF in FY 09. Due to the total SGF revenue projections decreasing for FY 09 and as provided by Act 11, these funds were not available to the TTF and will not be available in subsequent fiscal years until "… such time as the official forecast of the Revenue Estimating Conference equals or exceeds the official forecast in effect prior to the projected deficit, at which time the reduction shall cease." The SGF revenue forecast for FY 09 as of 5/9/2008 was $9.7 B. The latest adopted revenue forecast projections predict the SGF collections: FY 15 - $8.5 B; FY 16 - $8.6 B; FY 17 - $8.8 B; FY 18 - $9.1 B; and FY 19 - $9.2 B. Therefore, it is unlikely that these funds will be available to the TTF in the near future. The distribution to the TTF was originally projected to reach $335.6 M in FY 15 at 100% implementation.

2015 Regular Session of the LA Legislature

During the 2015 Regular Session, several instruments were introduced and are near final passage that could potentially create additional revenues to be deposited into the TTF or to bring about a reallocation of TTF funds away from non-transportation related expenses (i.e. Office of State Police for traffic control purposes).

House Bill 208 – Representative Landry

HB 208 places into statute additional provisions regarding the 20% constitutional allowable distribution of TTF dollars collectively for ports, the Parish Transportation Fund, the Statewide Flood Control Program and the Office of State Police (OSP) for traffic control purposes, specifically that such funds shall be limited to 20% of all monies deposited into the TTF, including but not limited to state generated tax monies, fees, penalties and interest earnings. Historically, the only funds considered against the 20% cap were those generated specifically by state tax generated revenues. HB 208 additionally restricts the appropriation of TTF to OSP by stipulating the maximum amounts that can be appropriated to OSP by the legislature to $45 M in FY 16, $20 M in FY 17 and $10 M in FY 18. The proposed law will make additional TTF monies available for appropriation to either the DOTD operating or Capital Outlay budgets in amounts of $20.1 M in FY 16, $25.1 M for FY 17 and $55.1 M in FY 18 and beyond when compared to the original executive budget document. The current preamble to HB 1 supplanted $20 M of TTF funds within OSP with self-generated revenues incorporated into the official forecast for FY16 due to the enactment of HB 448.

Senate Bill 221 – Senator Adley

SB 221 provides for an allocation of the annual avails of certain sales and use taxes in an amount equal to the general fund revenues certified by the Revenue Estimating Conference as being attributable to the provisions in the Act that originates as SB 122 of 2015 up to $100 M while requiring the first $70 M of the total avails to be deposited into the TTF for state highway pavement and bridge sustainability projects in accordance with DOTD definitions of such projects. 93% of the avails remaining after the first $70 M carve-out are to be sub-allocated as: 30% into the highway priority program for capacity projects, 25% for port construction and development priority program projects, and 45% for state highway pavement and bridge sustainability projects in accordance with DOTD definitions of such projects. The final 7% of the remaining avails after the first $70 M carve-out shall be deposited into the LA State Transportation Infrastructure Fund as originated in HB 767 of 2015. If HB 767 fails to pass, that portion shall be used for port construction and priority program projects. SB 221 is projected to generate additional deposits into the TTF of $4.4 M in FY 18, $7.2 M in FY 19 and $9.3 M in FY 20.

SB 221 repeals both the SGF trigger associated with Act 11 of the 2008 2nd Extraordinary Session and the phase-in of depositing certain vehicle sales taxes into the TTF (see Vehicle Sales Tax narrative above) in lieu of up to $100 M in deposits as per new law.

Senate Bill 271 – Senator White

SB 271 provides for equivalency of special fuels taxes with the gasoline tax for motor vehicles that operate on state highways using liquefied natural gas, liquefied petroleum gas or compressed natural gas. The proposed law will likely result in an indeterminable increase in special fuels tax collections to be deposited into the TTF, shifting the collection of taxes from a decal to a per gallon equivalent. These vehicles currently pay either a flat-fee or mileage based, statutorily defined tax for special decals on an annual basis depending on the type and weight of the vehicle. As the current system largely relies on self-reporting, it is likely to result in less tax revenue collections than would occur under a system that collects taxes based on the actual volumes consumed.

SB 271 additionally reduces the discount for timely filing and remittance of motor fuels tax that is currently allowed to suppliers and distributors/importers of gasoline, diesel and special fuels. SB271 reduces the allowable administrative discount for suppliers or permissive suppliers from 1.5% to 0.5% and reduces the allowable discount for fuel delivered to a purchaser with a valid distributor or importer license from 1% to 0.33%. The LA Department of Revenue estimates these proposed discount reductions will result in a fuels tax revenue increase of approximately $6 M to the TTF beginning in FY 16.

DEPT/AGY: Public Safety & Corrections (DPSC)
ISSUE: Insurance Verification Fund Revenue & Expenditures

Act 641 of 2014 increased the fees for motorists that operate a vehicle without automotive liability insurance. As a result of increasing the fees, collections by the Office of Motor Vehicles (OMV) are expected to increase significantly and the increased collections will be used by the Office of State Police (OSP), district attorneys, DPSC Corrections, and for other law enforcement purposes in future fiscal years.

The OSP plans to use $24 M of funds deposited in the Insurance Verification Fund to pay for trooper pay grid increases in FY 16. The pay grid increase is a result of increasing salaries by $14 M and related benefits by $10 M in FY 15. For FY 16, the Insurance Verification Fund will need to collect at least $25 M in order to pay for the pay raise ($24 M) and maintenance of the real-time database ($1 M). A BA-7 was approved at the January 2015 meeting of the Joint Legislative Committee on the Budget (JLCB) for $10.1 M to allow the state trooper pay raise.

FY 15 Collections: Currently, the fund has collected approximately $32 M (5/21/2015). On average the fund is collecting $2.99 M per month. At this rate, the fund would collect $35.9 M for FY 15. This amount would cover the $11.3 M ($10.1 M pay raise + $1.2 M real-time database) needed for FY 15. Based on the historical average of fees paid, the months of February and March account for 17.2% and 12.7% of total collections, and the other 10 months account for 70% of collections. To the extent collections follow the historical trend, the fund would collect $36.9 M in FY 15 according to the department.

The FY 15 mid-year deficit elimination plan (Round 1) included $15 M in funds available from the Insurance Verification Fund. The DOA noted that the $15 M is additional revenue in excess of the amount needed for the state trooper pay grid increase. In HB 566 (Funds Bill), the transfer amount increased by $10,576,380 to $25,576,380. As a result of the $25.6 M fund transfer to the Overcollections Fund, the fund will utilize $36.9 M ($11.3 M DPSC Public Safety expenses + $25.6 M funds transfer) in FY 15. The department projects collections to be approximately $36.9 M. Based upon projected collections and expenditures by the department, the fund would have a $0 balance at the end of FY 15.

FY 16 Collections: HB 566 adds language that requires State Police to use money from the fund for the increase in costs of salaries and related benefits associated with the provisional pay plan adopted by the State Police Commission on February 12, 2015, up to $42 M. The cost of the pay raise in FY 16 is $24 M. Should collections remain at the projection by the department in the amount of $36.9 M, collections would cover the cost of the pay raise ($24 M) and maintenance of the real-time database ($1 M).

After DPS expenses ($25 M), there would be $11.9 M in the fund. Based on Act 641 of 2014, the next $7 M would be used by the Department of Corrections to fund at Act 652 of 2014. Act 652 reimburses Sheriffs for jail costs associated with parolees who are arrested pending a parole revocation. The next $1 M would be used to provide additional funding to assistant district attorneys. This $8 M would require appropriation by the legislature. Act 614 further states that the remainder of monies in the fund shall be used for public safety and law enforcement purposes. Based upon projected collections and expenditures, there would be $3.9 M in the fund. However, it is unknown what specific public safety and law enforcement purposes this funding would be spent on.

DEPT/AGY: Public Safety & Corrections (DPSC)/State Police
ISSUE: Additional State Police Pay Grid Increase

Senate Floor amendment increased the statutorily dedicated Debt Recovery Fund by $11 M for additional salary support for state troopers in the event HB 638 in enacted. HB 638 provides that the Office of Motor Vehicles declare some outstanding OMV debts as "final delinquent debt" and turning such debt over to the Office of Debt Recovery (ODR). Debt collected by ODR will be deposited into the Debt Recovery Fund. The $11 M increase will allow for full funding of the state police pay grid increase that had an original annual cost of $34.6 M. The Revenue Estimating Conference will make the determination whether the monies deposited into this fund as a result of HB 638 is classified as recurring or non-recurring revenue.

A BA-7 was approved at the January 2015 meeting of the Joint Legislative Committee on the Budget (JLCB) for $10.1 M to allow the state trooper pay raise. The amount approved by JLCB equated to a 20%

raise as opposed to the 30% raise that was initially requested. The $10.1 M annualized to $24 M ($14 M salaries + $10 M related benefits) and that amount is included in the current version of HB 1. The original BA-7 request was $14.6 that annualized into an amount of $34.6 M. The pay raise agreed to in JLCB and in the FY 16 budget is funded from the Insurance Verification Fund created by Act 641 of 2014.

Act 641 of 2014 increased the fees for motorists that operate a vehicle without automotive liability insurance. As a result of increasing the fees, collections by the Office of Motor Vehicles (OMV) are expected to increase significantly and the increased collections will be used by the Office of State Police (OSP), district attorneys, DPSC Corrections, and for other law enforcement purposes in future fiscal years.

Based on REC projections, the Insurance Verification will collect $36.9 M in FY 16. After DPS expenses of $25 M ($24 M state trooper pay raise + $1 M real-time database), there would be $11.9 M in the fund. The remaining $11.9 M would cover the additional pay raise amount mentioned in the Senate Floor Amendment. However, $7 M would be used by the DPS&C Corrections Services and $1 M to fund assistant district attorneys would not be available.

DEPT/AGY: Public Safety & Corrections (DPSC)/State Police
ISSUE: State Police Cadet Academy

The current version of HB 1 contains funding in the amount of $5 M, payable from the Debt Recovery Fund, for the DPSC Office of State Police to conduct a training academy. Language in Act 399 of 2013 specifies that the first $5 M collected annually by the newly created Office of Debt Recovery would be allocated to fund a state police academy in FY 14 and the next 4 consecutive years. This will be the 3rd year in a row that the department conducts a cadet training academy, but the first time that the Debt Recovery Fund is used for this purpose.

The FY 14 training academy was funded through Act 55 of 2014 (Supplemental Appropriation) with Transportation Trust Fund - Regular (TTF-R) dollars in the amount of $4.4 M and IAT from the Thibodaux Training Academy in the amount of $600,000. The FY 15 training academy was originally funded with Riverboat Gaming Enforcement Fund monies then swapped with Debt Recovery Fund monies after the FY 15 Mid-Year Reduction Plan.

The majority of the $8 M cost of an academy is associated with cadet salaries and related benefits that make up 51% ($4.1 M) of the academy cost. Operating expenditures for the academy total approximately $461,000 and include travel, uniforms, office and automotive supplies, and automotive maintenance. Additional expenses include $670,000 in academy costs for cadets, which include dormitory costs, classroom costs, facility rentals, and ammunition. The previous classes were able to use vehicles, radars, and radios that were not needed since there was a surplus due to the decrease in troopers over the previous years. However, for the FY 16 class and subsequent classes, these items will be needed and the projected acquisitions cost is $2.8 M annually.

The FY 16 cadet academy will be funded with Debt Recovery dollars. The current FY 16 budget includes $5 M to fund the academy. However, a potential shortfall may occur since the full cost of a cadet class is $8 M. The shortfall can be eliminated through a number of solutions that include a later start date of the academy and what academy costs are funded. Beginning the academy in November instead of August would save $1.1 M in personal services costs. In addition, financing automobiles and acquisitions through LEAF would save $1.9 M in FY 16, but that amount be paid in the next two fiscal years. Those savings would lower the academy cost by approximately $3 M. In the event a shortfall does occur and to the extent revenues are available, it is likely that Riverboat Gaming Enforcement Fund and/or TTF-R funds would be used.

Total Filled Trooper Positions by Fiscal Year (July 1st filled position count)

FY 2010	1,108
FY 2011	1,062
FY 2012	1,012
FY 2013	975
FY 2014	920
FY 2015	1,003

DEPT/AGY: Public Safety & Corrections (DPSC)/State Police
ISSUE: State Police Funding

The current version of HB 1 has an overall reduction of $146,667,673 for the DPSC Public Safety Services, with 98% of the decrease occurring within the Office of State Police (OSP) in the amount of $146,339,426. Of the total reduction, $146.3 M is budget authority related to the Deepwater Horizon Oil Spill and the reduction leaves no funding for oil spill expenditures in FY 16. The means of financing within OSP are decreased as follows compared to the overall DPS budget in the table below. In

addition, reductions and enhancements regarding the Riverboat Gaming Enforcement Fund, Transportation Trust Fund, Natural Resource Restoration Trust Fund and Oil Spill Contingency Fund are described in detail in the following table.

Means of Finance	State Police	Public Safety	Percent
State General Fund	($4,432,500)	($4,432,500)	100%
IAT	($182,990)	($706,490)	25.9%
SGR*	($4,459,230)	($3,820,546)	116.7%
Dedicated Funds	($120,072,426)	($121,731,477)	98.7%
Federal	($4,392,280)	($5,176,660)	84.8%
Total	**($144,339,426)**	**($146,667,673)**	**98.4%**

*The State Police SGR decrease is greater than the overall DPS SGR decrease. The total OSP SGR decrease is $4.5 M and the remaining agencies within DPS have a net increase in SGR of $0.7 M. This results in a total decrease of $3.8 M (-$4.5 M + $0.7 M).

Riverboat Gaming Enforcement Fund: OSP expenditures from the Riverboat Gaming Enforcement Fund have decreased $10,355,815 from $46,555,929 in FY 15 (EOB Baseline) to $36,200,114 in FY 16. The adjustments by program are as follows: Traffic (-$16.5 M), Criminal ($0.3 M), Operational ($7.0 M), and Gaming (-$1.2 M). The biggest factor in the decrease is the lower employer contribution rate for state troopers. The employer contribution rate decreased by 14% from 75% to 60.8%, which resulted in a decrease of $10 M as shown in the Table below. The Table below is a listing of the adjustments within the Office of State Police between FY 15 EOB and current version of HB 1:

FY 15 EOB:	**$46,555,929**
Salary decrease	($61,379)
Benefits decrease	($10,041,121)
IAT increase	$419,940
Other Charges decrease	($704,221)
Acquisitions decrease	($17,102)
SGF MOF swap*	$1,502,529
SGR MOF swap**	$3,876,388
Stat Ded MOF swaps***	($5,330,849)
Current Version of HB 1	**$36,200,114**

*SGF MOF Swap: In FY 15, the Criminal, Operational and Gaming programs received $1.5 M SGF to fund annualized merit costs. Riverboat is now being used to cover the annualized cost of the merits.
**SGR MOF Swap: SGR was reduced by $3.9 M and funding was swapped with the Riverboat Gaming Enforcement Fund.
***Statutory Dedication MOF Swaps: Debt Recovery Fund ($5 M) and United Carrier Registration Agreement Fund ($2 M) were increased and Towing & Storage Fund (-$0.08 M) and DWI Testing, Maintenance & Training Fund (-$0.08 M) were decreased based on FY 16 revenue projections and a like amount totaling $5.3 M was decreased in the Riverboat Gaming Fund (see below).

Transportation Trust Fund: Expenditures for TTF-R decreased from $59,842,208 in FY 15 (EOB Baseline) to $43,210,000 in FY 16, which is a decrease of $16,632,208. The Table below is a listing of the adjustments between FY 15 EOB and the current version of HB 1:

FY 15 EOB	**$59,842,208**
Salary Increase	$1,939,386
Benefits Increase	$884,581
Fuel Decrease	($3,009,536)
SGF MOF Swap*	$2,929,971
SGR & Stat Ded MOF Swap**	($19,376,610)
Current Version of HB 1	**$43,210,000**

*SGF MOF swap: In FY 15, the Traffic Enforcement Program received $2.9 M SGF to fund annualized merit costs. TTF-R is now being used to cover the annualized cost of the merits.
**SGR MOF: The current version of HB 1 swaps $20 M in TTF-R for SGR in a like amount and Statutory Dedications are increased by $623,390.

Natural Resources Restoration Trust Fund: The Natural Resources Restoration Trust Fund has been used since 2010 to pay for oil spill related expenses associated with the Deepwater Horizon event. In FY 15, the budget for the fund was $113 M and the funding is being reduced to $0 for FY 16. There are still ongoing expenses that agencies along with OSP must fund. To the extent the funding is not restored, the expenses will be absorbed by each agency.

Oil Spill Contingency Fund: Similar to the Natural Resources Restoration Trust Fund, the Oil Spill Contingency Fund has been used since 2010 to pay for oil spill related expenses associated with the Deepwater Horizon event. In FY 15, the budget for the fund was $35.2 M and the fund is being reduced to $1.9 M for FY 16, a reduction of $33.3 M. There are still ongoing expenses that agencies

along with OSP must fund. To the extent the funding is not restored, the expenses will be absorbed by each agency.

DEPT/AGY: Health & Hospitals (DHH)/Medical Vendor Payments (MVP)
ISSUE: Medicaid Disallowance & Deferral

Medicaid Disallowance - Hospital Partner Advanced Lease Payments

LA Medicaid received a letter on 12/23/2014 indicating a disallowance in the amount of $311,576,411 as a result of non-allowable provider related donations related to advanced lease payments. The federal portion reimbursed by the federal government to LA Medicaid tied to this disallowance total ($311.5 M) is 189,999,295, and represents the amount the state is responsible to re-pay the federal government. The letter from the Centers for Medicare & Medicaid (CMS) indicates that the disallowance is "related to the cooperative endeavor agreements (CEA's) that required substantial advanced lease payments by the participating hospitals that were linked to increased Medicaid payments to the same privately owned hospitals." There are certain restrictions related to provider related donations from private entities that are then used as a state match source for the purposes of federal match. CMS determined that that increased Medicaid payments to partner hospitals were conditioned on the advanced lease payments, and considered a non bona fide provider related donation. CMS further indicates these advanced lease payments were not a usual or customary industry payment arrangement. ***Note:*** *The letter indicates that base lease payments built into the CEA's appear to comport with normal business practice (are not a component of the disallowance).* Information provided by the DHH indicates the state has filed an appeal in February of 2015 to the federal Departmental Appeals Board, and awaits a final administrative appeals decision. The estimated timeline for such decision is not indicated.

Medicaid Deferral – Pharmacy Medicaid Expenditures

LA Medicaid received a letter on 12/18/2014 indicating a deferral of certain Medicaid Pharmacy expenditures based on a review of quarterly state spending claimed on the Quarterly Medicaid Statement of Expenditures for the Medical Assistance Program for the quarter ending 6/30/2014 (the CMS form is submitted by DHH to CMS indicating level of expenditure for a time period). CMS is deferring $3,618,242 in total computable expenditures. The federal match associated with the total expenditures for the time period is $2,247,290. The deferral is based on Medicaid expenditures that were paid to pharmacy providers under a state plan request that had not been approved (pending) by CMS.

Information provided by the DHH indicates the state plan request reflects a reimbursement formula change that paid pharmacy providers an additional markup payment over the approved reimbursement formula. The approved reimbursement formula to pharmacy providers is payment for Average Acquisition Costs (of the drug ingredient) plus a dispensing fee. **Note:** The actual deferral is anticipated to be larger than that indicated in the actual Deferral letter. The level of deferral is based on one reviewed quarter of state expenditures. Information received by DHH indicates the CMS unapproved reimbursement formula was utilized from 11/1/2012 to 9/30/2014. Based on the one-quarter deferral amount, the total deferral could be significantly higher than reflected in the deferral letter. See the comparison approved vs unapproved reimbursement formula's below when DHH reimburses for Average Acquisition Costs.

When reimbursing for Average Acquisition Costs (AAC):

Unapproved State Plan Reimbursement
Brand Drug: AAC + 1% + $10.51 Dispensing Fee
Generic Drug: AAC + 10% + $10.51 Dispensing Fee
As of 10/1/2014 (CMS Approved State Plan)
Brand & Generic Drug: AAC + $10.13 Dispensing Fee

AS of 1/1/2015 (CMS Approved State Plan)
Brand & Generic Drug: AAC + $10.51 Dispensing Fee

DEPT/AGY: Health & Hospitals (DHH)/Medical Vendor Payments (MVP)
ISSUE: Federal Medical Assistance Percentage (FMAP) for Title 19 and DSH

Title 19 Claims Payments FMAP:

Title 19 History:
FY 11: 74.76% federal financial participation (25.24% state match)
FY 12: 69.34% federal financial participation (30.66% state match)
FY 13: 71.38% federal financial participation (28.62% state match)
Note: The FMAP was adjusted down to 66.58% (blended) federal match in FY 13

due to a federal change in the calculation of the Disaster Recovery Rate. Based on the new formula, DHH lost $859 M in federal support during FY 13.

FY 14: 62.96% budgeted federal financial participation (37.04% state match), blended match rate
FY 15: 62.06% budgeted federal financial participation (37.94% state match), blended match rate

FY 16 Medicaid Budget FMAP for Title 19 Claims

FY 16: 62.17% budgeted federal financial participation (37.83% state match), blended match rate

DSH (Disproportionate Share Hospital) Payments FMAP:

DSH FMAP History:
FY 11: 63.69% federal financial participation (36.31% state match)
FY 12: 61.09% federal financial participation (38.91% state match)
FY 13: 61.24% federal financial participation (38.76% state match)
FY 14: 60.98% federal financial participation (39.02% state match)
FY 15: 62.05% federal financial participation (37.95% state match)
FY 16: 62.21% federal financial participation (37.79% state match)

The impact of both the Title 19 and DSH FMAP change in FY 15 results in a decrease of approximately $6.5 M in SGF need, which is addressed in the current version of HB 1.

DEPT/AGY: Health & Hospitals (DHH)/ Medical Vendor Payments (MVP)
ISSUE: GEMS Reductions & Cuts – Medicaid

FY 16 budget includes various efficiencies resulting in $89 M in total expenditure reductions ($33.9 M in SGF savings) in Medicaid MVP. These efficiencies are implemented as a result of a state contract with Alvarez & Marsal. On 12/19/2013, the State entered into a $4,208,757 contract with Alvarez & Marsal (A&M) for consulting services relative to efficiencies in state government. Pursuant to the statement of work in the signed contract, the contractor will address the following 6 areas:

- Financial management and operational leadership resources to augment capabilities of state agencies;
- Collaborative design of innovative strategies to improve the efficiency of government;
- Definition, design and implementation of public/private partnership models;
- Independent progress validation of implemented policy, planning and transformation initiatives;
- Advisory services to achieve implementation of key reforms; and
- Other support as needed for efficient allocation of general funds in the next budget cycle.

Listed below are the specific A&M adjustments related to Medicaid and associated SGF savings:

FY 16 GEMS:

($1,187,000 SGF) – ($3,137,721) total decrease in hospital payments as a result of providing additional STI Treatment & Testing. SGF is being reduced by $1.2 M. Although SGF is reduced, the current version of HB 1 does not reflect the increase in costs associated with additional provider payments for testing.

($137,000 SGF) – ($362,146) total decrease in payments to hospitals. This adjustment authorizes Medicaid eligibles to utilize Birthing Centers in place of a traditional hospital delivery. Information provided by the Department indicates lower costs associated with such deliveries.

($16,219,000 SGF) – ($42,873,381) total decrease in claims payments associated with implementation of an electronic visit verification system for Long Term Care Personal Care Services, Community Choices waiver services, NOW waiver services, Supports waiver services, ROW waiver services, and Long Term Personal Care Services. The DHH indicates savings is based on prior experiences in 5 other state Medicaid programs (Oklahoma, South Carolina, Florida, Illinois and Texas).

($451,000 SGF) - ($1,192,176) total decrease in capitated rate payments to acute hospitals as a result of implementing a sub acute payment rate for nursing home providers. FY 16 budget assumes a Medicaid capitated rate (PMPM) savings as a result of adding a new nursing home provider rate that is lower than the average acute care hospital rate (per diem) but higher than the current average daily nursing home rate (per diem), with the intent to transition certain individuals from an acute setting to a nursing home setting (when the Medicaid recipient requires a higher level of care than provided in a nursing home). The specific rate is not provided in the Medicaid budget documents. The FY 16 projected nursing home average daily rate is $161.95 (same as FY 15). Based on discussions with the department, the FY 16 sub acute rate is not yet determined, but anticipated to be set between $350 and $450 per day.

($341,000 SGF) – ($901,401) total decrease to implementation of a facility need review process for

Pediatric Day Care Facilities (certificate of public need) and implementation of certain cost controls for such providers. FY 16 budget assumes a Medicaid claims savings resulting from limiting licenses offered to new Pediatric Day Care Facilities to operate and bill Medicaid in certain regions of the state. Licenses will be based on need in a geographic area to limit excess service capacity. The budget also assumes some savings associated with costs controls.

($196,000 SGF) – ($518,107) total decrease in Medicaid claims payments as a result of establishing an additional PACE (Program of All Inclusive Care for the Elderly) facility. The projected PACE payments are projected to be less than payments for Nursing Facility Care

($11,392,000 SGF) – ($30,113,666) total decrease in Medicaid payments as a result of reducing improper payments in the Medicaid program.

($462,000 SGF) – ($1,221,253) total decrease in Medicaid claims payments in nursing facilities as a result of transitioning certain age related and developmentally disabled from nursing facilities to community based services.

($1,041,000 SGF) – ($2,751,784) total decrease in Medicaid capitated rate payments as a result of consolidating non-emergency transportation services into a single contract.

($1,491,000 SGF) – ($3,941,316) total decrease in Medicaid payments resulting from implementation of Disease Management.

($1,005,000 SGF) – ($2,656,622) total decrease in Pharmacy payments through implementation of pharmacy pricing changes.

DEPT/AGY: Health & Hospitals (DHH)/Medical Vendor Payments (MVP)
ISSUE: Medical Assistance Trust Fund (MATF)

Approximately $164.9 M in revenues are appropriated in Medicaid from the LA Medical Assistance Trust Fund (MATF) for FY 16, up $12 M from the FY 15 level of funding ($152,915,037). Funds collected annually in the MATF are from fees imposed on nursing home providers, ICF/MR providers, pharmacy scripts and premium taxes on Medicaid managed care premiums (beginning FY 13). In addition to these recurring revenue deposits, the fund has historically received one-time revenue deposits from various sources. All revenues deposited into the fund (less any balances) are used as a state match source to draw federal financial participation for general Medicaid expenditures. Reflected below are historical appropriations in the MATF since FY 11.

FY 11	FY 12	FY 13	FY 14	FY 15	FY 16
$403,715,644	$451,471,418	$344,754,959	$157,857,988	$152,915,037	$164,865,163

LA Medical Assistance Trust Fund (MATF): The FY 16 level of funding in the MATF is approximately $164,865,163. This funding includes the following deposits:

$133,300,000	Annual Deposits of Provider Fee (pharmacy scripts, ICF/DD beds & nursing home beds)
$31,217,637	Tax Revenues Under Title 22:842 (Bayou Health and LBHP Managed Care Insurance Tax)
$347,526	Dental Managed Care Premium Tax Addition
$164,865,163	**Total**

Note: $31.2 M appropriated in the MATF: Currently, R.S. 22:842 imposes a tax on premiums (collected) related to life, accident and health (approximately 2.25% of premiums). Any taxes assessed are collected by the Department of Insurance on behalf of the SGF. The current law does not exempt managed care entities. Tax revenues generated from managed care companies are appropriated in FY 16 and deposited in the MATF to be used as a state match source for general Medicaid expenditures. For FY 16, the budgeted revenues associated with Medicaid managed care are projected to be understated. Additional revenue collections are anticipated to increase as a result of enrolling another 450,000 Medicaid enrollees in full risk Bayou Health Plans. These additional premium tax revenues are not reflected in the MATF. The LFO assumes total MATF expenditure authority will increase for FY 16 to the extent these tax revenues will be budgeted in the MATF.

DEPT/AGY: Health & Hospitals (DHH)/Medical Vendors Payments (MVP)
ISSUE: Medicaid Outlook

The FY 16 Medicaid budget contains approximately $268.3 M in supplementary and replacement revenues used as a state match source. Supplementary revenues are contingent upon additional revenues being generated.

FY 17 Replacement Revenues

FY 16 Major Budget Issues

The FY 16 Medicaid budget contains approximately **$166.5 M** in funding from 2 separate sources that will likely have to be partially or entirely replaced with SGF or alternate revenue sources in FY 17. These sources of revenue include Amnesty tax collections projected to be collected in FY 16, and Overcollections Fund revenues. These fund sources are appropriated in Payments to Private Providers and UCC programs, and collectively will draw $273.7 M in federal match for a total of $440.2 M in claims payments.

Amnesty Revenues: FY 16 budget reflects $52 M in amnesty revenues appropriated in Medical Vendor Payments (Payments to Private Providers) for FY 16. Any revenues generated through a tax amnesty program are deposited into the 2013 Amnesty Collections Fund. Act 421 established the 2013 Amnesty Collections Fund through the LA Tax Delinquency Amnesty Act of 2013. All $52 M of these revenues will be used as a state match source to draw federal financial participation for claims payments to private providers. Based on the FY 16 blended Federal Medical Assistance Percentage (FMAP) of 62.17% (37.83% state match) for LA Medicaid, $52 M in amnesty revenues will generate approximately $85.5 M in federal matching funds for a total of $137.5 M in Medicaid claims payments. To the extent amnesty tax revenues are not realized up to the level of appropriation in Medicaid for FY 16, claims payments to providers will be reduced by a proportionate amount (inclusive of federal match).

Overcollections Fund Revenues: FY 16 budget contains $114.6 M in Overcollections Fund revenues appropriated in Medicaid Payments to Private Providers Program. The known revenue sources that are projected to be in the Overcollections Fund include Motor Fuels Underground Tank Fund, Employment Security Admin Account, Penalty & Interest Account, and the Telephone Community Property Assessment Relief Fund. All $114.6 M of the Overcollections Fund revenues appropriated in Medicaid for FY 16 will be used as a state match source to draw down federal financial participation for claims payments and UCC payments to providers. Based on the FY 16 blended Federal Medical Assistance Percentage (FMAP) of 62.17% (37.83% state match) for LA Medicaid, $114.6 M in Overcollections Fund revenues will generate approximately $188.2 M in federal matching funds for a total of $302.8 M in Medicaid claims payments. To the extent Overcollections Fund revenues are not realized up to the level of appropriation in Medicaid for FY 16, claims payments and UCC cost payments to providers will be reduced by a proportionate amount (inclusive of federal match). The sources of revenue are reflected below:

Revenue Source	**Amount**
State Tax Amnesty Program Revenues	$52,000,000
Overcollections Fund Revenues	$114,556,548
FY 15 Non-SGF Match Sources Used as Match	**$137,556,548**

Preamble Section 18(D) Supplementary Budget Recommendations

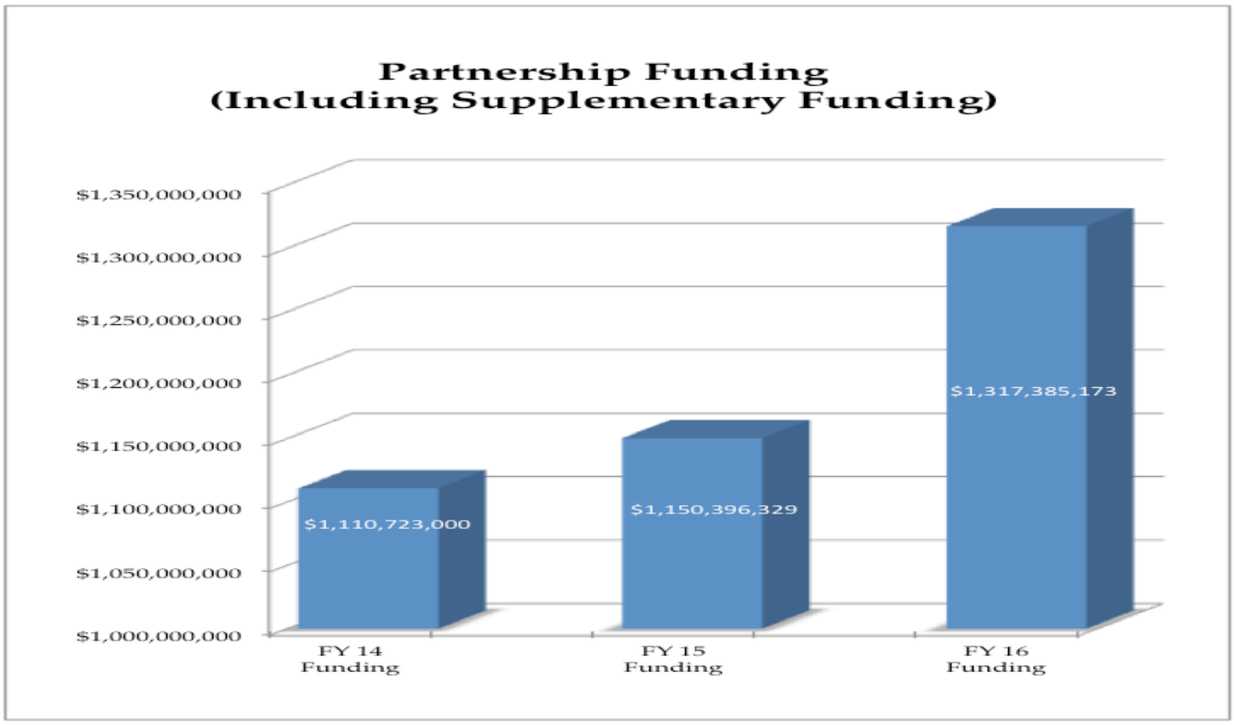
In addition to these above referenced non-SGF revenue sources used as state match, the FY 16 Medicaid budget includes approximately **$101.2 M** in revenue which is contingent upon additional revenues being available from the passage of various House Bills. This match will be used to draw down approximately $155.7 in federal matching funds for a total of $257.5 M in Medicaid payments to public private partner hospitals.

Also, the HB 1 Preamble provides additional contingent funding to replace State General Fund matching funds for Medical Vendor Payments. This contingent funding is a Statutory Dedication out of the Tobacco Tax Medicaid Match Fund. Assuming HB 119 is enacted into law, the actual amount appropriated will depend on the revenues from this fund that will be incorporated into the official forecast for fiscal year 2015-2016. The current version of HB 119 increases various tobacco tax components, as well as changing the tax basis of certain products and imposing a new tax on vapor products & electronic cigarettes. The current revenue projected for FY 16 in the HB 119 fiscal note is $188.5 M.

DEPT/AGY: Health & Hospitals (DHH)/Medical Vendor Payments
ISSUE: LSU Public Private Partnership Payments

FY 16 budget maintains base funding of $1,150,396,329, plus approximately $166 M in additional UPL and UCC payments for public private partnership projected growth, for total base funding of $1,317,385,173. However, projected growth (approximately $63 M in SGF match, $166 M total) is allocated in Schedule 09 Supplementary contingent upon revenue being available. Partnership payments are comprised of Medicaid Title 19 claims payments, Disproportionate Share Hospital (DSH) payments for uncompensated care costs and Medicaid shortfall, and Medicaid Upper Payment Limit (UPL) supplemental Medicaid payments. The UPL defines a payment level a state can pay certain Medicaid providers. Specifically, it represents a maximum aggregate payment a state can pay to a provider class. These payments to a provider type are above what a state is paying for services to that provider class through its Medicaid provider rates. ***Note:*** A portion of Title 19 claims payments allocated are anticipated to be transferred to Bayou Health in FY 16 associated with managed care payments. The Chart below reflects FY 14 and 15 partnership funding allocations, FY 16 recommended funding.

FY 16 Major Budget Issues



DEPT/AGY: Health & Hospitals (DHH)/Aging & Adult Services
ISSUE: Community-Based Waivers & Other Community Services

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

FY 16 Funded Slots:	*5,303 (200 slots for Pitts vs. Greenstein settlement)*
FY 15 Funded Slots:	*5,303*
Slots Filled as of 02/28/2015:	*4,617*
Slots Funded but not Filled:	*686*
*Registry and/or Waiting List: **	*36,922*
Average Cost/Capped Cost:	*$26,075 ($46,189 cap)*
Actual Expenditures (01/31/2015):	*$126,425,856*
Population Served:	*Ages 21 +, Medicaid eligibility, and meet nursing facility level of care criteria*

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

FY 16 Funded Slots:	*825*
FY 15 Funded Slots:	*825*
Slots Filled as of 02/28/2015:	*723*
Slots Funded but not Filled:	*102*
*Registry and/or Waiting List: **	*2,935*
Average Cost/Capped Cost:	*$24,188 ($49,094 cap)*
Actual Expenditures (01/31/2015):	*$9,851,176*
Population Served:	*Ages 22 +, Medicaid eligibility, and meet nursing facility level of care criteria*

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

Slots Filled as of 02/28/2015:	*13,738*
Average Cost/Capped Cost:	*$14,705 ($19,828 cap)*
Actual Expenditures (01/31/2015):	*$235,258,095*

Population Served:	*Ages 21 + who receive Medicaid benefits, nursing facility level of care and imminent risk criteria of nursing home admission*

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

Slots Filled as of 02/28/2015:	*322*
Average Cost/Capped Cost:	*$32,993 ($54,288 cap)*
Actual Expenditures (01/31/2015):	*$9,862,582*
Population Served:	*Ages 55 +, live in PACE provider service area, nursing facility level of care, and meet Medicaid financial eligibility*

The State Personal Assistance Services (SPAS) Program** provides personal assistance services to people with significant disabilities to assist them with activities of daily living. The primary service provided with SPAS funding is Personal Assistance Services. *The Office of Aging & Adult Services has contracted with the ARC of Louisiana to administer both the Community & Family Support program and the State Personal Assistance Services program for a total of $633,229.*

Slots Filled as of 02/28/2015:	*48*
*Registry and/or Waiting List: **	*122*
Average Cost/Capped Cost:	*$17,880*
Actual Expenditures (01/31/2015):	*$889,609*
Population Served:	*Ages 18 - 60, a significant disability, capable of hiring, firing, and supervising the persons who provide personal assistance services*

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

Slots Filled as of 02/28/2015:	*667*
*Registry and/or Waiting List: **	*198*
Average Cost/Capped Cost:	*$9,000 ($15,000 cap)*
Actual Expenditures (01/31/2015):	*$2,930,812*
Population Served:	*An individual must meet the definition of traumatic head injury or spinal cord injury.*

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

*Registry and/or Waiting List as of 01/31/2015
**Programs without designated slots, the reported data represent the number of participants.

DEPT/AGY: Health & Hospitals (DHH)/Public Health
ISSUE: Parish Health Units (PHUs)

PHUs provide childhood immunizations, mental health counseling, vital records access, supplemental nutritional programs for mothers and their children, sexually transmitted disease (STD) treatment services, and family planning. Currently, 61 parishes have PHUs funded by OPH (versus local government or by a Federally Qualified Health Center or Rural Health Center). As such, some PHUs operate on a 2-3 days per week work schedule, and the staff has a rotating schedule among multiple PHUs. There is an overall net decrease of $632,690 and 11 positions in FY 16. The department has indicated that the reduction will be limited to administration and is not anticipated to impact services. A comparison of funding and positions is below:

	FY 12	FY 13	FY 14	FY 15	FY 16	Difference
SGF	$20,004,649	$18,273,640	$18,203,763	$17,144,336	$16,333,501	($810,835)
IAT	$ 4,345,866	$ 3,951,057	$ 4,185,537	$ 4,600,500	$5,085,500	$485,000
SGR	$ 7,490,781	$ 6,824,553	$ 6,880,250	$ 7,235,647	$7,235,647	$0
Federal	$17,341,962	$15,849,127	$15,711,403	$15,916,858	$15,610,003	($306,855)
Total	**$49,183,258**	**$44,898,377**	**$44,981,053**	**$44,897,341**	**$44,264,651**	**($632,690)**
T.O.	**618**	**623**	**612**	**536**	**525**	**(11)**

FY 16 Major Budget Issues

DEPT/AGY: Health & Hospitals (DHH)/Behavioral Health
ISSUE: Funding Mechanisms of the LA Behavioral Health Partnership (LBHP)

The LBHP is a cross-departmental system between the DHH, the Department of Children & Family Services (DCFS), the Department of Education (DOE), and the Office of Juvenile Justice (OJJ), designed to organize a coordinated, managed care network for LA's behavioral health services. The LBHP provides services to both Medicaid and non-Medicaid child and adult populations. Each of the enumerated state entities is responsible for funding specific components of the system in order to provide a comprehensive, mental health program for the state. The funding mechanisms for the LBHP involve a complex interplay of funding sources, governmental agencies and service providers.

In an effort to administer the behavioral health system, the state designated the DHH Office of Behavioral Health (OBH) to oversee a privatized Statewide Management Organization (SMO) to operate the LBHP. The SMO is responsible for the provision of behavioral health services to approximately 100,000 adults and 50,000 children, including approximately 2,400 children with significant behavioral challenges that are in imminent risk of out-of home placement. The SMO is responsible for identifying and improving access to mental health services, providing treatment management and coordination services, and ensuring quality of care and outcomes for clients. Magellan Health Services, Inc. currently operates the SMO.

In the November 2014 Focus on the Fisc publication (Volume 3, Issue 6), the Legislative Fiscal Office reported that the Office of Behavioral Health (OBH) had issued an RFP to identify and contract with a SMO to administer the LBHP at the conclusion of the initial contract that ended on 2/28/2015. Subsequent to that report, OBH received a single submission to its RFP from the current provider. The administration and DHH decided to fully integrate both physical and behavioral health services within the Bayou Health program effective 12/1/2015. To that end, OBH issued an emergency contract with the current SMO, Magellan Health Services, Inc., to operate the existing LBHP for an additional nine months through 11/30/2015, and to prepare for the transition of behavioral health services into Bayou Health.

The transition of behavioral health components into Bayou Health will retain the majority of the changes intended for the LBHP re-procurement, including implementation of full-risk, Per Member Per Month (PMPM) capitation rates for children/youth services, and the shifting of crossover/dual eligible payments into Legacy Medicaid. The state partners are still exploring options for providing authorizations, care management and managed care functions with regard to the uninsured or non-Medicaid eligible populations as those cannot be provided through the Bayou Health contract.

Funding Components and Populations
The LBHP provides services to both Medicaid and Non-Medicaid eligible adults and children. Each of these populations is funded through various financial mechanisms and state agencies in a manner designed to maximize the use of matchable funds. The primary funding components are derived through the DHH Medical Vendor Payments (MVP) agencies, which in concert with the Medical Vendor Administration (MVA) agency comprises the Bureau of Health Services Financing (BHSF) for the state of LA. The BHSF is the single Medicaid agency for the state, and provides access to health care to Medicaid recipients and other LA citizens. In FY 16, there is $432.2 M for LBHP costs allocated to the MVP agency.

Medicaid Adult Population: The Medicaid eligible adult population receives funding for services out of the MVP Private Providers Program. Funding is used to purchase health care services through the payment of premiums to the SMO on behalf of eligible enrollees. For behavioral health services, funding from the Private Provider Program pays a Per Member Per Month (PMPM) rate to the SMO. This payment is fully-capitated and covers administrative fees, cost of services and profits to the provider. The recommended MVP budget allocation is $143,091,343 in FY 16. The funding mechanism and methodology will not change once services to this population are transitioned into Bayou Health.

Medicaid Children Population: The Medicaid eligible children population receives funding for services out of the MVP Private Providers Program. Unlike Medicaid eligible adults, reimbursements to the SMO are paid on a Fee for Services (FFS) basis under the existing LBHP. When a Medicaid eligible child receives treatment services from a provider, the SMO pays the provider and seeks reimbursement from MVP on a weekly basis for services provided. This payment is non-capitated and is paid solely on the aforementioned fee-for-services basis. With the transition of behavioral health services into Bayou Health, services for Medicaid Eligible Children will convert to a PMPM payment mechanism in the same manner as Medicaid eligible adults. The MVP recommended budget allocation for Medicaid children fee-for-services and PMPM combined is $289,073,142 in FY 16.

Under the existing LBHP, DHH makes a monthly payment to the SMO to cover administrative fees, profits and management of the fee-for-services cost for children's coordinated care. These payments are made from the MVA agency in the form of a PMPM payment. The current version of HB 1 transfers the full existing MVA budget allocation to the MVP agency in the amount of $50,137,187 in FY 16, as the administrative costs will become part of the fully-capitated PMPM. However, the LFO assumes administrative fees will continue to be due to the existing SMO through the contract termination date

on 11/30/2015, and that a portion of these funds may need to revert back to the MVA Agency by legislative amendment to provide five months' worth of administrative fees which would total approximately $20.6 M. The $20.6 M associated with administrative fees will have to be transferred from the MVP Agency back into the MVA agency to cover this expense.

The DOE administers the provision of services to Medicaid eligible children through school health clinics and mental health programs. Local school boards certify public expenditures associated with these services, then the MVP agency sends the federal expenditure claim reimbursement portion to the MVA agency. The funds are not returned to the local entities but paid to the SMO as a portion of the administrative fees for managing the Medicaid children's population. The recommended budget allocation for DOE Certified Public Expenditures (CPE) is $1,914,596 in FY 16. These funds are a portion of the $50.1 M MVA allocation mentioned above. The LFO assumes these costs will move into the legacy Medicaid pool like other school based physical health services.

Non-Medicaid Adult Population (OBH/LGE): The Non-Medicaid eligible adult population receives behavioral health services through Local Governmental Entities (LGE) comprised of the 10 human services authorities and districts. Historically, these services were provided through a blended network with the OBH and 5 human services districts. Over the past 3 fiscal years, 5 additional human services districts were created in order to localize service provision. OBH serves as the contract monitor for the SMO. Budget authority associated with service provision was transferred from OBH to the LGEs. The SMO performs case management functions, referring clients to the LGEs and to private providers. As per its contract, OBH pays an 8% administrative fee from SGF associated with any services managed by the SMO but provided by the 10 LGEs. The funds for the provision of services is budgeted directly with each LGE and SMO does not process those payments, but rather simply receives the administrative fee associated with those services directly from OBH. There is currently $4.2 M SGF allocated in FY 16 that funds both the administrative costs and costs for non-Medicaid services, such as room and board associated with residential treatment programs.

OBH is evaluating options regarding the funding mechanisms and methodologies that will be used to provide services to the Non-Medicaid adult population. These services will not be provided through the Bayou Health Contract. OBH has issued a Request for Information (RFI) to determine if any private providers may be interested in administering services to this population to determine if an RFP for a private provider is viable. Under this model, OBH funding would provide both the administrative costs of the Managed Care Entity overseeing services to this population, as well as for the provision of non-Medicaid services such as room and board for eligible recipients. Alternatively, the LFO assumes the administrative services for this population may revert to OBH.

Non-Medicaid Children Population (DCFS and OJJ): The Non-Medicaid eligible children population generally receives referrals to the SMO for needed services. Those services are, in turn, billed back to OJJ and DCFS on a fee-for-services basis plus an 8% administrative charge and paid by SGF or federal Social Services Block Grants (SSBG). Services provided on a fee-for-services basis that are paid by OJJ include Therapeutic Foster Care and Non-Medical Group Homes. OJJ's eligible services were absorbed into the LBHP in January 2013. Services provided on a fee-for-services basis by DCFS include Therapeutic Foster Care, Residential/Hospital Care, Evaluation and Testing, and Treatment and Consultation. DCFS's eligible services began absorption into the LBHP in June 2012 and completed in early FY 13. In all cases, the 8% administrative charge paid by the agency of record is based upon the total claim expense billed to the agency through invoice transmittals by the SMO.

As with the non-Medicaid adult population services, DCFS and OJJ are in discussions regarding the funding mechanisms and methodologies that will be used to provide services to the Non-Medicaid children population as these services will also not be provided through the Bayou Health Contract.

	FY 13 Actual	FY 14 Actual	FY 15 Allocated	FY 16 Allocated	Source Funds
MVA (PMPM Children)	$31.78 M	$50.14 M	$50.14 M	$0	SGF Match/Fed Fds
MVP					
Medicaid Adults (PMPM)	$129.48 M	$140 M	$139.1 M	$143.09 M	SGF Match/Fed Fds
*Medicaid Children (PMPM)	N/A	N/A	N/A	$20.6 M	SGF Match/Fed Fds
Medicaid Children (FFS)	$139.07 M	$242.93 M	$242.93 M	$122.01 M	SGF Match/Fed Fds
Medicaid Children (PMPM)	$0	$0	$0	$146.5 M	SGF Match/Fed Fds
**IAT to MVA from DOE CPEs	$0	$0	$1.91 M	$0 M	Fed Match of CPEs
MVA/MVP Total	**$302.24 M**	**$434.98 M**	**$434.08 M**	**$432.20 M**	
***DCFS	$8.04 M	Pending	Pending	Pending	SGF/Federal SSBG
***OJJ	$1.08 M	Pending	Pending	Pending	SGF
**DOE CPEs (IAT to Medicaid)				$1.91 M	Fed Match of CPEs

* $50.14 M was transferred from the MVA Agency to the MVP Agency for FY 16 associated with the transition of the LBHP into Bayou Health. The extended contract with the existing SMO, Magellan, does not terminate until 11/30/2015. As such, a technical amendment will be required during the 2015

Legislative Session to transfer $20.6 M in budget authority back into the MVA agency to cover the administrative costs of the SMO.

** The funds included in the IAT from MVP to MVA associated with DOE CPE allocation in FY 14 is noted as an expenditure in both agencies, and could be considered a double count of funds resulting in a total cost of the LBHP of $1.91 M less than reported in that FY. DOE CPEs were budgeted to send payments of $1.91 M in FYs 13 and 14 but DHH reports that they failed to make the payments. Beginning in FY 16, the LFO assumes these costs will move into the legacy Medicaid pool like other school based physical health services.

*** Actual expenditures and budget authority for DCFS and OJJ associated with the Behavioral Health Partnership were self-reported and aggregated by the respective agencies for FY 13. There is no line item appropriation or designation in the current version of HB 1 that allocates or reports on these expenditures. The LFO is awaiting information from the respective agencies regarding actual expenditures in FY 14 as well as allocations for FYs 15 through 16 and will update this document when available.

DEPT/AGY: Health & Hospitals (DHH)/ Citizens with Developmental Disabilities
ISSUE: Community-Based Waivers

The New Opportunities Waiver (NOW) is offered on a first-come, first-served basis. There is a Developmental Disability Request for Services Registry (RFSR) that lists individuals who meet the LA definition for developmental disability and their request date.

FY 16 Funded Slots:	*9,032*
FY 15 Funded Slots:	*9,032*
Slots Filled as of 02/18/2015:	*8,553*
Slots Funded but not Filled as of 02/18/2015:	*279*
Slots Linked but not Certified as of 02/18/2015:	*174*
Slots Frozen as of 02/18/2015:	*155*
*Registry and/or Waiting List:**	*12,814*
Average Cost/Capped Cost (Actual):	*$52,516*
Expenditures Forecast (06/30/2015):	*$442,099,306*
Population Served:	*Ages 3 + who have a developmental disability that manifested prior to age 22*

The Children's Choice Waiver offers supplemental support to children with developmental disabilities who currently live at home with their families, or who will leave an institution to return home. Children's Choice is an option offered to children on the Request for Services Registry (RFSR) for the New Opportunities Waiver (NOW) as funding permits. Families choose to either apply for Children's Choice, or remain on the RFSR for the NOW.

FY 16 Funded Slots:	*1,475*
FY 15 Funded Slots:	*1,475*
Slots Filled as of 02/18/2015:	*1,158*
Slots Funded but not Filled as of 02/18/2015:	*317*
Slots Linked but not Certified as of 02/18/2015:	*137*
Slots Frozen as of 02/18/2015:	*194*
*Registry and/or Waiting List:**	*7,168*
Average Cost/Capped Cost (Actual):	*$10,882 ($16,410 waiver cap only)*
Expenditures Forecast (06/30/2015):	*$12,662,453*
Population Served:	*Ages Birth - 18 who meet the federal definition for a developmental disability*

**Also subset of individuals under 19 from the NOW waiver and the number is included in the NOW registry.*

The Support Services Waiver has reserved capacity for individuals who were receiving state general funded vocational and rehabilitation services as of 3/31/2006 or who were listed as waiting for those services prior to 5/31/2006. The Supports Waiver is intended to provide specific, activity focused services rather than continuous custodial care.

FY 16 Funded Slots:	*2,050*
FY 15 Funded Slots:	*2,050*
Slots Filled as of 02/18/2015:	*1,551*
Slots Funded but not Filled as of 02/18/2015:	*199*
Slots Linked but not Certified as of 02/18/2015:	*107*
Slots Frozen as of 02/18/2015:	*413*
*Registry and/or Waiting List:**	*1,383*
Average Cost/Capped Cost (Actual):	*$7,948*
Expenditures Forecast (06/30/2015):	*$12,756,563*
Population Served:	*Ages 18 +*

The Residential Options Waiver (ROW) offers services designed to support individuals to move from ICFs/DD and nursing facilities to community-based settings, and to serve as an alternative to being institutionalized. ROW was approved by CMS on 10/1/2009.

FY 16 Funded Slots:	*210*

FY 16 Major Budget Issues

FY 15 Funded Slots:	*210*
Slots Filled as of 02/18/2015:	*31*
Slots Funded but not Filled as of 02/18/2015:	*179*
Slots Linked but not Certified as of 02/18/2015:	*1*
Slots Frozen as of 02/18/2015:	*178*
*Registry and/or Waiting List:**	*0*
Average Cost/Capped Cost (Actual):	*$28,247*
Expenditures Forecast (06/30/2015):	*$912,416*
Population Served:	*Ages Birth to end of life who have a developmental disability which manifested prior to the age of 22*

*Registry and/or Waiting List as of 02/28/2015
Note: Although the agency fills waiver slots as quickly as possible, not all waiver slots are filled at the beginning of the fiscal year.

DEPT/AGY: Children & Family Services (DCFS)
ISSUE: Child Welfare Targeted Case Management

Presently, the Department of Children & Family Services (DCFS) receives Medicaid reimbursement for essential health care and supportive services for children and youth in foster care. Nearly all children in foster care are enrolled in Title 19 Medicaid, and many continue to receive Medicaid once they leave foster care for adoption or kinship care. Beginning in FY 16, the Department of Children & Family Services (DCFS) will implement Child Welfare Targeted Case Management (CW-TCM). CW-TCM are services that assist children and youth in foster care eligible under the State Medicaid plan to gain access to needed medical, social, educational and other services.

In FY 16, DCFS anticipates receiving an additional $30.8 M in Federal Medicaid funds for CW-TCM services based on match in DCFS's budget. The SGF match in the budget includes the additional $6.5 M freed up TANF means of financing substitution in the LA 4 Program within the Department of Education. See Table 1 below. DCFS will have a net funding increase for Child Welfare as a result of CW-TCM implementation. The department anticipates children and youth in foster care will receive additional and enhanced services as a result of CW-TCM.

Table 1
State General Fund (SGF) & TANF
Means of Financing Substitution

LA4 Program Reduction to SGF	($27,899,965)
SGF Transfer to DCFS for CW-TCM	$6,500,000
SGF Savings to State Budget	($21,399,965)

The projected $30.8 M increase in Federal Medicaid funds is based on several factors: (1) CW-TCM is reimbursed at 62% federal match rate versus the 50% currently received for Title IV-E administrative activity; (2) nearly all children in foster care are Medicaid eligible while only 46% of the children in foster care are Title IV-E eligible; and (3) more children remaining in the home could be eligible for TCM reimbursement, whereas only those children "at risk of foster care" which are eligible for Title IV-E. Table 2 below represents total funding for CW-TCM in FY 16 of $49.5 M, which includes the $6.5 M from the TANF means of financing substitution with the LA 4 Program and the $30.8 M of new Federal Medicaid funds generated from state match.

Table 2
FY 16 SGF Match

Existing SGF in Child Welfare	$12.2 M
Additional SGF "Freed Up" from LA4	$6.5 M
Total SGF Match	$18.7 M
Federal Medicaid Funds	$30.8 M
Total CW-TCM Funding	$49.5 M

DEPT/AGY: Children & Family Services (DCFS)
ISSUE: TANF

For FY 16, the Executive Budget contains TANF funding of $147.5 M. TANF funding is allocated between 3 areas: Core Welfare, Child Welfare, and Initiatives. The Table on the next page reflects funding in TANF Initiatives of $90.2 M, which is an increase of $25.7 M from FY 15.

FY 16 Major Budget Issues

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

	FY 15	FY 16	Difference
Core Welfare			
FITAP/KCSP	$22,962,358	$20,961,579	($2,000,779)
STEP	$5,250,000	$5,250,000	$0
Modernization	$1,350,000	$500,000	($850,000)
Administration	$12,000,000	$12,000,000	$0
Child Welfare			
CPI/FS	$27,369,178	$12,217,968	($15,151,210)
Emergency Assistance	$14,171,768	$6,366,599	($7,805,169)
TANF Initiatives			
Literacy:			
Jobs for America's Graduates (JAG)	$2,950,000	$2,655,000	($295,000)
LA 4	$39,656,588	$67,492,803	$27,836,215
Family Stability:			
CASA	$4,436,500	$3,992,850	($443,650)
Drug Courts	$6,000,000	$5,400,000	($600,000)
Family Violence	$2,350,000	$2,350,000	$0
Homeless	$637,500	$637,500	$0
Nurse Family Partnership	$3,196,750	$2,877,075	($319,675)
Substance Abuse	$3,059,458	$2,753,512	($305,946)
Abortion Alternatives	$1,260,000	$1,260,000	$0
Community Supervisor (OJJ)	$900,000	$810,000	($90,000)
Fatherhood Initiative	$49,900	$49,900	$0
TOTALS	**$147,600,000**	**$147,574,786**	**($25,214)**
SUMMARY			
CORE WELFARE	$41,562,358	$38,711,579	($2,850,779)
CHILD WELFARE	$41,540,946	$18,584,567	($22,956,379)
TANF INITIATIVES	$64,496,696	$90,278,640	$25,781,944
TOTALS	**$147,600,000**	**$147,574,786**	**($25,214)**

TANF and the LA 4 Program
TANF funds will be used as a means of financing substitution with SGF, resulting in $27.8 M of SGF savings within the Department of Education. Of the $27.8 M savings, $6.5 M will be utilized within DCFS as state match to implement a Child Welfare Targeted Case Management (CW-TCM) system. The Table below reflects a neutral funding impact to the LA 4 Program.

Department of Education
LA 4

	FY 15	FY 16	Difference
SGF	$37,314,909	$9,414,944	($27,899,965)
TANF	$39,656,588	$67,556,553	$27,899,965
	$76,971,497	$76,971,497	$0

DCFS will use CW-TCM to maintain critical child welfare services that were previously funded by TANF and other federal funds. The $22.9 M reduction in TANF funds (see TANF Table) for Child Welfare will be offset with federal Title 19 Medicaid funds generated by CW-TCM. CW-TCM leverages Medicaid funds that require a smaller SGF match than other Federal funds. Therefore, the department has reduced TANF funding in Child Welfare. More information on CW-TCM is available under the *Child Welfare Targeted Case Management* issue write-up on Page 35.

DEPT/AGY: Retirement Systems
ISSUE: Employer Contribution Rate for State Employees

The aggregate employer contribution rate for the LA State Employees' Retirement System (LASERS) for FY 16 is projected at 37%, which is 0.4 percentage points lower than the FY 15 projected rate of 37.4%. The employer contribution rate is determined using the FY 16 projected payroll amount and the

projected employer contribution (ER) amount (ER/Projected Payroll = Employer Contribution Rate). The projected payroll for FY 16 is $1,884,404,842 and the employer contribution amount is $697,562,314. It should be noted that the state's employer contribution for FY 16 is lower than the projected FY 15 amount by $62.9 M. ($697.6 M FY 16 – 760.5 M FY 15). The decrease in the employer contribution rate is due to the FY 16 projected payroll being lower than the FY 15 projected payroll amount. The projected payroll amount in FY 16 is $1,884,404,842, which is approximately 7.8% less than the projected FY 15 payroll amount of $2,030,784,463.

The projected employer contribution amount is lower as a result of a decreased normal cost. The normal cost (NC) is the amount needed to cover the cost of accruing next year's benefit. The FY 15 projected NC is $132.8 M, while the FY 16 projected NC is substantially lower at $67.2 M, a difference of $65.6 M. This drastic reduction is mainly a result of Act 571 of 2014 that changed the actuarial cost method from Projected Unit Credit (PUC) to Entry Age Normal (EAN). PUC is a method that funds the present value of the benefit as it accrues and does not spread the cost. For employees that are early in their career the cost is lower, but at the end of an employee's career, the cost is higher. EAN creates level contributions throughout the career. While it may cost more at the beginning of a career to pay an employee's accruing benefit, there is not a spike in later years and it remains the same.

	FY 16	**FY 15**	**Difference**
Normal Cost	$67,158,874	$132,773,370	($65,614,496)
Total ER	**$697,562,314**	**$760,458,132**	**($62,895,818)**
Payroll	$1,884,404,842	$2,030,784,463	($146,379,621)
Contribution Rate	37%	37.4%	(0.4%)

Note: *The change of actuarial cost method from Entry Age Normal to Projected Unit Credit increased LASERS' UAL by approximately $622 M.*

DEPT/AGY: Retirement Systems
ISSUE: Unfunded Accrued Liability (UAL) Update

The total unfunded accrued liability (UAL) for the four state systems increased to $20.3 B in FY 14, an increase of $1.3 B ($20.3 B FY 14 and $19.0 B FY 13). The increase in the UAL is a result of LASERS and Teachers' Retirement System of LA (TRSL) both decreasing their respective discount rates from 8% to 7.75% and both changing the actuarial cost method from Projected Unit Credit to Entry Age Normal. The UAL increase as a result of changing the actuarial cost method for both systems was $1.5 B (LASERS $620 M + TRSL $880 M). The discount rate change for TRSL increased the UAL by $570 M. The discount rate change as well as an experience study for LASERS increased the UAL by $725 M. The increases were partially offset by investment return gains of $1.16 B (LASERS $470 M + TRSL 690 M).

As of 6/30/2014, the UAL for each system is as follows and compared to the 2013 UAL:

System	**2014 UAL**	**2013 UAL**
Teachers	$11,973,763,757	$11,348,552,354
State Employees	$7,271,270,270	$6,441,316,964
School Employees	$806,632,711	$911,099,504
State Police	$288,865,398	$323,604,196
TOTAL	**$20,340,532,136**	**$19,024,573,018**

Note: Funded percentages of the 4 state retirement systems as of 6/30/2014 are as follows and compared to the 6/30/2013 funded percentage:

System	**6/30/2014**	**6/30/2013**
TRSL	57.4%	56.4%
LASERS	59.39%	60.2%
School Employees	61.6%	62.1%
State Police	65.5%	59.4%

The funding percentages represent the percentage of assets on hand to pay all current and future liabilities.

DEPT/AGY: Higher Education
ISSUE: Higher Education Funding Overview

HB 1 Original decreased overall SGF support for higher education by approximately 58%, from $924.2 M in FY 15 to $391.4 M in FY 16. This funding reduction resulted in an average decrease of 82% in SGF support from FY 15 to FY 16 for higher education institutions and systems.

FY 16 Major Budget Issues

Adjustments based on anticipated revenues from various instruments approved by the House and the Senate brings total state funding for higher education to $930.5 M ($580.5 SGF and $350 M from the Higher Education Initiatives Fund). A SFC amendment eliminated a supplementary SGF appropriation of $350 M for higher education based on anticipated revenues from various instruments approved by the House. The SFC amendment instead increased Statutory Dedications funding from the Higher Education Initiatives Fund by $350 M contingent upon enactment of legislation in the 2015 Legislative Session that provides for the Student Assessment for Valuable Education (SAVE) credit Program. The instrument creating the SAVE credit will presumably direct the resulting credits into the fund, not to exceed $350 M. The instrument creating the SAVE credit will also presumably require the Board of Regents to distribute funds appropriated from the Higher Education Initiatives Fund derived from the SAVE credit program pursuant to its formula for the equitable distribution of funds to public institutions of higher education. Higher education funding after Senate amendments represent a slight reduction in formula funding for the institutions and an increase of $31.8 M for the Office of Student Financial Assistance (OSFA) for the Taylor Opportunity Program for Students (TOPS) and Scholarships/Grant Program.

Senate Floor amendments provide funding in the base budget for LSU Health Sciences Center Shreveport ($16 M) and LSU Health Care Services Division ($27 M) for legacy costs resulting from the transfer of former public hospital facilities to the public/private partnerships; the balance to fully fund these expenses is provided in supplementary funding.

The current version of HB 1 funds the following items totaling $56.1 M for the LA Office of Student Financial Assistance (LOSFA):

1. $34.3 M – SGF increase for TOPS awards as projected by the LOSFA.

2. $22 M – MOF SWAP replacing Statutory Dedication from the TOPS Fund with SGF associated with the tobacco restructure/refinance.

3. ($7 M) - MOF SWAP replacing SGF with Statutory Dedications from the TOPS Fund due to an increase in the REC estimate for the TOPS Fund.

4. $1.8 M – MOF SWAP replacing Federal funds with SGF for the Scholarship/Grants Program.

5. $5 M – SGF increase to offset the loss of Federal Family Education Loan (FFEL) Program funds used for the Scholarship/Grants Program.

Senate adjustments also include an additional $61.7 M in supplementary funding for the following:

1. Restoration of $4.5 M for the Southern University System that was eliminated in the Executive Budget. The Southern System was unable to provide any information on the intended use of these funds in FY 16.

2. Restoration of $1 M for Grambling State University that was eliminated in the Executive Budget plus an additional $1 M ($2 M total funding). In FY 15, Grambling used $1 M for the Science, Technology, Engineering & Math (STEM) programs.

3. Partial restoration ($5 M of $6.1 M from FY 15) of funding for the LCTCS to address equity for some schools in the LCTCS that have experienced rapid growth in recent years. The Board of Regents has not finalized the funding plan, but reports that the $3 M in SGF in FY 16 will likely be distributed to institutions based on a pro-rata allocation of amounts provided to institutions in FY 15.

4. Pennington Biomedical Research Center ($4 M) - The funding is needed to provide minimum funding for existing operations allowing Pennington to support ongoing core operations, sustain grant-generating capacity, and avoid financial exigency. The one-time funding being partially replaced by this $4 M includes monies for the WISE Initiative ($1.5 M SGF), and the following items that are off-budget and were not subject to appropriation by the Legislature in FY 15: $1 M from Pennington Biomedical Foundation, $500,000 from an LSU A&M campus loan (subject to repayment over 3 fiscal years beginning in FY 16), and $1.5 M working capital depleted for operating purposes.

5. LSU Ag Center ($2 M) – LSU Ag Center will use the additional funds to help offset rising mandated costs in employee/retiree health insurance and employee retirement contributions.

6. LSU Health Sciences Center New Orleans ($3 M) – Provides funding for research programs at the LSU Health Sciences Center in New Orleans and the Cancer Research Center.

7. LSU Health Sciences Center Shreveport ($31.1 M) - Provides funding for LSU HSC-S to maintain operational capacity and avoid risk of loss of accreditation due to inadequate funding. LSU HSC will use the additional funding for the following items: offset an on-going revenue

deficit ($14.1 M), funding of non-faculty personnel that were previously funded by the public hospital ($10 M), building lease increase ($4 M), and increases in Office of Risk Management premiums ($3 M).

8. LSU Health Sciences Center Shreveport for legacy costs ($3.8 M). Senate Finance Committee originally funded a total of $19,839,573 for legacy costs entirely from Preamble Section 18(D) supplementary funding. However, a Senate Floor amendment allocated $3,755,947 from supplementary funding from Section 18(D), and moved the remaining $16,083,626 to SGF into the base budget. These are costs associated primarily with termination pay, risk management costs and retiree health benefits resulting from the transfer of the Huey P. Long and E.A. Conway to the public/private partnerships. This funding and the $16 M SGF in the base will address the entirety of the legacy costs anticipated in FY 16 for LSU HSC S.

9. LSU Health Care Services Division for legacy costs ($6.3 M). Senate Finance Committee originally funded a total of $33,401,425 for legacy costs entirely from Preamble Section 18(D) supplementary funding. However, a Senate Floor amendment allocated $6,323,421 from supplementary funding from Section 18(D), and moved the remaining $27,078,004 into the base budget.

Finally, HB 1 does not include any SGF for the Workforce & Innovation for a Stronger Economy (WISE) Initiative. A Senate Finance Committee amendment requires that the WISE Initiative be funded entirely out of IAT from the Community Development Block Grant Program appropriated in the bill. As such, the $5.7 M in SGF that was allocated to WISE was eliminated and funds were reallocated for other expenditures.

DEPT/AGY: Education
ISSUE: Early Childhood Education Programs

Act 3 of 2012 required BESE to create an early childhood care and education network to manage and oversee all publicly funded programs that serve children from birth to age 5, and to align and raise standards across all programs including early learning centers, the Cecil J. Picard LA 4 Early Childhood Program, the Child Care Development Fund Block Grant (CCDF) (Child Care Assistance Program), Early Head Start and Head Start. Act 898 of 2014 continued the implementation through the transfer of the CCDF Lead Agency Status from DCSF to the Department of Education (DOE) effective 7/1/2015.

Pursuant to Cooperative Endeavor Agreements between DCFS and DOE providing for the transition, the DOE has begun to promulgate rules for the administration and oversight of child care and early learning centers, including licensing regulations, minimum educational standards, training and certification requirements for staff as well as a transition from the current Quality Start rating system to a letter grade rating system.

LA 4 Program

The Cecil J. Picard LA 4 Early Childhood Program is the primary preschool program in the state, serving approximately 16,300 children. It provides up to 10 hours of early childhood education and before and after activities daily to 4-year-olds from disadvantaged families. The Nonpublic Schools Early Childhood Development Program (NCSED) provides low-income families the opportunity to attend state-approved private preschools and childcare centers and serves approximately 1,500 preschool children annually. Current funding is $4,580 per child.

For FY 15, the LA 4 Program is funded at $76.9 M ($37.3 M SGF and $39.6 M TANF) and the NCSED is funded at $7.3 M (8G) for total LA 4 Program funding of $84.3 M. The current version of HB 1 includes a MOF swap replacing SGF with $27.9 M in TANF funds from DCFS. Total funding remains at a standstill level.

Child Care Assistance Program

The Child Care Assistance Program (CCAP) helps low-income families pay for child care while working or attending school or training. Monthly payments are based on the number of hours the parents work or attend school or training, as well as the amount charged by the childcare provider, family size and household income. Parents can select any Class A (now Type III) childcare center, school-based before and after school program, licensed childcare center determined by the Department of Defense, registered Family Child Day Care Home, or In-Home provider active in the CCAP provider directory. The average per child funding amount is between $4,375 and $4,625.

For FY 15, funds are budgeted in DCFS. The current version of HB 1 includes adjustments moving $77.2 M in federal budget authority from DCFS to DOE to reflect DOE status as Lead Agency and direct recipient of CCDF funds effective 10/1/2015 (FFY 16).

Funding Model

FY 16 Major Budget Issues

HCR 61 of 2014 urged and requested BESE to consult with the Early Childhood Advisory Council to develop a statewide model for the equitable funding and distribution of public funds for early childhood care and education for children aged birth to 5 and to submit recommendations to the Legislature 60 days prior to the 2015 Legislative Session. The funding model working group recommendations focused on the following 3 components with a combined funding request of $80 M for full implementation.

1) Upgrade Quality by increasing per child funding from $4,580 to $5,185 for the current LA4/NSECD enrollment of 17,827 for a total cost of $11M.
2) Create Equity by increasing per child funding for 12,413 infant to 4 year olds currently in the Child Care Assistance Program for a total cost of $63 M. Proposed per child increases are:
    a. from $2,588 to $6,500 for infants (1,467)
    b. from $2,656 to $6,500 for 1 year olds (2,747)
    c. from $2,662 to $6,500 for 2 year olds (3,272)
    d. from $2,442 to $5,185 for 3 year olds (3,040)
    e. from $2,180 to $5,185 for 4 year olds (1,886)
3) Increase Access – by increasing the number of at risk 4 year olds to include an additional 5,012 children currently not being served (at $5,185 each) for a total cost of $26 M.

The current version of HB 1 does not contain funding for these recommendations.

Preschool Development Grant

The Preschool Development Grant Program is jointly administered by the U.S. Departments of Education (USDOE) and Health & Human Services (USDHHS), to develop and expand preschool programs. To that end $226 M has been made available for competitive grants to help states improve early childhood care and education delivered through a mixed delivery system, which includes schools, licensed child care centers, Head Start programs and community based organizations. Expansion Grants are for states that currently serve 10% or more of 4 year olds, have plans to implement and sustain high quality pre-school programs and serve eligible children in 2 or more high need communities. Up to 5% of the grant award may be used for state-level infrastructure and quality improvements.

LA was one of 18 states awarded an Expansion Grant which will total $32 M over 4 years ($2,437,982 in year 1, $7,127,889 in year 2, $10,071,160 in year 3 and $12,370,200 in year 4). According to the DOE, $23.7 M in funding will go to 6 high need communities (Caddo, City of Monroe, Iberville, Lincoln, Orleans, and Rapides) to add 1,800 new high quality seats (340 in year 1, 660 in year 2, 440 in year 3 and 360 in year 4). Additionally, the department will use $7.4 M to improve teaching and services for 5,954 seats over 4 years (442 in year 1, 1,300 in year 2, 1,872 in year 3 and 2,340 in year 4).

DEPT/AGY: Education
ISSUE: Minimum Foundation Program (MFP)

The Minimum Foundation Program (MFP) provides for an equitable distribution of state funds to local school districts. The MFP is the major source of state funding to local schools. For FY 15, the MFP is funded at $3.593 B; $3.302 B in SGF and $291.6 M in Statutory Dedications from the Support Education in LA First Fund ($173.2 M) and Lottery Proceeds Fund ($118.4 M). The current version of HB 1 includes total adjustments of $45.9 M; $34.4 M for enrollment adjustments for an estimated 4,748 students, $6 M to align the formula with the current year baseline and $5.4 M for recommendations of the MFP Task Force. Additionally, there is a $24.5 M MOF swap replacing Lottery Proceeds funds ($15.8 M) and SELF funds ($8.7 M) with SGF based on the most recent Revenue Estimating Conference (REC) forecast. FY 16 recommended funding totals $3.639 B ($3.372 B in SGF, $157.4 M Lottery Proceeds Fund and $109.7 M SELF Fund).

Executive Budget Recommendations: Increased funding by $34.4 M based on the October 1st increased student count of 8,103 and the estimated February 1 decreased student count of 1,825 (6,284). The total FY 16 student count is 693,632. (Student enrollment counts have subsequently been revised downward to a projected increase of 4,748 students; and an FY 16 student count of 690,841)

MFP Task Force Recommendations: The MFP Task Force formed by BESE in 2013 reconvened in September 2014 in response to a number of legislative requests passed during the 2014 R.S. The task force recommended that BESE request that the Legislature fund a 2.75% inflation adjustment, (approximately $75 M), increase funding for high costs special education services ($5.4 M) and increase per pupil funding for career education and dual enrollment (Course Choice) from $26 to $35 ($2.6 M).

BESE Recommendations: In light of the state's fiscal issues, the DOE instead recommended an increase of $1.375% ($36 M) while supporting the recommendations for the funding increases for special education and supplemental course allocations. On March 6, BESE voted to approve the

recommendations of the DOE and to send the request to the Legislature (HCR 18) for a total request of $44 M; an additional $6 M was added to the request to align FY16 funding with the existing base.

House action funded the $50.3 M request with Overcollections Funds. The Senate Education Committee deferred HCR 18 citing budgetary concerns and as a result the ***SFC*** eliminated this funding. Instead the committee opted to provide $11.4 M in State General Fund to provide for the $6 M alignment and the $5.4 M high cost services allocation for certain students with disabilities.

The proposed MFP for FY 16 considered by BESE on March 6 proposes the inflation adjustment with a per pupil computation of $3,961 plus 1.375% for a total per pupil cost of $4,015. *(Not funded in the current version of HB 1.)*

Level 1: Maintains the weights for Career and Technical Education units (6%), Special Education/Other Exceptionalities (150%) and Special Education/Gifted and Talented (60%), and Low Income/English Learner (22%). Maintains the calculation of local share necessary to maintain a state and local allocation ratio of 65% to 35%.
Level 2: Maintains the provisions of incentives for local effort.

Level 3: Continues the pay raises for certificated and support personnel initiated in 2001-2002 and 2006-2007 through 2008-2009; the 10-year phase out of the hold harmless funding; and a $100 per pupil funding amount for increasing mandated costs of health insurance, retirement and fuel.

Level 4: Supplementary Allocations: These new funding initiatives were added in the FY 15 MFP. FY 16 proposed MFP includes adjustments based on recommendations of the MFP Task Force.

1) *Career Development Allocation* ($10 M) to support the development of technical courses required for statewide credentials in city and parish school systems and other public schools in the amount of 6% of the base per pupil cost for each qualifying student course enrollment; a minimum amount of $25,000 will be provided for each city and parish school system and a minimum of $10,000 will be provided for other public schools with students enrolled in grades 9 through 12. FY16 proposed MFP increases the current $4 M allocation by $6 M to annualize the student enrollment in eligible courses. *(Not funded in the current version of HB 1.)*

2) *High Cost Services Allocation* ($9.4 M) currently provides additional funds to public school systems and schools which substantiate that the prior year cost of services for students with disabilities exceeds three times the most recent state average total expenditure per pupil amount; allocation amounts are limited by the amount budgeted for this initiative and are to be distributed equitably to school systems and other public schools proportional to the total of qualifying applications submitted. The FY 16 proposed MFP increases the current $4 M allocation by $5.4 M and changes the distribution methodology from a 4-tier system with varying reimbursement rates to a rate that is the same percent for each school. *(Funded in the current version of HB 1.)*

3) *Supplemental Course Allocation* ($10.1 M) to provide for the cost of secondary course choices specifically approved by BESE. For each school system and other public schools funded through the formula, the allocation shall equal $35 for each student enrolled in grades 7-12 as of February 1. FY 16 proposed MFP increases the current $26 student amount to $35 thereby increasing the existing $7.5 M allocation by $2.6 M. Provides for the redistribution of uncommitted funds as of a date set by DOE. *(Not funded in the current version of HB 1.)*

Also Level 4 includes the Foreign Language Associate Program Salary & Stipends Allocation. The supplemental allocation is $21,000 per teacher. Of this, $20,000 shall be allocated to the school where the teacher is employed for support of the total cost of the teacher salary and $1,000 to be used for the costs of the VISA sponsorship incurred by CODOFIL, pursuant to BESE regulations. The cap of 300 teachers is retained.

Allocations for Other Public Schools: Continues funding methodology for the LSU and Southern University Lab Schools, Type 2 Charter Schools, Office of Juvenile Justice Schools, the Recovery School District, NOCCA and LSMSA.

Pay Raise Requirements: The FY 15 MFP revised language requiring schools to use at least 50% of any increased funding to supplement and enhance full time certificated staff salaries and retirement benefits for schools with an average teacher salary below the SREB average. New language required school systems to sustain 2013-2014 pay raises if there is a net increase in the Level 1 and 2 cost allocation. If the school system had established plans to sustain or increase the pay raises prior to the development of this formula, the provision does not apply. This language is retained in the FY 16 proposed MFP.

FY 16 Major Budget Issues

DEPT/AGY: Education
ISSUE: Student Scholarships for Educational Excellence Program (SSEEP)

The Student Scholarships for Educational Excellence Program (SSEEP) or voucher program allows selected students to attend participating non public schools with tuition expenses paid by the state. To be eligible for a scholarship, a student must have a family income that does not exceed 250% of the federal poverty guidelines and must be entering kindergarten or enrolled in a public school which has a C, D, or F letter grade for the most recent year of the school and district accountability program. The program was overfunded by $7 M for FY 14 and a projected $5.4 M in FY 15.

2013-2014 School Year

For FY 14, the Department of Education (DOE) received 11,916 applications for vouchers; there were 8,515 vouchers awarded (72% of total applications) and of those awarded, 6,778 were actually used by students (80% of the total awarded and only 56% of the total applications) in the first quarter. Participation for the full year averaged 6,573 students. The average tuition paid was $5,311 per student. The DOE was budgeted $43.2 M for the program; actual expenditures were $36 M with the remaining $7.2 M used in the supplemental bill to fund shortfalls in the MFP.

2014-2015 School Year

For FY 15, the budget was increased to $46.2 M based on a DOE projected enrollment of 8,130 students with an average tuition of $5,577. As of December 2014, the DOE had received 13,000 applications for vouchers and had awarded 9,100 vouchers (70% of total applications). Of those awarded, only 7,362 are actually being used by students, (80% of total awarded and 56% of the total applications) in the first quarter. For the first 2 quarters of the year (July through December) the DOE paid an average tuition amount of $5,551 for an average of 7,272 students totaling $20.2 M. This represents 44% of the appropriated budget. Based on historical attrition in the program, the LFO projects payments to total approximately $39.6 M for an average participation of 7,143; administrative and audit costs are projected at $1 M, resulting in an anticipated program surplus of $5.4 M.

Mid-Year Reductions

As a result of the lower than projected enrollment, the SSEEP program budget was reduced $3,765,411 or 8% of the total budget. Based on the anticipated surplus identified above, the reduction would result in $1.6 M in excess program funding in the DOE budget for FY 15.

2015-2016 School Year

The current version of HB 1 does not annualize the mid-year reductions, resulting in a standstill budget of $46.2 M in anticipation of an additional 679 students. Currently 128 schools are participating in the Voucher Program. In November 2014 the DOE reported that 15 participating schools did not meet required performance scores, and voucher students at an additional 8 schools did not achieve required proficiency rates. Those schools will not be permitted to enroll new students in the 2015-2016 school year. However, as the list of participating schools for the 2015-2016 is not yet available, the extent of new additional schools is unknown. HAC amendments reduced funding by $4.1 M leaving a base budget of $42.1 M for FY 16.

Related Issues

Act 15 of 2014 (HB 1) included an appropriation to DOE of $4 M "…to improve program quality and provide support for choice programs." On 8/11/2014 the DOE issued a Request for Proposals titled "Louisiana Believe and Empower" to allow organizations to expand the number of nonpublic school choice options available to students through:

1) the launch of new School Tuition Organizations (LA R.S. 47:6301 provides tax rebates for donations that fund private school tuition)
2) the expansion of capacity in current scholarship schools (via sub-contracts with educational organizations on behalf of participating schools); and
3) the launch of new scholarship schools.

To date, BESE has approved total contract awards of $2.6 M with a balance of $1.4 M remaining in the budget. Contracts were approved for:

1) Ace Scholarships to establish a School Tuition Organization ($499,750);
2) Three Diocese to expand existing capacity, the Archdiocese of New Orleans ($163,525), the Diocese of Baton Rouge ($75,058) and the Diocese of Shreveport ($110,988); and
3) New Schools for Baton Rouge to launch 2 new scholarship schools ($1.25 M).

The current version of HB 1 does not include funding for this initiative

FY 16 Major Budget Issues

DEPT/AGY: LSU Health Care Services Division
ISSUE: Transfer of Executive Administration & General Support Program Off-Budget

The current version of HB 1 moves the LSU-HCSD Executive Administration & General Support Program off-budget. LSU-HCSD reports this was a decision made by the Division of Administration (DOA). This Program oversees, monitors and provides support services to the public-private hospital partnerships in the southern part of the state by Cooperative Endeavor Agreement. **Note:** This budget unit was moved back on budget by the administration in FY 15 after being an off-budget entity in FY 14.

The Executive Administration & General Support Program was budgeted at $87,439,250 ($10 M in IAT and $77,439,250 SGR) in FY 15. LSU HCSD reports that its projected budget for FY 16 is $104.7 M, including $36 M SGF and $68.7 M SGR. The SGF monies will provide for legacy costs associated with the privatization of the charity hospital system (retiree group insurance, legal fees, unemployment insurance, risk management premiums, facilities maintenance and security, utilities and records storage). LSU HCSD projects that it will generate $68.7 M in SGR through the provision of support services to the private partners (Accountable Care Services, central business office functions, information technology, and provider services).

DEPT/AGY: LSU Health Care Services Division
ISSUE: Significant Changes to Public/Private Hospital Partnership Cooperative Endeavor Agreements

Over the past 2 fiscal years, LSU and the state of LA have entered into a number of Cooperative Endeavor Agreements (CEAs) to privatize the operation of 9 public hospital facilities, while retaining direct management of the Lallie Kemp Medical Center in Independence as a state-operated facility.

The Department of Health & Hospitals (DHH) historically provided Medicaid funding to LSU as authorized under the State Medicaid Plan to compensate for high levels of uncompensated care costs. LA submitted State Plan Amendments (SPAs) to the Centers for Medicare & Medicaid Services (CMS) in order to authorize the additional Medicaid funds be made available to the private operators of the hospitals under the new CEAs.

CMS initially approved the SPA allowing Medicaid funding to Our Lady of the Lake, which took over the provision of services to patients formerly served by the Earl K. Long Medical Center. However, CMS subsequently refused to authorize SPAs approving the transfer of funds to specific other private entities.

Note: The primary conflict within the CEAs was a provision to provide required funding levels to the private partners.

Subsequent to the CMS refusal to approve the proposed SPAs facilitating the privatization of the planned hospital operations, DHH, LSU and the participating private entities amended the original CEAs to facilitate CMS approval. Some changes were universal across all outstanding CEA relationships while others were specific to individual providers. The 5 amended CEAs intend to provide Disproportionate Share Hospital (DSH) payments to University Medical Center Management Corporation - New Orleans (UMCMC), University Hospital & Clinics, Inc. – Lafayette (UHC), Lake Charles Memorial Hospital - Lake Charles, Our Lady of the Angels Hospital, Inc. – Bogalusa, and the Biomedical Research Foundation of Northwest LA - combined operation of the LSU Medical Center – Shreveport and the E.A. Conway Medical Center - Monroe.

Significant Changes Universal to all CEAs

- DHH is removed as a named party with obligations under the CEAs.

- Private partners will have the right to terminate the CEA for convenience with 60 days prior written notice.

- Most of the private providers created a subsidiary through which to operate the public-private partnership. LSU is given the option to force the partner's withdrawal from its operating subsidiary, allowing for a continuity of operations under the existing CEA. This option does not apply to Lake Charles because there is no ongoing hospital operation and no operating subsidiary under the CEA.

- The obligation of partners to continue providing defined "core" and "key" services are more limited than under the original CEAs. Given the dissolution of guaranteed funding levels (see below), the CEAs were amended to include language allowing the discontinuance of one or more designated "core" or "key" services as contained in the original CEAs if the private partner reasonably determines that continued provision of such services would materially and

adversely impact the partner or its subsidiaries or affiliates so long as the limitation or reduction will not materially and adversely impact the Public Purpose clause contained in each CEA.

- LSU reserves the right to terminate a CEA on 60 days advance notice if the partner fails to operate the hospital in a manner consistent with LSU's public mission. This option does not apply to Lake Charles because there is no on-going hospital operation and no operating subsidiary under the CEA.
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Significant Financial Changes Universal to all CEAs

- All references to funding levels and state funding obligations were removed from the amended CEA's. State Plan Amendment 14-25 states, "each qualifying hospital shall be paid DSH adjustment payments equal to 100% of allowable hospital specific uncompensated care costs." The level of state appropriation and DSH provision in SPA 14-25 will govern payment to the partners. The SPA does not address supplemental Medicaid payments to partners.

- Partnership funding is subject to qualifying under the SPA, not simply as a result of being a provider designated within the CEA. Hospitals must meet the definition of a LA Low Income Academic Hospital, and have an uninsured patient utilization rate (based on inpatient and outpatient charges) of at least 20%, and maintain an established level of intern and resident positions.

Significant Changes Specific to University Medical Center Management Corporation (UMCMC) - New Orleans

- LA Children's Medical Center's (LCMC) obligation to guarantee UMCMC's lease payments will terminate upon LCMC's notice of its withdrawal as the sole member of UMCMC.

- The master lease agreement is revised to provide for a lease period of 5 years with automatic renewal for an additional 5 years unless UMCMC opts for nonrenewal within 270 days of each lease expiration period. In the original CEA, the lease provided for a 15-year lease period with an option to extend for 2 additional 15-year periods.

Significant Changes Specific to University Hospital & Clinics (UHC) – Lafayette

- Lafayette General Health System's (LGHS) obligation to guarantee UHC's lease payments will terminate upon LGHS's notice of its withdrawal as the sole member of UHC.

DEPT/AGY: LSU Health Care Services Division, LSU Health Sciences Center at Shreveport
ISSUE: Supplemental Budget Authority to Provide for Legacy Costs

The Senate Finance Committee amended HB 1 to include recommendations for $33.4 M in SGF supplemental funding to provide for legacy expenses of the 6 public/private partnership hospitals formerly administered by the LSU Health Care Services Division (HCSD), and $19.84 M in SGF supplemental funding to provide for legacy expenses of the three public/private partnership hospitals formerly administered by the LSU Health Sciences Center at Shreveport (LSU-HSC). The Senate Floor transferred $27.1 M of the $33.4 M for HCSD and $16.1 M of the $19.84 M for LSU-HSC from the supplemental section into the base budget. Legacy costs are primarily associated with retiree health benefits, risk management premiums (which are based on a 3-year claims history and will diminish each year before extinguishing in FY 18), maintenance, utilities and security for non-partnership facilities until demolished or sold, and records storage. Once risk management premiums extinguish, the annual legacy costs of HCSD will be reduced by up to $10.9 M and LSU-HSC by $6.6 M (assuming all unused facilities are disposed). According to LSU HCSD, the amount allocated for legacy expenses ($33.4 M) is approximately $3.2 M short of projected need at $36.6 M. The Division of Administration reports that risk management premiums will be lower than the estimate provided by LSU HCSD. LSU HCSD reports it is likely able to absorb a shortfall of this magnitude with existing budget authority and revenues.

DEPT/AGY: Other Requirements/Interim Emergency Board (IEB)
ISSUE: IEB Funding

For the past 4 fiscal years (FY 12 – FY 15), a material funding source supporting the budget has been the SGF portion that would otherwise be allocated to the Interim Emergency Board (IEB) in Schedule 22-920 Non-Appropriated Requirements (Interim Emergency Fund). Pursuant to Article VII, Section 7 (C.) of the LA Constitution, the amount of SGF set aside for IEB allocations shall not exceed one-tenth of 1% of total state revenue receipts for the previous fiscal year. The State Treasury completes this calculation every fall.

FY 16 Major Budget Issues

Prior to FY 12, the Executive Budget Recommendation included the total projected constitutional IEB allocation. However, since the FY 12 budget, the Division of Administration (DOA) now only includes an amount equivalent to prior year expenditures from the Interim Emergency Fund (average board approved expenditures). Due to the provision that the IEB cannot meet during legislative session, in prior years any unexpended IEB allocated funds were utilized by the legislature in that year's supplemental appropriation bill to cover current year needs. By not setting aside the full amount at the beginning of the fiscal year, the operating budget is being supported at the outset before knowing emergency needs for the upcoming fiscal year. For example, the FY 15 calculated IEB allocation, as recently reported by State Treasury in October 2014, is $22,199,946, while the amount currently set aside in the FY 15 budget is only $1,758,021. Thus, there is approximately $20.4 M of allocated SGF IEB resources supporting FY 15 expenditures. To the extent there were approved IEB requests in excess of the current allocation of $1.8 M, the legislature and/or governor may have to reduce current year SGF expenditures to fund such emergencies or borrow on the full faith and credit of the state to meet an emergency if funds are not available or if the emergency's cost exceeds available funds (Article VII, Section 7(B)).

For FY 16, the DOA has allocated the same $1,758,021 SGF for the Interim Emergency Fund. As previously mentioned, the calculated constitutional allocation for FY 15 is $22,199,946. To the extent the FY 16 constitutional allocation remains constant ($22.2 M), the FY 16 budget is recommending the use of $20.4 M to be used to fund other SGF needs in FY 16 as opposed to being constitutionally set aside in the Interim Emergency Board.

EXHIBITS

REC Forecast

REVENUE ESTIMATING CONFERENCE

FISCAL YEAR 15 FORECAST

(In Million $)

REVENUE SOURCE / Dedications	Actual Collections FY14	Official Forecast 1/26/2015	ADOPTED Proposed DOA Forecast 5/14/2015	Proposed LFO Forecast 5/14/2015	DOA +(-) Official Forecast	LFO +(-) Official Forecast
Alcoholic Beverage	22.8	23.6	24.0	23.7	0.4	0.1
Beer	34.3	33.2	33.3	33.8	0.1	0.6
Corporate Franchise					-	-
Corporate Income					-	-
Total Corp Fran. & Inc.	*329.5*	350.0	385.0	350.0	35.0	-
Gasoline & Special Fuels	588.9	606.0	597.3	604.9	(8.7)	(1.1)
Gift	0.1	-	0.0	-	-	-
Hazardous Waste	3.0	3.3	3.0	3.3	(0.3)	-
Individual Income	2750.6	2,869.4	2863.0	2,869.4	(6.4)	-
Inheritance	0.1	-	0.0	-	-	-
Natural Gas Franchise	0.7	0.3	1.0	0.3	0.7	-
Public Utilities	7.6	7.4	7.6	7.0	0.2	(0.4)
Auto Rental Excise	0.0	-	0.0	-	-	-
Sales Tax - General	2620.1	2,700.6	2729.6	2,731.8	29.0	31.2
Severance	823.0	681.4	685.1	675.3	3.7	(6.1)
Special Fuels			0.0		-	-
Supervision/Inspection Fee	8.5	8.5	8.2	8.0	(0.3)	(0.5)
Tobacco	143.1	143.1	139.8	153.1	(3.3)	10.0
Unclaimed Property	48.6	53.6	51.0	53.9	(2.6)	0.3
Miscellaneous Receipts	4.2	4.2	4.3	4.2	0.1	-
Total-Dept. of Revenue	**7,385.0**	**7,484.6**	**7,532.3**	**7,518.7**	**47.7**	**34.1**
Royalties	470.0	334.3	304.7	301.0	(29.6)	(33.3)
Rentals	10.3	10.4	10.7	10.0	0.4	(0.3)
Bonuses	15.5	8.0	9.2	8.0	1.2	0.0
Mineral Interest	2.2	1.0	0.7	1.0	(0.4)	-
Total-Natural Res.	**498.0**	**353.7**	**325.3**	**320.1**	**(28.4)**	**(33.6)**
Interest Earnings (SGF)	42.7	30.0	33.0	30.0	3.0	-
Interest Earnings (TTF)	0.5	0.3	0.3	0.3	0.0	-
VAR,INA/Hosp Leases/LA1 Tolls	71.8	213.2	213.1	229.8	(0.1)	16.6
Agency SGR Over-collections*	28.6	28.6	104.0	28.6	75.4	-
Bond Reimbs / Traditional & GOZ	24.3	25.8	25.4	56.3	(0.4)	30.5
Quality Ed. Support Fund	58.6	49.7	53.0	47.7	3.3	(2.0)
Lottery Proceeds	164.4	165.8	157.8	169.4	(8.0)	3.6
Land-based Casino	72.6	72.5	72.0	72.3	(0.5)	(0.2)
Tobacco Settlement	180.2	120.0	135.7	138.5	15.7	18.5
DHH Provider Fees	125.3	132.0	126.4	130.4	(5.6)	(1.6)
Total Treasury	**769.0**	**837.9**	**920.6**	**903.3**	**82.8**	**65.4**
Excise License	445.5	469.6	461.4	455.0	(8.2)	(14.6)
Ins. Rating Fees (SGF)	60.3	63.0	63.0	63.0	-	-
Total-Insurance	**505.8**	**532.6**	**524.4**	**518.0**	**(8.2)**	**(14.6)**
Misc. DPS Permits & ABC Permits	13.9	14.3	14.0	14.5	(0.3)	0.2
Titles	24.6	25.6	25.1	25.0	(0.6)	(0.6)
Vehicle Licenses	113.7	119.8	112.7	115.0	(7.1)	(4.8)
Vehicle Sales Tax	371.2	387.2	392.1	393.1	4.9	5.9
Riverboat Gaming	372.5	386.3	400.0	403.8	13.7	17.5
Racetrack slots	58.7	59.2	58.7	58.3	(0.5)	(0.9)
Video Draw Poker	187.8	190.8	189.0	190.3	(1.8)	(0.5)
Total-Public Safety	**1,142.3**	**1,183.2**	**1,191.5**	**1,200.0**	**8.4**	**16.9**
Total Taxes, Lic., Fees	**10,300.1**	**10,391.9**	**10,494.1**	**10,460.0**	**102.2**	**68.1**
Less: Dedications	*(2,105.1)*	*(2,006.3)*	*(2,009.1)*	*(2,026.8)*	**(2.8)**	**(20.5)**
Less: NOW Waiver Fund Allocation	-	-				
STATE GENERAL FUND REVENUE - DIRECT	**8,195.0**	**8,385.6**	**8,485.0**	**8,433.2**	**99.4**	**47.6**
Transfers to the State General Fund	-	22.5	22.5	22.5		
ADJUSTED STATE GENERAL FUND REVENUE - DIRECT	**8,195.0**	**8,408.1**	**8,507.5**	**8,455.7**	**99.4**	**47.6**

Act 419 Statutory Dedications	**$1,369.8**	**$1,369.8**	**$1,177.1**	**$0.0**	**($192.7)**
Act 419 Self-Generated Revenues	**$102.3**	**$3,007.6**	**$2,900.7**	**$2,905.3**	**$2,798.4**

* Includes $74M from DOI from assessments that revert to the state

Recommendations from the DOA and LFO combined were adopted for the Act 419 statutory dedications and self-generated revenues. Those specific recommendations are detailed on subsequent sheets under the respective adopted columns.

Note: Any appropriated balance remaining at the end of the current fiscal year that is recognized in the current forecast and is carried forward pursuant to R.S. 39:82 is recognized as additional revenue available for the subsequent year.

REVENUE ESTIMATING CONFERENCE
FISCAL YEAR 15 FORECAST
(In Million $)

REVENUE SOURCE / Dedications	Actual Collections FY14	Official Forecast 1/26/2015	ADOPTED Proposed DOA Forecast 5/14/2015	Proposed LFO Forecast 5/14/2015	DOA +(-) Official Forecast	LFO +(-) Official Forecast
			ADOPTED			
Transp. Trust/Motor Fuels/93% Veh. Sales	471.1	484.8	477.9	483.9	(6.9)	(0.9)
Transp. Mobility Fund / 7% Veh. Sales	0.0	0.0	0.0	0.0	-	-
Motor Vehicles Lic. - TTF	48.0	50.4	48.3	48.4	(2.2)	(2.0)
Aviation Tax - TTF	29.8	29.8	29.8	29.8	-	-
TTF/Interest and Fees	28.5	28.2	26.3	28.2	(1.9)	-
Motor Fuels - TIME Program	117.8	121.2	119.5	121.0	(1.7)	(0.2)
Motor Veh.Lic - Hwy Fund #2	11.6	12.3	12.3	11.8	0.0	(0.5)
State Highway Improvement Fund	52.6	55.4	49.5	53.2	(5.9)	(2.2)
Severance Tax -Parishes	49.9	41.3	38.1	40.9	(3.2)	(0.4)
Severance Tax - Forest Prod. Fund	2.3	2.3	2.0	2.3	(0.3)	-
Royalties - Parishes	46.2	33.4	30.5	30.1	(3.0)	(3.3)
Royalties-DNR/AG Support Fund	1.6	1.6	1.6	1.6	-	-
Wetlands Fund	29.5	25.0	23.7	25.0	(1.3)	-
Mineral Audit Settlement Fund	0.0	0.0	0.0	0.0	-	-
Quality Ed. Support Fund	58.6	49.7	53.0	47.7	3.3	(2.0)
Sales Tax Econ. Development	12.0	12.4	13.4	12.6	1.0	0.1
Tourist Promotion District	22.4	23.2	23.4	23.4	0.3	0.3
Sales Tax/Telecomm Fd for the Deaf	1.0	1.0	1.0	1.0	-	-
Excise Lic. - 2% Fire Ins.	21.5	21.1	25.9	20.2	4.8	(0.9)
Excise Lic. -Fire Mars. Fd.	15.7	15.4	19.2	14.7	3.9	(0.7)
Excise Lic. - LSU Fire Tr.	3.1	3.1	3.8	3.0	0.7	(0.1)
Insurance Fees	60.3	63.0	63.0	63.0	-	-
ELT MATF Medicaid Managed Care	30.9	31.0	35.7	35.0	4.7	4.0
State Police Salary Fund	15.6	15.6	15.6	15.6	-	-
Video Draw Poker	57.9	58.3	59.5	58.1	1.2	(0.1)
Racetrack Slots	32.1	31.8	33.1	31.3	1.3	(0.5)
Lottery Proceeds Fund	163.9	156.3	157.3	159.9	1.0	3.6
SELF Fund	152.0	151.4	153.8	154.9	2.4	3.6
Casino Support Fund		3.6	3.6	3.6	-	-
Riverboat 'Gaming' Enforce.	58.7	60.7	62.2	63.5	1.4	2.8
Compulsive Gaming Fund	2.5	2.5	2.5	2.5	-	-
Stabilization Fund	0.0	0.0	0.0	0.0	-	-
Hazardous Waste Funds	3.0	3.3	3.0	3.3	(0.3)	-
Supervision/Inspection Fee	8.5	8.5	8.2	8.0	(0.3)	(0.5)
Insp. Fee/Gasoline, Ag. Petr. Fund	4.2	4.2	5.2	4.2	1.0	-
Tobacco Settlement/4 cent Tob Tax dedication	192.5	132.7	148.5	152.1	15.7	19.4
Tob Tax Health Care Fd / Reg Enf Fd	37.6	39.0	40.5	41.7	1.6	2.7
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	-	-
LDR Fraud / Lottery Reserves / Debt Recovery	92.0	56.0	47.0	56.0	(9.0)	-
DHH Provider Fees	125.3	132.0	126.4	130.4	(5.6)	(1.6)
Total Dedications	**2,105.1**	**2,006.3**	**2,009.1**	**2,026.8**	**2.8**	**20.5**

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

REVENUE ESTIMATING CONFERENCE

FISCAL YEAR 16 FORECAST

(In Million $)

REVENUE SOURCE / Dedications	Official Forecast 1/26/2015	ADOPTED Proposed DOA Forecast 5/14/2015	Proposed LFO Forecast 5/14/2015	DOA +(-) Official Forecast	LFO +(-) Official Forecast
Alcoholic Beverage	24.2	24.0	24.2	(0.2)	-
Beer	33.0	33.3	33.1	0.3	0.1
Corporate Franchise				-	-
Corporate Income				-	-
Total Corp Fran. & Inc.	350.0	385.0	350.0	35.0	-
Gasoline & Special Fuels	614.2	601.9	614.0	(12.3)	(0.2)
Gift	-	-	-	-	-
Hazardous Waste	3.3	3.0	3.3	(0.3)	-
Individual Income	2,987.8	2,976.6	2,987.8	(11.2)	-
Inheritance	-	-	-	-	-
Natural Gas Franchise	0.3	1.0	0.3	0.7	-
Public Utilities	7.4	7.6	7.0	0.2	(0.4)
Auto Rental Excise	-	-	-	-	-
Sales Tax - General	2,769.5	2,827.9	2,783.1	58.4	13.6
Severance	508.2	519.8	507.1	11.6	(1.1)
Special Fuels	-	-	-	-	-
Supervision/Inspection Fee	8.5	8.2	8.0	(0.3)	(0.5)
Tobacco	141.7	137.0	140.5	(4.6)	(1.1)
Unclaimed Property	54.7	51.0	54.4	(3.7)	(0.3)
Miscellaneous Receipts	4.2	4.4	4.2	0.2	-
Total-Dept. of Revenue	**7,507.0**	**7,580.7**	**7,517.0**	**73.8**	**10.1**
Royalties	385.4	306.6	395.8	(78.8)	10.4
Rentals	11.5	10.7	12.1	(0.8)	0.6
Bonuses	9.6	9.2	10.9	(0.4)	1.3
Mineral Interest	2.0	0.7	2.0	(1.4)	-
Total-Natural Res.	**408.4**	**327.1**	**420.8**	**(81.3)**	**12.3**
Interest Earnings (SGF)	32.0	30.9	32.0	(1.1)	-
Interest Earnings (TTF)	0.3	0.3	0.3	0.0	-
VAR,INA/Hosp Leases/LA1 Tolls	216.2	262.9	267.9	46.7	51.7
Agency SGR Over-collections	28.6	30.0	28.6	1.4	-
Bond Reimbs / Traditional & GOZ	25.8	25.3	21.3	(0.5)	(4.5)
Quality Ed. Support Fund	55.0	53.0	50.3	(2.0)	(4.7)
Lottery Proceeds	153.0	152.0	156.4	(1.0)	3.4
Land-based Casino	72.5	72.0	72.3	(0.5)	(0.2)
Tobacco Settlement	99.3	99.0	99.1	(0.3)	(0.2)
DHH Provider Fees	133.3	125.8	132.6	(7.5)	(0.7)
Total Treasury	**815.9**	**851.1**	**860.7**	**35.1**	**44.8**
Excise License	532.7	517.8	508.8	(14.9)	(23.9)
Ins. Rating Fees (SGF)	65.9	64.5	65.9	(1.3)	-
Total-Insurance	**598.6**	**582.3**	**574.7**	(16.3)	(23.9)
Misc. DPS Permits & ABC Permits	14.8	14.1	15.3	(0.6)	0.5
Titles	26.4	25.6	25.9	(0.8)	(0.5)
Vehicle Licenses	126.2	112.7	117.0	(13.5)	(9.2)
Vehicle Sales Tax	399.2	404.5	414.0	5.4	14.8
Riverboat Gaming	386.5	400.0	398.7	13.5	12.2
Racetrack slots	59.2	58.7	58.3	(0.5)	(0.9)
Video Draw Poker	191.9	189.0	191.5	(2.9)	(0.4)
Total-Public Safety	**1,204.1**	**1,204.6**	**1,220.7**	0.5	16.5
Total Taxes, Lic., Fees	**10,534.1**	**10,545.8**	**10,593.9**	11.8	59.8
Less: Dedications	*(2,017.1)*	*(1,949.6)*	*(2,007.6)*	67.6	9.5
Less: NOW Waiver Fund Allocation	-	-	-	-	-
STATE GENERAL FUND REVENUE - DIRECT	**8,516.9**	**8,596.3**	**8,586.3**	79.3	69.3

Act 419 Statutory Dedications	**$988.3**	**$988.3**	**$938.8**	**$0.0**	**($49.6)**
Act 419 Self-Generated Revenues	**$2,764.2**	**$2,764.2**	**$2,741.0**	**$0.0**	**($23.2)**

Recommendations from the DOA and LFO combined were adopted for the Act 419 statutory dedications and self-generated revenues. Those specific recommendations are detailed on subsequent sheets under the respective adopted columns.

Note: Any appropriated balance remaining at the end of the current fiscal year that is recognized in the current forecast and is carried forward pursuant to R.S. 39:82 is recognized as additional revenue available for the subsequent year.

REVENUE ESTIMATING CONFERENCE

FISCAL YEAR 16 FORECAST

(In Million $)

REVENUE SOURCE / Dedications	Official Forecast 1/26/2015	ADOPTED Proposed DOA Forecast 5/14/2015	Proposed LFO Forecast 5/14/2015	DOA +(-) Official Forecast	LFO +(-) Official Forecast
		ADOPTED			
Transp. Trust/Motor Fuels/93% Veh. Sales	491.4	481.5	491.2	(9.8)	(0.2)
Transp. Mobility Fund / 7% Veh. Sales	0.0	0.0	0.0	-	-
Motor Vehicles Lic. - TTF	53.1	48.3	49.3	(4.9)	(3.9)
Aviation Tax - TTF	29.8	29.8	29.8	-	-
TTF/Interest and Fees	28.2	26.3	28.2	(1.9)	-
Motor Fuels - TIME Program	122.8	120.4	122.8	(2.5)	(0.0)
Motor Veh.Lic - Hwy Fund #2	12.9	12.3	12.0	(0.6)	(0.9)
State Highway Improvement Fund	58.4	49.5	54.1	(8.9)	(4.3)
Severance Tax -Parishes	30.8	29.1	30.7	(1.7)	(0.1)
Severance Tax - Forest Prod. Fund	2.3	2.0	2.3	(0.3)	-
Royalties - Parishes	38.5	30.7	39.6	(7.9)	1.0
Royalties-DNR/AG Support Fund	1.6	1.6	1.6	-	-
Wetlands Fund	25.0	20.6	25.0	(4.4)	-
Mineral Audit Settlement Fund	0.0	0.0	0.0	-	-
Quality Ed. Support Fund	55.0	53.0	50.3	(2.0)	(4.7)
Sales Tax Econ. Development	12.7	13.9	12.9	1.2	0.1
Tourist Promotion District	23.8	24.2	24.0	0.5	0.2
Sales Tax/Telecomm Fd for the Deaf	1.0	1.0	1.0	-	-
Excise Lic. - 2% Fire Ins.	21.9	29.0	20.8	7.1	(1.1)
Excise Lic. -Fire Mars. Fd.	16.0	21.6	15.1	5.6	(0.8)
Excise Lic. - LSU Fire Tr.	3.2	4.3	3.0	1.1	(0.2)
Insurance Fees	65.9	64.5	65.9	(1.3)	-
ELT MATF Medicaid Managed Care	76.3	64.6	76.3	(11.7)	-
State Police Salary Fund	15.6	15.6	15.6	-	-
Video Draw Poker	58.6	60.4	58.5	1.8	(0.1)
Racetrack Slots	31.8	33.2	31.3	1.4	(0.5)
Lottery Proceeds Fund	152.5	151.5	155.9	(1.0)	3.4
SELF Fund	151.4	153.8	157.4	2.4	6.0
Casino Support Fund	3.6	3.6		-	(3.6)
Riverboat 'Gaming' Enforce.	60.8	62.2	62.7	1.4	1.9
Compulsive Gaming Fund	2.5	2.5	2.5	-	-
Stabilization Fund	25.0	0.0	25.0	(25.0)	-
Hazardous Waste Funds	3.3	3.0	3.3	(0.3)	-
Supervision/Inspection Fee	8.5	8.2	8.0	(0.3)	(0.5)
Insp. Fee/Gasoline, Ag. Petr. Fund	4.2	5.2	4.2	1.0	-
Tobacco Settlement/4 cent Tob Tax dedication	111.9	111.6	111.6	(0.3)	(0.3)
Tob Tax Health Care Fd / Reg Enf Fd	38.6	39.7	38.3	1.2	(0.3)
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	-	-
LDR Fraud / Lottery Reserves / Debt Recovery	0.0	0.0	0.0	-	-
DHH Provider Fees	133.3	125.8	132.6	(7.5)	(0.7)
Total Dedications	**2,017.1**	**1,949.6**	**2,007.6**	(67.6)	(9.5)

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

REVENUE ESTIMATING CONFERENCE

FISCAL YEAR 17-19 FORECAST

(In Million $)

REVENUE SOURCE / Dedications	DOA FY17 5/14/15	ADOPTED DOA FY18 5/14/15	DOA FY19 5/14/15
Alcoholic Beverage	24.0	24.0	24.0
Beer	33.3	33.3	33.3
Corporate Franchise			
Corporate Income			
Total Corp Fran. & Inc.	385.0	385.0	385.0
Gasoline & Special Fuels	607.2	608.1	605.3
Gift	0.0	0.0	0.0
Hazardous Waste	2.9	2.9	2.9
Individual Income	3,090.1	3,191.8	3,259.1
Inheritance	0.0	0.0	0.0
Natural Gas Franchise	1.0	1.0	1.0
Public Utilities	7.6	7.6	7.6
Auto Rental Excise	0.0	0.0	0.0
Sales Tax - General	2,919.9	3,004.0	3,083.9
Severance	534.2	546.4	551.7
Special Fuels	0.0	0.0	0.0
Supervision/Inspection Fee	8.2	8.2	8.2
Tobacco	136.6	135.8	133.7
Unclaimed Property	51.0	51.0	51.0
Miscellaneous Receipts	4.5	4.6	4.7
Total-Dept. of Revenue	**7,805.5**	**8,003.7**	**8,151.4**
Royalties	349.9	354.2	351.7
Rentals	10.7	10.7	10.7
Bonuses	9.2	9.2	9.2
Mineral Interest	0.7	0.7	0.7
Total-Natural Res.	**370.5**	**374.7**	**372.3**
Interest Earnings (SGF)	28.8	27.0	25.2
Interest Earnings (TTF)	0.3	0.3	0.3
VAR,INA/Hosp Leases/LA1 Tolls	226.2	227.0	229.9
Agency SGR Over-collections	30.0	30.0	30.0
Bond Reimbs / Traditional & GOZ	25.3	25.3	25.3
Quality Ed. Support Fund	53.0	53.0	53.0
Lottery Proceeds	152.0	152.0	152.0
Land-based Casino	72.0	72.0	72.0
Tobacco Settlement	99.0	99.1	99.2
DHH Provider Fees	125.8	125.8	125.8
Total Treasury	**812.3**	**811.3**	**812.7**
Excise License	539.1	558.3	573.5
Ins. Rating Fees (SGF)	66.1	67.7	69.3
Total-Insurance	**605.2**	**625.9**	**642.8**
Misc. DPS Permits & ABC Permits	14.2	14.3	14.4
Titles	26.1	26.6	27.2
Vehicle Licenses	112.7	112.7	112.7
Vehicle Sales Tax	409.2	417.6	431.3
Riverboat Gaming	400.0	400.0	400.0
Racetrack slots	58.7	58.7	58.7
Video Draw Poker	189.0	189.0	189.0
Total-Public Safety	**1,209.9**	**1,218.8**	**1,233.2**
Total Taxes, Lic., Fees	**10,803.4**	**11,034.5**	**11,212.3**
Less: Dedications	*(1,990.7)*	*(1,976.9)*	*(1,980.7)*
TLF growth			
STATE GENERAL FUND REVENUE - DIRECT	**8,812.7**	**9,057.6**	**9,231.6**

REVENUE ESTIMATING CONFERENCE
FISCAL YEAR 17-19 FORECAST
(In Million $)

REVENUE SOURCE / Dedications	DOA FY17 5/14/15	ADOPTED DOA FY18 5/14/15	DOA FY19 5/14/15
Transp. Trust/Motor Fuels/93% Veh. Sales	485.7	486.4	484.3
Transp. Mobility Fund / 7% Veh. Sales	0.00	0.00	0.00
Motor Vehicles Lic. - TTF	48.3	48.3	48.3
Aviation Tax - TTF	29.8	29.8	29.8
TTF/Interest and Fees	26.3	26.3	26.3
Motor Fuels - TIME Program	121.4	121.6	121.1
Motor Veh.Lic - Hwy Fund #2	12.3	12.3	12.3
State Highway Improvement Fund	49.5	49.5	49.5
Severance Tax -Parishes	29.9	30.6	30.8
Severance Tax - Forest Prod. Fund	2.0	2.0	2.0
Royalties - Parishes	35.0	35.4	35.2
Royalties-DNR/AG Support Fund	1.6	1.6	1.6
Wetlands Fund	21.7	22.0	22.0
Mineral Audit Settlement Fund	0.0	0.0	0.0
Quality Ed. Support Fund	53.0	53.0	53.0
Sales Tax Econ. Development	14.3	14.7	15.1
Tourist Promotion District	25.0	25.7	26.4
Sales Tax/Telecomm Fd for the Deaf	1.0	1.0	1.0
Excise Lic. - 2% Fire Ins.	30.2	31.3	32.2
Excise Lic. -Fire Mars. Fd.	22.5	23.3	23.9
Excise Lic. - LSU Fire Tr.	4.5	4.6	4.8
Insurance Fees	66.1	67.7	69.3
ELT MATF Medicaid Managed Care	64.6	64.6	64.6
State Police Salary Fund	15.6	15.6	15.6
Video Draw Poker	60.4	60.4	60.4
Racetrack Slots	33.2	33.2	33.2
Lottery Proceeds Fund	151.5	151.5	151.5
SELF Fund	153.8	153.8	153.8
Casino Support Fund	3.6	3.6	3.6
Riverboat 'Gaming' Enforce.	62.2	62.2	62.2
Compulsive Gaming Fund	2.5	2.5	2.5
Stabilization Fund	25.0	4.4	7.2
Hazardous Waste Funds	2.9	2.9	2.9
Supervision/Inspection Fee	8.2	8.2	8.2
Insp. Fee/Gasoline, Ag. Petr. Fund	5.2	5.2	5.2
Tobacco Settlement/4 cent Tob Tax dedication	111.5	111.5	111.5
Tob Tax Health Care Fd / Reg Enf Fd	39.6	39.4	38.8
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
LDR Fraud / Lottery Reserves / Debt Recovery	0.0	0.0	0.0
DHH Provider Fees	125.8	125.8	125.8
Total Dedications	**1,990.7**	**1,976.9**	**1,980.7**

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

REVENUE ESTIMATING CONFERENCE
FISCAL YEAR 2014-2015 FORECAST - STATUTORY DEDICATIONS
(In Million $)

SD #	STATUTORY DEDICATION	Balance as of 6/30/14	Official Forecast FY15 1/26/15	ADOPTED Proposed DOA FY15 5/14/15	DOA over/under Official Forecast	Proposed LFO FY15 5/14/15	LFO over/under Official Forecast
STB	2013 Amnesty Collections Fund	52.99	142.00	142.00	-	142.00	-
V25	Overcollections Fund	217.50	241.78	283.30	41.52	92.20	(149.58)
	LDR Fraud Initiatives (NONRECURRING)		32.00	32.00	-	32.00	-
	Debt Recovery Office (NONRECURRING)		10.00	10.00	-	10.00	-
	Revenues Recognized in FY14 as Recurring		102.24	102.24	-	50.20	(52.04)
	Self Insurance Fund		12.00	12.00	-		(12.00)
	Insurance Verification Fund		15.00	25.57	10.57		(15.00)
	Riverboat Gaming Enforcement Fund		13.20	11.88	(1.32)		(13.20)
	Louisiana Office Building Corporation		0.50	0.50	-		(0.50)
	Louisiana Department of Revenue		11.10	11.10	-		(11.10)
	Motor Fuels Underground Tank Fund		8.00	-	(8.00)		(8.00)
	Employment Security Administration Account		3.54	3.54	-		(3.54)
	Penalty and Interest Account		4.20	4.20	-		(4.20)
	Telephone Company Property Assessment Relief Fund		30.00	50.00	20.00		(30.00)
	Louisiana Public Facilities Authority		-	2.30	2.30		-
	Act 646 of 2014 GEMS Savings HB1 Preamble 18(F)		-	17.97	17.97		-
A01	Fuller-Edwards Arboretum Trust	0.21	0.00	0.00	-	0.00	-
A02	Structural Pest Control Commission Fund	-	0.99	0.99	-	0.99	-
A07	Louisiana Agricultural Finance Authority Fund	0.01	12.00	12.00	-	12.00	(0.00)
A09	Pesticide Fund	-	3.51	3.51	-	3.51	-
A11	Forest Protection Fund	-	0.83	0.83	-	0.83	-
A12	Boll Weevil Eradication Fund	-	0.10	0.10	-	0.10	-
A13	Agricultural Commodity Commission Self-Insurance Fund	1.13	0.35	0.35	-	0.35	-
A14	Forestry Productivity Fund	5.53	2.30	2.00	(0.30)	2.30	-
A15	Petroleum Products Fund	-	5.10	5.20	0.10	5.10	-
A17	Livestock Brand Commission Fund	0.03	0.01	0.01	-	0.01	-
A18	Agricultural Commodity Dealers & Warehouse Fund	0.70	1.73	1.73	-	1.73	-
A21	Seed Commission Fund	0.07	0.70	0.70	-	0.70	-
A22	Sweet Potato Pests & Diseases Fund	-	0.32	0.32	-	0.32	-
A23	Weights and Measures Fund	0.07	2.13	2.13	-	2.13	-
A27	Grain and Cotton Indemnity Fund	2.74	0.53	0.53	-	0.53	-
A28	La. Buy Local Purchase Incentive Program Fund	-	-	-	-	-	-
A29	Feed and Fertilizer Fund	-	0.99	0.99	-	0.99	-
A30	Horticulture and Quarantine Fund	0.05	2.56	2.56	-	2.56	-
C01	Dept. Agriculture---Sweet Potato	0.24	-	-	-	-	-
C02	Dept. Agriculture---Strawberry Adv.	0.02	-	-	-	-	-
C03	Dept. Agriculture---Egg Commission	0.01	-	-	-	-	-
C04	Dept. Agriculture---Soybean	-	-	-	-	-	-
C05	Chiropractic Examiners Board	-	-	-	-	-	-
C06	Contractor Licensing Board	-	-	-	-	-	-
C07	La. Board Of Massage Therapy Fund	-	-	-	-	-	-
C08	Louisiana State Board of Private Security Examiners Fund	-	-	-	-	-	-
C09	LA State Board Of Private Investigator Examiners	-	-	-	-	-	-
C11	Louisiana Rice Research Board Fund	0.08	-	-	-	-	-
CR1	Crime Victims Reparations Fund	1.72	2.50	2.50	-	2.50	-
CR2	Youthful Offender Management Fund	-	0.17	0.17	-	0.17	-
CR5	DNA Testing Post-Conviction Relief for Indigents Fund	0.02	0.02	0.02	-	0.02	-
CR6	Adult Probation & Parole Officer Retirement Fund	-	4.91	4.91	-	4.91	-
CT4	Louisiana State Parks Improvement and Repair Fund	2.63	6.65	6.65	-	6.65	-
CT5	Archaeological Curation Fund	-	0.03	0.03	-	0.03	-
CT9	Poverty Point Reservoir Development Fund	-	0.60	0.60	-	0.60	-
CTA	Audubon Golf Trail Development Fund	0.01	-	-	-	-	-
DS1	Highway Fund #2 - Motor Vehicle License Tax	0.97	12.70	12.29	(0.41)	12.04	(0.66)
DS4	Lake Charles Harbor-Terminal District Fund	-	-	-	-		-
E02	Telecommunications for the Deaf Fund	1.86	1.80	1.80	-	1.02	(0.78)
E04	Proprietary School Students Protection Fund	1.09	0.02	0.02	-	0.02	0.00
E11	Higher Education Louisiana Partnership Fund	-	-	-	-	-	-
E16	Louisiana Education Tuition and Savings Fund	453.54	75.50	75.50	-	75.50	-
E17	Savings Enhancement Fund	15.93	2.10	2.10	-	2.10	-
E18	Higher Education Initiatives Fund	0.00	-	-	-	-	-
E23	Louisiana Charter School Startup Loan Fund	0.23	0.22	0.22	-	0.22	-
E29	St. Landry Parish Excellence Fund	-	0.62	0.73	0.11	0.61	(0.01)
E30	Calcasieu Parish Fund	0.17	1.34	1.32	(0.02)	1.32	(0.02)
E31	Academic Improvement Fund	-	-	-	-	-	-
E32	Tobacco Tax Health Care Fund	(0.28)	38.16	39.71	1.55	38.16	-
E33	Bossier Parish Truancy Program Fund	-	0.42	0.56	0.14	0.42	(0.00)
E34	Orleans Parish Excellence Fund	0.05	0.30	0.32	0.02	0.30	-
E36	Variable Earnings Transaction Fund	0.02	0.02	0.02	-	0.02	-
E38	Workforce Training Rapid Response Fund	0.00	10.00	10.00	-	10.00	(0.00)
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	-	11.00	11.00	-	11.00	-
ED5	Louisiana Mega-project Development Fund	26.01	29.03	9.03	(20.00)	9.03	(20.00)
ED6	Louisiana Economic Development Fund	7.34	16.00	16.00	-	16.00	-
EDB	Small Business Surety Bonding Fund	0.10	0.05	0.05	-	0.05	-
EDC	UNO Slidell Technology Park Fund	-	-	-	-	-	-
EDE	Entertainment Promotion and Marketing Fund	0.18	0.14	0.25	0.11	0.25	0.11
EDG	Louisiana Filmmakers Grant Fund	0.57	0.00	0.00	-	0.00	-
EDM	Marketing Fund	0.01	2.00	2.00	-	2.00	-
EDR	Rapid Response Fund	36.67	30.06	10.06	(20.00)	10.20	(19.86)
FS1	Free School Fund Interest	16.55	0.88	0.88	-	0.88	-
FS2	Free School Fund Investments	11.71	2.66	2.66	-	2.66	-
FS3	Free School Fund Vacant Estates	1.42	0.00	0.00	-	0.00	-
G01	Lottery Proceeds Fund	84.94	157.60	157.30	(0.30)	160.80	3.20
G03	Video Draw Poker Device Fund	-	58.30	59.53	1.23	58.10	(0.20)
G04	Riverboat Gaming Enforcement Fund	2.84	60.70	62.16	1.46	63.70	3.00
G05	Video Draw Poker Device Purse Supplement Fund	1.10	2.93	2.83	(0.10)	3.00	0.07
G07	Avoyelles Parish Local Government Gaming Mitigation Fund	0.00	1.28	1.28	-	1.28	(0.00)

REVENUE ESTIMATING CONFERENCE
FISCAL YEAR 2014-2015 FORECAST - STATUTORY DEDICATIONS
(In Million $)

SD #	STATUTORY DEDICATION	Balance as of 6/30/14	Official Forecast FY15 1/26/15	ADOPTED Proposed DOA FY15 5/14/15	DOA over/under Official Forecast	Proposed LFO FY15 5/14/15	LFO over/under Official Forecast
G09	Pari-mutuel Live Racing Facility Gaming Control Fund	-	8.00	7.70	(0.30)	7.90	(0.10)
G10	Support Education in Louisiana First Fund	10.64	154.40	154.69	0.29	157.50	3.10
G11	Equine Health Studies Program Fund	-	0.75	0.75	-	0.74	(0.01)
G12	Southern University AgCenter Program Fund	0.17	0.75	0.75	-	0.74	(0.01)
G13	Beautification and Improvement of the New Orleans City Park Fund	0.25	2.18	2.04	(0.14)	2.14	(0.04)
G14	Greater New Orleans Sports Foundation Fund	0.00	1.00	1.00	-	0.99	(0.01)
G15	Algiers Economic Development Foundation Fund	0.00	0.10	0.10	-	0.10	(0.00)
G16	N. O. Urban Tourism and Hospitality Training in Econ. Dev. Foundation Fund	0.25	0.10	0.10	-	0.10	(0.00)
G17	Beautification Project For New Orleans Neighborhoods Fund	0.10	0.10	0.10	-	0.10	(0.00)
G18	Friends of NORD Fund	0.05	0.10	0.10	-	0.10	(0.00)
G19	New Orleans Sports Franchise Assistance Fund	-	3.50	3.50	-	3.45	(0.05)
G20	Casino Support Services Fund	-	3.60	3.60	-	3.55	(0.05)
H08	Louisiana Medical Assistance Trust Fund	0.80	165.00	162.06	(2.94)	169.00	4.00
H09	Nursing Home Residents' Trust Fund	9.51	0.49	0.49	-	0.49	0.01
H10	Compulsive & Problem Gaming Fund	0.15	2.53	2.53	-	2.53	-
H12	Health Care Facility Fund	0.30	-	-	-	-	-
H14	Medical Assistance Programs Fraud Detection Fund	10.09	3.50	3.50	-	3.50	-
H18	Vital Records Conversion Fund	0.28	0.06	0.06	-	0.06	-
H19	Medicaid Trust Fund for the Elderly	239.14	4.00	4.00	-	4.00	-
H20	Health Trust Fund	0.00	2.00	2.00	-	2.00	-
H22	Drinking Water Revolving Loan Fund	77.44	34.00	34.00	-	34.00	-
H26	Community & Family Support System Fund	0.11	-	-	-	-	-
H28	Health Care Redesign Fund	0.00	0.00	-	(0.00)	-	(0.00)
H29	Dept. Of Health & Hospitals' Facility Support Fund	-	-	-	-	-	-
H30	New Opportunities Waiver (NOW) Fund	0.01	-	-	-	-	-
H31	Center of Excellence for Autism Spectrum Disorder Fund	-	-	-	-	-	-
H33	Community Hospital Stabilization Fund	-	-	-	-	-	-
H34	LA Emergency Response Network Fund	-	-	-	-	-	-
H35	FMAP Stabilization Fund	-	-	-	-	-	-
H36	Bogalusa Health Services Fund	-	-	-	-	-	-
HW2	Transportation Mobility Fund	-	-	-	-	-	-
HW3	Right-of-Way Permit Processing Fund	0.00	0.58	0.58	-	0.58	(0.00)
HW9	State Highway Improvement Fund	112.97	56.60	49.50	(7.10)	54.30	(2.30)
HWA	LTRC Transportation Training & Education Center Fund	1.18	0.52	0.52	-	0.52	-
HWB	Crescent City Connection Capital Projects Fund	-	-	-	-	-	-
HWC	Crescent City Connection Toll Fund	-	-	-	-	-	-
HWD	Algiers-Canal Street Ferry Fund	-	-	-	-	-	-
HWE	Crescent City Transition Fund	16.32	-	-	-	-	-
HWF	New Orleans Ferry Fund	0.41	0.83	0.83	-	0.83	-
I01	Patients' Compensation Fund	-	-	-	-	-	-
I02	Fireman Training Fund	-	3.10	3.83	0.73	3.10	-
I03	Two Percent Fire Insurance Fund	-	21.10	25.86	4.76	20.40	(0.70)
I05	Retirement System-Insurance Proceeds	-	63.00	63.00	-	63.00	-
I06	Municipal Fire and Police Civil Service Operating Fund	-	2.07	2.07	-	2.07	0.00
I08	Administrative Fund of the Department of Insurance	0.04	0.80	0.80	-	0.80	-
I09	Insurance Fraud Investigation Fund	0.04	3.80	3.80	-	3.80	-
I12	Automobile Theft and Insurance Fraud Prevention Authority Fund	0.03	0.20	0.20	-	0.20	-
IEBSD	IEB Statutory Dedication	-	0.04	0.04	-	0.04	-
JS5	Department of Justice Legal Support Fund	0.82	6.00	6.00	-	6.00	-
JS6	Tobacco Control Special Fund	0.02	0.19	0.19	-	0.19	-
JS7	Department of Justice Debt Collection Fund	0.42	1.86	1.86	-	1.86	-
JS9	Tobacco Settlement Enforcement Fund	0.03	0.40	0.40	-	0.40	-
JU1	Trial Court Case Management Information Fund	1.71	4.00	4.00	-	4.00	-
JU2	Judges' Supplemental Compensation Fund	0.00	6.22	6.22	-	6.22	-
JU5	Innocence Compensation Fund	0.00	0.55	0.55	-	0.55	-
LB1	Workers' Compensation Second Injury Fund	43.12	47.77	55.00	7.23	50.00	2.23
LB4	Office of Workers' Compensation Administrative Fund	8.17	17.24	17.24	-	17.24	-
LB5	Incumbent Worker Training Account	21.52	20.00	20.00	-	20.00	-
LB6	Employment Security Administration Account	5.53	2.00	2.00	-	2.00	-
LB7	Penalty and Interest Account	4.20	3.40	3.40	-	3.40	-
N02	Coastal Resources Trust Fund	2.80	1.60	1.60	-	1.60	-
N03	Federal Energy Settlement Fund	4.66	0.25	0.25	-	0.25	-
N04	Fisherman's Gear Compensation Fund	1.20	1.20	1.20	-	1.20	-
N05	Oilfield Site Restoration Fund	15.62	4.91	4.91	-	4.91	-
N07	Mineral and Energy Operation Fund	1.80	7.80	7.80	-	7.80	-
N08	Underwater Obstruction Removal Fund	-	0.54	0.54	-	0.54	-
N09	Oil and Gas Regulatory Fund	0.21	8.22	8.50	0.29	8.50	0.29
N10	Natural Resource Restoration Trust Fund	12.60	113.00	113.00	-	113.00	-
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	-	-	-	-	-	-
P01	Louisiana Fire Marshal Fund	-	15.40	19.25	3.85	14.70	(0.70)
P04	Motorcycle Safety, Awareness, and Operator Training Program Fund	-	0.19	0.21	0.02	0.19	-
P05	Public Safety DWI Testing, Maintenance, and Training Fund	0.10	0.52	0.42	(0.09)	0.52	-
P07	Louisiana Towing and Storage Fund	-	0.38	0.22	(0.16)	0.38	-
P09	Disability Affairs Trust Fund	0.20	0.20	0.20	-	0.20	-
P11	Concealed Handgun Permit Fund	4.79	2.83	2.10	(0.73)	2.83	-
P12	Right to Know Fund	-	0.09	0.09	-	0.09	-
P13	Underground Damages Prevention Fund	-	0.08	0.09	0.01	0.08	-
P14	Emergency Medical Technician Fund	0.05	-	-	-	-	-
P16	Liquefied Petroleum Gas Commission Rainy Day Fund	0.17	1.35	1.10	(0.24)	1.35	-
P19	Hazardous Materials Emergency Response Fund	-	0.22	0.24	0.01	0.22	-
P20	Pet Overpopulation Fund	0.02	-	-	-	-	-
P21	Explosives Trust Fund	-	0.26	0.31	0.05	0.26	-
P24	Office of Motor Vehicles Customer Service and Technology Fund	0.94	7.38	6.98	(0.40)	7.38	-
P25	Sex Offender Registry Technology Fund	0.06	0.53	0.53	-	0.53	-
P28	Criminal Identification and Information Fund	-	8.01	6.86	(1.15)	8.01	-
P29	Louisiana State Police Salary Fund	-	15.60	15.60	-	15.60	-
P31	Department of Public Safety Peace Officers Fund	-	0.34	0.31	(0.03)	0.34	-
P32	Louisiana Life Safety and Property Protection Trust Fund	0.52	1.52	0.74	(0.78)	1.52	-

REVENUE ESTIMATING CONFERENCE
FISCAL YEAR 2014-2015 FORECAST - STATUTORY DEDICATIONS
(In Million $)

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P34	Unified Carrier Registration Agreement Fund	3.08	0.92	4.12	3.20	4.00	3.08
P35	Louisiana Highway Safety Fund	0.15	0.15	0.15	-	0.15	-
P36	Industrialized Building Program Fund	0.15	0.31	0.26	(0.04)	0.31	-
P37	Louisiana Bicycle and Pedestrian Safety Fund	0.00	0.01	0.01	-	0.01	-
P38	Camp Minden Fire Protection Fund	-	0.05	0.05	-	0.05	-
P39	Insurance Verification System Fund	-	52.00	36.91	(15.09)	36.91	(15.09)
Q01	Hazardous Waste Site Cleanup Fund	4.92	3.35	5.26	1.91	4.00	0.65
Q02	Environmental Trust Fund	15.40	55.37	55.37	-	55.37	-
Q03	Clean Water State Revolving Fund	311.84	41.95	41.95	-	41.95	-
Q05	Motor Fuels Underground Tank	75.63	22.21	22.21	-	22.21	-
Q06	Waste Tire Management Fund	0.36	10.64	10.64	-	10.64	-
Q07	Lead Hazard Reduction Fund	-	0.10	0.10	-	0.10	-
Q08	Oyster Sanitation Fund	0.35	0.40	0.40	-	0.40	-
Q12	Brownfields Cleanup Revolving Loan Fund	0.00	-	-	-	-	-
RK1	Rockefeller Wildlife Refuge and Game Preserve Fund	17.99	6.36	6.36	-	6.36	-
RK2	Rockefeller Wildlife Refuge Trust and Protection Fund	59.14	1.62	1.62	-	1.62	-
RS1	Marsh Island Operating Fund	-	0.39	0.39	-	0.39	-
RS2	Russell Sage/Marsh Island Refuge Fund	15.80	0.35	0.35	-	0.35	-
RS3	Russell Sage/Marsh Island Capital Improvement Fund	1.59	0.01	0.01	-	0.01	-
RS4	Russell Sage Special Fund #2	11.50	0.05	0.05	-	0.05	-
RV4	Tax Commission Expense Fund	0.30	0.65	0.65	-	0.65	-
RV9	Telephone Company Property Assessment Relief Fund	50.63	20.00	20.00	-	20.00	-
RVA	Sports Facility Assistance Fund	1.04	4.44	4.44	-	4.44	-
RVC	Tobacco Regulation Enforcement Fund	-	0.80	0.80	-	0.85	0.05
RVD	Dept. Of Revenue Alcohol and Tobacco Control Officers Fund	0.47	-	-	-	-	-
RVE	UAL Account	-	-	-	-	-	-
RVF	Specialized Educational Institutions Account	-	-	-	-	-	-
S01	Children's Trust Fund	0.35	0.47	0.47	-	0.47	-
S02	Fraud Detection Fund	1.17	0.14	0.14	-	0.14	-
S04	Traumatic Head & Spinal Cord Injury Trust Fund	0.12	1.65	1.65	-	1.65	-
S05	Blind Vendors Trust Fund	0.74	0.68	0.68	-	0.68	-
S06	Rehabilitation for the Blind and Visually Impaired Fund	0.22	2.00	2.00	-	2.00	-
S07	Louisiana Military Family Assistance Fund	0.62	0.14	0.14	-	0.14	-
S08	Indigent Parent Representation Program Fund	0.01	1.31	1.31	-	1.31	-
S10	Status of Grandparents Raising Grandchildren Fund	-	-	-	-	-	-
S11	SNAP Fraud and Abuse Detection and Prevention Fund	0.00	0.05	0.05	-	0.05	-
S12	Child Care Licensing Trust Fund	-	0.01	0.01	-	0.01	-
S13	Juvenile Detention Licensing Trust Fund	-	0.01	0.01	-	0.01	-
S14	Exploited Children's Special Fund	-	-	-	-	-	-
SS1	Help Louisiana Vote Fund	0.19	-	-	-	-	-
SSA	Help Louisiana Vote Fund, Election Admin	-	0.19	0.19	-	0.19	-
SSC	Help Louisiana Vote Fund, HAVA Requirements Acct	-	-	-	-	-	-
SSD	Help Louisiana Vote Fund, Voting Access Account	-	0.21	0.21	-	0.21	-
ST1	Incentive Fund	-	-	-	-	-	-
ST3	Evangeline Parish Rec. District Support Fund	-	-	-	-	-	-
ST4	Unclaimed Property Leverage Fund	67.19	15.80	15.80	-	15.80	-
ST5	Debt Service Assistance Fund	-	-	-	-	-	-
ST6	Legislative Capitol Technology Enhancement Fund	0.00	10.10	10.00	(0.10)	10.10	-
ST9	Major Events Fund	-	-	-	-	-	-
STA	Geaux Pass Transition Fund	2.27	0.01	0.01	-	0.01	-
STC	Unfunded Accrued Liability Fund	0.01	-	-	-	-	-
STD	Debt Recovery Fund	-	5.00	5.00	-	5.00	-
STE	Crescent City Amnesty Refund Fund	-	0.20	0.20	-	0.20	-
T01	Acadia Parish Visitor Enterprise Fund	-	0.12	0.12	-	0.12	-
T02	Allen Parish Capital Improvements Fund	-	0.22	0.22	-	0.22	-
T03	Ascension Parish Visitor Enterprise Fund	1.55	1.00	1.00	-	1.00	-
T05	Avoyelles Parish Visitor Enterprise Fund	-	0.12	0.12	-	0.12	-
T06	Beauregard Parish Community Improvement Fund	0.37	0.13	0.13	-	0.13	-
T07	Bienville Parish Tourism & Economic Development Fund	-	0.03	0.03	-	0.03	-
T08	Bossier City Riverfront and Civic Center Fund	3.11	1.90	1.90	-	1.90	-
T09	Shreveport Riverfront and Convention Center and Independence Stadium Fund	1.48	2.14	2.14	-	2.14	-
T10	West Calcasieu Community Center Fund	-	1.07	1.07	-	1.07	-
T11	Caldwell Parish Economic Development Fund	-	0.00	0.00	-	0.00	-
T12	Cameron Parish Tourism Development Fund	-	0.02	0.02	-	0.02	-
T14	Town of Homer Economic Development Fund	0.04	0.02	0.02	-	0.02	-
T15	Concordia Parish Economic Development Fund	-	0.08	0.08	-	0.08	-
T16	Desoto Parish Visitor Enterprise Fund	0.74	0.22	0.22	-	0.22	-
T17	EBR Parish Riverside Centroplex Fund	0.25	1.24	1.24	-	1.24	-
T18	East Carroll Parish Visitor Enterprise Fund	-	0.01	0.01	-	0.01	-
T19	East Feliciana Tourist Commission Fund	0.01	0.00	0.00	-	0.00	-
T20	Evangeline Visitor Enterprise Fund	0.18	0.04	0.04	-	0.04	-
T21	Franklin Parish Visitor Enterprise Fund	0.10	0.03	0.03	-	0.03	-
T23	Iberia Parish Tourist Commission Fund	0.25	0.47	0.47	-	0.47	-
T24	Iberville Parish Visitor Enterprise Fund	0.07	0.11	0.11	-	0.11	-
T25	Jackson Parish Economic Development and Tourism Fund	0.18	0.02	0.02	-	0.02	-
T26	Jefferson Parish Convention Center Fund	0.04	3.25	3.25	-	3.25	-
T27	Jefferson Davis Parish Visitor Enterprise Fund	-	0.14	0.14	-	0.14	-
T28	Lafayette Parish Visitor Enterprise Fund	0.19	3.19	3.19	-	3.19	-
T29	Lafourche Parish Enterprise Fund	1.14	0.38	0.38	-	0.38	-
T30	Lasalle Economic Development District Fund	0.01	0.02	0.02	-	0.02	-
T31	Lincoln Parish Visitor Enterprise Fund	-	0.23	0.23	-	0.23	-
T32	Livingston Parish Tourism and Economic Development Fund	0.25	0.33	0.33	-	0.33	-
T34	Morehouse Parish Visitor Enterprise Fund	0.00	0.04	0.04	-	0.04	-
T36	New Orleans Metropolitan Convention and Visitors Bureau Fund	1.88	10.92	10.92	-	10.92	-
T37	Ouachita Parish Visitor Enterprise Fund	0.84	1.48	1.48	-	1.48	-
T38	Plaquemines Parish Visitor Enterpise Fund	0.65	0.25	0.25	-	0.25	-
T39	Pointe Coupee Parish Visitor Enterprise Fund	0.15	0.04	0.04	-	0.04	-
T40	Alexandria/Pineville Exhibition Hall Fund	0.74	0.26	0.26	-	0.26	-
T41	Red River Visitor Enterprise Fund	0.19	0.04	0.04	-	0.04	-
T42	Richland Visitor Enterprise Fund	0.56	0.12	0.12	-	0.12	-
T43	Sabine Parish Tourism Improvement Fund	-	0.18	0.18	-	0.18	-

REVENUE ESTIMATING CONFERENCE
FISCAL YEAR 2014-2015 FORECAST - STATUTORY DEDICATIONS
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T44	St. Bernard Parish Enterprise Fund	0.10	0.14	0.14	-	0.14	-
T45	St. Charles Parish Enterprise Fund	1.33	0.29	0.29	-	0.29	-
T47	St. James Parish Enterprise Fund	0.11	0.02	0.02	-	0.02	-
T48	St. John the Baptist Convention Facility Fund	1.46	0.36	0.36	-	0.36	-
T49	St. Landry Parish Historical Development Fund #1	0.35	0.38	0.38	-	0.38	-
T50	St. Martin Parish Enterprise Fund	0.11	0.17	0.17	-	0.17	-
T51	St. Mary Parish Visitor Enterprise Fund	0.73	0.68	0.68	-	0.68	-
T52	St. Tammany Parish Fund	0.93	1.95	1.95	-	1.95	-
T53	Tangipahoa Parish Tourist Commission Fund	-	0.48	0.48	-	0.48	-
T54	Tensas Parish Visitor Enterprise Fund	0.01	0.00	0.00	-	0.00	-
T55	Houma/Terrebonne Tourist Fund	1.06	0.63	0.63	-	0.63	-
T56	Union Parish Visitor Enterprise Fund	0.06	0.03	0.03	-	0.03	-
T57	Vermilion Parish Visitor Enterprise Fund	0.02	0.13	0.13	-	0.13	-
T60	Webster Parish Convention and Visitors Commission Fund	-	0.17	0.17	-	0.17	-
T61	West Baton Rouge Parish Visitor Enterprise Fund	0.07	0.50	0.50	-	0.50	-
T62	West Carroll Parish Visitor Enterprise Fund	0.12	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	0.21	0.98	0.98	-	0.98	-
TA1	Shreveport-Bossier City Visitor Enterprise Fund	0.15	0.55	0.55	-	0.55	-
TA2	Vernon Parish Legislative Community Improvement Fund	-	0.37	0.37	-	0.37	-
TA3	Alexandria/Pineville Area Tourism Fund	0.14	0.23	0.23	-	0.23	-
TA4	Rapides Parish Economic Development Fund	0.87	0.38	0.38	-	0.38	-
TA5	Natchitoches Parish Visitor Enterprise Fund	-	0.10	0.10	-	0.10	-
TA6	Lincoln Parish Municipalities Fund	0.01	0.23	0.23	-	0.23	-
TA7	East Baton Rouge Community Improvement Fund	-	2.56	2.56	-	2.56	-
TA8	East Baton Rouge Parish Enhancement Fund	0.50	1.28	1.28	-	1.28	-
TA9	Washington Parish Tourist Commission Fund	-	0.05	0.05	-	0.05	-
TB0	Grand Isle Tourist Commission Account	0.26	0.03	0.03	-	0.03	-
TB1	Gretna Tourist Commission Enterprise Account	-	0.13	0.13	-	0.13	-
TB2	Lake Charles Civic Center Fund	4.48	0.87	0.87	-	0.87	-
TB3	New Orleans Area Economic Development Fund	0.16	0.00	0.00	-	0.00	-
TB4	River Parishes Convention Tourism and Visitor Commission Fund	0.03	0.23	0.23	-	0.23	-
TB5	St. Francisville Economic Development Fund	0.21	0.17	0.17	-	0.17	-
TB6	Tangipahoa Parish Economic Development Fund	0.58	0.16	0.16	-	0.16	-
TB7	Washington Parish Infrastructure and Park Fund	-	0.05	0.05	-	0.05	-
TB8	Pineville Economic Development Fund	0.71	0.23	0.23	-	0.23	-
TB9	Washington Parish Economic Development and Tourism Fund	-	0.02	0.02	-	0.02	-
TC0	Terrebonne Parish Visitor Enterprise Fund	0.98	0.62	0.62	-	0.62	-
TC1	Bastrop Municipal Center Fund	0.10	0.04	0.04	-	0.04	-
TC2	Rapides Parish Coliseum Fund	0.00	0.08	0.08	-	0.08	-
TC3	Madison Parish Visitor Enterprise Fund	0.02	0.05	0.05	-	0.05	-
TC4	Natchitoches Historical District Development Fund	0.33	0.31	0.31	-	0.31	-
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	0.39	8.70	8.70	-	8.70	-
TC9	Lafourche Parish Assoc. for Retarded Citizens (ARC) Training and Dev Fund	1.38	0.38	0.38	-	0.38	-
TD0	Vernon Parish Legislative Improvement Fund No. 2	-	0.06	0.06	-	0.06	-
TT1	Transportation Trust Fund	28.73	109.80	109.80	-	108.50	(1.30)
TT2	TTF-Timed Account	0.28	-	-	-	-	-
TT3	T.T.F. 4 Cents Revenue	20.10	121.50	119.50	(2.00)	121.50	-
TT4	Transportation Trust Fund - TIMED	-	-	-	-	-	-
54N	TTF-Federal	-	-	-	-		-
54P	TTF-Regular	-	490.40	477.54	(12.86)	490.40	-
V01	Oil Spill Contingency Fund	(1.61)	72.50	72.50	-	72.50	-
V02	Drug Abuse Education and Treatment Fund	0.26	0.40	0.40	-	0.40	-
V13	Battered Women Shelter Fund	0.03	0.09	0.09	-	0.09	-
V19	Future Medical Care Fund	10.05	2.00	2.00	-	2.00	-
V20	Louisiana Manufactured Housing Commission Fund	0.14	0.51	0.28	(0.23)	0.28	(0.23)
V21	LA Animal Welfare Fund	0.01	-	-	-	-	-
V26	Energy Performance Contract Fund	0.34	0.24	0.24	-	0.24	-
V28	FEMA Reimbursement Fund	0.00	-	-	-	-	-
V29	State Emergency Response Fund	0.41	-	-	-	-	-
V30	LA Interoperability Communications Fund	0.61	-	-	-	-	-
V31	Louisiana Public Defender Fund	0.59	32.71	32.71	-	32.71	-
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	-	-	-	-	-	-
W01	Conservation Fund	115.32	79.68	79.68	-	79.68	-
W02	Seafood Promotion and Marekting Fund	0.19	0.39	0.39	-	0.39	-
W03	Louisiana Fur Public Education and Marketing Fund	0.50	0.24	0.24	-	0.24	-
W04	Artificial Reef Development Fund	20.84	8.50	8.50	-	8.50	-
W05	Wildlife Habitat & Natural Heritage Trust	4.38	0.93	0.93	-	0.93	-
W07	Scenic Rivers Fund	0.01	0.00	0.00	-	0.00	-
W08	LA Duck License Stamp and Print Fund	3.44	0.86	0.86	-	0.86	-
W09	Louisiana Alligator Resource Fund	2.03	1.85	1.85	-	1.85	-
W10	Lifetime License Endowment Fund	19.40	0.60	0.60	-	0.60	-
W11	Natural Heritage Account	0.39	0.04	0.04	-	0.04	-
W12	Reptile & Amphibian Research Fund	-	0.00	0.00	-	0.00	-
W15	Louisiana Help Our Wildlife Fund	0.02	0.02	0.02	-	0.02	-
W16	Louisiana Wild Turkey Stamp Fund	0.65	0.07	0.07	-	0.07	-
W18	Oyster Development Fund	0.28	0.19	0.19	-	0.19	-
W20	Conservation -- Waterfowl Account	0.13	0.02	0.02	-	0.02	-
W21	Saltwater Fishery Enforcement Fund	0.00	-	-	-	-	-
W22	Shrimp Marketing & Promotion Account	0.29	0.08	0.08	-	0.08	-
W23	Conservation of the Black Bear Account	0.28	0.13	0.13	-	0.13	-
W24	Conservation--Quail Account	0.06	0.00	0.00	-	0.00	-
W26	Conservation--White Tail Deer Account	0.05	0.01	0.01	-	0.01	-
W27	Aquatic Plant Control Fund	0.00	0.50	0.50	-	0.50	-

REVENUE ESTIMATING CONFERENCE
FISCAL YEAR 2014-2015 FORECAST - STATUTORY DEDICATIONS
(In Million $)

SD #	STATUTORY DEDICATION	Balance as of 6/30/14	Official Forecast FY15 1/26/15	ADOPTED Proposed DOA FY15 5/14/15	DOA over/under Official Forecast	Proposed LFO FY15 5/14/15	LFO over/under Official Forecast
W28	Public Oyster Seed Ground Development Account	1.33	2.45	2.45	-	2.45	-
W29	Enforcement Emergency Situation Response Account	0.20	0.16	0.16	-	0.16	-
W30	Fish & Wildlife Violations Reward Fund	0.00	0.00	0.00	-	0.00	-
W31	Shrimp Trade Petition Account	0.08	0.00	0.00	-	0.00	-
W32	White Lake Property Fund	1.79	1.30	1.30	-	1.30	-
W33	Crab Promotion and Marketing Account	0.13	0.03	0.03	-	0.03	-
W34	Derelict Crab Trap Removal Program Account	0.16	0.14	0.14	-	0.14	-
W35	Rare and Endangered Species Account	0.01	0.00	0.00	-	0.00	-
W36	Litter Abatement and Education Account	0.11	0.95	0.95	-	0.95	-
W37	MC Davis Conservation Fund	0.22	0.05	0.05	-	0.05	-
W38	Atchafalaya Delta WMA Mooring Account	0.05	0.05	0.05	-	0.05	-
W39	Hunters for the Hungry Account	0.01	0.10	0.10	-	0.10	-
W40	Saltwater Fish Research and Conservation Fund	-	2.00	2.00	-	2.00	-
Y01	Motor Carrier Regulation Fund	0.33	0.28	0.28	-	0.28	-
Y03	Utility & Carrier Inspection/Supervision Fund	0.00	8.50	8.50	-	8.00	(0.50)
Y04	Telephonic Solicitation Relief Fund	0.09	0.31	0.31	-	0.31	-
Z02	Parish Road Royalty Fund	11.59	33.40	30.47	(2.93)	30.10	(3.30)
Z03	General Severance Tax-Parish	(0.39)	31.10	29.97	(1.13)	30.80	(0.30)
Z04	Timber Severance Tax - Parish	(0.00)	10.20	8.09	(2.11)	10.10	(0.10)
Z05	Tideland Fund	-	-	-	-	-	-
Z06	State Revenue Sharing Fund	-	-	-	-	-	-
Z07	Louisiana Investment Fund For Enhancement	0.00	-	-	-	-	-
Z08	Budget Stabilization Fund	444.51	25.00	25.00	-	69.00	44.00
Z09	Mineral Resources Audit and Settlement Fund	0.09	-	-	-	-	-
Z10	Louisiana Education Quality Trust Fund Permanent Trust Fund	1,157.35	-	-	-	-	-
Z11	Louisiana Quality Education Support Fund	43.75	49.70	53.00	3.30	47.70	(2.00)
Z12	Coastal Protection and Restoration Fund	202.83	312.24	312.24	(0.00)	312.24	(0.00)
Z13	Louisiana Fund	3.43	13.80	13.91	0.11	17.30	3.50
Z14	Wetlands--Mitigation Account	2.53	-	-	-	-	-
Z15	Deepwater Horizon Economic Damages Fund	-	-	-	-	-	-
Z17	Health Excellence Fund	473.90	27.00	30.44	3.44	30.40	3.40
Z18	Education Excellence Fund	472.35	14.30	14.30	-	17.60	3.30
Z19	TOPS Fund	470.83	77.60	86.48	8.88	86.50	8.90
Z20	Millennium Leverage Fund	-	-	-	-	-	-
Z24	Agricultural & Seafood Products Support Fund	-	-	-	-	-	-
	New Funds:						
STF	Fiscal Administrator Revolving Loan Fund	-	-	-	-	-	
	Total	**5,752.10**	**3,642.03**	**3,634.67**	**(7.35)**	**3,506.99**	**(135.04)**

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.

Note: Estimates with bolded text and border were adopted as LFO estimates

REVENUE ESTIMATING CONFERENCE
FISCAL YEAR 2015-2016 FORECAST - STATUTORY DEDICATIONS
(In Million $)

SD #	STATUTORY DEDICATION	Official Forecast FY16 1/26/15	ADOPTED Proposed DOA FY16 5/14/15	DOA over/under Official Forecast	Proposed LFO FY16 5/14/15	LFO over/under Official Forecast
STB	2013 Amnesty Collections Fund	50.00	50.00	-	-	(50.00)
V25	Overcollections Fund	-	-	-	-	-
A01	Fuller-Edwards Arboretum Trust	0.00	0.00	-	0.00	-
A02	Structural Pest Control Commission Fund	0.99	0.99	-	0.99	-
A07	Louisiana Agricultural Finance Authority Fund	12.00	12.00	-	12.00	(0.00)
A09	Pesticide Fund	3.51	3.80	0.29	3.80	0.29
A11	Forest Protection Fund	0.83	0.83	-	0.83	-
A12	Boll Weevil Eradication Fund	0.10	0.10	-	0.10	-
A13	Agricultural Commodity Commission Self-Insurance Fund	0.35	0.35	-	0.35	-
A14	Forestry Productivity Fund	2.30	2.00	(0.30)	2.30	-
A15	Petroleum Products Fund	5.00	5.20	0.20	5.00	-
A17	Livestock Brand Commission Fund	0.05	0.05	-	0.05	-
A18	Agricultural Commodity Dealers & Warehouse Fund	2.21	2.21	-	2.21	-
A21	Seed Commission Fund	0.87	0.87	-	0.87	-
A22	Sweet Potato Pests & Diseases Fund	0.32	0.32	-	0.32	-
A23	Weights and Measures Fund	2.29	2.29	-	2.29	-
A27	Grain and Cotton Indemnity Fund	0.53	0.53	-	0.53	-
A28	La. Buy Local Purchase Incentive Program Fund	-	-	-	-	-
A29	Feed and Fertilizer Fund	1.17	1.17	-	1.17	-
A30	Horticulture and Quarantine Fund	2.55	2.55	-	2.55	-
C01	Dept. Agriculture---Sweet Potato	-	-	-	-	-
C02	Dept. Agriculture---Strawberry Adv.	-	-	-	-	-
C03	Dept. Agriculture---Egg Commission	-	-	-	-	-
C04	Dept. Agriculture---Soybean	-	-	-	-	-
C05	Chiropractic Examiners Board	-	-	-	-	-
C06	Contractor Licensing Board	-	-	-	-	-
C07	La. Board Of Massage Therapy Fund	-	-	-	-	-
C08	Louisiana State Board of Private Security Examiners Fund	-	-	-	-	-
C09	LA State Board Of Private Investigator Examiners	-	-	-	-	-
C11	Louisiana Rice Research Board Fund	-	-	-	-	-
CR1	Crime Victims Reparations Fund	2.50	2.50	-	2.50	-
CR2	Youthful Offender Management Fund	0.17	0.17	-	0.17	-
CR5	DNA Testing Post-Conviction Relief for Indigents Fund	0.03	0.03	-	0.03	-
CR6	Adult Probation & Parole Officer Retirement Fund	4.91	4.91	-	4.91	-
CT4	Louisiana State Parks Improvement and Repair Fund	9.28	9.28	-	9.28	-
CT5	Archaeological Curation Fund	0.03	0.03	-	0.03	-
CT9	Poverty Point Reservoir Development Fund	0.60	0.60	-	0.60	-
CTA	Audubon Golf Trail Development Fund	0.01	0.01	-	0.01	-
DS1	Highway Fund #2 - Motor Vehicle License Tax	13.20	12.29	(0.91)	12.24	(0.96)
DS4	Lake Charles Harbor-Terminal District Fund	-	-	-	-	-
E02	Telecommunications for the Deaf Fund	1.80	1.80	-	1.02	(0.78)
E04	Proprietary School Students Protection Fund	0.02	0.02	-	0.02	-
E11	Higher Education Louisiana Partnership Fund	-	-	-	-	-
E16	Louisiana Education Tuition and Savings Fund	75.50	75.50	-	75.50	-
E17	Savings Enhancement Fund	2.10	2.10	-	2.10	-
E18	Higher Education Initiatives Fund	-	-	-	-	-
E23	Louisiana Charter School Startup Loan Fund	0.22	0.22	-	0.22	-
E29	St. Landry Parish Excellence Fund	0.54	0.73	0.20	0.53	(0.01)
E30	Calcasieu Parish Fund	1.40	1.32	(0.08)	1.38	(0.02)
E31	Academic Improvement Fund	-	-	-	-	-
E32	Tobacco Tax Health Care Fund	37.79	38.93	1.14	37.79	-
E33	Bossier Parish Truancy Program Fund	0.29	0.56	0.26	0.29	(0.00)
E34	Orleans Parish Excellence Fund	0.30	0.32	0.02	0.30	-
E36	Variable Earnings Transaction Fund	0.02	0.02	-	0.02	-
E38	Workforce Training Rapid Response Fund	10.00	10.00	-	10.00	(0.00)
E41	Medical and Allied Health Professional Education Scholarship and Loan Fund	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	-	-	-	-	-
ED5	Louisiana Mega-project Development Fund	0.03	20.03	20.00	20.03	20.00
ED6	Louisiana Economic Development Fund	16.54	16.54	-	16.54	-
EDB	Small Business Surety Bonding Fund	-	-	-	-	-
EDC	UNO Slidell Technology Park Fund	-	-	-	-	-
EDE	Entertainment Promotion and Marketing Fund	0.30	0.30	-	0.30	-
EDG	Louisiana Filmmakers Grant Fund	-	-	-	-	-
EDM	Marketing Fund	2.00	2.00	-	2.00	-
EDR	Rapid Response Fund	10.06	10.06	-	10.20	0.14
FS1	Free School Fund Interest	0.88	0.88	-	0.88	-
FS2	Free School Fund Investments	2.66	2.66	-	2.66	-
FS3	Free School Fund Vacant Estates	0.00	0.00	-	0.00	-
G01	Lottery Proceeds Fund	153.50	157.40	3.90	156.60	3.10
G03	Video Draw Poker Device Fund	58.60	60.37	1.77	58.50	(0.10)
G04	Riverboat Gaming Enforcement Fund	60.80	62.76	1.96	62.60	1.80
G05	Video Draw Poker Device Purse Supplement Fund	3.00	2.83	(0.17)	3.00	-
G07	Avoyelles Parish Local Government Gaming Mitigation Fund	1.28	1.28	-	1.28	(0.00)
G09	Pari-mutuel Live Racing Facility Gaming Control Fund	8.00	7.84	(0.16)	7.90	(0.10)
G10	Support Education in Louisiana First Fund	154.40	154.69	0.29	160.60	6.20
G11	Equine Health Studies Program Fund	0.75	0.75	-	0.74	(0.01)
G12	Southern University AgCenter Program Fund	0.75	0.75	-	0.74	(0.01)
G13	Beautification and Improvement of the New Orleans City Park Fund	2.32	2.04	(0.28)	2.29	(0.03)
G14	Greater New Orleans Sports Foundation Fund	1.00	1.00	-	0.99	(0.01)
G15	Algiers Economic Development Foundation Fund	0.10	0.10	-	0.10	(0.00)
G16	N. O. Urban Tourism and Hospitality Training in Econ. Dev. Foundation Fund	0.10	0.10	-	0.10	(0.00)
G17	Beautification Project For New Orleans Neighborhoods Fund	0.10	0.10	-	0.10	(0.00)
G18	Friends of NORD Fund	0.10	0.10	-	0.10	(0.00)
G19	New Orleans Sports Franchise Assistance Fund	3.00	2.89	(0.11)	2.96	(0.04)
G20	Casino Support Services Fund	3.60	3.60	-	3.55	(0.05)

REVENUE ESTIMATING CONFERENCE
FISCAL YEAR 2015-2016 FORECAST - STATUTORY DEDICATIONS
(In Million $)

SD #	STATUTORY DEDICATION	Official Forecast FY16 1/26/15	ADOPTED Proposed DOA FY16 5/14/15	DOA over/under Official Forecast	Proposed LFO FY16 5/14/15	LFO over/under Official Forecast
H08	Louisiana Medical Assistance Trust Fund	211.70	190.40	(21.30)	211.70	-
H09	Nursing Home Residents' Trust Fund	0.55	0.55	-	0.55	-
H10	Compulsive & Problem Gaming Fund	2.53	2.53	-	2.53	-
H12	Health Care Facility Fund	-	-	-	-	-
H14	Medical Assistance Programs Fraud Detection Fund	3.50	3.50	-	3.50	-
H18	Vital Records Conversion Fund	0.06	0.06	-	0.06	-
H19	Medicaid Trust Fund for the Elderly	-	1.13	1.13	1.13	1.13
H20	Health Trust Fund	-	0.57	0.57	0.57	0.57
H22	Drinking Water Revolving Loan Fund	34.00	34.00	-	34.00	-
H26	Community & Family Support System Fund	-	-	-	-	-
H28	Health Care Redesign Fund	-	-	-	-	-
H29	Dept. Of Health & Hospitals' Facility Support Fund	-	-	-	-	-
H30	New Opportunities Waiver (NOW) Fund	-	-	-	-	-
H31	Center of Excellence for Autism Spectrum Disorder Fund	-	-	-	-	-
H33	Community Hospital Stabilization Fund	-	-	-	-	-
H34	LA Emergency Response Network Fund	-	-	-	-	-
H35	FMAP Stabilization Fund	-	-	-	-	-
H36	Bogalusa Health Services Fund	-	-	-	-	-
HW2	Transportation Mobility Fund	-	-	-	-	-
HW3	Right-of-Way Permit Processing Fund	0.58	0.58	-	0.58	-
HW9	State Highway Improvement Fund	59.60	49.50	(10.10)	54.80	(4.80)
HWA	LTRC Transportation Training & Education Center Fund	0.52	0.52	-	0.52	-
HWB	Crescent City Connection Capital Projects Fund	-	-	-	-	-
HWC	Crescent City Connection Toll Fund	-	-	-	-	-
HWD	Algiers-Canal Street Ferry Fund	-	-	-	-	-
HWE	Crescent City Transition Fund	-	-	-	-	-
HWF	New Orleans Ferry Fund	0.83	0.83	-	0.83	-
I01	Patients' Compensation Fund	-	-	-	-	-
I02	Fireman Training Fund	3.20	4.30	1.10	3.10	(0.10)
I03	Two Percent Fire Insurance Fund	21.90	29.03	7.13	21.00	(0.90)
I05	Retirement System-Insurance Proceeds	65.90	65.90	-	65.90	-
I06	Municipal Fire and Police Civil Service Operating Fund	2.21	2.21	-	2.21	0.00
I08	Administrative Fund of the Department of Insurance	0.84	0.84	-	0.84	-
I09	Insurance Fraud Investigation Fund	3.81	3.81	-	3.81	-
I12	Automobile Theft and Insurance Fraud Prevention Authority Fund	0.23	0.23	-	0.23	-
IEBSD	IEB Statutory Dedication	0.04	0.04	-	0.04	-
JS5	Department of Justice Legal Support Fund	10.00	10.00	-	10.00	-
JS6	Tobacco Control Special Fund	0.20	0.20	-	0.20	-
JS7	Department of Justice Debt Collection Fund	2.38	2.38	-	2.38	-
JS9	Tobacco Settlement Enforcement Fund	0.40	0.40	-	0.40	-
JU1	Trial Court Case Management Information Fund	4.00	4.15	0.15	4.15	0.15
JU2	Judges' Supplemental Compensation Fund	6.22	6.22	-	6.22	-
JU5	Innocence Compensation Fund	0.55	0.55	-	0.55	-
LB1	Workers' Compensation Second Injury Fund	46.00	55.00	9.00	55.00	9.00
LB4	Office of Workers' Compensation Administrative Fund	14.98	14.98	-	14.98	-
LB5	Incumbent Worker Training Account	20.00	20.00	-	20.00	-
LB6	Employment Security Administration Account	4.00	4.00	-	4.00	-
LB7	Penalty and Interest Account	3.50	3.50	-	3.50	-
N02	Coastal Resources Trust Fund	1.60	1.60	-	1.60	-
N03	Federal Energy Settlement Fund	0.25	0.25	-	0.25	-
N04	Fisherman's Gear Compensation Fund	1.20	1.20	-	1.20	-
N05	Oilfield Site Restoration Fund	4.91	4.91	-	4.91	-
N07	Mineral and Energy Operation Fund	7.50	7.50	-	7.50	-
N08	Underwater Obstruction Removal Fund	0.25	0.25	-	0.25	-
N09	Oil and Gas Regulatory Fund	8.48	8.48	-	8.48	-
N10	Natural Resource Restoration Trust Fund	113.00	113.00	-	113.00	-
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	-	-	-	-	-
P01	Louisiana Fire Marshal Fund	16.00	21.60	5.60	15.10	(0.90)
P04	Motorcycle Safety, Awareness, and Operator Training Program Fund	0.19	0.21	0.02	0.19	-
P05	Public Safety DWI Testing, Maintenance, and Training Fund	0.52	0.42	(0.09)	0.52	-
P07	Louisiana Towing and Storage Fund	0.38	0.22	(0.16)	0.38	-
P09	Disability Affairs Trust Fund	0.20	0.20	-	0.20	-
P11	Concealed Handgun Permit Fund	2.83	2.10	(0.73)	2.83	-
P12	Right to Know Fund	0.09	0.09	0.00	0.09	-
P13	Underground Damages Prevention Fund	0.08	0.09	0.01	0.08	-
P14	Emergency Medical Technician Fund	-	-	-	-	-
P16	Liquefied Petroleum Gas Commission Rainy Day Fund	1.44	1.10	(0.33)	1.44	-
P19	Hazardous Materials Emergency Response Fund	0.22	0.24	0.01	0.22	-
P20	Pet Overpopulation Fund	-	-	-	-	-
P21	Explosives Trust Fund	0.26	0.31	0.05	0.26	-
P24	Office of Motor Vehicles Customer Service and Technology Fund	7.38	6.98	(0.40)	7.38	-
P25	Sex Offender Registry Technology Fund	0.53	0.53	-	0.53	-
P28	Criminal Identification and Information Fund	8.01	6.86	(1.15)	8.01	-
P29	Louisiana State Police Salary Fund	15.60	15.60	-	15.60	-
P31	Department of Public Safety Peace Officers Fund	0.34	0.31	(0.03)	0.34	-
P32	Louisiana Life Safety and Property Protection Trust Fund	1.52	0.74	(0.78)	1.52	-
P34	Unified Carrier Registration Agreement Fund	0.92	4.12	3.20	0.92	-
P35	Louisiana Highway Safety Fund	0.15	0.15	-	0.15	-
P36	Industrialized Building Program Fund	0.31	0.26	(0.04)	0.31	-
P37	Louisiana Bicycle and Pedestrian Safety Fund	0.01	0.01	-	0.01	-
P38	Camp Minden Fire Protection Fund	0.05	0.05	-	0.05	-
P39	Insurance Verification System Fund	52.00	36.91	(15.09)	36.91	(15.09)
Q01	Hazardous Waste Site Cleanup Fund	3.35	5.26	1.91	3.35	-
Q02	Environmental Trust Fund	55.40	55.40	-	55.40	-
Q03	Clean Water State Revolving Fund	41.95	41.95	-	41.95	-
Q05	Motor Fuels Underground Tank	22.21	22.21	-	22.21	-
Q06	Waste Tire Management Fund	10.70	10.70	-	10.70	-
Q07	Lead Hazard Reduction Fund	0.10	0.10	-	0.10	-
Q08	Oyster Sanitation Fund	0.40	0.40	-	0.40	-

REVENUE ESTIMATING CONFERENCE
FISCAL YEAR 2015-2016 FORECAST - STATUTORY DEDICATIONS
(In Million $)

SD #	STATUTORY DEDICATION	Official Forecast FY16 1/26/15	ADOPTED Proposed DOA FY16 5/14/15	DOA over/under Official Forecast	Proposed LFO FY16 5/14/15	LFO over/under Official Forecast
Q12	Brownfields Cleanup Revolving Loan Fund	-	-	-	-	-
RK1	Rockefeller Wildlife Refuge and Game Preserve Fund	6.37	6.37	-	6.37	-
RK2	Rockefeller Wildlife Refuge Trust and Protection Fund	1.62	1.62	-	1.62	-
RS1	Marsh Island Operating Fund	0.39	0.39	-	0.39	-
RS2	Russell Sage/Marsh Island Refuge Fund	0.35	0.35	-	0.35	-
RS3	Russell Sage/Marsh Island Capital Improvement Fund	0.01	0.01	-	0.01	-
RS4	Russell Sage Special Fund #2	0.05	0.05	-	0.05	-
RV4	Tax Commission Expense Fund	0.65	0.65	-	0.65	-
RV9	Telephone Company Property Assessment Relief Fund	20.00	20.00	-	20.00	-
RVA	Sports Facility Assistance Fund	4.44	4.44	-	4.44	-
RVC	Tobacco Regulation Enforcement Fund	0.79	0.79	-	0.78	(0.01)
RVD	Dept. Of Revenue Alcohol and Tobacco Control Officers Fund	-	-	-	-	-
RVE	UAL Account	-	-	-	-	-
RVF	Specialized Educational Institutions Account	-	-	-	-	-
S01	Children's Trust Fund	0.47	0.47	-	0.47	-
S02	Fraud Detection Fund	0.14	0.14	-	0.14	-
S04	Traumatic Head & Spinal Cord Injury Trust Fund	1.65	1.65	-	1.65	-
S05	Blind Vendors Trust Fund	0.41	0.41	-	0.41	-
S06	Rehabilitation for the Blind and Visually Impaired Fund	2.00	2.00	-	2.00	-
S07	Louisiana Military Family Assistance Fund	0.14	0.14	-	0.14	-
S08	Indigent Parent Representation Program Fund	1.38	1.38	-	1.38	-
S10	Status of Grandparents Raising Grandchildren Fund	-	-	-	-	-
S11	SNAP Fraud and Abuse Detection and Prevention Fund	0.05	0.05	-	0.05	-
S12	Child Care Licensing Trust Fund	0.01	0.01	-	0.01	-
S13	Juvenile Detention Licensing Trust Fund	0.01	0.01	-	0.01	-
S14	Exploited Children's Special Fund	-	-	-	-	-
SS1	Help Louisiana Vote Fund	-	-	-	-	-
SSA	Help Louisiana Vote Fund, Election Admin	-	-	-	-	-
SSC	Help Louisiana Vote Fund, HAVA Requirements Acct	-	-	-	-	-
SSD	Help Louisiana Vote Fund, Voting Access Account	-	-	-	-	-
ST1	Incentive Fund	-	-	-	-	-
ST3	Evangeline Parish Rec. District Support Fund	-	-	-	-	-
ST4	Unclaimed Property Leverage Fund	15.80	15.80	-	15.80	-
ST5	Debt Service Assistance Fund	-	-	-	-	-
ST6	Legislative Capitol Technology Enhancement Fund	10.10	10.00	(0.10)	10.10	-
ST9	Major Events Fund	-	-	-	-	-
STA	Geaux Pass Transition Fund	0.01	0.01	-	0.01	-
STC	Unfunded Accrued Liability Fund	-	-	-	-	-
STD	Debt Recovery Fund	5.00	5.00	-	5.00	-
STE	Crescent City Amnesty Refund Fund	0.20	0.20	-	0.20	-
T01	Acadia Parish Visitor Enterprise Fund	0.12	0.12	-	0.12	-
T02	Allen Parish Capital Improvements Fund	0.22	0.22	-	0.22	-
T03	Ascension Parish Visitor Enterprise Fund	1.10	1.10	-	1.10	-
T05	Avoyelles Parish Visitor Enterprise Fund	0.12	0.12	-	0.12	-
T06	Beauregard Parish Community Improvement Fund	0.13	0.13	-	0.13	-
T07	Bienville Parish Tourism & Economic Development Fund	0.03	0.03	-	0.03	-
T08	Bossier City Riverfront and Civic Center Fund	1.90	1.90	-	1.90	-
T09	Shreveport Riverfront and Convention Center and Independence Stadium Fund	2.14	2.14	-	2.14	-
T10	West Calcasieu Community Center Fund	1.07	1.07	-	1.07	-
T11	Caldwell Parish Economic Development Fund	0.00	0.00	-	0.00	-
T12	Cameron Parish Tourism Development Fund	0.02	0.02	-	0.02	-
T14	Town of Homer Economic Development Fund	0.02	0.02	-	0.02	-
T15	Concordia Parish Economic Development Fund	0.08	0.08	-	0.08	-
T16	Desoto Parish Visitor Enterprise Fund	0.22	0.22	-	0.22	-
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	0.00	0.00	-	0.00	-
T20	Evangeline Visitor Enterprise Fund	0.04	0.04	-	0.04	-
T21	Franklin Parish Visitor Enterprise Fund	0.03	0.03	-	0.03	-
T23	Iberia Parish Tourist Commission Fund	0.47	0.47	-	0.47	-
T24	Iberville Parish Visitor Enterprise Fund	0.11	0.11	-	0.11	-
T25	Jackson Parish Economic Development and Tourism Fund	0.02	0.02	-	0.02	-
T26	Jefferson Parish Convention Center Fund	3.45	3.45	-	3.45	-
T27	Jefferson Davis Parish Visitor Enterprise Fund	0.14	0.14	-	0.14	-
T28	Lafayette Parish Visitor Enterprise Fund	3.29	3.29	-	3.29	-
T29	Lafourche Parish Enterprise Fund	0.38	0.38	-	0.38	-
T30	Lasalle Economic Development District Fund	0.02	0.02	-	0.02	-
T31	Lincoln Parish Visitor Enterprise Fund	0.23	0.23	-	0.23	-
T32	Livingston Parish Tourism and Economic Development Fund	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	11.84	11.84	-	11.84	-
T37	Ouachita Parish Visitor Enterprise Fund	1.54	1.54	-	1.54	-
T38	Plaquemines Parish Visitor Enterpise Fund	0.25	0.25	-	0.25	-
T39	Pointe Coupee Parish Visitor Enterprise Fund	0.04	0.04	-	0.04	-
T40	Alexandria/Pineville Exhibition Hall Fund	0.26	0.26	-	0.26	-
T41	Red River Visitor Enterprise Fund	0.04	0.04	-	0.04	-
T42	Richland Visitor Enterprise Fund	0.12	0.12	-	0.12	-
T43	Sabine Parish Tourism Improvement Fund	0.18	0.18	-	0.18	-
T44	St. Bernard Parish Enterprise Fund	0.14	0.14	-	0.14	-
T45	St. Charles Parish Enterprise Fund	0.29	0.29	-	0.29	-
T47	St. James Parish Enterprise Fund	0.02	0.02	-	0.02	-
T48	St. John the Baptist Convention Facility Fund	0.37	0.37	-	0.37	-
T49	St. Landry Parish Historical Development Fund #1	0.38	0.38	-	0.38	-
T50	St. Martin Parish Enterprise Fund	0.17	0.17	-	0.17	-
T51	St. Mary Parish Visitor Enterprise Fund	0.71	0.71	-	0.71	-
T52	St. Tammany Parish Fund	2.07	2.07	-	2.07	-
T53	Tangipahoa Parish Tourist Commission Fund	0.48	0.48	-	0.48	-
T54	Tensas Parish Visitor Enterprise Fund	0.00	0.00	-	0.00	-
T55	Houma/Terrebonne Tourist Fund	0.65	0.65	-	0.65	-
T56	Union Parish Visitor Enterprise Fund	0.03	0.03	-	0.03	-
T57	Vermilion Parish Visitor Enterprise Fund	0.13	0.13	-	0.13	-

REVENUE ESTIMATING CONFERENCE
FISCAL YEAR 2015-2016 FORECAST - STATUTORY DEDICATIONS
(In Million $)

SD #	STATUTORY DEDICATION	Official Forecast FY16 1/26/15	ADOPTED Proposed DOA FY16 5/14/15	DOA over/under Official Forecast	Proposed LFO FY16 5/14/15	LFO over/under Official Forecast
T60	Webster Parish Convention and Visitors Commission Fund	0.17	0.17	-	0.17	-
T61	West Baton Rouge Parish Visitor Enterprise Fund	0.51	0.51	-	0.51	-
T62	West Carroll Parish Visitor Enterprise Fund	0.02	0.02	-	0.02	-
T64	Winn Parish Tourism Fund	0.06	0.06	-	0.06	-
TA0	Calcasieu Parish Higher Education Improvement Fund	0.98	0.98	-	0.98	-
TA1	Shreveport-Bossier City Visitor Enterprise Fund	0.55	0.55	-	0.55	-
TA2	Vernon Parish Legislative Community Improvement Fund	0.37	0.37	-	0.37	-
TA3	Alexandria/Pineville Area Tourism Fund	0.23	0.23	-	0.23	-
TA4	Rapides Parish Economic Development Fund	0.38	0.38	-	0.38	-
TA5	Natchitoches Parish Visitor Enterprise Fund	0.10	0.10	-	0.10	-
TA6	Lincoln Parish Municipalities Fund	0.23	0.23	-	0.23	-
TA7	East Baton Rouge Community Improvement Fund	2.58	2.58	-	2.58	-
TA8	East Baton Rouge Parish Enhancement Fund	1.29	1.29	-	1.29	-
TA9	Washington Parish Tourist Commission Fund	0.05	0.05	-	0.05	-
TB0	Grand Isle Tourist Commission Account	0.03	0.03	-	0.03	-
TB1	Gretna Tourist Commission Enterprise Account	0.13	0.13	-	0.13	-
TB2	Lake Charles Civic Center Fund	0.87	0.87	-	0.87	-
TB3	New Orleans Area Economic Development Fund	0.00	0.00	-	0.00	-
TB4	River Parishes Convention Tourism and Visitor Commission Fund	0.25	0.25	-	0.25	-
TB5	St. Francisville Economic Development Fund	0.17	0.17	-	0.17	-
TB6	Tangipahoa Parish Economic Development Fund	0.16	0.16	-	0.16	-
TB7	Washington Parish Infrastructure and Park Fund	0.05	0.05	-	0.05	-
TB8	Pineville Economic Development Fund	0.23	0.23	-	0.23	-
TB9	Washington Parish Economic Development and Tourism Fund	0.02	0.02	-	0.02	-
TC0	Terrebonne Parish Visitor Enterprise Fund	0.64	0.64	-	0.64	-
TC1	Bastrop Municipal Center Fund	0.04	0.04	-	0.04	-
TC2	Rapides Parish Coliseum Fund	0.08	0.08	-	0.08	-
TC3	Madison Parish Visitor Enterprise Fund	0.05	0.05	-	0.05	-
TC4	Natchitoches Historical District Development Fund	0.31	0.31	-	0.31	-
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	-
TC7	Ernest N. Morial Convention Center Phase IV Expansion Project Fund	2.00	2.00	-	2.00	-
TC8	New Orleans Sports Franchise Fund	8.70	8.70	-	8.70	-
TC9	Lafourche Parish Assoc. for Retarded Citizens (ARC) Training and Dev Fund	0.38	0.38	-	0.38	-
TD0	Vernon Parish Legislative Improvement Fund No. 2	0.06	0.06	-	0.06	-
TT1	Transportation Trust Fund	112.50	112.50	-	109.50	(3.00)
TT2	TTF-Timed Account	-	-	-	-	-
TT3	T.T.F. 4 Cents Revenue	123.00	120.40	(2.60)	123.00	-
TT4	Transportation Trust Fund - TIMED	-	-	-	-	-
54N	TTF-Federal	-	-	-	-	-
54P	TTF-Regular	500.80	478.44	(22.36)	500.80	-
V01	Oil Spill Contingency Fund	72.50	72.50	-	72.50	-
V02	Drug Abuse Education and Treatment Fund	0.40	0.40	-	0.40	-
V13	Battered Women Shelter Fund	0.09	0.09	-	0.09	-
V19	Future Medical Care Fund	2.00	2.00	-	2.00	-
V20	Louisiana Manufactured Housing Commission Fund	0.35	0.28	(0.07)	0.28	(0.07)
V21	LA Animal Welfare Fund	-	-	-	-	-
V26	Energy Performance Contract Fund	0.24	0.24	-	0.24	-
V28	FEMA Reimbursement Fund	-	-	-	-	-
V29	State Emergency Response Fund	-	0.10	0.10	0.10	0.10
V30	LA Interoperability Communications Fund	-	-	-	-	-
V31	Louisiana Public Defender Fund	32.30	32.30	-	32.30	-
V32	Community Water Enrichment Fund	-	-	-	-	-
V33	Louisiana Stadium and Exposition District License Plate Fund	0.60	0.60	-	0.60	-
V34	Post Employment Benefits Trust Fund	-	-	-	-	-
W01	Conservation Fund	69.33	69.33	-	69.33	-
W02	Seafood Promotion and Marekting Fund	0.56	0.56	-	0.56	-
W03	Louisiana Fur Public Education and Marketing Fund	0.24	0.24	-	0.24	-
W04	Artificial Reef Development Fund	12.00	12.00	-	12.00	-
W05	Wildlife Habitat & Natural Heritage Trust	0.93	0.93	-	0.93	-
W07	Scenic Rivers Fund	0.00	0.00	-	0.00	-
W08	LA Duck License Stamp and Print Fund	0.86	0.86	-	0.86	-
W09	Louisiana Alligator Resource Fund	1.33	1.33	-	1.33	-
W10	Lifetime License Endowment Fund	0.60	0.60	-	0.60	-
W11	Natural Heritage Account	0.04	0.04	-	0.04	-
W12	Reptile & Amphibian Research Fund	-	-	-	-	-
W15	Louisiana Help Our Wildlife Fund	0.02	0.02	-	0.02	-
W16	Louisiana Wild Turkey Stamp Fund	0.07	0.07	-	0.07	-
W18	Oyster Development Fund	0.19	0.19	-	0.19	-
W20	Conservation -- Waterfowl Account	0.02	0.02	-	0.02	-
W21	Saltwater Fishery Enforcement Fund	-	-	-	-	-
W22	Shrimp Marketing & Promotion Account	0.08	0.08	-	0.08	-
W23	Conservation of the Black Bear Account	0.13	0.13	-	0.13	-
W24	Conservation--Quail Account	0.00	0.00	-	0.00	-
W26	Conservation--White Tail Deer Account	0.01	0.01	-	0.01	-
W27	Aquatic Plant Control Fund	0.50	0.40	(0.10)	0.40	(0.10)
W28	Public Oyster Seed Ground Development Account	2.45	2.45	-	2.45	-
W29	Enforcement Emergency Situation Response Account	0.04	0.04	-	0.04	-
W30	Fish & Wildlife Violations Reward Fund	0.00	0.00	-	0.00	-
W31	Shrimp Trade Petition Account	0.00	0.00	-	0.00	-
W32	White Lake Property Fund	1.30	1.30	-	1.30	-
W33	Crab Promotion and Marketing Account	0.03	0.03	-	0.03	-
W34	Derelict Crab Trap Removal Program Account	0.11	0.11	-	0.11	-
W35	Rare and Endangered Species Account	0.00	0.00	-	0.00	-
W36	Litter Abatement and Education Account	0.93	0.93	-	0.93	-
W37	MC Davis Conservation Fund	0.02	0.02	-	0.02	-
W38	Atchafalaya Delta WMA Mooring Account	0.01	0.01	-	0.01	-
W39	Hunters for the Hungry Account	0.10	0.10	-	0.10	-
W40	Saltwater Fish Research and Conservation Fund	1.99	1.99	-	1.99	-
Y01	Motor Carrier Regulation Fund	0.27	0.27	-	0.27	-

REVENUE ESTIMATING CONFERENCE
FISCAL YEAR 2015-2016 FORECAST - STATUTORY DEDICATIONS
(In Million $)

SD #	STATUTORY DEDICATION	Official Forecast FY16 1/26/15	ADOPTED Proposed DOA FY16 5/14/15	DOA over/under Official Forecast	Proposed LFO FY16 5/14/15	LFO over/under Official Forecast
Y03	Utility & Carrier Inspection/Supervision Fund	8.50	8.50	-	8.00	(0.50)
Y04	Telephonic Solicitation Relief Fund	0.31	0.31	-	0.31	(0.00)
Z02	Parish Road Royalty Fund	38.50	30.66	(7.84)	39.60	1.10
Z03	General Severance Tax-Parish	23.20	22.93	(0.27)	23.10	(0.10)
Z04	Timber Severance Tax - Parish	7.60	6.19	(1.41)	7.60	-
Z05	Tideland Fund	0.00	0.00	-	0.00	-
Z06	State Revenue Sharing Fund	-	-	-	-	-
Z07	Louisiana Investment Fund For Enhancement	-	-	-	-	-
Z08	Budget Stabilization Fund	25.00	25.00	-	25.00	-
Z09	Mineral Resources Audit and Settlement Fund	-	-	-	-	-
Z10	Louisiana Education Quality Trust Fund Permanent Trust Fund	-	-	-	-	-
Z11	Louisiana Quality Education Support Fund	55.00	53.00	(2.00)	50.30	(4.70)
Z12	Coastal Protection and Restoration Fund	212.84	82.50	(130.34)	85.00	(127.84)
Z13	Louisiana Fund	13.80	13.91	0.11	14.00	0.20
Z14	Wetlands--Mitigation Account	-	-	-	-	-
Z15	Deepwater Horizon Economic Damages Fund	-	-	-	-	-
Z17	Health Excellence Fund	27.30	27.02	(0.28)	27.00	(0.30)
Z18	Education Excellence Fund	14.80	14.80	-	14.50	(0.30)
Z19	TOPS Fund	56.00	56.20	0.20	56.20	0.20
Z20	Millennium Leverage Fund	-	-	-	-	-
Z24	Agricultural & Seafood Products Support Fund	-	-	-	-	-
	New Funds:					
STF	Fiscal Administrator Revolving Loan Fund	-	-	-	-	-
	Total	**3,186.62**	**3,027.34**	**(159.27)**	**3,019.76**	**(166.85)**

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.

Note: Estimates with bolded text and border were adopted as LFO estimates

REVENUE ESTIMATING CONFERENCE

FISCAL YEAR 2014/15-2015/16 FORECASTS - SELF-GENERATED REVENUES

(In Million $)

Department	Department	Official Forecast FY15 1/26/15	Official Forecast FY16 1/26/15	ADOPTED Proposed DOA FY15 5/14/15	ADOPTED Proposed DOA FY16 5/14/15	DOA FY15 over/under Official Forecast	DOA FY16 over/under Official Forecast	Proposed LFO FY15 5/14/15	Proposed LFO FY16 5/14/15	LFO FY15 over/under Official Forecast	LFO FY16 over/under Official Forecast
01A_EXEC	Executive Department	227.13	171.77	227.33	172.07	0.20	0.30	227.33	172.07	0.20	0.30
03A_VETS	Department of Veterans Affairs	16.44	16.00	16.44	16.00	-	-	16.44	16.00	-	-
04A_DOS	Secretary of State	26.52	25.93	26.52	25.93	-	-	26.52	25.93	-	-
04B_AG	Office of the Attorney General	7.00	3.30	7.00	6.87	-	3.57	7.00	6.87	-	3.57
04C_LGOV	Lieutenant Governor	0.01	0.01	0.01	0.01	-	-	0.01	0.01	-	-
04D_TREA	State Treasurer	16.30	16.30	16.30	16.30	-	-	16.30	16.30	-	-
04E_PSER	Public Service Commission	-	-	-	-	-	-	-	-	-	-
04F_AGRI	Agriculture and Forestry	8.91	8.19	8.91	8.19	-	-	8.91	8.19	-	-
04G_INSU	Commissioner of Insurance	30.90	31.85	123.50	50.45	92.60	18.60	49.50	50.45	18.60	18.60
05A_ECON	Department of Economic Development	3.85	2.61	3.85	2.61	-	-	3.85	2.61	-	-
06A_CRAT	Dept of Culture Recreation and Tourism	27.99	27.95	27.99	27.95	-	-	27.99	27.95	-	-
07A_DOTD	Dept of Transportation and Development	26.25	28.18	26.25	28.18	-	-	26.25	28.18	-	-
08A_CORR	Corrections Services	41.24	40.64	41.24	40.64	-	-	41.24	40.64	-	-
08B_PSAF	Public Safety Services	157.70	139.70	157.70	139.70	-	-	157.70	139.70	-	-
08C_YSER	Youth Services	0.88	0.88	0.88	0.88	-	-	0.88	0.88	-	-
09A_DHH	Department of Health and Hospitals	237.81	183.78	246.55	216.78	8.74	33.00	246.55	216.78	8.74	33.00
10A_DCFS	Department of Children and Family Services	17.52	17.52	17.52	17.52	-	-	17.52	17.52	-	-
11A_NATR	Department of Natural Resources	0.35	0.35	0.35	0.35	-	-	0.35	0.35	-	-
12A_RVTX	Department of Revenue	122.83	112.24	122.83	112.24	-	-	90.00	89.00	(32.83)	(23.24)
13A_ENVQ	Department of Environmental Quality	0.09	0.09	0.09	0.09	-	-	0.09	0.09	-	-
14A_LWC	Louisiana Workforce Commission	0.27	0.27	0.27	0.27	-	-	0.27	0.27	-	-
16A_WFIS	Department of Wildlife and Fisheries	10.00	10.00	10.00	10.00	-	-	10.00	10.00	-	-
17A_CSER	Department of Civil Service	0.91	0.98	0.91	1.00	-	0.02	0.91	1.00	-	0.02
18A_RETM	Retirement Systems	-	-	-	-	-	-	-	-	-	-
19A_HIED	Higher Education	-	-	-	-	-	-	-	-	-	-
19B_OTED	Special Schools and Commissions	3.07	3.06	3.07	3.06	-	-	3.07	3.06	-	-
19D_LDOE	Department of Education	57.97	57.42	57.97	57.42	-	-	57.97	57.42	-	-
19E_HCSD	LSU Health Care Services Division	-	-	-	-	-	-	-	-	-	-
20A_OREQ	Other Requirements	12.48	7.55	12.74	7.55	0.26	-	12.74	7.55	0.26	-
	General Appropriation Bill Total	**1,054.42**	**906.58**	**1,156.22**	**962.07**	**101.80**	**55.49**	**1,049.39**	**938.83**	**(5.03)**	**32.24**
21A_ANCIL	Ancillary Appropriations	1,712.06	1,661.88	1,712.56	1,663.38	0.50	1.50	1,712.56	1,663.38	0.50	1.50
23A_JUDI	Judicial Expense	-	-	-	-	-	-	-	-	-	-
24A_LEGI	Legislative Expense	24.95	24.95	24.95	24.95	-	-	24.95	24.95	-	-
25A_SPEC	Special Acts Expense	-	-	-	-	-	-	-	-	-	-
26A_CAPI	Capital Outlay	113.83	113.83	113.83	113.83	-	-	113.83	113.83	-	-
	Other Appropriations Bills Total	**1,850.85**	**1,800.67**	**1,851.35**	**1,802.17**	**0.50**	**1.50**	**1,851.35**	**1,802.17**	**0.50**	**1.50**
22A_NON	Non-Appropriated Requirements	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	TOTAL	**2,905.27**	**2,707.25**	**3,007.57**	**2,764.24**	**102.30**	**56.99**	**2,900.74**	**2,741.00**	**(4.53)**	**33.74**

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 understatment

House Rule 7.19 Report

BATON ROUGE

John D. Carpenter
ve Fiscal Officer

Post Office Box 44097
Capitol Station
Baton Rouge, Louisiana 70804

Fax: 225.342.7243

TO: The Honorable Charles E. Kleckley, Speaker of the House of Representatives
Honorable Members of the House of Representatives

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

DATE: June 9, 2015

UBJECT: House Rule 7.19, HB 1 Reengrossed w/Senate Amendments, FY 17 Financing Replacement

Pursuant to House Rule 7.19, the Legislative Fiscal Office (LFO) is required to submit a report to the House of Representatives, which indicates whether the appropriation bill appropriates one-time money within the current version of HB 1 (HB 1 Reengrossed with adopted Senate amendments). **After adopted Senate amendments to HB 1 and HB 566, there is no ($0) one-time money as defined in House Rule 7.19 in the current version of HB 1.** In addition, t
providing a discussion of the FY 17 financing decisions that will have to be made in FY 17 as a result of the current structure of the FY 16 operating budget. If you have any questions about any of the information presented in this memo, please contact me by email at carpenterj@legis.la.gov or by phone at 225-342-7233.

HR 7.19 One-Time Money: Pursuant to HR 7.19(C)(2), the threshold calculation is the difference between the FY 16 SGF forecast of $8,596.3 B and FY 17 SGF forecast of $8,812.7 B, which equates to $216.4 M of SGF revenue growth. The amount of one-time funds, as defined by HR 7.19, allowed to be appropriated in HB 1 for FY 16 expenditure is approximately $216.4 M. As mentioned above, there is no one-time money as defined in House Rule 7.19.

FY 17 Replacement Financing Decision List: Although HR 7.19 contains a definition of "one-time money," the rule itself is not indicative of the financing decisions that will have to be made in FY 17 relative to the current structure of the FY 16 operating budget. Due to this issue, the LFO is not only providing the HR 7.19 list to comply with the House Rule, we are also providing you with a list of the significant potential FY 17 financing replacements that will have to made as a result of the proposed FY 16 budget. The table below is a listing of resources being utilized in FY 16 that will likely require another revenue source in FY 17. The $509 M of financing needs are in addition to any other continuation budget requirements not yet resolved in the FY 16 budget. These additional funding requirements will likely result in an FY 17 anticipated funding shortage that could exceed $509 M. The $509 M of potential financing replacement in FY 17 is a reduction compared to the amount of financing replacement of approximately $1 B.

State Agency	Potential Financing Replacement in FY 17	FY 16 Funding Sources
Medicaid Program	$52,000,000	2013 Tax Amnesty Fund
Medicaid Program	$114,556,548	Overcollections Fund (Various Sources)
Debt Defeasance - SGF	$124,958,094	FY 14 Cash Position
Bond Premium - SGF	$29,041,496	Net Premium from 2014 D Sale
Bond Premium - SGF	$37,720,878	Net Premium from 2015 A&B Sale
WISE	$24,300,000	CDBG Hurricane Disaster Recovery Funds
Hospital Outlier	$3,706,583	CDBG Hurricane Disaster Recovery Funds
N.O. Community Health Connection	$8,000,000	CDBG Hurricane Disaster Recovery Funds
FQHC	$6,075,000	CDBG Hurricane Disaster Recovery Funds
HB 307 - Emergency certificate	$76,417	CDBG Hurricane Disaster Recovery Funds - Bill prohibits an insurer from denying payment for inpatient behavioral health services provided to a person admitted under emergency certificate on the basis of medical necessity.
Agriculture & Forestry	$400,000	CDBG Hurricane Disaster Recovery Funds - Health Food Retail Act
HCR 8 - SGF*	$103,000,000	Suspends business utilities exemptions from adoption to 60 days after the 2016 Regular Legislative Session.
HCR 15 - SGF*	$3,300,000	Suspends sales tax holidays during FY 16 for general purchase days and hurricane preparedness from July 1, 2015 to June 30, 2016.
Riverboat Gaming Enforcement Fund transfer into SGF	$1,800,000	HB 566 Engrossed with Senate Finance Committee amendments transfers $1.8 M from the Riverboat Gaming Enforcement Fund into the SGF for FY 16 expenditure.
TOTAL	**$508,935,016**	

**The Table above assumes that the Revenue Estimating Conference (REC) will recognize the SGF generated from HCR 8 and HCR 15 as part of the overall sales tax revenue forecast.*