

Louisiana Legislative Fiscal Office

FISCAL HIGHLIGHTS

Fiscal Year 2022-2023



Presented to:

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

Presented by:

Legislative Fiscal Office
Alan M. Boxberger,
Interim Legislative Fiscal Officer



November 2022

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To: The Honorable Patrick Page Cortez, President of the Senate
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The Honorable Members of the Louisiana Legislature

From: The Legislative Fiscal Office
Alan M. Boxberger, Interim Legislative Fiscal Officer *AMB*

Date: November 7, 2022

Subject: Fiscal Highlights FY 2022-2023

The Legislative Fiscal Office is pleased to present our annual publication entitled "Fiscal Highlights." This document is a summary of fiscal actions taken during the 2022 Regular Legislative Session as well as a compilation of certain historical fiscal data.

Fiscal Highlights provides a high level overview of departmental budgets for the FY 23 spending plan. Many of these summaries refer to more detailed explanations in other specified pages of the publication. For your convenience an electronic version of this document can be found on our website at <http://lfo.louisiana.gov/publications>.

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

OVERVIEW OF THE LEGISLATIVE FISCAL OFFICE

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

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

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

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

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

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

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

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

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

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

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Section I

EXECUTIVE SUMMARY

**Fiscal Year 2022-2023
Louisiana Legislative Fiscal Office**



EXECUTIVE SUMMARY

FY 23 REVENUE

On January 11, 2022, the Revenue Estimating Conference (REC) met to recognize the FY 21 surplus, revise the State General Fund forecasts and incorporate session action, particularly income and franchise tax reform that had been adopted at the November 2021 election.

The FY 21 State General Fund surplus totaled \$699.2 M, after the mandatory constitutional dedications of 25% or \$174.8 M deposited to the Budget Stabilization Fund and 10% or \$69.9 M reserved for the payment for the Unfunded Accrued Liability (UAL) of the state retirement systems were deposited, 65% or \$454.5 M became available to budget for constitutional one-time uses such as debt payments, various capital projects, or additional UAL or rainy day fund deposits.

Substantial economic shocks occurred in the months leading up to the REC in January 2022. On the supply side, the oil price increased by about 15%, supply chains continued to be disrupted, and the labor market remained constricted. On the demand side, the economy experienced continued elevated spending resulted from on-going and new federal stimulus payments, atypically strong purchasing patterns after pandemic lockdowns and storm recovery. All of these influences contributed to rising wages and inflation, which climbed from a steady 2-2.5% to 5.5-6% year over year change. At this time, inflation was being couched as transitory by federal officials, which maintained interest rates near zero. The state's unemployment rate had continually declined to 4.3% in January with a confounding labor market participation rate of about 57.5% in Louisiana, lower than the pre-covid levels of around 60%. Because most state taxes are paid on nominal prices and income, this economic expansion fed directly into the state coffers.

The base forecast at the January 2022 REC had last been revised in May 2021 at a time when COVID lockdowns were continually in question. This general economic uncertainty led to a cautionary outlook in which the May 2021 base forecast of FY 22 gross State General Fund revenue was actually down 7% from prior year actuals to \$13.9 B with a very slow recovery predicted into FY 23, growing by less than 1% from the FY 22 forecast. The January 2022 forecast increased FY 22 gross revenue by \$1.6 B and FY 23 gross revenue by \$963 M, mainly due to higher income tax collections (up \$394.8 M, including corporate franchise tax) and sales tax collections (up \$398.4 M, including vehicle sales) driven by spending traction as the economy reopened. In addition, gaming revenue was substantially higher than the prior May (up \$74.2 M, including lottery) adjusting mainly for scheduled reopenings and admissions on to the riverboats. Oil was trading around \$81 per barrel with the REC raising the annual average oil price for FY 23 by nearly \$5 per barrel to \$64.48. The growth in state general fund direct in FY 22 was offset by several dedications that were based on increases in the REC forecast including a new one-time dedication of \$400 M toward the repayment of the federal debt for the levee system around the New Orleans area (HSDRRS), and a recurring dedication up to \$50 M for the NOW Waiver Fund along with a Revenue Stabilization Fund deposit of any amount over \$600 M in corporate income and franchise tax totaled \$150 M. Even after consideration of these and all other dedications, state general fund direct for FY 22 was estimated to increase by 2.6% over FY 21 actuals to \$10.7 B. Even with growth in gross revenue predicted to be flat, state general fund direct in FY 23 was expected to grow by 1.9% over the FY 22 forecast, mainly because the \$400 M HSDRRS dedication was not applicable in FY 23.

Throughout the Spring of 2022, inflation continued to climb, reaching 7.5-8.5% with a sustained tight labor market and the Russian Ukraine invasion that further disrupted prices and supply chains, particularly for oil and food. The Federal Reserve Board began to acknowledge that inflation may not be transitory and raised interest rates by 25 basis points. An accurate identification of the economic situation was frustrated by a declining unemployment rate pitted against increasing inflation.

The REC met in May 2022 to again revise the FY 22 and FY 23 forecasts at the same time that inflation was sustained at around 8.5% and unemployment continued to fall to 3.6% in the US (4.0% in Louisiana). The Federal Reserve was beginning to signal the market with plans of interest rate increases, conceding that the situation may require significant and relatively swift action to bring inflation under control, and to begin quantitative tightening starting in June by reducing its balance sheet to restrict access to money in a further effort to slow inflation. At this time, the growth rate in first quarter Gross Domestic Product (GDP) was negative and some believed that the economy may be dipping into a recession. Amidst the uncertainty, the macro-economic indicators that were assumed in the REC forecast considered FY 22 as the peak year for inflation with a slow decline back to normal inflation by FY 24. The GDP was expected to show declining but positive growth throughout the forecast horizon. This soft landing required a judgment on numerous issues: the Russia / Ukraine conflict was resolved relatively quickly along with supply chain issues, fiscal policy remained fixed and the response to monetary policy was in keeping with expectations, among others. To reiterate, a recession was not predicted in the May 2022 REC forecast, assuming instead that the job market, along with wages would slowly and smoothly return to historical averages.

The May FY 22 forecast added \$538 M to the State General Fund which, when combined with the January increase, added \$2.1 B to the forecast during the fiscal year. This is an 8.9% increase over FY 21 actuals. The May FY 23 gross State General Fund forecast added an additional \$264.1 M to gross revenue for a total fiscal year increase (including the January forecast) of \$1.2 B. However, this was an annual decrease of 3.9% from the FY 22 forecast. Thus, like the May forecast, the January forecast assumed that FY 22 was the peak year for revenue collections, though FY 23 collections were expected to decline faster than in May. During the fiscal year, the forecast for State General Fund increased by \$875 M (including the January forecast) to \$11 B or 5.9% above the FY 22 forecast.

The shift to a higher level of revenue in both years was attributed mostly to income and sales tax in response to the continued economic expansion that was underway. In FY 23, the forecast for income and franchise tax added \$103.2 M to the forecast and sales tax, including vehicle sales, climbed by \$169.7 M. Additionally, taxes related to sports wagering began to be realized and were forecast at \$8 M annually beginning in FY 22. As in May, expanded dedications were recognized in FY 22, such as the \$400 M for federal levee debt, the NOW Waiver of \$50 M and the larger Revenue Stabilization Fund deposit of \$297 M. These dedications were not obligations in FY 23 (except a Revenue Stabilization Fund deposit of \$50 M), causing the annual change in state general fund direct revenue to remain flat even as gross revenue was declining.

QUESTIONS

Any forecasts going forward will have to account for the potential of shifting bases due to uncertainty surrounding the condition of the economy and the possible impact of on-going changes to federal and state legislation.

FEDERAL

The Federal Reserve continues to aggressively address inflation with federal benchmark interest rate increases of 75 basis points in June, July and September of 2022 with similar increases expected in November and December. Further inflationary dampening is expected due to continued quantitative tightening policies. The market reaction to these adjustments is typically delayed and could put into motion responses such as contractions in consumer spending or a slowing of corporate investment or hiring practices that overshoot the intended target. With the macro-economic influences as an important driver of state revenue, future forecasts will address inflationary path expectations in concert with responses to federal actions to tame it.

On the other hand, federal fiscal policy, both approved and proposed, appears to include potential spending measures that may work to offset the efforts of the Federal Reserve. This could lead to even more aggressive measures by the Federal Reserve in order to bring the economy back under control or lead to an even longer period of sustained inflation. The convergence of these potentially competing influences is difficult to predict and further distorts the path back to economic stability.

STATE

In the out years, the forecast incorporated the impacts of the income and franchise tax reform passed during the 2021 RS and approved by voters in November 2021. The reform package is estimated to be revenue neutral in the first year and cost about \$25 M in the out years, mainly due to a net lower corporate franchise tax liability. The forecast also included the expiration of the 0.45% state sales tax beginning in FY 26, and the dedication of vehicle sales tax of 30% in FY 24 and 60% in FY 25 and beyond to the Construction Subfund of the Transportation Trust Fund. With revenue in FY 22 reaching such a high level, the decision will be made whether that base shift is carried throughout the forecast horizon as generally higher revenue and if the fall in response to anticipated economic corrections is deeper than previously envisioned.

Several horizon issues will require a judgment in upcoming forecasts. The tax reform measures of the 2021 RS include triggers that further lower the individual income and corporate franchise tax rates if state revenue continues to be higher than trend growth. The first measure of these triggers will be calculated in April, 2024 and effective with the FY 25 tax year. Depending on the comparison of actual revenue to trend revenue, the rate reductions could be substantial and impact the budget relatively quickly. On another front, the impact of the insurance crisis in Louisiana in which many regional insurers were driven out of business by the multiple storms that hit the state over the last two years has landed many of their outstanding claim obligations with LIGA. In order to cover the claims, a LIGA assessment on remaining insurers is eligible for 100% premium tax credit, which is ultimately a reduction in State General Fund. These credits related to LIGA assessments are expected to reduce State General Fund by an additive \$10 M per year, peaking at \$110 M per year in FY 32, with a \$20 M general fund drop expected in FY 23. Another issue currently being tracked is the FY 23 Department of Revenue (LDR) funding that now includes 1% of income and sales tax collected as certain fees collected by LDR begin to revert to the State General Fund. And, finally, the state financial data platform was transferred from AFS to the new LaGov ERP with 100% of agencies on board for the first time in FY 23. The statewide learning curve of shifting to a new system with a new nomenclature may affect some data streams as users adjust to the new financial procedures and conventions.

BUDGET OVERVIEW

The FY 23 general operating budget (Act 199) realizes an overall 2.1% increase of \$831.3 M over the FY 22 Existing Operating Budget (EOB) as of 12/1/21 to a total \$39.84 B means of finance. There are increases of \$767.8 M SGF (8.3%), \$241.9 M SGR (7.5%), and \$685.7 M Federal (3.4%), partially offset by reductions of \$813.6 M IAT (-40.7%) and \$50.4 M Statutory Dedications (-1.1%).

Significant changes in State General Fund (SGF) expenditures included \$316.1 M for various Medicaid and Louisiana Department of Health expenditures; \$82.2 M for Higher Education including formula funding, pay adjustments, statewide services, and direct, non-formula funding for specific institutions; \$256.9 M for the Department of Education including the MFP and elementary education pay increases; and \$76.4 M for Corrections Services.

Significant changes in Self-Generated Revenue (SGR) were related to fees and service delivery due to enrollment changes in higher education as well as a reclassification of approximately \$250 M Statutory Dedications as SGR fund accounts in accordance with Act 114 of the 2021 Regular Legislative Session.

Significant changes in Statutory Dedications were due to nonrecurring federal Covid funds placed into dedicated accounts for expenditure, along with increases to the Louisiana Tourism Revival Fund for marketing purposes, deposits of \$500 M into the Louisiana Rescue Plan Fund for transfer to the Unemployment Compensation Fund to partially restore the Unemployment Insurance Trust Fund Balance, deposits of \$450 M into the Dedicated Water Sector Fund for Phase II of the Water Sector Program, a reclassification of approximately \$250 M Statutory Dedications as SGR fund accounts in accordance with Act 114 of 2021, and a deposit of \$10.5 M to the statutorily dedicated M.J. Foster Promise Program Fund.

Significant changes in Federal expenditures include increases of \$174.8 M in Medical Vendor Payments for the state's Home and Community-Based Services Spending Plan, \$11.7 M in Children & Family Services for modernization of software systems, \$30 M in Natural Resources from the Federal Infrastructure Investment and Jobs Act for the plugging of abandoned orphaned wells, \$20 M to Wildlife and Fisheries for boat and debris cleanup from Hurricane Ida, and \$1.2 B to the Department of Education for continuing efforts to mitigate the impact of COVID-19.

See the Departmental Overviews Section for more detailed information on individual enhancements and reductions.

Table 1 on the next page depicts the FY 23 State General Fund (SGF) status as of initial appropriation in comparison to the FY 22 end of year.

TABLE 1

STATE GENERAL FUND STATUS			
SGF REVENUES BY SOURCE	FY 22 REC Forecast as of 5/09/22	FY 23 REC Forecast as of 5/09/22	FY 23 Forecast Compared to FY 22
GENERAL FUND REVENUE			
Revenue Estimating Conference	\$11,084,700,000	\$11,039,800,000	(\$44,900,000)
FY 21 Carry Forward	\$183,620,801	\$0	(\$183,620,801)
FY 21 Recognized Surplus	\$699,219,732	\$0	N/A
FY 21 Recognized Surplus (Carry Forward to FY 23 in HB 2)	\$0	\$451,684,281	N/A
Total Available State General Fund Revenue	\$11,967,540,533	\$11,491,484,281	(\$228,520,801)
SGF APPROPRIATIONS AND REQUIREMENTS	FY 22 End of Year (EOY) Appropriated	FY 23 Initial Appropriation	FY 23 Compared to FY 22 EOY
NON-APPROPRIATED CONSTITUTIONAL REQUIREMENTS			
Debt Service	\$434,029,823	\$435,582,105	\$1,552,282
Interim Emergency Board	\$0	\$1,322,862	\$1,322,862
Revenue Sharing	\$90,000,000	\$90,000,000	\$0
Total Non-Appropriated Constitutional Requirements	\$524,029,823	\$526,904,967	\$2,875,144
APPROPRIATIONS			
General Appropriation Bill (includes FY 22 carry forward)	\$9,260,638,933	\$10,028,395,894	\$767,756,961
Ancillary Appropriation Bill	\$0	\$0	\$0
Judicial Expense Bill	\$164,008,439	\$174,577,666	\$10,569,227
Legislative Expense Bill	\$73,610,173	\$85,777,844	\$12,167,671
Capital Outlay Appropriation Bill	\$43,331,996	\$50,000,000	\$6,668,004
Capital Outlay Appropriation Bill (Non-Recurring SGF from FY 21)	\$0	\$451,684,281	\$451,684,281
Total Appropriations	\$9,541,589,541	\$10,790,435,685	\$1,248,846,144
FUNDS BILL - Act 167 of 2022 RS	\$1,186,672,447	\$170,500,000	(\$1,016,172,447)
SUPPLEMENTAL BILL - Act 170 of 2022 RS	\$259,688,850	\$0	(\$259,688,850)
TOTAL APPROPRIATIONS AND REQUIREMENTS	\$11,511,980,661	\$11,487,840,652	(\$24,140,009)
GENERAL FUND REVENUE LESS APPROPRIATIONS AND REQUIREMENTS	\$455,559,872	\$3,643,629	
Carry Forward FY 21 Surplus for FY 23 Capital Outlay	\$451,684,281		
Undesignated Balance - FY 22 Excess (becomes part of FY 22 Surplus)	\$217,047		
Undesignated Balance - FY 21 Surplus	\$3,658,544		

Section II

BUDGET COMPARISONS

**Fiscal Year 2022-2023
Louisiana Legislative Fiscal Office**

**TABLE 2
TOTAL MEANS OF FINANCE BY DEPARTMENT**

DEPARTMENT	Actual FY 21	Budgeted FY 22 (1)	Appropriated FY 23 (2)	Change FY 22 to FY 23	
				Amount	Percent
Executive (a)	\$3,332,129,378	\$6,752,919,712	\$3,779,624,400	(\$2,973,295,312)	(44.0%)
Veterans Affairs (a)	\$71,814,684	\$82,182,086	\$87,331,751	\$5,149,665	6.3%
State (a)	\$101,538,584	\$109,701,621	\$99,070,892	(\$10,630,729)	(9.7%)
Justice	\$74,480,464	\$84,551,991	\$89,806,120	\$5,254,129	6.2%
Lt. Governor (a)	\$7,039,498	\$8,732,460	\$10,385,226	\$1,652,766	18.9%
Treasury (a)	\$21,334,363	\$13,455,491	\$14,773,560	\$1,318,069	9.8%
Public Service Commission	\$8,897,193	\$10,086,226	\$10,501,315	\$415,089	4.1%
Agriculture & Forestry (a)	\$87,517,228	\$104,088,124	\$80,090,629	(\$23,997,495)	(23.1%)
Insurance	\$30,869,806	\$35,051,771	\$36,804,637	\$1,752,866	5.0%
Economic Development (a)	\$34,316,320	\$66,808,941	\$49,659,192	(\$17,149,749)	(25.7%)
Culture, Rec. & Tourism (a)	\$95,532,969	\$137,391,856	\$117,468,197	(\$19,923,659)	(14.5%)
Transp. & Development (a)	\$628,651,019	\$724,037,479	\$723,337,627	(\$699,852)	(0.1%)
Corrections Services	\$587,494,984	\$643,643,053	\$695,962,061	\$52,319,008	8.1%
Public Safety Services (a)	\$457,186,040	\$518,307,333	\$517,741,328	(\$566,005)	(0.1%)
Youth Services	\$140,980,967	\$156,754,287	\$159,637,121	\$2,882,834	1.8%
Health (a)	\$15,790,524,865	\$19,418,740,881	\$19,056,906,229	(\$361,834,652)	(1.9%)
Children & Family Services (a)	\$680,080,032	\$824,876,494	\$877,957,792	\$53,081,298	6.4%
Natural Resources (a)	\$49,702,476	\$62,651,129	\$106,051,111	\$43,399,982	69.3%
Revenue	\$101,916,566	\$115,205,194	\$119,606,806	\$4,401,612	3.8%
Environmental Quality	\$125,256,322	\$146,870,227	\$145,906,085	(\$964,142)	(0.7%)
LA Workforce Commission (a)	\$312,817,605	\$333,106,345	\$307,789,125	(\$25,317,220)	(7.6%)
Wildlife & Fisheries	\$117,690,992	\$192,327,440	\$198,253,423	\$5,925,983	3.1%
Civil Service	\$21,596,291	\$23,547,425	\$25,386,016	\$1,838,591	7.8%
Retirement (a)	\$27,043,431	\$69,921,974	\$0	(\$69,921,974)	(100.0%)
Higher Education (a)	\$2,758,985,066	\$3,123,756,230	\$3,272,965,721	\$149,209,491	4.8%
Special Schools & Comm.	\$82,622,638	\$96,847,923	\$92,251,441	(\$4,596,482)	(4.7%)
Elem. & Secondary Ed (a)	\$5,736,654,931	\$7,134,490,589	\$8,072,809,701	\$938,319,112	13.2%
Health Care Srvc. Division	\$67,240,851	\$72,866,542	\$74,246,070	\$1,379,528	1.9%
Other Requirements (a)	\$1,182,491,654	\$1,205,360,104	\$1,013,336,056	(\$192,024,048)	(15.9%)
General Appropriation Total	\$32,734,407,217	\$42,268,280,928	\$39,835,659,632	(\$2,432,621,296)	(5.8%)
Ancillary	\$2,530,770,386	\$2,984,531,557	\$3,081,107,906	\$96,576,349	0.0%
Judiciary	\$174,171,721	\$183,642,214	\$194,211,441	\$10,569,227	5.8%
Legislative	\$96,256,890	\$123,185,175	\$119,342,278	(\$3,842,897)	(3.1%)
Capital Outlay - Cash Portion	\$2,304,597,791	\$2,918,234,658	\$3,212,563,712	\$294,329,054	10.1%
Other Approp. Bills' Total	\$5,105,796,788	\$6,209,593,604	\$6,607,225,337	\$397,631,733	6.4%
Non-Approp. Required	\$569,432,898	\$576,277,447	\$585,604,967	\$9,327,520	0.0%
Grand Total	\$38,409,636,903	\$49,054,151,979	\$47,028,489,936	(\$2,025,662,043)	(4.1%)

(1) Budgeted as of June 30, 2022.

(2) Appropriated in Acts 117, 168, 169, 198, & 199 of 2022 RS. Excludes carry-forward BA-7s.

(a) See Endnotes on pages 22 - 24.

TABLE 3
TOTAL STATE EFFORT BY DEPARTMENT

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

DEPARTMENT	Actual FY 21	Budgeted FY 22 (1)	Appropriated FY 23 (2)	Change FY 22 to FY 23	
				Amount	Percent
Executive	\$1,243,474,857	\$2,231,573,766	\$1,609,121,775	(\$622,451,991)	(27.9%)
Veterans Affairs	\$24,070,114	\$27,622,059	\$28,557,585	\$935,526	3.4%
State	\$101,389,824	\$108,982,121	\$98,381,392	(\$10,600,729)	(9.7%)
Justice	\$43,624,548	\$53,281,743	\$55,346,660	\$2,064,917	3.9%
Lt. Governor	\$1,102,663	\$1,724,165	\$3,376,931	\$1,652,766	95.9%
Treasury	\$19,647,418	\$11,043,547	\$11,665,108	\$621,561	5.6%
Public Service Commission	\$8,897,193	\$10,086,226	\$10,501,315	\$415,089	4.1%
Agriculture & Forestry	\$60,811,451	\$66,787,596	\$69,524,356	\$2,736,760	4.1%
Insurance	\$30,503,516	\$34,134,296	\$35,608,966	\$1,474,670	4.3%
Economic Development	\$34,050,926	\$63,547,650	\$49,350,859	(\$14,196,791)	(22.3%)
Culture, Rec. & Tourism	\$83,228,527	\$117,761,450	\$98,613,995	(\$19,147,455)	(16.3%)
Transp. & Development	\$590,388,250	\$624,895,510	\$636,975,864	\$12,080,354	1.9%
Corrections Services	\$379,176,251	\$627,205,394	\$679,431,235	\$52,225,841	8.3%
Public Safety Services	\$393,244,535	\$432,999,602	\$445,602,667	\$12,603,065	2.9%
Youth Services	\$90,372,687	\$136,369,542	\$139,292,699	\$2,923,157	2.1%
Health	\$3,544,729,221	\$3,878,143,085	\$4,579,864,931	\$701,721,846	18.1%
Children & Family Services	\$234,988,179	\$241,829,485	\$272,709,573	\$30,880,088	12.8%
Natural Resources	\$35,966,244	\$45,049,324	\$54,741,352	\$9,692,028	21.5%
Revenue	\$101,484,728	\$114,153,164	\$119,054,776	\$4,901,612	4.3%
Environmental Quality	\$108,511,578	\$124,321,257	\$122,172,365	(\$2,148,892)	(1.7%)
LA Workforce Commission	\$104,809,765	\$125,062,545	\$126,449,618	\$1,387,073	1.1%
Wildlife & Fisheries	\$84,793,596	\$126,109,925	\$128,249,063	\$2,139,138	1.7%
Civil Service	\$9,142,471	\$10,104,866	\$11,160,308	\$1,055,442	10.4%
Retirement	\$27,043,431	\$69,921,974	\$0	(\$69,921,974)	(100.0%)
Higher Education	\$2,692,735,575	\$3,026,624,253	\$3,170,218,034	\$143,593,781	4.7%
Special Schools & Comm.	\$70,031,875	\$81,603,472	\$74,842,521	(\$6,760,951)	(8.3%)
Elem. & Secondary Ed	\$4,001,288,311	\$4,049,963,660	\$4,295,398,105	\$245,434,445	6.1%
Health Care Srvc. Division	\$48,857,461	\$49,609,358	\$50,550,374	\$941,016	1.9%
Other Requirements	\$968,000,902	\$1,123,846,460	\$938,561,888	(\$185,284,572)	(16.5%)
General Appropriation Total	\$15,136,366,097	\$17,614,357,495	\$17,915,324,315	\$300,966,820	1.7%
Ancillary	\$1,816,071,155	\$2,100,731,646	\$2,066,211,111	(\$34,520,535)	0.0%
Judiciary	\$163,119,356	\$174,249,364	\$184,818,591	\$10,569,227	6.1%
Legislative	\$94,620,887	\$123,185,175	\$119,342,278	(\$3,842,897)	(3.1%)
Capital Outlay - Cash Portion	\$1,813,950,418	\$2,516,334,653	\$2,935,656,242	\$419,321,589	16.7%
Other Approp. Bills' Total	\$3,887,761,816	\$4,914,500,838	\$5,306,028,222	\$391,527,384	8.0%
Non-Approp. Required	\$569,432,898	\$576,277,447	\$585,604,967	\$9,327,520	0.0%
Grand Total	\$19,593,560,811	\$23,105,135,780	\$23,806,957,504	\$701,821,724	3.0%

(1) Budgeted as of June 30, 2022.

(2) Appropriated in Acts 117, 168, 169, 198, & 199 of 2022 RS. Excludes carry-forward BA-7s.

**TABLE 4
STATE GENERAL FUND BY DEPARTMENT**

DEPARTMENT	Actual FY 21	Budgeted FY 22 (1)	Appropriated FY 23 (2)	Change FY 22 to FY 23	
				Amount	Percent
Executive	\$587,992,826	\$448,542,013	\$179,203,471	(\$269,338,542)	(60.0%)
Veterans Affairs	\$10,980,679	\$12,906,602	\$14,102,883	\$1,196,281	9.3%
State	\$56,570,060	\$57,322,580	\$65,224,887	\$7,902,307	13.8%
Justice	\$16,740,820	\$16,759,976	\$16,434,798	(\$325,178)	(1.9%)
Lt. Governor	\$1,102,663	\$1,094,165	\$3,376,931	\$2,282,766	208.6%
Treasury	\$0	\$90,000	\$0	(\$90,000)	(100.0%)
Public Service Commission	\$0	\$0	\$0	\$0	-
Agriculture & Forestry	\$20,925,876	\$21,928,547	\$24,140,486	\$2,211,939	10.1%
Insurance	\$0	\$0	\$0	\$0	-
Economic Development	\$29,516,872	\$52,235,921	\$40,045,648	(\$12,190,273)	(23.3%)
Culture, Rec. & Tourism	\$37,499,891	\$52,229,921	\$39,580,420	(\$12,649,501)	(24.2%)
Transp. & Development	\$11,204,037	\$18,750,000	\$5,000,000	(\$13,750,000)	(73.3%)
Corrections Services	\$346,156,522	\$579,482,785	\$638,468,545	\$58,985,760	10.2%
Public Safety Services	\$18,290,439	\$22,578,603	\$5,894,000	(\$16,684,603)	(73.9%)
Youth Services	\$90,040,853	\$135,445,033	\$138,368,190	\$2,923,157	2.2%
Health	\$2,214,421,452	\$2,021,152,618	\$2,665,333,641	\$644,181,023	31.9%
Children & Family Services	\$217,791,756	\$225,470,200	\$256,350,288	\$30,880,088	13.7%
Natural Resources	\$7,828,821	\$7,933,771	\$10,584,407	\$2,650,636	33.4%
Revenue	\$0	\$0	\$0	\$0	-
Environmental Quality	\$0	\$3,529,624	\$4,568,830	\$1,039,206	29.4%
LA Workforce Commission	\$10,800,556	\$10,095,933	\$10,595,933	\$500,000	5.0%
Wildlife & Fisheries	\$0	\$18,315,000	\$9,900,000	(\$8,415,000)	(45.9%)
Civil Service	\$5,651,325	\$6,146,574	\$6,862,368	\$715,794	11.6%
Retirement	\$27,043,431	\$69,921,974	\$0	(\$69,921,974)	(100.0%)
Higher Education	\$980,810,926	\$1,203,637,369	\$1,259,842,606	\$56,205,237	4.7%
Special Schools & Comm.	\$51,487,207	\$63,078,548	\$56,517,783	(\$6,560,765)	(10.4%)
Elem. & Secondary Ed	\$3,706,565,357	\$3,566,729,653	\$3,917,739,242	\$351,009,589	9.8%
Health Care Srvc. Division	\$24,766,943	\$24,983,780	\$25,530,111	\$546,331	2.2%
Other Requirements	\$447,156,492	\$732,166,593	\$634,730,426	(\$97,436,167)	(13.3%)
General Appropriation Total	\$8,921,345,804	\$9,372,527,783	\$10,028,395,894	\$655,868,111	7.0%
Ancillary	\$35,624,706	\$0	\$0	\$0	0.0%
Judiciary	\$157,131,972	\$164,008,439	\$174,577,666	\$10,569,227	6.4%
Legislative	\$61,242,871	\$73,910,173	\$85,777,844	\$11,867,671	16.1%
Capital Outlay - Cash Portion	\$174,416,201	\$642,516,277	\$50,000,000	(\$592,516,277)	(92.2%)
Other Approp. Bills' Total	\$428,415,750	\$880,434,889	\$310,355,510	(\$570,079,379)	(64.7%)
Non-Approp. Required	\$519,051,756	\$524,029,823	\$526,904,967	\$2,875,144	0.0%
Grand Total	\$9,868,813,310	\$10,776,992,495	\$10,865,656,371	\$88,663,876	0.8%

(1) Budgeted as of June 30, 2022.

(2) Appropriated in Acts 117, 168, 169, 198, & 199 of 2022 RS. Excludes carry-forward BA-7s.

**TABLE 5
INTERAGENCY TRANSFERS BY DEPARTMENT**

DEPARTMENT	Actual FY 21	Budgeted FY 22 (1)	Appropriated FY 23 (2)	Change FY 22 to FY 23	
				Amount	Percent
Executive	\$78,255,699	\$274,529,830	\$90,658,379	(\$183,871,451)	(67.0%)
Veterans Affairs	\$2,221,202	\$2,479,430	\$2,481,161	\$1,731	0.1%
State	\$148,760	\$719,500	\$689,500	(\$30,000)	(4.2%)
Justice	\$23,998,422	\$22,836,325	\$25,723,049	\$2,886,724	12.6%
Lt. Governor	\$942,275	\$1,095,750	\$1,095,750	\$0	0.0%
Treasury	\$1,686,945	\$2,411,944	\$3,108,452	\$696,508	28.9%
Public Service Commission	\$0	\$0	\$0	\$0	-
Agriculture & Forestry	\$19,412,457	\$26,946,100	\$387,345	(\$26,558,755)	(98.6%)
Insurance	\$0	\$0	\$0	\$0	-
Economic Development	\$120,008	\$152,491	\$125,000	(\$27,491)	(18.0%)
Culture, Rec. & Tourism	\$4,257,374	\$6,687,657	\$7,397,056	\$709,399	10.6%
Transp. & Development	\$10,055,784	\$62,529,806	\$55,749,600	(\$6,780,206)	(10.8%)
Corrections Services	\$207,543,596	\$14,206,962	\$14,300,129	\$93,167	0.7%
Public Safety Services	\$45,761,593	\$48,973,457	\$36,384,027	(\$12,589,430)	(25.7%)
Youth Services	\$49,728,374	\$19,492,949	\$19,452,626	(\$40,323)	(0.2%)
Health	\$597,976,320	\$1,699,767,539	\$591,156,260	(\$1,108,611,279)	(65.2%)
Children & Family Services	\$8,040,477	\$16,520,568	\$16,502,907	(\$17,661)	(0.1%)
Natural Resources	\$6,892,730	\$8,541,852	\$8,893,226	\$351,374	4.1%
Revenue	\$431,838	\$1,052,030	\$552,030	(\$500,000)	(47.5%)
Environmental Quality	\$168,929	\$3,314,669	\$4,499,419	\$1,184,750	35.7%
LA Workforce Commission	\$7,516,379	\$9,500,000	\$6,400,000	(\$3,100,000)	(32.6%)
Wildlife & Fisheries	\$7,015,619	\$30,983,291	\$14,527,539	(\$16,455,752)	(53.1%)
Civil Service	\$12,453,820	\$13,442,559	\$14,225,708	\$783,149	5.8%
Retirement	\$0	\$0	\$0	\$0	-
Higher Education	\$22,605,355	\$23,336,694	\$23,119,071	(\$217,623)	(0.9%)
Special Schools & Comm.	\$12,590,763	\$15,244,451	\$17,408,920	\$2,164,469	14.2%
Elem. & Secondary Ed	\$144,584,616	\$174,114,715	\$151,626,614	(\$22,488,101)	(12.9%)
Health Care Srvc. Division	\$13,501,079	\$18,121,686	\$18,463,336	\$341,650	1.9%
Other Requirements	\$114,086,987	\$61,560,059	\$61,660,059	\$100,000	0.2%
General Approp. Total	\$1,391,997,401	\$2,558,562,314	\$1,186,587,163	(\$1,371,975,151)	(53.6%)
Ancillary	\$714,699,231	\$883,044,911	\$1,013,727,795	\$130,682,884	0.0%
Judiciary	\$11,052,365	\$9,392,850	\$9,392,850	\$0	0.0%
Legislative	\$1,636,003	\$0	\$0	\$0	-
Capital Outlay - Cash Portion	\$102,669,333	\$119,097,820	\$47,871,000	(\$71,226,820)	(59.8%)
Other Approp. Bills' Total	\$830,056,932	\$1,011,535,581	\$1,070,991,645	\$59,456,064	5.9%
Non-Approp. Required	\$0	\$0	\$0	\$0	0.0%
Grand Total	\$2,222,054,333	\$3,570,097,895	\$2,257,578,808	(\$1,312,519,087)	(36.8%)

(1) Budgeted as of June 30, 2022.

(2) Appropriated in Acts 117, 168, 169, 198, & 199 of 2022 RS. Excludes carry-forward BA-7s.

**TABLE 6
SELF GENERATED REVENUE BY DEPARTMENT**

DEPARTMENT	Actual FY 21	Budgeted FY 22 (1)	Appropriated FY 23 (2)	Change FY 22 to FY 23	
				Amount	Percent
Executive	\$113,996,483	\$131,462,299	\$143,372,161	\$11,909,862	9.1%
Veterans Affairs	\$13,017,780	\$14,599,929	\$14,239,174	(\$360,755)	(2.5%)
State	\$32,937,949	\$37,709,842	\$33,043,427	(\$4,666,415)	(12.4%)
Justice	\$5,938,263	\$7,893,484	\$7,200,881	(\$692,603)	(8.8%)
Lt. Governor	\$0	\$0	\$0	\$0	-
Treasury	\$7,169,470	\$10,142,092	\$10,853,653	\$711,561	7.0%
Public Service Commission	\$0	\$0	\$0	\$0	-
Agriculture & Forestry	\$5,573,570	\$7,281,777	\$7,294,299	\$12,522	0.2%
Insurance	\$29,645,730	\$31,976,606	\$33,438,842	\$1,462,236	4.6%
Economic Development	\$1,505,184	\$3,500,048	\$2,850,211	(\$649,837)	(18.6%)
Culture, Rec. & Tourism	\$29,083,131	\$29,797,500	\$30,541,890	\$744,390	2.5%
Transp. & Development	\$29,212,522	\$26,182,415	\$28,922,165	\$2,739,750	10.5%
Corrections Services	\$32,370,743	\$46,708,609	\$39,948,690	(\$6,759,919)	(14.5%)
Public Safety Services	\$216,690,022	\$225,731,286	\$237,785,403	\$12,054,117	5.3%
Youth Services	\$331,834	\$775,487	\$775,487	\$0	0.0%
Health	\$566,612,044	\$705,896,712	\$696,419,246	(\$9,477,466)	(1.3%)
Children & Family Services	\$16,748,281	\$15,542,238	\$14,542,238	(\$1,000,000)	(6.4%)
Natural Resources	\$138,914	\$208,000	\$208,000	\$0	0.0%
Revenue	\$100,826,813	\$113,495,250	\$118,396,862	\$4,901,612	4.3%
Environmental Quality	\$72,393,734	\$4,261,550	\$24,790	(\$4,236,760)	(99.4%)
LA Workforce Commission	\$0	\$72,219	\$72,219	\$0	0.0%
Wildlife & Fisheries	\$2,429,526	\$339,576	\$414,000	\$74,424	21.9%
Civil Service	\$3,491,146	\$1,253,400	\$1,461,113	\$207,713	16.6%
Retirement	\$0	\$0	\$0	\$0	-
Higher Education	\$1,562,167,534	\$1,666,887,795	\$1,687,877,118	\$20,989,323	1.3%
Special Schools & Comm.	\$1,739,087	\$3,264,357	\$3,064,405	(\$199,952)	(6.1%)
Elem. & Secondary Ed	\$14,756,089	\$33,780,363	\$51,408,019	\$17,627,656	52.2%
Health Care Srvc. Division	\$24,090,518	\$24,625,578	\$25,020,263	\$394,685	1.6%
Other Requirements	\$11,840,056	\$14,936,957	\$436,957	(\$14,500,000)	(97.1%)
General Appropriation Total	\$2,894,706,423	\$3,158,325,369	\$3,189,611,513	\$31,286,144	1.0%
Ancillary	\$1,692,833,231	\$1,925,393,188	\$1,883,923,053	(\$41,470,135)	0.0%
Judiciary	\$0	\$0	\$0	\$0	-
Legislative	\$23,106,515	\$24,111,672	\$23,564,434	(\$547,238)	(2.3%)
Capital Outlay - Cash Portion	\$102,485,000	\$153,027,500	\$123,395,000	(\$29,632,500)	(19.4%)
Other Approp. Bills' Total	\$1,818,424,746	\$2,102,532,360	\$2,030,882,487	(\$71,649,873)	(3.4%)
Non-Approp. Required	\$0	\$0	\$0	\$0	0.0%
Grand Total	\$4,713,131,169	\$5,260,857,729	\$5,220,494,000	(\$40,363,729)	(0.8%)

(1) Budgeted as of June 30, 2022.

(2) Appropriated in Acts 117, 168, 169, 198, & 199 of 2022 RS. Excludes carry-forward BA-7s.

**TABLE 7
STATUTORY DEDICATIONS BY DEPARTMENT**

DEPARTMENT	Actual FY 21	Budgeted FY 22 (1)	Appropriated FY 23 (2)	Change FY 22 to FY 23	
				Amount	Percent
Executive	\$541,485,548	\$1,651,569,454	\$1,286,546,143	(\$365,023,311)	(22.1%)
Veterans Affairs	\$71,655	\$115,528	\$215,528	\$100,000	86.6%
State	\$11,881,815	\$13,949,699	\$113,078	(\$13,836,621)	(99.2%)
Justice	\$20,945,465	\$28,628,283	\$31,710,981	\$3,082,698	10.8%
Lt. Governor	\$0	\$630,000	\$0	(\$630,000)	(100.0%)
Treasury	\$12,477,948	\$811,455	\$811,455	\$0	0.0%
Public Service Commission	\$8,897,193	\$10,086,226	\$10,501,315	\$415,089	4.1%
Agriculture & Forestry	\$34,312,005	\$37,577,272	\$38,089,571	\$512,299	1.4%
Insurance	\$857,786	\$2,157,690	\$2,170,124	\$12,434	0.6%
Economic Development	\$3,028,870	\$7,811,681	\$6,455,000	(\$1,356,681)	(17.4%)
Culture, Rec. & Tourism	\$16,645,505	\$35,734,029	\$28,491,685	(\$7,242,344)	(20.3%)
Transp. & Development	\$549,971,691	\$579,963,095	\$603,053,699	\$23,090,604	4.0%
Corrections Services	\$648,986	\$1,014,000	\$1,014,000	\$0	0.0%
Public Safety Services	\$158,264,074	\$184,689,713	\$201,923,264	\$17,233,551	9.3%
Youth Services	\$0	\$149,022	\$149,022	\$0	0.0%
Health	\$763,695,725	\$1,151,093,755	\$1,218,112,044	\$67,018,289	5.8%
Children & Family Services	\$448,142	\$817,047	\$1,817,047	\$1,000,000	122.4%
Natural Resources	\$27,998,509	\$36,907,553	\$43,948,945	\$7,041,392	19.1%
Revenue	\$657,915	\$657,914	\$657,914	\$0	0.0%
Environmental Quality	\$36,117,844	\$116,530,083	\$117,578,745	\$1,048,662	0.9%
LA Workforce Commission	\$94,009,209	\$114,894,393	\$115,781,466	\$887,073	0.8%
Wildlife & Fisheries	\$82,364,070	\$107,455,349	\$117,935,063	\$10,479,714	9.8%
Civil Service	\$0	\$2,704,892	\$2,836,827	\$131,935	4.9%
Retirement	\$0	\$0	\$0	\$0	-
Higher Education	\$149,757,115	\$156,099,089	\$222,498,310	\$66,399,221	42.5%
Special Schools & Comm.	\$16,805,581	\$15,260,567	\$15,260,333	(\$234)	(0.0%)
Elem. & Secondary Ed	\$279,966,865	\$449,453,644	\$326,250,844	(\$123,202,800)	(27.4%)
Health Care Svc. Division	\$0	\$0	\$0	\$0	-
Other Requirements	\$509,004,354	\$376,742,910	\$289,394,505	(\$87,348,405)	(23.2%)
General Appropriation Total	\$3,320,313,870	\$5,083,504,343	\$4,683,316,908	(\$400,187,435)	(7.9%)
Ancillary	\$87,613,218	\$175,338,458	\$182,288,058	\$6,949,600	0.0%
Judiciary	\$5,987,384	\$10,240,925	\$10,240,925	\$0	0.0%
Legislative	\$10,271,501	\$25,163,330	\$10,000,000	(\$15,163,330)	(60.3%)
Capital Outlay - Cash Portion	\$1,537,049,217	\$1,720,790,876	\$2,762,261,242	\$1,041,470,366	60.5%
Other Approp. Bills' Total	\$1,640,921,320	\$1,931,533,589	\$2,964,790,225	\$1,033,256,636	53.5%
Non-Approp. Required	\$50,381,142	\$52,247,624	\$58,700,000	\$6,452,376	0.0%
Grand Total	\$5,011,616,332	\$7,067,285,556	\$7,706,807,133	\$639,521,577	9.0%

(1) Budgeted as of June 30, 2022.

(2) Appropriated in Acts 117, 168, 169, 198, & 199 of 2022 RS. Excludes carry-forward BA-7s.

**TABLE 8
FEDERAL FUNDS BY DEPARTMENT**

DEPARTMENT	Actual FY 21	Budgeted FY 22 (1)	Appropriated FY 23 (2)	Change FY 22 to FY 23	
				Amount	Percent
Executive	\$2,010,398,822	\$4,246,816,116	\$2,079,844,246	(\$2,166,971,870)	(51.0%)
Veterans Affairs	\$45,523,368	\$52,080,597	\$56,293,005	\$4,212,408	8.1%
State	\$0	\$0	\$0	\$0	-
Justice	\$6,857,494	\$8,433,923	\$8,736,411	\$302,488	3.6%
Lt. Governor	\$4,994,560	\$5,912,545	\$5,912,545	\$0	0.0%
Treasury	\$0	\$0	\$0	\$0	-
Public Service Commission	\$0	\$0	\$0	\$0	-
Agriculture & Forestry	\$7,293,320	\$10,354,428	\$10,178,928	(\$175,500)	(1.7%)
Insurance	\$366,290	\$917,475	\$1,195,671	\$278,196	30.3%
Economic Development	\$145,386	\$3,108,800	\$183,333	(\$2,925,467)	(94.1%)
Culture, Rec. & Tourism	\$8,047,068	\$12,942,749	\$11,457,146	(\$1,485,603)	(11.5%)
Transp. & Development	\$28,206,985	\$36,612,163	\$30,612,163	(\$6,000,000)	(16.4%)
Corrections Services	\$775,137	\$2,230,697	\$2,230,697	\$0	0.0%
Public Safety Services	\$18,179,912	\$36,334,274	\$35,754,634	(\$579,640)	(1.6%)
Youth Services	\$879,906	\$891,796	\$891,796	\$0	0.0%
Health	\$11,647,819,324	\$13,840,830,257	\$13,885,885,038	\$45,054,781	0.3%
Children & Family Services	\$437,051,376	\$566,526,441	\$588,745,312	\$22,218,871	3.9%
Natural Resources	\$6,843,502	\$9,059,953	\$42,416,533	\$33,356,580	368.2%
Revenue	\$0	\$0	\$0	\$0	-
Environmental Quality	\$16,575,815	\$19,234,301	\$19,234,301	\$0	0.0%
LA Workforce Commission	\$200,491,461	\$198,543,800	\$174,939,507	(\$23,604,293)	(11.9%)
Wildlife & Fisheries	\$25,881,777	\$35,234,224	\$55,476,821	\$20,242,597	57.5%
Civil Service	\$0	\$0	\$0	\$0	-
Retirement	\$0	\$0	\$0	\$0	-
Higher Education	\$43,644,136	\$73,795,283	\$79,628,616	\$5,833,333	7.9%
Special Schools & Comm.	\$0	\$0	\$0	\$0	-
Elem. & Secondary Ed	\$1,590,782,004	\$2,910,412,214	\$3,625,784,982	\$715,372,768	24.6%
Health Care Srvc. Division	\$4,882,311	\$5,135,498	\$5,232,360	\$96,862	1.9%
Other Requirements	\$100,403,765	\$19,953,585	\$13,114,109	(\$6,839,476)	(34.3%)
General Appropriation Total	\$16,206,043,719	\$22,095,361,119	\$20,733,748,154	(\$1,361,612,965)	(6.2%)
Ancillary	\$0	\$755,000	\$1,169,000	\$414,000	0.0%
Judiciary	\$0	\$0	\$0	\$0	-
Legislative	\$0	\$0	\$0	\$0	-
Capital Outlay - Cash Portion	\$387,978,040	\$282,802,185	\$229,036,470	(\$53,765,715)	(19.0%)
Other Approp. Bills' Total	\$387,978,040	\$283,557,185	\$230,205,470	(\$53,351,715)	(18.8%)
Non-Approp. Required	\$0	\$0	\$0	\$0	0.0%
Grand Total	\$16,594,021,759	\$22,378,918,304	\$20,963,953,624	(\$1,414,964,680)	(6.3%)

(1) Budgeted as of June 30, 2022.

(2) Appropriated in Acts 117, 168, 169, 198, & 199 of 2022 RS. Excludes carry-forward BA-7s.

ENDNOTES

(Tables 2-8)

Executive: The total means of finance decreased by \$3 B, or 44%, and is due to a decrease of \$140 M IAT in the Division of Administration for budget authority to administer the Louisiana Homeowner Assistance Fund program through the American Rescue Plan Act as well as a \$15 M Federal decrease associated with the Governor's Emergency Education Relief (GEER) Fund. Additional decreases are related to the Governor's Office of Homeland Security & Emergency Preparedness (GOHSEP) expenses related to the Louisiana Rescue Plan Fund that had the following IAT expenditures: (\$490 M) for the Clearing Account of the Unemployment Compensation Fund, \$60 M for grants to local and regional tourist commissions for marketing and promoting tourism for in-state and out-of-state travel activities, \$50 M for ports, and \$20 M for disaster preparation, response, and recovery, including cybersecurity. Other decreases in GOHSEP's budget are \$300 M Statutorily Dedicated Water Sector Fund for repairs, improvements, and consolidation of water and sewerage systems and repairs and improvements necessitated by storm water, \$161 M Federal from the Coronavirus Local Fiscal Recovery Fund via the American Rescue Plan of 2021 for eligible local expenditures, \$146.7 M Federal from the Homeowners Assistance Fund program via the American Rescue Plan to prevent mortgage delinquencies and defaults, foreclosures, loss of utilities or home energy services, and displacement of homeowners experiencing financial hardship due to COVID-19 pandemic, and \$141 M Federal from the Emergency Rental Assistance Program to assist households that are unable to pay rent and utilities due to COVID-19 pandemic. Further decreases include SGF for Military Affairs for expenses related to Hurricane Ida (\$33.2 M) and costs associated with expenditures incurred as a result of the COVID-19 pandemic (\$7.4 M).

LA Department of Veterans Affairs: The total means of finance increased by \$5.1 M, or 6.3%, and is primarily due to the increase in Federal associated with an anticipated return to pre-COVID home occupancy rates, as well as an increase in the per diem rates paid to the homes by the federal government.

Secretary of State: The total means of finance decreased by \$10.6 M, or 9.7%, and is primarily due to the decrease of \$13.8 M out of the statutorily dedicated Help Louisiana Vote Fund (\$12.5 M) and Voting Technology Fund (\$1.3 M) for the purchase of new voting machine equipment. The Secretary of State will be required to present a contract for the purchase of new voting machine equipment to JLCB for approval. Also, there is a decrease of \$3.8 M SGR associated with an overcollection of fees in FY 21 that were carried forwarded into FY 22. The overcollection was due to an increase in the number of businesses registering with the Department of State and filing to be in good standing to become eligible for COVID-19 relief dollars. The overall decrease is offset by an increase in election related expenses for FY 23 including \$1.6 M for election costs, \$2.7 M for early voting election expenses, \$1.1 M to re-bid voting machine warehouse leases, and \$934,128 to provide for the state's portion of the Registrar of Voters (ROV) market rate adjustments, step increases, and salary and related benefits adjustments.

Justice: The total means of finance increased \$5.3 M, or 6.2%. The increase was associated with standard adjustments to personal services, including \$2 M for the 27th pay period, \$1.7 M for unclassified performance adjustments, and \$1.6 M for related benefits. In addition, there was an increase of \$232,761 in funding for the occupational licensing review program and \$332,913 in funding for three sports wagering enforcement positions.

Lt. Governor: The total means of finance increased by \$1.7 M, or 18.9%, primarily from an increase of \$2 M SGF for litter abatement initiatives and \$82,843 SGF to provide federal match funding for Volunteer Louisiana. This corresponds with a reduction of \$630,000 in Statutory Dedications out of the Litter Abatement and Education Account combined with an authorized position that was transferred to the Department of Wildlife and Fisheries.

Treasury: The total means of finance increased by \$1.3 M, or 9.8%, primarily due to an increase of \$990,000 IAT from Schedule 20-945 State Aid to Local Government Entities associated with the administration of the Hurricane Ida Recovery Program. The program will provide assistance in repairing structural damage caused by the 2021 hurricane season in South Louisiana.

Agriculture & Forestry: The total means of finance decreased by \$24 M, or 23.1%, and is primarily due to a decrease of \$26.5 M IAT from GOHSEP as the result of non-recurring expenditures related to Hurricane Ida, during which the department provided emergency fuel support and pet evacuations.

Insurance: The total means of finance increased by \$1.8 M, or 5%, and is primarily due to increases of \$647,692 SGR for acquisitions of computer hardware needed to maintain the information network infrastructure; \$393,328 Federal for the Senior Health Insurance Information Program (SHIIP); and \$165,455 SGR for 5 WAE positions needed to address increased volume of homeowner complaints as a result of Hurricane Ida.

LA Department of Economic Development: The total means of finance decreased by \$17.1 M, or 25.7%. The decrease was primarily associated with non-recurring carryforward BA-7s (\$3.35 M in the Office of the Secretary and \$8.9 M in the Office of Business Development). Other adjustments to the department's budget for FY 23 are: \$2 M SGF provided to support regional economic development activities statewide and to be distributed equally among the eight regional economic development organizations as recognized by the Department of Economic Development, \$2 M SGF to support the state office of rural areas per Act 331 of the 2021 RS, and \$1 M from Statutorily Dedicated Small Business Innovation Retention Fund for grants to be awarded as a state match to Louisiana small businesses that receive certain federal grants due to the passage of Act 476 of the 2022 RS.

Culture, Recreation & Tourism: The total means of finance decreased by \$20 M, or 14.5% (increase of \$709,399 IAT and \$25 M SGR offset by decreases of \$12 M SGF, \$31 M Statutory Dedications, and \$1.5 M Federal). The SGF change is primarily attributable to non-recurring a one-time supplemental appropriation in FY 22 of \$14.6 M SGF for microbial mitigation and restoration of state buildings. Statutory Dedications decreased by \$17.5 M in one-time funding from the Louisiana Tourism Revival Fund and recategorizing \$12.6 M in funding from the LA State Parks Improvement Fund to an SGR Account. SGR authority increased by an additional \$9 M out of the LA State Parks Improvement Account for deferred maintenance and utility and supply cost increases at state parks.

Department of Public Safety & Corrections: The total means of finance increased \$52.3 M, or 8.1%. The increase was associated with \$29.2 M for major repairs and acquisitions, \$14.4 M for the 27th pay period, and \$8.8 M funding for Special Entrance Rate adjustments. The acquisitions and repairs include \$13.6 M for medical, warehouse, building, kitchen and classroom equipment and repairs to Elayn Hunt Correctional Center; \$4.7 M for laundry, kitchen, outdoor equipment, and repairs at Dixon Correctional Center; \$3.2 M for tactical equipment, academy, and training equipment for Probation and Parole; \$2.1 M for security upgrades, equipment, and repairs at Louisiana State Penitentiary; \$1.5 M for repairs at the Corrections Administration Campus in Baton Rouge; \$1.1 M for kitchen, medical, outdoor, and library equipment at Rayburn Correctional Center; \$1 M for equipment and repairs at Allen Correctional, \$634,353 for equipment and repairs at Raymond Laborde Correctional Center; and \$137,201 for repairs to the gym at the Louisiana Correctional Institute for Women.

Department of Children & Family Services: The total means of finance increased by \$53.1 M, or 6.4%, primarily due to an increase of \$10 M for the 27th pay period, \$17 M for statewide salary and related benefits adjustments, and \$19 M for software conversion.

Natural Resources: The total means of finance increased by \$43.4 M, or 69.3%, primarily due to an increase of \$33 M Federal from the Federal Infrastructure Investment and Jobs Act for the Oilfield Site Restoration Program (\$30 M) and the State Energy Program (\$3 M).

LA Workforce Commission: The total means of finance decreased by \$25.3 M, or 7.6%, which is attributed to decreases in non-recurring funding. The most significant decrease was \$22.6 M in non-recurring Federal from the United States Department of Labor - Employment and Training Administration for increased COVID-19 workload needed to administer the unemployment insurance program. Other non-recurring funding in FY 22 was used for a payment of \$2 M for the LA Unemployment Insurance Trust Fund from the Overcollections Fund and \$2.4 M IAT in FY 22 from the Governor's Office of Homeland Security and Emergency Preparedness for the mass feeding of individuals displaced due to Hurricane Ida.

Civil Service: The total means of finance increased by \$1.8 M, or 7.8%, primarily due to an increase to fund statewide mandated increases such as the 27th pay period. Funding and one authorized position were provided to the State Police Commission (SGF \$151,238). Funding and one authorized position were also provided to Ethics Administration (SGF \$90,250).

Retirement Systems: The total means of finance decreased by \$69.9 M, or 100%, which is attributed to a non-recurring supplemental SGF appropriation to LASERS (\$21.8 M) and TRSL (\$48.1 M). This one-time appropriation from FY 22 surplus was used to reduce the systems' unfunded accrued liability (UAL).

Higher Education: The total means of finance increased by \$149.2 M, or 4.8% (increase of \$56.2 M SGF, \$21 M SGR, \$66.4 M Statutory Dedications, and \$5.8 M Federal corresponding with a decrease of \$217,623 IAT). The increase in SGF is driven by the following enhancements: \$31.7 M for faculty pay, \$18 M for statewides, \$15 M for formula institutions, \$15 M for Go Grants, \$5 M for Title IX offices, and \$35.4 M in direct institutional funding outside the funding formula. The SGF increase is offset by a \$6.8 M decrease in need for the TOPS program and \$56.9 M in one-time non-recurring expenses from FY 22 appropriations. The increase in SGR funding is related to additional tuition and fee collections from projected increases in enrollment. Statutory Dedications increased primarily from \$25 M out of the Workforce Training Rapid Response Fund for healthcare workforce education, \$20 M out of the Higher Education Initiatives Fund for broadband workforce education and the Reboot 2.0 program, and \$10.5 M out of the M.J. Foster Promise Program Fund.

Elementary & Secondary Education: The total means of finance increased by \$938.3 M, or 13.2%. This increase is primarily due to the increase of \$1.02 B Federal (\$1.95 B increase offset by \$929.6 M in non-recurring funds) to State Activities and Subgrantee Assistance consisting of federal assistance associated with the COVID-19 pandemic, as well as an increase of \$210.9 M SGF to the Minimum Foundation Program (MFP). This increase in SGF to the MFP was partially offset by a reduction of \$102.7 M in Statutory Dedications out of the Lottery Proceeds and Support Education in Louisiana First (SELF) funds.

Other Requirements: The total means of finance decreased by \$192 M, or 15.9%. The primary significant FY 22 adjustments were: an increase of \$21 M for Local Housing of State Adult Offenders; an increase of \$3.3 M SGF to District Attorneys and Assistant District Attorneys for a pay increase in accordance with Act 315 of 2019 RS and increases in retirement rate contributions; an increase of \$9.3 M from the statutorily dedicated Video Draw Poker Device Fund due to an increase in REC projections as video draw poker proceeds returns to normal collection at approximately pre-pandemic levels; a decrease of \$1.1 M from the statutorily dedicated 2% Fire Insurance Fund based on increased REC projections; a decrease of \$4.4 M Statutory Dedications of non-recurring carryforward in State Sales Tax Dedications, a decrease of \$75.9 M (\$17.9 M SGF, \$250,000 SGR, \$50.8.1 M Statutory Dedications, and \$6.8 M Federal to LED Debt Service & State Commitments due to the revised level of funding needed for project commitments; an increase of \$13.3 M SGF to provide payments for settlements deemed obligations by the state; an increase of \$25 M SGF in Supplemental Pay to provide a one-time lump-sum payment of \$1,200 to municipal police, deputy sheriffs, and firefighters as well as a \$240 one-time lump-sum payment to constables and justices of the peace; and an increase of \$72.6 M to Funds (Schedule 20-XXX). Total deposits of \$148.6 M into 20-XXX include \$46.2 M into the LA Public Defender Fund, \$35.5 M into the State Emergency Response Fund, \$25 M into the Higher Education Initiatives Fund, \$14.9 M into the Self-Insurance Fund, \$10.5 M into the M.J. Foster Promise Program Fund, \$10 M into the Voting Technology Fund; \$4 M into the Major Events Incentive Fund, \$1.4 M into the Innocence Compensation Fund, \$1 M into the LA Cybersecurity Talent Initiative Fund, \$100,000 into the Military Assistance Fund, \$50,000 into the DNA Testing Post-Conviction Relief for Indigents Fund, and \$19,640 into the Medicaid Trust Fund for the Elderly.

ONE-TIME MONEY FOR FY 23

HR 7.19 One-Time Money List

Pursuant to HR 7.19(C)(2), appropriations from one-time money for ordinary recurring expenses may not exceed the projected growth of the State General Fund from the fiscal year for which the appropriation is proposed and the subsequent fiscal year according to the most recent official forecast. The threshold calculation is the difference between the official SGF revenue forecast adopted by the Revenue Estimating Conference (REC) on May 9, 2022, for FY 23 of \$11,039.8 M and for FY 24 of \$10,834.1 M, which equates to \$205.7 M of SGF revenue loss. The amount of one-time funds, as defined by HR 7.19, allowed to be appropriated in Act 199 for FY 23 expenditure is (\$0). **There is no (\$0) one-time money as defined in House Rule 7.19 in Act 199 of the 2022 RS.**

FY 23 Replacement Financing Decision List

Although HB 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 24 relative to the current structure of the FY 23 operating budget. Due to this issue, the LFO not only provides the HR 7.19 list to comply with the House Rule, but also provides details of significant potential FY 24 financing replacements that will have to be made as a result of the FY 23 budget.

Approximately \$136.2 M in funds that may not be available in the future to support recurring expenditures in Act 199 for FY 23 and beyond. The \$136.2 M is for FY 23 projected emergency Federal Medical Assistance Percentage (FMAP) for Medicaid.

The current REC forecast for FY 24 is projected to decline by approximately \$205.7 M from FY 23. Therefore, this leaves \$341.9 M (\$136.2 M + \$205.7 M) in recurring expenditures that do not currently have an identified recurring revenue source. The amount of non-recurring SGF expenditures funded with recurring revenues is not sufficient to offset these amounts in their entirety; these include:

- \$45.6 M for the 27th pay period
- \$36.8 M for acquisitions and major repairs
- \$170.5 M for deposits in HB 406 (funds bill) for non-recurring expenditures
- \$25.0 M for enhanced supplemental pay for law enforcement
- \$50.0 M for Facility Planning and Control for statewide deferred maintenance

Total: \$327.9 M

Remaining: \$14.0 M

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

TABLE 9 – One Time Money

	HR 7.19 Defined One-Time Resources	Replacement Financing Need for Next FY
FY 14 Budget	\$86.5 M	\$582.6 M
FY 15 Budget	\$50.5 M	\$1,182.2 M
FY 16 Budget	\$0.0 M	\$541.8 M
FY 17 Budget	\$0.0 M	\$34.5 M
FY 18 Budget	\$0.0 M	\$0.0 M
FY 19 Budget	\$0.0 M	\$45.9 M
FY 20 Budget	\$0.0 M	\$52.6 M
FY 21 Budget	\$0.0 M	\$1,126.3 M
FY 22 Budget	\$0.0 M	\$732.7 M
FY 23 Budget	\$0.0 M	\$14 M*
<i>Source: Prior year Division of Administration (DOA) Continuation Budget documents and LFO Fiscal Highlights documents.</i>		

*The \$14 M replacement financing needed for FY 24 is the net of projected revenue declines forecasted at \$205.7 M between FY 23 and FY 24 plus a loss of \$136.2 eFMAP less elimination of one-time SGF expenditures that are non-recurring or one-time in nature.

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

DEPARTMENT	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	Actual FY 21	Budgeted FY 22	Approp. FY 23 (f)	Change FY 22 to FY 23
Executive	2,182	2,777	2,011	1,880	1,923	1,972	2,052	2,052	2,092	2,104	2,140	36
Veterans Affairs	835	839	840	838	840	842	843	843	842	842	847	5
State	317	315	313	313	313	314	311	311	313	322	350	28
Justice	474	472	467	479	489	483	482	482	507	508	512	4
Lt. Governor	8	7	7	7	7	7	7	7	7	8	7	(1)
Treasury	58	57	54	54	54	54	54	54	61	62	62	0
Public Service Commission	97	97	97	97	99	99	97	97	97	95	95	0
Agriculture & Forestry	625	582	555	553	563	563	566	566	587	587	590	3
Insurance	263	258	243	225	225	222	222	222	222	222	222	0
Economic Development	122	116	113	110	113	113	113	113	113	113	113	0
Culture, Rec., & Tourism	633	633	616	616	616	581	572	572	564	565	579	14
Transp. & Development	4,322	4,233	4,220	4,194	4,253	4,258	4,258	4,258	4,260	4,260	4,287	27
Corrections Services	4,853	4,740	4,716	4,684	4,723	4,748	4,899	4,899	4,899	4,895	4,890	(5)
Public Safety Services	2,681	2,522	2,452	2,414	2,514	2,572	2,583	2,583	2,628	2,630	2,684	54
Youth Services	990	986	877	996	1,001	944	944	944	939	934	907	(27)
Health	6,718	5,776	5,613	5,502	5,732	5,794	6,061	6,061	6,458	6,459	6,457	(2)
Children & Family Services	3,960	3,617	3,481	3,409	3,447	3,445	3,506	3,506	3,561	3,634	3,664	30
Natural Resources	367	361	335	324	331	321	308	308	311	311	321	10
Revenue	792	738	715	700	713	712	712	712	720	720	727	7
Environmental Quality	762	701	681	677	684	698	702	702	710	707	707	0
LA Workforce Commission	1,155	993	938	917	929	925	921	921	910	910	878	(32)
Wildlife & Fisheries	777	773	753	773	779	779	782	782	783	776	781	5
Civil Service	213	163	161	169	171	171	172	172	176	176	178	2
Retirement Systems (a)	340	339	336	308	327	299	308	319	319	319	319	0
Higher Education (b) (f)	33,487	31,837	28,126	28,439	28,401	30,056	28,439	28,439	29,295	29,795	27,817	(1,978)
Special Schools & Comm.	748	730	730	724	746	767	769	769	653	651	656	5
Dept. of Education	596	534	516	481	489	446	445	445	483	483	487	4
Health Care Svc Division (c)	6,329	331	331	331	0	0	0	0	0	0	0	0
Approp. Bill Total (d)	74,704	65,527	60,297	60,214	60,482	62,185	61,128	61,139	62,510	63,088	61,277	(1,811)
Ancillary Bill (e)	516	418	1,148	1,506	1,154	1,156	1,188	1,188	1,189	1,189	1,204	15
Total with Ancillary	75,220	65,945	61,445	61,720	61,636	63,341	62,316	62,327	63,699	64,277	62,481	(1,796)

(a) Funding for Retirement Systems operating budgets are no longer appropriated. Figures reflect positions budgeted as reported by the systems.
 (b) Because Higher Education positions were moved off budget in 2016, all of these numbers for Higher Education are the number of employees reported by Civil Service on the Weekly Report on State Employment for the first reported period in each fiscal year.

(c) In FY 14 HCSD eliminated positions due to the annualization of FY 13 mid-year cuts (1,251) and the privatization of public hospitals at the end of FY 13 (4,747).

(d) Act 199 (HB 1) of 2022 RS includes the number of Other Charges positions within each Schedule #, however the numbers listed here are exclusive of those positions (1,719).

(e) FY 16 included the creation of a new ancillary state agency, Office of State Human Capital Management, to centralize HR functions within one agency; however, this was decentralized in FY 17.

(f) Decline in Higher Education positions from FY 22 to FY 23 is primarily the result of LSU A&M reclassifying Graduate Assistants as "student employees" starting in 2022.

TABLE 11
Capital Outlay Appropriation (Act 117 of 2022)

Means of Finance Category	Appropriated Less Vetoed Items
Cash Section	
State General Fund (Direct)	\$50,000,000
State General Fund (Non-recurring)	\$451,684,281
State General Fund (Reappropriated)	\$10,794,626
Interagency Transfers	\$47,871,000
Self-Generated Revenues	\$123,395,000
Statutory Dedications	
Capital Outlay Savings Fund	\$74,724,000
Coastal Protection & Restoration Fund	\$105,702,734
Natural Resources Trust Fund	\$866,405,382
State Hwy Improvement Fund	\$35,800,000
Transportation Trust Fund - Regular	\$116,606,689
Transportation Trust Fund - Federal	\$984,550,550
Transportation Trust Fund - Construction Subfund	\$238,300,000
Louisiana Rescue Plan Fund	\$334,336,887
La. Wild Turkey Stamp Fund	\$800,000
Rockefeller Preserve Fund	\$960,000
White Lake Property Fund	\$4,075,000
Total Statutory Dedications	\$2,762,261,242
Federal Funds	\$229,036,470
Revenue Bonds	\$69,890,000
TOTAL CASH SECTION	\$3,744,932,619
General Obligation Bond Section	
Priority 1	\$1,109,247,513
Priority 2	\$111,714,000
Priority 3	\$0
Priority 4	\$0
Priority 5	\$3,862,951,487
TOTAL GENERAL OBLIGATION BONDS	\$5,083,913,000
Act 117 of 2022	\$8,828,845,619

Notes:

1. Capital Outlay Appropriations are net of items vetoed by the Governor.
2. Act 117 provided one-time surplus funding in the amount of \$451,684,281 SGF for FY 23.

TABLE 12
Capital Outlay Bill
Three-Year Comparison

	Act 2 of 2020 1st ES FY 21	Act 485 of 2021 FY 22	Act 117 of 2022 FY 23	Difference FY 22 to 23
Cash Section				
State General Fund (Direct)	\$177,280,863	\$43,331,996	\$50,000,000	\$6,668,004
State General Fund (Non-recurring)	\$0	\$174,416,201	\$451,684,281	\$277,268,080
Interagency Transfer	\$93,836,000	\$119,097,820	\$47,871,000	(\$71,226,820)
Self-Generated Revenues	\$97,485,000	\$151,527,500	\$123,395,000	(\$28,132,500)
Transportation Trust Fund	\$177,867,432	\$758,889,816	\$354,906,689	(\$403,983,127)
Other Statutory Dedication	\$688,261,562	\$318,715,280	\$1,422,804,003	\$1,104,088,723
Federal (Includes TTF-Federal)	\$1,038,898,263	\$965,722,409	\$1,213,587,020	\$247,864,611
Reappropriated Cash	\$0	\$1,250,573	\$10,794,626	\$9,544,053
Reappropriated Interest Earnings	\$5,000,000	\$0	\$0	\$0
Revenue Bonds	\$28,690,000	\$69,890,000	\$69,890,000	\$0
TOTAL CASH SECTION	\$2,307,319,120	\$2,602,841,595	\$3,744,932,619	\$1,142,091,024
General Obligation (GO) Bond Section				
Priority 1	\$685,781,042	\$899,962,849	\$1,109,247,513	\$209,284,664
Priority 2	\$194,176,400	\$161,123,404	\$111,714,000	(\$49,409,404)
Priority 3	\$0	\$0	\$0	\$0
Priority 4	\$0	\$0	\$0	\$0
Priority 5	\$2,384,532,850	\$2,679,808,355	\$3,862,951,487	\$1,183,143,132
TOTAL GO BOND SECTION	\$3,264,490,292	\$3,740,894,608	\$5,083,913,000	\$1,343,018,392
NRP/RBP *	\$714,698	\$9,141,453	\$0	(\$9,141,453)
Total Capital Outlay Bill Less Vetoes	\$5,572,524,110	\$6,352,877,656	\$8,828,845,619	\$2,475,967,963

Notes:

The Capital Outlay Appropriations for each year above are net of items vetoed by the Governor.

The Federal means of finance category includes Federal Funds and Transportation Trust Funds-Federal.

*NRP (Not Requiring a Priority) is the allocation of previously sold bonds.

*RBP (Reimbursement Bond Proceeds) is the appropriation of funding made available from prepayments of reimbursement bond contracts.

Note: FY 23 SGF (Non-recurring) appropriation of \$451,684,281 is one-time surplus funding.

**Table 13
Capital Outlay Appropriation By Parish Act 117 of 2022**

Parish	CASH PORTION*		GO BONDS **				Total G.O. Bonds	Total Projects
	Cash Portion	Revenue Bonds	Priority 1	Priority 2	Priority 5			
Acadia	\$3,497,000	\$0	\$23,478,212	\$5,675,000	\$45,261,000	\$74,414,212	\$77,911,212	
Allen	\$1,635,000	\$0	\$35,000	\$0	\$0	\$35,000	\$1,670,000	
Ascension	\$7,000,000	\$0	\$27,966,170	\$300,000	\$19,405,000	\$47,671,170	\$54,671,170	
Assumption	\$600,000	\$0	\$2,600,000	\$0	\$1,428,000	\$4,028,000	\$4,628,000	
Avoyelles	\$1,245,000	\$0	\$1,150,000	\$0	\$600,000	\$1,750,000	\$2,995,000	
Beauregard	\$3,022,000	\$0	\$4,729,475	\$0	\$2,500,000	\$7,229,475	\$10,251,475	
Bossier	\$3,730,000	\$0	\$5,464,600	\$0	\$24,150,000	\$29,614,600	\$33,344,600	
Caddo	\$19,030,000	\$0	\$38,193,604	\$1,000,000	\$70,340,650	\$109,534,254	\$128,564,254	
Calcasieu	\$109,614,015	\$0	\$34,232,651	\$13,500,000	\$230,065,000	\$277,797,651	\$387,411,666	
Caldwell	\$0	\$0	\$8,869,395	\$950,000	\$6,841,000	\$16,660,395	\$16,660,395	
Cameron	\$1,210,000	\$0	\$5,198,900	\$0	\$23,675,000	\$28,873,900	\$30,083,900	
Catahoula	\$100,000	\$0	\$80,000	\$0	\$2,285,000	\$2,365,000	\$2,465,000	
Claiborne	\$0	\$0	\$1,207,904	\$261,000	\$300,000	\$1,768,904	\$1,768,904	
Concordia	\$230,000	\$0	\$5,511,307	\$925,000	\$16,000,000	\$22,436,307	\$22,666,307	
DeSoto	\$9,270,000	\$0	\$150,000	\$0	\$9,700,000	\$9,850,000	\$19,120,000	
East Baton Rouge	\$38,810,000	\$23,890,000	\$101,958,709	\$2,500,000	\$559,128,100	\$663,586,809	\$726,286,809	
East Carroll	\$400,000	\$0	\$100,000	\$0	\$3,300,000	\$3,400,000	\$3,800,000	
East Feliciana	\$95,600	\$0	\$1,317,319	\$0	\$13,823,200	\$15,140,519	\$15,236,119	
Evangeline	\$1,400,000	\$0	\$7,729,080	\$0	\$13,485,000	\$21,214,080	\$22,614,080	
Franklin	\$1,885,000	\$0	\$2,150,000	\$0	\$13,691,560	\$15,841,560	\$17,726,560	
Grant	\$1,435,000	\$0	\$0	\$385,000	\$11,077,000	\$11,462,000	\$12,897,000	
Iberia	\$17,760,000	\$0	\$10,041,856	\$1,450,000	\$57,115,000	\$68,606,856	\$86,366,856	
Iberville	\$1,300,000	\$0	\$8,069,972	\$0	\$3,900,000	\$11,969,972	\$13,269,972	
Jackson	\$0	\$0	\$0	\$315,000	\$1,674,000	\$1,989,000	\$1,989,000	
Jefferson	\$9,105,000	\$0	\$95,217,927	\$6,550,000	\$266,714,850	\$368,482,777	\$377,587,777	
Jefferson Davis	\$750,000	\$0	\$0	\$500,000	\$3,200,000	\$3,700,000	\$4,450,000	
Lafayette	\$75,741,563	\$0	\$83,195,431	\$3,031,000	\$159,563,140	\$245,789,571	\$321,531,134	
Lafourche	\$12,558,995	\$0	\$24,188,930	\$8,750,000	\$135,958,137	\$168,897,067	\$181,456,062	
LaSalle	\$0	\$0	\$0	\$0	\$225,000	\$225,000	\$225,000	
Lincoln	\$9,028,762	\$0	\$5,271,343	\$5,300,000	\$82,121,586	\$92,692,929	\$101,721,691	
Livingston	\$5,100,000	\$0	\$7,279,879	\$1,500,000	\$73,110,000	\$81,889,879	\$86,989,879	
Madison	\$0	\$0	\$444,270	\$0	\$75,000	\$519,270	\$519,270	
Morehouse	\$2,725,000	\$0	\$681,750	\$400,000	\$9,850,000	\$10,931,750	\$13,656,750	
Multi	\$184,091,872	\$46,000,000	\$147,442,510	\$5,000,000	\$343,140,000	\$495,582,510	\$725,674,382	
Natchitoches	\$4,765,000	\$0	\$10,243,475	\$0	\$44,645,000	\$54,888,475	\$59,653,475	
Orleans	\$32,534,228	\$0	\$101,387,862	\$10,250,000	\$380,985,250	\$492,593,112	\$525,127,340	
Ouachita	\$2,635,800	\$0	\$22,730,626	\$11,580,000	\$79,783,614	\$114,094,240	\$116,730,040	
Plaquemines	\$0	\$0	\$17,743,300	\$0	\$7,000,000	\$24,743,300	\$24,743,300	
Pointe Coupee	\$1,050,000	\$0	\$8,524,000	\$3,750,000	\$5,995,400	\$18,269,400	\$19,319,400	
Rapides	\$6,315,000	\$0	\$29,629,269	\$2,125,000	\$61,245,000	\$92,999,269	\$99,314,269	
Red River	\$0	\$0	\$0	\$0	\$4,185,000	\$4,185,000	\$4,185,000	
Richland	\$1,678,940	\$0	\$2,125,416	\$0	\$12,542,300	\$14,667,716	\$16,346,656	
Sabine	\$0	\$0	\$2,570,693	\$0	\$3,633,600	\$6,204,293	\$6,204,293	
St. Bernard	\$0	\$0	\$3,000,000	\$0	\$5,000,000	\$8,000,000	\$8,000,000	
St. Charles	\$52,500	\$0	\$1,450,000	\$150,000	\$6,147,500	\$7,747,500	\$7,800,000	
St. Helena	\$420,000	\$0	\$6,341,992	\$0	\$0	\$6,341,992	\$6,761,992	
St. James	\$0	\$0	\$2,399,795	\$2,000,000	\$42,050,000	\$46,449,795	\$46,449,795	
St. John the Baptist	\$6,527,700	\$0	\$1,535,048	\$4,730,000	\$10,855,000	\$17,120,048	\$23,647,748	
St. Landry	\$2,144,000	\$0	\$6,520,426	\$1,585,000	\$27,755,000	\$35,860,426	\$38,004,426	
St. Martin	\$1,575,000	\$0	\$1,589,308	\$0	\$20,525,000	\$22,114,308	\$23,689,308	
St. Mary	\$6,675,000	\$0	\$6,469,590	\$0	\$14,193,000	\$20,662,590	\$27,337,590	
St. Tammany	\$16,665,233	\$0	\$16,503,279	\$1,220,000	\$118,043,000	\$135,766,279	\$152,431,512	
Statewide	\$3,023,953,511	\$0	\$104,479,173	\$220,000	\$488,110,000	\$592,809,173	\$3,616,762,684	
Tangipahoa	\$3,690,000	\$0	\$20,996,690	\$3,635,000	\$90,141,000	\$114,772,690	\$118,462,690	
Tensas	\$150,000	\$0	\$1,272,300	\$0	\$968,000	\$2,240,300	\$2,390,300	
Terrebonne	\$20,950,000	\$0	\$71,843,242	\$6,750,000	\$125,127,000	\$203,720,242	\$224,670,242	
Union	\$1,000,000	\$0	\$0	\$0	\$22,685,000	\$22,685,000	\$23,685,000	
Vermilion	\$6,561,900	\$0	\$680,000	\$637,000	\$6,709,600	\$8,026,600	\$14,588,500	
Vernon	\$3,404,000	\$0	\$4,117,767	\$0	\$4,760,000	\$8,877,767	\$12,281,767	
Washington	\$675,000	\$0	\$5,339,905	\$1,610,000	\$27,540,000	\$34,489,905	\$35,164,905	
Webster	\$0	\$0	\$2,557,100	\$0	\$2,800,000	\$5,357,100	\$5,357,100	
West Baton Rouge	\$0	\$0	\$80,000	\$0	\$3,520,000	\$3,600,000	\$3,600,000	
West Carroll	\$4,250,000	\$0	\$0	\$1,500,000	\$10,500,000	\$12,000,000	\$16,250,000	
West Feliciana	\$5,000,000	\$0	\$2,433,563	\$500,000	\$28,128,000	\$31,061,563	\$36,061,563	
Winn	\$0	\$0	\$727,500	\$1,180,000	\$3,707,000	\$5,614,500	\$5,614,500	
TOTAL	\$3,675,042,619	\$69,890,000	\$1,109,247,513	\$111,714,000	\$3,862,951,487	\$5,083,913,000	\$8,828,845,619	

* Act 117 of 2022 provided for one-time surplus funding in the amount of \$451,684,281 SGF, and is included in the \$3,675,042,619 total for Cash Portion.

** Due to no allocation of funding in Act 117, the table excludes Priority 3 and Priority 4 in the GO Bond.

Section III

FISCAL ACTIONS

2022 LEGISLATIVE SESSION

TABLE 14

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

2022 Regular Session

Instrument	Description	2022-23	2023-24	2024-25	2025-26	2026-27
SESSION ACTIONS - REVENUE						
Individual Income Tax						
Act 410 Regular Session SB 54	Allows for an automatic 6-month extension for personal income tax filing with payment deadlines remaining in place. The penalty for late filing will be eliminated during the extension period but the penalty for late payment will remain. The differential between the penalties (0.5% for late payment vs 5% for late filing) is what creates the fiscal impact. The impact is to the SGF because these penalties revert to the SGF beginning in FY 23.	\$0	(\$1,900,000)	(\$1,900,000)	(\$1,900,000)	(\$1,900,000)
Corporate Income Tax						
Act 410 Regular Session SB 54	Allows for an automatic 6-month extension for corporate income tax filing if a federal income tax extension has been requested. Extension will match the federal extension if longer than six months. Payment deadlines remain in place.	\$0	\$0	\$0	\$0	\$0
General Sales Tax						
Act 685 Regular Session SB 235	Allows the Remote Sellers Commission to collect all sales tax for state or local taxing authorities that opt in. For those taxing RSC authorities contracting with the RSC, a retention fee of 1% will be deducted from remittances in the same manner as current remote sales tax collections, which will become self-generated revenue for the RSC. Presumably to pay collection and audit expenses. State and local sales tax revenue will decrease by 1% should a contract with RSC be executed. The revenue impact is anticipated on collections beginning in FY 25 when the RSC anticipates becoming operational but only to the extent that local taxing authorities enter into contractual arrangements with the RSC.	\$0	\$0	SEE FISCAL NOTE	SEE FISCAL NOTE	SEE FISCAL NOTE
Act 88 Regular Session SB 293	Provides for a temporary rebate of state sales tax on fencing materials purchased by certified commercial farmers.	DECREASE	DECREASE	\$0	\$0	\$0
Excise Tax (Premium Tax)						
Act 488 Regular Session HB 650	Adds donated breast milk to managed care Medicaid coverage, which will increase the premium.	\$54,351	\$111,078	\$113,652	\$116,226	\$118,800

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

2022 Regular Session

Instrument	Description	2022-23	2023-24	2024-25	2025-26	2026-27
Act 366 Regular Session HB 55	Adds dental coverage for certain individuals with developmental disabilities to managed care Medicaid coverage, which will increase the premium.	\$0	\$156,394	\$156,394	\$156,394	\$156,394
HCR 8 Regular Session HCR 8	The annual resolution to authorize a historical hospital tax (1%=\$114,253,283) and increase the hospital tax (1.3%=\$142,893,045) to provide the state match to support a hospital directed payment model. The directed payment will be paid to the hospitals through the MCCOs, which will generate additional revenue from a 5.5% premium tax that is dedicated back to LDH through MATF. (The hospital tax for year 1 = \$257,146,328 to the Hospital Stabilization Fund; the premium tax for year 1 = \$36.4 M to ILF/MATF, which is state match at 21.6% to draw down federal funds, then 3.5% of total). Contingent upon CMS approval of plan, which occurred in August 2022. LEGISLATION IS A ONE YEAR STATE APPROVAL.	\$18,200,000	\$18,200,000	SEE FISCAL NOTE	SEE FISCAL NOTE	SEE FISCAL NOTE
Video Draw Poker Act 658 Regular Session SB 16	Ensures that 25% of the Video Draw Poker proceeds remain with the distribution at the end of the fiscal year, even if the REC forecast recognition is below the actuals. None of the 25% will revert and will remain in the Video Draw Poker Device Fund while the 75% will continue to revert. If the REC forecast is below actuals, this will decrease the State General Fund but not the forecast.	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
Act 125 Regular Session SB 449	Authorizes Natchitoches Parish to conduct an election to allow video draw poker. Impact only if approved by voters.	SEE FISCAL NOTE	SEE FISCAL NOTE	SEE FISCAL NOTE	SEE FISCAL NOTE	SEE FISCAL NOTE
Total Adjustments To Major State Tax, License And Fee Estimates		\$18,254,351	\$16,567,472	(\$1,629,954)	(\$1,627,380)	(\$1,624,806)
SESSION ACTIONS - DEDICATIONS						
Disability-Focused Disaster Preparedness and Response Fund (new) Disability Affairs Trust Fund (P09) Act 706 Regular Session HB 524	Transfers the dedication of the proceeds currently dedicated to the Disability Affairs Trust Fund (2% of Sports Wagering up to \$500,000) to the newly created fund to be appropriated through GOHSEP to create disaster plans for the disabled. Since it is a transfer, the net fiscal impact is zero. Current forecast is \$16,000-\$18,000 annually.	\$0	\$0	\$0	\$0	\$0

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

2022 Regular Session

Instrument	Description	2022-23	2023-24	2024-25	2025-26	2026-27
Fireman Training Fund (102)/OSEM Fire and Emergency Training Academy Film Library Fund (new)		(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)
Act 231 Regular Session HB 757	Creates the Office of State Fire Marshal Training Academy Film Library Fund and directs the Treasurer to deposit \$50,000 of SGF annually to the fund to be appropriated in the same manner as the LSU Fireman Training Program Film Library Fund, which is being replaced by the new fund. The bill transfers the administration of the Fireman Training Academy from LSU to the Fire Marshal, which means the Fireman Training Fund will be appropriated in the State Fire Marshal instead of LSU.					
Oscar Dunn Memorial Fund (new)		\$75,000	\$0	\$0	\$0	\$0
Act 392 Regular Session HB 739	Establishes the Oscar Dunn Memorial Fund to construct and maintain the memorial, which will be a bust of Oscar James Dunn placed in Memorial Hall of the La. State Capitol. Law does not provide a recurring source of revenues.					
Coastal Protection and Restoration Fund (Z12)		\$0	\$0	\$0	\$0	\$0
Act 282 Regular Session SB 3	Reallocates the proceeds of enforcement actions from 50% Coastal Trust Fund, 25% Wetlands Conservation and Restoration Fund to 75% to Coastal Protection and Restoration Fund. Locals continue to receive 25% and DNR continues to be authorized to deduct the cost of enforcement prior to allocation. Since it is a reallocation among funds, the net fiscal impact is zero.					
Fisherman's Gear Compensation Fund (N04)		\$0	\$0	\$0	\$0	\$0
Act 100 Regular Session HB 61	Creates the Fisherman's Gear Compensation and Underwater Obstruction Removal Dedicated Fund. Account to replace the expiring Fisherman's Gear Compensation Fund. A new \$400 annual fee levied by DNR upon each lessee for mineral or energy production or subsurface storage entered into by the State Mineral and Energy Board will replace the current fee of \$1,000 that is only levied if the fund balance falls below \$250,000 and typically lasts for 3 years. Revenues collected should be slightly higher at \$400 annually. Used for damages due to underwater obstructions in state waters.					
Major Events Incentive Fund (new)/Events Incentive Fund (new)		DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
Act 751 Regular Session HB 1015	Creates the funds to capture 50% of sales and excise taxes determined to be generated by certain events listed in the bill, per JLCB approval. If an amount is approved by JLCB, the fund deposit will be a page two increase in the dedication of state general fund. Directs the Treasurer to deposit the \$9.5M balance of the Major Events Incentive Program Subfund into the Major Events Incentive Fund. In addition, Act 167, Funds Bill, deposits FY 22 SGF to Major Events Incentive Fund (\$10M) and Events Incentive Fund (\$5M).					

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

2022 Regular Session

Instrument	Description	2022-23	2023-24	2024-25	2025-26	2026-27
Construction Subfund of the TTF (T15)/Megaprojects Leverage Fund (new)						
Act 505 Regular Session SB 277	Eliminates the REC trigger limiting the combined deposit of Motor Vehicle Sales Tax to \$150 M in years that REC reduces the SCF forecast by more than \$100 M at the beginning of the year and instead mandates that the full 30% (in FY 24) or 60% (in FY 25 and thereafter) of Motor Vehicle Sales Tax remittances will still be deposited to the funds. Megaprojects Leverage Fund deposit is capped at \$160 M annually. Allocations are in the Funds Bill list of the Act 419 Statutory Dedications section below.	\$0	SEE FISCAL NOTE	SEE FISCAL NOTE	SEE FISCAL NOTE	SEE FISCAL NOTE
MATF (H08) HC 8 Regular Session	The annual resolution to authorize a historical hospital tax (1%=114,253,283) and increase the hospital tax (1.3%=\$142,893,045) to provide the state match to support a hospital directed payment model. The directed payment will be paid to the hospitals through the MCOs which will generate additional revenue from a 5.5% premium tax that is dedicated back to LDH through MATF. (The hospital tax for year 1 = \$257,146,328 to the Hospital Stabilization Fund; the premium tax for year 1 = \$36.4 M to TLF/MATF, which is state match at 21.6% to draw down federal funds, then 5.5% of total). Contingent upon CMS approval of plan, which occurred in August 2022. LEGISLATION IS A ONE YEAR STATE APPROVAL.	\$18,200,000	\$18,200,000	SEE FISCAL NOTE	SEE FISCAL NOTE	SEE FISCAL NOTE
Adjustments To Dedications of Major State Tax, License, and Fee Estimates		\$18,225,000	\$18,150,000	(\$50,000)	(\$50,000)	(\$50,000)
TOTAL ADJUSTMENTS TO OFFICIAL SCF-DIRECT REVENUE FORECAST		\$29,351	(\$1,582,528)	(\$1,579,954)	(\$1,577,380)	(\$1,574,806)
OTHER ITEMS OF INTEREST						
Act 249 Regular Session SB 12	Extends the Competitive Projects Payroll Incentive Program by four years from July 1, 2022, to July 2, 2026. This program was rarely used and the extension has no fiscal impact.	SEE FISCAL NOTE				
Act 254 Regular Session SB 41	Extends the Quality Jobs Program by four years from July 1, 2022, to July 2, 2026. The fiscal impact is phased in as advance notices translate into spending after 2 years.	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE

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

2022 Regular Session

Instrument	Description	2022-23	2023-24	2024-25	2025-26	2026-27
ACT 419 STATUTORY DEDICATIONS						
Hazard Mitigation Revolving Loan Fund (new)						
Act 524 Regular Session HB 1052	To provide assistance with projects that will reduce disaster risks for homeowners, businesses, nonprofit organizations, and consisting of monies received from federal grants for the capitalization of the fund, state funds required by federal law or grant agreements, repayment of loans, and interest earned on amounts in the fund.	SEE FISCAL NOTE				
Coastal Protection and Restoration Fund (Z12)						
Act 282 Regular Session SB 3	Reallocates the proceeds of enforcement actions from 50% Coastal Trust Fund, 25% Wetlands Conservation and Restoration Fund to 75% to Coastal Protection and Restoration Fund. Locals continue to receive 25% and DNR continues to be authorized to deduct the cost of enforcement prior to allocation. Since it is a reallocation among funds, the net fiscal impact is zero.	\$0	\$0	\$0	\$0	\$0
Fisherman's Gear Compensation Fund (N04)						
Act 100 Regular Session HB 61	Creates the Fisherman's Gear Compensation and Underwater Obstruction Removal Dedicated Fund. Account to replace the expiring Fisherman's Gear Compensation Fund. A new \$400 annual fee levied by DNR upon each lessee for mineral or energy production or subsurface storage entered into by the State Mineral and Energy Board will replace the current fee of \$1,000 that is only levied if the fund balance falls below \$250,000 and typically lasts for 3 years. Revenues collected should be slightly higher at \$400 annually. Used for damages due to underwater obstructions in state waters.	\$0	\$0	\$0	\$0	\$0
Oilfield Site Restoration Fund (N05)						
Act 251 Regular Session SB 23	Any source of funding for which orphaned sites is an allowable use, as determined by JLCB, will be deposited to the fund. This could reduce federal funds and increase statutory dedication funds.	\$0	\$0	\$0	\$0	\$0
Mineral and Energy Operation Fund (N07)						
Act 555 Regular Session HB 655	Establishes permits and fees for solar power generation facilities of 10 acres or more. The fee is \$15 per acre plus a \$500 processing fee and an annual monitoring and maintenance fee of no more than \$15 per acre. All fees are to be deposited to the Mineral and Energy Operation Fund. Facilities certified prior to 8/2/22 are exempt. If SGF is required for implementation, any fees collected must repay the SGF in FY 26.	SEE FISCAL NOTE				

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

2022 Regular Session

Instrument	Description	2022-23	2023-24	2024-25	2025-26	2026-27
Penalty and Interest Fund (LB7)						
Act 406 Regular Session HB 1067	Allows for voluntary disclosure of unemployment taxes for workers improperly classified with penalties paid but interest waived.	INCREASE	INCREASE	\$0	\$0	\$0
Crime Victims Reparation Fund (CRI)						
Acts 411, 487 Regular Session SB 69, HB 648	Provides that a victim has rights and is eligible for services regardless of when the victim reported the crime to law enforcement instead of within 72 hours under current law. There will be an increase in federal funds to the Crime Victims Reparation Fund to the extent that total claims dollars increase as a result of the proposed legislation.	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
Criminal Identification and Information Fund (P28)						
Acts 130, 300, 767, 745, 610 Regular Session SB 148, SB 157 SB 473, HB 156 HB 174	Provides a mechanism for victims of human trafficking to obtain an expungement, at no cost, of the victim's record, additional elements to the crime of human trafficking, and expands the definition of commercial sexual activity and fraud, force, or coercion. The LA Bureau of Criminal Identification and Information within the State Police processes expungements for victims of human trafficking.	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
Major Events Incentive Program Subfund (EDD)						
Major Events Incentive Fund (new) Act 751 Regular Session HB 1015	Directs the Treasurer to deposit the \$9.5 M balance of the Major Events Incentive Program Subfund into the Major Events Incentive Fund. In addition, the Funds Bill (Act 167) deposits FY 22 SCF to Major Events Incentive Fund (\$10 M) and Events Incentive Fund (\$5 M).	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
Conservation Fund (W01)						
Act 631 Regular Session HB 689	Separates the retail permit for seafood dealers from the current wholesale/retail permit and reduces the fee for the retail component. The current annual resident fee of \$500 is reduced to \$250 and nonresident is reduced from \$2,200 to \$460 as of 2023 after a one year phase-in. Out of state retail crab shipping license is reduced from \$240 annually to \$100 beginning in 2023. Proceeds of the retail seafood dealers licenses continue to flow to the Conservation Fund (-\$1.2 M net impact in FY 23 and -\$1.7 M net impact in FY 24+). Ten percent of the proceeds of the out-of-state retail crab shippers license is dedicated to the Conservation Fund (previously 100% to a fee account). The bill did not have a fiscal note request. Estimates are from WLF.	(\$1,300,000)	(\$1,700,000)	(\$1,700,000)	(\$1,700,000)	(\$1,700,000)

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

2022 Regular Session

Instrument	Description	2022-23	2023-24	2024-25	2025-26	2026-27
Pursuing Rewarding, Innovative and Meaningful Education - PRIME Fund (new) Act 471 Regular Session HB 499	Create the fund and directs the state treasurer to deposit any grants or donations for the purpose of providing a tuition exemption and 50% discount on textbooks for students over 55.	SEE FISCAL NOTE	SEE FISCAL NOTE	SEE FISCAL NOTE	SEE FISCAL NOTE	SEE FISCAL NOTE
Avoyelles Parish Local Government Gaming Mitigation Fund (G07) Act 605 Regular Session HB 100	Directs the state treasurer to immediately deposit all quarterly financial contributions received by the state of Louisiana under the provisions of the compact between the state and the Tunica-Biloxi Indian Tribe of Louisiana and removes the provision that this fund shall be subject to an annual appropriation by the legislature.	SEE FISCAL NOTE	SEE FISCAL NOTE	SEE FISCAL NOTE	SEE FISCAL NOTE	SEE FISCAL NOTE
Small Business Innovation and Retention Fund (new) Act 476 Regular Session HB 786	Newly created fund with \$1.1 M transferred in the Funds Bill from ARP dollars in FY 23 without a recurring source of revenue in subsequent years. Appropriated through LED to provide supplemental grants to businesses that have received Small Business Innovation Research (SBIR) or Small Business Technology Transfer (STTR) federal grants.	PY ARP in Funds Bill	NOT IDENTIFIED	NOT IDENTIFIED	NOT IDENTIFIED	NOT IDENTIFIED
Small Business Innovation Recruitment Fund (new) Act 477 Regular Session HB 795	Newly created fund with \$0.5 M transferred in the funds bill from ARP dollars in FY 23 without a recurring source of revenue in subsequent years. Appropriated through LED to provide grants up to \$100,000 per applicant to recruit out-of-state small businesses that have received Phase II SBIR or STTR federal grants.	PY ARP in Funds Bill	NOT IDENTIFIED	NOT IDENTIFIED	NOT IDENTIFIED	NOT IDENTIFIED
Small Business Innovation Fund (new) Act 508 Regular Session HB 796	Newly created fund with \$150,000 transferred in the Funds Bill from ARP dollars in FY 23 without a recurring source of revenue in subsequent years. Appropriated through LED to provide grants to small businesses to assist in applying for federal grants and other services provided by LSU-LA Technology Office.	PY ARP in Funds Bill	NOT IDENTIFIED	NOT IDENTIFIED	NOT IDENTIFIED	NOT IDENTIFIED
Transportation Trust Fund - Construction Subfund (TT5)/Parish Transportation Fund (other) Act 578 Regular Session HB 1031	Imposes an annual fee of up to \$110 for electric vehicles and up to \$60 for hybrid vehicles to be deposited at 70% to the TTP- Construction Subfund for priority projects and 30% to the Parish Transportation Fund for eligible uses of the fund.	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE

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

2022 Regular Session

Instrument	Description	2022-23	2023-24	2024-25	2025-26	2026-27
Athletic Trainer Professional Development Fund (new)						
Act 495 Regular Session HB 736	Creates a program within Education to provide loans to recruit and retain Professional Athletic Trainers in rural high schools. Future funding needs are uncertain.	\$1,500,000	SEE FISCAL NOTE	SEE FISCAL NOTE	SEE FISCAL NOTE	SEE FISCAL NOTE
LA Agriculture Transportation Group Self-Insured Fund (new)						
Act 497 Regular Session HB 755	Deposits \$3 M of the remaining ARP funding for the LA Loggers Relief Program into the fund.	\$3,000,000	\$0	\$0	\$0	\$0
Act 586 Regular Session HB 1078	Creates the LA Agriculture Transportation Group Self-Insured Fund to provide auto insurance for vehicles that transport timber and agriculture products.	\$0	\$0	\$0	\$0	\$0
Political Subdivision Federal Grant Assistance Fund (new)/Capital Outlay Savings Fund (V42)						
Act 497 Regular Session HB 755	Deposits \$25 M from the Capital Outlay Savings Fund into the new fund for the program that will assist political subdivisions with competitive federal grant opportunities.	\$25,000,000	\$0	\$0	\$0	\$0
Emergency Communications Interoperability Fund (new)						
Act 526 Regular Session HB 1070	Creates the fund. The Funds Bill (Act 167) deposits \$6,867,514 from FY 22 SGF Direct into the fund to provide funding for the LA Wireless Information Network.	PY SGF in Funds Bill	\$0	\$0	\$0	\$0
Video Draw Poker Device Fund (G03)						
Act 658 Regular Session SB 16	Ensures that 25% of the Video Draw Poker proceeds remain with the distribution at the end of the fiscal year, even if the REC forecast recognition is below the actuals. None of the 25% will revert and will remain in the Video Draw Poker Device Fund while the 75% will continue to revert. If the REC forecast is below actuals, this will decrease the State General Fund but not the forecast.	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
SMART Fund (new)						
Act 445 Regular Session HB 196	Creates the SMART fund for the Stimulating More Advanced Research and Technology (SMART) Program in the Board of Regents without specific funding.	\$0	\$0	\$0	\$0	\$0

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

2022 Regular Session

Instrument	Description	2022-23	2023-24	2024-25	2025-26	2026-27
Geaux Teach Fund (new)						
Act 463 Regular Session HB 346	Creates the Geaux Teach Fund for the Geaux Teach Program in BESE. The Funds Bill (Act 167) deposits \$5M from FY 22 SGF Direct into the fund.	PY SGF in Funds Bill	\$0	\$0	\$0	\$0
LA Fortify Homes Fund (new)						
Act 554 Regular Session HB 612	Creates the LA Fortify Homes Fund without specific funding.	\$0	\$0	\$0	\$0	\$0
Construction Subfund of the TTF (TT5)/Megaprojects Leverage Fund (new)						
Act 505 Regular Session SB 277	Creates the Megaprojects Leverage Fund and diverts 75% of the portion of motor vehicle sales tax up to \$160M that would have been deposited to the TTF Construction Subfund to the new fund. Eliminates the REC trigger limiting the combined deposit to \$150 M in years that REC reduces the SGF forecast by more than \$100 M at the beginning of the year and instead mandates that the full 30% (in FY 24) or 60% (in FY 25 and thereafter) will still be deposited to the funds. The transfers between statutory dedications is estimated at \$120.98M in FY 24 and \$160 M annually thereafter.	\$0	SEE FISCAL NOTE	SEE FISCAL NOTE	SEE FISCAL NOTE	SEE FISCAL NOTE
Transfers from Act 167, Funds Bill						
FY21 Surplus	Budget Stabilization Fund (Z08)	\$174,804,933	\$0	\$0	\$0	\$0
Conservation Fund (W01)	Crab Development, Management, and Derelict Crab Trap Removal Account (W33) Oyster Resource Management Account (W43)	(\$3,385,797) \$134,832 \$3,250,965	\$0	\$0	\$0	\$0
FY22 SGF Direct	LA Outdoors Forever Fund (Act 714) (account in Conservation Fund) (W45) Higher Education Initiatives Fund (E18) Self-Insurance Fund (other) LA Early Childhood Education Fund (E51) Jean Boudreaux Settlement Compromise Fund (STQ) Engineering Fee Subfund of the Water Sector Fund (V56) Construction Subfund of the TTF (TT5) *Allocation below Geaux Teach Fund (contingent on HB 346) (E59) Special Education Classroom Monitoring Fund (V58) Blue Tarp Fund (V51)	\$10,000,000 \$6,000,000 \$135,000,000 \$40,000,000 \$50,000,000 \$5,000,000 \$600,000,000 \$5,000,000 \$8,000,000 \$1,000,000	\$0	\$0	\$0	\$0

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

2022 Regular Session

Instrument	Description	2022-23	2023-24	2024-25	2025-26	2026-27
	Emergency Communications Interoperability Fund (contingent on HB 1070) (V59)	\$6,867,514	\$0	\$0	\$0	\$0
	Major Events Incentive Fund (contingent on HB 1015) (CTIB)	\$10,000,000	\$0	\$0	\$0	\$0
	Events Incentive Fund (contingent on HB 1015) (CTD)	\$5,000,000	\$0	\$0	\$0	\$0
	Capital Outlay Savings Fund (V42)	\$130,000,000	\$0	\$0	\$0	\$0
LA Coronavirus Capital Projects Fund (V49)		(\$86,741,864)	\$0	\$0	\$0	\$0
	Granting Unserved Municipalities Broadband Opportunities (GUMBO) Fund (V45)	\$86,741,864	\$0	\$0	\$0	\$0
LA Mainstreet Recovery Rescue Plan Fund (STN)		(\$805,843)	\$0	\$0	\$0	\$0
	LA Rescue Plan Fund (V43)	\$805,843	\$0	\$0	\$0	\$0
LA Rescue Plan Fund (V43)		(\$538,475,000)	\$0	\$0	\$0	\$0
	Workforce Training Rapid Response Fund (E38)	\$25,000,000	\$0	\$0	\$0	\$0
	Small Business Innovation Recruitment Fund (contingent on HB 795) (new)	\$500,000	\$0	\$0	\$0	\$0
	Small Business Innovation Fund (contingent on HB 796) (new)	\$150,000	\$0	\$0	\$0	\$0
	Small Business Innovation Retention Fund (contingent on HB 786) (new)	\$1,105,000	\$0	\$0	\$0	\$0
	Water Sector Fund (V44)	\$450,000,000	\$0	\$0	\$0	\$0
	Early Childhood Supports and Services Program Fund (new)	\$27,000,000	\$0	\$0	\$0	\$0
	Matching Funds Fund (new)	\$23,699,098	\$0	\$0	\$0	\$0
	Rural Primary Care Physicians Development Fund (new)	\$8,020,902	\$0	\$0	\$0	\$0
	Continuum of Care Fund (contingent on HB 909) (new)	\$3,000,000	\$0	\$0	\$0	\$0
FY23 SGF Direct						
	Construction Subfund of the TIF (IT15)	\$42,500,000	\$0	\$0	\$0	\$0
	Jean Boudreaux Settlement Compromise Fund (STQ)	\$30,000,000	\$0	\$0	\$0	\$0
	Hurricane Ida Recovery Fund (STR)	\$33,000,000	\$0	\$0	\$0	\$0
	Construction Subfund Preservation Account (contingent upon Act 505) (new)	\$50,000,000	\$0	\$0	\$0	\$0
	FY 22/23 Louisiana Tourism Revival Fund (V57)	\$15,000,000	\$0	\$0	\$0	\$0
TOTAL from Act 167, Funds Bill		\$1,357,172,447	\$0	\$0	\$0	\$0
* Construction Subfund of the TIF (IT15) Allocation from Act 167, Funds Bill		(\$600,000,000)	\$0	\$0	\$0	\$0
	Construction Subfund Preservation Account (new)	\$100,000,000	\$0	\$0	\$0	\$0
	Megaprojects Leverage Fund (contingent on SB 277) (new)** Allocation below	\$500,000,000	\$0	\$0	\$0	\$0
** Megaprojects Leverage Fund (new) Allocation from SB 277/Act 505		(\$500,000,000)	\$0	\$0	\$0	\$0
	MS River Bridge at BR and Connections Account	\$300,000,000	\$0	\$0	\$0	\$0
	I-49 South Leverage Fund Account	\$100,000,000	\$0	\$0	\$0	\$0
	I-10 Calcasieu River Bridge and I-10 Improvements Account	\$100,000,000	\$0	\$0	\$0	\$0
	I-49 North Leverage Fund Account	\$0	\$0	\$0	\$0	\$0

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

2022 Regular Session

Instrument	Description	2022-23	2023-24	2024-25	2025-26	2026-27
Hospital Stabilization Fund (H37)						
Sent to SOS Regular Session HCR 8	The annual resolution to authorize a historical hospital tax (1%=\$114,253,283) and increase the hospital tax (1.3%=\$142,893,045) to provide the state match to support a hospital directed payment model. The directed payment will be paid to the hospitals through the MCOs, which will generate additional revenue from a 5.5% premium tax that is dedicated back to LDH through MATF. (The hospital tax for year 1 = \$257,146,328 to the Hospital Stabilization Fund; the premium tax for year 1 = \$36.4 M to TLF/MATF, which is state match at 21.6% to draw down federal funds, then 5.5% of total). Contingent upon CMS approval of plan, which occurred in August 2022. LEGISLATION IS A ONE YEAR STATE APPROVAL.	\$257,146,328	SEE FISCAL NOTE	SEE FISCAL NOTE	SEE FISCAL NOTE	SEE FISCAL NOTE
Total Act 419 Statutory Dedications		\$1,642,518,775	(\$1,700,000)	(\$1,700,000)	(\$1,700,000)	(\$1,700,000)
ACT 419 SELF-GENERATED REVENUE						
Louisiana Racing Commission						
Act 381 Regular Session HB 326	Authorizes the Louisiana State Racing Commission (LSRC) to collect a license fee not to exceed four percent of the total amount wagered at each off-track wagering facility on historical horse racing to cover administrative costs.	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
Public Service Commission (PSC)						
Act 762 Regular Session SB 460	Urges PSC to establish a rate structure for charging electric vehicles which will flow to the Utility and Carrier Inspection and Supervision Dedicated Fund Account once established. Does not require additional legislation.	SEE FISCAL NOTE				
Department of Insurance (DOI)						
Acts 586, 598 Regular Session HB 1078, SB 437	Authorizes a civil fine up to \$250 per occurrence for failure to comply with DOI directives. Authorizes a fine up to \$50,000 for conviction of falsely representing, materially misrepresenting, or failure to disclose.	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE

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

2022 Regular Session

Instrument	Description	2022-23	2023-24	2024-25	2025-26	2026-27
Department of Transportation and Development						
Act 62 Regular Session SB 39	Designates a portion of LA Highway 493 in Natchitoches Parish as the "Augustin Metoyer Memorial Parkway," provided local or private money is received by DOTD for actual cost of material, fabrication, mounting posts and installation, up to \$550 per sign.	\$1,100	\$0	\$0	\$0	\$0
Act 63 Regular Session SB 52	Designates the Black Bayou Bridge on LA Highway 384 in Calcasieu Parish as the "Dorothy Carter Memorial Bridge," provided local or private money is received by DOTD for actual cost of material, fabrication, mounting posts and installation, up to \$550 per sign.	\$1,100	\$0	\$0	\$0	\$0
Act 65 Regular Session SB 79	Designates a portion of LA Highway 16 in St. Helena Parish as the "Trooper George Baker Memorial Highway" provided local or private money is received by DOTD for actual cost of material, fabrication, mounting posts and installation, up to \$550 per sign.	\$1,100	\$0	\$0	\$0	\$0
Department of Public Safety						
Act 36 Regular Session HB 162	Provides that a person who was determined to be factually innocent and entitled to compensation for a wrongful conviction shall be exempt from expungement processing fees (with no certification from the district attorney required as under current law). The number of persons qualifying for this fee exemption is indeterminable but not likely to be significant.	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
Act 207 Regular Session HB 313	There will be an indeterminable but likely minimal decrease in revenue to the State Police as a result of the proposed law granting victims of violent crime the right to obtain a copy of their police report at no cost. Police departments, on average, charge \$7.00 for a police report. The loss of this self-generated revenue will be negligible. Contingent upon enactment of SB 147 of 22RS.	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
Act 1 Regular Session SB 84	Authorizes Maddie's Footprints prestige license plate fees.	SEE FISCAL NOTE				
Act 680 Regular Session SB 143	Creates an exception to concealed carry permit for reserve, active or honorably discharged veterans, which will reduce permit fees.	(\$20,625)	(\$20,625)	(\$20,625)	(\$20,625)	(\$20,625)

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

2022 Regular Session

Instrument	Description	2022-23	2023-24	2024-25	2025-26	2026-27
Department of Corrections						
Act 465 Regular Session HB 365	Designates the possession of a firearm or carrying a concealed weapon by a person convicted of certain felonies as a crime of violence. To the extent that the sentence is longer, probation and parole fees will decline.	DECREASE \$0	DECREASE \$0	DECREASE \$0	DECREASE \$0	DECREASE \$0
Act 750 Regular Session HB 628	Provides that any person who has been convicted of an offense that is both a crime of violence and a sex offense when the offense was committed on or after January 1, 1997, will no longer be eligible for parole after 30 years in custody. To the extent that the sentence is longer, probation and parole fees will decline.	DECREASE \$0	DECREASE \$0	DECREASE \$0	DECREASE \$0	DECREASE \$0
Department of Health/Department of Agriculture						
Act 497 Regular Session HB 755	Changes the collection of the \$100,000 marijuana producer license fees from the Department of Agriculture to the Department of Health. Also imposes the fees on each contractor permitted to cultivate, extract, process, produce and transport therapeutic marijuana instead of contractors/ producers under current law. Because it is a transfer the net impact is zero.	DECREASE \$0	DECREASE \$0	DECREASE \$0	DECREASE \$0	DECREASE \$0
Department of Natural Resources						
Act 555 Regular Session HB 655	Establishes permits and fees for solar power generation facilities of 10 acres or more. The fee is \$15 per acre plus a \$500 processing fee and an annual monitoring and maintenance fee of no more than \$15 per acre. All fees are to be deposited to the Mineral and Energy Operation Fund. Facilities certified prior to 8/2/22 are exempt. If SGF is required for implementation, any fees collected must repay the SGF in FY 26.	DECREASE \$0	DECREASE \$0	DECREASE \$0	DECREASE \$0	DECREASE \$0
Department of Revenue (LDR)						
Act 429 Regular Session SB 444	Authorizes LDR to issue cease and desist orders to certain tax preparers that engage in criminal, fraudulent or frivolous conduct and can impose a penalty of \$25 per each return that fails to comply with the order and imposes a penalty of at least \$50 per violation for each return, report, or claims filed by a tax preparer who violates an injunction, cease and desist, or temporary restraining order. LDR may not issue cease and desist orders to CPAs, enrolled agents, or attorneys.	INCREASE (\$480)	INCREASE \$0	INCREASE \$0	INCREASE \$0	INCREASE \$0
Department of Wildlife and Fisheries						
Act 631 Regular Session HB 689	The out-of-state retail crab shipping license is reduced from \$240 annually to \$100 beginning in 2023 with 90% of the proceeds dedicated to the Crab Development Management & Derelict Crab Trap Removal Account (previously dedicated 100% to the CDMDCR Account and 10% is redirected to the Conservation Fund). The bill did not have a fiscal note request. Estimates are from WLF.	DECREASE (\$480)	DECREASE (\$900)	DECREASE (\$900)	DECREASE (\$900)	DECREASE (\$900)

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

2022 Regular Session

Instrument	Description	2022-23	2023-24	2024-25	2025-26	2026-27
Board of Regents						
Act 471 Regular Session HB 499	May reduce SGR and increase statutory dedication funding for institutions obtaining grant funds from donations or grants to pay tuition reductions and discounted textbooks for college students over 55. Grants will be paid to institutions as statutory dedications from the PRIME fund created in the bill.	SEE FISCAL NOTE				
		INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
Department of Education (LDE)						
Act 745 Regular Session HB 156	Allows LDE to charge a processing fee of no more than \$25 (which may be increased by 5% each year) and collect processing fees charged by the LA Bureau of Criminal Identification and Information (BCII) for a state criminal history record check and the Federal Bureau of Investigation (FBI) for a federal criminal history record check, as well as fingerprinting fees.	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
Act 387 Regular Session HB 620	Allows private nonprofit elementary or secondary schools and public elementary or secondary schools to take out Charitable Gaming Licenses.	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
	Total Act 419 Self-Generated Revenue	(\$17,805)	(\$21,525)	(\$21,525)	(\$21,525)	(\$21,525)
	Total Act 419 Revenue	\$1,642,500,970	(\$1,721,525)	(\$1,721,525)	(\$1,721,525)	(\$1,721,525)
SUMMARY						
	Total Traditional REC Revenue (SGF)	\$29,351	(\$1,582,528)	(\$1,579,954)	(\$1,577,380)	(\$1,574,806)
	Total Act 419 Revenue	\$1,642,500,970	(\$1,721,525)	(\$1,721,525)	(\$1,721,525)	(\$1,721,525)

Section IV

DEPARTMENTAL SUMMARIES

**Fiscal Year 2022-2023
Louisiana Legislative Fiscal Office**

01 – EXECUTIVE DEPARTMENT

	FY 22 EOB as of 12/1/21	FY 23 Appropriated	Change FY 22 to FY 23	
			Amount	Percent
SGF	\$202,177,419	\$179,203,471	(\$22,973,948)	-11.36%
IAT	\$274,529,830	\$90,658,379	(\$183,871,451)	-66.98%
SGR	\$130,275,399	\$149,205,062	\$18,929,663	14.53%
STAT DED	\$1,208,201,285	\$1,280,713,242	\$72,511,957	6.00%
FEDERAL	\$2,536,303,937	\$2,079,844,246	(\$456,459,691)	-18.00%
TOTAL	\$4,351,487,870	\$3,779,624,400	(\$571,863,470)	-13.14%

01-100 Executive Office

- Increases \$334,527 (\$250,000 SGR and \$84,527 Federal) for reimbursement grants to primary and secondary child abuse and neglect prevention programs statewide.
- Increases \$250,000 SGF for Louisiana Alliance of Children’s Advocacy Centers (LACAC). LACAC promotes and supports Children’s Advocacy Centers in providing a coordinated multidisciplinary response to child victims of abuse through development, training and advocacy. Increases funding for the LACAC for the following: 1) conduct neutral, fact finding forensic interviews of children following allegations of abuse, neglect, human trafficking and witnessing violent crime, 2) provide trauma-focused therapy for child victims of abuse and /or neglect and their non-offending caregivers to foster treatment, healing and resiliency, 3) provide family advocacy for child victims of abuse and/or neglect and their non-offending caregivers to ensure they are equipped with coping skills, information, treatment, and resources throughout the investigative and judicial process, 4) conduct prevention activities including: training/education of identification, reporting, and responses to child abuse for adults and community members; and prevention programs for children focused on healthy relationships, body safety, internet safety, and empowerment, 5) facilitate investigative multidisciplinary teams in accordance with present law to reduce trauma for families, increase efficiency across agencies, and improve prosecution outcomes, 6) conduct forensic medical exams that will provide evidence for investigations, address any medication issues, and offer reassurance for children about their well-being, 7) support the delivery of core services and adherence to specified CAC responsibilities as defined by present law, 8) foster the growth and expansion of CAC services to increase access to underserved populations and communities, 9) support and expand the organizational capacity of CACs, 10) assist CACs in achieving and maintaining national accreditation standards to promote statewide quality assurance, and 11) 10% for administrative costs.
- Increases \$120,000 SGR budget authority to receive funding from the Louisiana Policy Institute for Children (LPIC). Increases SGR budget authority for a three-year (\$360,000) grant from the LPIC for expenditures associated with employing a Director of Early Childhood Systems, who will coordinate a plan across multiple state agencies to expand access to Early Care and Education and other essential support for infants, toddlers, and their families. The \$120,000 annual expenditure breakdown as follows: Salary - \$70,000, Retirement - \$29,500, Medicare Tax - \$1,064, Group Insurance - \$7,436, In-State Field Travel - \$3,000, Service-Miscellaneous - \$5,000, Office Supplies - \$2,000, Commodities & Services - \$2,000. This program aims to increase the number (25% by 2023 and 50% by 2025) of low-income Louisiana infants and toddlers who participate in high-quality early care and education programs. Information reported by LPIC for Louisiana states that Louisiana brought together a cross-section of stakeholders to: 1) expand the quality of early care and education for 19,756 infants and toddlers from low-income families by fall 2023, a 319% increase over the 6,183 low-income infants and toddlers served in high-quality seats statewide in 2018, and 2) expand access to essential health services for pregnant and new mothers and their infants and toddlers by 12,554 people by 2023 by providing high-quality programs and services to 32,310 more low-income, prenatal to age three, by 2024 and 67,205 by 2025.

01-101 Indian Affairs

- Increases \$2.4 M Statutory Dedications out of the Avoyelles Parish Local Government – Gaming Mitigation Fund as a result of a projected increase in earnings from gaming. Deposits into the fund

are derived from 6% of net revenue from the Tunica-Biloxi Indian Tribe of Louisiana. Per the terms of the Tribal-State Compact, “the Tunica-Biloxi Indian Tribe of Louisiana shall make quarterly financial contributions to the State of Louisiana as follows: the tribe shall continue to contribute six percent (6%) of the net revenues from the conduct of Class III gaming, which shall continue to be used to offset and defray the expenses of Avoyelles Parish resulting from the conduct of Class III gaming.” NOTE: These funds are disbursed to the local governing authority, the Avoyelles Parish Police Jury.

01-102 Inspector General

- Increases \$66,483 SGF for two replacement vehicles.

01-103 Mental Health Advocacy Service

- No significant adjustments

01-106 Louisiana Tax Commission

- Four Work as Employed (WAE) positions were added in FY 22 to assist in the appraisal of properties and completion of annual ratio studies throughout the 2021 assessment tax year. The commission will continue to employ the four (4) WAE Tax Commission Specialist positions, but will reduce their hours by 60%, thus, the SGR previously needed to fund these positions is decreased by \$75,000.

01-107 Division of Administration

- Decreases \$405,000 (\$305,000 IAT and \$100,000 SGR) associated with the State Buildings Auxiliary Fund accounts. These fund accounts were utilized as a pass-through to send funding associated with routine operating and maintenance of four buildings known as the Pentagon Courts to Buildings and Grounds fund accounts. With the conversion to LaGov, the State Buildings Auxiliary fund accounts are no longer necessary.
- Eliminates excess \$140 M IAT budget authority from the Community Development Block Grant Program for the Homeowner’s Assistance Fund Program.
- Increases \$501,747 IAT and two (2) Other Charges positions, existing positions, and associated operating funding to administer the Water Sector Program. The IAT funds are from the Governor’s Office of Homeland Security and Emergency Preparedness on a reimbursement basis for expenditures related to the program. The expenditure categories are personal services \$380,092, operating expenses \$24,331 and professional services \$97,324. The position titles, salaries, and related benefits are below:

Title	Salary	Related Benefits
1) Community Development Program Specialist 3	\$72,800	\$37,492
2) Community Development Program Specialist 3	\$72,800	\$37,492
3) *Estimated amount for current staff	\$105,203	\$54,305

*Director, Assistant Director, and Internal Audit

- Increases \$112,746 IAT and one (1) authorized T.O. position to manage the Louisiana Government Assistance Program (LGAP) and Community Water Enrichment Program (CWEP). The position title is Community Development Program Manager with a salary of \$72,010 and related benefits of \$40,736. There are two positions dedicated to LGAP and CWEP activities in the current fiscal year. This unit has experienced workload increases to manage existing dollars with the current staff while the Community Development Block Grant Program (CDBG) manager provided supervision. This unit in the CDBG Program is also tasked with managing additional dollars, including Coronavirus Aid, Relief and Economic Security (CARES), American Rescue Plan Act (ARPA), Environmental Protection Agency (EPA), and Recovery Housing Program (RHP) funding. The additional position is needed for increased workload responsibilities associated with administering these funds.
- Non-recurs \$15 M Federal from the Governor’s Emergency Education Relief (GEER) Fund provided through the Consolidated Appropriations Act of 2021, which provided for specific grant awards. The total amount recommended for the GEER Fund in FY 23 is \$23 M.

The \$23 M represents the initial allocation for GEER II. The agency projects to complete GEER I in FY 22 and begin GEER II. Of the \$23 M, approximately \$16.8 M was allocated to Higher Education for Completer Program, LCTCS Mobile Labs, digital training for faculty and staff, Dual Enrollment Portal and Fast Forward Program Evaluation, and LOSFA outreach; \$5 M is allocated to K-12 for ACT vouchers, Student Reengagement, Literacy Loss, and Educator health coaches; and the remaining \$1.2 M is for statewide initiatives deemed necessary by the governor including the Office of Broadband, Development & Connectivity and Jobs for America’s Graduates (JAG).

- Increases \$399,423 IAT for three (3) new authorized T.O. positions (\$377,576) and operating expenses (\$21,847) for the State Planning Section. The increase provides for the framework and implementation roadmap for planning, policy development, and technological capacity to coordinate and align state agencies and local jurisdictions for long-term resilience and planning as a result of the State Planning

Grant awarded through the American Rescue Plan Act. The position titles, salaries, and related benefits are below:

Title	Salary	Related Benefits
1) State Budget Manager	\$108,067	\$51,673
2) State Budget Analyst 2	\$72,010	\$36,908
3) State Budget Analyst 2	\$72,010	\$36,908

- Increases \$1.2 M for the LaGov System. When added to the current base level of \$5.3 M for estimated maintenance costs of the LaGov System, total amount of funding in FY 23 is \$6.5 M. The maintenance areas covered are the Financial, Logistics, and Budget modules.

NOTE: The current year maintenance costs of \$5.3 M are specifically for the following: \$1.5 M for data center infrastructure, \$2 M for consulting services, \$1 M for license costs, and \$800,000 for system enhancements and staff augmentation for on-boarding agencies.

- Increases \$426,239 IAT for five (5) new authorized T.O. positions (\$410,540) and operating expenses (\$15,699) to assist in contract payments for the Disaster Recovery Unit and Community Development Block Grant Program due to disaster and emergency work, managing federal grants, daily federal draws, federal reporting (monthly, quarterly, and annual), and tracking/monitoring of compliance. The position titles, salaries, and related benefits are below:

Title	Salary	Related Benefits
1) Accountant 4	\$69,887	\$36,442
2) Accountant 4	\$68,976	\$12,556
3) Accountant 3	\$46,260	\$18,948
4) Accountant 2	\$56,304	\$23,092
5) Accountant 1	\$49,842	\$28,233

- Increases \$5 M out of the Statutorily Dedicated Water Sector Engineering Subfund to the Community Development Block Grant Program in accordance with Act 167 of the 2022 RS.

NOTE: Engineering expenses were estimated to cover the professional services for Water Sector Program grantees that need to use grant funds to pay for the services but cannot due to federal procurement requirements. The estimate was based on proposed cost estimates submitted with the Water Sector Program applications.

- Increases \$15 M Statutorily Dedicated Louisiana Tourism Revival Fund to the Executive Administration Program, as a result of Act 167 of the 2022 RSL being enacted into law.

01-109 Coastal Protection and Restoration Authority (CPRA)

- Increases \$3.4 M out of the Statutorily Dedicated Coastal Protection and Restoration Fund, \$3.9 M Federal, \$1 M IAT from the Office of Community Development, and \$560 IAT from the Louisiana Oil Spill Coordinator's Office, and decreases \$2.2 M out of the Statutorily Dedicated Natural Resource Restoration Trust Fund to align CPRA's budget with projected expenditures associated with the Comprehensive Master Plan for a Sustainable Coast.
- Decreases \$1 M SGF for the restoration of the La Branche Wetlands Project on the Pontchartrain Basin, St. Charles Parish.
- Increases Statutory Dedications out of the Coastal Protection and Restoration Fund and two (2) classified T.O. positions, a Coastal Resource Scientist DCL-A and an Engineer 8, for increased workload resulting from the implementation of three Mississippi River Diversion projects: the Maurepas Swamp Diversion, the Mid-Barataria Sediment Diversion, and the Mid-Breton Sediment Diversion. The Coastal Resource Scientist DCL-A will be responsible for overseeing collection of the field data, analysis of the data, and presentation of the monitoring data. The agency also requires an in-house expert to review contracted field work for the three diversion projects. The Engineer 8 position will oversee and manage the construction activities of these three projects. Of the \$323,893, \$205,494 is for salaries, \$115,899 for related benefits, \$500 for supplies, and \$2,000 for new laptops.
- Increases Statutory Dedications out of the Coastal Protection and Restoration Fund and one (1) classified T.O. position, a Geologist 3, to assist with planning and implementation of large-scale feasibility studies, such as the anticipated U.S. Army Corps of Engineers study of the lower Mississippi River; the St. Tammany Parish, Louisiana Feasibility Study; the Upper Barataria Basin Coastal Storm Risk Management Study; and the South Central Coast Flood Risk Management Study, to provide in-house review of project deliverables done by professional geologists that contract with CPRA, and to assist with the increased workload associated with planning, designing, and constructing projects with the oil spill settlement funds. Of the \$118,125, \$75,598 is for salary, \$41,277 for related benefits, \$250 for supplies, and \$1,000 for a new laptop.

- Increases Statutory Dedications out of the Coastal Protection and Restoration Fund and one (1) classified T.O. position for an Executive Management Officer position to serve as a liaison for the Federal Emergency Management Agency (FEMA) project claims, the Community Development Block Grant (CDBG), and the Hazard Mitigation Grant Program projects including the Flood Mitigation Act (FMA) and the Building Resilient Infrastructure in Communities. In addition, this position will provide support to the Emergency Support Function-3 missions during hurricanes and organize pre-emergency preparedness, procedures, training, and exercises for the agency. Lastly, this position will provide support for the identification and removal of marine debris from state water bottoms. Of the \$112,557, \$72,010 is for salaries, \$39,317 for related benefits, \$250 for supplies, and \$1,000 for a new laptop.

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

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

In January 2009, CPRA, on behalf of the state, entered into Deferred Payment Agreements (DPAs) with the Department of the Army for a federal-state cost share of 65%-35% respectively. The agreement deferred payment on the state's 35% cost share for 30 years with an interest accrual of 4.375% during construction from the date of completion of the LPV and WBV. The original completion date was expected to be 2011. However, due to delays on the part of the Corps, the system has not yet been fully completed. The Corps is in the process of finishing some final work and has turned over most of the system to CPRA.

The 10-year delay has caused a significant accrual of construction interest and delayed the start of the state's payback period. Currently, the construction costs (principal only) are estimated to be \$1.15 B and construction interest is estimated to be \$582 M. In December 2020, Congress authorized forgiveness of the construction interest charged if:

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

The Division of the Administration made the initial \$400 M payment to the Corps on 6/30/21 and a second payment of \$400 M on 6/30/22, leaving a remaining balance of approximately \$350 M. To pay the remaining balance, Act 448 of the 2021 RS created the HSDRRS Repayment Fund. The funds in the account are exclusively to make payments to the Corps for costs associated with the HSDRRS or to make debt service payments in the event the state issues a bond to fund the payment to the Corps. Act 448 stipulated that for FY 22, in the event that any excess in revenue materializes, 38% (up to \$400 M) of any increase of the State General Fund revenue recognized by the REC above the official State General Fund forecast will be deposited into the fund. On January 11, 2022, the REC recognized such excess. Act 170 of the 2022 RS appropriated \$400 M to the Division of Administration to make a second payment.

For FY 23, up to \$400 M in state sales and use taxes collected in St. Charles, Jefferson, Plaquemines, St. Bernard, and Orleans parishes will be deposited into the fund. *This diverts State General Fund from other expenditures that currently receive this source of funding (education, healthcare, etc.). Funding for these agencies will be reduced by \$400 M.* The LA Department of Revenue reports that eligible taxable sales reported and remitted from within these parishes exceeds the \$400 M, implying that the maximum dedication will likely be attained in FY 23.

CPRA continues to work with federal partners on using previous state expenditures as a credit against the balance and is pursuing an extension on the final payment due date. At the time of this publication, there is no definitive information on whether credits or an extension will be granted.

01-111 Homeland Security & Emergency Preparedness

- Non-recurs \$161.2 M Federal from the Coronavirus Local Fiscal Recovery Fund via ARPA for eligible local expenditures. These monies were pass-through to local governing entities, representing the ARPA allocation to local governments.
- Non-recurs \$101 M Federal for the Emergency Rental Assistance Program (ERA1) via the Consolidated Appropriations Act of 2021 to assist households that are unable to pay rent and utilities due to the COVID-19 pandemic.
- Non-recurs \$146.7 M Federal for the Statutorily Dedicated Homeowner Assistance Fund (HAF) program via the American Rescue Plan Act of 2021 to prevent mortgage delinquencies and defaults, foreclosures, loss of utilities or home energy services, and displacement of homeowners experiencing financial hardship due to the COVID-19 pandemic.
- Non-recurs \$920 M funding from specific Statutorily Dedicated funds listed below per Act 410 of the 2021 RS:
 - Louisiana Rescue Plan Fund for the Clearing Account of the Unemployment Compensation Fund (\$490 M)
 - Water Sector Fund for community water and sewer systems (\$300 M)
 - Port Relief Fund for ports that had revenue losses and expenses related to COVID (\$50 M)
 - Louisiana Tourism Revival Fund for grants to local and regional tourist commissions for marketing and promoting tourism for in and out-of-state travel activities (\$60 M). In FY 22, \$77.5 M Federal were transferred into this fund. The remaining \$17.5 M was budgeted in the Department of Culture, Recreation and Tourism.
 - State Emergency Response Fund (SERF) for preparation, responses and recovery to an emergency of declared disaster, including cybersecurity incidents (\$20 M).
- Increases \$90 M Federal to administer the second Emergency Rental Assistance program (ERA2) allocated to the state under the American Rescue Plan Act of 2021. Funding is provided from the U.S. Department of Treasury to assist households that are unable to pay rent and utilities due to the COVID-19 pandemic.
- Increases \$1.2 M SGF for Ethernet connections, as well as backup connections via the Long Term Evolution (LTE) network, to the Louisiana Wireless Information Network (LWIN) system through AT&T for connectivity between all four (4) master site controllers and tower sites. In FY 22 funding was \$1.1 M and this adjustment will increase total funding to \$2.3 M.
NOTE: GOHSEP reports that \$1.2 M is for the annual cost increase for the Ethernet service provided by AT&T to replace the T-1 lines. Ethernet is more expensive than the T-1 that will no longer be supported. The LWIN system is fully operational. It has 141 tower sites, 6 mobile sites, 109,444 subscriber devices, 590 local, state and federal agencies, and 10.7 million is the monthly average push to talks (number of times a first responder keys their radio).
- Increases \$217,668 SGF and two (2) authorized T.O. positions (Unclassified Executive Officer and Unclassified Administrative Program Manager - Reporting and Analysis). The salary for the Executive Officer is \$82,441 and the related benefits is \$44,689. The salary for the Program Manager is \$50,898 and related benefits is \$31,781. The remaining \$7,859 provides for the operational needs of the positions to help with the reporting and analytical requirements across all program areas of the agency for both internal and external partners.
- Increases \$1 M MGR for Emergency Management Advisory Committee (EMAC) reimbursements. This increase is for anticipated reimbursements from different states where Louisiana provided assistance during an emergency or in response to a recovery event in specific states.
- Increases \$500 M funding out of the Statutorily Dedicated Louisiana Rescue Plan Fund for deposit into the Clearing Account of the Unemployment Compensation Fund located in the United States Treasury. This funding will ensure that the Unemployment Insurance (UI) Trust Fund has a balance above \$750 M.
- Increases \$450 M out of the Statutorily Dedicated Water Sector Fund to initiate Water Sector Program Phase II in accordance with Act 167 of the 2022 RS.

NOTE:

Water Sector Program Phase II

The governor recommended to appropriate \$559 M of the \$1.38 B undesignated balance of the Louisiana Rescue Plan Fund to initiate a Phase II of the Water Sector Program created by Act 410 of the 2021 RS. The Water Sector Program provides grant funding for repairs, improvements, and

consolidation of water systems and sewerage systems and repairs and improvements necessitated by storm water pursuant to the Water Sector Program as provided in LA R.S. 39:100.56.

During FY 22, the Water Sector Commission evaluated grant applications for the Water Sector Program for projects exceeding \$1 B in total cost. To date, JLCB awarded \$297.1 M for approved water projects statewide based on the recommendation of the Commission. The remaining known need for water projects exceeds \$750 M. The Commission reported that the statewide need is likely significantly greater because not every entity with identified water or sewer system deficiencies applied for grant funding during the initial application period.

01-112 Department of Military Affairs

- Non-recurs \$40.6 M IAT from the Governor’s Office of Homeland Security and Emergency Preparedness for expenditures incurred to help support the response to Hurricane Ida (\$33.2 M) and the COVID-19 pandemic (\$7.4 M). During an emergency, this agency sets up points of distribution (PODs) to supply the affected communities with meals-ready-to-eat (MREs), water, ice, and tarps.
- Increases IAT for the establishment of the Cyber Assurance Office, including ten (10) authorized positions. The purpose of this office is to improve Louisiana’s cyber defense and resilience through end point protection and monitoring, utilizing the expertise of the Office of Technology Services (OTS), Louisiana State Police Cyber Crime Unit (CCU), and the Louisiana Military Department (LMD). The nine position titles are listed below. The Legislative Fiscal Office (LFO) does not know which of these positions will be utilized in FY 23. It was reported to LFO that the new entity intends to have a total of twenty (20) authorized positions of utilizing these titles below.

Position Title	Salary Range
Administrative Support Tech.	\$37,003 - \$72,862
Cyber Assurance Officer	\$77,064 - \$135,034
Cyber Assurance Manager	\$77,064 - \$135,034
Cyber Assurance Coordinator	\$72,030 - \$126,194
Cybersecurity Researcher 1	\$88,213 - \$154,586
Cybersecurity Researcher 2	\$94,807 - \$165,402
Cybersecurity Researcher 3	\$101,005 - \$176,987
Technical Support Technician 1	\$51,334 - \$89,960
Technical Support Technician 2	\$54,933 - \$96,262

- Increases \$1.5 M Federal for the Construction and Facilities Management Office, including twenty-one (21) authorized positions. The Construction and Facilities Management Office (CFMO) in Military Affairs currently has a contract with a third-party vendor for these positions and CFMO is not satisfied with the results of the third-party. The change will provide greater command and control of the employees’ day-to-day work products and create efficiencies within the department. Also, during emergency events, CFMO will have the ability to deploy select staff from this group to provide facility assessments and support mission requirements.

Position Title	Salary
Budget and Contract Analyst	\$56,000
Energy Manager	\$66,150
Energy Management Analyst	\$48,433
(5) Facility Readiness Manager	\$60,900
Energy Automation Control Specialist	\$56,100
Resource and Logistics Supervisor	\$46,640
Plans and Contracts Specialist	\$46,200
(5) Contracts and Quality Assurance Manager	\$63,528 - \$66,044
Senior Contracts & Quality Assurance Manager	\$79,363
Architect and Facility Planner	\$48,440
SRM Programmer	\$69,189
Real Property Auditor	\$58,987
Contract Operations Specialist	\$44,845

- Increases \$500,000 SGF for the World War II Museum in New Orleans, Louisiana. These funds were sent annually to the WWII Museum by the state through a local municipality.

01-116 Louisiana Public Defender Board

- Increases \$30,288 in Statutory Dedications out of the LA Public Defender Fund and converts one (1) existing non-T.O. position to an authorized T.O. position for an Auditor 2 position. The increase in

funding is the difference needed in salaries and related benefits for a full year of funding for this position.

- Non-recurs \$2 M one-time funding used to provide additional support for district offices.
- Increases \$1.65 M Statutory Dedications out of the LA Public Defender Fund to provide additional support for the agency and district offices.
- Increases \$2.5 M Statutory Dedications out of the LA Public Defender Fund to provide additional support for the district offices due to lower collections in conviction user fees (CUFs). This increase in funding is roughly equal to the shortfall in CUFs, as requested by the LA Public Defender Board. The funds will be distributed among the 30 districts that have experienced a reduction in CUF collections.

01-124 Louisiana Stadium and Exposition District

- Increases \$10.5 M SGR for the projected increase in hotel occupancy taxes, event rentals, concessions, merchandise, and parking.

01-129 Louisiana Commission on Law Enforcement and the Administration of Criminal Justice

- Non-recurs \$4 M Federal from the Coronavirus Emergency Supplemental Funding (CESF) Program to support criminal justice needs related to COVID-19.
- Decreases \$2.3 M Federal due to expiration of the National Crime Statistics Exchange grant. The grant supported efforts of local law enforcement agencies with 750 or more sworn officers to report incident-based crime data to the FBI's National Incident Based Reporting System.
- Increases \$785,000 Statutory Dedications out of the Innocence Compensation Fund to provide for the increase in the number of yearly payments for wrongful conviction. Act 257 of the 2021 RS increased the compensation for wrongful conviction and imprisonment from \$25,000 to \$40,000 annually, not to exceed \$400,000. Previously, L.A. R.S. 15:572.8 entitled a person wrongfully convicted to compensation in the amount of \$25,000 annually, up to a maximum amount of \$250,000. LCLE was appropriated \$375,000 in FY 22; this increase will bring total funding to \$1,160,000 in FY 23 for 29 claimants.
- Increases \$240,000 Statutory Dedications out of the Innocence Compensation Fund for the payment of two (2) new judgments for wrongful conviction. The funds also provide compensation to four (4) other exonerees that are seeking additional compensation pursuant to Act 257 of the 2021 RS.

01-133 Office of Elderly Affairs

- Decreases \$9.1 M Federal associated with the CARES Act. The funds are used to provide home-delivered and packaged meals to seniors during the coronavirus pandemic.
FY 22 Budget \$11.8 M
Less Adjustment (\$9.1 M)
FY 23 Budget \$2.2 M
- Increases \$2.3 M Federal to provide funding for Title III, Title V, Title VII and NSIP Program for elderly protective services, vaccine outreach, and long-term care ombudsman programs from the Coronavirus Response and Relief Supplemental Appropriations Act of 2021.
- Increases \$7.4 M (\$1.2 SGF and \$6.2 M Federal) to provide funding for Title III, Title V, Title VII and NSIP Programs for congregate meals, home delivered meals, preventive health, family caregivers, and support services from the American Rescue Plan.

ISSUE: Parish Councils on Aging & Senior Citizens Centers

In FY 23, the Governor’s Office of Elderly Affairs (GOEA) is appropriated \$6.9 M to fund the Parish Councils on Aging (PCOA) throughout LA, which is no change from FY 22. Act 735 of 1979 created a state formula to disburse SGF to support the operation of the PCOAs. Act 127 of 2019 changed the PCOA formula and set the minimum per parish funding amount at \$100,000. These funds are discretionary and can be used for administrative costs or services. Table 15 below represents the total funding of each PCOA for FY 23 using the formula set forth in LA RS 46:1606. In addition to funding the PCOAs, GOEA receives an additional \$8.9 M SGF to fund senior citizens centers (SCC) throughout LA, which is a \$2.6 M increase from FY 22. The total appropriation for each parish is provided below.

Note: The GOEA’s program for Parish Councils on Aging acts as a pass-through for local PCOAs to receive funds appropriated by the Legislature. All appropriated funds are passed through to local PCOAs except for \$29,990, which is used to fund an annual training hosted by the GOEA for Parish Councils on Aging in accordance with LA R.S. 46:1606(D)(2).

TABLE 15

Parish Councils on Aging and Senior Citizens Centers Funding			
Parish Council on Aging	SGF (PCOAs)	SCC Funds	Total Funding
Acadia Council on Aging	\$100,000	\$112,640	\$212,640
Allen Council on Aging	\$100,000	\$72,086	\$172,086
Ascension Council on Aging	\$100,000	\$153,811	\$253,811
Assumption Council on Aging	\$100,000	\$73,133	\$173,133
Avoyelles Council on Aging	\$100,000	\$93,542	\$193,542
Beauregard Council on Aging	\$100,000	\$86,450	\$186,450
Bienville Council on Aging	\$100,000	\$64,441	\$164,441
Bossier Council on Aging	\$100,000	\$172,925	\$272,925
Caddo Council on Aging	\$142,533	\$340,700	\$483,232
Calcasieu Council on Aging	\$102,660	\$258,085	\$360,745
Caldwell Council on Aging	\$100,000	\$60,913	\$160,913
Cameron Council on Aging	\$100,000	\$60,913	\$160,913
Catahoula Council on Aging	\$100,000	\$60,789	\$160,789
Claiborne Council on Aging	\$100,000	\$66,311	\$166,311
Concordia Council on Aging	\$100,000	\$69,087	\$169,087
DeSoto Council on Aging	\$100,000	\$98,739	\$198,739
East Baton Rouge Council on Aging	\$215,948	\$549,023	\$764,970
East Carroll Council on Aging	\$100,000	\$60,913	\$160,913
East Feliciana Council on Aging	\$100,000	\$70,102	\$170,102
Evangeline Council on Aging	\$100,000	\$82,614	\$182,614
Franklin Council on Aging	\$100,000	\$71,175	\$171,175
Grant Council on Aging	\$100,000	\$71,921	\$171,921
Iberia Council on Aging	\$100,000	\$124,829	\$224,829
Iberville Council on Aging	\$100,000	\$81,664	\$181,664
Jackson Council on Aging	\$100,000	\$67,093	\$167,093

Parish Council on Aging	SGF (PCOAs)	SCC Funds	Total Funding
Jefferson Council on Aging	\$254,350	\$794,793	\$1,049,143
Jefferson Davis Council on Aging	\$100,000	\$83,990	\$183,990
Lafayette Council on Aging	\$114,265	\$282,130	\$396,395
Lafourche Council on Aging	\$100,000	\$154,150	\$254,150
LaSalle Council on Aging	\$100,000	\$63,662	\$163,662
Lincoln Council on Aging	\$100,000	\$89,387	\$189,387
Livingston Council on Aging	\$100,000	\$181,922	\$281,922
Madison Voluntary Council on Aging	\$100,000	\$60,913	\$160,913
Morehouse Council on Aging	\$100,000	\$78,282	\$178,282
Natchitoches Council on Aging	\$100,000	\$91,887	\$191,887
New Orleans Council on Aging	\$202,450	\$912,123	\$1,114,573
Ouachita Council on Aging	\$100,000	\$284,336	\$384,336
Plaquemines Council on Aging	\$100,000	\$67,829	\$167,829
Pointe Coupee Council on Aging	\$100,000	\$77,691	\$177,691
Rapides Council on Aging	\$100,000	\$0	\$100,000
Rapides Senior Citizens Center	\$0	\$194,419	\$194,419
Red River Council on Aging	\$100,000	\$60,913	\$160,913
Richland Voluntary Council on Aging	\$100,000	\$69,781	\$169,781
Sabine Council on Aging	\$100,000	\$79,074	\$179,074
St. Bernard Council on Aging	\$100,000	\$83,760	\$183,760
St. Charles Council on Aging	\$100,000	\$98,390	\$198,390
St. Helena Council on Aging	\$100,000	\$60,913	\$160,913
St. James Area Agency on Aging	\$100,000	\$72,164	\$172,164
St. John Council on Aging	\$100,000	\$90,921	\$190,921
St. Landry Council on Aging	\$100,000	\$141,442	\$241,442
St. Martin Council on Aging	\$100,000	\$104,280	\$204,280
St. Mary Council on Aging	\$100,000	\$105,673	\$205,673
St. Tammany Council on Aging	\$149,220	\$354,557	\$503,777
Tangipahoa Voluntary Council on Aging	\$100,000	\$182,539	\$282,539
Tensas Council on Aging	\$100,000	\$60,913	\$160,913
Terrebonne Council on Aging	\$100,000	\$160,789	\$260,789
Union Council on Aging	\$100,000	\$76,985	\$176,985
Vermilion Council on Aging	\$100,000	\$110,910	\$210,910
Vernon Council on Aging	\$100,000	\$87,709	\$187,709
Washington Council on Aging	\$100,000	\$105,026	\$205,026
Webster Council on Aging	\$100,000	\$99,216	\$199,216
West Baton Rouge Council on Aging	\$100,000	\$72,646	\$172,646
West Carroll Council on Aging	\$100,000	\$60,102	\$160,102
West Feliciana Council on Aging	\$100,000	\$61,529	\$161,529
Winn Parish Council on Aging	\$100,000	\$67,336	\$167,336
FY 23 Total Funding	\$6,881,425	\$8,908,949	\$15,790,374
FY 22 Total Funding	\$6,881,425	\$6,329,631	\$13,211,056
Difference	\$0	\$2,579,318	\$2,579,318

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

01-254 Louisiana Racing Commission

- Increases \$110,000 Statutory Dedications out of the Pari-mutuel Live Racing Facility Gaming Control Fund to provide funding for a contract with Gaming Laboratories International (GLI) to help Racing Commission comply with Act 437 of the 2021 RS, which authorized the use of Historical Horse Racing in Louisiana. GLI will assist with the development of technical standards and regulations in any area of historical horse racing wagering technology.
- Increases \$731,774 (\$616,240 SGR and \$115,534 Statutory Dedications out of the Pari-mutuel Live Racing Facility Gaming Control Fund) to provide for seven (7) authorized T.O. positions (\$671,223), operating expenses for travel and supplies (\$25,551), and equipment for items such as computers and tables (\$35,000) to regulate Historical Horse Racing (HHR), which was authorized in Act 437 of the 2021 RS.

Title	Salary	Related Benefits
1) Director Pari-Mutuel Wagering	\$75,000	\$44,428
2) Director of Enforcement	\$60,000	\$36,965
3) Auditor 3	\$57,097	\$35,521
4) Auditor 3	\$57,097	\$35,521
5) Auditor 3	\$57,097	\$35,521
6) Auditor 3	\$57,097	\$35,521
7) Accountant 1	\$51,581	\$32,777

- Increases \$1.2 M out of the Statutorily Dedicated Video Draw Poker Device Purse Supplement Fund to enhance purses at races.

01-255 Office of Financial Institutions

- No significant adjustments

03 – DEPARTMENT OF VETERANS AFFAIRS

	FY 22	FY 23	Change FY 22 to FY 23	
	EOB as of 12/1/21	Appropriated	Amount	Percent
SGF	\$13,106,602	\$14,102,883	\$996,281	7.60%
IAT	\$2,479,430	\$2,481,161	\$1,731	0.07%
SGR	\$14,599,929	\$14,239,174	(\$360,755)	-2.47%
STAT DED	\$115,528	\$215,528	\$100,000	86.56%
FEDERAL	\$52,080,597	\$56,293,005	\$4,212,408	8.09%
TOTAL	\$82,382,086	\$87,331,751	\$4,949,665	6.01%

03-130 Department of Veterans Affairs

- Non-recurs \$550,000 SGF in one-time line-item appropriations for administrative expenses (\$300,000), maintenance at the Francis-Benoit American Legion (\$150,000), and the Military Family Assistance Fund (\$100,000).
- Increases \$50,710 SGF and one (1) Administrative Assistant authorized T.O. position (\$27,706 salary and \$23,004 related benefits) at the Rapides Parish Veterans Services Office.
- Increases \$73,571 SGF and one (1) Veterans Assistance Counselor authorized T.O. position (\$42,848 salary and \$30,723 related benefits) at the Beauregard Parish Veterans Services Office.
- Increases \$46,897 SGF and one (1) Horticultural Attendant authorized T.O. position (\$24,211 salary and \$22,686 related benefits) at the Southeast LA Veterans Cemetery in Slidell.
- Increases \$86,373 SGF and two (2) Horticultural Attendant non-T.O. full-time positions (\$51,438 salary and \$34,935 related benefits) at the Northwest LA Veterans Cemetery in Keithville.
- Increases \$18,473 SGF and one (1) part-time WAE position (\$13,000 salary and \$5,473 related benefits) at the Northeast LA Veterans Cemetery in Rayville.
- Increases \$120,000 SGF for one (1) Human Resources Analyst position (\$40,000 salary and \$20,000 related benefits) and one (1) Accountant position (\$40,000 salary and \$20,000 related benefits) to

provide human resources and accounting support for the growth in positions that the Department of Veterans Affairs has experienced over the past 10 years.

- Increases \$100,000 Statutory Dedications out of the Louisiana Military Family Assistance Fund to replenish funding utilized in the aftermath of Hurricane Ida. The fund provides financial support to Louisiana veterans and their families when they experience financial hardships.

03-131 LA War Veterans Home

- No significant adjustments

03-132 Northeast LA War Veterans Home

- No significant adjustments

03-134 Southwest LA War Veterans Home

- No significant adjustments

03-135 Northwest LA War Veterans Home

- No significant adjustments

03-136 Southeast LA War Veterans Home

- No significant adjustments

ISSUE: *Veterans Homes Occupancy Rates*

As is the case for many skilled nursing care facilities across the country, LA's veterans homes have been significantly impacted by the COVID-19 pandemic. This impact is best illustrated by one of the facilities' own performance metrics: occupancy as a percentage of capacity. Table 16 below shows quarterly occupancy rates by facility from the first quarter of FY 20 through August 15, 2022.

The Southeast LA Veterans Home in Reserve, LA, experienced the most severe initial impact from the pandemic, but it is now tied with the Southwest LA Veterans Home in Jennings, LA, for the highest occupancy rate of all five homes; however, the occupancy rates of all five homes remain low, with most homes housing approximately one-fifth fewer occupants than they did prior to the pandemic.

While all veterans homes in LA have experienced significant impacts from the COVID-19 pandemic, the LA War Veterans Home in Jackson, LA, faced low occupancy rates even before the pandemic began. A 32-bed capacity reduction (from 161 to 129) in March of 2019 increased the occupancy rate from below 70 percent to more than 80 percent; however, the facility remained below the occupancy rates of its peers. As a result, the FY 21 budget appropriated \$1.6 M SGF to the home to supplement lagging SGR and Federal funding. The FY 22 budget increased the SGF appropriation to \$2 M, and the FY 23 budget further increases the SGF appropriation to \$2.3 M. The facility is the only one of the state's five veterans homes to receive SGF support to maintain operations.

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

Table 16 Veterans Home Occupancy Rates

Quarter	LA Veterans Home	Northeast Veterans Home	Northwest Veterans Home	Southeast Veterans Home	Southwest Veterans Home
FY 20-Q1	84.6%	92.0%	92.1%	94.6%	93.0%
FY 20-Q2	87.3%	91.4%	91.7%	93.4%	91.0%
FY 20-Q3	88.1%	90.4%	91.5%	92.1%	91.0%
FY 20-Q4	87.9%	88.0%	89.6%	84.5%	87.0%
FY 21-Q1	76.0%	73.0%	60.3%	56.5%	77.0%
FY 21-Q2	68.4%	74.0%	63.2%	59.8%	77.0%
FY 21-Q3	68.4%	74.0%	62.6%	63.9%	75.0%
FY 21-Q4	68.4%	74.0%	62.8%	63.4%	74.0%
FY 22-Q1	69.2%	76.0%	65.5%	70.5%	72.0%
FY 22-Q2	71.2%	73.0%	64.7%	71.6%	72.0%
FY 22-Q3	69.6%	72.0%	64.3%	72.0%	71.0%
August 15, 2022	69.0%	75.0%	71.2%	75.6%	75.6%

04A – DEPARTMENT OF STATE

	FY 22	FY 23	Change FY 22 to FY 23	
	EOB as of 12/1/21	Appropriated	Amount	Percent
SGF	\$56,922,580	\$65,224,887	\$8,302,307	14.59%
IAT	\$719,500	\$689,500	(\$30,000)	-4.17%
SGR	\$37,709,842	\$33,043,427	(\$4,666,415)	-12.37%
STAT DED	\$13,949,699	\$113,078	(\$13,836,621)	-99.19%
FEDERAL	\$0	\$0	\$0	-
TOTAL	\$109,301,621	\$99,070,892	(\$10,230,729)	-9.36%

04-139 Secretary of State

- Increases \$2.7 M SGF for early voting election expenses: overtime for elections staff (\$400,000) and the extension of early voting machine leases (\$2.3 M).
- Increases \$1.6 M SGF for election expenses. The estimated cost of \$17.5 M in FY 23 is \$1.6 M more than the election cost of \$15.9 M in FY 22.
- Increases \$1.1 M SGF to rebid 16 of the remaining 37 voting machine warehouses that are leased on a month-to-month basis.
- Increases \$934,128 SGF to provide for the state’s portion (50%) of the Registrar of Voters (ROV) market rate adjustments (\$25,370) and step increases (\$458,431), salary base adjustment (-\$173,584), related benefits adjustment (\$47,237), the Certified Elections Registration Administrator (CERA) certifications (\$11,836), and 27th pay period (\$564,838).
- Decreases \$13.8 M out of the Statutorily Dedicated Help Louisiana Vote Fund - Election Administration Account (\$12.5 M) and the Voting Technology Fund (\$1.3 M) for the purchase of new voting machine equipment. The Secretary of State will be required to present a contract for the purchase of new voting machine equipment to JLCB for approval.
- Decreases \$757,627 SGF and \$3.8 M SGR that was a result of an overcollection of fees in FY 21 due to the increase in the number of businesses registering with the Department of State and filing to be in

good standing to become eligible to receive COVID-19 relief dollars. Act 119 of the 2021 RS allowed the department to carry forward the overcollection to FY 22.

- Increases \$1.6 M SGF and 19 T.O. positions in the Elections Program. The positions are required to prepare, maintain, program, support, and audit the current statewide election system and begin implementing, programming, training, supporting, and auditing the new voting system. The total salary for these positions is \$1,101,114 and related benefits is \$460,058.
- Increases \$896,232 SGF and seven (7) positions for the Museum and Other Operations Program. This funding includes one (1) Curator position to take over the operations of the Old Governor's Mansion (salary \$47,986; related benefits \$32,323); funding for the operation of the Old Governor's Mansion (\$169,691); six (6) positions to return the following museums to five (5) days a week operations (\$298,998): Louisiana State Cotton Museum, East Carroll Parish, the Louisiana State Oil & Gas Museum, Caddo Parish, the Delta Music Museum, Concordia Parish, the Eddie G. Robinson Museum, Lincoln Parish, the Mansfield Female College Museum, DeSoto Parish, and Germantown Colony Museum, Webster Parish; and funding to cover the increase in expenditures for the Department of State museums (\$347,234)
- Increases \$675,000 SGF for the replacement of outdated computers and software throughout the agency. The department plans to replace 375 computers at \$1,100 each for a total of \$412,500, 250 laptops at \$900 each for a total of \$225,000, and advanced antivirus for the laptops at \$150 each for a total of \$37,500 for the Clerk of Courts
- Increases \$94,467 SGR and one (1) authorized Policy Planner 2 position to assist with the increased workload as a result of Act 205 of the 2019 RS. The act requires the computation of election costs for all bond debt and tax elections before the actual election is held. The Policy Planner 2 position has a salary of \$58,782 and related benefits of \$35,685 for a total of \$94,467.
- Increases \$85,044 SGR and one (1) authorized Administrative Assistant 5 T.O. position as additional support staff for the legal division. The legal division does not currently have a full-time clerical support position and the Commissions section was recently placed under the legal division. In addition, the Paralegal for the legal division is currently the only support staff for four (4) attorneys. The new position is needed to help with the Commission and to provide additional support to the attorneys. Of the \$85,044 increase, \$51,345 is for salary and \$33,699 is for related benefits.

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

In previous fiscal years, the Secretary of State (SOS) endeavored to replace the outdated voting system equipment over a 5-year period with two (2) separate Requests for Proposals (RFPs). Both RFPs sought to replace approximately 10,000 early and Election Day voting machines but were withdrawn from the state's procurement/bid process before a final contract was awarded, one was voided in 2018 and the other was withdrawn in 2021. Before the issuance of a third RFP, Act 480 of 2021 RS enacted a new process for the procurement of a new voting system. The new process includes legislative oversight and public input through the newly created Voting System Commission as well as technical analysis and transparency from the newly created Voting System Proposal Evaluation Committee.

The 13-member Voting System Commission is comprised of four legislators, two registered voters appointed by the governor (one of whom represents the disabled community), two registered voters appointed by the attorney general, the Secretary of State, the Commissioner of Elections, a designee for the Cyber Innovation Center, the president of the Clerk of Courts Association, and a designee for the Registrars of Voters Association. The Commission is responsible for evaluating and recommending the type of voting system that shall be procured to replace the current system in use. In addition, Act 480 enacted new requirements for the voting system that the Commission should consider, including a voting system that must print a voter-verified paper record for voter integrity. Before another RFP is issued to procure a new voting system, the SOS must take into consideration the recommendations of the Commission.

In accordance with Act 480, the first Commission meeting was to be held on 9/1/2021 and the Commission was to make a recommendation to the SOS by 1/31/2022. As a result of Hurricane Ida, the inaugural meeting was postponed and the recommendation deadline suspended through Proclamation Number 170 JBE 2021. The Commission held its first meeting on 11/17/2021 and has held subsequent meetings on

12/14/21, 1/19/22, 2/4/22, 2/14/22, 2/23/22, and 6/29/22. All meetings of the Commission must be open and public. On 6/29/22, the Commission voted to recommend both hand marked ballots and ballots marked with ballot marking devices, both preprinted ballots and print-on-demand ballots, and that votes will be counted using scanning devices and not hand counted. The Secretary of State is now responsible for translating these recommendations into an RFP.

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

The ultimate cost of the new election system is unknown at the time of this publication. Any costs will depend on the extent to which ballot marking devices are used versus hand marking ballots, or a combination thereof, and whether ballots will be preprinted or machinery for print-on-demand ballots will be required.

ISSUE: *Help America Vote Act (HAVA)*

Through the Help America Vote Act of 2002 (HAVA), the state receives federal funds to improve the administration of federal elections, including enhancing election technology and making election security improvements. The state is required to provide State General Fund as a match for the HAVA federal grant funds. All HAVA funds received by the state are deposited into the Statutorily Dedicated Help LA Vote Fund, Election Administration Account, which was created by Act 142 of the 2003 RS. Funds from the Statutorily Dedicated Voting Technology Fund are used as state match. The source of funding is from selling electronic images of mapping precincts and election jurisdictions as well as services provided to private elections. As of 7/1/22 the Help LA Vote Fund had a balance of \$12.7 M and the Voting Technology Fund had a balance of \$6.45 M. There are no funds appropriated to the department in FY 23 to purchase new voting machines and the Secretary of State will be required to present a contract to JLCB for approval before any funds will be appropriated. The Secretary of State has indicated these funds will likely not cover the cost of a new voting system and the department will require additional State General Fund. The department does not have an anticipated date of when the new voting systems will be purchased.

04B – DEPARTMENT OF JUSTICE

	FY 22 EOB as of 12/1/21	FY 23 Appropriated	Change FY 22 to FY 23	
			Amount	Percent
SGF	\$16,759,976	\$16,434,798	(\$325,178)	-1.94%
IAT	\$22,836,325	\$25,723,049	\$2,886,724	12.64%
SGR	\$8,841,973	\$9,077,332	\$235,359	2.66%
STAT DED	\$27,627,681	\$29,834,530	\$2,206,849	7.99%
FEDERAL	\$8,433,923	\$8,736,411	\$302,488	3.59%
TOTAL	\$84,499,878	\$89,806,120	\$5,306,242	6.28%

04-141 Office of Attorney General

- Increases \$332,913 in Statutory Dedications out of the Louisiana Sports Wagering Enforcement Fund and three (3) T.O. positions for the expansion of work related to sports wagering, in accordance with Act 80 of the 2021 RS. The positions include two (2) attorneys with a salary of \$75,000 and \$40,410 in related benefits (\$230,820 total) annually for two (2) attorneys, and one (1) administrative assistant

with a salary of \$42,000 and \$26,038 in related benefits (\$68,038 total). The balance of funding provides for associated operating services.

- Increases \$232,761 in Statutorily Dedicated out of the Department of Justice Occupational Licensing Board Review Program Fund. Provides funding for an additional two (2) positions and related expenses associated with the Occupational Licensing Board Review Program (Act 399 of 2021 RS) within the Civil Law Program. The positions are for an attorney with a salary of \$96,200 and related benefits of \$49,642, and an administrative assistant with a salary of \$40,000 and related benefits of \$25,167. Other expenses include travel, office supplies, and operating expenses totaling \$21,752.
- Increases \$1.8 M in SGF for a performance rate adjustment of 3.69% for unclassified staff.

04C – OFFICE OF THE LIEUTENANT GOVERNOR

	FY 22 EOB as of 12/1/21	FY 23 Appropriated	Change FY 22 to FY 23	
			Amount	Percent
SGF	\$1,094,165	\$3,376,931	\$2,282,766	208.63%
IAT	\$1,095,750	\$1,095,750	\$0	0.00%
SGR	\$0	\$0	\$0	-
STAT DED	\$630,000	\$0	(\$630,000)	-100.00%
FEDERAL	\$5,912,545	\$5,912,545	\$0	0.00%
TOTAL	\$8,732,460	\$10,385,226	\$1,652,766	18.93%

04-146 Lieutenant Governor

- Net increase of \$1.4 M for the Administrative Program comprised of a \$2 M increase in SGF offset by a \$630,000 reduction in Statutory Dedications out of the Litter Abatement and Education Account. Funds are for education, prevention, community grants and other initiatives aimed at reducing litter in the state.
- Increases \$82,843 SGF for the Grants Program for operational expenses for Volunteer Louisiana.

04D – DEPARTMENT OF TREASURY

	FY 22 EOB as of 12/1/21	FY 23 Appropriated	Change FY 22 to FY 23	
			Amount	Percent
SGF	\$90,000	\$0	(\$90,000)	-100.00%
IAT	\$2,411,944	\$3,108,452	\$696,508	28.88%
SGR	\$10,142,092	\$10,853,653	\$711,561	7.02%
STAT DED	\$811,455	\$811,455	\$0	0.00%
FEDERAL	\$0	\$0	\$0	-
TOTAL	\$13,455,491	\$14,773,560	\$1,318,069	9.80%

04-147 Office of the State Treasurer

- Increases \$990,000 IAT transferred from Schedule 20-945 State Aid to Local Government Entities for administration of the Hurricane Ida Recovery Program. The Hurricane Ida Recovery Program will provide assistance in repairing structural damage caused by the 2021 hurricane season in South Louisiana.
- Decreases \$350,000 IAT transferred from Schedule 20-945 State Aid to Local Government Entities for administration of the Louisiana Loggers Relief and Louisiana Save Our Screens programs. The Louisiana Loggers Relief Program was intended to provide grants to eligible timber harvesting and timber hauling businesses impacted by COVID-19. The Louisiana Save Our Screens Program was

intended to provide assistance to impacted movie theater businesses. Both programs were administered by the Treasury. The source of funding was ARPA. The Treasury will have a remaining balance of \$400,000 to expand and administer the LA Loggers Relief Program.

04E – PUBLIC SERVICE COMMISSION

	FY 22 EOB as of 12/1/21	FY 23 Appropriated	Change FY 22 to FY 23	
			Amount	Percent
SGF	\$0	\$0	\$0	-
IAT	\$0	\$0	\$0	-
SGR	\$0	\$10,501,315	\$10,501,315	-
STAT DED	\$10,086,226	\$0	(\$10,086,226)	-100.00%
FEDERAL	\$0	\$0	\$0	-
TOTAL	\$10,086,226	\$10,501,315	\$415,089	4.12%

*The significant increase in SGR and the associated decrease in Statutory Dedications is primary due to the reclassification of various Statutory Dedications as SGR dedicated fund accounts.

01-158 Public Service Commission

- No significant adjustments

04F – DEPARTMENT OF AGRICULTURE & FORESTRY

	FY 22 EOB as of 12/1/21	FY 23 Appropriated	Change FY 22 to FY 23	
			Amount	Percent
SGF	\$19,723,864	\$24,140,486	\$4,416,622	0.00%
IAT	\$5,109,840	\$387,345	(\$4,722,495)	0.00%
SGR	\$7,281,777	\$7,294,299	\$12,522	0.17%
STAT DED	\$37,267,680	\$38,089,571	\$821,891	2.21%
FEDERAL	\$9,929,428	\$10,178,928	\$249,500	2.51%
TOTAL	\$79,312,589	\$80,090,629	\$778,040	0.98%

04-160 Agriculture & Forestry

- Non-recurs \$4.66 M IAT from GOHSEP for disaster expenditures related to Emergency Support Function 11 (ESF-11) duties performed during Hurricane Ida (FEMA 4611-DR-LA). ESF-11 duties are emergency fuel support and pet evacuations. The source of IAT is Federal.
- Non-recurs \$60,000 IAT from the Department of Military Affairs for prescribed burns. In the past, Military Affairs has requested that LDAF Firefighters conduct prescribed burns on Camp Minden and Camp Beauregard. Military Affairs has since been awarded Federal to procure equipment, PPE, and training to clear out forests around their properties with internal staff. The LDAF last received IAT from Military Affairs in June 2019.
- Increases \$500,000 Statutory Dedications out of the Structural Pest Control Fund (\$18,447), the Pesticide Fund (\$264,553), and the Feed & Fertilizer Fund (\$217,000) to address cybersecurity needs as defined in the Critical Task List for All Government Entities published by GOHSEP. LDAF is in the process of upgrading firewalls and malware systems. Also, the department will replace out-of-warranty or out-of-date hardware and software.
- Increases two (2) T.O. positions as a result of converting job appointments to classified positions in the Office of Management and Finance. The Maintenance Helper position (\$24,235 salary and \$9,924 related benefits) is in the Facility Maintenance section located in Baton Rouge. The job appointment for the Maintenance Helper will end on April 4, 2022. The Maintenance Repairer 2 position (\$38,047

salary and \$19,823 related benefits) is in the Indian Creek Recreation Area located within Alexander State Forest in Woodworth in Rapides Parish. The job appointment for the Maintenance Repairer 2 will end September 27, 2022. Funding for both positions will move from other compensation to salaries.

- Increases \$71,573 Federal and one (1) T.O. position in the Soil and Water Conservation program. The source of funding is a federal grant from the Natural Resources Conservation Service (NRCS) within the U.S. Department of Agriculture. The five-year grant period is from 9/26/2018 - 9/30/2023. The department anticipates the grant period will be extended. The new position is an Agricultural Environmental Specialist 1 (\$50,378 salary and \$21,195 related benefits). The position will coordinate activities with NRCS, local Soil and Water Conservation Districts and other state and federal agencies.

04G – DEPARTMENT OF INSURANCE

	FY 22 EOB as of 12/1/21	FY 23 Appropriated	Change FY 22 to FY 23	
			Amount	Percent
SGF	\$0	\$0	\$0	-
IAT	\$0	\$0	\$0	-
SGR	\$32,770,301	\$33,438,842	\$668,541	2.04%
STAT DED	\$936,271	\$2,170,124	\$1,233,853	131.78%
FEDERAL	\$717,475	\$1,195,671	\$478,196	66.65%
TOTAL	\$34,424,047	\$36,804,637	\$2,380,590	6.92%

04-165 Commissioner of Insurance

- Annualizes \$165,455 SGR for five (5) Work as Employed (WAE) positions needed to address increased homeowner complaints as a result of Hurricane Ida. LDI is experiencing a sustained increase in call volume, assistance need, and complaints volume as a result of the past two (2) years of extremely heavy hurricane/storm seasons. The source of revenue is various fees and licenses imposed on insurance companies and agents authorized by LA R.S. 22.
 - Two (2) Insurance Specialist 2 positions will assist homeowners through the Consumer Advocacy Division in the Administration program. The Consumer Advocacy Division receives consumer inquiries and complaints and provides insurance information on a multitude of insurance related topics at community outreach events. Three (3) Insurance Specialist 2 positions will assist consumers through the Consumer Services Division in the Market Compliance Program. The Consumer Services Division receives consumer inquiries and complaints on the claims handling practices of insurance issuers and producers conducting business in this state.
- Increases \$647,692 SGR for acquisitions of computer hardware to maintain the operating efficiency and effectiveness of LDI's information network infrastructure. The department conforms to Office of Technology Services standards and replaces computers every five years.
 - FY 23 Replacement Acquisitions*
 - \$183,976 - FlashBlade (4 at \$45,994) - Upgrade for Storage Infrastructure
 - \$ 22,584 - Canary (3 at \$7,528) - Security monitoring & Intrusion detection
 - \$119,750 - Palo Alto (2 at \$59,875) - Firewall upgrade to Poydras Building
 - \$144,400 - Hearing Room and 4th Floor Conference Room - Audio/Visual Upgrades
 - \$ 12,332 - Shredder
 - \$164,650 - Dell laptops - replacement laptops (\$1,850 x 89)
- Increases \$393,328 Federal for the Senior Health Insurance Information Program (SHIIP). The Federal funds are a 5-year grant from the Department of Health & Human Services, Administration for Community Living (ACL). The grant period is 4/01/2020 to 3/31/2025 with an annual award of \$393,328. There is no state match requirement associated with the grant. The purpose of SHIIP is to help Medicare beneficiaries better understand their Medicare coverage options and benefits. Counselors help seniors make informed decisions by providing free and unbiased guidance via telephone or face-to-face interactive sessions.

05 – DEPARTMENT OF ECONOMIC DEVELOPMENT

	FY 22 EOB as of 12/1/21	FY 23 Appropriated	Change FY 22 to FY 23	
			Amount	Percent
SGF	\$44,235,921	\$40,045,648	(\$4,190,273)	-9.47%
IAT	\$129,991	\$125,000	(\$4,991)	-3.84%
SGR	\$3,500,048	\$5,550,211	\$2,050,163	58.58%
STAT DED	\$7,811,681	\$3,755,000	(\$4,056,681)	-51.93%
FEDERAL	\$2,908,800	\$183,333	(\$2,725,467)	-93.70%
TOTAL	\$58,586,441	\$49,659,192	(\$8,927,249)	-15.24%

05-251 Office of the Secretary

- Non-recurs carry forward funding, including \$5.6 M SGF, \$4,991 IAT, \$870,545 SGR, \$3.1 Statutory Dedications, and \$2.7 M Federal, for various contracts related to the Small and Emerging Business Program, regional economic development agreements, legal services, marketing and communication efforts, and various other contracts.

05-252 Office of Business Development

- Non-recurs one-time funding provided as line-item appropriations in Act 119 of the 2021 RS:
 - \$90,000 – Expenses of Louisiana Technology Transfer Office to support entrepreneurs seeking federal Small Business Innovation Research grants.
 - \$1.05 M – The Central City Economic Opportunity Corporation for economic development, educational housing, and public safety initiatives.
 - \$2 M – Support regional economic development activities statewide to be distributed equally among the eight (8) regional economic development organizations as recognized by the Department of Economic Development.
- Increases \$2 M SGF to support the State Office of Rural Development for the development and revitalization of rural areas in the state relative to Act 331 of the 2021 RS. The Department of Economic Development reports that it intends to work with others listed in the Act to develop an actionable plan to achieve the objectives.
- Increases \$2 M SGF for regional economic development activities statewide. Funding will support regional economic development activities statewide and will be distributed equally among the eight (8) regional economic development organizations as recognized by the Department of Economic Development.

06 – DEPARTMENT OF CULTURE, RECREATION, AND TOURISM

	FY 22 EOB as of 12/1/21	FY 23 Appropriated	Change FY 22 to FY 23	
			Amount	Percent
SGF	\$35,815,256	\$39,580,420	\$3,765,164	10.51%
IAT	\$6,687,657	\$7,397,056	\$709,399	10.61%
SGR	\$29,797,500	\$54,744,024	\$24,946,524	83.72%
STAT DED	\$33,519,029	\$4,289,551	(\$29,229,478)	-87.20%
FEDERAL	\$11,882,949	\$11,457,146	(\$425,803)	-3.58%
TOTAL	\$117,702,391	\$117,468,197	(\$234,194)	-0.20%

06-261 Office of the Secretary

- Increases \$1 M SGF and one (1) T.O. position in the Administrative Program for the creation of the Dew Drop – America’s Rock and Roll Museum in accordance with Act 519 of the 2022 RS.

- Increases \$3.3 M (\$2.5 M SGF, \$727,088 IAT, \$85,440 SGR) and six (6) positions in the Administrative Program to oversee maintenance of the Capital Complex pursuant to proposed law changes in HB 756. However, the bill was not enacted and responsibility for the complex remains with the Division of Administration – Office of State Buildings. Funding and associated positions are anticipated to be transferred to the DOA via an interagency transfers agreement.
- Increases \$250,000 SGF in the Louisiana Seafood Promotion & Marketing Board Program for enhanced initiatives promoting Louisiana seafood.

06-262 Office of the State Library

- No significant adjustments

06-263 Office of State Museum

- Increases \$350,000 SGF in the Museum Program for projected increases in utility costs.

06-264 Office of State Parks

- Increases \$7 M SGR out of the Louisiana State Parks Improvement and Repair Dedicated Fund Account to address deferred maintenance and replace outdated equipment.
- Increases \$2 M SGR out of the Louisiana State Parks Improvement and Repair Dedicated Fund Account to address increasing costs for electricity (\$800,000), costs for supplies due to storm damage (\$600,000), and costs of materials for routine building repairs (\$600,000).

06-265 Office of Cultural Development

- No significant adjustments

06-267 Office of Tourism

- Non-recurs \$17.5 M Statutory Dedications out of the LA Tourism Revival Fund in the Marketing Program to promote Louisiana travel activity. Funds in the LA Tourism Revival Fund originated from the Coronavirus State Fiscal Recovery Fund allocated in the federal American Rescue Plan (ARPA) Act.
- Increases \$5 M SGF and two (2) T.O. positions to promote Louisiana as a tourist destination.
- Increases \$4 M Statutory Dedications out of the Major Events Incentive Fund. Act 751 of the 2022 RS transferred administering authority of the Major Events Incentive Fund from the Dept. of Economic Development to Culture, Recreation and Tourism.

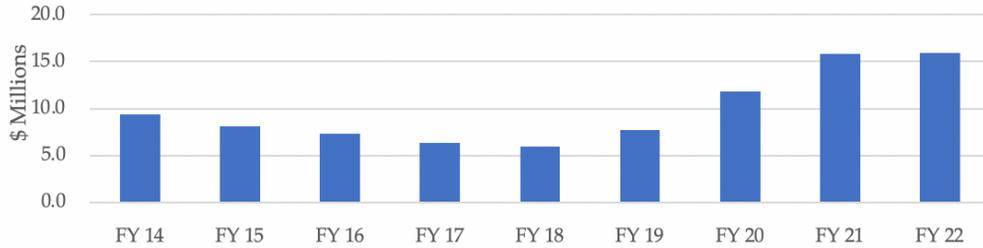
ISSUE: *Repair and Maintenance Funding*

Funding: The Louisiana State Parks Improvement and Repair Dedicated Fund Account (Repair Fund) was originally established through Act 729 of 1989 in RS 56:1703, whereby SGR generated by State Parks and State Historic Sites statewide were Statutorily Dedicated for the sole purpose of financing improvements and repairs to those facilities and sites. Prior to FY 10, these funds were not included in the operating budget of the Office of State Parks for general operational expenses. Instead, the Repair Fund was used for general repairs, maintenance needs, and capital outlay projects for the State Parks system.

Starting with the FY 10 budget through FY 23, Repair Fund monies have been diverted to the operating budget, supplanting SGF lost to budget cuts. The Office of State Parks continues to request a means of finance swap each year to replace operational Repair Fund dollars with SGF to allow funds generated by the Parks system to be used for improvements and repairs to park facilities and grounds.

TABLE 17
Historical Operating Budget Usage of the Louisiana State Parks Improvement and Repair Fund

Fiscal year	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22
Amount	\$9.4 M	\$8.1 M	\$7.3 M	\$6.3 M	\$5.9 M	\$7.7 M	\$11.8 M	\$15.8 M	\$15.9 M



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

Priority rankings have been developed and continually re-evaluated for roofs, utilities (plumbing, water lines, sewer systems and lift stations, electrical panels, and fire alarm systems), mechanical (air conditioning and heating systems), and other projects such as roadways and walkways. The cumulative maintenance backlog totals 200 projects, which totals \$14 M statewide. The FY 23 budget includes \$5.3 M for Major Repairs. Table 18 reports the total need for funding by site.

TABLE 18

FY 23 Deferred Maintenance & Repairs			
Location	Total Projected Cost	Location	Total Projected Cost
Audubon	\$320,000	Longfellow	\$100,000
Bayou Segnette	\$495,000	Lake Bruin	\$130,000
Bogue Chitto	\$250,000	Black Bear	\$265,000
Centenary	\$76,000	Chemin-A-Haut	\$245,000
Fairview-Riverside	\$285,000	District 3 Headquarters	\$175,000
Fontainebleau	\$1,003,200	Jimmy Davis	\$405,000
Rosedown	\$226,000	Lake Claiborne	\$2,125,000
Tickfaw	\$468,000	Lake D'Arbonne	\$455,000
Chicot	\$2,082,000	Mansfield	\$44,500
Cypremort	\$185,000	Poverty Point Reservoir	\$330,000
Fort St. Jean Baptiste	\$111,303	Poverty Point WHS	\$1,420,000
Lake Fausse Point	\$112,070	Fort Randolph	\$48,000
Lake Bistineau	\$125,000	Rebel	\$80,000
South Toledo Bend	\$133,500	St. Bernard	\$90,000
Sam Houston	\$324,000	Port Hudson	\$475,000
Palmetto Island	\$582,500	Grand Isle	\$405,000
North Toledo Bend	\$440,000		
Total \$14,011,073			

ISSUE: Louisiana Tourism Promotion District

Act 1038 of 1990 created the Louisiana Tourism Promotion District (LTPD) as a special statewide taxing district and political subdivision of the state, which levies three one-hundredths of 1 cent of the sales and use tax to enhancing out-of-state advertising and promoting tourism in LA. Historically this levy has generated approximately \$20-\$23 M in revenue for CRT annually. The official forecast on 5/9/22 by the REC adopted \$30.4 M for LTPD for FY 23. FYs 19 through 23 allocations are reported in Table 19.

TABLE 19

Office of Tourism - Louisiana Tourism Promotion District (LTPD) Funding					
	FY 19	FY 20	FY 21	FY 22	FY 23
Appropriation from LTPD Funding	\$28,292,550	\$26,463,357	\$26,420,223	\$26,314,759	\$27,189,063
Office of Tourism Program Appropriations:					
Administration Program	\$1,728,998	\$1,812,427	\$1,787,301	\$2,216,744	\$2,041,022
Welcome Center Program	\$3,882,036	\$3,654,764	\$3,638,496	\$3,663,551	\$3,955,163
Marketing Program	\$22,681,516	\$20,996,166	\$20,994,426	\$20,434,464	\$21,192,878
Marketing Program Usage:					
Interagency Support:					
Office of Lt. Governor	\$672,296	\$672,296	\$1,095,750	\$1,095,750	\$1,095,750
Office of the Secretary	\$1,795,096	\$1,406,079	\$1,406,079	\$1,406,079	\$1,406,079
Office of State Library	\$646,346	\$821,436	\$821,436	\$821,436	\$821,436
Office of State Museum	\$1,640,474	\$1,440,474	\$1,440,474	\$1,440,474	\$1,440,474
Office of State Parks	\$1,250,152	\$0	\$0	\$0	\$0
Office of Cultural Development	\$2,066,193	\$2,066,193	\$2,066,196	\$2,066,196	\$2,066,196
Total Interagency Support	\$8,070,557	\$6,406,478	\$6,829,935	\$6,829,935	\$6,829,935
Interagency Support % of Total	29%	24%	26%	26%	25%
Statewide Sponsorships:	\$3,138,969	\$3,138,969	\$3,138,969	\$3,138,969	\$3,183,969
Operations, Advertising, and Promotion:	\$ 11,471,990	\$ 11,450,719	\$ 11,025,522	\$ 10,465,560	\$ 11,178,974
Select Advertising and Promotion Usage:					
Event Support:					
Bayou Classic	\$100,000	\$100,000	\$50,000	\$150,000	TBD
FORE! Kids Foundation	\$175,000	Cancelled	\$176,000	\$200,000	TBD
Greater N.O. Sports Foundation	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000
Independence Bowl Foundation	\$200,000	\$200,000	Cancelled	\$200,000	TBD
New Orleans Bowl, Inc.	\$175,000	\$100,000	\$50,000	\$100,000	TBD
Essence Festival	\$500,000	\$749,112	Cancelled	\$948,500	TBD
Senior Olympics	\$35,000	\$0	\$0	\$0	TBD
Special Olympics	\$150,000	\$150,000	\$100,000	\$175,000	TBD
Total	\$1,735,000	\$1,699,112	\$776,000	\$2,173,500	\$400,000
Lt. Gov's Discretionary Allocations:	\$796,305	\$1,000,000	\$800,000	\$800,000	\$800,000

07 – DEPARTMENT OF TRANSPORTATION AND DEVELOPMENT

	FY 22 EOB as of 12/1/21	FY 23 Appropriated	Change FY 22 to FY 23	
			Amount	Percent
SGF	\$16,150,000	\$5,000,000	(\$11,150,000)	-69.04%
IAT	\$62,529,806	\$55,749,600	(\$6,780,206)	-10.84%
SGR	\$26,188,285	\$29,842,875	\$3,654,590	13.96%
STAT DED	\$579,957,225	\$602,132,989	\$22,175,764	3.82%
FEDERAL	\$36,612,163	\$30,612,163	(\$6,000,000)	-16.39%
TOTAL	\$721,437,479	\$723,337,627	\$1,900,148	0.26%

07-273 Administration

- No significant adjustments

07-276 Engineering & Operations

- Decreases \$2.75 M excess Statutory Dedications out of the TTF-Regular in the Engineering Program to reflect projected professional services expenditure needs in FY 23.
- Increases \$5 M SGF in the Operations Program for the Port of Lake Charles to perform the activities of the Calcasieu Dredged Material Maintenance Plan. This funding provides pass-through monies as part of a Cooperative Endeavor Agreement (CEA) between DOTD, the Lake Charles Harbor and Terminal District (Port) and the Louisiana Mid-Continent Oil and Gas Association (LMOGA) in accordance with Act 332 of the 2020 R.S. In the CEA, the Port and LMOGA were each required to contribute \$3 M during FY 21, and \$2.5 M each annually in FYs 22 through 25 to be used solely to fulfill the obligations of the non-federal sponsor for the Calcasieu Ship Channel. DOTD is required to contribute a total of \$23 M over five years, including \$3 M in FY 21 and \$5 M annually in FYs 22 through 25.
- Non-recurs \$558,005 Statutory Dedications out of the Crescent City Connection Transition Fund. The purpose of the fund is to provide for expenditures related to maintaining the Crescent City Connection Bridge, particularly for extra mowing and litter cycles as well as utility and maintenance costs for lighting. The revenue source for this fund was the balance of tolls collected by the Crescent City Connection Bridge. The tolls were eliminated by election on May 4, 2013, and the remaining fund balance has now been depleted and will no longer be available for this purpose.

NOTE: DOTD will now transition to providing normal operational support to the Crescent City Connection Bridge as it does all state bridges. Jefferson Parish will receive a direct appropriation in Schedule 20 from the Regional Maintenance and Improvement Fund to provide for maintenance and improvements along the Westbank Expressway US 90 Business corridor located in Jefferson Parish, including the operation and maintenance of all lighting previously operated and maintained by DOTD in accordance with LA R.S. 48:197. The amount recommended for this in FY 23 is \$2.9 M.

- Transfers 27 T.O. positions from the Department of Public Safety and Corrections - Public Safety Services (DPSC-PS) in accordance with Act 384 of the 2021 R.S. Act 384 transferred operation and maintenance of stationary weight enforcement from DPSC-PS to DOTD. To effectuate this transfer, DOTD will cease transfer of \$6.6 M Statutory Dedications out of the TTF-Regular annually by IAT from the Engineering Program to DPSC-PS for this purpose and expend those funds instead within its own operations for the associated positions and activities that are transferred into DOTD's Operations Program.
- Decreases \$6 M Federal in the Planning Program for nonurbanized transit providers. These funds were provided through a grant from the Federal Transit Administration's (FTA) Nonurbanized Area Formula Program pursuant to provisions of the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act. These funds provide subrecipients in nonurbanized areas with federal assistance for COVID-19 related capital and operating expenses. DOTD serves as a pass-through on these FTA nonurbanized formula grants. Funds are 100% federal share with no local match requirement. Eligible recipients include public bodies and private nonprofit organizations.

FTA financial assistance under the CARES Act can be used for operating assistance and intercity bus. The total award to Louisiana under the CARES Act for these grants was \$40,059,259, with \$34,050,370 available for operating assistance to rural transit programs and \$6,008,889 for intercity buses for transportation between municipalities statewide. The grant award was for a period of 3 years (36 months). DOTD began providing supplemental contracts to the 37 rural general public transit providers beginning in FY 20 and the contracts will continue through FY 23. This adjustment reduces total authority from \$14 M to \$8 M, which is the projected balance to be expended in FY 23.

NOTE: An additional \$123 M was awarded directly to urban transit systems statewide. These funds do not pass through DOTD and are awarded directly to the agencies providing urban transportation services. The FTA provides direct oversight for the urban system funding.

ISSUE: Primary Funding Sources

State Gas Tax (Transportation Trust Fund – Regular: revenues projected at \$493 M for FY 23): The 16-cent per gallon state gasoline and special fuels tax (TTF – Regular) is a flat, non-indexed tax established in 1984 (when the rate was increased from 8 cents). The state gas tax has a current day purchasing power of approximately 6 cents, diminished over time through inflationary devaluation. Historically, gas tax revenues grew approximately 2.5% annually since 1992, but the rate has slowed substantially over the past fifteen years. Construction and operating cost inflation substantially exceed the growth rate of the gas tax.

In 1984 the average gasoline price per gallon was \$0.94 and individuals paid approximately 17% per gallon for road infrastructure with the 16-cent state gas tax. The average price per gallon for regular gasoline in LA as of 9/10/22 was \$3.14. Due to the tax being flat, and not indexed to inflation, the current tax equates to individuals paying approximately 5.1% per gallon for road infrastructure (a decrease of approximately 0.4% over the past year as average gasoline prices have increased from \$2.90 per gallon on 9/16/21). Had the gas tax been indexed to the Consumer Price Index at inception of its current \$0.16 level in 1984, the tax would equal approximately \$0.47 today.

Federal Highway Trust Fund (Federal Gas Tax: revenues projected at \$1,153.4 M for FY 23): The federal transportation program is funded by the Infrastructure Investment and Jobs Act (IIJA). The IIJA is the largest long-term investment in the Nation’s history, authorizing \$550 B over federal fiscal years 2022 through 2026 for the state departments’ roads, bridges, mass transit, water infrastructure, resilience and other programs.

The federal Highway Trust Fund (HTF) is funded with an 18.4-cent per gallon federal gasoline tax and 24.4-cent per gallon federal diesel tax. HTF funds are deposited into a dedication at the Treasury commonly referred to in LA as the TTF-Federal. Like the state gas tax, it has lost ground to inflation since its last increase in 1993. Of the total funds collected at the federal level, each state is guaranteed an apportionment equal to at least 95% of the amount its residents pay into the highway account. The amounts distributed to the states are by formula with some states receiving a higher percentage and others less. The states have nearly complete control over the use of these funds, within the limits of federal planning, eligibility, and oversight rules. Money is not provided up front. A state is reimbursed after work is started, costs are incurred, and the state submits a voucher to the Federal Highway Administration (FHWA). The highway program focuses on highway construction and planning, and does not support operations or routine maintenance. The federal share of project costs is generally 80%, but is 90% for Interstate System projects.

ISSUE: Benefits and Limitations of an Excise-Based Transportation Funding Mechanism

The federal and state excise taxes on motor fuels are a user-fee, consisting of a per gallon tax rate on the consumption of motor fuels. As an excise tax, it is largely immune to fluctuations and volatility associated with fuel price changes, unlike if transportation funding relied on a sales tax structure. However, in order for transportation funding to grow along with the economy and demand, fuel consumption must increase in a congruent manner. As such, transportation funding only increases as the population consumes more

fuel. Historically, a burgeoning population nationally and robust development resulted in modest increases of revenues over time. In recent years, however, increased fuel efficiency, economic variables impacting driver behavior, and fluctuations in construction cost inflation have caused the growth rate for transportation funding needs to accelerate more quickly than a slower growth in excise tax collections.

ISSUE: *Transportation Infrastructure Model for Economic Development (TIMED)*

Program Bond Debt Service Payments - \$159.8 M for FY 23

Motor Fuels – TIMED Program (revenues projected at \$123.3 M for FY 23): The TIMED Program was established by Act 16 of the 1989 1st Extraordinary Session and designated 16 specific road/bridge projects to be funded. The original plan called for a designated funding stream in the form of a 4-cent per gallon gas tax on top of the existing 16-cent per gallon state gas tax, providing for a pay-as-you-go construction program. By utilizing a pay-as-you-go program, the projected completion date for the program was 2031. In 2002, the DOTD set out to accelerate the program by bonding the remainder of the program in an effort to complete construction of all projects by FY 13. Due to rising construction costs and inaccurate cost estimates at the outset of the program, the program only had sufficient funding to complete 14 of the original 16 road and bridge projects. All 14 of the funded projects are now complete.

The total projected TIMED Program costs are \$5.24 B (including the incomplete LA 3241 and Florida Avenue Bridge projects), while total revenues for the program are estimated at \$4.3 B by the pay-off date of the debt in FY 45. DOTD is in the process of determining the best financing mechanism for completing the remaining two constitutionally required road/bridge projects and reports that it will likely revert to a pay-as-you-go program, breaking those two projects into multiple phases funded through the normal Highway Priority Program. The current projected cost to complete the Florida Avenue Bridge is \$350 M while the projected cost to complete LA 3241 (I-12 to Bush) is approximately \$293 M.

TIMED Funding Shortfall: Since FY 09, the 4-cent per gallon TIMED gas tax collections have been insufficient to cover the debt service payments for the TIMED Program. DOTD estimates \$36.5 M of the 16-cent per gallon state gas tax revenues will be needed to pay TIMED Program debt service payments in FY 23, the 14th 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 2.8 cents of the 16-cent per gallon state gas tax at its peak usage in FY 42, which equates to \$94.6 M, or approximately 19.2% of the REC's current 16-cent per gallon tax estimate for FY 23 of \$493 M. Table 20 reports the amount of the 16-cent gas tax used in each fiscal year both in terms of a cents-equivalent portion of the 16-cent tax use for TIMED debt service payments as well as actual dollar expenditures from the 16-cent tax (reported as actual expenditures for FYs 09 through 20 and estimated for FYs 21 & 22).

TABLE 20

TTF-Regular Used for TIMED Debt Service		
FY	Cent Equivalent Portion of 16-cents Used	Total TTF-Regular Used/Needed
09	0.1 cent	\$4,112,956
10	1.0 cent	\$28,352,363
11	1.2 cents	\$36,828,326
12	1.5 cents	\$43,053,649
13*	0.3 cent	\$8,281,962
14	0.6 cent	\$17,571,082
15	0.5 cent	\$20,668,973
16	0.6 cent	\$20,052,483
17	0.5 cent	\$19,966,239
18	0.6 cent	\$12,791,086
19	0.6 cent	\$18,181,778
20	1.1 cents	\$19,953,012
21	0.7 cent	\$34,344,910
22	1.1 cents	\$33,999,055

*Note: The debt service schedule was revised after debt service refunding in 2013 for part of the first and second lien debt; for the variable rate debt, actual debt service paid (7/1/13 – 1/1/14) reflected debt service only. Debt service payments beginning in 2014 were based upon an all-inclusive cost (debt service & swaps). The continuing use of TTF - Regular funds to pay TIMED debt service impacts DOTD’s ability to match federal transportation funds (generally required at 10-20%) in the capital outlay budget and results in decreased funds available for the department’s operating budget to monitor, plan, design and maintain the state’s transportation infrastructure inventory.

08A – DPS&C – CORRECTIONS SERVICES

	FY 22	FY 23	Change FY 22 to FY 23	
	EOB as of 12/1/21	Appropriated	Amount	Percent
SGF	\$562,077,172	\$638,468,545	\$76,391,373	13.59%
IAT	\$8,600,129	\$14,300,129	\$5,700,000	66.28%
SGR	\$45,987,609	\$40,002,690	(\$5,984,919)	-13.01%
STAT DED	\$960,000	\$960,000	\$0	0.00%
FEDERAL	\$2,230,697	\$2,230,697	\$0	0.00%
TOTAL	\$619,855,607	\$695,962,061	\$76,106,454	12.28%

08A-Departmentwide

- Increases \$4.2 M SGF for other compensation expenses, such as Job Appointments or part-time or temporary WAE employees, at Administration, Adult Probation & Parole, and all correctional facilities based on average expenditures from the past five fiscal years.
- Increases \$8.2 M SGF for overtime expenses at all correctional facilities and Adult Probation & Parole in order to more closely align with recent historical expenditures.

- Increases \$1,771,500 SGF for the new NoteActive record keeping system at all correctional facilities. The new system will optimize the department's ability to collect and track information relative to offenders, staff, and visitors by utilizing an electronic platform. The department will begin implementation of the new system in FY 22 with the purchase of hardware, utilizing \$400,000 funding in the FY 22 Supplemental Bill, and installation to be complete by the end of FY 23.

TABLE 21

Corrections Services - Budget, Positions, and Inmate Capacity			
Entity Name	FY 23 Budget	Authorized T.O.	Inmate Capacity
Corrections - Administration	\$121,590,813	235	n/a
LA State Penitentiary	\$166,058,642	1,289	3,990
Raymond LaBorde Correctional Center	\$39,152,610	332	1,808
LA Correctional Institute for Women	\$29,464,220	265	459
Winn Correctional Center	\$581,925	0	25
Allen Correctional Center	\$32,545,951	293	1,474
Dixon Correctional Institute	\$59,516,730	463	1,800
Elayne Hunt Correctional Center	\$86,835,853	637	1,975
David Wade Correctional Center	\$36,491,954	326	1,176
B.B. Sixty Rayburn Correctional Center	\$32,818,320	297	1,314
Adult Probation & Parole	\$90,905,043	753	n/a
TOTAL	\$695,962,061	4890	14,021

08-400 Corrections - Administration

- Increases \$5.7 M IAT from FEMA through GOHSEP in order for the department to receive funding that will be transferred to the Office of Facility Planning and Control for expenses associated with the rebuilding of the Louisiana Correctional Institute for Women. The FEMA reimbursements are from prior hurricanes, COVID, and other disasters.
- Increases \$624,325 SGF for five (5) full-time Technology Technical Support Specialist T.O. positions in order to implement a technology team within the Administrative Program. The positions are needed to support and maintain technology at the DPS&C institutions. The positions are being funded by reducing ten (10) vacancies within the Louisiana State Penitentiary, resulting in a net decrease of five (5) T.O. positions and corresponding budget authority to the department in order to provide sufficient funding.
- Increases \$8.8 M SGF for a Special Entrance Rate (SER) for corrections officers in an effort to reduce vacancies and turnovers. The SER ranges from a \$0.13 an hour increase for a cadet to a \$4.07 an hour increase for a major.

08-402 LA State Penitentiary

- Decreases \$663,010 SGF for ten (10) vacant T.O. positions in order to create five (5) T.O. positions within the Administration Program at Headquarters for a new technology team. The Technology Technical Support Specialists positions are needed to support and maintain technology at the DPS&C institutions. The positions are being funded by reducing ten (10) vacancies within the Louisiana State Penitentiary, resulting in a net decrease of five (5) T.O. positions and corresponding budget authority to the department in order to provide sufficient funding.
- Transfers \$12.9 M (\$12.4 M SGF and \$536,365 SGR) and 130 T.O. positions to Allen Correctional Center. In an effort to reduce vacancies and lower the Corrections Officer to Offender ratio at the Louisiana State Penitentiary, the department will transfer 130 T.O. positions, 602 beds, and associated funding to Allen Correctional Center. This will result in a total bed capacity for Allen of 1,474 offenders.
- Increases \$1.8 M SGF to provide for overtime/pay adjustment and retention plan expenses.

08-405 Raymond Laborde Correctional Center

- Increases \$390,466 SGF to provide for overtime/pay adjustment and retention plan expenses.

08-406 LA Correctional institute for Women

- Increases \$383,372 SGF to provide for overtime/ pay adjustment and retention plan expenses.

08-407 Winn Correctional Center

- No significant adjustments

08-408 Allen Correctional Center

- Transfers \$12.9 M (\$12.4 M SGF and \$565,365 SGR) and 130 T.O. positions from Louisiana State Penitentiary. In an effort to reduce vacancies and lower the Corrections Officer to Offender ratio at the Louisiana State Penitentiary, the department will transfer 130 T.O. positions, 602 beds, and associated funding to Allen Correctional Center. This will result in a total bed capacity for Allen of 1,474 offenders.

Note: Correctional Security Officer (CSO) positions have historically experienced some of the highest turnover rates in state government. For FY 21, the number of vacancies at the Louisiana State Penitentiary was 322. The number of vacancies decreased to 265 in FY 22. While the number of vacancies decreased, the officer to offender ratio only changed from 4.7 (FY 21) to 4.6 (FY 22). This transfer was made to reduce the number of vacancies and to improve the CSO to offender ratio at Louisiana State Penitentiary.

08-409 Dixon Correctional Institute

- Increases \$732,155 SGF to provide for overtime/ pay adjustment and retention plan expenses.

08-413 Elayn Hunt Correctional Center

- Increases \$684,104 SGF to provide for overtime/ pay adjustment and retention plan expenses.

08-414 David Wade Correctional Center

- Increases \$441,306 SGF to provide for overtime/ pay adjustment and retention plan expenses.

08-415 Adult Probation & Parole

- No significant adjustments

08-416 B.B. "Sixty" Rayburn Correctional Center

- Increases \$450,179 SGF to provide for overtime/ pay adjustment and retention plan expenses.

08B – DPS&C – PUBLIC SAFETY SERVICES

	FY 22 EOB as of 12/1/21	FY 23 Appropriated	Change FY 22 to FY 23	
			Amount	Percent
SGF	\$4,101,659	\$5,894,000	\$1,792,341	43.70%
IAT	\$36,752,496	\$36,384,027	(\$368,469)	-1.00%
SGR	\$226,656,286	\$298,087,896	\$71,431,610	31.52%
STAT DED	\$181,564,713	\$141,620,771	(\$39,943,942)	-22.00%
FEDERAL	\$36,334,274	\$35,754,634	(\$579,640)	-1.60%
TOTAL	\$485,409,428	\$517,741,328	\$32,331,900	6.66%

08-418 Office of Management & Finance

- Non-recurs one-time \$975,000 Statutory Dedications out of the Riverboat Gaming Enforcement Fund for the replacement of the Municipal Police Officers and Firefighters Supplemental Pay software platform. The Supplemental Pay program operated on a legacy hardware that required an antiquated manual method of monthly reporting.

08-419 Office of State Police

- Decreases \$1.2 M SGR and a net decrease in Statutory Dedications (\$12.6 M) in order to align with the forecast adopted by the REC on 5/09/2022 as follows: Traffic Enforcement Program (-\$11.8 M), Criminal Investigation Program (-\$898,268), Operational Support Program (-\$1.3 M), and Gaming Enforcement Program (+\$315,887).
- Increases \$1.3 M SGF for the handheld subscription option in the eCitation program. All software, hardware, and maintenance fees are included in this subscription (\$140 per unit annually). The eCitation program is a mobile application that automates writing and processing citations for law enforcement agencies. Currently, State Police issues paper tickets during traffic stops. Paper can be

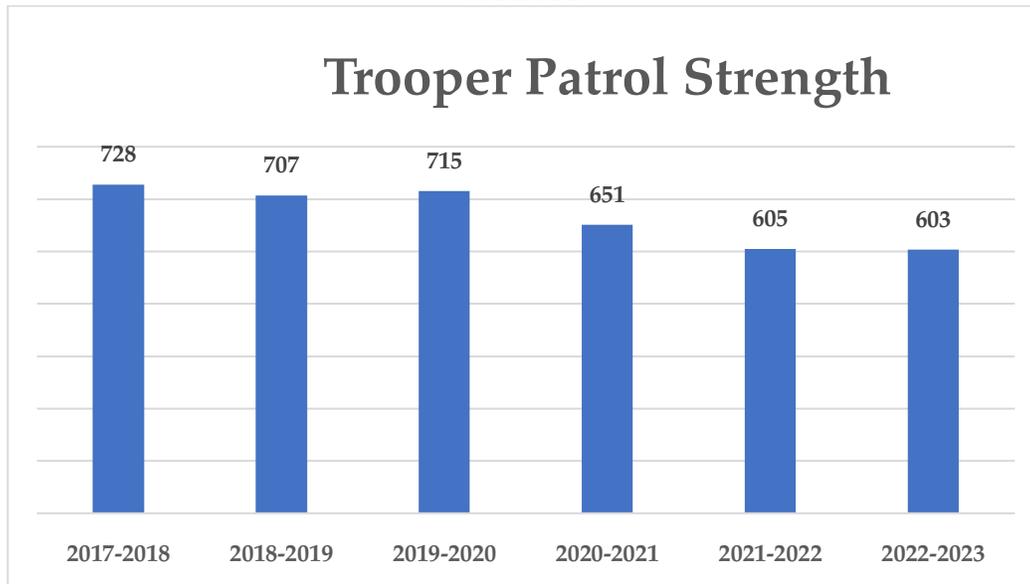
damaged, destroyed or lost. When an officer issues a citation, his attention is focused on obtaining the driver's information. Electronic ticket issuance allows for fast and accurate capture of the driver's data that will integrate with the State's newly implemented computer-aided dispatch (CAD) systems and records management systems (RMS) platform.

- Increases \$1.25 M SGF to replace the legacy LA Integrated Gaming History Tracking System (LIGHTS). The LIGHTS system is the primary database for casino and video poker gaming information and records. The LIGHTS system was developed internally by DPS's IT section over 10 years ago. The department will contract with DB Sysgraph, which is a software development and consulting firm headquartered in Baton Rouge. DB Sysgraph will enhance, maintain, and update the LIGHTS system including customization and unlimited annual support. The new LIGHTS system will be a web-based online portal.
- Increases \$3 M SGF in the Operational Support Program for a mobile virtual training system. State Police will contract with Performa Labs, a tech-based company, to create a technology-based training tool focused on de-escalation and use of force training. The training tool will be a mobile system focusing on neuro-cognitive training. The contract will be one year and is estimated to train 5,454 law enforcement officers (5,454 officers x \$550 per officer = \$3 M).

ISSUE: State Police Training Academy, Cadet Classes

When compared to the prior fiscal years, trooper patrol strength is at its lowest. In FY 18, there were 728 troopers dedicated to patrolling. At the start of FY 23, the department reported 603 troopers dedicated to patrolling. Although the 100th Cadet Class graduated 51 cadets on May 12, 2022, trooper patrol strength is still the lowest in five years. Since FY 18, the number of troopers dedicated to patrolling has decreased by 125 Troopers. To address the trooper shortage, State Police began the 101st Cadet Class on July 31, 2022. The 101st Cadet Class is a 14-week accelerated academy comprised of certified law enforcement officers with a minimum of two years of full-time law enforcement experience. The accelerated academy is the first ever offered by State Police. The class has 28 cadets that will graduate from the Training Academy on November 4, 2022. Also, State Police is preparing for the 102nd Cadet Class that is anticipated to start in mid-February of 2023 and will be a traditional 23-week academy. The application deadline for the 102nd Cadet Class was October 17, 2022.

GRAPH 1



08-420 Office of Motor Vehicles

- Non-recurs a \$100,000 SGF line-item appropriation to the Legacy Donor Foundation for organ donor awareness.

- Increases \$2.1 M SGR and thirty (30) T.O. positions (Motor Vehicle Compliance Analyst) in field offices to reduce wait times and manage the International Registration Plan (IRP), as well as establish better regulatory control over Public Tag Agent locations. Twenty (20) positions will be in the field offices and 10 positions will perform oversight of Public Tag Agents. Over the past years, OMV has reduced positions due to vacancies and budget reductions. The OMV had 770 positions in FY 08 compared to 539 in FY 21. Due to REAL ID requirements and the creation of installment agreements for reinstatement fees, wait times have increased in all field offices. The additional positions will reduce wait times.

Thirty (30) Additional Positions

Salaries	\$1,114,005
Related Benefits	\$847,669
Operating Services	\$6,000
Supplies	\$8,250
IAT	\$9,000
Acquisitions	<u>\$117,900</u>
	\$2,102,824

- Decreases \$1.5 M SGR out of the Office of Motor Vehicles Customer Service and Technology Dedicated Fund Account in order to align with the forecast adopted by the REC on 1/11/22.

08-422 Office of State Fire Marshal

- Increases \$1.8 M Statutory Dedications out of the LA Fire Marshal Fund and fifteen (15) T.O. positions: 8 State Fire Marshal Deputies, 1 State Fire Marshal Captain, 1 State Fire Marshal District Chief, 2 Architects and 3 Administrative positions. The positions will provide expedited review and inspections of facilities to ensure life safety features are in place prior to occupancy. Also, deputies have the responsibility of ensuring public safety through fire/arson investigations, life safety and property protection investigations, and statewide inspections. These positions will complement the Fire Marshal's streamlining and cross training efforts. Regional plan review inspection offices are established in Alexandria, Lake Charles, Monroe, Shreveport and Lafayette, and are planned for the North Shore and Houma/Thibodaux to provide code review and interpretation locally.

Fifteen (15) Additional Positions

Salaries	\$1,323,180
Other Compensation	\$300,000
Related Benefits	<u>\$200,000</u>
	\$1,823,180

- Net decrease of \$406,168 Statutory Dedications out of the LA Fire Marshal Fund. Non-recurs a \$2 M one-time appropriation from Act 411 (HB 515) of the 2021 RS that appropriated funds from the FY 20 surplus and increases \$1.6 M to align with the forecast adopted by the REC on 5/09/2022.
- Transfers funding and 35 positions from the LSU Board of Supervisors (19-600) for performing fire and emergency training services through the administration and operation of the Carrol L. Herring Fire and Training Institute (FETI). The source of IAT is Statutory Dedications out of the Fireman Training Fund and the Two Percent Fire Insurance Fund.

In accordance with HCR 99 of the 2021 RS, the LSU Board, the Office of the State Fire Marshall (OSFM), and the Division of Administration (DOA) entered into a cooperative endeavor and right of use agreement (CEA) to transfer the obligation of fire and emergency training and certification from LSU to OSFM. On January 3, 2022, the LSU Board transferred the administration and operation of both FETI campuses - the Baton Rouge campus and the Minden campus, to the State Fire Marshal. Act 231 of the 2022 RS designates the State Fire Marshal as the agency of this state to conduct training for in-service firemen (on a statewide basis) at its Baton Rouge campus.

Transfer Expenditures

Salaries and RB	\$4,409,471
Travel	\$175,000
Operating Services	\$110,500
Supplies	\$140,500
Other Charges	\$140,000
IAT	\$1,765,650
Acquisitions	<u>\$927,600</u>
	\$7,668,721
Positions	35

08-423 LA Gaming Control Board

- No significant adjustments

08-424 Liquefied Petroleum Gas Commission

- No significant adjustments

08-425 LA Highway Safety Commission

- Increases \$200,000 SGR for the state match portion of Planning and Administrative costs for the agency and \$50,000 SGR for an e-Grant management system. The Planning and Administration match increased from 13% to 15%, which allows the LA Highway Safety Commission (LHSC) to use an additional \$50,000 Federal for planning and administration costs. The additional \$50,000 SGR allows LHSC to begin an e-Grants management system. In FY 22, the LHSC was about \$145,000 short of the 15% match requirement. The \$200,000 increase in FY 23 enables the LHSC to meet the 15% state match portion to receive \$250,000 Federal.

08C – DPS&C – YOUTH SERVICES

	FY 22 EOB as of 12/1/21	FY 23 Appropriated	Change FY 22 to FY 23	
			Amount	Percent
SGF	\$130,395,033	\$138,368,190	\$7,973,157	6.11%
IAT	\$19,492,949	\$19,452,626	(\$40,323)	-0.21%
SGR	\$924,509	\$924,509	\$0	0.00%
STAT DED	\$0	\$0	\$0	-
FEDERAL	\$891,796	\$891,796	\$0	0.00%
TOTAL	\$151,704,287	\$159,637,121	\$7,932,834	5.23%

08-403 Office of Juvenile Justice

- Increases \$1.5 M SGF for a salary base adjustment for Juvenile Justice Specialists. Provides funding for a Special Entrance Rate (SER) and hourly premium pay in an effort to reduce vacancies and turnovers.
- Increases \$1 M SGF to address the additional need for Community-Based Residential Placements to account for the increased number of youths being adjudicated to non-secure areas.



TABLE 22

Youth Services - Budget, Positions, and Juvenile Offender Capacity			
Entity Name	FY 23 Budget	Authorized Positions*	Capacity
Administration	\$18,336,396	53	N/A
North Region			
Swanson Center for Youth	\$40,733,820	346	72
Swanson Center for Youth at Columbia			48
Central/Southwest Region			
Acadiana Center for Youth	\$26,766,845	233	72
Acadiana - St. Martin **			24
Southeast Region***			
Bridge City Center for Youth	\$34,088,109	281	48
Contract Services****	\$39,476,269	0	N/A
Auxiliary	\$235,682	0	N/A
Total	\$159,637,121	913	264

* Authorized positions include T.O. positions (907) and Other Charges positions (6).
 ** Acadiana - St. Martin is a satellite facility / extension of the Acadiana Center for Youth.
 *** The maximum capacity at the Bridge City Center for Youth was adjusted from 84 to 48 based upon staffing levels, specifically vacancies with direct care staff positions (Juvenile Justice Specialists), the average which increased from 66 to 67. Maximum capacity is determined based upon staffing levels, not bed capacity.
 **** The Contract Services Program includes Residential and Non-Residential Services with Contracted Community Providers across all three regions.

09 – LA DEPARTMENT OF HEALTH

	FY 22 EOB as of 12/1/21	FY 23 Appropriated	Change FY 22 to FY 23	
			Amount	Percent
SGF	\$2,349,184,553	\$2,665,333,641	\$316,149,088	13.46%
IAT	\$1,195,868,343	\$591,156,260	(\$604,712,083)	-50.57%
SGR	\$705,902,712	\$697,030,701	(\$8,872,011)	-1.26%
STAT DED	\$1,151,083,873	\$1,217,500,589	\$66,416,716	5.77%
FEDERAL	\$13,825,822,185	\$13,885,885,038	\$60,062,853	0.43%
TOTAL	\$19,227,861,666	\$19,056,906,229	(\$170,955,437)	-0.89%

09-300 Jefferson Parish Human Services Authority

- No significant adjustments

09-301 Florida Parishes Human Services Authority

- No significant adjustments

09-302 Capital Area Human Service District

- No significant adjustments

09-303 Developmental Disabilities Council

- No significant adjustments

09-304 Metropolitan Human Services District

- No significant adjustments

09-305 Medical Vendor Administration

- No significant adjustments

09-306 Medical Vendor Payments

The FY 23 appropriated increases total funding in Medicaid by approximately \$280 M (6.2%) for FY 23, from \$16.29 B at EOB Base to a total appropriation of \$16.57 B. The overall Medicaid budget includes significant funding increases associated with provider rate increases, programmatic funding increases, and annualizations of prior year funding initiatives. See the means of finance comparison for 09-306 Medical Vendor Payments below.

NOTE: SGF increases primarily due to program increases, means of finance adjustments (swaps) that replace the use of revenues in FY 22 that will not be available in FY 23 associated with the 6.2% enhanced Federal Medical Assistance Percentage (eFMAP) and the use of a Statutory Dedication balance out of the Medical Assistance Trust Fund. Although the 6.2% eFMAP is not built in the Medicaid budget for FY 23, the state is anticipated to receive these enhanced federal matching dollars for at least 1 additional quarter, resulting in potential for excess appropriated SGF in FY 23.

	FY 22 EOB as of 12/1/21	FY 23 Appropriated	Change FY 22 to FY 23	
			Amount	Percent
SGF	\$1,812,521,228	\$2,074,853,914	\$262,332,686	14.47%
IAT	\$116,925,206	\$119,632,199	\$2,706,993	2.32%
SGR	\$619,534,253	\$608,466,431	(\$11,067,822)	-1.79%
STAT DED	\$1,128,303,086	\$1,180,953,268	\$52,650,182	4.67%
FEDERAL	\$12,620,477,846	\$12,594,064,239	(\$26,413,607)	-0.21%
TOTAL	\$16,297,761,619	\$16,577,970,051	\$280,208,432	1.72%

Based on federal approval of the hospital directed payments (supplemental payment reform), an additional \$900 M is projected to be spent over and above the FY 23 appropriated level of funding (\$16.6 B) in FY 23. Additional funding was added through a September BA-7.

- Increases \$174.8 M Federal for the state’s Home and Community-based Services Spending Plan which provides certain payments for direct service workers and support coordination providers.
- Increases \$104.2 M for rate increases for Long Term – Personal Care Services (LT-PCS) and Community Choices – Personal Care Assistant/Aide (PCA) providers.
- Increases \$56.3 M for Medicare Part A and Part B adjustment for Medicare premiums.
- Increases \$27.9 M for one-time, lump sum payments (dedicated program funding pool) for non-state, non-public ICF/DD facilities.
- Increases \$23.4 for Nursing Home per diem rate increases.
- Increases \$20 M to annualize wage rate increases for direct service workers/PCA’s.
- Increases \$19.3 M to annualize FY 22 nursing home rate rebase (1 month of funding).
- Increases \$19.3 M in Disproportionate Share Hospital (DSH) funding for additional capacity of 118 beds at Eastern Louisiana Mental Health System (ELMHS).
- Increases \$17.6 M for Intermediate Care Facility (ICF) per diem rates.
- Increase \$14.1 M for Department of Justice (DOJ) settlement agreement related to treatment of serious mental illness (SMI).
- Increases \$13.7 M for peer support services provided for SMI treatment.
- Increases \$11.6 M for clawback payments for Medicare Part D.
- Increases \$8.7 M for Early Steps Program rate increases (EPSDT and Targeted Case Management).
- Increases \$8.2 M for rates associated with the shared living model waiver services.
- Increases \$6.2 M to rebase the rates of Intermediate Care Facilities for the Developmentally Disabled (ICF/DD).

- Increases \$5.2 M for reimbursement rates for pediatric day health care centers (PDHC).
- Increases \$3.9 M to provide comprehensive dental coverage for certain individuals with developmental disabilities.
- Decreases \$1 B associated with payments to managed care organizations (MCO's).

Hospital Tax Resolution

House Concurrent Resolution (HCR) 8 of the 2022 RS authorized the Department of Health to provide hospital directed payments under two separate federal pre-prints, subject to approval from the Centers for Medicare and Medicaid Services (CMS). In addition, the resolution further provided additional hospital assessment revenue, approximately \$143 M, in FY 23 intended to be utilized as a state match source to partially fund the total projected and approved hospital directed payment pool in FY 23.

Hospital Directed Payments:

State Directed Payment: \$2,539,934,842

On August 19, 2022, the Louisiana Department of Health received approval from the Centers for Medicare and Medicaid (CMS) related to two separate pre-prints for hospital directed payments that authorize an add-on to Medicaid base claim payments for both inpatient and outpatient services for certain hospitals. Total directed payments (payment pool) authorized by CMS to be paid to hospitals for both inpatient and outpatient services in FY 23 totals approximately \$2.5 B. LDH projects paying \$2.49 B to certain hospitals (in-state providers of inpatient and outpatient hospital services) by tier/class under the first federally approved pre-print, and \$40.6 M to certain hospitals (long-term acute care, psychiatric services, and rehab services) under the second federally approved pre-print.

Total estimated hospital directed payment spending in FY 23 is reflected below.

Expenditures:

Hospital directed tier payments (Preprint 1)

Hospital Tier	
1	\$568,374,413
2	\$450,883,505
3	\$269,646,135
4	\$510,895,644
5	<u>\$699,529,546</u>

Sum tier payments (Preprint 1) \$2,499,329,243

Hospital directed payments (Preprint 2)

Eligible Hospitals	<u>\$40,605,599</u>
Expenditures in FY 23	\$2,539,934,842

The Louisiana Department of Health will utilize various state match sources to draw federal matching funds for hospital directed payments, including existing match currently budgeted in Medicaid (Medical Vendor Payments) for FY 23. Non-SGF match sources include IAT and SGR revenues, which represent revenues transferred from public entities (including service district hospitals, LSU, and other public hospitals). In addition, Statutorily Dedicated revenues are anticipated to be used as a state match source, and represent revenues collected from hospital assessments, in addition to managed care premium taxes.

Issue: Medicaid Outlook

Enhanced Federal Medical Assistance Percentage (eFMAP)

Enhanced federal match from the Public Health Emergency (PHE) is not contemplated in the FY 23 Medicaid budget. As such, the additional 6.2% eFMAP that is authorized during the PHE is not included and the budget is matched with State General Fund accordingly. To the extent the PHE is extended,

additional federal funding will continue to be earned, in addition to maintenance of effort with regard to enrollment. Information provided by LDH indicates the additional federal matching funds are projected for two quarters at a minimum.

09-307 Office of Secretary

- No significant adjustments

09-309 South Central LA Human Service Authority

- No significant adjustments

09-310 Northeast Delta Human Services Authority

- No significant adjustments

09-320 Office of Aging Services

- Increases \$800,000 SGF for the Traumatic Head & Spinal Cord Injury Program. This program provides services to individuals that suffer from traumatic head or spinal cord injuries. Services, which are based on individualized needs, may include rehabilitation, medication, supplies, medical equipment, and vehicle modifications. This increase in funding is anticipated to decrease the waiting list by approximately 100 cases.
- Increases \$1.4 M IAT from the Money Follows the Person (MFP) grant. Funds will be used to hire 8 non-T.O. FTE for the MFP program. The MFP program assists persons with serious mental illness with transitioning from nursing home facilities to community living.
- Non-recurs \$440,500 Federal from the Coronavirus Aid, Relief, and Economic Security (CARES) Act. These one-time funds were used to construct a visitor’s pavilion at Villa Feliciana.

Community-Based Waivers & Other Community Services

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

FY 23 Funded Slots:	6,053
FY 22 Funded Slots:	5,803
Slots Filled as of 6/30/22:	4,846
Slots Funded but not Filled:	957
Registry and/or Waiting List:*	7,649
Average Cost/Capped Cost:	\$26,008/\$46,090
FY 22 Projected Expenditures:	\$115,538,992
FY 22 Budget:	\$146,510,884
FY 23 Budget	\$254,286,610
Population Served:	<i>Ages 21 +, Medicaid eligibility, and meet nursing facility level of care criteria</i>

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

FY 23 Funded Slots:	555
FY 22 Funded Slots:	555
Slots Filled as of 6/30/22:	364
Slots Funded but not Filled:	191
Registry and/or Waiting List:	1,347
Average Cost:	\$12,569
FY 22 Projected Expenditures:	\$4,748,124

FY 22 Budget:	\$7,874,497
FY 23 Budget	\$11,466,150
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. Funding and participation information for this program is provided below:

Participants as of 6/30/22:	9,909
Average Cost/Capped Cost:	\$16,730/\$23,376
FY 22 Projected Expenditures:	\$141,579,545
FY 22 Budget:	\$169,670,576
FY 23 Budget:	\$288,955,984
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) coordinates and provides all needed preventive, primary, acute and long-term care services so that older people can continue living in the community. The emphasis is on enabling senior citizens to remain in their communities while enhancing their quality of life. Funding and participation information for this program is provided below:

FY 23 Funded Slots:	600
FY 22 Funded Slots:	600
Slots Filled as of 6/30/22:	414
Slots Funded but not Filled:	186
Average Cost/Capped Cost:	\$34,176/\$54,288
FY 22 Projected Expenditures:	\$14,482,994
FY 22 Budget:	\$17,520,233
FY 23 Budget:	\$17,520,233
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. Funding and participation information for this program is provided below:

Participants as of 6/30/22:	42
Registry and/or Waiting List:*	60
Average Cost:	\$21,961
FY 22 Projected Expenditures:	\$1,073,410
FY 22 Budget:	\$1,073,410
FY 23 Budget:	\$1,073,410
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. Funding and participation information for this program is provided below:

Participants as of 6/30/22:	490
Registry and/or Waiting List:	369
Average Cost/Capped Cost:	\$3,885/\$50,000 over lifetime
FY 22 Expenditures:	\$1,551,172
FY 22 Budget:	\$1,827,994
FY 23 Budget:	\$2,627,994

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 06/30/2022.

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

09-324 LA Emergency Response Network (LERN)

- No significant adjustments

09-325 Acadiana Area Human Services District

- Increases \$3 M SGF to provide funding for the operation of a 70-bed substance abuse treatment facility in Lafayette.

09-326 Office of Public Health

- Non recurs \$628 M IAT from the Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP). These funds were originally awarded by Federal Emergency Management Agency (FEMA) to the state for hospital staffing contracts in response to the pandemic, COVID-19 vaccinations, and Hurricane Ida response efforts.
- Increases \$3.2 M from the Statutorily Dedicated Telecommunications for the Deaf Fund. The Telecommunications for the Deaf Fund provides accessibility services and assistive technology for persons who are deaf, deaf/blind, hard of hearing, speech impaired, or others who are similarly disabled. The original source of funding is 5 cents per month tax on each residence and business customer telephone line.

09-330 Office of Behavioral Health

- Increases \$28.4 M (\$9.1 M SGF and \$19.3 M IAT) transferred from Medicaid to remain in compliance with the Cooper/Jackson settlement, which requires the state to provide adequate mental health care facilities and staffing for individuals deemed mentally incompetent or Not Guilty by Reason of Insanity (NGRI). A complaint has been filed with the U.S. District Court for potential lapses in settlement compliance.
 - \$4.8 M SGF for 24 beds to be provided through a Cooperative Endeavor Agreement (CEA) between OBH and three private providers to meet demands of indigent and court-ordered patients. FY 22 rate for CEA beds is \$552.05/day or \$201,498/yr. For 24 beds, this amounts to \$4.8 M. Current utilization and wait lists for placement indicate significant demand for capacity expansion and LDH is currently at-risk of a contempt filing.
 - \$3.2 M SGF for 58 Forensic Transitional Residential Aftercare (FTRA) beds. The per diem rate at the start of FY 23 is \$108.18 per bed per day, with contracted adjustments of 3% each February. In addition, this also includes \$250,000 in psychiatric services not captured in the per diem rate, as well as a daily maintenance fee amounting to roughly \$30/day.
 - \$1 M SGF for 24 Civil Intermediate Transition beds to help indigent and court-ordered patients transition back into the community at a cost of \$114 per bed per day.
 - \$19.3 M IAT from Medicaid for 118 contract civil intermediate beds. This funding comes in the form of Disproportionate Share Hospital (DSH) payments. East Louisiana Mental Health System (ELMHS) has faced a surge in placement demand coupled with quarantining restrictions.
- Increases \$7.3 M (\$5.3 M SGF and \$1.98 M IAT) for compensation and positions as follows:
 - \$5.3 M SGF for an increase in per diem rates to support direct care worker compensation within the Eastern Louisiana Mental Health System.
 - \$1.98 M IAT for 75 Non-T.O. and 20 WAE positions at Central Louisiana State Hospital (CLSH), to maintain required staffing ratios. This is due to an increased attrition rate.
- Increases \$995,883 Statutory Dedications out of the Compulsive and Problem Gaming Fund to provide funding to the Behavioral Health Administration and Community Oversight Program for gambling prevention initiatives. This funding will be utilized to augment inpatient and outpatient treatment

programs, gaming support monitoring, further statewide gambling assessments, and expand advertising campaigns and regional marketing for local treatment options.

- Increases \$676,467 Federal for the National Suicide Prevention Lifeline 988 state grant. This will expand the capacity of existing Louisiana call centers in preparation of the summer 2022 launch of the three-digit number (988) for mental health crisis and suicide response. The agency anticipates higher call volume in response to federal promotion of the 988 number.
- Increases \$926,420 IAT from DCFS to the Behavioral Health Administration and Community Oversight Program for substance abuse initiatives.

09-340 Office of Citizens with Developmental Disabilities

- Increases \$1.2 M SGF due to a projected growth in the number of eligible children being referred and served in the Early Steps Program. In FY 22, Early Steps was budgeted to serve 6,518 children each month. This increase in funding will provide services for 295 more children each month. The Early Steps Program is LA's early intervention system for children, age 0 to 36 months, who have a developmental delay.
- A net decrease of \$5.9 M funding (\$8.8 M SGF increase, \$14.6 M IAT decrease). Decreases IAT budget authority from Medicaid based on projected revenue collections at Pinecrest Supports & Services Center. The FY 22 budget is based on a patient census of 465 individuals. However, the patient census as of February 2022 is 415. The patient census in FY 23 is projected to remain near 415. These funds were used to offset costs that will remain despite the reduced census; therefore \$8.7 M SGF is added to the budget to cover these costs. Some of the SGF (\$2.3 M) will be used to support legacy costs, such as risk management premiums, maintenance, and retirees' group insurance, that resulted from the closure of eight formerly state operated developmental centers. The remainder of the SGF (\$6.5 M) will be used to support the OCDD Resource Center and ICF/DD Programmatic Unit. The OCDD Resource Center collaborates with private providers to develop activities/interventions/products for persons with developmental disabilities. The ICF/DD Programmatic Unit is responsible for the programmatic leadership of OCDD and for designing and developing all developmental disability services provided by the department either directly or pursuant to agreements with public and private providers.

Intellectual/Developmental Disabilities (I/DD) Waivers

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

Screen for Urgency Need (SUN): OCDD screens applicants for I/DD waivers to assess the urgency of their need for support services. Urgency is determined based on several factors, such as the complexity of the individual's disability and the status of the individual's caregiver. Each case is assigned an initial Screen for Urgency Need (SUN) score ranging from a tiered need of 0-4, where 4 is most urgent. A description of the tiers is as follows:

- 4 – Emergent
 - Supports will be needed in the next 90 days
- 3 – Urgent
 - Supports will be needed in the next 3-12 months
 - SUN score is reevaluated every year
- 2 – Critical
 - Supports will be needed in the next 1-2 years
 - SUN score is reevaluated every 2 years
- 1 – Planning
 - Supports will be needed in the next 3-5 years
 - SUN score is reevaluated every 3 years

- 0 – Currently no unmet needs
 - SUN score is reevaluated every 5 years

Single Request for Services Registry (RFSR): After a case is assigned a SUN score, cases are placed on a single RFSR and prioritized based on their SUN score. OCCD began offering waivers based on urgency of needs beginning in February 2018. Everyone with an immediate need for support services, meaning a SUN score of 3 or 4, has been offered an I/DD waiver. Presently, the registry only contains cases in which the SUN score has not yet been identified or cases with a SUN score of 2, 1, or 0, which means that the individual has no need for support services in the next 12 months.

Cases on the registry are periodically reevaluated to determine a change in the urgency of the individual’s need for support services. If the urgency of need is reevaluated to have a score of 3 or 4, then waiver services will be offered contingent on the availability of funding. Also, as new cases are added to registry, a SUN score is determined and waiver services will be offered to those with a score of 3 or 4, contingent on the availability of funding. The transition to a single RFSR and offering waivers based on urgency of needs had no impact to the budget for I/DD Waivers. The maximum expended on waiver services cannot exceed the funding available.

Registry as of 6/30/22	11,304
FY 23 Projected Average Cost per Slot	\$47,246
FY 23 I/DD Waiver Slots Filled at of 6/30/22	13,543
FY 21 Budget	\$585,040,339
FY 22 Budget	\$636,231,808
FY 23 Budget	Unknown*

*At the time of the publication, OCDD has not yet received the amount of its waiver allocation/budget from Medicaid.

For informational purposes, the number of recipients and average cost by waiver for FY 22 is provided below.

	Total Recipients**	Average Cost
NOW	7,411	\$69,337
Children's Choice	2,784	\$16,342
Supports Waiver	2,485	\$5,983
<u>ROW</u>	<u>1,407</u>	<u>\$44,810</u>
Total Recipients	14,087	

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

09-350 Office of Woman’s and Community Health

- Increases \$850,272 SGF and 6 T.O. positions due to the creation of a new agency within LDH.

09-375 Imperial Calcasieu Human Services Authority

- No significant adjustments

09-376 Central LA Human Services District

- No significant adjustments

09-377 Northwest LA Human Services District

- No significant adjustments

10 – DEPARTMENT OF CHILDREN & FAMILY SERVICES

	FY 22	FY 23	Change FY 22 to FY 23	
	EOB as of 12/1/21	Appropriated	Amount	Percent
SGF	\$223,588,005	\$256,350,288	\$32,762,283	14.65%
IAT	\$16,520,568	\$16,502,907	(\$17,661)	-0.11%
SGR	\$15,634,991	\$14,634,991	(\$1,000,000)	-6.40%
STAT DED	\$724,294	\$1,724,294	\$1,000,000	138.07%
FEDERAL	\$562,548,586	\$588,745,312	\$26,196,726	4.66%
TOTAL	\$819,016,444	\$877,957,792	\$58,941,348	7.20%

10-360 Children & Family Services

- Increases \$4.9 M (\$1 M SGF and \$3.9 M Federal) to transfer 100 children from Non-Medical Group Homes (NMGHs) to Qualified Residential Treatment Programs (QRTPs). QRTPs were created through the Family First Prevention Services Act of 2018. QRTPs specialize in treating and supervising foster children with serious emotional or behavioral disorders that cannot function in a family-like setting. QRTPs are more expensive than NMGHs because QRTPs have a smaller ratio of children to staff and they are also required to employ clinical and nursing staff. The daily rate at a QRTP is \$330. The daily rate at a NMGH is \$196.88.
- Increases \$8.4 M (\$2.9 M SGF and \$5.5 M Federal) to modernize the current Child Support Enforcement (CSE) system. The current CSE system, Louisiana Support Enforcement Service (LASES), was implemented in 1994 and cannot meet the CSE program's current needs. This modernization program is projected to begin in April 2023 and is projected to be completed by the end of FY 27 at an estimated total cost of \$142 M (66% Federal and 34% SGF). The FY 23 cost of the project is detailed below:

\$ 728,053	Office of Technology Services (OTS) staff
\$ 459,305	Hardware Costs
\$ 775,000	Software Costs
\$ 45,035	Consulting Services
\$ 165,760	Independent Verification and Validation Vendor
\$ 21,369	Quality Assurance and Control Vendor
<u>\$6,250,000</u>	Design, Development, and Implementation Vendor
\$8,444,526*	

*The FY 23 total represents 3 months of funding from April 2023 to June 2023.

- Increases \$10.5 M (\$4.3 M SGF and \$6.2 M Federal) to upgrade the document imaging (DI) system. DI is the process of digitalizing paper documents received by the department and indexing and managing electronic documents. The department currently uses OnBase software for DI. These funds will be used to convert DI from OnBase to FileNet, which is the DI system preferred by the Office of Technology Services (OTS). The conversion is expected to be complete by the end of FY 23.
- Increases \$8.6 M (\$2.6 M SGF and \$6 M Federal) to fund premium pay and special entrance rates for social services analysts and disability determinations examiner job series.
- Increases \$2.9 M (\$1.8 M SGF and \$1.1 M Federal) to fund 25 positions for the extended foster care program (12 positions) and human trafficking program (13 positions). The Extended Foster Care program allows a foster child that meets specific criteria to remain in foster care until he reaches the age of 21 or graduates from high school or equivalent. The human trafficking positions will assist with providing specialized support and service coordination for children screened as high-risk for, or identified as, human trafficking victims.
- Increases \$3.4 M (\$2.5 M SGF and \$842,686 Federal) and 5 positions associated with the passage of Act 662 of the 2022 RS related to providing care coordination and advocacy services for child victims of sex trafficking. The department plans to enter into advocacy and care coordination contracts to provide victims with crisis counseling, safety and education services, face to face visits, and other services as described in the bill.

ISSUE: Position History

TABLE 23

Fiscal Year	Authorized TO	# change from prior year	% change from prior year	Vacancies	% Vacant TO	Explanation of Changes
2008	5243	N/A	N/A	N/A	N/A	
2009	5165	(78)	-1.49%	N/A	N/A	Personnel Reduction
2010	4935	(230)	-4.45%	N/A	N/A	Personnel Reduction
2011	4395	(540)	-10.94%	199	4.53%	197 positions reduced/343 positions transferred to other state departments
2012	4082	(313)	-7.12%	253	6.20%	307 positions reduced/12 positions transferred to other state departments
2013	3960	(122)	-2.99%	391	9.87%	Personnel Reductions
2014	3726	(234)	-5.91%	238	6.39%	221 positions reduced/13 positions transferred to other state departments
2015	3540	(186)	-4.99%	629	17.77%	83 positions reduced/103 positions transferred to other state departments
2016	3409	(131)	-3.70%	183	5.37%	3 positions reduced/128 positions transferred to other state departments
2017	3447	38	1.11%	254	7.37%	38 positions transferred from other state departments
2018	3445	(2)	-0.06%	219	6.36%	2 positions transferred to other state departments
2019	3506	61	1.77%	251	7.16%	Personnel Increase
2020	3491	(15)	-0.43%	220	6.30%	Personnel Reduction
2021	3561	70	2.01%	241	6.77%	Personnel Increase
2022	3634	73	2.05%	391	10.76%	Personnel Increase
2023	3664	30	0.83%	460	12.55%	Personnel Increase
Cumulative Change since 2008		(1579)	-34.31%			



Temporary Assistance for Needy Families (TANF)

Act 199 of 2022 contains total TANF funding of \$186.9 M, which is a \$2.7 M decrease from FY 22 EOB. TANF, which is 100% federally funded, is allocated between 3 areas: Core Welfare, Child Welfare, and TANF Initiatives.

TABLE 24

Temporary Assistance for Needy Families (TANF) Budget			
	FY 22	FY 23	Difference
CORE WELFARE			
FITAP/KCSP ¹	\$23,687,635	\$26,025,229	\$2,337,594
STEP ²	\$12,153,000	\$12,153,000	\$0
Diversion Assistance Program	\$5,000,000	\$0	(\$5,000,000)
Pandemic Benefits	\$7,905,732	\$3,039,659	(\$4,866,073)
Fatherhood	\$1,200,000	\$1,200,000	\$0
Call Center/Document Imaging	\$307,552	\$307,552	\$0
Integrated Eligibility Project	\$3,188,678	\$3,188,678	\$0
Administration	\$8,048,408	\$8,048,408	\$0
CHILD WELFARE			
CPI/FS ³	\$28,962,112	\$28,962,112	\$0
Prevention Track Preservation Court	\$220,202	\$0	(\$220,202)
Kinship Navigator	\$750,000	\$2,695,000	\$1,945,000
Emergency Assistance	\$14,316,840	\$14,316,840	\$0
TANF INITIATIVES			
Literacy:			
Jobs for America's Graduates (JAG)	\$6,400,000	\$6,400,000	\$0
LA 4 Early Childhood Program	\$50,722,803	\$50,722,803	\$0
Family Stability:			
CASA ⁴	\$3,992,850	\$3,992,850	\$0
Drug Courts	\$5,400,000	\$5,400,000	\$0
Family Violence	\$5,500,000	\$6,591,043	\$1,091,043
Homeless	\$1,500,000	\$1,500,000	\$0
Nurse Family Partnership	\$2,877,075	\$2,877,075	\$0
United Way of Southwest Louisiana	\$208,500	\$249,999	\$41,499
Individual Development Account	\$1,500,000	\$1,500,000	\$0
Micro-Enterprise	\$600,000	\$600,000	\$0
Vulnerable Communities & People	\$359,782	\$359,782	\$0
Abortion Alternatives	\$1,260,000	\$2,260,000	\$1,000,000
Substance Abuse	\$2,753,512	\$3,679,932	\$926,420
Community Supervisor (OJJ)	\$810,000	\$810,000	\$0
TOTALS	\$189,624,681	\$186,879,962	(\$2,744,719)
SUMMARY			
Core Welfare	\$61,491,005	\$53,962,526	(\$7,528,479)
Child Welfare	\$44,249,154	\$45,973,952	\$1,724,798
TANF Initiatives	\$83,884,522	\$86,943,484	\$3,058,962
TOTALS	\$189,624,681	\$186,879,962	(\$2,744,719)

1) Family Independence Temporary Assistance (FITAP)/Kinship Care Subsidy Program (KCSP)

2) Strategies to Empower People Program (STEP)

3) Child Protection Investigation (CPI)/Family Services (FS)

4) Court Appointed Special Advocate (CASA)

11 – NATURAL RESOURCES

	FY 22	FY 23	Change FY 22 to FY 23	
	EOB as of 12/1/21	Appropriated	Amount	Percent
SGF	\$7,933,771	\$10,584,407	\$2,650,636	33.41%
IAT	\$8,541,852	\$8,893,226	\$351,374	4.11%
SGR	\$208,000	\$23,009,286	\$22,801,286	10962.16%
STAT DED	\$40,482,553	\$21,147,659	(\$19,334,894)	-47.76%
FEDERAL	\$8,759,953	\$42,416,533	\$33,656,580	384.21%
TOTAL	\$65,926,129	\$106,051,111	\$40,124,982	60.86%

* The significant decrease in Statutory Dedications and the associated increase in SGR is primarily due to the reclassification of various Statutory Dedications as SGR dedicated fund accounts.

11-431 Office of Secretary

- Increases \$30 M Federal from the Federal Infrastructure Investment and Jobs Act and two (2) authorized T.O. positions, Deputy Undersecretary and Business Analytics Specialist. The funds are provided for the plugging of abandoned orphan wells in the Oilfield Site Restoration Program. There are currently at least 4,605 abandoned wells. The department is expected to receive \$11.5 M over the course of several years, which will be used to plug about 1/4 of the existing, known abandoned wells in the state. The Deputy Undersecretary will work with agency programs to establish, evolve, evaluate, and monitor programs within the department to ensure compliance with appropriate state and federal statutes and regulations. The Deputy Undersecretary has a salary of \$115,626 and related benefits of \$63,028. The Business Analytics Specialist will serve as the program director of the Oilfield Site Restoration Program. The Specialist will help coordinate and manage the state and federal dollars to ensure these funds are used in the most efficient and effective ways. The Business Analytics Specialist has a salary of \$82,440 and related benefits of \$48,576.
- Increases \$3 M Federal from the Federal Infrastructure Investment and Jobs Act and two (2) authorized T.O. positions, Accountant/Grant Reviewer and a Federal Energy Program Manager. The funds are provided for the expansion of the State Energy Office for environmental initiatives. This program is designed to work with industry to save energy and costs, increase productivity, promote carbon management, and reduce environmental impacts. The T.O. positions will be responsible for handling grant applications, contracting, federal reporting requirements, as well as planning, preparing, and implementing multiple projects throughout the state dealing with energy efficiency for the State Energy Office. The Federal Energy Program Manager has a salary of \$75,456 and related benefits of \$50,304. The accountant 4 has a salary of \$67,299 and related benefits of \$45,261.
- Increases \$2.6 M SGF for upgrades to 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. The system also provides an interactive mapping program that allows users to examine various geological characteristics of an area and well logs on more than 200,000 oil and gas properties. The Office of Technology Services' objective is to move the SONRIS system from an Oracle based system. This will require an assessment that maps out the current functionality to determine what functionality is missing and what is no longer needed. The assessment will also determine what enhancements need to occur to convert the legacy system to any new potential system.

11-432 Office of Conservation

- Increases \$2.9 M Statutory Dedications out of the Carbon Dioxide Geologic Storage Trust Fund and \$153,654 Federal from the Environmental Protection Agency for a program to reduce the amount of carbon dioxide in the atmosphere. The Class VI Sequestration of Carbon Dioxide Program allows the department to review applications and issue Class VI permits in Louisiana. Class VI wells are wells that inject carbon dioxide gas underground for long-term containment or sequestration, which reduces net emissions for greenhouse gases and protects the health, safety, and welfare of the public. This program will require an additional four (4) T.O. positions: a Petroleum Scientist Manager 2; two (2) Petroleum Scientist Supervisors; and a non-supervisory Petroleum Scientist 1/2/3. These positions

will be responsible for permitting and regulatory oversight of Class VI sequestration wells, project management of qualified third-party contractors, and reviewing scientific and technical information.

- Increases \$206,125 SGR out of the Oil and Gas Regulatory Fund Account for two T.O. positions and related expenses for the water well regulation program in the Oil and Gas Regulatory Program. These positions were previously funded by DOTD which shared responsibility of the water well program with DNR. DOTD will no longer be funding these positions and thus the costs will be incurred by DNR. Both positions will be Environmental Impact Specialist 3 with a salary of \$61,714 and related benefits of \$41,348 per position (total \$103,062 per position). These positions are necessary for overseeing and participating in the technical review and form management aspects of the water well regulation, making sure that all water wells and monitor wells are registered with the department, making sure that specific data on each well is entered into the computer database system, making sure that each water and monitoring well meets the construction standards established by law, and making sure that all abandoned wells and holes are properly plugged in accordance with the law.

11-434 Office of Mineral Resources

- No significant adjustments

11-435 Office of Coastal Management

- Decreases \$1.43 M out of the Statutorily Dedicated Coastal Resources Trust Fund due to the anticipated completion of the Cameron Meadows Marsh Creation and Terracing in Cameron Parish. The department has \$75,000 budgeted for this project in FY 23. Expected completion date is December 2022.

ISSUE: *The Oilfield Site Restoration Program and the State Energy Program*

The Department of Natural Resources (DNR) has a budget increase of nearly 60% due to an influx of federal dollars to address abandon orphaned wells within the Oil Site Restoration Program and energy efficiency for the State Energy Program. This influx of funding is expected to be significant in the aggregate and expected to continue for at least the next 5-10 years.

The Oilfield Site Restoration Program was created in 1993 to address the problem of orphaned sites across the State. Louisiana has at least 4,605 orphaned wells. Currently, the program is funded primarily through fees on oil and gas production in Louisiana at \$0.015 for every barrel of oil and condensate produced and \$0.003 for every thousand cubic feet of gas produced. The department collects approximately \$10.5 M per year in fees for the Oilfield Site Restoration Plan. On average, 148 wells are plugged each year.

One key initiative of the Federal Infrastructure Investment and Jobs Act (IIJA) was to address orphaned wells and it allocated \$4.7 B to the U.S. Department of the Interior to distribute to state programs. The U.S. Department of the Interior estimates the total funding available to Louisiana from the IIJA will be approximately \$111.5 M, spread over the course of several years. The department estimates the cost to plug and restore all orphaned wells is approximately \$400 M (an average cost of \$87,000 per well). Therefore, the funding from IIJA would be enough money to plug an estimated 25% of the orphaned wells in the state. Wells on land and in the northern part of the state are generally significantly cheaper to plug than those on water and in the southern portion of the state. The estimated number of orphaned wells that can be addressed with these funds could vary depending on wells targeted, additional dollars being made available, and the official guidance for the grants.

The U.S. Department of Energy is also allocating money from the Infrastructure Act to the State Energy Office, created by Congress in 1897 and located in the Office of the Secretary's Technology Assessment Division. The department will receive approximately \$3 M per year for the next five (5) years. Use of the funds would have to meet the following criteria: (1) increase the energy efficiency of the U.S. economy, (2) implement energy security, resiliency, and emergency preparedness plans, (3) reduce energy costs and energy waste, (4) increase investments to expand the use of energy resources abundant in the state, and (5) promote economic growth with improved environmental quality. The department is still analyzing potential projects as there are multiple projects this money could be eligible for.

To oversee these programs, the department has requested two (2) new T.O. positions, a Deputy Undersecretary in the Office of the Secretary and a Business Analytics Specialist. The Deputy Undersecretary will serve as the assistant to the Undersecretary and work with agency programs to

establish, evolve, evaluate, and monitor programs within the department to ensure compliance with appropriate state and federal statutes and regulations. The department indicates that this position is necessary to effectively coordinate the activities of multiple agencies in relation to the initial grant from the U.S. Department of the Interior (\$25 M) and any additional grants. The Deputy Undersecretary has a salary of \$115,626 and related benefits of \$63,028. The Business Analytics Specialist will serve as the program director of the Oilfield Site Restoration Program. The Business Analytics Specialist has a salary of \$82,440 and related benefits of \$48,576. They will help coordinate and manage the state and federal dollars and ensure these funds are used in the most efficient and effective ways. Both of these positions are funded through federal dollars.

12 – REVENUE

	FY 22 EOB as of 12/1/21	FY 23 Appropriated	Change FY 22 to FY 23	
			Amount	Percent
SGF	\$0	\$0	\$0	-
IAT	\$1,052,030	\$552,030	(\$500,000)	-47.53%
SGR	\$113,495,250	\$118,496,862	\$5,001,612	4.41%
STAT DED	\$657,914	\$557,914	(\$100,000)	-15.20%
FEDERAL	\$0	\$0	\$0	-
TOTAL	\$115,205,194	\$119,606,806	\$4,401,612	3.82%

12-440 Office of Revenue

- Non-recurs \$500,000 IAT transferred from State Aid to Local Government Entities (20-945) for administering the Louisiana Small Business and Nonprofit Assistance Program. The Department of Revenue was tasked to administer the \$10 M received for the Louisiana Small Business and Nonprofit Assistance Program, and was authorized to use up to five percent of the monies in the fund (\$500,000) to administer the program. The original source of funding is from the Federal American Rescue Plan Act.
- Increases \$214,903 SGR for the reopening of the Tax Collection offices in Monroe and Shreveport. The reopened offices will improve the efficiency and customer service offered to citizens, businesses, and stakeholders to resolve billing issues, file missing returns, and pay owed taxes in the Tax Collection Program.

ISSUE: Act 348 of the 2020 RS

Act 348 of the 2020 RS enacted R.S. 47:1608 regarding the collection of taxes, penalties, and fees by the Louisiana Department of Revenue (LDR). Effective July 1, 2022, Act 348 authorizes that an amount equal to one percent of all taxes and interest collected by or on behalf of the secretary of LDR in association with all income tax (individual, corporate, fiduciary, etc.), sales and use tax, and corporate franchise tax shall be designated as self-generated revenue for LDR. Tax collection penalties, except compensatory penalties and fees such as those related to non-resident athlete income tax, NSF checks, exam costs, and distraint costs, will be deposited to the SGF. The prior year collections of fees, fines, and penalties made before the FY 22 close-out period will remain available for expenditure by the department. Collections from the penalties and fees in the below table are reverted to SGF to be used by the State Legislature in budget appropriations.

TABLE 25

Penalties and Fees Reverting to SGF in FY 23 (Actuals prior to July 2022)					
Fee/Penalty	FY 18	FY 19	FY 20	FY 21	FY 22
Delinquent Penalty	\$27,608,142	\$29,764,007	\$29,437,935	\$27,757,491	\$30,984,922
Late Payment Penalty	\$22,199,741	\$25,385,829	\$20,864,665	\$20,386,368	\$22,817,389
Late Pay Proposed Penalty	\$0	\$0	\$0	\$0	\$839,206
Accuracy Related Penalty	\$0	\$0	\$0	\$0	\$0
Non-Electronic Payment Penalty	\$910,144	\$405,835	\$431,690	\$0	\$460,715
No Account Number Penalty	(\$574,704)	\$82,122	\$176,132	\$48,795	\$70,863
Willful Disregard Penalty	\$0	\$0	\$0	\$20,182	\$199,992
False or Fraudulent Penalty	\$0	\$0	\$0	\$0	\$0
Understatement of Tax Penalty	\$1,375,878	\$2,504,736	\$1,668,402	\$3,533,988	\$3,527,346
Total SGF	\$51,519,201	\$58,142,529	\$52,578,825	\$51,746,826	\$58,900,433

In addition to the 1% of tax collections after statutory dedications, the department retains the following penalties and fees as self-generated revenue available for appropriation within its budget under Act 348:

TABLE 26

Penalties and Fees to be Retained by LDR (Actuals Prior to July 2022)					
Fee/Penalty	FY 18	FY 19	FY 20	FY 21	FY 22
Collection Fee***	(\$45,274,020)	\$90,221,558	\$6,260,388	\$9,474,002	\$12,313,862
Underestimated Tax	\$7,525,356	\$7,162,408	\$7,222,572	\$11,573,263	\$9,424,909
Lien	\$139,874	\$106,694	\$169,036	\$71,438	\$84,282
NSF Check	\$194,810	\$116,914	\$188,512	\$234,765	\$263,339
Warrant Penalty	\$1,941,609	\$1,194,299	\$1,354,665	\$1,766,938	\$1,946,917
Non-E-Filing	\$1,140	\$4,574	\$49,467	\$24,658	\$14,321
Severance***	(\$12,852)	\$7,038	\$16,724	\$7,913	\$20,738
Research Certified Fee	\$12,206	\$5,677	\$19,572	\$13,141	\$10,056
Research Standard Fee	\$26,960	\$18,245	\$34,397	\$27,287	\$30,121
Installment Fee	\$351,529	\$149,091	\$301,159	\$309,308	\$337,144
Offer in Compromise Fee	\$12,285	\$5,228	\$5,957	\$3,750	\$11,166
Installment Reinstatement Fee	\$1,980	\$994	\$1,466	\$660	\$1,740
Motor Fuel Violation Fee	\$0	\$10,000	\$0	\$0	\$0
ODR Fee (Tax)	\$958,944	\$902,101	\$478,375	\$478,016	\$362,919
ODR Fee (Non-Tax)	\$3,893,915	\$9,949,213	\$8,109,706	\$10,861,668	\$10,502,742
New Orleans Ex Hall	\$144,554	\$199,920	\$169,057	\$169,024	\$220,373
Auto Rental Fees	\$6,800	\$7,346	\$6,591	\$5,780	\$7,687,364
Donations	\$60,628	\$51,793	\$57,712	\$86,563	\$67,238
Convention Ser Tour	\$74,405	\$70,987	\$61,307	\$2,253	\$30,296
Garnishments	\$1,282,831	\$1,544,003	\$1,524,404	\$625,516	\$1,201,807
Prepaid Cell Phones	\$253,045	\$230,742	\$223,413	\$235,226	\$211,319
Cooperative Endeavors	\$42,240	\$38,412	\$40,788	\$50,067	\$37,886
Miscellaneous Collections***	\$0	\$0	\$20,560	(\$564,294)	\$0
Transferable Credits	\$55,793	\$429,804	\$1,855,401	\$291,799	\$2,173,502
IFTA Application	\$14,121	\$14,277	\$8,235	\$16,646	\$21,049
IFTA Decals	\$42,125	\$46,471	\$40,858	\$42,632	\$43,725
Total SGR	(\$28,249,721)	\$112,487,791	\$28,220,326	\$35,808,021	\$47,018,820

*** Negative amounts are due to misclassification and/or adjustment of penalties and/or fees.

The fines and penalties that LDR retains reduce the total funds deposited into the State General Fund (SGF) and are netted against their respective tax category on the monthly Net Receipts Report produced by LDR. Since Net Receipts are used in the Revenue Estimating process, this adjustment will be reflected within the REC process. While this funding swap appears to be revenue neutral, it does reclassify revenue sources known to be volatile, especially corporate collections, and includes sales tax with a known upcoming sales tax reduction scheduled in current law, making it difficult to state if LDR funds will remain as they are.

13 – DEPARTMENT OF ENVIRONMENTAL QUALITY

	FY 22 EOB as of 12/1/21	FY 23 Appropriated	Change FY 22 to FY 23	
			Amount	Percent
SGF	\$3,529,624	\$4,568,830	\$1,039,206	29.44%
IAT	\$3,314,669	\$4,499,419	\$1,184,750	35.74%
SGR	\$79,308,852	\$107,954,064	\$28,645,212	36.12%
STAT DED	\$39,382,781	\$9,649,471	(\$29,733,310)	-75.50%
FEDERAL	\$19,234,301	\$19,234,301	\$0	0.00%
TOTAL	\$144,770,227	\$145,906,085	\$1,135,858	0.78%

* The significant decrease in Statutory Dedications and the associated increase in SGR is primarily due to the reclassification of various Statutory Dedications as SGR dedicated fund accounts.

13-856 Office of Environmental Quality

- Decreases \$3 M SGR out of the Environmental Trust Dedicated Fund Account to eliminate excess budget authority to implement the EPA-required Hazardous Waste Generator Improvement Rule. DEQ traditionally used the Environmental Trust Dedicated Fund Account for this purpose but was appropriated SGF for FY 22 without the corresponding decrease in SGR.
- Increases \$1.6 M SGR in the Motor Fuels Underground Storage Tank Trust Dedicated Fund Account for assessment/ remediation activities taking place at eligible sites during the year. Fund revenues are derived from a fee imposed on the first sale of bulk motor fuel and from an annual fee per tank on owners of underground tanks storing new or used motor oil. The fund was established to help underground storage tank owners, operators, or responsible parties meet the financial responsibility requirements outlined by the Environmental Protection Agency. DEQ uses the fund to reimburse program participants for costs to rehabilitate and remediate sites contaminated by leakage of motor fuels.
 - An adjustment of \$1 M is to account for increased costs associated with assessment and materials (50% increase per reimbursement from FY 21 to FY 22) as well as an increased number of sites being in the remediation phase, which has higher costs than other phases. There are currently 277 active sites being remediated, 138 sites being investigated and 19 sites participating in the inactive and abandoned program.
 - An adjustment of \$600,000 is to account for changes in the Motor Fuels UST Trust Fund Cost Control Guidance Document. This document has recently been revised based on changes to the Consumer Price Index (CPI). The adjusted rates went into effect on July 1, 2022. Based on a review of reimbursements made in recent months, the department estimates that an overwhelming majority of reimbursements will increase by approximately 12% due to the new rates. The department anticipates it will need \$600,000 to accommodate this rate increase.
- Increases \$1.3 M IAT transferred from the Office of Community Development, provided by the Community Development Block Grant Mitigation Funds, to the Environmental Assessment Program to align the budget with proposed expenditures for the Louisiana Watershed Initiative Program. The program focuses on reducing statewide flood risk and will be installing gauges throughout the state in FY 23. The estimated cost of \$4.3 M in FY 23 is \$1.3 M more than the cost of \$3 M in FY 22.
- Increases \$500,000 SGR out of the Waste Tire Management Dedicated Fund Account for cleaning up abandoned tires. The funds are collected from monthly late fees from waste tire generators that fail to submit fees and/or reports in a timely manner. The department is currently working on contracts with various local entities to help clean up abandoned tires.

14 – LOUISIANA WORKFORCE COMMISSION

	FY 22 EOB as of 12/1/21	FY 23 Appropriated	Change FY 22 to FY 23	
			Amount	Percent
SGF	\$9,595,933	\$10,595,933	\$1,000,000	10.42%
IAT	\$7,150,000	\$6,400,000	(\$750,000)	-10.49%
SGR	\$72,219	\$72,219	\$0	0.00%
STAT DED	\$114,894,393	\$115,781,466	\$887,073	0.77%
FEDERAL	\$188,004,302	\$174,939,507	(\$13,064,795)	-6.95%
TOTAL	\$319,716,847	\$307,789,125	(\$11,927,722)	-3.73%

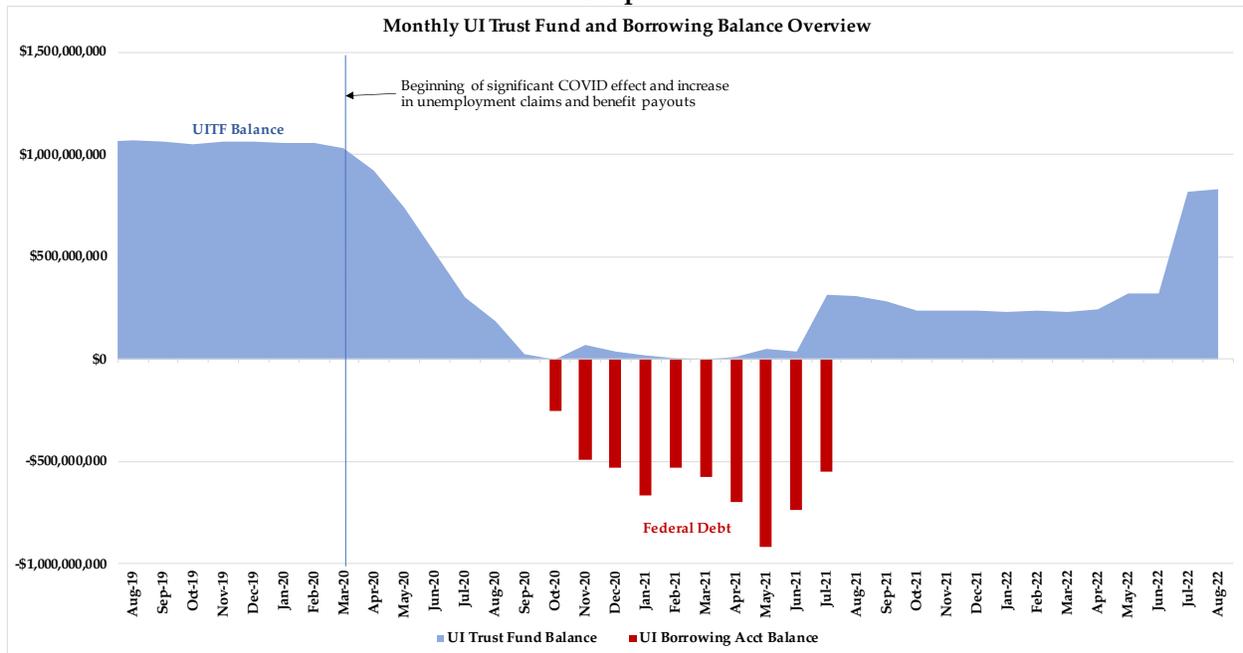
14-474 Workforce Support & Training

- Increases by \$26 M (\$1 M SGF and \$1.6 M IAT) in the Office of Workforce Development transferred from the Department of Children and Family Services (DCFS) for the Jobs for American Graduates (JAG) program. JAG is a resiliency-building workforce preparation program, which helps students learn in-demand skills and provides a bridge to post-secondary education and career advancement opportunities. The program is expected to serve 8,774 students across 146 high schools in FY 23. The Department will have a total of \$10.6 M available for this program for FY 23, an increase of \$2.6 M over FY 22.
- Decreases \$22.6 M Federal received in FY 22 from the United States Department of Labor – Employment and Training Administration due to the increased COVID-19 workload needed to administer the unemployment insurance program. Funds were used to pay for benefit payment processing, private call centers, fraud detection/prevention, and increased technology expenses related to the Helping Individuals Reach Employment (HiRE) system.
- Increases \$6.6 M Federal to the Office of Unemployment Insurance Administration provided by the Average Weekly Insured Employment (AWIU) grant through the CARES Act to cover fraud prevention automation processes for FY 23. This fraud detection software (ID.me) provides an automated User Interface Chatbot Process, Wage Verification, Risk Analytics, Case Tracking, Tax Call Centers, the Helping Individuals Reach Employment (HiRE) System, Operating Enhancements, HiRE Code Escrow, Identity Verification, Post Claim Filing Identity Verification, and Identity Verification for claimants that use the call center to claim filing assistance.
- Non-recurs \$2 M Statutory Dedications out of the Overcollections Fund for the anticipated interest payment due to Federal Title XII advances for the Louisiana Unemployment Insurance (UI) Trust Fund located at the United States Treasury.
- Non-recurs \$2.355 M IAT from the Governor’s Office of Homeland Security & Emergency Preparedness (GOHSEP) for the mass feeding of individuals displaced from their homes in affected areas due to Hurricane Ida.

ISSUE: Unemployment Trust Fund

The trust fund is funded by Louisiana employers through a payroll tax. Benefits and tax rates are dependent on the projected balance of the fund on July 1st of the next year as adopted by the Revenue Estimating Conference (REC) each September. Before the COVID pandemic, Louisiana’s Unemployment Insurance Trust Fund (UITF) maintained a healthy balance and routinely received favorable marks within the annual *State Unemployment Insurance Trust Fund Solvency Reports* produced by the US Department of Labor.

Graph 2



Source: Louisiana Workforce Commission

Louisiana’s UITF balance was approximately \$1 B in March of 2020 with total unemployment insurance claims around 274,147 with the pandemic related shutdowns. Total unemployment insurance (UI) claims increased to 1,225,118 in April 2020, and the UITF balance that month declined to \$921,531,698. By October of 2020, the trust fund balance was at \$0 and total UI claims remained high at 809,332. The state began to borrow from the Federal government via an interest-free loan to supplement the obligated benefit payments until trust fund recovery became possible in 2021. Act 410 of the 2021 RS authorized the deposit of \$490 million from the American Rescue Plan to the Unemployment Compensation Fund, of which \$190 million was to repay the federal government and \$300 million went to replenish the UI trust fund. These funds were appropriated in FY 22 through the Governor’s Office of Homeland Security & Emergency Preparedness. Through this legislation, Louisiana repaid the outstanding Federal Unemployment Insurance (FUTA) loan balance by the end of July 2021, avoiding a 0.3% FUTA credit reduction for Louisiana employers in 2022. During the 2021 RS, the Legislature enacted legislation to freeze the state unemployment insurance taxable wage base at \$7,700 and the maximum weekly benefit amount at \$275 for an additional year, through 2023. Act 199 of the 2022 RS appropriated \$500 million out of the \$1.38 billion Louisiana Rescue Plan to the remaining balance to the UI Trust Clearing Account. This infusion of funds boosted the trust fund amount above the statutory trigger requiring an increase in the dollar amount of taxable wages for employers and a decrease in the weekly unemployment benefit amount. With the state’s UITF balance at \$831.8 million by the end of August 2022, and the tax and benefit levels frozen, the state’s unemployment trust fund looks to have recovered and could sustain current growth when the freeze expires, should there not be a significant shock via potential recession and layoffs.

TABLE 27

Month and Year	UI Trust Fund Balance	UI Federal Borrowing Balance	Total Benefits Paid	Continued Claims	Total Claims
August-19	\$1,072,775,884		\$12,924,378	84,298	94,352
September-19	\$1,063,722,980		\$9,118,234	58,576	65,330
October-19	\$1,050,321,043		\$8,368,444	54,401	62,090
November-19	\$1,065,808,289		\$10,504,761	69,343	78,889
December-19	\$1,062,227,765		\$8,882,951	59,896	68,258
January-20	\$1,056,318,868		\$9,560,884	64,086	72,151
February-20	\$1,054,275,831		\$11,439,002	76,226	85,135
March-20	\$1,034,442,633		\$11,534,450	100,356	274,147
April-20	\$921,531,698		\$137,346,777	885,229	1,225,118
May-20	\$740,539,340		\$264,177,322	1,591,660	1,754,566
June-20	\$519,345,282		\$206,396,980	1,217,919	1,304,420
July-20	\$302,795,946		\$208,094,551	1,263,524	1,371,882
August-20	\$187,956,546		\$228,437,851	1,382,839	1,450,457
September-20	\$23,558,925		\$155,679,278	960,012	1,031,898
October-20	\$0	(\$252,940,311)	\$125,223,640	750,893	809,332
November-20	\$70,134,133	(\$494,614,743)	\$55,679,390	348,159	423,647
December-20	\$39,023,000	(\$533,841,337)	\$37,917,046	266,903	301,478
January-21	\$15,770,731	(\$667,301,671)	\$35,450,413	344,630	429,212
February-21	\$5,574,661	(\$533,841,337)	\$26,954,215	221,231	250,127
March-21	\$0	(\$573,043,290)	\$26,187,846	177,572	211,180
April-21	\$8,465,751	(\$700,149,595)	\$25,646,705	201,332	239,347
May-21	\$51,670,867	(\$920,729,708)	\$35,050,490	253,011	284,799
June-21	\$36,855,615	(\$736,583,766)	\$29,752,860	198,061	217,279
July-21	\$311,822,801	(\$552,437,825)	\$35,718,155	239,474	260,096
August-21	\$311,113,165		\$24,153,549	157,399	166,419
September-21	\$282,240,463		\$24,944,526	156,999	191,819
October-21	\$238,800,776		\$25,672,308	159,137	173,323
November-21	\$240,312,557		\$14,498,428	85,206	92,438
December-21	\$235,214,194		\$12,801,844	71,487	79,036
January-22	\$232,465,499		\$12,518,861	81,506	92,365
February-22	\$238,076,049		\$7,281,911	42,851	47,529
March-22	\$230,579,820		\$7,693,731	46,839	52,648
April-22	\$244,197,034		\$7,836,311	50,172	58,576
May-22	\$320,635,836		\$6,170,166	39,030	46,410
June-22	\$319,772,897		\$6,992,948	45,864	54,412
July-22	\$820,841,560		\$7,573,053	62,104	69,228
August-22	\$831,847,778		\$9,223,130	48,560	56,861

16 – DEPARTMENT OF WILDLIFE AND FISHERIES

	FY 22 EOB as of 12/1/21	FY 23 Appropriated	Change FY 22 to FY 23	
			Amount	Percent
SGF	\$295,000	\$9,900,000	\$9,605,000	3255.93%
IAT	\$30,983,291	\$14,527,539	(\$16,455,752)	-53.11%
SGR	\$3,408,358	\$10,952,371	\$7,544,013	221.34%
STAT DED	\$102,686,567	\$107,396,692	\$4,710,125	4.59%
FEDERAL	\$35,234,224	\$55,476,821	\$20,242,597	57.45%
TOTAL	\$172,607,440	\$198,253,423	\$25,645,983	14.86%

* The increase in SGR is primarily due to the reclassification of various dedicated fund accounts as Statutory Dedications.

16-Departmentwide

- Increases \$7.9 M SGF for the replacement and enhancement of IT equipment throughout the department. These funds are necessary to implement the licensing restructure associated with Act 356 of 2021, including:
 - \$3.9 M to modernize the Commercial and Motorboat license applications, including updating software, equipment, and training. This also will allow the department to enroll tag agents to assist in registration functions.
 - \$2.9 M for improvements and upgrades necessary to implement a centralized data system for the Office of Wildlife, which currently does not have a central I.T. repository. A centralized system will allow the agency to be more efficient, reduce errors, increase data validation and reduce time necessary to gather data needed for species management decisions.
 - \$2 M to replace and enhance fisheries related software for an electronic application with mobile offline capabilities; updating software for the Oyster Lease Management application; creation of a disaster assistance application for affected entities to utilize following natural disasters; and to replace the AnyDoc document capture and content management software.

16-511 Office of Management and Finance

- No significant adjustments

16-512 Office of Secretary

- Increases \$1.6 M SGF and \$630,000 out of the Statutorily Dedicated Litter Abatement and Education Account, with one (1) authorized T.O. position, for the Keep Louisiana Beautiful Program.

16-513 Office of Wildlife

- Decreases \$2.5 M out of the Statutorily Dedicated Russell Sage Special Fund #2 based on a delay with projects associated with Marsh Island Wildlife Management Area (WMA) in Iberia Parish. The original projects, scheduled for completion in FY 22, were canceled following the 2021 hurricane season. The department is in the process of assessing damages and discussing alternative plans that will benefit the Marsh Island Refuge.
- Converts four (4) temporary staff (Job Appointment) biologist positions to authorized T.O. positions for the Wetland Restoration Program. The Wetland Restoration Program, since 2017, has acted as a reimbursement grant program to private land owners who restore aging Wetland Restoration Program easement property. In conjunction with the USDA-Natural Resources Conservation Service (NRCS), the department has developed a management plan and has been successful in restoring wetlands and reimbursing landowners. The NRCS has dedicated \$6.8 M over the next several years to continue the program but is requesting the department dedicate permanent staff to assist in the program's delivery. The department indicates they have the funding necessary to convert and fill these positions.

16-514 Office of Fisheries

- Increases \$25 M (\$5 M from the Statutorily Dedicated Louisiana Rescue Plan Fund and \$20 M Federal) for boat and debris cleanup from Hurricane Ida damage. The department is in the process of developing projects for the funds that will clean marine debris and remove sunken vessels that have posed navigational and safety hazards to the coastal community.

- Decreases \$14.8 M IAT transferred from the Coastal Protection and Restoration Authority as a result of completing some of the Natural Resources Damage Assessment (NRDA) brood reef projects related to the 2010 Deepwater Horizon oil spill in the spring of 2022. The NRDA evaluates the type and amount of restoration needed in order to return the Gulf of Mexico to the condition it would have been before the spill. The department plans to continue work on NRDA projects until at least FY 25 with an annual projected budget of approximately \$4.6 M.
- Increases \$4 M IAT transferred from the Coastal Protection and Restoration Authority for expenses related to the Oyster Strategic Plan contracts with University of Louisiana Lafayette and Louisiana State University. The goal of the program is to help bring oyster resources back to pre-oil spill levels and help the oyster industry adapt to a changing coastal environment. The department hopes to develop a genetic line of oysters that can withstand long periods of low salinity (University of Louisiana Lafayette) and develop alternative ways of growing oysters by utilizing hatcheries that will allow young oysters to grow in floating cages (Louisiana State University).

17 – DEPARTMENT OF CIVIL SERVICE

	FY 22 EOB as of 12/1/21	FY 23 Appropriated	Change FY 22 to FY 23	
			Amount	Percent
SGF	\$6,146,574	\$6,862,368	\$715,794	11.65%
IAT	\$13,315,325	\$14,225,708	\$910,383	6.84%
SGR	\$4,085,526	\$4,297,940	\$212,414	5.20%
STAT DED	\$0	\$0	\$0	-
FEDERAL	\$0	\$0	\$0	-
TOTAL	\$23,547,425	\$25,386,016	\$1,838,591	7.81%

17-560 State Civil Service

- No significant adjustments

17-565 Board of Tax Appeals

- No significant adjustments

17-561 Municipal Fire and Police Civil Service

- Non-recurs \$50,000 SGR for the revalidation of online and standard exams through Louisiana State University - Shreveport.

17-562 Ethics Administration

- Increases \$90,250 SGF and one (1) authorized T.O. position, a Program Compliance Officer, and associated operating expenses to assist in assessing and reviewing disclosure reports and collecting and issuing late fees. The breakdown of the expenditures is: Salaries \$53,320, Related Benefits \$34,507, Supplies \$493, E-mail and Phone \$669, and acquisitions (computer, printer, and scanner) \$1,261.

17-563 State Police Commission

- Increases \$151,236 SGF and one (1) T.O. position and associated funding to assist in the functions of the agency.

17-565 Board of Tax Appeals

- No significant adjustments

18 – RETIREMENT SYSTEMS

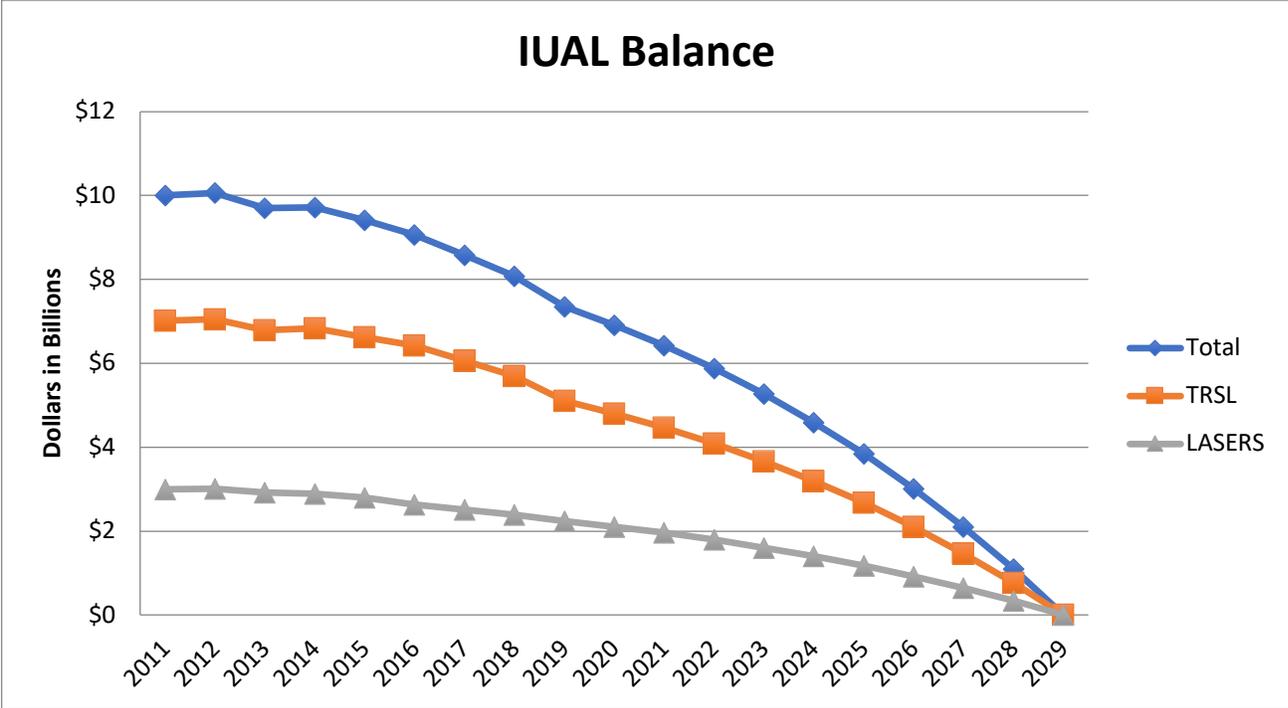
ISSUE: *Unfunded Accrued Liability (UAL) Update*

Unfunded accrued liability (UAL) is the total amount by which the retirement systems' pension liabilities exceed its pension assets and resulted from initially granting retirement benefits that were not fully funded to state retirees. The state retirement systems' UAL can be divided into two (2) parts: initial UAL (IUAL)

and new UAL. The IUAL was accrued from the inception of the retirement systems through 6/30/88. New UAL was accrued after 6/30/88. This update focuses on the status of the IUAL.

In 1987, a constitutional amendment was passed that required the state retirement systems be funded on an actuarially sound basis, which means contributions to each retirement plan must be sufficient to pay the actuarial cost of the plan, and that the IUAL be paid off by 2029. In order to meet the constitutional mandate, the legislature established a 40-year amortization schedule beginning 7/1/88. Since then, the IUAL for LA State Police Retirement System (LSPRS) and LA School Employees' Retirement System (LSERS) has been paid off. However, as of 6/30/22, LA State Employees' Retirement System (LASERS) and Teacher's Retirement System of LA (TRSL) had a remaining IUAL balance of \$1.7 B and \$3.7 B respectively, which is a combined total of \$5.4 B.

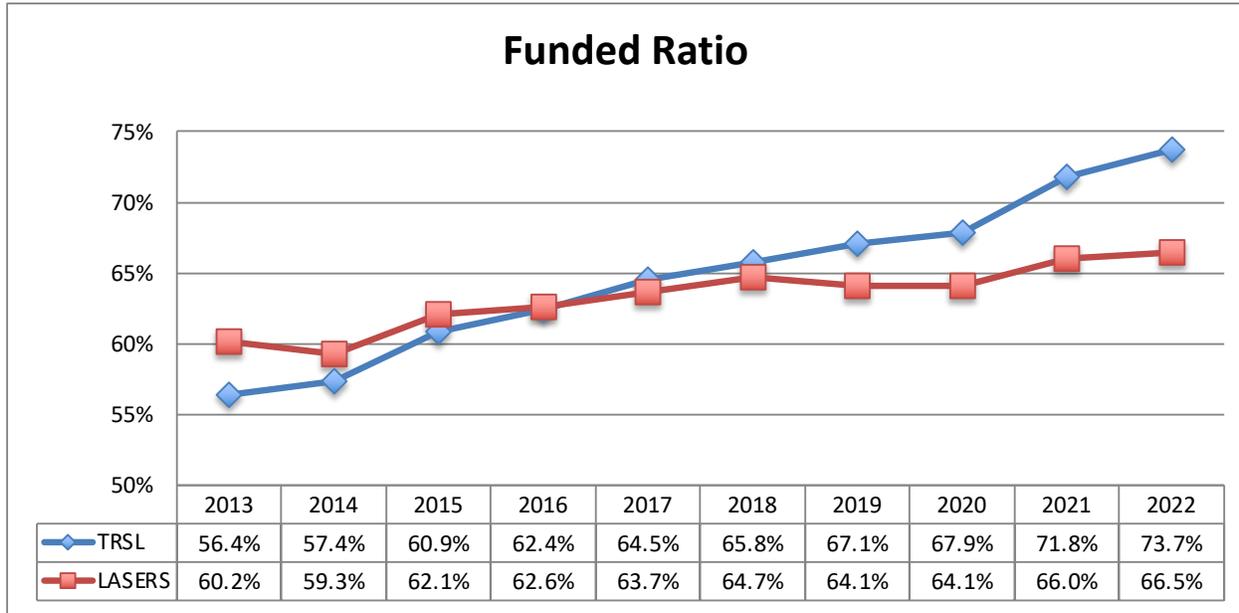
Graph 3
IUAL Balance Based on Amortization Schedule
 (effective through 6/30/22)



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

Based on the amortization schedule, which was effective through 6/30/22, the IUAL balance will be paid off in 2029 as shown in Graph 3. It is important to note that Act 95 of 2016 requires that the OAB is re-amortized every 5 years, or if the retirement system attains at least 80% funding of its pension liabilities that OAB is re-amortized each year, with level payments through 2029. The current funded ratio for LASERS is 66.5% and TRSL is 73.7%. (See Graph 4 below). Because of these provisions, the OAB amortization schedule may be subject to adjustments each year. The estimated annual IUAL payments (principal & interest) is approximately \$1 B from 2022 through 2026, \$766 M in 2027, and \$251 M in 2028.

**Graph 4
Historical Funded Ratio
(LASERS and TRSL)**



*According to a report published by The Pew Charitable Trusts, the average funded ratio for state retirement systems was 71.3% in 2019.

Additionally, the state has the option to make payments that exceed the scheduled payment amount. If the state makes additional payments directly to the OAB, it will result in interest savings to the state in an amount approximately equal to the discount rate for that year. For example, in FY 21 the projected discount rate was 7.4%. Therefore, for every \$1 M payment above the scheduled amount in FY 21, the state achieved approximately \$74 K in interest savings in FY 21. However, it should be noted that making additional payments directly to the OAB provides no immediate reduction to employers' contribution rate. Employers will only see the benefit of a reduced contribution rate once the OAB schedule is re-amortized based on the provisions of Act 95 of 2016.

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

TABLE 28

Total UAL by System (in billions of \$)					
SYSTEM	FY 18	FY 19	FY 20	FY 21	FY 22
TRSL	\$10.55	\$10.39	\$10.37	\$9.32	\$9.01
LASERS	\$6.74	\$7.01	\$7.07	\$6.87	\$6.97
LSERS	\$0.66	\$0.68	\$0.69	\$0.66	\$0.69
LSPRS	\$0.29	\$0.31	\$0.32	\$0.30	\$0.30
TOTAL	\$18.25	\$18.38	\$18.45	\$17.15	\$16.97

19A – HIGHER EDUCATION

	FY 22 EOB as of 12/1/21	FY 23 Appropriated	Change FY 22 to FY 23	
			Amount	Percent
SGF	\$1,174,941,971	\$1,259,842,606	\$84,900,635	7.23%
IAT	\$22,967,410	\$23,119,071	\$151,661	0.66%
SGR	\$1,651,162,759	\$1,688,077,118	\$36,914,359	2.24%
STAT DED	\$147,950,723	\$222,298,310	\$74,347,587	50.25%
FEDERAL	\$73,795,283	\$79,628,616	\$5,833,333	7.90%
TOTAL	\$3,070,818,146	\$3,272,965,721	\$202,147,575	6.58%

OVERVIEW: Higher Education Funding

Higher Education funding for FY 23 totals \$3.273 B, a total increase of \$202.1 M (6.6%) over the FY 22 EOB. This appropriation consists of funding for all postsecondary education institutions, whether funded by the outcomes-based funding formula or by direct funding, along with the Office of Student Financial Assistance (LOSFA), which administers state financial aid programs including the Taylor Opportunity Program for Students (TOPS), Go Grants, and the MJ Foster Promise Program.

Formula and Non-Formula Institutions: FY 23 funding totals \$2.714 B (\$900 M SGF, \$11.9 M IAT, \$1.676 B SGR, \$109.2 M Statutory Dedications, and \$16.7 M Federal), a total increase of \$161.5 M or 6.3% from the FY 22 EOB.

SGF support increased by \$79.8 M, or 9.7%, over the EOB primarily due to the following:

- \$31.7 M to increase instructional faculty pay and associated related benefits.
- \$18 M net increase in statewide services costs across systems. These increases are driven primarily by \$10.1 M in Risk Management Premiums, \$5.6 M in Classified Employee pay increases, and \$4.7 M in Group Benefits increases offset by a \$2.9 M decrease in Retirement Contributions.
- \$15 M increase to bolster formula funding at 2-year and 4-year institutions.
- \$5 M increase for Title IX to strengthen offices across systems (\$665,000 Board of Regents, \$1.2 M LCCT System, \$1.1 M LSU System, \$1.1 M SU System, and \$1.1 M UL System).
- \$35.4 M in direct (non-formula) funding for 2-year and 4-year institutions and specialized institutions including:
 - \$7.1 M - LSU Agricultural Center
 - \$6.2 M - Pennington Biomedical Research Center
 - \$4.3 M - LSU Health Sciences Center – New Orleans
 - \$3.4 M - LSU Health Sciences Center – Shreveport
 - \$3.0 M - LSU A&M
 - \$2.5 M - LSU Shreveport
 - \$2.0 M - Southern University New Orleans
 - \$1.6 M - Southern University Agricultural Center
 - \$1.1 M - Grambling State University
 - \$1.0 M - Louisiana Tech University
 - \$1.0 M - Board of Regents (STEM Initiatives)
 - \$1.0 M - Southern University Law Center
 - \$500,000 - UL System Board
 - \$400,000 - Southern University Shreveport
 - \$150,000 - McNeese State University
 - \$100,000 - University of Louisiana Lafayette

This increase is offset by a net (\$28.2 M) reduction due to non-recurring expenses from the FY 22 budget. Table 29 reflects the SGF adjustments to the FY 22 base budget and the final FY 23 appropriation.

TABLE 29

FY 23 SGF Adjustments by Item

Institution	FY 22 12/1/21 EOB	Non- recurring Expenses	2 & 4 Yr. Formula/ Specialized Increases	Statewide Services	Faculty Pay Increases	Title IX Increases	Scholarship/ Board Adjustment/ Accreditation	Line Item Adjustments	FY 23 Appropriation
Board of Regents	\$18,866,918	0	0	107,570	0	665,000	0	1,000,000	\$20,639,488
LUMCON	\$4,073,625	0	0	98,067	0	0	0	0	\$4,171,692
LOSFA	\$331,876,404	(5,000,000)	0	118,213	0	0	14,960,318	(6,844,666)	\$335,110,269
Auxiliary	\$0	0	0	0	0	0	0	0	\$0
BOR Total	\$354,816,947	(5,000,000)	0	323,850	0	665,000	14,960,318	(5,844,666)	\$359,921,449
Baton Rouge CC	\$15,372,803	0	685,475	108,212	487,570	106,620	0	0	\$16,760,680
Bossier Parish CC	\$12,683,165	0	76,541	140,074	543,315	96,493	1,724,192	0	\$15,263,780
Central LA TCC	\$6,501,630	(1,000,000)	651,618	160,345	421,614	65,330	(2,280,994)	0	\$4,519,544
Delgado CC	\$27,725,290	0	1,596,065	545,379	1,578,250	153,276	0	0	\$31,598,260
L.E. Fletcher CC	\$6,200,614	(1,000,000)	(24,270)	108,737	270,517	65,783	0	0	\$5,621,381
LCTCS Board	\$5,359,739	(250,000)	0	10,609	0	153,023	0	0	\$5,273,371
Adult Basic Education	\$2,870,000	0	0	0	0	0	0	0	\$2,870,000
Workforce Training	\$0	0	0	0	0	0	0	0	\$0
LCTCS Online	\$1,245,091	0	0	0	0	0	0	0	\$1,245,091
LA Delta CC	\$8,245,384	0	685,990	69,244	661,299	78,964	0	0	\$9,740,881
Northwest LA TCC	\$4,769,513	0	794	116,191	139,919	56,953	150,000	0	\$5,233,370
Northshore TCC	\$7,639,276	0	1,026,722	0	429,838	75,894	(300,000)	0	\$8,871,730
Nunez CC	\$4,801,510	0	166,461	62,709	357,602	66,399	0	0	\$5,454,681
River Parishes CC	\$6,279,915	0	(340,761)	70,435	412,791	69,481	0	0	\$6,491,861
South LA CC	\$15,157,660	0	551,001	308,474	610,353	93,804	0	0	\$16,721,292
SOWELA TCC	\$9,149,687	0	(376,699)	462,888	312,625	71,003	706,802	0	\$10,326,307
LCTC System Total	\$134,001,277	(2,250,000)	4,698,937	2,163,297	6,225,693	1,153,023	0	0	\$145,992,229
LSU AgCenter	\$79,951,870	(3,600,000)	6,630,000	247,679	499,855	0	0	500,000	\$84,229,404
LSU - Baton Rouge	\$120,444,854	(1,125,000)	3,237,768	1,056,470	8,317,719	862,296	0	2,950,000	\$135,744,107
LSU - Alexandria	\$5,868,185	0	386,815	167,995	540,263	40,000	0	0	\$7,003,258
LSU - Eunice	\$4,978,053	0	147,978	171,140	308,681	40,000	0	0	\$5,645,852
LSU - Shreveport	\$10,269,981	0	806,381	321,367	560,873	40,000	0	2,500,000	\$14,498,602
LSU HSC - NO	\$81,182,543	(100,000)	3,075,000	598,929	681,512	40,000	0	1,250,000	\$86,727,984
LSU HSC - Shreveport	\$62,192,633	(1,974,206)	2,360,000	753,430	460,920	40,000	0	1,000,000	\$64,832,777
Pennington	\$24,695,553	0	5,935,000	166,650	269,249	0	0	250,000	\$31,316,452
LSU System Total	\$389,583,672	(6,799,206)	22,578,942	3,483,660	11,639,072	1,062,296	0	8,450,000	\$429,998,436
SU Board	\$3,673,376	(350,000)	0	0	0	312,687	0	0	\$3,636,063
SU - Baton Rouge	\$21,703,631	(1,475,000)	821,817	379,829	1,158,692	183,700	0	0	\$22,772,669
SU - New Orleans	\$6,851,532	0	(393,793)	317,309	545,739	161,200	0	2,000,000	\$9,481,987
SU - Shreveport	\$6,112,438	(300,000)	(165,693)	111,471	414,620	161,200	0	400,000	\$6,734,036
SU Law Center	\$4,927,259	(500,000)	300,000	89,972	114,797	130,900	0	700,000	\$5,762,928
SU Ag. Center	\$8,405,561	(2,500,000)	869,245	70,242	26,801	115,900	0	700,000	\$7,687,749
SU System Total	\$51,673,797	(5,125,000)	1,431,576	968,823	2,260,649	1,065,587	0	3,800,000	\$56,075,432
UL Board	\$1,785,005	(500,000)	0	0	0	58,700	0	500,000	\$1,843,705
Grambling	\$15,129,032	(1,000,000)	171,577	276,267	636,959	100,000	0	1,100,000	\$16,413,835
LA Tech	\$35,277,081	(5,900,000)	261,809	1,176,297	1,797,809	105,708	0	1,000,000	\$33,718,704
McNeese	\$17,844,967	(150,000)	(551,649)	2,847,613	828,743	100,000	0	150,000	\$21,069,674
Nicholls	\$14,987,089	0	351,190	857,372	933,347	100,000	0	0	\$17,228,997
Northwestern	\$23,043,328	(500,000)	744,647	779,130	1,199,591	104,450	0	0	\$25,371,146
Southeastern	\$29,288,767	0	249,124	1,358,338	1,745,018	128,744	0	0	\$32,769,990
UL Lafayette	\$54,175,544	(993,960)	5,500,072	1,464,900	2,305,679	156,492	0	100,000	\$62,708,727
UL Monroe	\$28,289,536	0	(42,309)	1,001,748	1,126,646	100,000	0	0	\$30,475,622
UNO	\$25,045,929	0	(1,224,671)	1,302,839	1,030,563	100,000	0	0	\$26,254,660
UL System Total	\$244,866,278	(9,043,960)	5,459,790	11,064,504	11,604,355	1,054,094	0	2,850,000	\$267,855,060
Higher Ed Total	\$1,174,941,971	(28,218,166)	34,169,245	18,004,134	31,729,769	5,000,000	14,960,318	9,255,334	\$1,259,842,606
Higher Ed (w/o LOSFA)	\$843,065,567	(28,218,166)	34,169,245	17,885,921	31,729,769	5,000,000	0	16,100,000	\$919,732,337

Self-generated Revenues increased by \$36.9 M as a result of net changes in enrollment projections across the four systems: \$30.5 M increase at the LSU System, \$7 M increase at the SU System, \$2.4 M increase at the UL System, and a \$3.1 M reduction at the LCTC System.

Statutory Dedications increased by \$57 M primarily from the addition of specialized funding for the LCTC System including \$25 M from the Workforce Training Rapid Response Fund for health care workforce education and \$20 M from the Higher Education Initiatives Fund for the Reboot 2.0 program and broadband workforce education. Additional funding was appropriated for the Board of Regents including \$6.7 M out of the Higher Education Initiatives Fund and \$4.3 M out of the Health Care Employment Reinvestment Opportunity (H.E.R.O.) Fund.

Federal Funds increased by \$5.8 M due to a net change comprised of \$8.3 M added to the Board of Regents for the Good Jobs Challenge grant awarded by the U.S. Economic Development Administration and a reduction of \$2.5 M from the Southern University Agricultural Center to remove non-recurring expenses from FY 22.

Outcomes-Based Funding Formula: Act 462 of 2014 required the BOR to develop an outcomes-based funding formula for implementation beginning in FY 17. For FY 23, the formula allocated SGF based on the following: the base (pro-rata) funding share (55%); the cost share (17%); and the outcomes share (28%). The base calculation was derived from the 12/1/21 appropriation levels and provides safeguards to prevent sudden, dramatic changes in the funding level of any postsecondary institution as required by Act 462. The cost calculation is based on weighted factors including Southern Regional Education Board (SREB) peer group salary data, course offerings, enrollment of Pell Grant students, research, degree level, space utilization, and support services. The outcomes metrics are based on completer degree levels, transfers, completers in high demand fields (4 & 5-star jobs), time-to-award, and completion of students receiving Pell grants.

Faculty Pay Raises: The FY 23 budget includes \$31.7 M SGF to provide pay raises for instructional faculty. This funding represents the second year of the Board of Regents' two-year effort to bolster faculty pay to the SREB average. Included in the funding is the employer retirement contribution, on average 29.5% of the raise. The faculty pay increase includes the ranks of professor, associate professor, assistant professor, instructor, and lecturer. Allocations to institutions are based on the difference between current salaries for the respective positions and the average faculty salaries across the 16 states in the southern region, as determined by the SREB. LA ranks 15 out of the 16 southern states for average instructional faculty salaries for four-year institutions, and 14 out of 16 for two-year institutions.

The four higher education systems have the discretion on how to allocate funding for raises among existing employees. The Board of Regents reports the average raise at each system as follows: LSU System 4.2%, SU System 5.5%, UL System 4.7%, and LCTC System 7.8%.

ISSUE: *Office of Student Financial Assistance Programs*

LA Office of Student Financial Assistance (LOSFA): FY 23 funding totals \$449 M (\$335.1 M SGF), reflecting a net increase of \$20.6 M or 4.8% over the prior year. Significant adjustments include an increase of \$15 M SGF to expand the GO Grants award program and \$10.5 M out of the Statutory Dedications M.J. Foster Promise Program Fund for the scholarship program's inaugural year of awards.

Taylor Opportunity Program for Students (TOPS) is funded at \$330.9 M (\$265.8 M SGF and \$65.1 M Statutory Dedications), which represents full funding for an estimated 56,985 awards. TOPS awards are limited to the FY 17 tuition amount for each institution per Act 44 of 2017, and additional fees assessed by the institutions cannot be funded with TOPS awards. Institutions have not been eligible to increase tuition since FY 17; therefore, the TOPS awards will cover 100% of the FY 23 tuition amount. While TOPS award amounts are capped, the overall cost and number of awards changes annually. Changes in the funding can be partially attributed to increased eligibility as a result of the growing number of ACT test takers and FAFSA completions along with an increase in the number of students qualifying for the Performance and Honors award levels. In addition, legislative and administrative measures implemented to mitigate the impacts of COVID-19 as well as Hurricanes Laura, Delta, Zeta, and Ida waived certain TOPS requirements

for high school students and granted exceptions for current recipients. Despite these factors, overall funding for TOPS in FY 23 was kept at a similar level compared to the FY 22 EOB due to overall declining enrollment at institutions and decreasing TOPS acceptance rates by recent high school graduates.

TABLE 30

TOPS Awards for Public and Private Colleges & Universities					
	Actual Awards				<i>Projected</i>
	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>
Number of Awards	53,330	54,184	55,879	54,154	56,985
Total Amount Paid (millions)	\$302.2	\$306.1	\$320.0	\$308.0	\$330.0
Average Award Amount	\$5,667	\$5,649	\$5,727	\$5,688	\$5,791

Note: Figures reflect the unduplicated student count. Additionally, figures exclude recipients of the TOPS Tech Early Start award.
Source: LA Office of Student Financial Assistance, *TOPS Payment Summary 8/15/2022*

TABLE 31

TOPS Awards per Level					
	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	4-Year <u>Change</u>
	Tech	1,964	2,654	2,609	2,564
Opportunity	24,809	24,454	23,425	21,953	(11.5%)
Performance	14,016	13,978	15,638	15,605	11.3%
Honors	12,540	13,098	14,206	14,032	11.9%
Total	53,329	54,184	55,879	54,154	1.5%

Note: Figures reflect the unduplicated student count. Additionally, figures exclude recipients of the TOPS Tech Early Start award.
Source: LA Office of Student Financial Assistance, *TOPS Payment Summary 8/15/2022*



TABLE 32

FY 22 TOPS Awards for Public Colleges & Universities					
	# of Awards	% of Awards Statewide	Amount per Award	Total Amount of Awards	% of Total Amount of Awards Statewide
LSU - Alexandria	692	1.3%	\$4,222	\$2,921,432	0.9%
LSU - Baton Rouge	15,136	27.6%	\$7,433	\$112,498,963	36.5%
LSU - Eunice	733	1.3%	\$2,199	\$1,611,808	0.5%
LSU - Shreveport	697	1.3%	\$4,996	\$3,482,292	1.1%
LSU HSC - New Orleans	408	0.7%	\$5,062	\$2,065,495	0.7%
LSU HSC - Shreveport	44	0.1%	\$5,855	\$257,621	0.1%
LSU System Total	17,710	32.3%	\$6,936	\$122,837,611	39.8%
SU - Baton Rouge	656	1.2%	\$4,597	\$3,015,497	1.0%
SU - New Orleans	28	0.1%	\$3,556	\$99,567	0.0%
SU - Shreveport	19	0.0%	\$1,819	\$34,567	0.0%
SU System Total	703	1.3%	\$4,480	\$3,149,631	1.0%
Grambling	260	0.5%	\$4,735	\$1,231,041	0.4%
LA Tech	5,104	9.3%	\$5,564	\$28,396,455	9.2%
McNeese	2,549	4.6%	\$4,917	\$12,532,397	4.1%
Nicholls	2,641	4.8%	\$4,874	\$12,873,008	4.2%
Northwestern	2,242	4.1%	\$4,892	\$10,967,301	3.6%
Southeastern	4,523	8.2%	\$5,505	\$24,898,900	8.1%
UL Lafayette	6,452	11.8%	\$5,279	\$34,062,391	11.0%
UL Monroe	2,643	4.8%	\$5,686	\$15,028,321	4.9%
UNO	1,808	3.3%	\$5,702	\$10,309,629	3.3%
UL System Total	28,222	51.4%	\$5,326	\$150,299,443	48.7%
Baton Rouge CC	655	1.2%	\$2,511	\$1,644,746	0.5%
Bossier Parish CC	422	0.8%	\$2,613	\$1,102,839	0.4%
Central LA Technical CC	134	0.2%	\$2,529	\$338,883	0.1%
Delgado CC	599	1.1%	\$2,548	\$1,526,116	0.5%
L. E. Fletcher CCC	241	0.4%	\$2,419	\$582,866	0.2%
LA Delta CC	280	0.5%	\$2,699	\$755,649	0.2%
Northshore Technical CC	234	0.4%	\$2,627	\$614,719	0.2%
Northwest LA Technical College	94	0.2%	\$2,413	\$226,776	0.1%
Nunez CC	110	0.2%	\$2,744	\$301,892	0.1%
River Parishes CC	259	0.5%	\$2,646	\$685,229	0.2%
South LA CC	592	1.1%	\$2,716	\$1,607,986	0.5%
SOWELA Technical CC	663	1.2%	\$2,587	\$1,715,440	0.6%
LCTCS Total	4,283	7.8%	\$2,592	\$11,103,140	3.6%
Private Schools	3,501	6.4%	\$5,704	\$19,969,421	6.5%
Proprietary Schools	478	0.9%	\$1,996	\$953,857	0.3%
Statewide Total	54,897	100.0%	\$5,616	\$308,313,103	100.0%

Note: Figures reflect the duplicative student count, as students may attend multiple institutions within a year. Additionally, figures include recipients of the TOPS Tech Early Start award.

Source: LA Office of Student Financial Assistance, TOPS Payment Summary 8/15/2022

GO Grants provide need-based aid to support non-traditional and low-to-moderate income students. GO Grants are funded at \$55.5 M in FY 23, an increase of \$15 M, or 37.0%, compared to the FY 22 funding level which saw an increase of \$11.1 M. Under program rules, each institution sets its own award range, from a minimum of \$300 to a maximum of \$3,000 per student. It is likely that institutions will both serve additional students and increase the annual award amounts, however this will vary based on each institution's GO Grant allocation. There were an estimated 57,000 students eligible for GO Grants statewide in academic year 2021-22. To be eligible, an undergraduate student must receive a Federal Pell grant and have a remaining financial need after deducting their expected family contribution and any other aid. The \$55.5 M funding level will meet roughly 51.4% of the total amount needed to fund all students eligible for their institution's GO Grant award level (\$108 M).

TABLE 33

Go Grants Awards for Public and Private Colleges & Universities					
	Actual Awards				
	FY 19	FY 20	FY 21	FY 22	FY 23
Total Amount of Awards (in millions)	\$28.3	\$28.4	\$29.3	\$40.4	\$55.5
Number of Awards	25,410	23,440	24,633	29,874	N/A
Average Award Amount	\$1,114	\$1,212	\$1,190	\$1,353	N/A

Notes: 1) FY 23 Go Grants amount of \$55.5 M has been allocated to the institutions, however, the number of awards and average award amounts will depend on the institution's final distribution.
 2) Number of awards reflects the non-duplicative student count.

Source: LA Office of Student Financial Assistance, Go Grant Billing 8/15/2022



TABLE 34

FY 22 Go Grant Awards for Public Colleges & Universities					
	# of Awards	% of Awards Statewide	Average Amount per Award	Total Amount of Awards	% of Total Amount of Awards Statewide
LSU - Alexandria	404	1.3%	\$1,109	\$448,000	1.1%
LSU - Baton Rouge	2,683	8.4%	\$1,216	\$3,261,430	8.1%
LSU - Eunice	255	0.8%	\$1,536	\$391,619	1.0%
LSU - Shreveport	765	2.4%	\$1,810	\$1,384,482	3.4%
LSU HSC - New Orleans	137	0.4%	\$2,105	\$288,377	0.7%
LSU HSC - Shreveport	5	0.0%	\$1,800	\$9,000	0.0%
LSU System Total	4,249	13.2%	\$1,361	\$5,782,908	14.3%
SU - Baton Rouge	880	2.7%	\$2,113	\$1,859,250	4.6%
SU - New Orleans	373	1.2%	\$1,105	\$412,250	1.0%
SU - Shreveport	241	0.8%	\$1,176	\$283,492	0.7%
SU System Total	1,494	4.7%	\$1,710	\$2,554,992	6.3%
Grambling	790	2.5%	\$1,717	\$1,356,581	3.4%
LA Tech	1,471	4.6%	\$1,138	\$1,674,443	4.1%
McNeese	1,427	4.4%	\$1,573	\$2,245,153	5.6%
Nicholls	1,663	5.2%	\$978	\$1,625,914	4.0%
Northwestern	2,956	9.2%	\$793	\$2,343,229	5.8%
Southeastern	2,895	9.0%	\$1,509	\$4,368,395	10.8%
UL Lafayette	1,564	4.9%	\$2,294	\$3,587,539	8.9%
UL Monroe	1,152	3.6%	\$2,140	\$2,465,036	6.1%
UNO	1,353	4.2%	\$1,291	\$1,746,826	4.3%
UL System Total	15,271	47.6%	\$1,402	\$21,413,116	53.0%
Baton Rouge CC	921	2.9%	\$974	\$897,500	2.2%
Bossier Parish CC	338	1.1%	\$1,133	\$383,064	0.9%
Central LA Technical CC	61	0.2%	\$1,585	\$96,657	0.2%
Delgado CC	5,843	18.2%	\$655	\$3,826,785	9.5%
L. E. Fletcher CCC	372	1.2%	\$413	\$153,529	0.4%
LA Delta CC	387	1.2%	\$1,033	\$399,784	1.0%
Northshore Technical CC	67	0.2%	\$984	\$65,901	0.2%
Northwest LA Technical College	260	0.8%	\$472	\$122,793	0.3%
Nunez CC	136	0.4%	\$938	\$127,509	0.3%
River Parishes CC	170	0.5%	\$698	\$118,672	0.3%
South LA CC	629	2.0%	\$1,056	\$664,243	1.6%
SOWELA Technical CC	212	0.7%	\$1,684	\$357,060	0.9%
LCTCS Total	9,396	29.3%	\$768	\$7,213,497	17.8%
Private Schools	1,695	5.3%	\$2,035	\$3,449,202	8.5%
Proprietary Schools	0	0.0%	\$0	\$0	0.0%
Statewide Total	32,105	100.0%	\$1,259	\$40,413,715	100.0%

Note: Figures reflect the duplicative student count, as students may attend multiple institutions within a year.
Source: LA Office of Student Financial Assistance, Go Grant Billing 8/15/2022

M.J. Foster Promise Program: Act 457 of 2021 established the M.J. Foster Promise Program beginning with the 2022-23 academic year, to provide a financial assistance award to eligible students at two-year institutions and proprietary schools to pursue an associate degree or credential needed for a high-demand, high-wage occupation. The program will provide awards up to \$3,200 per year for program tuition and fees (more if used for a qualified program less than one year), up to a maximum award of \$6,400. Students are eligible if they are Louisiana residents, 21 years or older, have a family income at or below 300% of the federal poverty level, and have not previously earned an undergraduate degree. Recipients must agree to annually perform at least 20 hours of community service or participate in an apprenticeship or mentorship during the award year, and to live and work full-time in Louisiana for one year following program completion. The program advisory council identified 268 qualified high demand programs in the Information Technology, Manufacturing, Construction, Transportation and Warehousing, and Healthcare industry sectors.

The legislature transferred \$10.5 M SGF to the Statutorily Dedicated M.J. Foster Promise Program Fund, which was in turn appropriated to LOSFA as Statutory Dedications in Act 199. LOSFA began taking applications for the first year of awards in the 2022-23 academic year beginning in the Spring of 2022. As of writing, LOSFA had received 4,647 applications from students for consideration.

19-600 Louisiana State University (LSU) System

- Non-recurs \$6.8 M SGF from appropriations made in FY 22 outside the higher education funding formula including: \$3.6 M from LSU Agricultural Center, \$2 M from LSU HSC-Shreveport, \$1.1 M from LSU A&M, \$100,000 from LSU HSC-New Orleans.
- Increases \$2.5 M SGF for LSU A&M for a cybersecurity defense studies academic program.
- Increases \$2.5 M SGF for LSU Shreveport for a cybersecurity defense studies academic program.
- Increases \$1 M SGF for LSU HSC-Shreveport for faculty recruitment in cancer research fields.
- Increases \$1 M SGF for LSU HSC-New Orleans for faculty recruitment in cancer research fields.
- Increases \$500,000 SGF for the LSU Agricultural Center to research storm resistant housing and resiliency.
- Increases \$450,000 SGF for LSU A&M for parish-based storm surge computational modeling.
- Increases \$250,000 SGF for LSU HSC-New Orleans for a dental hygiene program in Central LA.
- Increases \$250,000 SGF for Pennington Biomedical Research Center for research faculty recruitment and start-up packages.
- Increases \$31 M SGR authority due to projected increases in student enrollment and resulting collections in tuition and fee revenue.
- Decreases \$4.3 M (\$445,000 SGR and \$3.9 M Statutory Dedications) from LSU A&M resulting from Act 231 of the 2022 RS which transferred statutory jurisdiction of the Fireman Training Institute from LSU A&M to the Office of the State Fire Marshal. The \$3.9 M Statutory Dedications is \$3.7 M out of the Fireman's Training Fund and \$210,000 out of the Two Percent Fire Insurance Fund.

19-615 Southern University (SU) System

- Non-recurs \$850,000 SGF from appropriations made in FY 22 outside the higher education funding formula including: \$350,000 from the SU Board of Supervisors and \$500,000 from the SU Law Center.
- Non-recurs \$6.8 M (\$4.3 M SGF and \$2.5 M FED) from expenses carried over from FY 21 into FY 22, including: \$5 M from the SU Agricultural Center, \$1.5 SGF from SU A&M, and \$300,000 from SU Shreveport.
- Increases \$2 M SGF for SU New Orleans for online programs.
- Increases \$700,000 SGF for SU Law Center operations.
- Increases \$400,000 SGF for SU Shreveport for operations.
- Increases \$400,000 SGF for the SU Agricultural Center for beef cattle research.
- Increases \$300,000 SGF for the SU Agricultural Center for joint appointments with the LSU Agricultural Center.
- Increases \$7 M SGR authority due to projected increases in student enrollment and resulting collections in tuition and fee revenue.

19-620 University of Louisiana (UL) System

- Non-recurs \$9 M SGF from appropriations made in FY 22 outside the higher education funding formula including: \$5.9 M from LA Tech University, \$1 M from Grambling State University, \$993,960

from the University of LA at Lafayette, \$500,000 from the UL Board of Supervisors, \$500,000 from Northwestern State University, and \$150,000 from McNeese State University.

- Increases \$1 M SGF for LA Tech University for a dental program.
- Increases \$750,000 SGF for Grambling State University for a solar energy project.
- Increases \$500,000 SGF for the UL Board of Supervisors for system research development.
- Increases \$350,000 SGF for Grambling State University to study security of the campus.
- Increases \$150,000 SGF for McNeese State University for the Governor's Gifted Program.
- Increases \$100,000 SGF for the University of LA at Lafayette for hydraulic and hydrologic studies and analysis of watershed projects.
- Increases \$2.4 M SGR authority at the University of New Orleans due to projected increases in student enrollment and resulting collections in tuition and fee revenue.

19-649 Louisiana Community and Technical Colleges System (LCTCS)

- Non-recurs \$2.3 M SGF from appropriations made in FY 22 outside the higher education funding formula including: \$1 M for L. E. Fletcher Technical Community College, \$1 M for Central Louisiana Technical Community College, and \$250,000 for the LCTCS Board of Supervisors.
- Increases \$25 M Statutory Dedications out of the Workforce Training and Rapid Response Fund to address healthcare worker shortages. Funding originates from a transfer of federal State Coronavirus Recovery Funding from the American Rescue Plan Act.
- Increases \$10 M Statutory Dedications out of the Higher Education Initiatives Fund for broadband workforce training programs.
- Increases \$10 M Statutory Dedications out of the Higher Education Initiatives Fund for the Reboot LA 2.0 Program to educate and equip workers for careers in high demand, high wage industries.
- Decreases \$3.5 M SGR authority due to projections in student enrollment and resulting collections in tuition and fee revenue at Delgado (\$2 M) and Bossier Parish CC (\$1.5 M).

19-671 Board of Regents

- Non-recurs \$5 M SGF from LOSFA for the establishment of the M.J. Foster Promise scholarship.
- Increases \$10.5 M Statutory Dedications out of the M.J. Foster Promise Program Fund for the first year of scholarship awards.
- Increases \$15 M SGF for the Go Grants need-based financial assistance program. Total funding for Go Grants in FY 23 is \$55.5 M.



TABLE 35

Higher Education Enrollment							
	Fall 2017	Fall 2018	Fall 2019	Fall 2020	Fall 2021	# Change 20 to 21	% Change 20 to 21
Baton Rouge CC	7,940	8,296	8,116	7,376	7,494	118	1.6%
Bossier Parish CC	6,734	6,596	6,462	5,973	5,727	(246)	(4.1%)
Central LA Technical CC	2,469	2,674	2,526	2,098	2,085	(13)	(0.6%)
Delgado CC	14,240	14,258	14,140	13,034	12,139	(895)	(6.9%)
L. E. Fletcher Technical CC	2,225	2,161	2,304	2,105	1,763	(342)	(16.2%)
LA Delta CC	3,676	3,815	4,522	3,874	3,956	82	2.1%
Northshore Technical CC	5,005	4,737	4,674	3,552	4,612	1,060	29.8%
Northwest LA Technical College	1,137	1,030	1,108	935	957	22	2.4%
Nunez CC	2,599	2,371	2,096	2,132	2,086	(46)	(2.2%)
River Parishes CC	2,342	3,470	3,232	2,756	2,401	(355)	(12.9%)
South Central LA TC*	1,959	N/A	N/A	N/A	N/A	N/A	N/A
South LA CC	6,534	6,282	6,698	5,855	5,995	140	2.4%
SOWELA Technical CC	3,347	3,459	4,058	2,914	3,068	154	5.3%
LCTCS System Total	60,207	59,149	59,936	52,604	52,283	(321)	(0.6%)
LSU - Alexandria	3,392	3,129	3,372	3,585	3,696	111	3.1%
LSU - Baton Rouge	31,446	31,543	32,348	35,453	37,129	1,676	4.7%
LSU - Eunice	3,067	3,240	2,993	3,153	3,064	(89)	(2.8%)
LSU - Shreveport	5,996	7,036	8,579	9,955	8,881	(1,074)	(10.8%)
LSU HSC - New Orleans	2,777	2,808	2,820	2,829	2,835	6	0.2%
LSU HSC - Shreveport	899	890	939	982	1,020	38	3.9%
LSU System Total	47,577	48,646	51,051	55,957	56,625	668	1.2%
SU - Baton Rouge**	6,459	6,693	7,140	6,917	8,317	1,400	20.2%
SU - New Orleans	2,545	2,355	2,309	2,264	2,106	(158)	(7.0%)
SU - Shreveport	3,013	2,651	2,932	2,457	2,745	288	11.7%
SU Law Center**	577	624	670	831	N/A	N/A	N/A
SU System Total	12,594	12,323	13,051	12,469	13,168	699	5.6%
Grambling	5,208	5,227	5,253	5,495	5,291	(204)	(3.7%)
LA Tech	12,839	12,321	11,821	11,088	11,042	(46)	(0.4%)
McNeese	7,643	7,647	7,307	7,281	6,451	(830)	(11.4%)
Nicholls	6,398	6,527	6,545	6,859	6,285	(574)	(8.4%)
Northwestern	10,761	11,056	10,918	11,539	10,950	(589)	(5.1%)
Southeastern	14,321	14,335	14,266	14,514	13,497	(1,017)	(7.0%)
UL Lafayette	17,511	17,288	17,108	16,642	16,406	(236)	(1.4%)
UL Monroe	9,324	9,061	8,699	9,132	8,726	(406)	(4.4%)
UNO	7,976	8,167	8,238	8,397	7,964	(433)	(5.2%)
UL System Total	91,981	91,629	90,155	90,947	86,612	(4,335)	(4.8%)
Statewide Total	212,359	211,747	214,193	211,977	208,688	(3,289)	(1.6%)

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

** Southern Law Center enrollment reported with SU - Baton Rouge beginning in Fall 2021.

TABLE 36

Higher Education SGF by Board and Institution (FY 22 EOB Compared to FY 23 Appropriated)				
	FY 22 EOB	FY 23	\$ Difference	% Difference
	12/1/21	Appropriated	FY 22 to FY 23	FY 22 to FY 23
Board of Regents	\$18,866,918	\$20,639,488	\$1,772,570	9%
LUMCON	\$4,073,625	\$4,171,692	\$98,067	2%
LOSFA	\$331,876,404	\$335,110,269	\$3,233,865	1%
Board of Regents Total	\$354,816,947	\$359,921,449	\$5,104,502	1%
Baton Rouge CC	\$15,372,803	\$16,760,680	\$1,387,877	9%
Bossier Parish CC	\$12,683,165	\$15,263,780	\$2,580,615	20%
Central LA Technical CC	\$6,501,630	\$4,519,544	(\$1,982,086)	-30%
Delgado CC	\$27,725,290	\$31,598,260	\$3,872,970	14%
L.E. Fletcher CC	\$6,200,614	\$5,621,381	(\$579,233)	-9%
LCTCS Board	\$5,359,739	\$5,273,371	(\$86,368)	-2%
Adult Basic Education	\$2,870,000	\$2,870,000	\$0	0%
Workforce Training	\$0	\$0	\$0	0%
LCTCS Online	\$1,245,091	\$1,245,091	\$0	0%
LA Delta CC	\$8,245,384	\$9,740,881	\$1,495,497	18%
Northwest LA Tech. CC	\$4,769,513	\$5,233,370	\$463,857	10%
Northshore Technical CC	\$7,639,276	\$8,871,730	\$1,232,454	16%
Nunez CC	\$4,801,510	\$5,454,681	\$653,171	14%
River Parishes CC	\$6,279,915	\$6,491,861	\$211,946	3%
South LA CC	\$15,157,660	\$16,721,292	\$1,563,632	10%
SOWELA Technical CC	\$9,149,687	\$10,326,307	\$1,176,620	13%
LCTCS System Total	\$134,001,277	\$145,992,229	\$11,990,952	9%
LSU Agricultural Center	\$79,951,870	\$84,229,404	\$4,277,534	5%
LSU - Baton Rouge	\$120,444,854	\$135,744,107	\$15,299,253	13%
LSU - Alexandria	\$5,868,185	\$7,003,258	\$1,135,073	19%
LSU - Eunice	\$4,978,053	\$5,645,852	\$667,799	13%
LSU - Shreveport	\$10,269,981	\$14,498,602	\$4,228,621	41%
LSU HSC - New Orleans	\$81,182,543	\$86,727,984	\$5,545,441	7%
LSU HSC - Shreveport	\$62,192,633	\$64,832,777	\$2,640,144	4%
Pennington Biomedical	\$24,695,553	\$31,316,452	\$6,620,899	27%
LSU System Total	\$389,583,672	\$429,998,436	\$40,414,764	10%
SU Board	\$3,673,376	\$3,636,063	(\$37,313)	-1%
SU - Baton Rouge	\$21,703,631	\$22,772,669	\$1,069,038	5%
SU - New Orleans	\$6,851,532	\$9,481,987	\$2,630,455	38%
SU - Shreveport	\$6,112,438	\$6,734,036	\$621,598	10%
SU Law Center	\$4,927,259	\$5,762,928	\$835,669	17%
SU Agricultural Center	\$8,405,561	\$7,687,749	(\$717,812)	-9%
SU System Total	\$51,673,797	\$56,075,432	\$4,401,635	9%
UL Board	\$1,785,005	\$1,843,705	\$58,700	3%
Grambling	\$15,129,032	\$16,413,835	\$1,284,803	8%
LA Tech	\$35,277,081	\$33,718,704	(\$1,558,377)	-4%
McNeese	\$17,844,967	\$21,069,674	\$3,224,707	18%
Nicholls	\$14,987,089	\$17,228,997	\$2,241,908	15%
Northwestern	\$23,043,328	\$25,371,146	\$2,327,818	10%
Southeastern	\$29,288,767	\$32,769,990	\$3,481,223	12%
UL Lafayette	\$54,175,544	\$62,708,727	\$8,533,183	16%
UL Monroe	\$28,289,536	\$30,475,622	\$2,186,086	8%
UNO	\$25,045,929	\$26,254,660	\$1,208,731	5%
UL System Total	\$244,866,278	\$267,855,060	\$22,988,782	9%
Higher Ed Total	\$1,174,941,971	\$1,259,842,606	\$84,900,635	7%
Higher Ed (w/o LOSFA)	\$843,065,567	\$924,732,337	\$81,666,770	10%

TABLE 37

Higher Education Total Funding by Board and Institution (FY 22 EOB Compared to FY 23 Appropriated)				
	FY 22 EOB 12/1/21	FY 23 Appropriated	\$ Difference FY 22 to FY 23	% Difference FY 22 to FY 23
Board of Regents	\$72,536,235	\$92,501,466	\$19,965,231	28%
LUMCON	\$13,486,658	\$13,588,532	\$101,874	1%
LOSFA	\$428,429,298	\$448,987,511	\$20,558,213	5%
Auxiliary	\$4,130,000	\$4,130,000	\$0	0%
Board of Regents Total	\$518,582,191	\$559,207,509	\$40,625,318	8%
Baton Rouge CC	\$38,916,886	\$40,378,243	\$1,461,357	4%
Bossier Parish CC	\$32,009,882	\$33,127,770	\$1,117,888	3%
Central LA Technical CC	\$12,124,588	\$11,173,642	(\$950,946)	-8%
Delgado CC	\$79,022,698	\$81,325,409	\$2,302,711	3%
L.E. Fletcher CC	\$13,774,009	\$12,961,705	(\$812,304)	-6%
LCTCS Board	\$5,359,739	\$24,523,371	\$19,163,632	358%
Adult Basic Education	\$2,870,000	\$2,870,000	\$0	0%
Workforce Training	\$10,000,000	\$35,000,000	\$25,000,000	250%
LCTCS Online	\$1,245,091	\$1,245,091	\$0	0%
LA Delta CC	\$19,162,685	\$21,097,804	\$1,935,119	10%
Northwest LA Tech. CC	\$8,507,589	\$8,992,903	\$485,314	6%
Northshore Technical CC	\$17,622,562	\$18,877,067	\$1,254,505	7%
Nunez CC	\$11,127,566	\$11,795,118	\$667,552	6%
River Parishes CC	\$16,082,906	\$16,318,581	\$235,675	1%
South LA CC	\$33,551,630	\$35,188,730	\$1,637,100	5%
SOWELA Technical CC	\$20,395,378	\$21,969,022	\$1,573,644	8%
LCTCS System Total	\$321,773,209	\$376,844,456	\$55,071,247	17%
LSU Agricultural Center	\$103,501,258	\$107,964,633	\$4,463,375	4%
LSU - Baton Rouge	\$639,179,762	\$681,020,848	\$41,841,086	7%
LSU - Alexandria	\$27,884,140	\$29,045,558	\$1,161,418	4%
LSU - Eunice	\$15,821,376	\$16,513,697	\$692,321	4%
LSU - Shreveport	\$66,807,916	\$71,098,546	\$4,290,630	6%
LSU HSC - New Orleans	\$152,473,777	\$158,424,773	\$5,950,996	4%
LSU HSC - Shreveport	\$93,886,724	\$97,983,823	\$4,097,099	4%
Pennington Biomedical	\$25,622,175	\$32,252,322	\$6,630,147	26%
LSU System Total	\$1,125,177,128	\$1,194,304,200	\$69,127,072	6%
SU Board	\$3,673,376	\$3,636,063	(\$37,313)	-1%
SU - Baton Rouge	\$89,363,763	\$96,415,898	\$7,052,135	8%
SU - New Orleans	\$22,305,554	\$24,988,086	\$2,682,532	12%
SU - Shreveport	\$16,284,653	\$16,924,889	\$640,236	4%
SU Law Center	\$22,926,424	\$25,007,019	\$2,080,595	9%
SU Agricultural Center	\$16,357,625	\$13,145,272	(\$3,212,353)	-20%
SU System Total	\$170,911,395	\$180,117,227	\$9,205,832	5%
UL Board	\$5,207,505	\$5,266,205	\$58,700	1%
Grambling	\$52,497,607	\$53,884,919	\$1,387,312	3%
LA Tech	\$140,333,387	\$138,969,029	(\$1,364,358)	-1%
McNeese	\$73,858,248	\$78,335,727	\$4,477,479	6%
Nicholls	\$61,017,761	\$63,369,526	\$2,351,765	4%
Northwestern	\$84,792,747	\$87,248,725	\$2,455,978	3%
Southeastern	\$127,940,986	\$131,625,293	\$3,684,307	3%
UL Lafayette	\$193,593,122	\$202,387,907	\$8,794,785	5%
UL Monroe	\$98,140,154	\$100,511,389	\$2,371,235	2%
UNO	\$96,992,706	\$100,893,609	\$3,900,903	4%
UL System Total	\$934,374,223	\$962,492,329	\$28,118,106	3%
Higher Ed Total	\$3,070,818,146	\$3,272,965,721	\$202,147,575	7%

19B – SPECIAL SCHOOLS AND COMMISSIONS

	FY 22 EOB as of 12/1/21	FY 23 Appropriated	Change FY 22 to FY 23	
			Amount	Percent
SGF	\$57,325,844	\$56,517,783	(\$808,061)	-1.41%
IAT	\$14,585,484	\$17,408,920	\$2,823,436	19.36%
SGR	\$3,064,405	\$3,064,405	\$0	0.00%
STAT DED	\$15,259,943	\$15,260,333	\$390	0.00%
FEDERAL	\$0	\$0	\$0	-
TOTAL	\$90,235,676	\$92,251,441	\$2,015,765	2.23%

19-656 Special School District

- No significant adjustments

19-657 LA School for Math, Science, and the Arts

- Increases \$930,000 SGF to provide for deferred maintenance (\$410,000) and IT-related replacements and acquisitions (\$520,000).

19-658 Thrive Academy

- Increases \$500,000 SGF for student transportation costs due to the closure of the school's current transportation vendor, requiring the school to contract with a more expensive vendor.
- Increases \$180,000 SGF to provide for operating expenses associated with a building leased from the Thrive Foundation. These expenses were previously paid by the foundation through fundraising efforts, which have declined due to the pandemic.
- Increases \$57,989 for additional WAE positions to allow for the adequate monitoring of the students residing on campus, including after school programming.
- Increases \$1.1 M SGF for operating expenses:
 - \$415,893 – Increased transportation contract costs.
 - \$120,800 – Operations and maintenance, including lawn care, pest control, and janitorial duties.
 - \$283,800 – Three (3) Special Education Teacher T.O. positions (\$215,000 salaries and \$68,800 related benefits).
 - \$242,080 – One (1) Dean of Students T.O. position, one (1) Admissions Director T.O. position, and one (1) Registrar/Data Manager T.O. position (\$178,000 salaries and \$64,080 related benefits).

19-662 LA Educational Television Authority

- Non-recurs \$2 M SGF one-time funding for the WLAE and WYES television stations (\$500,000), replacement of the Baton Rouge transmitter (\$873,125), and installation of solar panels at the agency headquarters (\$600,000).
- Non-recurs \$1.5 M carryforward authority for FY 21 encumbrances including replacement of the Lafayette transmitter (\$873,125), painting and repairs to the KLTS tower (\$450,000), repairs to the LPB auditorium roof (\$125,000), and repairs to the KLPA water system (\$3,100).
- Reduces \$94,164 (\$66,472 SGF, \$2,985 IAT, and \$24,707 SGR) and one (1) T.O. position for the elimination of a TV Engineer 3 position.

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

- No significant adjustments

19-673 New Orleans Center for the Creative Arts (NOCCA)

- No significant adjustments

19D – DEPARTMENT OF EDUCATION

	FY 22 EOB as of 12/1/21	FY 23 Appropriated	Change FY 22 to FY 23	
			Amount	Percent
SGF	\$3,660,845,184	\$3,917,739,242	\$256,894,058	7.02%
IAT	\$162,835,204	\$151,626,614	(\$11,208,590)	-6.88%
SGR	\$33,186,566	\$51,408,019	\$18,221,453	54.91%
STAT DED	\$411,918,607	\$326,250,844	(\$85,667,763)	-20.80%
FEDERAL	\$2,605,370,958	\$3,625,784,982	\$1,020,414,024	39.17%
TOTAL	\$6,874,156,519	\$8,072,809,701	\$1,198,653,182	17.44%

19-678 State Activities

- Increases \$308,642 Federal for receipt of new grant awards from the U.S. Department of Agriculture (USDA) through the Technology Innovation Grant, which provides funding for automated systems that will improve program accountability, data accuracy, program performance measurement, and the capacity to identify and target error-prone areas within and across the Child Nutrition Programs.
- Non-recurs \$21 M Federal from the U.S. Department of Health and Human Services, Child Care and Development Fund (CCDF), associated with the Coronavirus Aid, Relief, and Economic Security (CARES) Act (\$2.1 M) and the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (\$18.9 M).
- Non-recurs \$28.8 M (\$2.2 M IAT and \$26.7 M Federal) CRRSA Act funding received through the Governor’s Emergency Education Relief (GEER) fund. \$2.2 M IAT had been received from the Division of Administration for the purpose of preventing, preparing for, and responding to COVID. \$26.7 M Federal had been received to provide Emergency Aid to Non-public Schools (EANS).
- Increases \$239.6 M Federal received through the American Rescue Plan Act (ARPA), which is aimed at mitigating the continuing effects of the COVID-19 pandemic:
 - \$1.7 M Homeless Children and Youth (ARPA-HCY) funding
 - \$62.2 M Emergency Assistance for Nonpublic Schools (EANS) funding
 - \$14.3 M Child Care and Development Block Grant (CCDBG) funding
 - \$1.7 M Child Care and Development Fund (CCDF) Stabilization funding
 - \$159.7 M Elementary and Secondary School Emergency Relief III (ESSER III) funding
- Non-recurs \$88.3 M Federal received through the U.S. Department of Education, Elementary and Secondary School Emergency Relief Fund (ESSER):
 - \$18.7 M ESSER I funding from the CARES Act
 - \$69.6 M ESSER II funding from the CRRSA Act
- Increases \$309,818 IAT and two (2) T.O. positions to transfer two (2) positions from Recovery School District to State Activities to properly reflect the organizational structure. Includes one Assistant Superintendent position (\$120,464 salary and \$38,788 related benefits) and one Executive Director position (\$109,036 salary and \$41,530 related benefits). These positions were converted from existing job appointments to permanent T.O. positions.

19-681 Subgrantee Assistance

- Non-recurs \$850,000 SGF one-time funding provided to public schools to purchase instructional materials and supplies for students enrolled in a vocational agriculture, agribusiness, or agriscience course.
- Increases \$850,000 SGF for public schools to purchase instructional materials and supplies for students enrolled in a vocational agriculture, agribusiness, or agriscience course.
- Non-recurs \$104.1 M Federal from the U.S. Department of Health and Human Services, CCDF, associated with the CARES Act (\$6.2 M) and CRRSA (\$97.9 M).
- Increases \$1.4 M SGF for the Nonpublic School Early Childhood Development (NSECD) program, which will increase the rate per pupil from \$4,580 to \$5,580 per year. This program provides Pre-K programming in nonpublic schools to four-year-olds from low-income families.

- Increases \$17.1 M SGF for the LA 4 Early Childhood Program, which will increase the rate per pupil by \$1,000 per year. This program provides full day Pre-K programming in public schools to four-year-olds from disadvantaged families.
- Increases \$190,135 SGF for the School Choice Program in order to eliminate the waitlist for 70 existing students, as well as fund 9 new awards. This program provides tuition assistance to students with disabilities to attend participating schools that offer special needs programs.
- Increases \$4.1 M SGF for the Student Scholarships for Educational Excellence Program (SSEEP). This adjustment provides funding for an additional 256 awards to students on the waitlist, 126 new awards, and covers an estimated increase in tuition. This program provides students with additional opportunities to attend the participating school of their choice.
- Increases \$1.71 B Federal received through the American Rescue Plan Act (ARPA) which is aimed at mitigating the continuing effects of the COVID-19 pandemic:
 - \$9.6 M Homeless Children and Youth (ARPA-HCY) funding
 - \$40 M Individuals with Disabilities Education Act (IDEA) funding
 - \$96.1 M Child Care and Development Block Grant (CCDBG) funding
 - \$35.9 M Child Care and Development Fund (CCDF) Stabilization funding
 - \$1.52 B Elementary and Secondary School Emergency Relief III (ESSER III) funding
- Non-recurs \$687.4 M Federal received through the U.S. Department of Education, Elementary and Secondary School Emergency Relief Fund (ESSER):
 - \$70 M ESSER I funding from the CARES Act
 - \$625.5 M ESSER II funding from the CRRSA Act
- Increases \$25 M for the Child Care Assistance Fund (CCAP). The state funds supplement the \$150.3 M Federal CCDF grant allocation. This would increase state support from \$11.2 M to \$36.2 M. The funding will cover a portion of the increased costs caused by recent increases to the CCAP reimbursement rates and the expansion of eligibility to include households with incomes up to 85% of the State Median Income (SMI).
- Increases \$1.25 M Statutory Dedications out of the Geaux Teach Fund based on the passage of Acts 463 and 167 of the 2022 RS. This funding will provide scholarships to students in approved teacher preparation programs at post-secondary education institutions.
- Increases \$1 M SGF for the operating expenses of the special school Ecole Pointe-Au-Chien based on the passage of Act 454 of the 2022 RS.
- Increases \$5 M Statutory Dedications out of the Louisiana Rescue Plan Fund for the Reading Enrichment and Academic Deliverables (R.E.A.D.) Program based on the passage of Act 395 of the 2022 RS. The R.E.A.D. Program will provide books and other reading materials to eligible students. The Department of Education will mail these books to participating students.
- Increases \$8 M Statutory Dedications out of the Special Education Classroom Monitoring Fund to provide funding for cameras in special education classrooms pursuant to Act 456 of the 2021 RS, which requires school districts to install cameras in self-contained special education classrooms as funding becomes available.
- Increases \$3.5 M Statutory Dedications out of the Early Childhood Education Fund for early childhood community networks. These networks are consortiums of early childhood care and education providers, and each network has a lead agency, which coordinates enrollment and Classroom Assessment Scoring System (CLASS) observations for providers within the network. The funding shall be distributed as follows:
 - \$3 M for the Agenda for Children (New Orleans Early Education Network)
 - \$225,000 for the Jefferson Parish Ready Start Network
 - \$200,000 for the Caddo Smart Start Early Childhood Network
 - \$51,000 for Northwestern State University (Bossier Ready Start Network)

19-682 Recovery School District

- Increases \$6.9 M IAT to allow Linwood and Capitol Charter schools to access awards under federal COVID-19 relief programs. These charter schools have already received subgrantee assistance awards from Louisiana Department of Education (LDE), and the additional authority will gradually wind down.

19-695 Minimum Foundation Program (MFP)

- Increases \$148.4 M SGF to provide an across-the-board \$1,500 certificated teacher pay raise and the associated employer retirement contribution for K-12 classroom educators and other certificated

personnel, and an across-the-board \$750 pay raise and the associated employer retirement contribution for non-certificated personnel.

- Reduces \$22.3 SGF based on the projections of the cost to fully fund the existing MFP formula (based on projected student head count). The February 1, 2022, MFP student count is 660,424, down 12,390 students (1.8%) from February 1, 2021.

19-697 Non-public Education Assistance

- No significant adjustments

ISSUE: *Early Childhood Care and Education*

Early childhood care and education activities are comprised of both state and federally funded programs. Act 639 of 2018 established the Early Childhood Care & Education Commission (ECCE) with the charge to establish a vision for the future of early childhood care and education in LA. The ECCE was to gather and analyze data on availability, quality, and cost for children birth through age four, determine need and priorities and develop a plan focused on access, affordability, and quality. Act 82 of the 2022 RS removed the sunset provisions of Act 639 and made the ECCE a permanent entity.

In 2019, the ECCE adopted the *LA B to 3 Plan*, which recommended an initial investment of \$85.8 M SGF to begin B to 3, and an increase of nearly that amount each year over the next ten (10) years. Since then, LA has received a significant increase in federal allocations through the *Child Care & Development Fund (CCDF)* and other competitive grants, as well as significant child care funding through federal COVID-19 relief packages. However, the needs of the LA B to 3 Program have grown as well, with the program's February 2022 report increasing the needed investment from \$85.8 M to \$115 M, with an increase of \$115 M each year for 10 years.

The *Cecil J. Picard LA 4 Early Childhood Program (LA 4)* is the primary preschool program in the state, serving over 17,000 children. It provides up to 6 hours per day of early childhood education and before and after school activities to four-year-old children from disadvantaged families. FY 23 funding for LA 4 totals \$95.3 M (\$44.8 M SGF and \$50.5 M IAT via federal TANF funds from the Department of Children & Family Services), allocated on a per-pupil basis at \$5,580, a \$1,000 increase over FY 22. The program is expected to serve 17,076 students.

Nonpublic School Early Childhood Development (NSECD) Program provides low-income families the opportunity to attend state-approved private preschools and child care centers. FY 23 funding for NSECD totals \$7.8 M SGF and is awarded on a per-pupil basis at \$5,580, a \$1,000 increase over FY 22. The program is expected to serve 1,404 students at 62 sites in FY 23.

B-3 Seats provides subgrant funding for Ready Start Networks to serve fully-funded birth through three-year-old seats for economically disadvantaged children. BESE has allocated \$43.8 M Federal for FY 23, combining \$1.4 M in CRRSA funding, \$9.1 M in Preschool Development Grant (PDG) funding, and \$33.3 M in ARPA funding to serve 3,301 children.

Believe! grants provide funding opportunities for early childhood community networks to ensure that Louisiana: (1) strengthens the child care system to meet the needs of all families and support the stabilization of the child care sector; (2) expands supply of and access to high-quality early childhood options for families and identifies opportunities to sustain that expansion long-term; (3) prepares and supports teachers to lead classrooms and provide high-quality interactions that meet the developmental needs of children every day; and (4) empowers families to access tools and resources to support their children's development. For FY 23 BESE has allocated \$11 M in federal funding for the grants, pairing \$6.3 M in CRRSA funding with \$4.6 M in ARPA funding.

Community Supply Building and Access Expansion (CSBAE) grants are provided to early childhood community networks to develop community-level strategies and solutions to increase the supply of and access to early childhood care and education. The grant is provided in three (3) phases over two (2) years. In March 2022, BESE allocated \$1.2 M in ARPA funding to 12 networks for the completion of Phase 1 deliverables. In April 2022, BESE allocated \$1.8 M in ARPA funding to 3 networks for the completion of

Phase 2 deliverables. In June 2022, BESE allocated \$5.3 M in federal CCDF funding to 10 networks for the completion of Phase 2 deliverables.

Early Childhood Curriculum Reimbursement provides funding for publicly-funded child care classrooms to implement a Tier 1 curriculum so more children are ready for kindergarten. Type III child care providers are reimbursed for 80% of their purchases of Tier 1 infant/toddler and pre-K curricula. The LDE has allocated \$250,000 Federal CCDF across six community networks for FY 23.

Early Childhood Education Fund (ECE) was created by Act 353 of 2017 to receive state funding for allocation to local entities that will expand the number of slots in Type III early learning centers eligible for the Child Care Assistance Program (CCAP). Administered by the Board of Elementary and Secondary Education (BESE), awards are predicated upon local entities providing matching funds from non-state and non-federal sources. The ECE is funded through multiple sources:

- RS 27:270 – Gaming tax revenues from Harrah’s New Orleans in excess of \$65 M, up to a maximum of \$3.6 M.
- RS 27:316 – Fantasy sports tax revenues.
- RS 27:625 – 25% of sports wagering tax revenues, up to \$20 M.
- RS 47:463.213 – One-half of proceeds from the \$25 annual royalty fee for “New Orleans Pelicans” license plates.
- RS 47:1696 – Consumable hemp tax revenues.
- Act 199 of the 2022 RS provides a one-time allocation of \$40 M SGF to the ECE fund.

The FY 23 General Appropriations Bill (Act 199 of the 2022 RS) allocated \$3.5 M Statutory Dedications out of the ECE fund to four Ready Start Networks, which were the only networks that met the eligibility requirements for the funding.

Early Childhood Guides provide assistance to families who need support when applying for the Child Care Assistance Program (CCAP). The LDE reports that the first two years of the Early Childhood Guides pilot program demonstrated a cost of \$100,000 per guide, with increased funds for networks that have previously consistently supported more families per month to apply and be certified for CCAP. BESE has allocated \$669,700 (\$334,850 federal PDG and \$334,850 federal CCDF) across six early childhood community networks for Early Childhood Guides.

Early Childhood Lead Agencies are the agencies that provide services to early childhood community networks. These agencies (1) conduct administrative functions for the community network; (2) coordinate Classroom Assessment Scoring System (CLASS) observations; and (3) coordinate birth-to-five enrollment for publicly-funded programs and the state funding application for the community network. BESE has allocated \$3.6 M (\$1.4 M SGF and \$2.2 M federal CCDF) to lead agencies. This funding is allocated according to the number of infant, toddler, and preschool classrooms served by the agency.

Early Childhood Specialized Supports provides funding to early childhood lead agencies to partner with a vendor from the Partnerships for Success Guide that provides specially-designed instruction in the areas of communication, assistive technology, executive functioning and sensory/environment. The vendor partnerships will support networks in adapting content, methods, or delivery of instruction to address the unique needs of students with a disability and ensure access and success withing the general education setting. BESE has allocated \$225,000 in federal IDEA funding (\$5,000 per agency for 45 agencies) to early childhood lead agencies for this grant.

Ready Start Networks were established in a pilot program by Act 639 of the 2018 RS to implement new strategies for increasing access to and improving the quality of publicly-funded early childhood care and education. In April 2022, the Board of Elementary and Secondary Education (BESE) approved policy changes that made Ready Start Networks a permanent structure. BESE has allocated \$3.7 M to these networks for FY 23, pairing \$2.2 M in federal PDG funding with \$1.5 M from the federal CCDF allocation. BESE has also allocated \$2.65 M in ARPA funding across four parishes for its *Ready Start Transform* Program, which provides an opportunity for well-established Ready Start Networks and early childhood to stakeholders to develop strategies to transform early care and education at the local level.

Table 38 summarizes the BESE-approved grant allocations related to early childhood care and education in FY 23 as of August 23, 2022. Note that in addition to the grants below, additional funding is available for early childhood care and education through the Child Care Assistance Program (CCAP) as well as federal funding sources including Title I, Head Start, and IDEA Part B.

TABLE 38. BESE-approved early childhood allocations for FY 23 as of August 2022

Program	SGF	IAT	Stat Ded	Federal	Total
B-3 Seats	\$ -	\$ -	\$ -	\$ 43,821,676	\$ 43,821,676
Believe!	\$ -	\$ -	\$ -	\$ 10,969,449	\$ 10,969,449
Cecil J. Picard LA 4 Early Childhood Program ^a	\$ 44,788,423	\$ 50,495,657	\$ -	\$ -	\$ 95,284,080
Community Supply Building and Access Expansion ^b	\$ -	\$ -	\$ -	\$ 8,281,490	\$ 8,281,490
Early Childhood Curriculum Reimbursement	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000
Early Childhood Education Fund	\$ -	\$ -	\$ 3,476,000	\$ -	\$ 3,476,000
Early Childhood Guides	\$ -	\$ -	\$ -	\$ 669,700	\$ 669,700
Early Childhood Lead Agencies	\$ 1,364,594	\$ -	\$ -	\$ 2,226,407	\$ 3,591,001
Early Childhood Specialized Supports	\$ -	\$ -	\$ -	\$ 225,000	\$ 225,000
Nonpublic School Early Childhood Development Program	\$ 7,834,320	\$ -	\$ -	\$ -	\$ 7,834,320
Ready Start Networks	\$ -	\$ -	\$ -	\$ 3,700,000	\$ 3,700,000
Ready Start Transform	\$ -	\$ -	\$ -	\$ 2,650,000	\$ 2,650,000
Total	\$ 53,987,337	\$ 50,495,657	\$ 3,476,000	\$ 72,793,722	\$ 180,752,716
^a IAT consists of Temporary Assistance for Needy Families (TANF) received from the Department of Children and Family Services (DCFS).					
^b A portion of the performance period extends outside of FY 23.					

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

Overall CCAP enrollment grew by 19.9% in FY 22, increasing from 21,261 children across 914 providers in June 2021 to 25,484 children across 1,061 providers in June 2022. This increase reflects the recovery of the childcare sector from the effects of the COVID-19 pandemic, as well as increased reimbursement rates and expanded eligibility.

The LDE reports that CCAP is funded in FY 23 with \$279.4 M, including \$243.2 M Federal through the Child Care and Development Fund (CCDF) and \$36.2 M SGF. This constitutes an increase of \$25 M over the SGF provided in FY 22. However, approximately \$150 M of the CCDF funding consists of the additional CCDF funds appropriated through COVID-19 relief legislation. This funding will not be available for obligation after September 30, 2024. Due to the increase in CCAP applications, the LDE implemented a waitlist for CCAP effective October 1, 2022.

Over the past year, BESE approved a number of changes to CCAP regulations, which will significantly impact program costs:

- *Payments Based on Enrollment:* CCAP administrative rules previously based payment amounts on attendance and limited payments for unexplained absences. In March 2020, this provision was waived in response to the COVID-19 pandemic, and in January 2022, this provision to base CCAP payment amounts on monthly enrollment was made permanent.
- *Expanded Eligibility:* In February 2022, the household eligibility income limit of 65% of the State Median Income (SMI) was increased to 85% of the SMI, increasing the number of eligible applicants.
- *Increased Reimbursement Rates:* In February 2021, maximum CCAP daily reimbursement rates were increased to the 75th percentile of costs in the child care market in order to ensure that CCAP complied with a federal requirement that the program provide access to child care services comparable to those provided to families who do not receive child care assistance. In February 2022, a second increase in maximum CCAP daily reimbursement rates went into effect, as shown in Table 39 below. These rates were based upon a narrow cost analysis, which used survey data to estimate the true cost of child care.
- *Family Child Care Providers:* In June 2022, BESE approved a Notice of Intent to revise its CCAP policy to allow home-based family child care providers to participate in its unified quality rating system. Providers who opt into this system will be subject to educational and professional development standards like Type III providers and will be eligible for School Readiness Tax Credits.

Table 39 reports CCAP reimbursement rates approved by BESE from September 2019 through February 2022.

Table 39. CCAP Reimbursement Rates by Effective Date

Provider Type	September 2019	February 2021	February 2022	Growth since September 2019
Regular Care for Infants				
Type III Early Learning Center	\$25.00	\$35.65	\$68.00	172%
Family Child Care Provider	\$18.00	\$29.65	\$61.00	239%
In-Home Provider	\$17.50	\$26.65	\$26.65	52%
Regular Care for Toddlers				
Type III Early Learning Center	\$23.75	\$31.05	\$42.00	77%
Family Child Care Provider	\$18.00	\$25.75	\$42.00	133%
In-Home Provider	\$17.50	\$25.25	\$25.25	44%
Regular Care				
Type III Early Learning Center	\$22.00	\$30.00	\$31.50	43%
Family Child Care Provider	\$17.00	\$25.00	\$29.00	71%
In-Home Provider	\$17.50	\$25.00	\$25.00	43%

COVID-19 Relief Funding

The early childhood care and education sector has been significantly impacted by the COVID-19 public health emergency. In response, the Board of Elementary & Secondary Education (BESE) approved waivers of rules under emergency rule-making authority and the LA Department of Education (LDE) distributed federal assistance and expanded services with funds received through the influx of federal support. CARES, CRRSA, and ARPA provided a combined \$1.04 B to LA in Child Care & Development Funds (CCDF) to support the operations of child care providers during and immediately following the COVID

health emergency. ARPA has provided the majority of this funding: \$297.4 M in expanded child care assistance and \$475 M in child care stabilization funds for direct support to providers.

In 2020 and 2021, Louisiana provided direct support to child care providers through the *LA Child Care Assistance Provider (LaCAP) Relief Grant Program* using CARES Act and CRRSA funding. ARPA has provided \$475 M in CCDF Child Care Stabilization funding for direct support to child care providers. The LDE began accepting applications for the first round of the Child Care Stabilization Grant in July 2021. In this first round of grant funding, \$138.1 M was distributed to 1,191 child care providers, more than 70% of the state’s 1,685 total providers:

TABLE 40 ARPA Stabilization Grants, Round 1

Provider Type	Child Capacity	Number of Providers	Grant Paid
Early Learning Center I	11,901	110	\$ 16,570,739
Early Learning Center II	8,284	100	\$ 12,197,550
Early Learning Center III	61,518	769	\$107,200,002
Family Child Care Provider	1,248	208	\$ 2,109,176
In-home Provider	24	4	\$ 42,164
Total	82,975	1,191	\$138,119,630

ARPA has also provided \$297.4 M in discretionary CCDF funding. LDE engaged in a series of listening sessions and conducted a statewide survey to obtain stakeholder engagement and feedback in order to develop a plan for this funding allocation. In July 2021, LDE presented its plan for the use of ARPA child care funding to the Early Childhood Care and Education Advisory Council, consisting of four priorities:

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

ISSUE: *Minimum Foundation Program (MFP)*

The legislature approved a new MFP formula, HCR 23, during the 2022 RS. Act 199 fully funds the cost of the MFP at \$4.02 B (\$3.73 B SGF, \$191 M Lottery Proceeds Fund, and \$103.9 M SELF Fund). This represents a net increase of \$108.2 M in state expenditures over the FY 22 EOB. Means of financing substitutions utilized in the supplemental appropriation bill for FY 22 required the replacement of Lottery Proceeds with increased SGF due to the elimination of a fund balance of \$114.5 M in Lottery Proceeds during the prior school year.

TABLE 41 MFP Budget

Comparison of FY 23 BESE-Adopted MFP to FY 22 EOB	
FY 22 Existing Operating Budget MFP	\$ 3,915,070,175
FY 23 BESE-Adopted MFP	\$ 4,023,235,394
Difference	\$ 108,165,219

Significant increases include an increase in the Supplemental Course Allocation per pupil from \$59 to \$70 (\$3.4 M), a \$2,000 stipend for mentor teachers (\$1.9 M), a proposed across-the-board pay raise of \$1,500 for certificated personnel and \$750 for non-certificated personnel (\$148 M), and the inclusion of the Special School District in the MFP Formula (\$2.8 M).

LEVEL 1: Uses the February 1 student count to determine the cost of education services. Maintains the weights for Career and Technical Education units (6%), Special Education/Other Exceptionalities (150%) and Special Education/Gifted and Talented (60%), Low Income and English Learner (22%), and Economy of Scale (0%-20%). Maintains the base cost per pupil of \$4,015. Maintains a state and local allocation ratio of 65% to 35%. The February 2022 student count is 653,462, down from the February 2021 count by 12,187 students, or 1.8%. The total weighted membership count is 938,994.

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

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

LEVEL 4: Supplementary Allocations. 1) *Career Development Allocation* (\$22.8 M) to support the development of technical courses required for statewide credentials in city and parish school systems and other public schools in the amount of 6% of the base per pupil cost for each qualifying student course enrollment; a minimum amount of \$25,000 will be provided for each city and parish school system and a minimum of \$10,000 will be provided for other public schools with students enrolled in grades 9 through 12. 2) *High Cost Services Allocation* (\$12 M) to provide additional funds to public school systems and schools which substantiate that the prior year cost of services for students with disabilities exceeds three times the state average total expenditure per pupil amount; allocation amounts will be limited by the amount budgeted for this initiative and are to be distributed equitably to school systems and other public schools proportional to the total of qualifying applications submitted. 3) *Supplemental Course Allocation* (\$21.4 M) to provide for the cost of secondary course choices specifically approved by BESE. For each school system and other public schools funded through the formula, the proposed allocation shall equal \$70 for each student enrolled in grades 7-12 as of February 1. Provides for the redistribution of uncommitted funds as of a date set by LDE. 4) *Foreign Language Associate Program Salary and Stipends Allocation* (\$5.6 M) continues the supplemental allocation at \$21,000 per teacher, the first-year installation stipend of \$6,000, and the second-year and third-year retention stipend of \$4,000. The cap of 300 teachers is retained. 5) *Mentor Teacher Stipend Allocation* provides a \$2,000 stipend to each certificated mentor teacher or teacher serving as the assigned mentor or record responsible for supporting undergraduate and post baccalaureate resident teachers (\$1.9 M). 6) *Certificated and Non-Certificated Pay Raises* continues the 2019-2020 staff pay raises (\$98.7 M) and the 2021-2022 staff pay raises (\$75.6 M). Includes an additional pay raise of \$1,500 for certificated staff and \$750 for non-certificated staff (\$148 M).

ALLOCATIONS FOR OTHER PUBLIC SCHOOLS: Continues funding methodology for the LSU, Southern University, and University of Louisiana at Lafayette Lab Schools, Type 2 Charter Schools, Office of Juvenile Justice Schools, the Recovery School District, NOCCA, LSMSA, and Thrive Academy. Because Act 468 of the 2021 RS provides that the SSD must receive funding through the MFP formula, the 2022-2023 formula provides funding for the Special School District under the same methodology used for the other special schools (\$2.8 M).

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

ISSUE: Cameras in Special Education Classrooms

Act 456 of the 2021 RS requires the governing authority of each public school to develop and adopt policies for the installation and operation of video cameras in self-contained special education classrooms. Act 167 of the 2022 RS established the Special Education Classroom Monitoring Fund for the investment of funds dedicated to installing cameras in self-contained special education classrooms; the act also appropriated \$8 M SGF into the fund. Act 199 of the 2022 RS appropriated \$8 M Statutory Dedications out of the Special Education Classroom Monitoring Fund for this purpose.

In August 2022, BESE approved an \$8 M allocation to school districts. Based on the LDE’s estimates of the number of self-contained classrooms eligible for this funding, the allocation was set at \$3,808 per classroom. The funds will be available to be used by schools for camera installation in all future school years, as some camera installations may not be requested in the current school year. While this funding provides for the installation of the cameras, ongoing operations and maintenance costs associated with these cameras are currently the responsibility of school districts unless additional funding is appropriated by the Legislature.

ISSUE: COVID-19 Relief Funding

In addition to the pandemic-related CCDF aid described above, the state and local school districts continue to have access to Elementary and Secondary School Emergency Relief (ESSER). ESSER I funding, which was allocated in the CARES Act, must be obligated by September 30, 2022. ESSER II funding, which was allocated in CRRSA, must be obligated by September 30, 2023. ESSER III funding, which was allocated in ARPA, must be obligated by September 30, 2024.

ARPA originally allocated \$2.61 B in ESSER funding to Louisiana; however, \$2.34 B (90%) was required to be distributed to Local Education Agencies (LEA), and this funding’s use cannot be restricted by state legislatures. As shown in Table 42, approximately \$2 B is expected to be expended in FY 23. This is over twice as much as has been spent since the first COVID-19 relief funding was allocated. It includes all remaining ESSER I funding, which must be obligated by the federal deadline of September 30, 2022.

TABLE 42. ESSER Balance and FY 23 Expenditures

Funding Source	Expensed as of 6/30/22	Remaining Balance as of 6/30/22	Estimated FY 23 Expenses
State Set-Aside			
ESSER I (CARES)	\$ 24,238,257	\$ 3,944,379	\$ 3,944,379
ESSER II (CRRSA)	\$ 15,934,781	\$ 100,077,157	\$ 84,650,623
ESSER III (ARPA)	\$ 24,328,426	\$ 236,405,979	\$ 159,952,415
Total	\$ 64,501,464	\$ 340,427,514	\$ 248,547,417
Formula Distribution to Schools			
ESSER I (CARES)	\$ 246,240,238	\$ 12,557,301	\$ 12,557,301
ESSER II (CRSSA)	\$ 388,408,750	\$ 655,698,690	\$ 208,821,488
ESSER III (ARPA)	\$ 289,473,041	\$ 2,057,136,608	\$ 1,525,296,272
Total	\$ 924,122,029	\$ 2,725,392,599	\$ 1,746,675,061
Grand Total	\$ 988,623,493	\$ 3,065,820,113	\$ 1,995,222,478

The state is allowed to reserve up to 10% of funds for use by the LDE, including 0.5% for administrative expenses. These funds are being utilized for state initiatives as well as additional state grants to local entities.

ESSER Grant Funding

Since 2020, BESE has approved over \$160 M in ESSER set-aside funding to school districts for specific initiatives to address the academic, mental health, and well-being needs of students, especially those who have been disproportionately impacted by COVID-19. ESSER I Incentive funding was provided to districts for initiatives aligned with its Strong Start 2020 plan, while ESSER II and III funding was provided to districts for initiatives aligned with its *Achieve!* plan. In addition to this incentive funding, BESE also approved allocations of additional set-aside funding for specific purposes:

Special Allocations (\$12.4 M) were provided to schools that do not qualify for Title I funding, as these schools also do not qualify for ESSER formula distributions.

Strong Start Tutoring (\$1 M) grants were allocated to school districts in early 2021 to support the launch of *Accelerate*, a just-in-time tutoring model focused on identifying, celebrating, and building upon the assets students bring to the learning experience. In August 2021, BESE allocated an additional \$455,000 to a cohort of school districts that showed promise and a commitment to full implementation of *Accelerate*.

Accelerating Schools (\$5.4 M) provided \$50,000 grants to schools with the greatest decreases in student mastery performance and the greatest increases in student unsatisfactory performance from 2019 to 2021 to implement targeted learning support in order to address learning loss and academic recovery.

New School Choice Pandemic Response (\$3.9 M) grants were made available to charter schools in the first three years of operation to provide evidenced-based interventions to meet the academic and well-being needs of students.

New Teacher Experience Pilot Stipends (\$1 M) were provided to support the New Teacher Experience Pilot, which is intended to allow school systems to establish a comprehensive teacher induction program. The funding can be used to provide stipends and professional development support for mentors who train new teachers, as well as completion stipends for participating new teachers.

Strong School Systems (\$449,994) is an initiative intended to improve outcomes for students by focusing on whole-system improvements to accelerate and sustain student achievement. Participants must develop a three-to-five-year strategic plan that includes educational priorities, initiatives, and deliverables. While the program was initially funded through the 8(g) Program, Cohort 2 was funded through ESSER II.

Literacy Specialists (\$2.8 M) grant allocations were provided to fund the salaries and benefits of school-based literacy coaches who provide additional and enhanced literacy efforts to build the capacity of local leaders, improve teaching practices, and increase literacy outcomes for children.

Reimagine School Systems (\$3.3 M) enables school systems to create new high-quality educational opportunities through innovative and sustainable “Reimagine School Actions” that are aligned to school system strategies and to community needs.

Balanced Calendar Implementation (\$350,000) grants support intercession work for school systems who are implementing a balanced calendar during the 2021-2022 school year. Multi-site school systems were allocated \$100,000, while single-site systems received \$50,000.

Table 43 summarizes the funding amounts by program as approved by BESE.

TABLE 43. BESE-Approved ESSER Allocations

Allocation	ESSER I	ESSER II	ESSER III	Total
ESSER Incentive	\$ 25,000,000	\$ 17,795,789	\$ 89,413,600	\$ 132,209,389
ESSER Special Allocations	\$ 313,103	\$ 6,048,476	\$ 6,000,000	\$ 12,361,579
Strong Start Tutoring	\$ 1,016,170	\$ -	\$ -	\$ 1,016,170
New School Choice Pandemic Relief	\$ -	\$ 3,899,642	\$ -	\$ 3,899,642
Accelerating Schools	\$ -	\$ 5,400,000	\$ -	\$ 5,400,000
New Teacher Experience Pilot Stipends	\$ -	\$ 1,002,000	\$ -	\$ 1,002,000
Strong School Systems	\$ -	\$ 449,994	\$ -	\$ 449,994
Accelerate	\$ -	\$ -	\$ 455,000	\$ 455,000
Literacy Specialists	\$ -	\$ -	\$ 2,800,000	\$ 2,800,000
Reimagine School Systems	\$ -	\$ -	\$ 3,300,000	\$ 3,300,000
Balanced Calendar Implementation	\$ -	\$ -	\$ 350,000	\$ 350,000
Total	\$ 26,329,273	\$ 34,595,901	\$ 102,318,600	\$ 163,243,774

19E – LSU HEALTH CARE SERVICES DIVISION

	FY 22 EOB as of 12/1/21	FY 23 Appropriated	Change FY 22 to FY 23	
			Amount	Percent
SGF	\$24,983,780	\$25,530,111	\$546,331	2.19%
IAT	\$18,121,686	\$18,463,336	\$341,650	1.89%
SGR	\$16,598,113	\$25,020,263	\$8,422,150	50.74%
STAT DED	\$0	\$0	\$0	-
FEDERAL	\$5,135,498	\$5,232,360	\$96,862	1.89%
TOTAL	\$64,839,077	\$74,246,070	\$9,406,993	14.51%

19-610 Health Care Services Division

- Increases \$8 M SGR for operating expenses of Lallie Kemp Regional Medical Center.

20 – OTHER REQUIREMENTS

	FY 22 EOB as of 12/1/21	FY 23 Appropriated	Change FY 22 to FY 23	
			Amount	Percent
SGF	\$639,619,047	\$634,730,426	(\$4,888,621)	-0.76%
IAT	\$61,560,059	\$61,660,059	\$100,000	0.16%
SGR	\$14,686,957	\$14,436,957	(\$250,000)	-1.70%
STAT DED	\$351,459,162	\$289,394,505	(\$62,064,657)	-17.66%
FEDERAL	\$19,953,585	\$13,114,109	(\$6,839,476)	-34.28%
TOTAL	\$1,087,278,810	\$1,013,336,056	(\$73,942,754)	-6.80%

20-451 Local Housing of State Adult Offenders

- Decreases \$1.5 M SGF in order to align the Local Housing of Adult Offenders Program to projected offender population.

- Decreases \$1.2 M SGF in order to align funding in the Transitional Work Program to the projected offender population.
- Increases \$1.8 M SGF to provide a \$3 per diem increase for the Transitional Work Program (TWP). Contract services for TWP will increase from \$12.25 to \$15.25 per day and non-contract services will increase from \$16.39 to \$19.39 per day.

20-452 Local Housing of Juvenile Offenders

- Increases \$500,000 SGF due to the uptick in the number of juvenile offenders being housed in facilities. FY 22 appropriation was \$1,514,428. FY 23 appropriation is \$2,014,428.

20-901 State Sales Tax Dedications

- Line-item appropriations from the following Statutorily Dedicated funds:
 - Shreveport Riverfront and Convention Center and Independence Stadium Fund for Village of Ida for the Ida Harvest Festival (\$70,000)
 - Shreveport Riverfront and Convention Center and Independence Stadium Fund to the Eddie E. Hughes Foundation for Shreveport Stuffed Shrimp Festival (\$12,500)
 - Shreveport Riverfront and Convention Center and Independence Stadium Fund to the Louisiana State Oil and Gas Museum (\$25,000)
 - Shreveport Riverfront and Convention Center and Independence Stadium Fund to the Louisiana State Exhibit Museum in Shreveport (\$100,000)
 - Shreveport Riverfront and Convention Center and Independence Stadium Fund to the Multicultural Center of the South in Shreveport (\$50,000)
 - St. Mary Parish Visitor Enterprise Fund to the Town of Berwick for the Lighthouse Festival (\$8,000)
 - St. Mary Parish Visitor Enterprise Fund to the Town of Berwick for the mural project (\$2,000)
 - St. Mary Parish Visitor Enterprise Fund to the City of Morgan City for the Shrimp and Petroleum Festival (\$35,000)
 - St. Mary Parish Visitor Enterprise Fund to the City of Franklin for Main Street Beautification Committee (\$20,000)
 - St. Mary Parish Visitor Enterprise Fund to the City of Franklin for the Teche Theatre for the Performing Arts (\$25,000)
 - St. Mary Parish Visitor Enterprise Fund to the City of Franklin for the development of a parishwide internet market place for the merchants and manufacturers of St. Mary Parish (\$40,000)
 - St. Mary Parish Visitor Enterprise Fund to the City of Patterson for the Park Street park (\$15,000)
 - St. Mary Parish Visitor Enterprise Fund to the St. Mary Parish Tourist Commission for the acquisition, development, design, and construction of a tourism office in West St. Mary Parish (\$300,000)
- Non-recurs \$787,500 line-item appropriations from the following Statutorily Dedicated funds:
 - St. Charles Enterprise Fund (\$750,000)
 - Shreveport Riverfront and Convention Center and Independence Stadium Fund (\$12,500)
 - Louisiana Oil and Gas Museum (\$25,000)
- Non-recurs \$4.4 M carry forward funding that was for obligations against several Statutorily Dedicated funds containing state sales taxes on hotel/motel room rentals collected in certain parishes or cities and dedicated back to local entities. Dedicated funds can be used for a variety of purposes such as tourism promotion, capital projects, or economic development. The funds are available to be transferred to the appropriate entity once all required documentation is finalized with Treasury.

20-903 Parish Transportation Program

- No significant adjustments

20-905 Interim Emergency Board (IEB)

- No significant adjustments

20-906 District Attorneys & Assistant District Attorneys

- Increases \$2.5 M SGF to provide for the salaries and related benefits for 37 new Assistant District Attorney positions pursuant to Act 641 of the 2022 RS.

20-923 Corrections Debt Service

- Decreases \$2.5 M SGF due to the completion of bond payments for the Steve Hoyle Rehabilitation Center.

- Increases \$1.6 M SGF for debt service payments for the OJJ facility in Monroe. The payment of \$1.6 M is the 2nd payment and is due on June 30, 2023. Based on the debt service schedule, the total debt of \$31.7 M will be paid in full in 2040.

20-924 – Video Draw Poker

- Increases \$9.3 M Statutory Dedications out of the Video Draw Poker Device Fund based on REC projections adopted 5/09/22. The source of revenue is a tax on video draw poker proceeds. Under the statute, 25% of the Video Draw Poker Device Fund is distributed by the State Treasury to the local governing entities of the parishes or municipalities in which the video draw poker devices are operated.

20-925 Unclaimed Property Leverage Fund Debt Service

- No significant adjustments

20-930 Higher Education Debt Service & Maintenance

- No significant adjustments

20-931 – LED Debt Service & State Commitments

- Non-recurs \$75.9 M (\$17.9 M SGF, \$250,000 SGR, \$50.9 M Statutory Dedications, and \$6.9 M Federal) carry forward funding for payments of specific performance-based grants for SGF, SGR, LA Mega-Project Development Fund (MEGA), Rapid Response Fund (RR) and LA Economic Development Fund providing funding for Department of Economic Development (LED) Debt Service/State Commitments for payment of performance-based grants such as: 1) CenturyTel to locate and maintain its headquarters in LA, 2) full-scale interior completion for aircraft at Chennault International Airport in Lake Charles, 3) a competitive package to establish and operate an onshore IT center in Lafayette by CGI Federal, 4) workforce development and relocation for International Business Machines (IBM), 5) wetlands remediation and infrastructure improvements for Lotte Chemical USA Corp, 6) construction and operation of an ethane cracker to be located on existing production facilities in Iberville Parish for Shintech Louisiana, 7) facility improvements, recruitment costs, and relocation costs for the establishment of a Digital Transformation Center in New Orleans for Computer Sciences Corporation (DXC), expansion and improvement of the light sweet crude oil facility in Krotz Springs for Alon Refining Krotz Springs, Inc., 8) infrastructure improvements for Methanex Geismar III, LLC., 9) maintenance requirements, including replacing the HVAC systems, roof leak repairs, and parking lot resurfacing at North Polk Elementary School for Vernon Parish School Board, 10) City of Carencro/Amazon/DOTD – Amazon will make capital expenditures to design, construct and furnish a new fulfillment center in the city of Carencro for distribution of company products and fulfillment of company customer orders for state economic benefits.
- Non-recurs funding for the following:
 - \$5.5 M Statutory Dedications out of the Major Events Incentive Program Subfund for one-time funding for the 2022 NCAA Men’s Final Four.
 - Decreases \$6.6 M reflecting the revised level of funding needed for project commitments, including a decrease in SGF (\$6,866,827) and an increase of \$230,807 Statutory Dedications out of the Louisiana Economic Development Fund based on the REC forecast.
- Decreases \$1.5 M SGF in accordance with refunding of Louisiana Transportation Authority (LTA) Bond Series 2013A.

20-932 – Two Percent Fire Insurance Fund

- Decreases \$1.1 M Statutory Dedications out of the Two Percent Fire Insurance Fund based on the Revenue Estimating Conference (REC) projections adopted on 1/11/22. The source of revenue is an excise tax on fire insurance premiums. The fund provides funding to local governmental units to aid in fire protection and is distributed by the State Treasury to the local governing entities based on a per capita basis.

20-933 Governor's Conference & Interstate Compact

- No significant adjustments

20-939 Prepaid Wireless Tele 911 Services

- No significant adjustments

20-940 – Emergency Medical Services – Parishes & Municipalities

- No significant adjustments

20-941 – Agriculture & Forestry – Pass Thru Funds

- Non-recurs \$600,000 SGF for food assistance to the Terrebonne Churches United Food Bank located in Houma.

- Increases \$100,000 IAT transferred from CPRA for the Coastwide Vegetative Planting Program. The goal of the Program is preventing, reducing, or reversing coastal erosion primarily through the use of native marsh plants. LDAF hires vegetative project managers to oversee planning, installing, and monitoring of the projects. The local soil and water districts are provided funding to implement the projects. Increased funding allows for a backlog of projects to be funded in FY 23.
- Increases \$889,000 SGF for the “Greaux the Good” farmers’ market match program. The purpose of the Greaux the Good program is to provide farmers’ markets and operations with funding to create or expand a market match SNAP incentive program and a Farmers’ Market Nutrition Program (FMNP). SNAP incentive programs are publicly or privately funded initiatives that encourage SNAP customers to spend their benefits at farmers markets by providing a financial incentive for doing so. FMNP issues coupons to eligible WIC participants to buy eligible foods from farmers, farmers' markets, or roadside stands.

20-945 State Aid to Local Government Entities

- Increases \$33 M out of the Statutorily Dedicated Hurricane Ida Recovery Fund to assist in repairing structural damage caused by the 2021 hurricane season in South Louisiana.
- Non-recurs \$30 M out of the Statutorily Dedicated Southwest Louisiana Hurricane Recovery Fund to various entities, indicated below, pursuant to Act 410 and Act 119 of the 2021 RS.
 - Calcasieu Parish School Board \$ 7,000,000
 - Beauregard Parish School Board \$400,000
 - Chennault International Airport \$ 1,200,000
 - Cameron Parish School Board \$700,000
 - Lake Charles Harbor Terminal District \$14,000,000
 - Jefferson Davis Parish School Board \$500,000
 - McNeese State University \$ 4,000,000
 - Lake Charles Charter Academy \$125,000
 - Southwest LA Charter Academy \$ 250,000
 - Lake Charles College Prep School \$125,000
 - SOWELA Technical Community College \$ 1,500,000
 - Vernon Parish School Board \$200,000
- Non-recurs \$10 M out of the Statutorily Dedicated Louisiana Nonprofit Assistance Fund, administered by the Department of Revenue. Resources deposited into this fund were derived from the American Rescue Plan Act of 2021
- Non-recurs \$6.5 M out of the Statutorily Dedicated Louisiana Main Street Recovery Rescue Plan Fund for the LA Loggers Relief Program (\$2 M) and the LA Save Our Screens Program (\$4.5 M) pursuant to Acts 410 and 119 of the 2021 RS. The source of funding was the Federal American Rescue Plan Act. The LA Loggers Relief Program was intended to provide grants to eligible timber harvesting and timber hauling businesses impacted by COVID-19. The LA Save Our Screens Program was intended to provide assistance to impacted movie theater businesses. Both programs were administered by the Treasury. The LA Loggers Relief Program will have a balance of \$8 M to expend during FY 23.
- Increases \$2.8 M Statutory Dedications out of various funds, indicated below, due to the Revenue Estimating Conference (REC) forecast.
 - \$ 1,995,125 - Beautification and Improvement of the New Orleans City Park
 - \$ 609,963 - Calcasieu Parish Fund
 - \$ 469,433 - St. Landry Parish Excellence Fund
 - \$ 205,000 - Greater New Orleans Sports Foundation Fund
 - \$ 53,431 - Bossier Parish Truancy Program Fund
 - (\$ 35,072) - Calcasieu Parish School Board
 - (\$ 105,492) - LA Cancer Research Center of LSU HSCNO and Tulane HSC
 - (\$ 396,900) - Tobacco Tax Health Care Fund
 - \$ 2,795,488
- Increases \$2 M SGF to provide funding to the city of Monroe for the Biomedical Research and Innovation Park. The Biomedical Research and Innovation Park is a nonprofit organization partnered with the University of Louisiana-Monroe. The Park is in the development stages at this time and plans are being considered to build a new facility near the university’s College of Pharmacy that will include laboratories, office spaces, and research spaces.

20-950 Special Acts/Judgements

- No significant adjustments

20-977 DOA-Debt Service & Maintenance (Rent Allocation)

- No significant adjustments

20-966 – Supplemental Pay to Law Enforcement Personnel

- Increases \$24.9 M SGF to provide a one-time lump-sum payment of \$1,200 to municipal police, deputy sheriffs, and firefighters in FY 23. The increase brings the current supplemental payment amount of \$6,000 per year to \$7,200 per year for police officers, firefighters, and deputy sheriffs.
- Increases \$175,920 SGF to provide a one-time lump-sum payment of \$240 to constables and justices of the peace in FY 23. The increase brings the current supplemental payment amount of \$1,200 per year to \$1,440 per year.
- The projected number of personnel utilized to calculate the total increase are as follows: Municipal Police Officers - 5,894; Firefighters - 5,842; Constables and Justices of the Peace - 733; and Deputy Sheriffs - 3,974.

The programmatic breakdown of this increase is as follows:

\$ 7,072,798	Municipal Police Officers (5,894 x \$1,200)
\$ 7,010,400	Firefighters (5,842 firefighters x \$1,200)
\$ 175,920	Constables and Justices of the Peace (733 constable x \$240)
<u>\$10,768,800</u>	Deputy Sheriffs (8,974 deputies x \$1,200)
<u>\$25,027,918</u>	

20-XXX Funds

- No significant adjustments



Section V

OTHER MISCELLANEOUS INFORMATION & TABLES

**Fiscal Year 2022-2023
Louisiana Legislative Fiscal Office**

TABLE 44 - SELECTED MAJOR STATE AID TO LOCAL GOVERNMENT PROJECTIONS (FY 23)

	MFP Distribution	Revenue Sharing	Supplemental Pay	Parish Road Program	Parish Severance & Royalty Dists.	Video Poker Distribution	Sports Wagers Distribution	Total Distributions	
1	Acadia	\$60,406,241	\$1,155,480	\$1,017,490	\$566,033	\$856,009	\$2,392,826	\$14,828	\$66,408,906
2	Allen	\$30,273,602	\$467,048	\$532,910	\$327,190	\$333,633	\$0	\$5,859	\$31,940,241
3	Ascension	\$124,602,559	\$2,564,599	\$1,921,914	\$969,916	\$38,281	\$0	\$32,578	\$130,129,847
4	Assumption	\$20,348,313	\$419,446	\$329,028	\$243,612	\$264,463	\$633,672	\$5,418	\$22,243,952
5	Avoyelles	\$34,266,459	\$797,037	\$491,010	\$485,813	\$279,333	\$453,036	\$10,222	\$36,782,910
6	Beauregard	\$36,020,828	\$734,076	\$681,323	\$498,710	\$1,186,458	\$0	\$9,413	\$39,130,807
7	Bienville	\$9,642,365	\$260,997	\$324,269	\$253,524	\$221,980	\$0	\$3,343	\$10,706,479
8	Bossier	\$142,513,085	\$2,474,742	\$4,377,501	\$1,018,768	\$2,176,530	\$618,431	\$69,960	\$153,249,016
9	Caddo	\$203,171,951	\$4,484,371	\$8,296,230	\$1,409,223	\$3,706,177	\$2,642,787	\$63,946	\$223,774,686
10	Calcasieu	\$127,374,566	\$4,016,827	\$6,565,146	\$1,672,565	\$1,179,644	\$3,986,909	\$108,814	\$144,904,472
11	Caldwell	\$12,530,556	\$207,050	\$352,913	\$179,679	\$933	\$0	\$0	\$13,271,132
12	Cameron	\$4,077,099	\$122,318	\$436,630	\$101,965	\$1,915,059	\$32,676	\$1,447	\$6,687,193
13	Catahoula	\$8,253,646	\$190,762	\$239,009	\$163,941	\$198,650	\$0	\$0	\$9,046,008
14	Claiborne	\$13,911,802	\$290,029	\$183,596	\$289,624	\$1,224,923	\$0	\$3,649	\$15,903,623
15	Concordia	\$22,022,868	\$379,986	\$655,946	\$235,281	\$311,196	\$0	\$4,812	\$23,610,899
16	DeSoto	\$17,288,807	\$565,352	\$973,410	\$373,525	\$1,696,349	\$752,728	\$6,905	\$21,657,076
17	East Baton Rouge	\$275,896,935	\$8,644,757	\$12,374,646	\$2,322,027	\$205,243	\$0	\$163,887	\$299,607,495
18	East Carroll	\$5,990,887	\$134,110	\$151,747	\$134,750	\$0	\$147,738	\$1,921	\$6,561,153
19	East Feliciana	\$10,274,443	\$396,469	\$147,026	\$240,792	\$178,797	\$0	\$5,032	\$11,242,559
20	Evangeline	\$40,442,012	\$646,559	\$477,110	\$437,139	\$649,584	\$0	\$8,331	\$42,660,735
21	Franklin	\$21,237,127	\$407,036	\$526,072	\$290,656	\$18,551	\$0	\$0	\$22,479,441
22	Grant	\$23,389,574	\$456,750	\$359,220	\$329,313	\$144,406	\$0	\$5,709	\$24,684,972
23	Iberia	\$72,855,424	\$1,393,277	\$1,401,649	\$615,395	\$1,767,160	\$0	\$18,009	\$78,050,914
24	Iberville	\$14,390,534	\$600,753	\$798,903	\$346,605	\$375,634	\$1,328,897	\$7,788	\$17,849,115
25	Jackson	\$13,084,410	\$301,609	\$348,571	\$257,073	\$44,858	\$0	\$0	\$14,036,520
26	Jefferson	\$244,873,804	\$8,382,812	\$9,794,052	\$2,170,282	\$1,601,280	\$5,441,443	\$157,375	\$272,421,047
27	Jefferson Davis	\$37,153,998	\$635,318	\$659,056	\$430,046	\$518,554	\$563,940	\$8,331	\$39,969,243
28	Lafayette	\$158,694,218	\$4,729,461	\$6,593,530	\$1,512,963	\$248,815	\$0	\$62,259	\$171,841,246
29	Lafourche	\$78,071,990	\$1,516,396	\$1,896,636	\$862,934	\$3,543,723	\$3,082,207	\$25,124	\$88,999,010
30	LaSalle	\$18,028,190	\$298,853	\$303,468	\$253,273	\$1,027,691	\$0	\$0	\$19,911,475
31	Lincoln	\$33,871,866	\$893,007	\$1,036,318	\$531,563	\$1,915,656	\$0	\$12,463	\$38,260,873
32	Livingston	\$189,774,767	\$2,864,028	\$1,703,314	\$1,120,413	\$267,811	\$0	\$36,642	\$195,766,976
33	Madison	\$8,289,642	\$187,487	\$198,433	\$170,952	\$952	\$818,264	\$2,580	\$9,668,309
34	Morehouse	\$23,939,637	\$505,241	\$755,883	\$350,728	\$3,616	\$0	\$6,600	\$25,561,705
35	Natchitoches	\$31,113,713	\$727,940	\$990,945	\$519,267	\$442,668	\$0	\$9,661	\$33,804,194
36	Orleans	\$227,361,307	\$6,981,049	\$11,501,258	\$2,292,281	\$0	\$1,621,610	\$146,563	\$249,904,067
37	Ouachita	\$172,582,567	\$3,017,873	\$5,061,456	\$1,269,497	\$14,474	\$0	\$41,300	\$181,987,167
38	Plaquemines	\$12,271,154	\$445,591	\$1,466,610	\$268,652	\$5,745,545	\$561,284	\$6,056	\$20,764,892
39	Pointe Coupee	\$10,133,606	\$428,685	\$415,511	\$244,665	\$492,293	\$596,389	\$5,346	\$12,316,495
40	Rapides	\$135,330,275	\$2,586,331	\$4,797,904	\$1,087,367	\$1,843	\$0	\$33,485	\$143,867,205
41	Red River	\$4,937,964	\$158,297	\$400,912	\$135,624	\$2,487,666	\$298,671	\$1,962	\$8,421,096
42	Richland	\$16,890,293	\$406,017	\$474,979	\$288,310	\$14,527	\$0	\$5,162	\$18,079,288
43	Sabine	\$25,665,498	\$465,080	\$404,406	\$338,106	\$1,506,227	\$0	\$0	\$28,379,317
44	St. Bernard	\$48,824,746	\$845,681	\$1,813,739	\$495,435	\$287,206	\$1,437,249	\$13,533	\$53,717,589
45	St. Charles	\$32,457,573	\$1,037,107	\$1,431,936	\$501,606	\$1,285,716	\$870,045	\$2,812	\$37,586,796
46	St. Helena	\$9,263,034	\$228,620	\$292,317	\$182,845	\$170,542	\$3,081,322	\$5,200	\$13,023,880
47	St. James	\$12,095,171	\$401,565	\$419,041	\$227,591	\$111,592	\$1,534,964	\$10,939	\$14,800,862
48	St. John the Baptist	\$26,812,702	\$846,582	\$1,155,746	\$504,867	\$26,537	\$1,363,904	\$27,683	\$30,738,020
49	St. Landry	\$79,825,307	\$1,630,777	\$1,940,644	\$785,834	\$384,348	\$2,141,609	\$13,332	\$86,721,850
50	St. Martin	\$44,217,901	\$1,050,581	\$944,028	\$527,269	\$1,945,208	\$4,828,926	\$14,390	\$53,528,303
51	St. Mary	\$51,215,049	\$1,004,751	\$1,531,248	\$430,247	\$2,237,787	\$1,034,704	\$68,135	\$57,521,921
52	St. Tammany	\$224,192,905	\$5,293,152	\$6,368,091	\$1,628,785	\$19,583	\$0	\$11,271	\$237,513,787
53	Tangipahoa	\$129,610,158	\$2,632,970	\$2,243,270	\$1,089,362	\$204,301	\$0	\$34,292	\$135,814,353
54	Tensas	\$2,121,488	\$81,947	\$140,345	\$81,852	\$90,370	\$39,843	\$1,068	\$2,556,917
55	Terrebonne	\$83,565,617	\$2,125,853	\$2,606,726	\$876,975	\$4,315,304	\$4,094,401	\$28,220	\$97,613,097
56	Union	\$13,678,194	\$433,096	\$266,199	\$360,604	\$69,789	\$0	\$0	\$14,807,883
57	Vermilion	\$62,159,674	\$1,153,424	\$1,121,147	\$573,660	\$1,904,732	\$0	\$14,772	\$66,927,409
58	Vernon	\$53,281,049	\$942,805	\$653,803	\$507,177	\$155,506	\$0	\$12,555	\$55,552,894
59	Washington	\$52,311,843	\$896,407	\$788,287	\$596,274	\$4,386	\$0	\$11,708	\$54,608,905
60	Webster	\$36,517,793	\$757,587	\$781,321	\$468,034	\$737,666	\$1,619,662	\$9,520	\$40,891,583
61	West Baton Rouge	\$18,324,080	\$541,882	\$729,041	\$309,253	\$311,036	\$2,897,172	\$7,005	\$23,119,469
62	West Carroll	\$13,342,196	\$199,894	\$176,790	\$185,052	\$0	\$0	\$0	\$13,903,932
63	West Feliciana	\$9,837,411	\$281,428	\$220,942	\$229,719	\$17,517	\$428,399	\$3,943	\$11,019,359
64	Winn	\$14,830,524	\$272,985	\$265,516	\$272,517	\$83,685	\$0	\$0	\$15,725,228
	TOTAL	\$3,791,734,997	\$90,000,000	\$118,108,118	\$38,445,000	\$53,200,000	\$51,345,706	\$1,403,156	\$4,144,236,977

Notes:

- 1) The MFP Initial Distribution (prior to audit adjustments) is generated based on estimated student counts (as of 2/1/22) and the previous year's local school system tax revenues. Funds for the school systems of the cities of Monroe and Bogalusa are contained in the amounts for the parishes of Ouachita and Washington, respectively. Funds for the school systems of the cities of Baker, Central, and Zachary are contained in the amount for East Baton Rouge Parish. Does not include state cost allocations to Type 2 charter schools, Recovery School District charter schools, or state-run schools.
- 2) Revenue Sharing distribution to each parish and the city of New Orleans is allocated in Section 12 of Act 197 of 2022 RS.
- 3) Supplemental Pay provides additional compensation for eligible law enforcement personnel and firefighters (\$500 per month), and for eligible municipal constables and justices of the peace (\$100 per month). Funding for FY 23 is an estimation based on FY 22 distribution to each parish. The FY 23 estimate does not include the one-time payment of \$1,200 (\$100 per month) to law enforcement personnel and firefighters as well as the one-time payment of \$240 (\$20 per month) to municipal constables and justices of the peace appropriated in FY 23. For FY 23 only, eligible law enforcement personnel and firefighters will receive \$600 per month and constables and justices of the peace will receive \$120 per month. Therefore, the FY 23 estimate is understated by \$25 M.
- 4) The Parish Road distribution is based on population and mileage as per state law (plus an additional appropriation of \$4.955 M for the Mass Transit Program and \$3 M for the Off-System Roads & Bridges Match Program, which are excluded from the table above). Of the Mass Transit Program allocation, DOTD retains approximately \$124,000.
- 5) Parish severance, royalty, and video poker distributions are based on state level estimates of the aggregate amount of severance, royalty, and video poker receipts available for distribution to locals that are allocated to each parish based on the prior year's share of these monies distributed to each parish by the state Treasury.
- 6) The sports wagering distribution is calculated using a population share for mobile wagers and actual location for retail wagers. Parishes with \$0 did not approve sports wagering. The distribution is subject to an appropriation that is not included in the FY 23 budget. The distribution will accumulate in the Sport Wagering Local Allocation Fund until an appropriation is approved. Column includes cash collections through June 2022.

TABLE 46

Items Excluded as Double Counted FY 21 - FY 23

	SGF	SGR	Stat Ded	Fed	Total
FY 21 ACTUAL Total	\$8,921,345,804	\$2,894,706,423	\$3,320,313,870	\$16,206,043,719	\$31,342,409,816
Ancillary Bill		(\$1,692,833,231)			(\$1,692,833,231)
Legislative Ancillary Enterprise Fund (24-924)		(\$350,000)			(\$350,000)
Legislative Auditor Fees (24-954)		(\$23,106,515)			(\$23,106,515)
LA Public Defender Fund (01-116)			(\$38,797,381)		(\$38,797,381)
DNA Testing Post-Conviction Relief for Indigents Fund (01-116)			(\$19,028)		(\$19,028)
Innocence Compensation Fund (01-129)			(\$590,000)		(\$590,000)
State Emergency Response Fund (01-111)			(\$8,845,713)		(\$8,845,713)
Medicaid Trust Fund (09-306)			(\$24,105,951)		(\$24,105,951)
Total	\$8,921,345,804	\$1,178,416,677	\$3,247,955,797	\$16,206,043,719	\$29,553,761,997
FY 22 BUDGETED Total	\$9,260,638,933	\$3,215,490,258	\$4,479,939,283	\$20,048,097,459	\$37,004,165,933
Ancillary Bill		(\$1,925,393,188)			(\$1,925,393,188)
Legislative Ancillary Enterprise Fund (24-924)		(\$350,000)			(\$350,000)
Legislative Auditor Fees (24-954)		(\$23,824,945)			(\$23,824,945)
LA Public Defender Fund (01-116)			(\$39,279,880)		(\$39,279,880)
DNA Testing Post-Conviction Relief for Indigents Fund (01-116)			(\$50,000)		(\$50,000)
LA Cybersecurity Talent Initiative Fund			(\$1,000,000)		(\$1,000,000)
Innocence Compensation Fund (01-129)			(\$375,000)		(\$375,000)
State Emergency Response Fund (01-111)			(\$21,000,000)		(\$21,000,000)
Total	\$9,260,638,933	\$1,265,922,125	\$4,418,234,403	\$20,048,097,459	\$34,992,892,920
FY 23 APPROPRIATED Total	\$10,028,395,894	\$3,189,611,513	\$4,683,316,908	\$20,733,748,154	\$38,635,072,469
Ancillary Bill		(\$1,883,923,053)		(\$1,169,000)	(\$1,885,092,053)
Legislative Ancillary Enterprise Fund (24-924)		(\$350,000)			(\$350,000)
Legislative Auditor Fees (24-954)		(\$23,564,434)			(\$23,564,434)
LA Public Defender Fund (01-116)			(\$46,157,831)		(\$46,157,831)
DNA Testing Post-Conviction Relief for Indigents Fund (01-116)			(\$50,000)		(\$50,000)
Innocence Compensation Fund (01-129)			(\$1,400,000)		(\$1,400,000)
State Emergency Response Fund (01-111)			(\$11,560,172)		(\$11,560,172)
Medicaid Trust Fund			(\$5,048,896)		(\$5,048,896)
LA Cybersecurity Talent Initiative Fund			(\$1,000,000)		(\$1,000,000)
Total	\$10,028,395,894	\$1,281,774,026	\$4,618,100,009	\$20,732,579,154	\$36,660,849,083

ISSUE: *Rainy Day Fund*

The Budget Stabilization Fund (also known as the Rainy Day Fund) provides a revenue stream available for use if specific conditions occur. These conditions include certain reductions in the official forecast during the current and ensuing fiscal years (see Transfer Out below), allowing up to 1/3 of the fund to be utilized with a 2/3 vote of the legislature. The use of this fund has limitations that no appropriation or deposit to the fund shall be made if such appropriation or deposit would cause the balance in the fund to exceed 4% of the total state revenue receipts less disaster payments from the previous fiscal year. Besides a revenue shortfall, this fund is available if there is a federally declared disaster for a maximum use of 1/3 of the fund, not to exceed the state costs associated with the disaster, with legislative consent.

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

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

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

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

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

Revenue Cap

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



**TABLE 47
High Level Historical Look-Back of Activity in the Rainy Day Fund**

Fiscal Year	Beginning Balance at 7/1	Transfer In (a)	Transfer Out	Interest	Actual Cash Balance at 8/1/22	CAP on Fund Balance (b)
1999	\$0	\$23,540,750	\$0	\$64,041	\$23,604,791	\$0
2000	\$23,604,791	\$34,123,185	\$0	\$1,736,854	\$59,464,830	\$0
2001	\$59,464,830	\$132,976,484	\$0	\$4,259,066	\$196,700,380	\$0
2002	\$196,700,380	\$64,242,483	\$0	\$5,230,620	\$266,173,483	\$0
2003	\$266,173,483	\$6,542,876	(\$86,387,000)	\$4,810,757	\$191,140,116	\$0
2004	\$191,140,116	\$45,768,974	\$0	\$2,434,841	\$239,343,931	\$0
2005	\$239,343,931	\$217,274,641	\$0	\$5,042,931	\$461,661,504	\$0
2006	\$461,661,504	\$368,178,397	(\$153,887,168)	\$5,955,803	\$681,908,535	\$0
2007	\$681,908,535	\$0	\$0	\$805,927	\$682,714,462	\$682,714,462
2008	\$682,714,462	\$73,045,000	\$0	\$19,833,829	\$775,593,291	\$775,593,291
2009	\$775,593,291	\$67,383,841	\$0	\$10,742,174	\$853,719,306	\$853,719,306
2010	\$853,719,306	\$74,711,383	(\$284,573,102)	\$0	\$643,857,588	\$0
2011	\$643,857,588	\$0	\$0	\$2,272,366	\$646,129,954	\$801,382,086
2012	\$646,129,954	\$0	(\$204,700,000)	\$1,503,666	\$442,933,620	\$799,849,613
2013	\$442,933,620	\$0	\$0	\$934,943	\$443,868,563	\$776,661,549
2014	\$443,868,563	\$0	\$0	\$636,571	\$444,505,134	\$800,683,890
2015	\$444,505,134	\$25,000,000	\$0	\$366,881	\$469,872,015	\$811,416,762
2016	\$469,872,015	\$44,627,892	(\$156,624,005)	\$1,106,270	\$358,982,172	\$804,763,559
2017	\$358,982,172	\$25,000,000	(\$99,000,000)	\$1,811,264	\$286,793,436	\$825,087,758
2018	\$286,793,436	\$30,654,990	\$0	\$3,621,882	\$321,070,308	\$971,145,059
2019	\$321,070,308	\$77,013,301	\$0	\$7,199,495	\$405,283,104	\$1,045,811,827
2020	\$405,283,104	\$157,627,380	\$0	\$5,326,450	\$568,236,934	\$1,065,403,559
2021	\$568,236,934	\$67,608,578	(\$90,062,911)	\$146,979	\$545,929,580	\$1,192,068,349
2022	\$545,929,580	\$174,804,933	\$0	\$486,563	\$721,221,076	\$1,175,191,657
2023	\$721,221,076	\$0	\$0	\$0	\$721,221,076	TBD

Source: LA State Treasury

(a) Annually, the balance into the fund will increase by the greater of \$25 M from any source or 25% of any money designated in the official forecast as non-recurring as provided in law. The FY 22 beginning balance was \$545.9 M. An additional \$174.8 M from FY 21 surplus was transferred in, bringing the total to \$721.2 M. The fund will likely increase by a minimum of \$25 M to \$746.2 M by the end of the fiscal year.

(b) The FY 22 cap was \$1,175,191,657.

Revenue Source – Corporate and Mineral Taxes

After allocation of money to the Bond Redemption and Security Fund, the State Treasurer shall allocate mineral revenue proceeds between \$660 M and \$950 M as follows – 70% deposited in and credited to the Revenue Stabilization Trust Fund and 30% towards the unfunded accrued liabilities (UAL) of the state retirement system. Mineral revenue over \$950 M would be deposited in and credited to the Rainy Day Fund until the fund cap is reached. Once the Rainy Day Fund cap is reached, the treasurer shall deposit and credit mineral revenue proceeds over \$950 M back into the Revenue Stabilization Trust Fund where 100% shall be used towards the UAL.

Also, the treasurer shall deposit into the Revenue Stabilization Trust Fund revenue in excess of \$600 M received each fiscal year from corporate income and franchise taxes as recognized by the Revenue Estimating Conference (REC). The treasurer shall deposit all interest or other income from investment earnings from the Revenue Stabilization Trust Fund into the state general fund.

Revenue Deposits – Actuals and Projections

In FY 20, revenue from corporate taxes (income and franchise) exceeded the \$600 M threshold, and \$30.5 M was deposited into the Revenue Stabilization Trust Fund. In FY 21, \$205.4 M was transferred into the fund from Corporate Income.

The REC forecast for FY 22 reflected highly-elevated corporate tax collections of \$897 M, which would result in a deposit of \$297 M into the Revenue Stabilization Fund (all amounts over \$600 M). If the forecast holds, the Revenue Stabilization Trust Fund will contain about \$532 M. The State Treasurer anticipates the official transfer of funds into the Revenue Stabilization Trust Fund to occur in the 14th accounting period after all accruals are booked for FY 22. The timeline is between October and November 2022. The current REC forecast for FY 23 included corporate tax projections of \$650 M.

TABLE 48

Fiscal Year	Beginning Balance at 7/1	Transfer In	Transfer Out	Interest	Actual Cash Balance at 8/15/22	
2016	\$0	\$0	\$0	\$0	\$0	
2017	\$0	\$0	\$0	\$0	\$0	
2018	\$0	\$0	\$0	\$0	\$0	
2019	\$0	\$30,518,311	\$0	\$0	\$30,518,311	
2020	\$30,518,311	\$0	\$0	\$0	\$30,518,311	
2021	\$30,518,311	\$205,421,897	\$0	\$0	\$235,940,207	(a)
2022	\$235,940,207	\$786,572,076	\$0	\$1,705,850	\$1,024,218,133	
2023	\$1,024,218,133	See Below	\$0	\$0	\$1,024,218,133	(b)

Source: LA State Treasury

(a) In FY 21, \$205.4 M was transferred into the fund from Corporate Income and Franchise.

(b) A prior year correction of \$13,673,742 will be added to the balance (new total = \$1,038.1 M) along with any additional mandatory funds once FY 23 actuals are calculated.

Appropriation – Fund Balance and Interest

The Revenue Stabilization Trust Fund provides funding in any fiscal year in which the balance of the fund at the beginning of the year is in excess of \$5 B (as known as the as the minimum fund balance). The legislature may appropriate an amount not to exceed 10% of the fund balance, (also known as the allowable percentage), for capital outlay projects in the comprehensive state capital budget and/or transportation infrastructure. The minimum fund balance or the allowable percentage may be changed by a law enacted by two-thirds of the elected members of each house of the legislature.

In an emergency, to ensure the money in the fund is available for appropriation, the legislature may authorize an appropriation from the Revenue Stabilization Trust Fund at any time for any purpose pursuant to a concurrent resolution adopted by a favorable vote of two-thirds of the elected members of each house of the legislature. If the legislature is not in session, the two-thirds consent requirement shall be obtained by ballot as provided in present law (R.S. 39:87).

Since the Revenue Stabilization Trust Fund was created in 2016, none of the revenue thresholds have been triggered to allow an appropriation of the fund balance. Interest earnings and other income derived from investments of fund balance were deposited into the state general fund and appropriated. If the FY 23 revenue forecast holds, the Revenue Stabilization Trust Fund will contain about \$532.9 M available for emergency appropriation with a 2/3 vote of the legislature in subsequent years.



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