





LOUISIANA LEGISLATIVE
FISCAL OFFICE

Fiscal Highlights

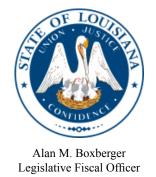
Fiscal Year 2023-2024

Presented by: Alan M. Boxberger, Legislative Fiscal Officer



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





STATE OF LOUISIANA

Legislative Fiscal Office BATON ROUGE

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

The Honorable Clay Schexnayder, Speaker of the House The Honorable Members of the Louisiana Legislature

From: The Legislative Fiscal Office

Alan M. Boxberger, Legislative Fiscal Officer

Date: October 6, 2023

Subject: Fiscal Highlights FY 2023-2024

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 2023 Regular Legislative Session as well as a compilation of certain historical fiscal data.

Fiscal Highlights provides a high level overview of the FY 24 budget in addition to more detailed explanations of department budgets and issues. 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 should you 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 RS) 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 legislative sessions and make presentations to legislative committees and the Legislature. To answer fiscal information requests of committees and individual legislators.

Fiscal Notes - To evaluate legislation for fiscal effect and provide fiscal notes detailing the effect on revenue 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 Emergeny Board - To evaluate requests submitted to the Interim Emergency Board and to make recommendations of approval or disapproval to the Legislature.

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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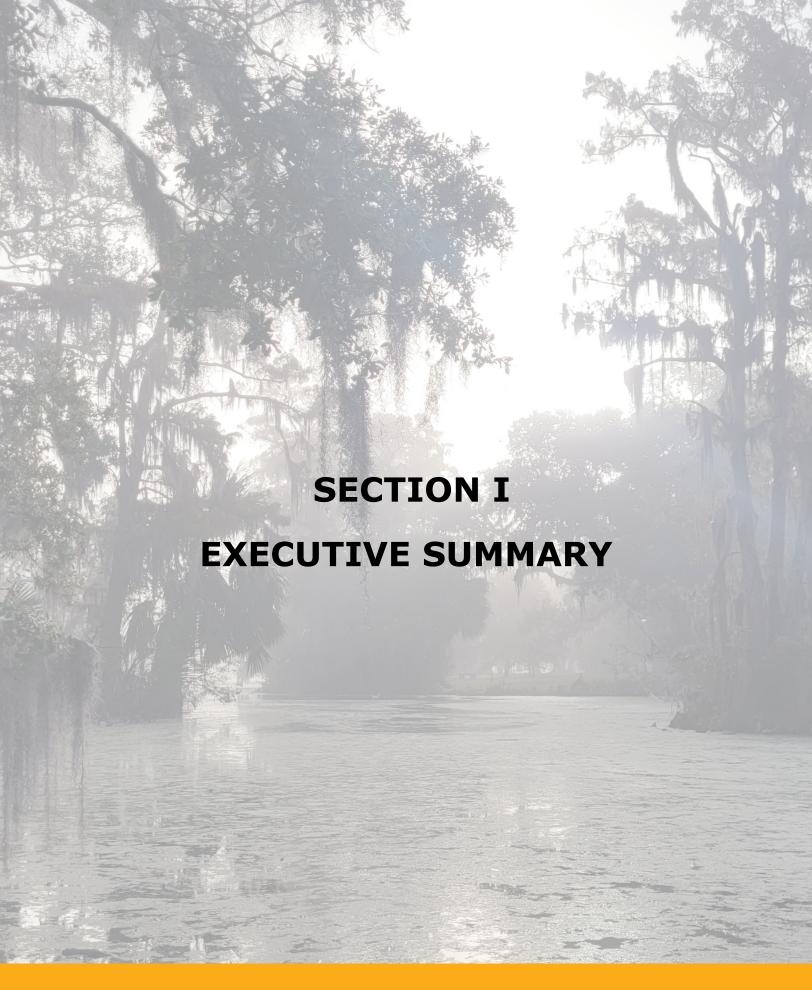
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FISCAL YEAR 2023 - 2024
LOUISIANA LEGISLATIVE FISCAL OFFICE

Executive Summary

FY 24 Revenue

On 12/15/22, the Revenue Estimating Conference (REC) met to recognize the FY 22 surplus, incorporate 2022 session action, and provide the initial forecast of FY 24 revenue for budgeting purposes.

The FY 22 surplus totaled \$726.5 M with the mandatory Constitutional dedications of 25%, or \$181.6 M, to be deposited into the Budget Stabilization Fund and 10%, or \$72.7 M, reserved for the payment for the Unfunded Accrued Liability (UAL) of the retirement systems. Thus, 65%, or \$472.2 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.¹

In a pattern that has continued to emerge in the post-pandemic environment, the more conservative revenue forecast was adopted and ratcheted up over the fiscal year as more collection data became available. In December, FY 24 SGF direct revenue was forecast at \$11.4 B, which was a 4.4% decline from the FY 23 forecast (gross revenue was projected to decline by 4.9%). Due to the unprecedented economic fluctuations resulting from the infusion of federal dollars, interest rate changes, inflation indicators and possible consumer entrenchment due to recessionary fears, the level of future revenues reflected an attempt to situate the state in a position to weather an unanticipated downturn. Hence, relative annual collections from FY 23 to FY 24 are declining, even with revenue at a higher overall level for all forecast years.

When the conference met again on 5/18/23 to revisit the forecast, SGF direct for FY 24 increased by \$483.3 M but remained \$363 M below the FY 23 adopted forecast at \$11.9 B. Similarly, gross revenue was slated to decline by \$758 M between FY 23 and FY 24 to \$15.3 B after adding \$816.3 M to the forecast at the May meeting. Because much of the growth occurred in corporate income and franchise tax as well as mineral revenue, a large portion of the gross revenue increase was dedicated, leading to a smaller increase in SGF direct than in gross revenue.

The FY 24 forecast includes the impact of the first year of the phase-in of revenue to the Construction Subfund of the Transportation Trust Fund (\$159.4 M), which dedicates 30% of vehicle sales tax proceeds. Subsequent fiscal year forecasts include the impacts of dedicating 60% of vehicle sales tax proceeds to the Subfund.

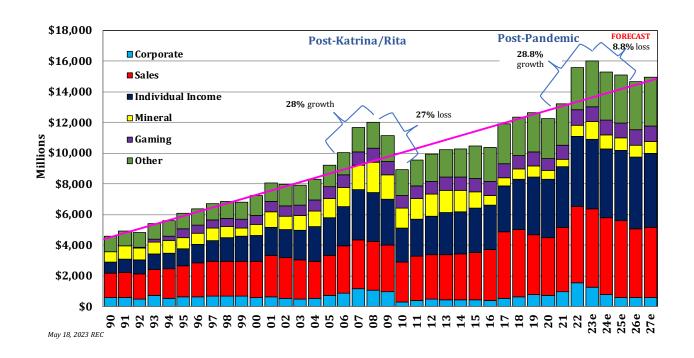
The outyear forecasts assume that the income tax triggers that were adopted as part of the 2021 tax reform effort do not become effective throughout the forecast horizon. The first potential revenue impact, should the triggers be met, would occur in FY 25. The long-term forecast also integrates the expiration of the 0.45% state sales tax beginning in FY 26 as well as the reinstitution of certain sales tax exemptions, including the loss of 2% sales tax on business utilities.

¹ A constitutional amendment (Act 107 of the 2023 Regular Session), if approved by voters on 10/14/23 will increase the mandatory contribution to the UAL from 10% to 25% of any recurring revenue, including a budget surplus.

Louisiana is in the midst of an insurance crisis as many regional insurers have been driven out of business due to the multiple storms that have impacted the state over the last three years. Outstanding claim obligations of these insurers are now the responsibility of the Louisiana Insurance Guaranty Association (LIGA). In order to cover the claims, LIGA assessments on remaining insurers are eligible for a 100% premium tax credit, which is ultimately a reduction in SGF. These credits related to LIGA assessments are expected to reduce SGF by an additional \$10 M per year, peaking at \$110 M per year in FY 32, with a \$20 M general fund drop expected in FY 23. These credits are incorporated into the current FY 24 forecast.

With new dedications, credits, and an anticipated economic slow-down, even though it is assumed to be a soft-landing, SGF throughout the forecast horizon is projected to remain lower than the expected peak collections in FY 23, falling to the long term pre-pandemic trend in FY 26. The chart below gives an idea of the path of gross general fund revenue and the major tax categories that contribute to it:

Graph 1: Collections of Gross State General Fund Revenue by Fiscal Year Taxes, Licenses, and Fees



As shown in Graph 1 on page 10, the ramp-up in state tax revenue since the pandemic shutdowns has been significant. In the three years since the shutdown, revenue has grown nearly 30% (based on the FY 23 official forecast, not actuals), which is similar to the post-Katrina growth of 28% and is occurring at a higher absolute level. Of note is the rapid decline of the post-Katrina revenue over roughly two years following the FY 08 peak. As adopted in May 2023, the SGF forecast allows for an 8.8% loss over three years, which is about 1/3 of the rate of decline post-Katrina. This difference highlights the extreme uncertainty in the rate of decline that might be experienced in state revenue going forward. Certainly, post-Katrina influences included cratering energy prices, policy changes such as the partial Stelly reversal, and the financial crisis that are not necessarily in place today; however, post-pandemic exposures that are not included in the forecast might be lower than expected energy prices and current policy effects through the income tax trigger becoming effective, both of which could drive revenue below the long-term trend that is currently predicted in the out years.

Policy changes from the 2023 Regular Legislative Session (2023 RS) include a dedication of up to \$53.5 M of any increase in the FY 24 SGF direct forecast for the transparency efforts in Act 446 of the 2023 RS (\$3.5 M) and 12% up to \$50 M for the Community Opportunities Waiver in Act 187 of the 2023 RS, which will operate similar to the current New Opportunities Waiver. Thus, the first \$103.5 M in FY 24 growth in SGF direct is already dedicated to specific uses. As shown in the session impacts included in this document, about \$25.4 M in SGF revenue was reduced through various legislative instruments in FY 24, increasing to roughly \$56 M annually by FY 28.

Besides the sustained perplexity surrounding the general economy, several horizon issues will require a judgment in upcoming forecasts and could have a significant impact on the outcome. The tax reform measures of the 2021 RS include triggers that 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 January 2024 and effective with the FY 25 tax year. Depending on the comparison of actual revenue to trend revenue and the level of state receipts compared to the Rainy Day Fund balance, the rate reductions could be substantial and impact the budget relatively quickly.

Act 444 of the 2023 RS authorizes additional LIGA assessments, though they are mandated to be paid by the ratepayers, not deducted from the premium tax, leaving no SGF impact but a potential economic one. 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

Across all acts containing appropriations and non-appropriated requirements, the FY 24 overall state budget totals to \$50.97 B including all means of finance, an overall 0.46% increase of \$233.6 M over the FY 23 Existing Operating Budget (EOB) as of 12/01/22. Means of financing increases include \$518.8 M SGF (4.6%), \$94.8 M SGR (1.7%), and \$626.6 M Federal (2.7%), which are partially offset by reductions of \$91.6 M IAT (-3.6%) and \$915 M Statutory Dedications (-11.8%).

Significant changes in SGF appropriations include \$246.9 M for various Medicaid and Louisiana Department of Health (LDH) expenditures; \$125.3 M for Higher Education including formula funding, faculty and staff pay, statewide services, GO Grants, and direct funding for specific institutions; \$282.6 M for the Department of Education (LDE) including pay stipends, differentiated compensation, and early childhood education; and \$116.8 M for Capital Outlay.

Significant changes in SGR were driven by a \$52.8 M increase in the Executive Department within the Division of Administration (\$42.6 M) from program income related to hurricanes Katrina, Rita, Gustav, and Ike; and the LA Stadium and Exposition District (\$9.8 M); \$41.4 M in higher projected tuition and fee collections due to enrollment changes in Higher Education; and \$57.2 M in Capital Outlay primarily from \$50 M for the Tiger Athletic Foundation (TAF) for LSU's PMAC enhancements; however, the Commissioner of Administration has said that TAF, as a non-state entity, will not receive this funding. Major decreases include \$17.3 M from the removal of non-recurring funds used for tourism initiatives in Culture, Recreation and Tourism; \$28.5 M in the LDE from the completion of Recovery School District capital projects; and \$15.3 M in the Department of Transportation and Development (DOTD) removing non-recurring carryforwards.

Significant changes in Statutory Dedications were due to increases of \$173.8 M in LDH from the LA Medical Assistance Trust Fund (\$98.8 M) and the Hospital Stabilization Fund (\$57.4 M). An additional net increase of \$38.9 M in Higher Education from a combination of an increase in appropriations from the TOPS Fund (\$36.5 M) and the Power Based Violence and Safety Fund (\$10 M) contrasted with a decrease out of the Workforce Training Rapid Response Fund (\$10 M). Substantial decreases include nonrecurring Federal COVID-19 relief funds allocated in the American Rescue Plan Act (APRA) and deposited into the LA Rescue Plan Fund (\$500 M) and the Water Sector Fund (\$350 M) from the Executive Department; \$137.3 M in Other Requirements out of the Jean Boudreaux Settlement Compromise Fund (\$95 M) and the Hurricane Ida Recovery Fund (\$33 M); and \$219.4 M from various funds appropriated in Capital Outlay.

Significant increases in Federal expenditures include \$92.7 M in the Division of Administration primarily for broadband expansion initiatives in rural areas, \$45.3 M in the Department of Wildlife and Fisheries (LDWF) for Flood Spending Plan Projects, and \$52.2 M in the Department of Natural Resources (DNR) for plugging abandoned wells and energy initiatives.

See the Departmental Overviews Section (page 39) for more detailed information on the individual enhancements and reductions to state agencies.

Table 1 on page 13 depicts the FY 24 SGF status as of initial appropriation in comparison to the FY 23 end of year status.

Table 1: State General Fund Status

SGF REVENUES BY SOURCE	FY 23 REC Forecast as of 5/18/23	FY 24 REC Forecast as of 5/18/23	t FY 24 Forecast Compared to FY 23		
GENERAL FUND REVENUE					
Revenue Estimating Conference	\$12,288,100,000	\$11,925,400,000	(\$362,700,000)		
FY 22 Carry Forward	\$404,874,737	\$0	(\$404,874,737)		
FY 22 Recognized Surplus	\$726,520,516	\$0	-		
Total Available State General Fund Revenue	\$13,419,495,253	\$11,925,400,000	(\$767,574,737)		
SGF APPROPRIATIONS AND REQUIREMENTS	FY 23 Budgeted	FY 24 Appropriations Bills	FY 24 Compared to FY 23		
NON-APPROPRIATED CONSTITUTIONAL REQUIREMENT	TS .				
Debt Service	\$435,582,105	\$437,822,407	\$2,240,302		
Interim Emergency Board	\$0	\$1,322,862	\$1,322,862		
Revenue Sharing	\$90,000,000	\$90,000,000	\$0		
Total Non-Appropriated Constitutional Requirements	\$525,582,105	\$529,145,269	\$3,563,164		
APPROPRIATIONS					
General Appropriation Bill*	\$10,433,270,631	\$10,827,190,915	\$393,920,284		
Ancillary Appropriation Bill	\$0	\$0	\$0		
Judicial Expense Bill	\$174,577,666	\$178,883,689	\$4,306,023		
Legislative Expense Bill	\$85,777,844	\$87,296,566	\$1,518,722		
Capital Outlay Bill (Act 117 2022 RS)	\$50,000,000	\$0	(\$50,000,000)		
Capital Outlay Bill (Act 465 2023 RS)	\$472,028,885	\$166,819,000	(\$305,209,885)		
Total Appropriations	\$11,215,655,026	\$11,260,190,170	\$44,535,144		
FUNDS BILL TRANSFERS					
Act 167 of the 2022 RS	\$170,500,000	\$0	-		
Act 410 of the 2023 RS	\$782,534,603	\$107,500,000	-		
Athletic Trainer Fund (Act 495 of the 2022 RS)	-	\$1,500,000			
Total Transfers	\$953,034,603	\$109,000,000	-		
SUPPLEMENTAL APPROPRIATIONS BILLS					
Act 1 of the 2023 1st ES (Insure LA Incentive Program)	\$45,000,000	\$0	-		
Act 28 of the 2023 RS (HB 551 Fast Supplemental)	\$20,500,000	\$0	-		
Act 397 of the 2023 RS (HB 560 Supplemental)	\$652,870,456	\$0	-		
Total Supplemental Appropriations	\$718,370,456	\$0	-		
TOTAL APPROPRIATIONS AND REQUIREMENTS	\$13,412,642,190	\$11,898,335,439	(\$1,514,306,751)		
GENERAL FUND REVENUE LESS APPROPRIATIONS AND REQUIREMENTS * FY 23 General Appropriations Bill includes carry forward fund	\$6,853,063	\$27,064,561			

^{*} FY 23 General Appropriations Bill includes carry forward funding from FY 22.

Note: Act 397 contains language which deems all appropriations contained in the bill bona fide obligations which could be carried forward from FY 23 to FY 24. Additionally, appropriations from FY 22 surplus SGF contained in Act 465 are considered supplemental capital outlay appropriations in FY 23. Unused SGF remaining at the end of FY 23 included \$6.6 M excess and \$209,450 surplus.



FISCAL YEAR 2023 - 2024
LOUISIANA LEGISLATIVE FISCAL OFFICE

Table 2: Total Means of Finance by Department

		D 1 . 1		D 11		
Department	Actual FY 22	Budgeted FY 23 (1)	Appropriated FY 24 (2)	Dollar Change (3)	Percent Change (3)	
Executive	\$4,799,968,722	\$5,788,874,914	\$4,891,775,635	(\$897,099,279)	(15.5%)	
Veterans Affairs	\$74,231,459	\$86,814,746	\$91,184,735	\$4,369,989	5.0%	
State	\$87,040,198	\$103,316,857	\$109,442,585	\$6,125,728	5.9%	
Justice	\$70,717,945	\$93,617,416	\$94,565,094	\$947,678	1.0%	
Lieutenant Governor	\$7,429,951	\$12,647,775	\$10,720,397	(\$1,927,378)	(15.2%)	
Treasury	\$11,009,509	\$14,802,528	\$14,617,463	(\$185,065)	(1.3%)	
Public Service Commission	\$8,665,256	\$10,501,315	\$10,653,943	\$152,628	1.5%	
Agriculture & Forestry	\$97,628,356	\$92,635,684	\$84,819,804	(\$7,815,880)	(8.4%)	
Insurance	\$31,506,725	\$81,969,637	\$39,668,168	(\$42,301,469)	(51.6%)	
Economic Development	\$38,631,120	\$100,044,640	\$55,024,031	(\$45,020,609)	(45.0%)	
Culture, Recreation & Tourism	\$106,553,941	\$161,719,049	\$128,067,360	(\$33,651,689)	(20.8%)	
Transportation & Development	\$624,422,268	\$819,600,036	\$740,651,276	(\$78,948,760)	(9.6%)	
DPSC Corrections Services	\$621,729,385	\$774,739,429	\$694,583,497	(\$80,155,932)	(10.4%)	
DPSC Public Safety Services	\$478,433,148	\$565,937,835	\$557,078,777	(\$8,859,058)	(1.6%)	
DPSC Youth Services	\$140,648,537	\$183,319,824	\$168,495,456	(\$14,824,368)	(8.1%)	
Health	\$17,881,412,383	\$20,700,342,754	\$21,128,128,499	\$427,785,745	2.1%	
Children & Family Services	\$731,456,420	\$901,065,600	\$915,018,518	\$13,952,918	1.6%	
Natural Resources	\$52,392,646	\$107,519,151	\$174,658,855	\$67,139,704	62.4%	
Revenue	\$104,670,655	\$121,443,940	\$118,358,376	(\$3,085,564)	(2.5%)	
Environmental Quality	\$130,535,583	\$147,807,774	\$154,181,844	\$6,374,070	4.3%	
Workforce Commission	\$304,310,244	\$324,964,562	\$307,695,319	(\$17,269,243)	(5.3%)	
Wildlife & Fisheries	\$130,919,455	\$222,297,283	\$259,051,480	\$36,754,197	16.5%	
Civil Service	\$22,017,922	\$27,237,613	\$25,267,392	(\$1,970,221)	(7.2%)	
Retirement Systems	\$69,921,974	\$400,405,196	\$0	(\$400,405,196)	(100.0%)	
Higher Education	\$2,976,589,686	\$3,276,196,639	\$3,452,545,900	\$176,349,261	5.4%	
Special Schools & Comm.	\$84,503,972	\$103,105,136	\$101,517,917	(\$1,587,219)	(1.5%)	
Education	\$6,960,225,763	\$8,057,135,275	\$8,266,369,448	\$209,234,173	2.6%	
LSU Health Care Services Division	\$71,516,701	\$74,712,240	\$75,166,109	\$453,869	0.6%	
Other Requirements	\$909,515,358	\$1,529,635,074	\$979,732,598	(\$549,902,476)	(36.0%)	
General Appropriation Bill	\$37,628,605,282	\$44,884,409,922	\$43,649,040,476	(\$1,235,369,446)	(2.8%)	
Ancillary	\$2,554,931,800	\$3,193,113,916	\$3,150,679,067	(\$42,434,849)	(1.3%)	
Judiciary	\$179,093,219	\$194,211,441	\$198,517,464	\$4,306,023	2.2%	
Legislature	\$107,705,514	\$126,107,231	\$127,077,215	\$969,984	0.8%	
Capital Outlay Cash	\$2,917,884,658	\$3,730,492,597	\$3,251,058,453	(\$479,434,144)	(12.9%)	
Other Appropriation Bills	\$5,759,615,191	\$7,243,925,185	\$6,727,332,199	(\$516,592,986)	(7.1%)	
Non-Appropriated Requirements	\$597,371,286	\$584,282,105	\$592,928,001	\$8,645,896	1.5%	
Total State Budget:	\$43,985,591,759	\$52,712,617,212	\$50,969,300,676	(\$1,743,316,536)	(3.3%)	

⁽¹⁾ Budgeted as of June 30, 2023 including supplemental appropriations.(2) Appropriated in Acts 28, 397, 400, 408, 415, 447, and 465 of the 2023 Regular Session. Does not include carry-forward BA-7s.

⁽³⁾ Calculation based on change from Budgeted FY 23 to Appropriated FY 24

⁽a) See End Notes on page 22-24.

Table 3: Total State Effort by Department

		J			
Department	Actual FY 22	Budgeted FY 23 (1)	Appropriated FY 24 (2)	Dollar Change (3)	Percent Change (3)
Executive	\$1,569,151,125	\$1,858,205,652	\$925,309,412	(\$932,896,240)	(50.2%)
Veterans Affairs	\$23,246,889	\$28,040,580	\$29,642,891	\$1,602,311	5.7%
State	\$86,951,966	\$102,288,974	\$108,713,963	\$6,424,989	6.3%
Justice	\$42,006,228	\$58,641,685	\$60,004,512	\$1,362,827	2.3%
Lieutenant Governor	\$1,724,165	\$3,406,931	\$1,479,553	(\$1,927,378)	(56.6%)
Treasury	\$9,141,168	\$11,694,076	\$11,971,171	\$277,095	2.4%
Public Service Commission	\$8,665,256	\$10,501,315	\$10,653,943	\$152,628	1.5%
Agriculture & Forestry	\$60,621,744	\$74,600,253	\$70,477,542	(\$4,122,711)	(5.5%)
Insurance	\$30,931,458	\$80,773,966	\$38,472,497	(\$42,301,469)	(52.4%)
Economic Development	\$37,450,876	\$70,220,805	\$48,298,696	(\$21,922,109)	(31.2%)
Culture, Recreation & Tourism	\$95,284,083	\$137,674,203	\$109,610,247	(\$28,063,956)	(20.4%)
Transportation & Development	\$580,964,021	\$698,695,302	\$659,170,621	(\$39,524,681)	(5.7%)
DPSC Corrections Services	\$609,236,549	\$739,533,114	\$675,952,671	(\$63,580,443)	(8.6%)
DPSC Public Safety Services	\$405,013,555	\$482,155,166	\$482,047,164	(\$108,002)	(0.0%)
DPSC Youth Services	\$127,571,203	\$162,483,407	\$147,659,039	(\$14,824,368)	(9.1%)
Health	\$3,773,652,174	\$4,408,242,158	\$5,181,123,430	\$772,881,272	17.5%
Children & Family Services	\$238,971,618	\$283,306,139	\$306,315,849	\$23,009,710	8.1%
Natural Resources	\$37,210,426	\$56,209,392	\$71,150,898	\$14,941,506	26.6%
Revenue	\$104,155,686	\$120,891,910	\$117,843,376	(\$3,048,534)	(2.5%)
Environmental Quality	\$111,222,167	\$123,522,696	\$129,409,161	\$5,886,465	4.8%
Workforce Commission	\$106,860,418	\$126,949,618	\$129,451,162	\$2,501,544	2.0%
Wildlife & Fisheries	\$87,897,605	\$149,134,565	\$141,106,571	(\$8,027,994)	(5.4%)
Civil Service	\$9,227,469	\$12,923,138	\$10,517,717	(\$2,405,421)	(18.6%)
Retirement Systems	\$69,921,974	\$400,405,196	\$0	(\$400,405,196)	(100.0%)
Higher Education	\$2,924,245,206	\$3,170,153,762	\$3,375,811,626	\$205,657,864	6.5%
Special Schools & Comm.	\$71,348,265	\$84,208,479	\$82,750,713	(\$1,457,766)	(1.7%)
Education	\$4,020,183,471	\$4,276,889,178	\$4,571,107,424	\$294,218,246	6.9%
LSU Health Care Services Division	\$51,546,253	\$51,016,544	\$51,208,064	\$191,520	0.4%
Other Requirements	\$864,323,530	\$1,445,147,938	\$892,437,029	(\$552,710,909)	(38.3%)
General Appropriation Bill	\$16,158,726,548	\$19,227,916,142	\$18,439,696,942	(\$788,219,200)	(4.1%)
Ancillary	\$1,812,668,173	\$2,125,179,383	\$2,069,490,410	(\$55,688,973)	(2.6%)
Judiciary	\$169,700,369	\$184,818,591	\$189,124,614	\$4,306,023	2.3%
Legislature	\$107,705,514	\$126,107,231	\$127,077,215	\$969,984	0.8%
Capital Outlay Cash	\$2,515,984,653	\$3,453,585,127	\$2,897,783,222	(\$555,801,905)	(16.1%)
Other Appropriation Bills	\$4,606,058,709	\$5,889,690,332	\$5,283,475,461	(\$606,214,871)	(10.3%)
Non-Appropriated Requirements	\$597,371,286	\$584,282,105	\$592,928,001	\$8,645,896	1.5%
Total State Budget:	\$21,362,156,543	\$25,701,888,579	\$24,316,100,404	(\$1,385,788,175)	(5.4%)

⁽¹⁾ Budgeted as of June 30, 2023 including supplemental appropriations.

⁽²⁾ Appropriated in Acts 28, 397, 400, 408, 415, 447, and 465 of the 2023 Regular Session. Does not include carry-forward BA-7s.

⁽³⁾ Calculation based on change from Budgeted FY 23 to Appropriated FY 24

Table 4: State General Fund by Department

			, T		
Department	Actual FY 22	Budgeted FY 23 (1)	Appropriated FY 24 (2)	Dollar Change (3)	Percent Change (3)
Executive	\$286,840,194	\$415,325,732	\$258,260,186	(\$157,065,546)	(37.8%)
Veterans Affairs	\$11,538,735	\$13,585,878	\$14,570,070	\$984,192	7.2%
State	\$54,095,468	\$67,941,726	\$72,849,068	\$4,907,342	7.2%
Justice	\$16,704,554	\$16,695,076	\$18,623,366	\$1,928,290	11.6%
Lieutenant Governor	\$1,094,165	\$3,406,931	\$1,479,553	(\$1,927,378)	(56.6%)
Treasury	\$80,263	\$0	\$232,710	\$232,710	-
Public Service Commission	\$0	\$0	\$0	\$0	0.0%
Agriculture & Forestry	\$19,813,547	\$28,082,292	\$23,597,342	(\$4,484,950)	(16.0%)
Insurance	\$0	\$0	\$0	\$0	0.0%
Economic Development	\$33,042,962	\$56,755,524	\$38,561,332	(\$18,194,192)	(32.1%)
Culture, Recreation & Tourism	\$35,308,929	\$57,018,802	\$46,767,278	(\$10,251,524)	(18.0%)
Transportation & Development	\$12,409,202	\$42,416,535	\$15,915,000	(\$26,501,535)	(62.5%)
DPSC Corrections Services	\$571,583,801	\$693,130,594	\$634,758,016	(\$58,372,578)	(8.4%)
DPSC Public Safety Services	\$18,597,574	\$37,444,610	\$43,301,958	\$5,857,348	15.6%
DPSC Youth Services	\$127,384,615	\$161,558,898	\$146,734,530	(\$14,824,368)	(9.2%)
Health	\$2,011,548,972	\$2,513,634,716	\$2,921,029,556	\$407,394,840	16.2%
Children & Family Services	\$223,588,004	\$264,946,854	\$286,956,564	\$22,009,710	8.3%
Natural Resources	\$7,212,366	\$17,084,407	\$22,655,013	\$5,570,606	32.6%
Revenue	\$0	\$0	\$0	\$0	0.0%
Environmental Quality	\$3,529,624	\$7,347,374	\$14,079,535	\$6,732,161	91.6%
Workforce Commission	\$9,595,931	\$11,095,933	\$14,810,048	\$3,714,115	33.5%
Wildlife & Fisheries	\$155,711	\$25,364,289	\$750,000	(\$24,614,289)	(97.0%)
Civil Service	\$5,701,155	\$8,713,965	\$6,837,485	(\$1,876,480)	(21.5%)
Retirement Systems	\$69,921,974	\$397,652,052	\$0	(\$397,652,052)	(100.0%)
Higher Education	\$1,203,637,367	\$1,256,008,467	\$1,385,178,812	\$129,170,345	10.3%
Special Schools & Comm.	\$55,271,205	\$65,634,599	\$57,363,235	(\$8,271,364)	(12.6%)
Education	\$3,552,952,536	\$3,878,091,726	\$4,204,307,129	\$326,215,403	8.4%
LSU Health Care Services Division	\$24,983,780	\$25,996,281	\$25,829,112	(\$167,169)	(0.6%)
Other Requirements	\$583,916,588	\$967,826,646	\$571,744,017	(\$396,082,629)	(40.9%)
General Appropriation Bill	\$8,940,509,222	\$11,032,759,907	\$10,827,190,915	(\$205,568,992)	(1.9%)
Ancillary	\$0	\$48,431,180	\$0	(\$48,431,180)	(100.0%)
Judiciary	\$164,008,439	\$174,577,666	\$178,883,689	\$4,306,023	2.5%
Legislature	\$73,610,173	\$86,227,844	\$87,296,566	\$1,068,722	1.2%
Capital Outlay Cash	\$642,166,277	\$547,028,885	\$166,819,000	(\$380,209,885)	(69.5%)
Other Appropriation Bills	\$879,784,889	\$856,265,575	\$432,999,255	(\$423,266,320)	(49.4%)
Non-Appropriated Requirements	\$522,529,822	\$525,582,105	\$529,145,269	\$3,563,164	0.7%

⁽¹⁾ Budgeted as of June 30, 2023 including supplemental appropriations.(2) Appropriated in Acts 28, 397, 400, 408, 415, 447, and 465 of the 2023 Regular Session. Does not include carry-forward BA-7s.

⁽³⁾ Calculation based on change from Budgeted FY 23 to Appropriated FY 24

Table 5: Interagency Transfers By Department

DepartmentActual FY 22Budgeted FY 23 (1)Appropriated FY 24 (2)Executive\$92,098,659\$113,982,950\$90,716,810Veterans Affairs\$1,865,220\$2,481,161\$2,479,430State\$88,232\$1,027,883\$728,622Justice\$21,745,959\$26,105,185\$25,558,877Lieutenant Governor\$1,061,563\$1,095,750\$1,095,750Treasury\$1,868,341\$3,108,452\$2,646,292Public Service Commission\$0\$0\$0Agriculture & Forestry\$26,886,100\$387,345\$537,345Insurance\$0\$0\$0Economic Development\$152,491\$135,000\$175,000Culture, Recreation & Tourism\$4,554,139\$11,594,745\$6,719,967Transportation & Development\$21,893,314\$89,695,194\$50,868,492	Dollar Change (3) (\$23,266,140) (\$1,731) (\$299,261) (\$546,308) \$0 (\$462,160) \$0 \$150,000 \$0 \$440,000 (\$4,874,778) (\$38,826,702)	Percent Change (3) (20.4%) (0.1%) (29.1%) (2.1%) 0.0% (14.9%) 0.0% 38.7% 0.0% 29.6% (42.0%)
Veterans Affairs \$1,865,220 \$2,481,161 \$2,479,430 State \$88,232 \$1,027,883 \$728,622 Justice \$21,745,959 \$26,105,185 \$25,558,877 Lieutenant Governor \$1,061,563 \$1,095,750 \$1,095,750 Treasury \$1,868,341 \$3,108,452 \$2,646,292 Public Service Commission \$0 \$0 \$0 Agriculture & Forestry \$26,886,100 \$387,345 \$537,345 Insurance \$0 \$0 \$0 Economic Development \$152,491 \$135,000 \$175,000 Culture, Recreation & Tourism \$4,554,139 \$11,594,745 \$6,719,967	(\$1,731) (\$299,261) (\$546,308) \$0 (\$462,160) \$0 \$150,000 \$0 \$40,000 (\$4,874,778)	(0.1%) (29.1%) (2.1%) 0.0% (14.9%) 0.0% 38.7% 0.0% 29.6%
State \$88,232 \$1,027,883 \$728,622 Justice \$21,745,959 \$26,105,185 \$25,558,877 Lieutenant Governor \$1,061,563 \$1,095,750 \$1,095,750 Treasury \$1,868,341 \$3,108,452 \$2,646,292 Public Service Commission \$0 \$0 \$0 Agriculture & Forestry \$26,886,100 \$387,345 \$537,345 Insurance \$0 \$0 \$0 Economic Development \$152,491 \$135,000 \$175,000 Culture, Recreation & Tourism \$4,554,139 \$11,594,745 \$6,719,967	(\$299,261) (\$546,308) \$0 (\$462,160) \$0 \$150,000 \$0 \$40,000 (\$4,874,778)	(29.1%) (2.1%) 0.0% (14.9%) 0.0% 38.7% 0.0% 29.6%
Justice \$21,745,959 \$26,105,185 \$25,558,877 Lieutenant Governor \$1,061,563 \$1,095,750 \$1,095,750 Treasury \$1,868,341 \$3,108,452 \$2,646,292 Public Service Commission \$0 \$0 \$0 Agriculture & Forestry \$26,886,100 \$387,345 \$537,345 Insurance \$0 \$0 \$0 Economic Development \$152,491 \$135,000 \$175,000 Culture, Recreation & Tourism \$4,554,139 \$11,594,745 \$6,719,967	(\$546,308) \$0 (\$462,160) \$0 \$150,000 \$0 \$40,000 (\$4,874,778)	(2.1%) 0.0% (14.9%) 0.0% 38.7% 0.0% 29.6%
Lieutenant Governor \$1,061,563 \$1,095,750 \$1,095,750 Treasury \$1,868,341 \$3,108,452 \$2,646,292 Public Service Commission \$0 \$0 \$0 Agriculture & Forestry \$26,886,100 \$387,345 \$537,345 Insurance \$0 \$0 \$0 Economic Development \$152,491 \$135,000 \$175,000 Culture, Recreation & Tourism \$4,554,139 \$11,594,745 \$6,719,967	\$0 (\$462,160) \$0 \$150,000 \$0 \$40,000 (\$4,874,778)	0.0% (14.9%) 0.0% 38.7% 0.0% 29.6%
Treasury \$1,868,341 \$3,108,452 \$2,646,292 Public Service Commission \$0 \$0 \$0 Agriculture & Forestry \$26,886,100 \$387,345 \$537,345 Insurance \$0 \$0 \$0 Economic Development \$152,491 \$135,000 \$175,000 Culture, Recreation & Tourism \$4,554,139 \$11,594,745 \$6,719,967	(\$462,160) \$0 \$150,000 \$0 \$40,000 (\$4,874,778)	(14.9%) 0.0% 38.7% 0.0% 29.6%
Public Service Commission \$0 \$0 \$0 Agriculture & Forestry \$26,886,100 \$387,345 \$537,345 Insurance \$0 \$0 \$0 Economic Development \$152,491 \$135,000 \$175,000 Culture, Recreation & Tourism \$4,554,139 \$11,594,745 \$6,719,967	\$0 \$150,000 \$0 \$40,000 (\$4,874,778)	0.0% 38.7% 0.0% 29.6%
Agriculture & Forestry \$26,886,100 \$387,345 \$537,345 Insurance \$0 \$0 \$0 Economic Development \$152,491 \$135,000 \$175,000 Culture, Recreation & Tourism \$4,554,139 \$11,594,745 \$6,719,967	\$150,000 \$0 \$40,000 (\$4,874,778)	38.7% 0.0% 29.6%
Insurance \$0 \$0 \$0 Economic Development \$152,491 \$135,000 \$175,000 Culture, Recreation & Tourism \$4,554,139 \$11,594,745 \$6,719,967	\$0 \$40,000 (\$4,874,778)	0.0% 29.6%
Economic Development \$152,491 \$135,000 \$175,000 Culture, Recreation & Tourism \$4,554,139 \$11,594,745 \$6,719,967	\$40,000 (\$4,874,778)	29.6%
Culture, Recreation & Tourism \$4,554,139 \$11,594,745 \$6,719,967	(\$4,874,778)	
		(42.0%)
Transportation & Development \$21,893,314 \$89,695,194 \$50,868,492	(\$38,826,702)	(- / - /
		(43.3%)
DPSC Corrections Services \$11,490,391 \$32,975,618 \$16,400,129	(\$16,575,489)	(50.3%)
DPSC Public Safety Services \$47,171,207 \$46,397,552 \$36,410,733	(\$9,986,819)	(21.5%)
DPSC Youth Services \$12,760,987 \$19,944,621 \$19,944,621	\$0	0.0%
Health \$1,490,268,028 \$859,465,092 \$688,431,957	(\$171,033,135)	(19.9%)
Children & Family Services \$6,175,228 \$16,502,907 \$16,502,907	\$0	0.0%
Natural Resources \$7,187,316 \$8,893,226 \$8,892,137	(\$1,089)	0.0%
Revenue \$514,969 \$552,030 \$515,000	(\$37,030)	(6.7%)
Environmental Quality \$2,776,610 \$5,037,477 \$4,490,227	(\$547,250)	(10.9%)
Workforce Commission \$7,680,095 \$7,877,710 \$3,200,000	(\$4,677,710)	(59.4%)
Wildlife & Fisheries \$13,958,439 \$17,472,814 \$16,951,795	(\$521,019)	(3.0%)
Civil Service \$12,790,453 \$14,314,475 \$14,749,675	\$435,200	3.0%
Retirement Systems \$0 \$0 \$0	\$0	0.0%
Higher Education \$16,451,543 \$26,414,261 \$25,549,005	(\$865,256)	(3.3%)
Special Schools & Comm. \$13,155,707 \$18,896,657 \$18,767,204	(\$129,453)	(0.7%)
Education \$133,018,419 \$154,461,115 \$77,787,625	(\$76,673,490)	(49.6%)
LSU Health Care Services Division \$15,022,372 \$18,463,336 \$18,660,587	\$197,251	1.1%
Other Requirements \$37,945,043 \$61,308,059 \$61,981,359	\$673,300	1.1%
General Appropriation Bill \$2,000,580,825 \$1,558,590,615 \$1,210,761,546	(\$347,829,069)	(22.3%)
Ancillary \$742,263,627 \$1,066,765,533 \$1,080,019,657	\$13,254,124	1.2%
Judiciary \$9,392,850 \$9,392,850 \$9,392,850	\$0	0.0%
Legislature \$0 \$0 \$0	\$0	0.0%
Capital Outlay Cash \$119,097,820 \$131,224,992 \$188,460,400	\$57,235,408	43.6%
Other Appropriation Bills \$870,754,297 \$1,207,383,375 \$1,277,872,907	\$70,489,532	5.8%
Non-Appropriated Requirements \$0 \$0 \$0	\$0	0.0%
Total State Budget: \$2,871,335,122 \$2,765,973,990 \$2,488,634,453	(\$277,339,537)	(10.0%)

⁽¹⁾ Budgeted as of June 30, 2023 including supplemental appropriations.(2) Appropriated in Acts 28, 397, 400, 408, 415, 447, and 465 of the 2023 Regular Session. Does not include carry-forward BA-7s.

⁽³⁾ Calculation based on change from Budgeted FY 23 to Appropriated FY 24

Table 6: Self-Generated Revenue by Department

			, I		
Department	Actual FY 22	Budgeted FY 23 (1)	Appropriated FY 24 (2)	Dollar Change (3)	Percent Change (3)
Executive	\$148,590,999	\$162,237,193	\$202,457,694	\$40,220,501	24.8%
Veterans Affairs	\$11,592,626	\$14,239,174	\$14,857,293	\$618,119	4.3%
State	\$32,771,695	\$34,234,170	\$35,751,817	\$1,517,647	4.4%
Justice	\$6,324,189	\$11,771,038	\$15,943,670	\$4,172,632	35.4%
Lieutenant Governor	\$0	\$0	\$0	\$0	0.0%
Treasury	\$8,521,550	\$10,882,621	\$10,927,006	\$44,385	0.4%
Public Service Commission	\$8,665,256	\$10,501,315	\$10,653,943	\$152,628	1.5%
Agriculture & Forestry	\$6,091,598	\$8,174,309	\$8,253,309	\$79,000	1.0%
Insurance	\$30,931,458	\$35,773,966	\$38,472,497	\$2,698,531	7.5%
Economic Development	\$2,173,927	\$7,107,024	\$6,132,364	(\$974,660)	(13.7%)
Culture, Recreation & Tourism	\$42,745,929	\$70,200,722	\$52,923,418	(\$17,277,304)	(24.6%)
Transportation & Development	\$8,656,548	\$45,111,659	\$29,842,875	(\$15,268,784)	(33.8%)
DPSC Corrections Services	\$36,901,977	\$45,442,520	\$40,234,655	(\$5,207,865)	(11.5%)
DPSC Public Safety Services	\$267,359,451	\$301,457,147	\$301,039,505	(\$417,642)	(0.1%)
DPSC Youth Services	\$186,588	\$924,509	\$924,509	\$0	0.0%
Health	\$630,310,820	\$718,736,260	\$725,073,966	\$6,337,706	0.9%
Children & Family Services	\$14,778,857	\$16,634,991	\$16,634,991	\$0	0.0%
Natural Resources	\$17,263,927	\$20,959,286	\$17,308,398	(\$3,650,888)	(17.4%)
Revenue	\$103,597,772	\$120,333,996	\$117,285,462	(\$3,048,534)	(2.5%)
Environmental Quality	\$97,498,464	\$105,381,570	\$104,956,155	(\$425,415)	(0.4%)
Workforce Commission	\$0	\$72,219	\$72,219	\$0	0.0%
Wildlife & Fisheries	\$4,986,053	\$10,967,371	\$9,946,803	(\$1,020,568)	(9.3%)
Civil Service	\$3,526,314	\$4,209,173	\$3,680,232	(\$528,941)	(12.6%)
Retirement Systems	\$0	\$0	\$0	\$0	0.0%
Higher Education	\$1,581,706,701	\$1,697,945,211	\$1,729,458,195	\$31,512,984	1.9%
Special Schools & Comm.	\$2,245,938	\$3,283,235	\$4,202,805	\$919,570	28.0%
Education	\$18,576,308	\$51,408,019	\$22,877,195	(\$28,530,824)	(55.5%)
LSU Health Care Services Division	\$26,562,473	\$25,020,263	\$25,378,952	\$358,689	1.4%
Other Requirements	\$10,772,381	\$15,038,957	\$14,799,957	(\$239,000)	(1.6%)
General Appropriation Bill	\$3,123,339,799	\$3,548,047,918	\$3,560,089,885	\$12,041,967	0.3%
Ancillary	\$1,740,901,196	\$1,894,460,145	\$1,887,202,352	(\$7,257,793)	(0.4%)
Judiciary	\$0	\$0	\$0	\$0	0.0%
Legislature	\$23,318,112	\$23,879,387	\$23,780,649	(\$98,738)	(0.4%)
Capital Outlay Cash	\$153,027,500	\$124,295,000	\$188,100,000	\$63,805,000	51.3%
Other Appropriation Bills	\$1,917,246,808	\$2,042,634,532	\$2,099,083,001	\$56,448,469	2.8%
Non-Appropriated Requirements	\$0	\$0	\$0	\$0	0.0%

⁽¹⁾ Budgeted as of June 30, 2023 including supplemental appropriations.(2) Appropriated in Acts 28, 397, 400, 408, 415, 447, and 465 of the 2023 Regular Session. Does not include carry-forward BA-7s.

⁽³⁾ Calculation based on change from Budgeted FY 23 to Appropriated FY 24

Table 7: Statutory Dedications by Department

Department	Actual FY 22	Budgeted FY 23 (1)	Appropriated FY 24 (2)	Dollar Change (3)	Percent Change (3)
Executive	\$1,133,719,932	\$1,280,642,727	\$464,591,532	(\$816,051,195)	(63.7%)
Veterans Affairs	\$115,528	\$215,528	\$215,528	\$0	0.0%
State	\$84,803	\$113,078	\$113,078	\$0	0.0%
Justice	\$18,977,485	\$30,175,571	\$25,437,476	(\$4,738,095)	(15.7%)
Lieutenant Governor	\$630,000	\$0	\$0	\$0	0.0%
Treasury	\$539,355	\$811,455	\$811,455	\$0	0.0%
Public Service Commission	\$0	\$0	\$0	\$0	0.0%
Agriculture & Forestry	\$34,716,599	\$38,343,652	\$38,626,891	\$283,239	0.7%
Insurance	\$0	\$45,000,000	\$0	(\$45,000,000)	(100.0%)
Economic Development	\$2,233,987	\$6,358,257	\$3,605,000	(\$2,753,257)	(43.3%)
Culture, Recreation & Tourism	\$17,229,225	\$10,454,679	\$9,919,551	(\$535,128)	(5.1%)
Transportation & Development	\$559,898,271	\$611,167,108	\$613,412,746	\$2,245,638	0.4%
DPSC Corrections Services	\$750,771	\$960,000	\$960,000	\$0	0.0%
DPSC Public Safety Services	\$119,056,530	\$143,253,409	\$137,705,701	(\$5,547,708)	(3.9%)
DPSC Youth Services	\$0	\$0	\$0	\$0	0.0%
Health	\$1,131,792,382	\$1,175,871,182	\$1,535,019,908	\$359,148,726	30.5%
Children & Family Services	\$604,757	\$1,724,294	\$2,724,294	\$1,000,000	58.0%
Natural Resources	\$12,734,133	\$18,165,699	\$31,187,487	\$13,021,788	71.7%
Revenue	\$557,914	\$557,914	\$557,914	\$0	0.0%
Environmental Quality	\$10,194,079	\$10,793,752	\$10,373,471	(\$420,281)	(3.9%)
Workforce Commission	\$97,264,487	\$115,781,466	\$114,568,895	(\$1,212,571)	(1.0%)
Wildlife & Fisheries	\$82,755,841	\$112,802,905	\$130,409,768	\$17,606,863	15.6%
Civil Service	\$0	\$0	\$0	\$0	0.0%
Retirement Systems	\$0	\$2,753,144	\$0	(\$2,753,144)	(100.0%)
Higher Education	\$138,901,138	\$216,200,084	\$261,174,619	\$44,974,535	20.8%
Special Schools & Comm.	\$13,831,122	\$15,290,645	\$21,184,673	\$5,894,028	38.5%
Education	\$448,654,627	\$347,389,433	\$343,923,100	(\$3,466,333)	(1.0%)
LSU Health Care Services Division	\$0	\$0	\$0	\$0	0.0%
Other Requirements	\$269,634,561	\$462,282,335	\$305,893,055	(\$156,389,280)	(33.8%)
General Appropriation Bill	\$4,094,877,527	\$4,647,108,317	\$4,052,416,142	(\$594,692,175)	(12.8%)
Ancillary	\$71,766,977	\$182,288,058	\$182,288,058	\$0	0.0%
Judiciary	\$5,691,930	\$10,240,925	\$10,240,925	\$0	0.0%
Legislature	\$10,777,229	\$16,000,000	\$16,000,000	\$0	0.0%
Capital Outlay Cash	\$1,720,790,876	\$2,782,261,242	\$2,542,864,222	(\$239,397,020)	(8.6%)
Other Appropriation Bills	\$1,809,027,012	\$2,990,790,225	\$2,751,393,205	(\$239,397,020)	(8.0%)
Non-Appropriated Requirements	\$74,841,464	\$58,700,000	\$63,782,732	\$5,082,732	8.7%
Total State Budget:	\$5,978,746,003	\$7,696,598,542	\$6,867,592,079	(\$829,006,463)	(10.8%)

⁽¹⁾ Budgeted as of June 30, 2023 including supplemental appropriations.

⁽²⁾ Appropriated in Acts 28, 397, 400, 408, 415, 447, and 465 of the 2023 Regular Session. Does not include carry-forward BA-7s.

⁽³⁾ Calculation based on change from Budgeted FY 23 to Appropriated FY 24

Table 8: Federal by Department

Department	Actual FY 22	Budgeted FY 23 (1)	Appropriated FY 24 (2)	Dollar Change (3)	Percent Change (3)	
Executive	\$3,138,718,938	\$3,816,686,312	\$3,875,749,413	\$59,063,101	1.5%	
Veterans Affairs	\$49,119,350	\$56,293,005	\$59,062,414	\$2,769,409	4.9%	
State	\$0	\$0	\$0	\$0	0.0%	
Justice	\$6,965,758	\$8,870,546	\$9,001,705	\$131,159	1.5%	
Lieutenant Governor	\$4,644,223	\$8,145,094	\$8,145,094	\$0	0.0%	
Treasury	\$0	\$0	\$0	\$0	0.0%	
Public Service Commission	\$0	\$0	\$0	\$0	0.0%	
Agriculture & Forestry	\$10,120,512	\$17,648,086	\$13,804,917	(\$3,843,169)	(21.8%)	
Insurance	\$575,267	\$1,195,671	\$1,195,671	\$0	0.0%	
Economic Development	\$1,027,753	\$29,688,835	\$6,550,335	(\$23,138,500)	(77.9%)	
Culture, Recreation & Tourism	\$6,715,719	\$12,450,101	\$11,737,146	(\$712,955)	(5.7%)	
Transportation & Development	\$21,564,933	\$31,209,540	\$30,612,163	(\$597,377)	(1.9%)	
DPSC Corrections Services	\$1,002,445	\$2,230,697	\$2,230,697	\$0	0.0%	
DPSC Public Safety Services	\$26,248,386	\$37,385,117	\$38,620,880	\$1,235,763	3.3%	
DPSC Youth Services	\$316,347	\$891,796	\$891,796	\$0	0.0%	
Health	\$12,617,492,181	\$15,432,635,504	\$15,258,573,112	(\$174,062,392)	(1.1%)	
Children & Family Services	\$486,309,574	\$601,256,554	\$592,199,762	(\$9,056,792)	(1.5%)	
Natural Resources	\$7,994,904	\$42,416,533	\$94,615,820	\$52,199,287	123.1%	
Revenue	\$0	\$0	\$0	\$0	0.0%	
Environmental Quality	\$16,536,806	\$19,247,601	\$20,282,456	\$1,034,855	5.4%	
Workforce Commission	\$189,769,731	\$190,137,234	\$175,044,157	(\$15,093,077)	(7.9%)	
Wildlife & Fisheries	\$29,063,411	\$55,689,904	\$100,993,114	\$45,303,210	81.3%	
Civil Service	\$0	\$0	\$0	\$0	0.0%	
Retirement Systems	\$0	\$0	\$0	\$0	0.0%	
Higher Education	\$35,892,937	\$79,628,616	\$51,185,269	(\$28,443,347)	(35.7%)	
Special Schools & Comm.	\$0	\$0	\$0	\$0	0.0%	
Education	\$2,807,023,873	\$3,625,784,982	\$3,617,474,399	(\$8,310,583)	(0.2%)	
LSU Health Care Services Division	\$4,948,076	\$5,232,360	\$5,297,458	\$65,098	1.2%	
Other Requirements	\$7,246,785	\$23,179,077	\$25,314,210	\$2,135,133	9.2%	
General Appropriation Bill	\$19,469,297,909	\$24,097,903,165	\$23,998,581,988	(\$99,321,177)	(0.4%)	
Ancillary	\$0	\$1,169,000	\$1,169,000	\$0	0.0%	
Judiciary	\$0	\$0	\$0	\$0	0.0%	
Legislature	\$0	\$0	\$0	\$0	0.0%	
Capital Outlay Cash	\$282,802,185	\$145,682,478	\$164,814,831	\$19,132,353	13.1%	
Other Appropriation Bills	\$282,802,185	\$146,851,478	\$165,983,831	\$19,132,353	13.0%	
Non-Appropriated Requirements	\$0	\$0	\$0	\$0	0.0%	
Total State Budget:	\$19,752,100,094	\$24,244,754,643	\$24,164,565,819	(\$80,188,824)	(0.3%)	

⁽¹⁾ Budgeted as of June 30, 2023 including supplemental appropriations.

⁽²⁾ Appropriated in Acts 28, 397, 400, 408, 415, 447, and 465 of the 2023 Regular Session. Does not include carry-forward BA-7s.

⁽³⁾ Calculation based on change from Budgeted FY 23 to Appropriated FY 24 $\,$

Endnotes

(Table 2)

Executive: The total means of finance decreased by \$897.1 M, or 15.5 %, primary due to the Governor's Office of Homeland Security & Emergency Preparedness (GOHSEP) nonrecurring \$800 M in expenditures from Statutory Dedications consisting of \$500 M out of the Louisiana Rescue Plan Fund for the Clearing Account of the Unemployment Compensation Fund and \$350 M out of the Water Sector Fund for repairs, improvements, and consolidation of water and sewerage systems and repairs and improvements necessitated by storm water. The FY 24 appropriation includes increases of \$37.8 M SGF for the LA Cybersecurity Assurance Program; \$100 M for the Office of Broadband Development and Connectivity for the Broadband Equity, Access, and Deployment (BEAD) Program; and \$80 M for the Water Sector Fund .

LA Department of Veterans Affairs: The total means of finance increased by \$4.4 M, or 5.0%, and is primarily due to the increases in Federal and SGR associated with increased occupancy rates at each home. This funding will be used to contract with licensed nurses, including RNs, LPNs, and CNAs as all veterans homes are currently dealing with staffing shortages.

Secretary of State: The total means of finance increased by \$6.1 M, or 5.9%, and is primarily due to an increase of \$5.6 M SGF to align the budget with projected election costs in FY 24. In FY 24, there will be four elections: Gubernatorial Primary (10/14/23), Gubernatorial General (11/18/23), Presidential Preference Primary/Municipal Primary (3/23/24), and Municipal General (4/27/23).

Lt. Governor: Total means of finance decreased by \$1.9 M, or 15.2%, primarily from the removal of \$2 M SGF for litter abatement initiatives that was transferred to the Department of Culture, Recreation and Tourism in FY 24.

Agriculture & Forestry: The total means of finance decreased by \$7.8 M, or 8.4%, and is primarily due to decreases in statewide adjustments, including a decrease of \$8.6 M (\$2 M SGF, \$479,922 Statutory Dedications, \$6.1 M Federal) for acquisitions and major repairs; a decrease of \$2.1 M SGF to non-recur carryforwards from the prior fiscal year; and a decreases of \$1.8 M (\$762,522 SGF, \$9,381 IAT, \$154,451 SGR, \$695,545 Statutory Dedications, and \$217,324 Federal) to non-recur the 27th pay period.

Insurance: The total means of finance decreased by \$42.3 M, or 51.6%, and is primarily due to one-time funding of \$45 M from FY 23 SGF excess that was transferred to the Insure LA Incentive Fund during the 2023 1st Extraordinary Session.

Economic Development: The total means of finance decreased by \$45 M, or 45%. The decrease was primarily associated with removing budget authority for the Office of Business Development associated with a federal grant of \$27.1 M from the U.S. Department of Treasury for the State Small Business Credit Initiative (SSBCI) and a \$23.6 M decrease in FY 24 funding for contracts associated with LED's FastStart Program, professional service contracts, Small and Emerging Business Program, regional economic development agreements, and legal services. Other adjustments to the department's budget for FY 24 are: \$5.7 M increase in Federal for remaining grant funding from the SSBCI, \$616,667 increase in Federal from the Small Business Administration (SBA) and State Trade Expansion Program (STEP), \$500,000 increase in SGF for the Louisiana Black Chamber of Commerce, and \$160,000 increase in SGF for the Small and Emerging Business Development (SEBD) Program.

Culture, Recreation, & Tourism: The total means of finance decreased by \$33.7 M, or 20.8%. A \$10.3 M SGF decrease is primarily attributable to the removal of \$15.6 M in one-time appropriations carried into FY 23 (\$14.6 M for microbial mitigation and restoration of state buildings and \$1 M for the Dew Drop Museum). A \$17.3 M SGR decrease is from the net change of removing \$7.2 M in acquisitions and repairs expenses at state parks and \$15 M from the one-time tourism recovery initiatives combined with \$3.3 M increase in new tourism promotion spending for FY 24.

Transportation & Development: The total means of finance decreased by \$78.9 M, or 9.6%, and is primarily due to decreases in statewide adjustments, including an attrition adjustment and non-recuring acquisitions and major repairs, carryforwards from FY 22, and the 27th pay period. The carryforwards totaled \$44.4 M (\$6.3 M SGF, \$13.4 M IAT, \$15.3 M SGR, \$8.7 M Statutory Dedications, \$597,377 Federal). The net decrease for acquisitions and major repairs is \$7.1 M (\$1.9 M IAT, \$5.2 M Statutory Dedications, \$23,770 Federal). The attrition adjustment lead to an overall decrease of \$7.1 M. Lastly, nonrecurring the 27th pay period, reduced the FY 24 budget by \$12 M.

DPSC-Corrections Services: The total means of finance decreased by \$80.2 M, or 10.4%, and is primarily due to a decrease of \$52.3 M supplemental appropriations from Act 397 of the 2023 RS (\$46.9 M SGF and \$5.4 M SGR); \$17.8 M non-recurring IAT from Act 199 of the 2022 RS (\$9.8 M for the Comprehensive Opiod Abuse Site-Based Program Grant and \$8 M for a Special Entrance Rate for correctional security officers); and \$9.1 M due to non-recurring acquisitions and major repairs, carryforwards, and the 27th pay period. Decreases in supplemental appropriations include the CIPRIS Offender Management System, compensation for job appointments, salaries and related benefits, major repairs at all facilities, other compensation, increased utility costs, major repairs to roads, HVAC systems, wastewater treatment, fencing, acquisitions for replacement equipment, and overtime and premium pay expenses.

DPSC-Youth Services: The total means of finance decreased by \$14.8 M, or 8.1%, and is primarily due to the decrease of \$15.6 M supplemental appropriations from Act 397 of the 2023 RS (\$15.1 M SGF and \$491,995 IAT), which include \$1.1 M for the purchase of 38 vehicles, \$2.3 M for mobile security towers; \$1.2 M for the purchase of protective equipment, \$2 M for contract services for health services, and \$8.5 M for security patrols.

Natural Resources: The total means of finance increased by \$67.1 M, or 62.4%, primarily due to an increase of \$52.2 M Federal funding from the Federal Infrastructure Investment and Jobs Act for the Oilfield Site Restoration Program (\$20 M), Regional Clean Hydrogen Hub Program (\$20 M), and energy initiatives (\$11.4 M). The remaining increase is the result of a \$13 M increase in Statutory Dedications out of the Oilfield Site Restoration Fund for site specific well restoration projects and high priority well restoration in South Louisiana.

Workforce Commission: The total means of finance decreased by \$17.3 M, or 5.3%, which is attributed to decreases in non-recurring funding. The most significant decrease is \$15.2 M non-recurring Federal funding for the Office of Workforce Development program for increased demand for the Community Services Block Grant and the Disaster Dislocated Worker Grant that provided employment training services for adults, youth, and businesses due to the COVID-19 pandemic.

Wildlife & Fisheries: The total means of finance increased by \$36.7 M, or 16.5%, which is primarily attributed to an increase of \$58.3 M Federal from the National Oceanic and Atmospheric Administration for the 2019 Flood Spending Plan Projects (see LDWF adjustments on page 114 for a breakdown of the \$58.3 M). This increase is offset by a decrease of \$8.9 M SGF for various technology improvements done in FY 23, and a decrease of \$25 M (\$5 M Statutory Dedications out of the Louisiana Rescue Plan Fund and \$20 M Federal) for boat and debris cleanup from Hurricane Ida.

Civil Service: The total means of finance decreased by \$2 M, or 7.2%, which is attributed to non-recurring a supplemental SGF appropriation of \$1.8 M to develop or acquire a personnel database in order to maintain more accurate personnel records. However, this FY 23 supplemental appropriation was ultimately carried forward into FY 24 through a carryforward BA-7, so there is no net impact associated with this adjustment in FY 24.

Retirement Systems: The total means of finance decreased by \$400.5 M, or 100%, which is attributed to non-recurring a supplemental appropriation of \$349.8 M (\$348.4 M SGF and \$1.4 M Statutory Dedications out of the Unfunded Accrued Liability Fund) to LASERS and \$50.7 M (\$49.3 SGF and \$1.4 Statutory Dedications out of the Unfunded Accrued Liability Fund) to TRSL. These appropriations were used to reduce the systems' unfunded accrued liability (UAL).

Higher Education: The total means of finance increased by \$176.3 M, or 5.4%, an increase of \$129.2 M SGF, \$31.5 M SGR, and \$45 M Statutory Dedications, corresponding with a decrease of \$129,453 IAT and \$28.4 M Federal. The increase in SGF is driven by the following enhancements: \$37.5 M for pay increases, \$19 M for statewide services, \$18 M for formula institutions, \$10 M for specialized institutions, \$15 M for Go Grants, \$7.5 M for Cyber Assurance Plan, and \$82.5 M in direct institutional funding outside the funding formula. The SGF increase is offset by a \$36.5 M decrease in need to fully fund the TOPS program and \$12.6 M in one-time non-recurring expenses from FY 23 appropriations. The increase in SGR funding is related to additional tuition and fee collections from projected increases in enrollment. Statutory Dedications increased primarily from \$36.5 M added out of the TOPS Fund and \$10 M out of the Power Based Violence and Safety Fund for campus safety enhancements. Federal Funds decreased from the expiration of the Federal Family Education Loan and GEAR UP programs.

Other Requirements: The total means of finance decreased by \$549.9 M, or 36%, which is primarily attributed to the following: a decrease of \$204.8 M (\$140.8 M SGF, \$250,000 SGR, \$56.9 M Statutory Dedications, and \$8.8 M Federal) to non-reccur carryforwards from the prior fiscal year; a decrease of \$95 M Statutory Dedications for 20-950 (Judgments) to non-reccur payments for judgments against the state and the Jean Boudreaux Settlement; a decrease of \$33 M Statutory Dedications out of the Hurricane Ida Recovery Fund for 20-945 (StateAidtoLocalEntities) used tomake payments topolitical subdivisions that were not fully compensated for damages incurred during Hurricane Ida; a net decrease of \$1.4 M SGF for one-time lump-sum payments of \$1,200 to Municipal Police, Firefighters, Constables and Justices of Peace, and Deputy Sheriffs who were eligible for supplemental pay to align the FY 24 payments to projected need; and, a decrease of \$19.8 M SGF for 20-977 (DOA - Debt Service and Maintenance) to remove funding for the settlement agreement payments with the United States Department of Health and Human Services resulting from a self-insurance disallowance. The final payment was issued on July 1, 2022.

One-Time Money For FY 24

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 5/18/23, for FY 24 of \$11,925.4 M and for FY 25 of \$11,891.5 M, which equates to \$33.9 M of SGF revenue loss. The amount of one-time funds, as defined by HR 7.19, allowed to be appropriated in HB 1 for FY 24 expenditure is (\$0). There is no (\$0) one-time money as defined in House Rule 7.19 in Act 447 of the 2023 RS (HB 1 Enacted).

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 25 relative to the current structure of the FY 24 enacted 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 any significant potential FY 25 financing replacements that will have to be made as a result of the proposed FY 24 budget.

Approximately \$110.7 M in funds that may not be available in the future are proposed to support recurring expenditures in HB 1 for FY 24 and beyond. The \$110.7 M is associated with the FY 24 projected emergency Federal Medical Assistance Percentage (eFMAP) for Medicaid, which will be in effect for the first two quarters of FY 24 (2.5% for the first quarter and 1.5% for the second). The eFMAP reduces the state match obligation, allowing these SGF savings to be used for other fungible purposes within the state budget. To the extent the activities supported by this savings should continue into future fiscal years, these dollars would have to be replaced in FY 25.

The current REC forecast for FY 25 is projected to decline by approximately \$33.9 M from FY 24 to a total of \$11,891.5 M SGF. SGF appropriations in the enacted operating budget for FY 24 total \$11,898.3 M, \$6.8 M more than projected revenues in FY 25. Therefore, this leaves \$117.5 M (\$110.7 M eFMAP + \$6.8 M shortfall comparing current appropriation to FY 25 revenue estimate) base spending and forecasted revenue decline that cannot be used for recurring expenditures in FY 25. However, the amount of non-recurring SGF expenditures funded with recurring revenues are sufficient to offset these amounts in their entirety; these include but are not limited to:

\$9.8 M for acquisitions and major repairs \$44.6 M for Medicaid unwind \$56.8 M for Higher Education one-time initiatives \$107.5 M for Funds Transfers in Act 410 \$218.7 M non-recurring expenditures

Table 9 on the next page provides a summary of these resources utilized over the past ten fiscal years.

Table 9: One-Time Money

	HR 7.19 Defined One-Time Resources	Replacement Financing Need for Following Fiscal Year
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
FY 24 Budget	\$0.0 M	\$0.0 M*

Source: Prior year Division of Administration (DOA) Continuation Budget

^{*}The replacement financing needed for FY 25 (estimated at \$117.5 M on the previous page) is offset by non-recurring SGF expenditures that have FY 24 appropriations from recurring SGF.

Table 10: Number of Positions by Department

(Exclusive of Other Charges Positions)

				,	·		,					Change
									Actual	Budgeted		FY 23 to
DEPARTMENT	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24 (f)	FY 24
Executive	2,777	2,011	1,880	1,923	1,972	2,052	2,052	2,092	2,104	2,148	2,181	33
Veterans Affairs	839	840	838	840	842	843	843	842	842	847	850	3
State	315	313	313	313	314	311	311	313	322	350	364	14
Justice	472	467	479	489	483	482	482	507	508	512	512	0
Lt. Governor	7	7	7	7	7	7	7	7	8	7	7	0
Treasury	57	54	54	54	54	54	54	61	62	62	64	2
Public Service Commission	97	97	97	99	99	97	97	97	95	95	95	0
Agriculture & Forestry	582	555	553	563	563	566	566	587	587	590	590	0
Insurance	258	243	225	225	222	222	222	222	222	222	222	0
Economic Development	116	113	110	113	113	113	113	113	113	113	113	0
Culture, Rec., & Tourism	633	616	616	616	581	572	572	564	565	582	588	6
Transp. & Development	4,233	4,220	4,194	4,253	4,258	4,258	4,258	4,260	4,260	4,287	4,319	32
Corrections Services	4,740	4,716	4,684	4,723	4,748	4,899	4,899	4,899	4,785	4,890	4,890	0
Public Safety Services	2,522	2,452	2,414	2,514	2,572	2,583	2,583	2,628	2,630	2,684	2,686	2
Youth Services	986	877	996	1,001	944	944	944	939	934	907	907	0
Health	5,776	5,613	5,502	5,732	5,794	6,061	6,061	6,458	6,459	6,457	6,456	(1)
Children & Family Services	3,617	3,481	3,409	3,447	3,445	3,506	3,506	3,561	3,634	3,664	3,737	73
Natural Resources	361	335	324	331	321	308	308	311	311	321	329	8
Revenue	738	715	700	713	712	712	712	720	720	727	724	(3)
Environmental Quality	701	681	677	684	698	702	702	710	707	707	711	4
LA Workforce Commission	993	938	917	929	925	921	921	910	910	878	873	(5)
Wildlife & Fisheries	773	753	773	779	779	782	782	783	776	782	783	1
Civil Service	163	161	169	171	1 <i>7</i> 1	172	172	176	176	178	178	0
Retirement Systems (a)	339	336	308	327	299	308	319	319	319	321	323	2
Higher Education (b) (f)	31,837	28,126	28,439	28,401	30,056	28,439	28,439	29,295	29,795	27,817	28,299	482
Special Schools & Comm.	730	730	724	746	767	769	769	653	651	656	654	(2)
Dept. of Education	534	516	481	489	446	445	445	483	483	487	495	8
Health Care Srvc Division (c)	331	331	331	0	0	0	0	0	0	0	0	0
Approp. Bill Total (d)	65,527	60,297	60,214	60,482	62,185	61,128	61,139	62,510	62,978	61,291	61,950	659
Ancillary Bill (e)	418	1,148	1,506	1,154	1,156	1,188	1,188	1,189	1,189	1,204	1,210	6
Total with Ancillary	65,945	61,445	61,720	61,636	63,341	62,316	62,327	63,699	64,167	62,495	63,160	665

⁽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 447 (HB 1) of the 2023 RS includes the number of Other Charges positions within each Schedule #, however the numbers listed here are exclusive of those positions (1,706).

⁽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 465 of the 2023 RS)

Means of Finance Category	Appropriated Less Vetoed Items
Cash Section	
State General Fund (Direct)	\$166,819,000
State General Fund (Non-recurring)	\$471,028,885
State General Fund (Reappropriated)	\$1,039,496
Interagency Transfers	\$188,460,400
Self-Generated Revenues	\$188,100,000
Reappropriated Interest Earnings	\$900,000
Statutory Dedications	
Capital Outlay Savings Fund	\$90,637,000
Coastal Protection & Restoration Fund	\$157,401,878
Natural Resources Trust Fund	\$444,000,000
State Hwy Improvement Fund	\$33,400,000
Transportation Trust Fund - Regular	\$442,574,794
Transportation Trust Fund - Federal	\$984,550,550
Transportation Trust Fund - Construction Subfund	\$190,300,000
Megaprojects Leverage Fund	\$200,000,000
Total Statutory Dedications	\$2,542,864,222
Federal Funds	\$164,814,831
Revenue Bonds	\$205,000,000
TOTAL CASH SECTION	\$3,929,026,834
General Obligation Bond Section	
Priority 1	\$1,734,570,408
Priority 2	\$101,741,000
Priority 3	\$0
Priority 4	\$0
Priority 5	\$5,874,657,597
TOTAL GENERAL OBLIGATION BONDS	\$7,710,969,005
Bonds NRP/RBP	\$2,800,463
Act 465 of 2023 RS	\$11,642,796,302
Notes:1. Capital Outlay Appropriations are net of items vetoed by the Governor.2. Act 465 provided one-time surplus funding in the amount of \$471,028,8	385 SGF for FY 24.

Table 12: Capital Outlay Bill Three Year Comparison

	Act 485 of 2021	Act 117 of 2022	Act 465 of 2023	Difference
	FY 22	FY 23	FY 24	FY 23 to 24
Cash Section				
State General Fund (Direct)	\$43,331,996	\$50,000,000	\$166,819,000	\$116,819,000
State General Fund (Non-recurring)	\$174,416,201	\$451,684,281	\$471,028,885	\$19,344,604
State General Fund (Reappropriated)	\$1,250,573	\$10,794,626	\$1,039,496	(\$9,755,130)
Interagency Transfer	\$119,097,820	\$47,871,000	\$188,460,400	\$140,589,400
Self-Generated Revenues	\$151,527,500	\$123,395,000	\$188,100,000	\$64,705,000
Statutory Dedication	\$1,728,525,319	\$2,762,261,242	\$2,542,864,222	(\$219,397,020)
Federal	\$314,802,186	\$229,036,470	\$164,814,831	(\$64,221,639)
Reappropriated Interest Earnings	\$0	\$0	\$900,000	\$900,000
Revenue Bonds	\$69,890,000	\$69,890,000	\$205,000,000	\$135,110,000
TOTAL CASH SECTION	\$2,602,841,595	\$3,744,932,619	\$3,929,026,834	\$184,094,215
General Obligation (GO) Bond Section				
Priority 1	\$899,962,849	\$1,109,247,513	\$1,734,570,408	\$625,322,895
Priority 2	\$161,123,404	\$111,714,000	\$101,741,000	(\$9,973,000)
Priority 3	\$0	\$0	\$0	\$0
Priority 4	\$0	\$0	\$0	\$0
Priority 5	\$2,679,808,355	\$3,862,951,487	\$5,874,657,597	\$2,011,706,110
TOTAL GO BOND SECTION	\$3,740,894,608	\$5,083,913,000	\$7,710,969,005	\$2,627,056,005
NRP/RBP *	\$9,141,453	\$0	\$2,800,463	\$2,800,463
	ψ2,111,133	ΨΟ	Ψ2,000,400	ΨΔ,000,400
Total Capital Outlay Bill Less Vetoes	\$6,352,877,656	\$8,828,845,619	\$11,642,796,302	\$2,813,950,683

Notes:

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

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

Note: FY 24 SGF (Non-recurring) appropriation of \$471,028,885 is one-time surplus funding.

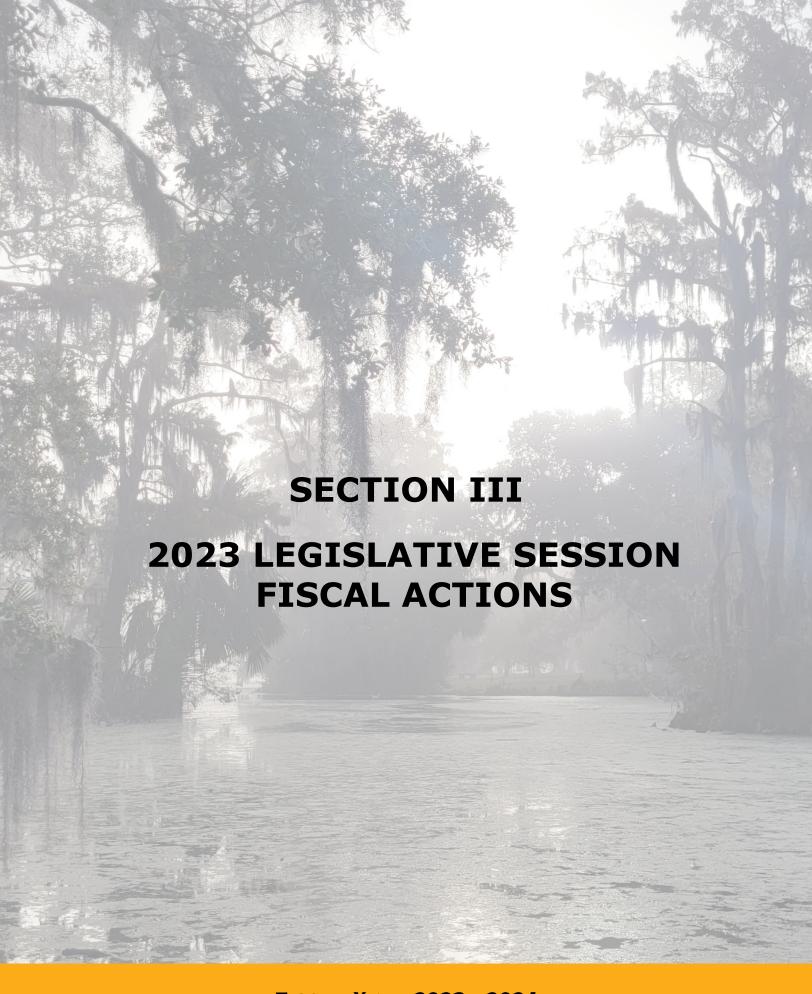
^{*}NRP (Not Requiring a Priority) is the allocation of previously sold bonds.

Table 13: Capital Outlay Appropriation by Parish (Act 465 of the 2023 RS)

	CASH PC	GO BONDS **						
	Cash	Revenue		<u> </u>) () () () () () () () () () (Total	Bonds	Total
Parish	Portion	Bonds	Priority 1	Priority 2	Priority 5	G.O. Bonds	NRP/RBP	Projects
Acadia	\$7,012,000	\$0	\$15,862,904	\$0	\$73,554,000	\$89,416,904	\$0	\$96,428,904
Allen	\$1,500,000	\$0	\$35,000	\$0	\$4,600,000	\$4,635,000	\$0	\$6,135,000
Ascension	\$14,185,000	\$0	\$28,808,402	\$0	\$39,665,000	\$68,473,402	\$0	\$82,658,402
Assumption	\$2,120,000	\$0	\$2,600,000	\$0	\$3,428,000	\$6,028,000	\$0	\$8,148,000
Avoyelles	\$1,100,000	\$0	\$1,047,470	\$1,400,000	\$1,600,000	\$4,047,470	\$0	\$5,147,470
Beauregard	\$4,400,000	\$0	\$5,199,587	\$120,000	\$9,840,000	\$15,159,587	\$0	\$19,559,587
Bossier	\$116,000	\$0	\$4,760,334	\$0	\$15,000,000	\$19,760,334	\$0	\$19,876,334
Caddo Calcasieu	\$15,600,000 \$107,110,000	\$75,000,000 \$0	\$47,124,982 \$95,259,938	\$2,730,000 \$4,150,000	\$137,060,000 \$226,512,510	\$186,914,982 \$325,922,448	\$0 \$0	\$277,514,982 \$433,032,448
Caldwell	\$3,000,000	\$0 \$0	\$14,634,661	\$4,130,000	\$21,841,000	\$36,475,661	\$0 \$0	\$39,475,661
Cameron	\$2,625,000	\$0	\$21,568,016	\$0	\$2,000,000	\$23,568,016	\$0	\$26,193,016
Catahoula	\$500,000	\$0	\$0	\$0	\$800,000	\$800,000	\$0	\$1,300,000
Claiborne	\$0	\$0	\$1,468,904	\$0	\$1,155,000	\$2,623,904	\$0	\$2,623,904
Concordia	\$100,000	\$0	\$15,448,031	\$200,000	\$30,400,000	\$46,048,031	\$0	\$46,148,031
DeSoto	\$5,460,000	\$0	\$5,150,000	\$0	\$38,150,000	\$43,300,000	\$0	\$48,760,000
East Baton Rouge	\$179,550,000	\$130,000,000	\$186,725,227	\$11,716,000	\$1,077,719,100	\$1,276,160,327	\$0	\$1,585,710,327
East Carroll	\$1,000,000	\$0	\$100,000	\$100,000	\$5,100,000	\$5,300,000	\$0	\$6,300,000
East Feliciana	\$9,025,000	\$0	\$842,323	\$792,000	\$16,213,200	\$17,847,523	\$0	\$26,872,523
Evangeline	\$2,775,000	\$0	\$14,274,932	\$0	\$23,605,000	\$37,879,932	\$0	\$40,654,932
Franklin	\$5,585,000	\$0	\$9,174,820	\$0	\$5,841,560	\$15,016,380	\$0	\$20,601,380
Grant	\$390,000	\$0	\$762,000	\$0	\$1,640,000	\$2,402,000	\$0	\$2,792,000
Iberia	\$10,580,000	\$0	\$59,867,172	\$6,600,000	\$106,040,000	\$172,507,172	\$0	\$183,087,172
Iberville	\$6,836,250	\$0	\$46,682,693	\$0	\$21,100,000	\$67,782,693	\$0	\$74,618,943
Jackson	\$17,653,400	\$0	\$117,052,407	\$18,000,000	\$210,814,950	\$345,867,357	\$0	\$363,520,757
Jefferson Davis	\$1,600,000	\$0	\$500,000	\$0	\$12,225,000	\$12,725,000	\$0	\$14,325,000
Lafayette	\$60,502,250	\$0	\$157,867,169	\$6,880,000	\$691,618,573	\$856,365,742	\$0	\$916,867,992
Lafourche	\$19,493,000	\$0	\$53,715,368	\$4,854,000	\$188,658,137	\$247,227,505	\$0	\$266,720,505
LaSalle	\$1,300,000	\$0	\$0	\$0	\$9,000,000	\$9,000,000	\$0	\$10,300,000
Lincoln	\$5,600,000	\$0	\$17,325,432	\$1,400,000	\$144,761,586	\$163,487,018	\$0	\$169,087,018
Livingston	\$3,655,000	\$0	\$21,603,305	\$991,000	\$94,642,400	\$117,236,705	\$0	\$120,891,705
Madison	\$960,000	\$0	\$366,045	\$0	\$0	\$366,045	\$0	\$1,326,045
Morehouse Multi	\$1,320,000 \$113,000,000	\$0 \$0	\$5,548,900 \$161,200,388	\$0 \$5,000,000	\$13,850,000 \$512,370,000	\$19,398,900 \$678,570,388	\$0 \$0	\$20,718,900
Natchitoches	\$5,685,000	\$0 \$0	\$42,848,601	\$3,000,000	\$10,795,000	\$53,643,601	\$0	\$791,570,388 \$59,328,601
Orleans	\$57,295,000	\$0	\$125,913,178	\$9,150,000	\$408,174,150	\$543,237,328	\$0	\$600,532,328
Ouachita	\$5,130,000	\$0	\$62,058,398	\$4,850,000	\$156,253,614	\$223,162,012	\$0	\$228,292,012
Plaquemines	\$0	\$0	\$197,000	\$0	\$10,000,000	\$10,197,000	\$0	\$10,197,000
Pointe Coupee	\$8,280,000	\$0	\$14,618,380	\$600,000	\$20,170,000	\$35,388,380	\$0	\$43,668,380
Rapides	\$20,540,000	\$0	\$25,997,813	\$3,100,000	\$154,855,000	\$183,952,813	\$0	\$204,492,813
Richland	\$1,831,000	\$0	\$3,281,168	\$500,000	\$16,430,000	\$20,211,168	\$0	\$22,042,168
Sabine	\$0	\$0	\$2,399,107	\$0	\$1,700,000	\$4,099,107	\$0	\$4,099,107
St. Bernard	\$500,000	\$0	\$5,000,000	\$0	\$55,000,000	\$60,000,000	\$0	\$60,500,000
St. Charles	\$0	\$0	\$4,404,750	\$0	\$3,072,500	\$7,477,250	\$0	\$7,477,250
St. Helena	\$0	\$0	\$6,295,062	\$0	\$0	\$6,295,062	\$0	\$6,295,062
St. James	\$3,090,000	\$0	\$8,986,760	\$3,100,000	\$61,000,000	\$73,086,760	\$0	\$76,176,760
St. John the Baptist	\$1,140,000	\$0	\$16,098,111	\$500,000	\$11,500,000	\$28,098,111	\$0	\$29,238,111
St. Landry	\$10,205,000	\$0	\$5,969,095	\$500,000	\$42,185,000	\$48,654,095	\$0	\$58,859,095
St. Martin	\$7,520,000	\$0	\$6,265,591	\$0	\$27,200,000	\$33,465,591	\$0	\$40,985,591
St. Mary	\$25,521,400	\$0	\$11,094,451	\$0	\$7,548,000	\$18,642,451	\$0	\$44,163,851
St. Tammany	\$11,817,500	\$0	\$15,105,095	\$3,200,000	\$196,530,500	\$214,835,595	\$0	\$226,653,095
Statewide	\$2,931,609,034	\$0	\$130,449,970	\$750,000	\$514,610,000	\$645,809,970	\$2,800,463	\$3,580,219,467
Tangipahoa	\$1,725,000	\$0	\$32,686,618	\$3,000,000	\$117,340,000	\$153,026,618	\$0	\$154,751,618
Tensas	\$600,000	\$0	\$1,221,077	\$0	\$5,738,000	\$6,959,077	\$0	\$7,559,077
Terrebonne	\$7,400,000	\$0	\$72,262,508	\$3,000,000	\$177,669,817	\$252,932,325	\$0	\$260,332,325
Union	\$2,500,000	\$0	\$1,000,000	\$0	\$20,685,000	\$21,685,000	\$0	\$24,185,000
Vermilion	\$2,815,000	\$0	\$6,031,600	\$0	\$24,970,000	\$31,001,600	\$0	\$33,816,600
Vernon	\$500,000	\$0	\$3,219,020	\$108,000	\$5,222,000	\$8,549,020	\$0	\$9,049,020
Washington	\$3,500,000	\$0	\$10,363,359	\$4,450,000	\$28,390,000	\$43,203,359	\$0	\$46,703,359
Webster	\$6,050,000	\$0	\$1,847,100	\$0	\$10,400,000	\$12,247,100	\$0 \$0	\$18,297,100
West Baton Rouge	\$0	\$0	\$80,000	\$0	\$3,520,000	\$3,600,000	\$0	\$3,600,000
West Carroll	\$2,000,000	\$0 \$0	\$1,494,713	\$0 \$0	\$10,500,000	\$11,994,713	\$0 \$0	\$11,994,713
West Feliciana Winn	\$2,000,000 \$1,120,000	\$0 \$0	\$2,897,973 \$1,907,500	\$0	\$31,794,000 \$600,000	\$34,691,973 \$2,507,500	\$0 \$0	\$36,691,973 \$3,627,500
* A ct 465 of the 2022 BC p					\$5,874,657,597			\$11,642,796,302

^{*} Act 465 of the 2023 RS provided for one-time surplus funding in the amount of \$471,028,885 SGF, and is included in the \$3,724,026,834 total for Cash Portion.

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



FISCAL YEAR 2023 - 2024
LOUISIANA LEGISLATIVE FISCAL OFFICE

TOTAL CORPORATE INCOME AND FRANCHISE TAX

Table 14: 2023 Regular Session

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

	FY24	FY25	FY26	FY27	FY28
TOTAL TAXES, LICENSES AND FEES IMPACT	-\$2,967,495	-\$955,506	-\$905,031	-\$29,445,721	-\$33,262,700
TOTAL STATUTORY DEDICATION IMPACT	\$22,403,843	\$25,015,832	\$25,016,307	\$22,766,797	\$22,767,300
TOTAL STATE GENERAL FUND DIRECT IMPACT	-\$25,371,338	-\$25,971,338	-\$25,921,338	-\$52,212,518	-\$56,030,000

			FY24	FY25	FY26	FY27	FY28
		TAXES, LICENSE	S AND FEES				
		CORPORATE INCOME A	ND FRANCHISE	TAX			
HB 255	Act 404	Refundable income tax credit of \$1/50 lbs. for oyster shell recycling, capped at \$2,000 per claimant and \$100,000 total per calendar year	\$0	DECREASE	DECREASE	DECREASE	DECREASE
HB 408	Act 350	Allows certain projects to receive the Research and Development credits along with all other LED incentives for the same expenses	SEE NOTE				
HB 428	Act 450	Authorizes pass-through election for estates, trusts, and partnerships	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
HB 483	Act 426	Increases the Historic Structure Tax Credit by 5% to 25% of qualified expenses and expands the program to rural projects on historical register at a 35% rate; spending deadline of 1/01/29	-\$10,075,000	-\$10,075,000	-\$10,075,000	-\$10,075,000	-\$10,075,000
HB 562	Act 411	Extends the income tax credit for motion picture productions through FY 31	\$0	\$0	DECREASE	DECREASE	DECREASE
HB 631	Act 430	Adjusts the formula for the sales factor calculation in CIT apportionment	SEE NOTE				
SB 9	Act 432	Exempts REITs from CFT if owned by 100% tax-exempt organization	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
SB 41	Act 437	Nonrefundable income tax credit for donations to maternal wellness centers of 50% of the donation up to 50% of the taxpayers liability per year; total cost capped at \$5 M		-\$2,500,000	-\$2,500,000	-\$2,500,000	-\$2,500,000
SB 69	Act 251	Extends research and development income tax credit by 4 years to 12/31/29	\$0	\$0	-\$250,000	-\$500,000	-\$750,000
SB 108	Act 253	Extends the Angel Investor Tax Credit Program by 5 years to accept applications until 7/01/30	\$0	\$0	\$0	DECREASE	DECREASE
SB 230	Act 434	Authorizes a hold harmless for state income tax due to federal disaster deductions from Hurricane Ida for TY 20 and TY 21	DECREASE	\$0	\$0	\$0	\$0

-\$10,075,000

-\$12,575,000

-\$12,825,000

-\$13,075,000

-\$13,325,000

			FY24	FY25	FY26	FY27	FY28
		PERSONAL INC	OME TAX				
HB 32	Act 423	Increases the income tax deduction for school tuition from \$5,000 to \$6,000 per student	-\$2,200,000	-\$2,200,000	-\$2,200,000	-\$2,200,000	-\$2,200,000
HB 247	Act 403	Personal income tax credit for 100% of purchase price of gun safety devices	-\$500,000	-\$500,000	-\$500,000	-\$500,000	-\$500,000
HB 255	Act 404	Refundable income tax credit of \$1/50 lbs. for oyster shell recycling, capped at \$2,000 per claimant and \$100,000 total per calendar year	\$0	DECREASE	DECREASE	DECREASE	DECREASE
HB 443	Act 452	Refundable one-time personal income tax credit of \$5,000 for adoption of a child under 3 (not from foster care); repeals a similar deduction	-\$1,300,000	-\$1,300,000	-\$1,300,000	-\$1,300,000	-\$1,300,000
HB 483	Act 426	Increases the Historic Structure Tax Credit by 5% to 25% of qualified expenses and expands the program to rural projects on historical register at a 35% rate; spending deadline of 1/01/29	-\$22,425,000	-\$22,425,000	-\$22,425,000	-\$22,425,000	-\$22,425,000
HB 562	Act 411	Extends the income tax credit for motion picture productions through FY 31	\$0	\$0	DECREASE	DECREASE	DECREASE
HB 618	Act 413	Makes permanent the limits on the income tax credit for taxes paid to other states	\$22,000,000	\$38,000,000	\$39,000,000	\$39,000,000	\$39,000,000
SB 41	Act 437	Nonrefundable income tax credit for donations to maternal wellness centers of 50% of the donation up to 50% of the taxpayers liability per year; total cost capped at \$5 M	\$0	-\$2,500,000	-\$2,500,000	-\$2,500,000	-\$2,500,000
SB 69	Act 251	Extends research and development income tax credit by 4 years to 12/31/29	\$0	\$0	-\$750,000	-\$1,500,000	-\$2,250,000
SB 89	Act 242	Provides for rules to determine sufficient documentation to deduct net capital gains from the sale or exchange of non-public corporations from income tax	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
SB 108	Act 253	Extends the Angel Investor Tax Credit Program by 5 years to accept applications until 1/01/30	\$0	\$0	\$0	DECREASE	DECREASE
SB 183	Act 262	Authorizes a taxpayer to deduct 50% of the cost of retrofit from personal income tax (current law) and take a LA Fortify Homes program grant to pay for the same expenses	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
SB 230	Act 434	Authorizes a hold harmless for state income tax due to federal disaster deductions from Hurricane Ida for TY 20 and TY 21	DECREASE	\$0	\$0	\$0	\$0
TOTAL PERSO	ONAL INCOM	/IE TAX	-\$4,425,000	\$9,075,000	\$9,325,000	\$8,575,000	\$7,825,000

		GENERAL SA	FY24 <i>LES TAX</i>	FY25	FY26	FY27	FY28
HB 285	Act 77	Extends Monroe (Garrett Rd and Tower Dr) and Ruston state sales tax TIFs by 15 years to 2048	\$0	\$0	\$0	\$0	\$0
HB 330	Act 425	Exempts 2.45% of state sales tax for agricultural fencing through FY 29	-\$700,000	-\$700,000	-\$650,000	-\$650,000	-\$650,000
HB 502	Act 427	Amends the definition of Commercial Farmer to that defined by rule; repeals Schedule F and NAICS requirement; not applicable to MM&E exemption	SEE NOTE	SEE NOTE	SEE NOTE	SEE NOTE	SEE NOTE
HB 619	Act 429	Repeals the state sales exemption for music museums that open to the public after 1/01/26	\$0	\$0	INCREASE	INCREASE	INCREASE
SB 56	Act 288	Reinstates the 3 day second amendment state and local sales tax holiday; excludes certain items	DECREASE	DECREASE	\$0	\$0	\$0
SB 118	Act 255	Extends LA Tax Free Shopping program for 1 year	DECREASE	\$0	\$0	\$0	\$0
SB 153	Act 391	Dedicates sales tax from prison arts and craft sales to capital outlay or major repairs at each facility	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
SB 227	Act 396	Adds digital art to the state and local sales tax exemption for art sold in cultural districts (exemption suspended until 7/01/25)	\$0	\$0	DECREASE	DECREASE	DECREASE
HB 127	Act 297	Exempts the excise and sales for samples distributed business to business in pursuit of sales (current practice at state, notice to locals)	\$0	\$0	\$0	\$0	\$0
TOTAL GENE	RAL SALES T	TAX	-\$700,000	-\$700,000	-\$650,000	-\$650,000	-\$650,000
		PREMIUM TAX, GENE	RAL (EXCISE TA	X)			
HB 272	Act 270	Mandates insurance coverage up to \$1,500 annually for doula services, which could increase premium tax collections	SEE NOTE	SEE NOTE	SEE NOTE	SEE NOTE	SEE NOTE
HB 294	Act 1	Expands the insurance premium discount for a retrofit to fortified home standards; NO FISCAL NOTE	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
HB 369	Act 406	Expands the military 25% automobile insurance premium discount to National Guard, active and reserve status	-\$6,500,000	-\$6,500,000	-\$6,500,000	-\$6,500,000	-\$6,500,000
HB 411	Act 310	Expands qualifying investments for premium tax credit	\$0	DECREASE	DECREASE	DECREASE	DECREASE
HB 513	Act 428	Refundable, transferable premium tax credit for 100% of retaliatory taxes paid	\$0	-\$9,000,000	-\$9,000,000	-\$9,000,000	-\$9,000,000
SB 113	Act 45	Expands the premium discount for a fortified roof to commercial residential property (reduces premium tax) NO FISCAL NOTE	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
SB 151	Act 433	Infuses \$150 M into New Market Jobs Act generating \$82.5 M (55%) in premium tax credits over 4 years	\$0	\$0	\$0	-\$22,500,000	-\$22,500,000
TOTAL PREM	IIUM TAX, G	ENERAL	-\$6,500,000	-\$15,500,000	-\$15,500,000	-\$38,000,000	-\$38,000,000

		PREMIUM TAX, LDI	FY24 H (EXCISE TAX)	FY25	FY26	FY27	FY28
HB 493	Act 171	Expands provider fee on emergency ground ambulance services to include additional services (dedicated to MATF)	\$6,600,000	\$6,600,000	\$6,600,000	\$6,600,000	\$6,600,000
HCR2		Annual approval of hospital stabilization formula including expanded payments which require additional CMS approval - not recognized until approved; increased assessment and federal drawdown will generate some premium tax at 5.5% upon approval; all to MATF	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
SB 135	Act 207	Authorizes medicaid reimbursement for midwifery services, which could increase premium tax collections	\$3,843	\$15,832	\$16,307	\$16,797	\$17,300
TOTAL PREM	IIUM TAX, LI	DH	\$6,603,843	\$6,615,832	\$6,616,307	\$6,616,797	\$6,617,300
		SEVERANO	E TAX				
HB 634	Act 431	Changes the commencement date for the 24-month severance tax exemption for deep wells from well completion date to first production date	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
TOTAL SEVE	RANCE TAX		DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
		OIL AND GAS	BONUS				
HB 571	Act 378	Redistributes carbon capture and sequestration fees among SGF (40%) and Mineral and Energy Operation Fund (30%) and adds parishes (30%)	\$2,328,662	\$2,328,662	\$2,328,662	-\$2,712,518	-\$5,530,000
TOTAL OIL &	GAS BONUS	5	\$2,328,662	\$2,328,662	\$2,328,662	-\$2,712,518	-\$5,530,000
		TOBACCO	TAX				
HB 111	Act 116	Exempts the excise tax for samples distributed at a Premium Cigar Associaton Convention	\$0	\$0	\$0	SEE NOTE	SEE NOTE
HB 635	Act 414	Increases the excise tax on vaping from 5c/ml to 15c/ml and dedicates the proceeds to law enforcement; First \$600,000 to ATC, then \$22 M to LSP Salary Fund, then \$2 M to each of WLF, Fire Marshal, and LA Public Defender Board	\$9,800,000	\$9,800,000	\$9,800,000	\$9,800,000	\$9,800,000
TOTAL TOBA	CCO TAX		\$9,800,000	\$9,800,000	\$9,800,000	\$9,800,000	\$9,800,000

			FY24	FY25	FY26	FY27	FY28
		STATE GENERAL FUND STA	TUTORY DED	ICATIONS			
HB 272	Act 270	Mandates insurance coverage up to \$1,500 annually for doula services, which could increase premium tax collections	SEE NOTE				
HB 294	Act 1	Expands the insurance premium discount for a retrofit to fortified home standards; (reduces premium tax) NO FISCAL NOTE	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
HB 411	Act 310	Expands qualifying investments for premium tax credit	\$0	DECREASE	DECREASE	DECREASE	DECREASE
HB 493	Act 171	Expands provider fee on emergency ground ambulance services to include additional services	\$6,600,000	\$6,600,000	\$6,600,000	\$6,600,000	\$6,600,000
HB 513	Act 428	Refundable, transferable premium tax credit for 100% of retaliatory taxes paid	\$0	-\$900,000	-\$900,000	-\$900,000	-\$900,000
HB 597	Act 446	Creates LA Transparency Portal and dedicates SGF to the LA Transparency Fund for expenses	INCREASE	\$3,500,000	\$3,500,000	\$3,500,000	\$3,500,000
НВ 635	Act 414	Increases the excise tax on vaping from 5c/ml to 15c/ml and dedicates the proceeds to law enforcement; First \$600,000 to ATC, then \$22M to LSP Salary Fund, then \$2 M to each of WLF, Fire Marshal, and LA Public Defender Board	\$14,800,000	\$14,800,000	\$14,800,000	\$14,800,000	\$14,800,000
HCR2		Annual approval of hospital stabilization formula including expanded payments which require additional CMS approval - not recognized until approved; increased assessment and federal drawdown will generate some premium tax at 5.5% upon approval	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
SB 113	Act 45	Expands the premium discount for a fortified roof to commercial residential property (reduces premium tax) NO FISCAL NOTE	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
SB 135	Act 207	Authorizes medicaid reimbursement for midwifery services which could increase premium tax collections	\$3,843	\$15,832	\$16,307	\$16,797	\$17,300
SB 151	Act 433	Infuses \$150 M into New Market Jobs Act generating \$82.5 M (55%) in premium tax credits over 4 years	\$0	\$0	\$0	-\$2,250,000	-\$2,250,000
SB 192	Act 286	Dedicates up to 1% of sports betting proceeds to Compulsive Gaming Fund (NO FISCAL NOTE)	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
OTAL SGF S	tatutory De	dications	\$22,403,843	\$25,015,832	\$25,016,307	\$22,766,797	\$22,767,300
GF Direc	t Impact		-\$25,371,338	-\$25,971,338	-\$25,921,338	-\$52,212,518	-\$56,030,000

2023 Regular Session

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

			FY24	FY25	FY26	FY27	FY28
		OTHE	R				
HB 47	Act 107	Dedicates an additional 15% of surplus to UAL (total 25%); NO FISCAL NOTE but impact is to the extent that a surplus is recognized and will not impact SGF direct, only surplus \$\$	SEE TOPIC	SEE TOPIC	SEE TOPIC	SEE TOPIC	SEE TOPIC
HB 155	Act 424	Establishes Rural Infrastructure Revolving Loan Program	SEE NOTE	SEE NOTE	SEE NOTE	SEE NOTE	SEE NOTE
HB 171	Act 15	Adjusts limits for market facilitator sales tax remittances	SEE NOTE	SEE NOTE	SEE NOTE	SEE NOTE	SEE NOTE
HB 261	Act 340	Alters access procedures for the Revenue Stabilization Fund		contingent upon	voter approval of	HB 244/Act 198	
HB 511	Act 444	Doubles the maximum LIGA assessment to 2% but disallows a premium tax credit for the new levy	SEE NOTE	SEE NOTE	SEE NOTE	SEE NOTE	SEE NOTE
HB 558	Act 375	Assigns Uniform Sales Tax Board to create and administer a system like Parish E-file	SEE NOTE	SEE NOTE	SEE NOTE	SEE NOTE	SEE NOTE
HCR2		Annual approval of hospital stabilization formula including expanded payments which require additional CMS approval - not recognized until approved; increased assessment and federal drawdown of \$235.6M may generate premium tax up to 5.5%; all to MATF	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
SB 3	Act 435	Test date for the Income tax reduction trigger moved from April 1 to January 1	\$0	\$0	\$0	\$0	\$0
SB 39	Act 187	Creates the Community Opportunities Waiver Fund, which annually dedicates 12% of an increase in the official forecast up to \$50 M	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
SB 70	Act 203	Creates a LSU/Southern Cooperative Development District in the areas in and around university-owned property in EBR	SEE NOTE	SEE NOTE	SEE NOTE	SEE NOTE	SEE NOTE

	CONSTITUTIONAL AMENDMENTS							
HB 47	Act 107	Sends 25% of surplus to UAL (up from 10%)	SEE NOTE					
HB 244	Act 198	Alters access procedures for the Revenue Stabilization Fund	SEE NOTE					
HB 254	Act 199	Repeals certain constitutional funds	\$604	-	-	-	-	

2023 Regular Session

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

Mandatory Expenditures of Forecast Increase

Existing Law		12% up to \$50 M	
Act 187	COW Fund*	12% up to \$50 M	\$50,000,000
Act 446	Transparency*	FY 24 Only	\$3,500,000
TOTAL (Max)			\$103,500,000

^{*} It is not clear whether COW Fund or Transparency is prioritized in FY24

% of Surplus Dedicated

Rainy Day Fund	25
UAL current law	10
TOTAL Current Law	35
UAL Act 107 ⁺	15
TOTAL Proposed Law	50

⁺ Subject to voter approval



FISCAL YEAR 2023 - 2024
LOUISIANA LEGISLATIVE FISCAL OFFICE

01 - Executive Department

Means of Finance	FY 23 Existing Operating Budget (12/01/22)	FY 24 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$338,884,560	\$258,260,186	(\$80,624,374)	(23.8%)
STATE GENERAL FUND BY:				
Interagency Transfer	\$103,092,762	\$90,716,810	(\$12,375,952)	(12.0%)
Fees and Self-generated Revenue	\$149,654,213	\$202,457,694	\$52,803,481	35.3%
Statutory Dedications	\$1,289,208,089	\$464,591,532	(\$824,616,557)	(64.0%)
FEDERAL FUNDS	\$3,804,966,562	\$3,875,749,413	\$70,782,851	1.9%
TOTAL MEANS OF FINANCING	\$5,685,806,186	\$4,891,775,635	(\$794,030,551)	(14.0%)
T.O. POSITIONS	2,148	2,181	33	1.5%

01 – 100 Executive Office

- Increases \$960,000 IAT from the Department of Children and Family Services (DCFS) to support the Governor's Office of Human Trafficking Prevention. The original source of funding is SGF (75%) and Federal Title IV-E (25%). Funding will be used to provide services for juvenile victims of sex trafficking in accordance with Act 662 of the 2022 RS. The Governor's Office of Human Trafficking will provide care coordination services through contracts with local Child Advocacy Centers (CACs) across the state.
- Increases \$600,000 Federal to the Louisiana Children's Trust Fund (LCTF) for the prevention of child abuse and neglect. Grant funds will be awarded to programs around the state geared towards the prevention of child abuse and neglect.
- Increases \$400,000 Federal in the LA Youth for Excellence (LYFE) Program to enhance abstinence programs for youth throughout the state. Grant funds will be awarded to organizations around the state that encourage sexual risk avoidance education strategies under the guidance of the LYFE program.
- Net decrease of \$1.2 M (\$838,200 SGF increase and \$2 M IAT decrease from the Department of Economic Development) for operations of the State Office of Rural Development. The original source of IAT funding was one-time SGF placed within the budget for the development and revitalization of rural areas in the state relative to Act 331 of the 2021 RS. The total funding for the Office of Rural Development is \$838,200 SGF in FY 24.

01 – 101 Office of Indian Affairs

• Decreases \$2.5 M Statutory Dedications out of the Avoyelles Parish Local Government Gaming Mitigation Fund. Act 605 of the 2022 RS amends and reenacts R.S. 33:3005 such that the monies in the fund are no longer subject to annual appropriation by the legislature.

01 – 102 Office of the State Inspector General

No significant adjustments

01 – 103 Mental Health Advocacy Services

- Increases \$25,000 (\$12,500 SGF and \$12,500 IAT) to provide for ongoing training of staff and two conflict panels of attorneys in child welfare and mental health cases. This will ensure a pool of outside counsels to provide legal representation on behalf of the agency in the event of a conflict of interest.
- Increases \$130,944 SGF to provide for two additional licenses for the AS400 system, which is the agency's
 primary operating software. These additional licenses provide a license for each user and increase the
 functionality and productivity of staff in their daily operations.
- Increases \$235,497 SGF to provide for five (5) When Actually Employed (WAE) positions due to the increase in caseloads.
- Increases \$12,016 SGF to provide for office space in Monroe. This will allow the agency to better serve and provide mental health representation in Northeast LA.

01 – 106 Louisiana Tax Commission

• No significant adjustments

01 – 107 Division of Administration (DOA)

- Increases \$100 M Federal in the Office of Broadband Development and Connectivity for the Broadband Equity, Access, and Deployment (BEAD) program from the U.S. Department of Commerce, National Telecommunications and Information Administration (NTIA) to expand high-speed internet in rural areas over the next five years. The objective of BEAD is to expand high-speed internet access by funding planning, infrastructure deployment, mapping, and adoption. The Office of Broadband Development and Connectivity is still in the process of drafting the expenditure plan, but the first funding priority is for unserved areas (those below 25/3 Mbps), followed by underserved areas (those below 100/20 Mbps), and then serving community anchor institutions (1/1 Gbps).
- Increases \$80 M Statutory Dedications out of the Water Sector Fund to provide grant funds for repairs, improvements, and consolidation of community water and sewer systems, and repairs and improvements necessitated by storm water as approved by the Water Sector Commission and the Joint Legislative Committee on the Budget (JLCB).
- Increases \$37.2 M SGR in the Office of Community Development for program income from various sources. Program income is derived from the operation of the original HUD grant funds and can only be expended according to the requirements of the Community Development Block Grant (CDBG) Program. The funds will be used for recovery program closeout expenditures as follows:

\$25,429,358 - Hurricanes Katrina and Rita \$11,818,237 - Hurricanes Gustav and Ike

\$37,247,595 - Total

- Increases \$5 M SGR in the CDBG state program to receive funds transferred from the Office of Community
 Development, Disaster Recovery Unit to support eligible public infrastructure and existing affordable
 housing. These funds are passed through to local governments.
- Increases \$3 M Federal in the Executive Administration program for the U.S. Environmental Protection Agency (EPA) Climate Pollution Reduction Grant (CPRG) Program. On 3/01/23, the EPA announced the first phase of the CPRG Program that provides funding to develop and implement plans for reducing greenhouse gas emissions and other harmful air pollution. The EPA grants represent Phase I Planning Grants, which awarded \$3 M to each state. The planning grant funds must be used for projects and activities supporting the development, updating, or evaluation of state, municipal, or tribal plans to reduce climate pollution.
- Increases \$1.5 M SGF in the Executive Administration Program for enhancements to the LaGov system. The LaGov system will be enhanced for the following modules: Vendor Payment Offset Program (VPOP), broadband grants, and LaCHIP. The module for VPOP will be able to process debts owed to the state or federal government by vendors by withholding all or a portion of payments to vendors. The module for broadband grants will allow tracking of revenue and expenditures. The module for LaCHIP will consolidate the program within LDH to increase the collection of required data.

01 – 107 Division of Administration (Continued)

• Increases \$951,134 SGR for seven (7) T.O. positions in the Office of State Lands due to increased workload. Positions' duties are currently performed by other offices within the DOA; however, employees are no longer able to handle the workload. The position titles, salaries, and related benefits are below:

Salaries	\$582,473
Related Benefits	\$339,986
Personal Services Sub-Total	\$922,459
Travel	\$ 3,000
Supplies	\$ 2,100
Operating Services	\$ 10,800
Equipment	\$ 12,775
TOTAL	\$951,134
T.O.	7

Title	Salary	Related Benefits
1) Administrative Program Manager 4	\$77,043	\$45,950
2) Administrative Program Specialist C	\$58,781	\$38,194
3) GIS Manager	\$86,559	\$49,992
4) GIS Specialist	\$75,598	\$45,336
5) Title & Ownership Manager	\$108,066	\$59,126
6) Title & Ownership Specialist	\$88,213	\$50,694
7) Title & Ownership Specialist	\$88,213	\$50,694
Total	\$582,473	\$339,986

• Increases \$678,871 SGF for higher utility costs in state buildings as a result of increased electricity and gas rates based on year-to-date actuals in FY 23.

Utility Expenses

FY 24 Recommended \$8,815,113 FY 23 EOB \$8,136,242

\$ 678,871 Increase

• Increases \$391,406 SGF for three (3) authorized T.O. positions (IT Statewide Senior Program Managers) in the Office of Broadband Development and Connectivity. The salaries and related benefits are below:

Total	\$251,873	\$139,533
3) Program Manager 2	\$81,859	\$47,488
2) Program Manager 1	\$69,574	\$36,509
1) Program Manager 3	\$100,440	\$55,536
Title	Salary	Related Benefits

• Increases \$132,808 SGF for one (1) T.O. position and related expenses in the Office of General Counsel for an attorney to assist the Office of Broadband and Connectivity by providing transactional and litigation support.

Salaries	\$	82,441
Related Benefits	\$	48,242
Personal Services Sub-Total	\$1	30,683
Supplies	\$	300
Equipment	\$	1,825
TOTAL	\$1	32,808
TO		1

01 – 107 Division of Administration (Continued)

• Non-recurs \$9.8 M Federal from the Governor's Emergency Education Relief (GEER) Fund provided through the Consolidated Appropriations Act of 2021, which authorized specific grant awards. The total amount recommended for the GEER Fund in FY 24 is \$13.1 M.

In FY 23, the agency received an initial allocation of \$23 M for GEER II. Of the \$23 M, approximately \$16.8 M was allocated to Higher Education for the Completers Program, LCTCS Mobile Labs, digital training for faculty and staff, Dual Enrollment Portal and Fast Forward Program Evaluation, and Louisiana Office of Student Financial Assistance (LOSFA) outreach; \$5 M was allocated to K-12 for ACT vouchers, Student Reengagement, Literacy Loss, and Educator health coaches; and the remaining \$1.2 M for statewide initiatives deemed necessary by the governor including the Office of Broadband and Jobs for America's Graduates (JAG).

In FY 24, \$13.1 M will be allocated as follows: \$8.9 M to Higher Education for the Completers Program, LCTCS Mobile Labs, digital training for faculty and staff, Dual Enrollment Portal and Fast Forward Program Evaluation, and LOSFA outreach; \$3 M to K-12 for ACT vouchers, Student Reengagement, Literacy Loss, and Educator health coaches; and \$1.2 M for statewide initiatives deemed necessary by the governor including the Office of Broadband and JAG.

• Non-recurs \$1 M IAT in the Office of Broadband and Connectivity (OBC) from the LDE for broadband initiatives. The IAT funding was also used to fund one (1) T.O. position within the OBC. The agency reports the position will be funded using existing SGF in FY 24.

Issue: Road Home Closeout

Act 28 of the 2023 RS appropriated \$20.5 M SGF to close out the Road Home Program. The Road Home Program was established in the wake of hurricanes Katrina and Rita and assisted more than 130,000 impacted Louisiana residents by disbursing more than \$9 B of assistance.

The Office of Community Development announced through a closeout agreement with the U.S. Department of Housing and Urban Development (HUD), the state would forgo legal recapture actions against 3,300 homeowners from program-related obligations. The state released unpaid judgments and payment plans against homeowners and closed out all remaining program lawsuits without requiring any further repayment from affected homeowners.

Act 28 appropriated \$20.5 M SGF to the DOA, directing the money be paid to HUD to close out the Road Home program; however, after passage of Act 28, HUD came to an agreement with the state allowing the state to keep the money under the condition that it be used for projects that would be beneficial to the people who were adversely impacted by Hurricane Katrina. DOA entered into an agreement with HUD to expend these funds on the planning and construction of a safe and sustainable rail service between New Orleans and Baton Rouge. The rail would be capable of evacuating the public in the event of a public health or severe weather emergency. DOA entered into a Cooperative Endeavor Agreement with the Department of Transportation and Development (DOTD) to utilize these funds for that purpose. The \$20.5 M became an IAT expenditure for DOTD for FY 23 and was carried forward for use in FY 24 at the 8/11/23 meeting of the JLCB.

01 – 109 Coastal Protection and Restoration Authority (CPRA)

- Decreases \$10.6 M (\$9.4 M out of the Statutorily Dedicated Coastal Protection and Restoration Fund, \$4 M out of the Natural Resource Restoration Trust Fund, and \$1.7 M Federal, patially offset by a \$4.5 M IAT increase from GOHSEP) to align CPRA's budget with projected expenditures included in the FY 24 annual plan.
- Increases \$382,700 Statutory Dedications out of the Coastal Protection Restoration Fund to purchase new specialty scanners and software to begin implementing an Electronic Data Management System and replace and upgrade computer equipment and software licenses.

Issue: Hurricane Storm Damage and Risk Reduction System (HSDRRS)

Following hurricanes Katrina and Rita in 2005, Congress authorized and funded the \$14.5 B Hurricane and Storm Damage Risk Reduction System (HSDRRS) to protect southeast Louisiana including Orleans, Jefferson, St. Bernard, Plaquemines, and St. Charles parishes. The state and the U.S. Army Corps of Engineers (Corps) entered into a cost sharing agreement to construct the elaborate system consisting of 350 miles of levees and floodwalls; 73 non-Federal pumping stations, three canal closure structures with pumps, and four gated outlets.

In January 2009, CPRA, on behalf of the state, entered into Deferred Payment Agreements with the Department of the Army at 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 system. The original completion date was expected to be 2011; however, due to delays on the part of the Corps, the full system was not completed until May 2022.

The delay caused a significant accrual of construction interest and delayed the start of the state's payback period. The construction cost (principal) was estimated to be \$1.15 B and construction interest was estimated to be \$582 M. In December 2020, Congress authorized forgiveness of the construction interest under the following conditions:

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

To address the principal payment, the legislature appropriated \$400 M SGF in Act 120 of the 2021 RS to the Division of the Administration for the initial payment. In the subsequent year it appropriated another \$400 M in Statutory Dedications out of the Hurricane and Storm Damage Risk Reduction System Repayment Fund in Act 170 of the 2022 RS to DOA for the second payment. The remaining principal balance is approximately \$366 M.

In December 2022, Congress passed the Water Resources Development Act (WRDA) of 2022, which extended the timeline for the state to pay the final portion of the HSDRRS debt to 6/01/32. CPRA continues to work with federal partners to identify project expenditures funded by the state that would qualify as a credit against the remaining balance.

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

- Non-recurs \$500 M Statutory Dedications out of the Louisiana Rescue Plan Fund originating from the federal ARPA, which was deposited into the Clearing Account of the Unemployment Compensation Fund to replenish funds depleted during the COVID-19 pandemic.
- Non-recurs \$350 M Statutory Dedications out of the Water Sector Fund that provided funds for repairs, improvements, and consolidation of community water and sewer systems; and repairs and improvements necessitated by storm water as approved by the Water Sector Commission and the JLCB.
- Increases seventeen (17) authorized T.O. positions formerly classified as Other Charges positions. The positions were converted due to the permanency of the functions performed and the need to retain trained, veteran employees with institutional knowledge.
- Increases \$37.8 M SGF to provide for cybersecurity initiatives including six (6) authorized T.O. positions to establish the Louisiana Cybersecurity Assurance Program aimed at conducting collaborative cyber incident management and response efforts. More information is provided below in the Louisiana Cyber Assurance Program Issue Section on page 46.
- Increases \$9 M SGF and eleven (11) authorized T.O. positions for the Louisiana Center for Safe Schools (LCSS) Program. The program will coordinate with stakeholders across the state in an effort to support a whole community approach to school safety. The funding will be used for the following components:

Grants - \$5 M for the Louisiana School and Nonprofit Safety and Security Grant Program established in Act 690 of the 2022 RS. Grants are for eligible schools and nonprofit organizations to defray the cost of school safety security enhancements.

Technology - \$2.9 M for subscription costs of two school safety mobile applications: Crime Stoppers and RAVE. Both applications will be available free of charge to schools throughout the state. Includes a transfer of \$256,310 to Louisiana State Police (LSP) to administer these mobile applications.

Operating & Personnel - \$1.1 M for associated operating costs (travel, supplies, acquisitions) and estimated compensation of new positions:

Position Title	Salary	Related Benefits
Director	\$85,000	\$34,000
Licensed Mental Health Consultant	\$65,000	\$26,000
Emergency Response Outreach Specialist	\$50,000	\$20,000
Public Relations and Outreach Specialist	\$50,000	\$20,000
Technology Specialist	\$50,000	\$20,000
Training and Education Specialist	\$50,000	\$20,000
Training and Education Specialist	\$50,000	\$20,000
Training and Education Specialist	\$50,000	\$20,000
Planning Specialist	\$40,000	\$16,000
Grant Specialist	\$40,000	\$16,000
Administrative Assistant	\$37,000	\$14,800
Total	\$567,000	\$226,800

- Increases \$1.4 M SGF for ongoing maintenance of the Louisiana Wireless Information Network (LWIN). This will provide \$231,913 for ongoing operating costs (staffing, training, and utilities) and \$1.2 M for one-time Acquisitions and Major Repairs (site batteries, tower lighting and wiring systems, and building site repair) along with a new tower site in Livingston Parish. The total amount budgeted for LWIN in FY 24 is \$14.2 M.
- Increases \$773,261 SGF and two (2) authorized T.O. positions for the Non-Congregate Sheltering (NCS) Program and annual maintenance of the state's supply of travel trailers that will be ready for immediate distribution after a disaster. New positions include a Manager (\$64,944 Salary, \$25,978 Related Benefits) and Logistics Officer (\$44,450 Salary, \$17,780 Related Benefits).

Issue: Louisiana Cyber Assurance Program

The Louisiana Cyber Assurance Program (L-CAP) is a centralized initiative to collect, analyze, and distribute cyber threat intelligence. The program is the combined effort of GOHSEP, the Department of Military Affairs, State Police Cyber Crime Unit, and the Office of Technology Services (OTS). The aim of L-CAP is to move state cybersecurity into a preventative position from the current reactive stance. This will be accomplished by raising multiple layers of cyber defense that adjust continuously and are monitored based on shared information to effectively combat threats. Implementing L-CAP is anticipated to take place over two to three years. For FY 24, a total of \$50.6 M SGF was appropriated for the following initiatives:

- \$34.5 M for OTS to develop, staff, and operate the Cybersecurity Assurance Program. Includes \$3 M to fund fourteen (14) positions, five (5) of which are newly created, \$490,000 for travel and training expenses, \$200,000 for supplies, \$850,000 professional services and legal support, and \$895,850 for acquisition of high performance, capable computing equipment. Operating Services expenses total \$29 M including \$116,000 for printing and communications costs, along with \$14.9 M for specialized software and services for digital forensics, malware analysis and discovery, attack management, and CrowdStrike for K-12 schools and local governments. The remaining \$14 M of Operating Services is to support the ongoing Zydeco project to support local parishes.
- \$3.5 M for the State Police Cyber Crimes Unit including nine (9) positions and associated operating, equipment, and travel expenses. Positions will be assigned to the Threat Analysis Center to mitigate cyber risks and raise awareness of cyber issues across the state.
- \$1.7 M for the 10% state cost share requirement of the State and Local Cybersecurity Grant Program (SLCGP) established in the Infrastructure Investment and Jobs Act (IIJA) from the U.S. Department of Homeland Security to manage and reduce systemic cyber risk.
- \$1.7 M for the Department of Military Affairs to fund activities in the Office of Cyber Readiness.
- \$1.6 M for GOHSEP to compensate six (6) new cybersecurity positions and one (1) existing Cyber Program Manager position including Salaries (\$820,781) and Related Benefits (\$299,348) for regular compensation and anticipated overtime pay. Also includes funds for associated operating expenses (\$491,220) for these positions, such as travel, training, operations, supplies, and specialized acquisitions.
- \$7.5 M for the Board of Regents to educate and train the next cybersecurity professionals and provide specialized resources for college campuses.

01 - 112 Department of Military Affairs

- Net decrease of \$2.6 M comprised of an increase of \$875,000 SGF and decrease of \$3.4 M Federal for the Job Challenge Program (JCP). This is due to the transition of JCP from a pilot program fully funded by the U.S. Department of Labor (DOL) to a National Guard Bureau (NGB) Youth Program, which requires a 25% state match in funding. The SGF provided will be used to match existing federal authority to continue the JCP. The three-year DOL program ended June 30, 2023. Additionally, the adjustment includes a reduction of twenty (20) positions to align the program budget with NGB Youth Program regulations that cap enrollment at 100 cadets annually and eliminate redundant positions from shared services at the Gillis Long Center such as dining and security.
- Increases \$5 M SGF for the Military Affairs Program to pass through to the LA National Guard Foundation to develop solar energy systems on installations aimed to improve utility costs, resilience, and readiness.
- Increases \$1.7 M SGF for operating costs in the Military Affairs Program including travel and training (\$420,000), operating services (\$430,000), supplies (\$382,000), and acquisitions for specialized cybersecurity equipment (\$512,000).
- Increases \$855,689 (\$266,270 SGF, \$23,015 IAT, \$36,572 SGR, and \$529,822 Federal) for rising utility costs through increasing operating services expenses by \$685,052 for electricity costs and \$170,637 for natural gas costs.

01 - 116 Louisiana Public Defender Board

- Increases \$1.3 M SGF for purchase or rental of buildings for the 14th Judicial District Office of the Public Defender. Previously, \$1.1 M was allocated in FY 21 by the legislature for purchase and rental of buildings for permanent office space for certain districts and returned to SGF until a suitable location was found.
- Increases \$2 M SGF to the Louisiana Public Defender Board for indigent defender district offices and their indigent defender funds.
- Decreases \$110,416 Federal due to cessation of the Juvenile Justice Delinquency Prevention Grant from the Office of Justice Programs within the United States Department of Justice, which ends in September 2023. This grant supports state and local offices in developing and implementing tools and strategies to ensure that youths involved in the juvenile justice system have fair and equal access to high quality legal representation. Once the grant ends on 9/30/23, a balance of \$88,298 will remain in FY 24.

01 – 124 Louisiana Stadium & Exposition District

- Increases \$9.9 M SGR resulting from projected increases in collections from hotel occupancy taxes in Orleans and Jefferson Parishes and facility revenue to bring the budget closer to levels prior to the pandemic. Funding is used to pay for debt service obligations, administrative costs, and facility operations.
- Increases \$1.7 M Statutory Dedications out of the New Orleans Sports Franchise Fund for contractual obligations. The fund receives revenue from the 1% state sales tax dedication on hotel stays in Orleans Parish.
- Increases \$999,570 Statutory Dedications out of the Sports Facility Assistance Fund to align with the latest REC forecast. The fund receives revenue from income tax collections on nonresident athletes. Appropriations from this dedication are passed through the LSED budget to the team franchises pursuant to their respective lease agreements.

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

- Increases \$1.7 M SGF to the State Truancy Assessment and Service Center, including one position (Criminal Justice Policy Planner) to assist with program clients, along with an upgraded Family in Need of Supervision (FINS) system.
- Decreases \$289,243 Statutory Dedications out of the Tobacco Tax Health Care Fund to align to the 12/15/2022 REC forecast for FY 24.
- Increases \$150,000 SGF for the 24th Judicial District Attorney's Office for the Truancy Assessment and Service Center to assist with areas with the highest number of children in high-risk schools.

01-129 Louisiana Commission on Law Enforcement & the Administration of Criminal Justice (Continued)

• Net decrease of \$7.2 M Federal due to a reduction in funding available from various federal grants. The majority of the decrease is attributable to the end of the Coronavirus Emergency Supplemental Funding Grant (\$5 M) and a reduction in the Crime Victims Assistance Grant (\$2.7 M).

Increases \$1,257,096

\$500,000 - Stop School Violence Prevention and Mental Health Training Program \$757,096 - DNA Capacity Grant

Decreases (\$8,448,726)

\$5,000,000 - Coronavirus Emergency Supplemental Funding Grant

\$2,664,372 - Crime Victims Assistance Grant

- \$ 700,000 National Crime Statistics Exchange Grant
- \$ 60,000 Violence Against Women Act (VAWA) Grant
- \$ 15,000 Residential Substance Abuse Treatment (RSAT) Grant
- \$ 9,354 Byrne Justice Assistance Grant
- Increases \$100,000 SGF for the Family Youth Services Center, a component of the East Baton Rouge Truancy Assessment, Inc., to assist areas with the highest number of children in high-risk schools.

01 – 133 Office of Elderly Affairs

• Increases \$2.3 M Federal associated with the Ombudsman Program, Aging and Disability Resource Center/No Wrong Door System, and Adult Protective Services. The funds will be used to provide guardianship services, elder abuse prevention and recognition training for certain staff and law enforcement, technology and software upgrades, and other outreach services.

Issue: Parish Councils on Aging & Senior Citizens Centers

In FY 24, 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 23. Act 735 of the 1979 RS created a state formula to disburse SGF to support the operation of the PCOAs. Act 127 of the 2019 RS 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 on page 49 represents the total funding of each PCOA for FY 24 using the formula set forth in 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 reflect no change from FY 23. The total appropriation for each parish is provided in Table 15 on page 49.

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 R.S. 46:1606(D)(2).

Table 15: Parish Councils on Aging and Senior Citizens Centers Funding

5: Parish Councils on Aging a		i Citizeili	
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 Catahoula Council on Aging	\$100,000	\$60,913	\$160,913
Claiborne Council on Aging	\$100,000	\$60,789	\$160,789
Concordia Council on Aging	\$100,000	\$66,311	\$166,311
DeSoto Council on Aging	\$100,000 \$100,000	\$69,087 \$98,739	\$169,087
East Baton Rouge Council on Aging	\$215,948	\$549,023	\$198,739
East Carroll Council on Aging	\$100,000	\$60,913	\$764,970 \$160,913
East Feliciana Council on Aging	\$100,000	\$70,102	\$170,102
Evangeline Council on Aging	\$100,000	\$82,614	\$170,102
Franklin Council on Aging	\$100,000	\$71,175	\$171,175
Grant Council on Aging	\$100,000	\$71,173	\$171,173
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
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 Vermilion Council on Aging	\$100,000	\$76,985	\$176,985
Vernon Council on Aging Vernon Council on Aging	\$100,000	\$110,910	\$210,910
0 0	\$100,000	\$87,709	\$187,709
Washington Council on Aging Webster Council on Aging	\$100,000	\$105,026	\$205,026
Webster Council on Aging	\$100,000	\$99,216	\$199,216
West Carroll Council on Aging	\$100,000	\$72,646	\$172,646
West Foliciana Council on Aging	\$100,000	\$60,102	\$160,102
West Feliciana Council on Aging Winn Parish Council on Aging	\$100,000	\$61,529 \$67,336	\$161,529 \$167,336
FY 24 Total Funding	\$100,000 \$6,881,425	\$67,336 \$8,908,949	\$167,336 \$15,790,374
FY 23 Total Funding	\$6,881,425	\$8,908,949	\$15,790,374
Difference	\$0,001,423	\$0	\$0
	7.7	7.	+0

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

<u>01 – 254 Louisiana State Racing Commission (LRC)</u>

- Increases \$626,545 SGR for additional compensation for veterinarians and track employees to mitigate recruitment and retention challenges for these specialized positions. The LRC began incrementally increasing veterinarian compensation in FY 20 in an effort to provide a \$10 per hour increase in pay. This adjustment represents the last \$3 per hour increase to fulfill the \$10 overall increase, bringing the typical hourly rate for a track Veterinarian to \$53.70. Other track employees such as Office Managers, Clerks, Assistant Clerks, Specimen Collectors, and Guards will see a \$5 per hour increase in pay through this adjustment.
- Increases \$100,000 SGF for a horse health sensor system.

01 – 255 Office of Financial Institutions

• No significant adjustments



03 - Department of Veterans Affairs

Means of Finance	FY 23 Existing Operating Budget (12/01/22)	FY 24 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$14,275,356	\$14,570,070	\$294,714	2.1%
STATE GENERAL FUND BY:				
Interagency Transfer	\$2,481,161	\$2,479,430	(\$1,731)	(0.1%)
Fees and Self-generated Revenue	\$14,239,174	\$14,857,293	\$618,119	4.3%
Statutory Dedications	\$215,528	\$215,528	\$0	0.0%
FEDERAL FUNDS	\$56,293,005	\$59,062,414	\$2,769,409	4.9%
TOTAL MEANS OF FINANCING	\$87,504,224	\$91,184,735	\$3,680,511	4.2%
T.O. POSITIONS	847	850	3	0.4%

03 - 130 Department of Veterans Affairs

- Increases \$150,000 SGF for the American Legion Post No. 504 in Lafayette.
- Increases two (2) T.O. positions as a result of converting job appointments to permanent positions, one (1) classified Administrative Coordinator 4 position at the Leesville cemetery and one (1) classified Administrative Coordinator 4 position at the Jennings cemetery. These positions are responsible for assisting with the scheduling of burials and reporting and compliance requirements under the National Cemetery Association.
- Increases one (1) T.O. position as a result of converting a job appointment to a classified Administrative Coordinator 4 position, with a working title of LaVet Corps Administrative Coordinator, to coordinate reporting required to comply with the Corporation for National and Community Service federal grant.

03 – 131 Louisiana War Veterans Home

• Increases \$305,370 (\$61,074 SGR and \$244,296 Federal) to contract with nurse staffing agencies to provide RNs, LPNs, and CNAs. The current hourly pay rates for nurses at the LA War Veterans Home are \$95/hour for RNs, \$73/hour for LPNs, and \$34/hour for CNAs.

03 – 132 Northeast Louisiana War Veterans Home

• Increases \$197,000 Federal to contract with nurse staffing agencies to provide RNs, LPNs, and CNAs. The current hourly pay rates for nurses at the Northeast LA War Veterans Home are \$95/hour for RNs, \$60/hour for LPNs, and \$30/hour for CNAs.

03 – 134 Southwest Louisiana War Veterans Home

• Increases \$742,122 (\$148,424 SGR and \$593,698 Federal) to contract with nurse staffing agencies to provide RNs, LPNs, and CNAs. The current hourly pay rates for nurses at the Southwest LA War Veterans Home are \$66/hour for RNs, \$53/hour for LPNs, and \$37/hour for CNAs.

03 – 135 Northwest Louisiana War Veterans Home

• Increases \$354,693 (\$70,939 SGR and \$283,754 Federal) to contract with nurse staffing agencies to provide RNs, LPNs, and CNAs. The current hourly pay rates for nurses at the Northwest LA War Veterans Home are \$64/hour for RNs, \$52/hour for LPNs, and \$30/hour for CNAs.

03 - 136 Southeast Louisiana War Veterans Home

• Increases \$600,000 (\$120,000 SGR and \$480,000 Federal) to contract with nurse staffing agencies to provide RNs, LPNs, and CNAs. The current hourly pay rates for nurses at the Southeast LA War Veterans Home are \$82/hour for RNs, \$52/hour for LPNs, and \$41/hour for CNAs.

Issue: Veterans Home Occupancy Rates

As is the case for many skilled nursing care facilities across the country, Louisiana's veterans homes were 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 reports quarterly occupancy rates by facility from the first quarter of FY 20 through the fourth quarter of FY 23.

Table 16: Quarterly Veterans Homes Occupancy Rates

Quarter	LA Veterans Home	Northeast Veterans Home	Southwest Veterans Home	Northwest Veterans Home	Southeast Veterans Home
FY 20-Q1	84.6%	92.0%	93.0%	92.1%	94.6%
FY 20-Q2	87.3%	91.4%	91.0%	91.7%	93.4%
FY 20-Q3	88.1%	90.4%	91.0%	91.5%	92.1%
FY 20-Q4	87.9%	88.0%	87.0%	89.6%	84.5%
FY 21-Q1	76.0%	73.0%	77.0%	60.3%	56.5%
FY 21-Q2	68.4%	74.0%	77.0%	63.2%	59.8%
FY 21-Q3	68.4%	74.0%	75.0%	62.6%	63.9%
FY 21-Q4	68.4%	74.0%	74.0%	62.8%	63.4%
FY 22-Q1	69.2%	76.0%	72.0%	65.5%	70.5%
FY 22-Q2	71.2%	73.0%	72.0%	64.7%	71.6%
FY 22-Q3	69.6%	72.0%	71.0%	64.3%	72.0%
FY 22-Q4	69.2%	72.0%	71.0%	64.7%	66.3%
FY 23-Q1	69.3%	72.0%	75.0%	72.7%	75.7%
FY 23-Q2	67.1%	74.0%	75.0%	72.8%	80.1%
FY 23-Q3	67.1%	74.0%	77.0%	73.6%	78.9%
FY 23-Q4	73.0%	81.0%	79.6%	77.0%	81.4%
August 7, 2023	74.0%	83.0%	85.0%	76.0%	86.0%

While the occupancy rates of all five homes remain low in comparison to pre-pandemic levels, the most recent data reflects a significant increase as the state enters post-pandemic recovery.

All veterans homes in Louisiana experienced significant impacts from the COVID-19 pandemic; however, the Louisiana Veterans Home in Jackson faced low occupancy rates even before the pandemic began. A 32-bed capacity reduction (from 161 to 129) in March 2019, increased the occupancy rate from below 70 percent to more than 80 percent; however, the facility's rates again significantly declined during the pandemic. The majority of funding for Louisiana's veterans homes comes from two sources directly tied to occupancy rates: per diem payments from the U.S. Department of Veterans Affairs and Care and Maintenance (C&M) Fees charged to residents. As a result of the continued decline in the Louisiana Veterans Home's occupancy rates, the FY 21 budget appropriated \$1.6 M SGF to supplement lagging SGR and Federal sources. The FY 22 budget increased the SGF appropriation to \$2 M, and the FY 23 budget further increased the SGF appropriation to \$2.3 M. The FY 24 budget reduced SGF appropriations by \$256,642 resulting in total SGF funding of \$2 M. This correlates to the increase in Federal and SGR funds the home can expect to receive as occupancy rates began to see an increase in late FY 23. The facility remains the only one of the state's five veterans homes receiving SGF support to maintain operations.

Table 17 provides a breakdown of resident type and overall occupancy rates at each home, as of 8/09/23. All five veterans homes accept spouses and Gold Star parents as residents, charging each a monthly fee of \$4,500. The Southeast LA Veterans Home currently has the highest spousal occupancy rate at 7.5%. In no home does the spousal rate exceed 10%.

Table 17: Occupancy Rates by Resident Type

Veterans	Census				Occupancy Rate			
Home	Veterans	Spouses	Gold Star Parents	TOTAL	Veterans	Spouses	Gold Star Parents	
LVH	93	2	0	95	97.9%	2.1%	0%	
NELVH	130	1	0	131	99.2%	0.8%	0%	
SWLVH	125	8	0	133	94.0%	6.0%	0%	
NWLVH	116	3	0	119	97.5%	2.5%	0%	
SELVH	124	10	0	134	92.5%	7.5%	0%	
TOTAL:	588	24	0	612	96.1%	3.9%	0%	

The state Veterans Homes are located as follows:

- Louisiana Veterans Home (LVH) Jackson, East Feliciana Parish
- Northeast Veterans Home (NELVH) Monroe, Ouachita Parish
- Southwest Veterans Home (SWLVH)

 Jennings, Jefferson Davis Parish
- Northwest Veterans Home (NWLVH) Bossier City, Bossier Parish
- Southeast Veterans Home (SELVH) Reserve, St. John the Baptist Parish

Issue: Veterans Home Nursing Staff Shortages

COVID-19 introduced an unprecedented and challenging time for staffing, particularly in the healthcare industry. As a direct result, Louisiana's veterans homes have experienced difficulties in hiring permanent employees. Vacancies are primarily Certified Nursing Assistants (CNA) and Licensed Practical Nurses (LPN). The Department of Veterans Affairs reports that these vacancies are fluid: during FY 23 there were approximately the same number of new hires as vacancies across all five homes. Further, these positions have traditionally always been considered high turnover. This has been compounded over the last few years as many people are leaving the healthcare industry for less demanding jobs. Table 18 on page 54 reflects the current staffing data for T.O. positions at all five facilities as of 8/18/23, while Table 19 provides the same information for WAE positions.



Table 18: Veterans Home Permanent Nursing Staff

Veterans	RN		Ll	LPN		CNA	
Home	Total T.O.	% Vacant	Total T.O.	% Vacant	Total T.O.	% Vacant	
LVH	8	0.0%	21	14.3%	38	47.4%	
NELVH	10	10.0%	25	40.0%	57	31.6%	
SWLVH	10	30.0%	26	42.3%	48	45.8%	
NWLVH	8	0.0%	18	11.1%	33	54.5%	
SELVH	11	27.3%	25	40.0%	49	38.8%	

Table 19: Veterans Home WAE Nursing Staff

Veterans	RN		LF	LPN		CNA	
Home	Total WAE	% Vacant	Total WAE	% Vacant	Total WAE	% Vacant	
LVH	4	0.0%	8	87.5%	12	66.7%	
NELVH	10	30.0%	12	16.7%	12	33.3%	
SWLVH	5	20.0%	4	50.0%	5	60.0%	
NWLVH	8	0.0%	1	0.0%	0	0.0%	
SELVH	11	63.6%	11	45.5%	10	40.0%	

The Department of Veterans Affairs continues to work to fill these vacancies. In February 2023, the department received State Civil Service Commission approval to increase the starting pay for LPNs, and to increase premium pay for CNAs and other staff at the Veterans Homes. These pay mechanisms were designed to offer incentives for approximately 90% of the current vacancies. The department also continues to partner with State Civil Service, the Louisiana Workforce Commission, and local businesses to conduct job fairs that allow them to qualify, interview, and offer positions to applicants.

In order to address the shortage of nursing professionals, the FY 24 budget includes additional funding for each home to enter into Office of State Procurement approved contracts with nurse staffing agencies. The veterans homes intend to use these contracted staffing agency employees to fill out the complement of nurses required to meet each home's standard for nursing hours.

04A - Department of State

Means of Finance	FY 23 Existing Operating Budget (12/01/22)	FY 24 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$66,778,307	\$72,849,068	\$6,070,761	9.1%
STATE GENERAL FUND BY:				
Interagency Transfer	\$1,027,883	\$728,622	(\$299,261)	(29.1%)
Fees and Self-generated Revenue	\$34,234,170	\$35,751,817	\$1,517,647	4.4%
Statutory Dedications	\$113,078	\$113,078	\$0	0.0%
FEDERAL FUNDS	\$0	\$0	\$0	0.0%
TOTAL MEANS OF FINANCING	\$102,153,438	\$109,442,585	\$7,289,147	7.1%
T.O. POSITIONS	350	364	14	3.8%

04A-139 Secretary of State

• Increases \$5.6 M SGF for projected expenditures associated with the cost of election expenses including ballot printing in the Elections Program. In FY 24, there will be Gubernatorial Primary (10/14/23), Gubernatorial General (11/18/23), Presidential Preference Primary/Municipal Primary (3/23/24), and Municipal General (4/27/23) elections.

Projected Election Expenses

FY 24 \$23,097,686

FY 23 \$17,464,880

\$ 5,632,806 Increase

- Increases \$500,000 SGR for the Commercial Online Registration Application (CORA/GeauxBiz) continued development costs contract. The current contract for CORA/GeauxBiz's continued development ends in FY 23. The department expects an increased cost of \$500,000 to rebid the contract due to costs of goods and services escalating in the IT industry. The \$500,000 is in addition to the annually budgeted amount of \$3.9 M, bringing the total amount to \$4.4 M for FY 24.
- Increases \$122,804 SGF and one (1) authorized Administrative Program Specialist A T.O. position at the Old Governor's Mansion (OGM). The OGM is experiencing an increase in visitation and paid events and is unable to handle the demand with just one full-time employee. The Administrative Program Specialist A has a salary of \$51,345 with \$35,036 in related benefits. There is also a \$36,423 increase for Office of Risk Management (\$17,762), Office of Telecommunication Management (\$1,189), and Capitol Police (\$17,472) expenses for the OGM.
- Increases \$462,645 (\$277,587 SGF and \$185,058 SGR) for expanded leased space at the United Twelve building location for the Administrative Program (\$185,058 SGR) and the Elections Program (\$277,587 SGF). The additional space totals 20,662 square feet and is being added to the existing lease at a rate of \$22.39 per square foot. The department reports that the current leased space has become inadequate and they have been cited by the Fire Marshal. In addition, the added space will allow the agency to be in a centralized location, which will result in more efficient and timely work productivity. The total costs for the United Twelve building leased space in FY 24 is approximately \$1.8 M.
- Increases \$170,000 SGR to upgrade the Department of State's website (sos.la.gov). This upgrade includes a facelift and technology refresh to ensure usability, security, and reliability. The last significant upgrade to the website was in 2013 and was not built to run on mobile devices. An update will allow customers to easily find business, finance, and legal information needed to enhance commerce, make it easier to find information about elections, and make it easier to learn about the state's heritage and history.

04A - 139 Secretary of State (Continued)

- Increases \$407,980 SGR funding for five (5) Archives Specialist A positions in the Archives Program. The
 Archive Specialist A position has a salary of \$47,986 with \$33,610 in related benefits. These positions are
 needed to fulfill various functions in the archives program for the audio-visual section, the imaging and
 preservation services section, and the records management section due to increases in workload and an
 expansion of services offered.
- Increases \$560,796 SGR for five (5) authorized T.O. positions in the Administration Program including an Administrative Coordinator 3 (\$33,530 salary; \$27,470 related benefits), two Attorneys (\$82,441 salary each; \$48,243 related benefits each), a Budget Administrator (\$90,000 salary; \$51,453 related benefits), and an Election Program Specialist C (\$58,781 salary; \$38,194 related benefits).
- Increases \$101,154 SGF for one (1) authorized IT Application Developer 1 T.O. position. This position is needed as a geographic information systems (GIS) technical expert to perform the planning, installation, maintenance, and administration of the GIS software. The salary for the position is \$61,714 with \$39,440 for related benefits.
- Increases \$190,499 SGF for two (2) authorized T.O. positions—Education Program Consultant and Maintenance Foreman—for the Museums Program. The Education Program Consultant has a salary of \$62,889 with \$39,939 in related benefits. The Maintenance Foreman position has a salary of \$52,250 with \$35,421 in related benefits.
- Increases \$112,500 SGF to provide for additional compensation days for the Parish Boards of Election Supervisors. Act 235 of the 2023 RS increases the compensation period for Parish Election Supervisors from eight to nine days for presidential or regularly scheduled congressional primary or general elections and from seven to eight days for any other primary or general election. The increase in compensation days gives the election supervisors an additional day to count mail-in ballots and/or early voting ballots, as necessary. The daily cost per parish is \$750. The Department of State does not anticipate every parish will need an extra compensation day for each election. The increase of \$112,500 allows the department to cover 150 additional compensation days (\$750 daily rate x 150 days = \$112,500) annually.

Issue: Requirements for a New Statewide Voting System; Act 480 of 2021 RS; 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 five-year period with two separate Request 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 RFP was voided in 2018 and the other was withdrawn in 2021. Before the issuance of a third RFP, Act 480 of the 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. 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.

The 13-member Voting System Commission was comprised of four legislators: Representative Sam Jenkins (House District 2), Representative John Stefanski (House District 42), Senator Sharon Hewitt (Senate District 1), and Senator Gerald Boudreaux (Senate District 24); two registered voters appointed by the governor (one of whom represents the disabled community), Lillian Dejean and Mike McClanahan; two registered voters appointed by the attorney general, Michael Lunsford and Misti Cordell; the Secretary of State Kyle Ardoin; the Commissioner of Elections Sherri Wharton Hadskey; a designee for the Cyber Innovation Center, Albert Dale Clary; the president of the Clerk of Courts Association, Bridget Hanna; and a designee for the Registrars of Voters Association, Steve Raborn. The Commission was responsible for evaluating and recommending the type of voting system that shall be procured to replace the current system in use.

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 be counted using scanning devices and not hand counted. The SOS 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 five 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 Courts 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. Costs for the new system will be covered by monies deposited into the Voting Technology Fund and the Help LA Vote Fund, as discussed on the following page.

Issue: Voting Technology Fund and Help LA Vote Fund

Act 410 of the 2023 RS transfers \$20 M of FY 23 excess SGF to the Voting Technology Fund. The traditional sources of funding for the Voting Technology Fund are from selling electronic images of mapping precincts and election jurisdictions as well as services provided to private elections. In addition, Act 199 of the 2022 RS deposited \$10 M SGF into the fund. Funds from the Voting Technology Fund will be used to purchase the new voting system and act as state match provided by the Help America Vote Act of 2002 (HAVA).

Through 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 funds 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. As of 8/22/23, the Help LA Vote Fund had a balance of \$14.76 M and the Voting Technology Fund had a balance of \$36.5 M. There are no funds appropriated to the department in FY 24 to purchase new voting machines and the SOS will be required to present a contract to JLCB for approval before any funds will be appropriated.

The SOS has indicated the two funds will likely not cover the cost of a new voting system and the department will require additional state funding. The department is in the process of preparing a new RFP to purchase a new voting machine system but has not provided an anticipated date of when the RFP will be released or when the new voting systems will be purchased.

04B - Department of Justice

Means of Finance	FY 23 Existing Operating Budget (12/01/22)	FY 24 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$16,434,798	\$18,623,366	\$2,188,568	13.3%
STATE GENERAL FUND BY:				
Interagency Transfer	\$26,105,185	\$25,558,877	(\$546,308)	(2.1%)
Fees and Self-generated Revenue	\$10,240,257	\$15,943,670	\$5,703,413	55.7%
Statutory Dedications	\$31,706,352	\$25,437,476	(\$6,268,876)	(19.8%)
FEDERAL FUNDS	\$8,870,546	\$9,001,705	\$131,159	1.5%
TOTAL MEANS OF FINANCING	\$93,357,138	\$94,565,094	\$1,207,956	1.3%
T.O. POSITIONS	512	512	0	0.0%

<u>04B – 141 Office of the Attorney General</u>

- Increases \$4 M SGR to provide funding for smoking cessation efforts aimed at persons under the age of 21 required by a \$10 M settlement agreement entered into on 3/02/22, between the state and Juul Labs, Inc.
- Increases \$1.95 M (\$475,601 SGF, \$670,531 IAT, \$166,224 SGR, \$344,585 Statutory Dedications, and \$291,385 Federal) for performance rate adjustments for all unclassified personnel in the Office of the Attorney General.
- Increases \$1 M (\$344,883 IAT, \$344,038 SGR, \$235,695 Statutory Dedications, and \$86,159 Federal) for the acquisition and replacement of computers, computer accessories, and various business and legal software.
- Increases \$774,346 SGF for the Secure Online Child Interactions and Age Limit Act (Act 456 of the 2023 RS). This funding is associated with six (6) positions: four lawyers, an administrative personnel, and a forensic investigator. The cost is comprised of salaries (\$455,000), related benefits (\$239,721), travel (\$7,500), supplies (\$3,000), operating expenses (\$42,000) and acquisitions (\$27,125). Act 447 of the 2023 RS provided funding for personal services; however, it did not create the T.O. positions associated with the funding.
- Increases \$387,871 (\$88,430 IAT and \$299,441 Statutory Dedications) to restore funding for five (5) T.O. positions and related expenses in the Risk Litigation Program and Gaming Program that was removed in during the FY 23 budget process. The five (5) T.O. positions include one administrative assistant for the Risk Litigation Program, one Assistant Attorney General, two Secretaries, and one Paralegal for the Gaming Program.

04C - Office of Lieutenant Governor

Means of Finance	FY 23 Existing Operating Budget (12/01/22)	FY 24 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$3,376,931	\$1,479,553	(\$1,897,378)	(56.2%)
STATE GENERAL FUND BY:				
Interagency Transfer	\$1,095,750	\$1,095,750	\$0	0.0%
Fees and Self-generated Revenue	\$0	\$0	\$0	0.0%
Statutory Dedications	\$0	\$0	\$0	0.0%
FEDERAL FUNDS	\$8,145,094	\$8,145,094	\$0	0.0%
TOTAL MEANS OF FINANCING	\$12,617,775	\$10,720,397	(\$1,897,378)	(15.0%)
T.O. POSITIONS	7	7	0	0.0%

04C - 146 Lieutenant Governor

- Non-recurs \$2 M SGF for litter abatement and education initiatives. This funding was allocated to the Office of the Secretary within the Department of Culture, Recreation and Tourism in FY 24 in accordance with R.S. 49:1131.
- Increases \$100,000 SGF to implement plans to commemorate the United States semiquincentennial anniversary celebration alongside the America 250 Commission.



Photo Credit: Explore Louisisana - https://www.explorelouisiana.com/

04D - Department of Treasury

Means of Finance	FY 23 Existing Operating Budget (12/01/22)	FY 24 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$0	\$232,710	\$232,710	100.0%
STATE GENERAL FUND BY:				
Interagency Transfer	\$3,108,452	\$2,646,292	(\$462,160)	(14.9%)
Fees and Self-generated Revenue	\$10,882,621	\$10,927,006	\$44,385	0.4%
Statutory Dedications	\$811,455	\$811,455	\$0	0.0%
FEDERAL FUNDS	\$0	\$0	\$0	0.0%
TOTAL MEANS OF FINANCING	\$14,802,528	\$14,617,463	(\$185,065)	(1.3%)
T.O. POSITIONS	62	64	2	3.1%

04D – 147 State Treasurer

- Decreases \$400,000 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 and ended in FY 23. The source of funding was ARPA.
- Increases \$108,796 SGR and one (1) authorized IT Technical Support Analyst T.O. position due to increased workload in the IT department. The IT Technical Support Analyst has a salary of \$70,647 with \$38,149 in related benefits.
- Increases \$232,710 SGF and one (1) authorized T.O. position to administer the program for online reporting system of public school board finances. Act 370 of the 2023 RS requires the Treasury to collect, interpret, and make available on its website the financial information provided by each city, parish, and other local school board. The department reports that it will incur a one-time cost in FY 24 of \$145,000 to secure the technology platform necessary to retain, collect, and maintain the budget data for use in the public database tool. The department also requires an additional Data Analyst position to collect, interpret, and make the data available online. The position will have a salary of \$60,000, \$25,260 in related benefits, and \$2,450 for new equipment.

Issue: Act 376 of 2021 RS - Securities Lending Fees

Act 376 of the 2021 RS updated and expanded the securities lending statute to comport with modern security lending rules, regulations, and best practices. This allowed the Department of Treasury to engage with more financial institutions in securities lending transactions, which increased the revenues from fees received from securities lending in FY 22 and FY 23. This, combined with the higher interest rates, has led to a significant increase in the fees collected by the Treasury. The table below shows the breakdown of Fees & Self-Generated Revenues collected by the department.

The Treasury collected \$17.7 M from security lendings in FY 23, an increase of \$8 M from revenues collected in FY 22. The total fee collection in FY 23 was \$29.9 M, an increase of 47.5% over FY 22 collections, of which the Treasury expended \$10.9 M. With interest rates still rising, security lending fees are anticipated to continue to increase. Act 199 of the 2022 RS and Act 447 of the 2023 RS allow the Treasury to retain SGR for cash flow early in the fiscal fiscal year. In FY 23, the treasury retained \$10.1 M from FY 22 and reverted \$645,360 to the SGF. For FY 24, the Treasury retained \$11.2 M.

Table 20: Treasury Fee Collections

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Security Lending	\$4,353,026	\$3,610,480	\$3,500,469	\$2,500,960	\$9,698,995	\$17,706,231
State Bond Commission Fees	\$2,740,163	\$2,268,953	\$1,586,461	\$3,461,561	\$3,126,516	\$2,205,094
Unclaimed Property Admin Fees	\$6,911,610	\$6,645,083	\$6,273,921	\$6,997,594	\$7,439,940	\$9,987,043
Tobacco Settlement Financing Corporation Admin Fee	\$0	\$0	\$15,000	\$15,000	\$15,000	\$15,000
Banking Fees	\$3,936	\$2,206	\$2,206	\$2,206	\$2,206	\$2,206
Louisiana Property Assistance Agency Admin Fee	\$0	\$0	\$0	\$40	\$0	\$5,640
Total	\$14,008,735	\$12,526,722	\$11,378,058	\$12,977,361	\$20,282,657	\$29,921,214

04E - Public Service Commission

Means of Finance	FY 23 Existing Operating Budget (12/01/22)	FY 24 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$0	\$0	\$0	0.00%
STATE GENERAL FUND BY:				
Interagency Transfer	\$0	\$0	\$0	0.00%
Fees and Self-generated Revenue	\$10,501,315	\$10,653,943	\$152,628	1.45%
Statutory Dedications	\$0	\$0	\$0	0.00%
FEDERAL FUNDS	\$0	\$0	\$0	0.00%
TOTAL MEANS OF FINANCING	\$10,501,315	\$10,653,943	\$152,628	1.45%
T.O. POSITIONS	95	95	0	0.00%

<u>04E – 158 Public Service Commission</u>

• No significant adjustments



04F - Department of Agriculture and Forestry

Means of Finance		FY 23 Existing Operating Budget (12/01/22)	FY 24 Appropriated	Dollar Change	Percent Change
	STATE GENERAL FUND (DIRECT)	\$26,255,486	\$23,597,342	(\$2,658,144)	(10.1%)
	STATE GENERAL FUND BY:				
	Interagency Transfer	\$387,345	\$537,345	\$150,000	38.7%
	Fees and Self-generated Revenue	\$7,294,299	\$8,253,309	\$959,010	13.1%
	Statutory Dedications	\$38,089,571	\$38,626,891	\$537,320	1.4%
	FEDERAL FUNDS	\$17,648,086	\$13,804,917	(\$3,843,169)	(21.8%)
	TOTAL MEANS OF FINANCING	\$89,674,787	\$84,819,804	(\$4,854,983)	(5.4%)
	T.O. POSITIONS	590	590	0	0.0%

<u>04F – 160 Agriculture and Forestry</u>

- Increases \$1.3 M Federal for a grant awarded by the U. S. Department of Agriculture Forest Service Southern Region on 8/11/22, for the purpose of assisting landowners, citizens, and state, local, and tribal governments in areas impacted by natural disasters in 2020 and 2021. The purpose of the grant is to improve wildland fire response and mitigation, mitigate post-storm threats to forest health from invasive species, and provide technical assistance for rural and community forest restoration. The Department of Agriculture and Forestry (LDAF) indicates it will use the funds as follows:
 - \$58,000: Travel for employees to attend various Forestry Forums, workshops, and field days to provide information about the Forest Stewardship and Forest Health Program to landowners who reside in affected areas.
 - \$186,100: To purchase limestone for the roads in the Alexander State Forest (Rapides Parish) that were affected by Hurricane Laura.
 - \$419,800: For contractual payments to vendors who specialize in LWIN emergency systems technology, the new radio system for LDAF. In addition, LDAF plans to hire chemical applicators for insect spraying as part of the Forest Health Program.
 - \$680,000: To purchase an additional transport unit (a dozer with a truck and trailer).
- Increases \$959,010 SGR to cover salary and related benefits for four (4) temporary hires, as well as supplies needed to test medical marijuana products. The funds are generated through the collection of fees assessed on medical marijuana production facilities for the testing of various products. The Office of Agricultural & Environmental Sciences has seen a significant increase in the number of medical marijuana products that need to be tested. This is in part due to an increase in the amount of medical marijuana producers are growing, increasing the number of tests needed. In addition, Act 491 of the 2022 RS transferred regulatory authority of the Medical Marijuana Program from LDAF to LDH. LDH requires a greater number of tests on medical marijuana and thus increased the workload for LDAF. Due to the increase, the department needs four (4) temporary positions to ensure the accurate and timely testing of medical marijuana.

Projected Expenditures:

\$152,064 - Salaries for four (4) WAE positions - Agricultural Environmental Specialist 1 (\$38,016 each)

\$ 76,032 - Related benefits

\$730,914 - Laboratory supplies for testing

\$959,010 - Total

<u>04F – Agriculture and Forestry (Continued)</u>

- Increases \$425,000 Statutory Dedications out of the Weights and Measures Fund for the acquisition of WinWam software for Weights & Measures to modernize billing and licensing processes. Licensing software is \$350,000 and annual license/maintenance fees are \$75,000. The billing system currently being used is not keeping up-to-date with modern technology and does not communicate with the inspection software. The new software will allow the use of one database for inspection, registration, licensing, and billing.
- Increases \$100,000 IAT from CPRA to the Soil and Water Conservation Program for the Vegetated Planting Program to test and use locally adapted plant species for shoreline and interior wetland erosion control and restoration on private and public coastal marshes.
- Increases \$128,643 Statutory Dedications out of the Weights and Measures Fund to provide a Special Entrance Rate to inspector positions in the Agro-Consumer Science Program and pay increases for current employees to secure adequate staffing levels.
- Net decrease of \$8.3 M in statewide standard adjustments. This adjustment is primarily driven by the following:
 - Non-recurs \$2.1 M SGF in carryforwards
 - Net decrease of \$8 M (\$2 M SGF, \$444,222 Statutory Dedications, \$5.6 M Federal) for acquisitions and major repairs
 - Non-recurs \$1.8 M (\$762,522 SGF, \$9,381 IAT, \$154,451 SGR, \$695,545 Statutory Dedications, \$217,324 Federal) for the 27th pay period
 - Increases \$3.5 M (\$1.7 M SGF, \$22.367 IAT, \$280,448 SGR, \$1.0 M Statutory Dedications, and \$412,304 Federal) for salary base and market rate adjustments and related benefit rate adjustments.



04G - Department of Insurance

Means of Finance	FY 23 Existing Operating Budget (12/01/22)	FY 24 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$0	\$0	\$0	0.00%
STATE GENERAL FUND BY:				
Interagency Transfer	\$0	\$0	\$0	0.00%
Fees and Self-generated Revenue	\$35,773,966	\$38,472,497	\$2,698,531	7.54%
Statutory Dedications	\$0	\$0	\$0	0.00%
FEDERAL FUNDS	\$1,195,671	\$1,195,671	\$0	0.00%
TOTAL MEANS OF FINANCING	\$36,969,637	\$39,668,168	\$2,698,531	7.30%
T.O. POSITIONS	222	222	0	0.00%

04G - 165 Commissioner of Insurance

- Increases \$2.75 M SGR in the Administration and Fiscal Program that will be transferred from the Louisiana Department of Insurance (LDI) to the Office of State Buildings/Facility Planning and Control for exterior waterproofing and reroofing of the Poydras Building. The project consists of exterior waterproofing to replace all exterior joint materials and roofs, to make repairs to failing flashing and parapet caps, and to perform cleaning on the 20-year-old 110,000 square foot, 4 story plus basement Poydras Building. The project addresses actual leakages throughout the building and prevents further deterioration of the roof, structure, and interior finishes. The funding will be applied to Capital Outlay Request Project ID 570378 under the authority of State Buildings/Facility Planning and Control as they will be responsible for overseeing the project utilizing IAT from LDI as the source of payment.
- Increases \$699,692 SGR in the Administration and Fiscal Program for acquisitions of computer hardware to maintain the operating efficiency and effectiveness of LDI's information network infrastructure as well as upgrading audio and visual equipment (\$647,692) and purchase of a vehicle (\$52,000). The department conforms to Office of Technology Services standards and replaces computers every five years.

FY 24 Replacement Acquisitions

\$147,900 - Lexmark printers (75 x \$1,972)

\$ 8,400 - Portable printers (12 x \$700)

\$163,500 - Palo Alto (4 at \$40,875) - Firewall upgrade to Poydras Building

\$ 3,002 - Palo Alto Security Appliance (2 x \$1,501) for firewall protection

\$ 45,360 - Network Cards, 100GB (12 x \$3,780)

\$ 75,000 - Hearing room microphones (30 x \$2,500) for audio/visual upgrades

\$ 63,346 - Aruba Aps (38 x \$1,667) for Wi-Fi access points

\$ 17,568 - Juniper network switches, 1G (6 x \$2,928)

<u>\$123,616</u> - Juniper network switches, 100G (8 x \$15,452)

\$647,692 - Total

04G – 165 Commissioner of Insurance (Continued)

• Decreases \$80,000 SGR excess authority in the Administration and Fiscal Program. The source of SGR is a \$250,000 grant award from the Robert Wood Johnson Foundation (RWJF), which is a non-profit organization that is the largest philanthropy dedicated to improving health and healthcare. LDI uses the grant award to support outreach and educational efforts of the LA Fortify Homes grant program, created by Act 554 of the 2022 RS. The goal is to increase the number of "Fortified Roof" designations from the Insurance Institute for Business & Home Safety (IBHS) throughout the state. The two-year grant period is 9/15/22 through 9/14/24.

FY 23 \$165,000 FY 24 \$85,000 Total Grant Award - \$250,000

> Budget Adjustment: FY 24 - \$ 85,000 FY 23 - <u>\$165,000</u> (\$ 80,000)

Issue: Insure LA Incentive Fund

The Insure LA Incentive Program was re-created by Act 754 of the 2022 RS. In FY 23, the program was funded with \$45 M from FY 23 SGF excess that was transferred into the Insure LA Incentive Fund in accordance with Act 1 of the 2023 1st Extraordinary Session. During the 2023 RS, Act 410 transferred \$7.5 M SGF from the FY 23 excess and \$2.5 M SGR into the Insure LA Incentive Fund. The SGR is from various fees and licenses imposed on insurance companies and agents by the LDI.

The Insure LA Incentive Program awards matching capital fund grants ranging from \$2 M to \$10 M to qualified property insurance companies. The first round of application for the incentive grants closed on 3/10/23, and eight insurance companies were awarded incentive funding of \$41.85 M as detailed below in Table 21.

Table 21: Insure LA Incentive Fund - First Round of Incentive Awards (in Millions)

Name	Incentive Amount Requested	Incentive Amount Awarded
Allied Trust Insurance Company	\$6.50	\$6.50
Applied Underwriters	\$10	\$0
Cajun Underwriters Reciprocal Exchange (CURE)	\$ 5	\$3
Constitution Insurance Company	\$10	\$4.50
Elevate Reciprocal Exchange	\$ 5	\$3.75
Gulf States Insurance Company	\$3.60	\$3.60
SafePoint Insurance Company	\$10	\$8.50
SafePort Insurance Company	\$2	\$2
SureChoice Underwriters Reciprocal Exchange (SURE)	\$10	\$10
Total - First Round	\$62.10	\$41.85

After the first round of incentive awards, the Insure LA Incentive Fund had a \$3.15 M fund balance remaining. Act 410 transferred an additional \$7.5 M SGF into the fund for FY 23 and \$2.5 M SGR into the fund for FY 24. At the beginning of FY 24, the balance of the Insure LA Incentive Fund is \$13.15 M. See Table 22 below.

Table 22: Insure LA Incentive Program - Incentive Fund Balance

Available Balance	\$13.15 M
FY 24 (Act 410 of 2023 RLS)	\$2.5 M
FY 23 (Act 410 of 2023 RLS)	\$7.5 M
Remaining Balance	\$3.15 M
First Round of Incentive Awards	(\$41.85 M)
FY 23 (Act 1 of 2023 1st ES)	\$45 M

In August 2023, the REC recognized the \$10 M in new funding from Act 410 and the JLCB appropriated the $$13.15 \,\mathrm{M}$ remaining fund balance to LDI. On 9/01/23, the department opened a second round of applications for the Insure LA Incentive Program. According to the department, up to six companies could receive grants under the second round of application. Insurance companies that applied in the first round and did not receive the full incentive amount requested may apply for additional incentive funding in the second round.

Issue: LA Fortify Homes Program

The LA Fortify Homes Program (LFHP) was created by Act 554 of the 2022 RS. The goal of the program is to increase the number of "FORTIFIED Roof™" designations from the Insurance Institute for Business and Home Safety (IBHS) throughout the state. Through the LFHP, the department will make financial grants to retrofit roofs of insurable properties so that losses due to hurricanes, tornados, or other catastrophic windstorm events are mitigated.

In FY 23, LDI received private grant funding from the Robert Wood Johnson Foundation to contract with Smart Home America (SHA), a non-profit organization based in Mobile, Alabama. Over the next two years, SHA will provide an outreach plan and target market recommendations for the LFHP. Also, LDI utilized the private grant funds to develop a website portal so homeowners can apply for grants, www.ldi.la.gov/fortifyhomes. The portal will track applications for the program as well as grant disbursements made under the program.



Also, LDI will utilize the portal to designate and list LFHP-approved FORTIFIED™ Evaluators and FORTIFIED™ Contractors. In July 2023, LDI opened the portal to begin the LFHP registration process for contractors and evaluators. As of 10/03/23, LDI has approved and designated 21 evaluators and 61 contractors.

In August 2023, the JLCB appropriated \$30 M in Statutory Dedications out of the LA Fortify Homes Program Fund to award financial grants to homeowners through the LA Fortify Homes Program. The original source of the funding is \$20 M SGF from the FY 23 SGF excess and \$10 M SGR, both transferred into the LA Fortify Homes Program Fund in accordance with Act 410 of the 2023 RS. The SGR is from various fees and licenses imposed on insurance companies and agents by LDI.

With the \$30 M in FY 24, the LFHP will provide financial grants of up to \$10,000 for homeowners to upgrade their roofs to the standard of FORTIFIED Roof™ as designated by IBHS. The department anticipates 3,000 homeowners will receive grants through LFHP. The first 1,500 grant awards will be limited to homeowners with LA Citizens Property Insurance Corporation policies. To qualify for the program, homes must be primary residences with a homestead exemption on the property and have in-force wind and flood insurance policies. New construction homes, condominiums, and mobile homes do not qualify for the program. Currently, there is no income limit for the program.

Before becoming eligible for the LFHP, homes must be in good repair as determined by a FORTIFIEDTM Evaluator. Homeowners are responsible for paying the evaluation fee, which is typically between \$300-\$500. In addition, homeowners must pay all the permits required by local ordinances. All roofing work must be completed by a FORTIFIEDTM Contractor within three months of the date of the grant award notification. The grant award is distributed directly to contractors once an IBHS fortified certificate has been issued for the home. Any costs above the grant award are the responsibility of the homeowners.

On 9/13/23, LDI opened the website portal for homeowners to register and create a login profile. The department opened the website portal for LFHP grant applications on 10/02/23. Only electronic applications through the website portal will be accepted. LDI will accept applications in batches of 250 to 300. Once a grant application is submitted, the LFHP will have 30 days to approve or deny the application. As of 10/03/23, LDI reports that 3,009 homeowners have registered and 500 have submitted applications. The department announced they have accepted all the applications for the October 2nd period. The next application period will be announced once the department has processed the first batch of applications.

05 - Department of Economic Development

FY 23 Existing Operating Budget (12/01/22)	FY 24 Appropriated	Dollar Change	Percent Change
\$57,580,524	\$38,561,332	(\$19,019,192)	(33.0%)
\$125,000	\$175,000	\$50,000	40.0%
\$7,107,024	\$6,132,364	(\$974,660)	(13.7%)
\$6,358,257	\$3,605,000	(\$2,753,257)	(43.3%)
\$2,080,115	\$6,550,335	\$4,470,220	214.9%
\$73,250,920	\$55,024,031	(\$18,226,889)	(24.9%)
113	113	0	0.0%
	Operating Budget (12/01/22) \$57,580,524 \$125,000 \$7,107,024 \$6,358,257 \$2,080,115 \$73,250,920	Operating Budget (12/01/22) FY 24 Appropriated \$57,580,524 \$38,561,332 \$125,000 \$175,000 \$7,107,024 \$6,132,364 \$6,358,257 \$3,605,000 \$2,080,115 \$6,550,335 \$73,250,920 \$55,024,031	Operating Budget (12/01/22) FY 24 Appropriated Dollar Change \$57,580,524 \$38,561,332 (\$19,019,192) \$125,000 \$175,000 \$50,000 \$7,107,024 \$6,132,364 (\$974,660) \$6,358,257 \$3,605,000 (\$2,753,257) \$2,080,115 \$6,550,335 \$4,470,220 \$73,250,920 \$55,024,031 (\$18,226,889)

<u>05 – 251 Office of the Secretary</u>

• Non-recurs \$4.4 M (\$4.1 M SGF and \$333,842 Statutory Dedications from the LA Economic Development Fund) carryforward funding.

<u>05 – 252 Office of Business Development</u>

- Non-recurs \$19.2 M (\$13.4 M SGF, \$1.6 M SGR, \$2.3 M Statutory Dedications from the Marketing Fund and LA Economic Development Fund, and \$1.9 M Federal) carryforward funding.
- Increases \$5.8 M Federal to begin the initial disbursement of funding received from the U.S. Department of the Treasury for the State Small Business Credit Initiative (SSBCI). The total award for the state was \$113 M over seven years, of which the first portion was \$32.9 M. Within the first portion, the grant has three direct deposit payments comprised of: 1) a capital allocation of \$22.7 M, 2) a business allocation of \$1.8 M, and 3) a Socially and Economically Disadvantaged Individuals (SEDI) allocation of \$8.4 M. The SSBCI program is designed to support private sector loans and investment to creditworthy small businesses that need access to capital in order to expand and create jobs. The first portion of grant funding was appropriated by BA-7 in FY 23, totaling \$27.1 M. An additional \$5.8 M is appropriated in FY 24.
- Increases \$616,667 Federal from the Small Business Administration (SBA) and State Trade Expansion Program (STEP). The Louisiana STEP program offers eligible small businesses reimbursement on expenses associated with participation in virtual and in-person trade shows, trade missions, and export training workshops.
- Increases \$500,000 SGF for the Louisiana Black Chamber of Commerce. The Department of Economic Development (LED) will enter into a cooperative endeavor agreement with the chamber with defined deliverables and a cost reimbursement basis.

<u>05 – 252 Office of Business Development (Continued)</u>

- Increases \$160,000 SGF for the Small and Emerging Business Development (SEBD) Program. The focus of this program is to provide managerial and technical assistance in order for businesses to build capacity, increase opportunity, and accelerate growth. These funds will support an increase in the number of Strategic Research engagements conducted per year (\$35,000), provide access to peer learning in new regions through additional CEO Roundtable series (\$75,000), and launch new pilot initiatives focused on accelerating growth of small and emerging businesses (\$50,000). Demand for Strategic Research engagements has grown organically from 39 to 68 from FY 17 to FY 21. Demand has already surpassed 70 engagements in FY 23. The objective of this expanded service is to provide small and emerging businesses with the necessary managerial, technical, and professional skills to compete in today's dynamic marketplace with a particular focus on exporting products and services beyond Louisiana's borders and importing new wealth into the state. An estimated 80 new companies will begin benefiting from these services in the first fiscal year and performance metrics will include an increase of net new jobs (estimated by LED at 15) and revenue (estimated by LED at \$23 M). The \$160,000 increase brings the total budget for the SEBD program to \$895,540 for FY 24.
- Decreases \$150,000 Statutory Dedications out of the Small Business Innovation Fund. The source of these funds was ARPA. The Small Business Innovation Fund (\$150,000) has been encumbered to provide technology transfer and commercialization outreach assistance for the Board of Supervisors of LSU A&M (East Baton Rouge Parish).



06 - Department of Culture, Recreation and Tourism

Means of Finance	FY 23 Existing Operating Budget (12/01/22)	FY 24 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$56,490,802	\$46,767,278	(\$9,723,524)	(17.2%)
STATE GENERAL FUND BY:				
Interagency Transfer	\$11,594,745	\$6,719,967	(\$4,874,778)	(42.0%)
Fees and Self-generated Revenue	\$70,150,722	\$52,923,418	(\$17,227,304)	(24.6%)
Statutory Dedications	\$10,454,679	\$9,919,551	(\$535,128)	(5.1%)
FEDERAL FUNDS	\$11,675,101	\$11,737,146	\$62,045	0.5%
TOTAL MEANS OF FINANCING	\$160,366,049	\$128,067,360	(\$32,298,689)	(20.1%)
T.O. POSITIONS	582	588	6	1.0%

06 – 261 Office of the Secretary

- Non-recurs \$3.3 M (\$2.5 M SGF, \$727,088 IAT, and \$85,440 SGR) and removes three (3) authorized T.O. positions that were associated with maintenance of the State Capitol Complex.
- Increases \$3.6 M SGF and \$630,000 Statutory Dedications out of the Litter Abatement and Education
 Account from the transfer of the litter abatement activity jurisdiction to the Office of the Secretary from
 the Office of the Lt. Governor resulting from Act 16 of the 2022 RS. Also decreases \$4.2 M IAT to remove
 the FY 23 transfer of like funding, resulting in a net overall funding change of zero from this adjustment.
- Increases \$2 M SGF to match funding for a potential Louisiana Outdoors Forever grant for the acquisition of land near Bogue Chitto State Park.

06 - 262 Office of the State Library of Louisiana

• Increases \$103,524 SGF for technology upgrades to improve servers and network capabilities as well as acquire software licenses and computers.

06 – 263 Office of State Museums

• Increases \$146,700 SGF for improvements to network infrastructure with new equipment and replacement of aged communications wiring.

06 - 264 Office of State Parks

• Increases \$526,206 SGF for eight (8) authorized T.O. positions for additional park rangers. The added positions are to heighten the presence of more on-site Park Rangers as a result of increased attendance at state parks in recent years and the remoteness of certain park locations. Positions will range from Park Ranger I to Park Ranger III with an average compensation of \$65,775 (\$43,750 Salary, \$22,025 Related Benefits). New Rangers will be stationed at each of the following state parks: Fontainebleu, Bayou Segnette, Bogue Chitto, Jimmie Davis, Poverty Point Reservoir, Palmetto, Lake Bistineau, and Lake Claiborne.

06 - 265 Office of Cultural Development

- Increases \$250,000 Federal from a U.S. Dept. of the Interior Heritage Partnership grant for the Atchafalaya National Heritage Area (ANHA). Grant funds will be split with \$33,461 held to cover administrative costs and \$216,539 to be awarded to municipalities and organizations to support the preservation of the culture, cultural landscape, and heritage of the ANHA.
- Increases \$100,000 (\$50,000 SGF and \$50,000 IAT) along with one (1) authorized position to support the Council for the Development of French in Louisiana (CODOFIL).

06 - 267 Office of Tourism

- Non-recurs \$15 M SGR related to one-time funding for Louisiana Tourism recovery initiatives including paid media advertising and promotion, tourism recovery support grants, international marketing, national events, Louisiana seafood promotion, rural tourism campaigns, civil rights trail exhibits, public relations, and museum promotion. Funding originated from an accumulated balance in LA Tourism Promotion District collections of its three-tenths of one percent (0.03%) sales tax levy and was added through a BA-7 approved at the September 2022 JLCB meeting.
- Increases \$500,000 SGF for pass through to New Orleans and Company.
- Increases \$3.3 M SGR for the Marketing Program for tourism promotion to align the budgeted amount with the most recent REC forecast. Funding originates from the LA Tourism Promotion District collections.
- Increases \$5 M Statutory Dedications out of the Major Events Incentive Fund to pass through to the Greater New Orleans Sports Foundation for the Super Bowl Host Committee related to activities surrounding Super Bowl LIX in February 2025.

Issue: State Parks - 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 revenue 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. In the past, these funds were utilized in the Capital Outlay budget for Office of State Parks (OSP) projects. They were not included in the OSP operating budget for general operational expenses. A dynamic shift began in FY 10 when Repair Fund appropriations appeared in the general appropriations bill alongside the capital outlay bill, supplanting SGF, which was lost due to budget reductions. The trend continued to shift with the majority of expenditures being made from these funds through the operating budget in FY 12 and subsequently no capital outlay appropriations in FY 13. The Repair Fund was also a frequent source of funds to tap during deficit elimination proceedings with transfers to the SGF occurring in FYs 09, 10, 12, 15, and 16 totaling \$4.6 M over those years combined.

In recent years, the Repair Fund has benefitted from increases in revenue collections with the exception of FY 20 resulting from the COVID-19 shutdown. 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 in accordance with the original intent of the legislation, for improvements and repairs to park facilities and grounds. An effort has been made to utilize an accumulating balance in the Repair Fund for strategic acquisitions and major repairs projects in the OSP operating budget as was seen in the FY 23 budget, however the last appropriation in the capital outlay bill was in FY 21 via Act 2 of the 2020 1st Extraordinary Session.

Graph 2 on page 74 depicts the operating and capital budget appropriations out of the Repair Fund over the last ten years.

\$30,000,000 \$25,000,000 \$15,000,000 \$10,000,000 \$5,000,000

Graph 2: Historical Usage of Louisiana State Parks Improvement and Repair Fund

Note: Operating budget figures based on mid-year Existing Operating Budget amount, excepting FY 24, which is the initial appropriation.

Operating Budget

FY 15 FY 16 FY 17 FY 18 FY 19 FY 20 FY 21 FY 22 FY 23 FY 24

Capital Outlay

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 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 parkmaintained roads. After years of diminished funds available for deferred maintenance, the aging system requires substantial maintenance and repairs.

\$0

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 250 projects, estimated at a total of \$38.6 M statewide. The FY 24 budget includes \$1.5 M for acquisitions. Table 23 on page 75 reports the total need for funding by site, including miscellaneous statewide needs found throughout the system.



Table 23: FY 24 Deferred Maintenance & Repairs

Miscellaneous Statewide Needs	No. of Projects	Total Projected
		Cost
Replace all showers/tubs as needed by park	-	\$250,000
Sign Replacement/Updates	-	\$250,000
Fire Ring Replacement	-	\$400,000
BBQ Grill Replacement - Stainless Steel	-	\$500,000
Total Misc. Statewide Needs	-	\$1,400,000
		Total
State Parks	No. of Projects	Projected Cost
Bayou Segnette State Park	8	\$2,375,000
Black Bear Golf Club	4	\$130,000
Bogue Chitto State Park	8	\$745,000
Chemin-A-Haut State Park	8	\$635,000
Chicot State Park	9	\$3,195,000
Cypremort Point State Park	7	\$1,230,000
Fairview-Riverside State Park	8	\$946,000
Fontainebleau State Park	19	\$4,368,200
Grand Isle State Park	10	\$1,490,000
Jimmie Davis State Park	13	\$1,970,000
Lake Bistineau State Park	6	\$1,000,000
Lake Bruin State Park	7	\$865,000
Lake Claiborne State Park	13	\$3,445,000
Lake D'Arbonne State Park	8	\$1,400,000
Lake Fausse Pointe State Park	8	\$1,220,000
North Toledo Bend State Park	9	\$1,210,000
Palmetto Island State Park	10	\$1,915,000
Poverty Point Reservoir State Park	12	\$1,720,000
Sam Houston Jones State Park	10	\$1,415,000
South Toledo Bend State Park	4	\$702,000
St. Bernard State Park	9	\$650,000
Tickfaw State Park	6	\$628,000
Total State Parks	196	\$33,254,200
Tour succ ranks	170	Total
Historic Sites	No. of Projects	Projected Cost
Audubon State Historic Site	11	\$425,000
Centenary State Historic Site	3	\$20,000
Fort Randolph & Buhlow State Historic Site	3	\$55,000
Fort St. Jean Baptiste State Historic Site	4	\$152,000
Longfellow-Evangeline State Historic Site	5	\$450,000
Mansfield State Historic Site	4	\$75,000
Port Hudson State Historic Site	16	\$835,000
Poverty Point World Heritage Site	5	\$1,185,000
Rebel State Historic Site	2	\$80,000
Rosedown Plantation State Historic Site	5	\$665,000
Total Historic Sites	58	\$3,942,000
Grand Total	254	\$3,542,000
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Issue: Office of Tourism - Louisiana Tourism Promotion District Funding

Act 1038 of the 1990 RS created the Louisiana Tourism Promotion District (LTPD) as a special statewide taxing district and political subdivision of the state, which levies a three one-hundredths of a percent (0.003%) sales and use tax for the purpose of enhancing out-of-state advertising and promoting tourism in Louisiana. Historically this levy has generated approximately \$20-\$23 M in revenue for Office of Tourism annually. The official forecast adopted on 5/18/23 by the REC projects collections of \$32.8 M for the LTPD for FY 24.

Recent years have seen the funding used throughout the Department of Culture, Recreation, and Tourism (CRT) to support operating costs of the other agencies within the department. In FY 24, 22% of the appropriation from the LTPD levy was transferred to other CRT agencies and the Office of the Lt. Governor. This percentage is 3% lower than FY 23, but only due to the increased total amount appropriated. The amount being transferred actually increased by \$131,547 from FY 23 to FY 24. A five year window of collections and allocations from FY 20 through the current FY 24 appropriation is reported in Table 24.

Table 24: LA Tourism Promotion District Funding Historical Activity

	FY 20	FY 21	FY 22	FY 23	FY 24	
Total Revenue Collections*	\$21,943,968	\$23,323,870	\$28,203,065	\$29,180,045	N/A	
Total Appropriated from LTPD Fund	\$26,463,357	\$26,420,223	\$26,314,759	\$27,189,063	\$31,107,134	
Amount appropriated to Office of Tourism	Programs:					
Administration Program	\$1,812,427	\$1,787,301	\$2,216,744	\$2,041,022	\$2,055,223	
Marketing Program	\$20,996,166	\$20,994,426	\$20,434,464	\$21,192,878	\$24,695,006	
Welcome Center Program	\$3,654,764	\$3,638,496	\$3,663,551	\$3,955,163	\$4,356,905	
Interagency Transfers from Marketing Prog	gram to other C	RT Agencies:				
Office of Lt. Governor	\$672,296	\$1,095,750	\$1,095,750	\$1,095,750	\$1,095,750	
Office of the Secretary	\$1,406,079	\$1,406,079	\$1,406,079	\$1,406,079	\$1,406,079	
Office of State Library	\$821,436	\$821,436	\$821,436	\$821,436	\$821,436	
Office of State Museum	\$1,440,474	\$1,440,474	\$1,440,474	\$1,440,474	\$1,440,474	
Office of State Parks	\$0	\$0	\$0	\$0	\$106,152	
Office of Cultural Development	\$2,066,193	\$2,066,196	\$2,066,196	\$2,066,196	\$2,091,591	
Total Interagency Support	\$6,406,478	\$6,829,935	\$6,829,935	\$6,829,935	\$6,961,482	
% of IAT Support to Appropriation	24%	26%	26%	25%	22%	
*LA Department of Revenue Tax Collection Annual Reports and Monthly Net Collections and Distributions Reports						

07 - Department of Transportation and Development

Means of Finance	FY 23 Existing Operating Budget (12/01/22)	FY 24 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$11,338,531	\$15,915,000	\$4,576,469	40.4%
STATE GENERAL FUND BY:				
Interagency Transfer	\$69,195,194	\$50,868,492	(\$18,326,702)	(26.5%)
Fees and Self-generated Revenue	\$45,111,659	\$29,842,875	(\$15,268,784)	(33.8%)
Statutory Dedications	\$611,167,108	\$613,412,746	\$2,245,638	0.4%
FEDERAL FUNDS	\$31,209,540	\$30,612,163	(\$597,377)	(1.9%)
TOTAL MEANS OF FINANCING	\$768,022,032	\$740,651,276	(\$27,370,756)	(3.6%)
T.O. POSITIONS	4,287	4,319	32	0.7%

07 – 273 Administration

No significant adjustments

<u>07 – 276 Engineering and Operations</u>

- Increases \$3 M SGF for additional mowing and litter pickup cycles. For FY 24, DOTD is allocated \$20.7 M for various contract maintenance, which includes sweeping, guardrail replacement, interstate mowing, traffic signal maintenance, rest area maintenance and operations, rest area security, tree removal, bridge rail repair, mobile weight enforcement, traffic loop repair, etc. The department was allocated \$17.5 M in FY 23 for various contract maintenance.
- Increases \$5 M SGF to the Office of Multimodal Commerce for expanded port security projects, including but not limited to cybersecurity and drone detection.
- Increases 32 authorized T.O. positions and \$3.3 M Statutory Dedications out of the Transportation Trust Fund (TTF) Regular for weight enforcement at stationary scales. The enforcement unit will be made up of one (1) Captain, one (1) Executive Lieutenant, three (3) Region Lieutenants, six (6) Region Sergeants, 18 Officers, and three (3) Administrative Staff positions. The total budget for the stationary weight enforcement unit is \$3.3 M which includes salaries (\$1.8 M), related benefits (\$747,186), travel (\$50,000), operating services (\$293,150), and supplies (\$338,445).
- Net decrease of \$35.2 M in statewide standard adjustments. This adjustment is primarily driven by the following:
 - Non-recurs \$44.4 M (\$6.3 M SGF, \$13.4 M IAT, \$15.3 M SGR, \$8.7 M Statutory Dedications, \$597,377 Federal) in carryforwards
 - Net decrease of \$7.1 M (\$1.9 M IAT, \$5.2 M Statutory Dedications, \$23,770 Federal) for acquisitions and major repairs
 - Decreases \$12 M Statutory Dedications for the 27th pay period
 - Increases \$28.4 Statutory Dedications for pay scale adjustments, martket rate and base salary adjustments, and related benefits base adjustments.

Issue: Primary Funding Sources

State Gas Tax (Transportation Trust Fund – Regular: revenues projected at \$484.6 M for FY 24): 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 \$0.08). The state gas tax has a current day purchasing power of approximately \$0.05, 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 15 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 8/21/23, was \$3.46. Due to the tax being flat, and not indexed to inflation, the current tax equates to approximately 4.6% per gallon for road infrastructure (a decrease of approximately 0.4% over the past year as average gasoline prices have increased from \$3.14 per gallon on 9/10/22). If the gas tax was 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 \$1.2 B for FY 24): 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 year 2022 through 2026 for 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 near 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: Transportation Infrastructure Model for Economic Development (TIMED)

Motor Fuels – TIMED Program (revenues projected at \$121.1 M for FY 24): 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 \$4.1 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 \$21.1 M of the 16-cent per gallon state gas tax revenues will be needed to pay TIMED Program debt service payments in FY 24, the 15th 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 2.3 cents of the 16-cent per gallon state gas tax at its peak usage in FY 42, which equates to \$77.3 M, or approximately 16.2% of the REC's current 16-cent gallon tax estimate for FY 24 of \$478.3 M. Table 25 reports the amount 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 22 and estimates for FY 23 and 24).

Table 25: TTF - Regular Used for Timed Debt Service

Cent Equivalent Portion of 16-cents Total TTF-Regular					
FY	Used	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	\$33,465,773			
23	0.5 cent	\$14,765,561			
24	0.7 cent	\$21,108,274			

*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 (7/01/13 - 1/01/14) reflected debt service only. Debt service payments beginning in 2014 were based upon an all-inclusive cost (debt service and 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

Means of Finance	FY 23 Existing Operating Budget (12/01/22)	FY 24 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$646,257,774	\$634,758,016	(\$11,499,758)	(1.8%)
STATE GENERAL FUND BY:				
Interagency Transfer	\$14,300,129	\$16,400,129	\$2,100,000	14.7%
Fees and Self-generated Revenue	\$40,002,690	\$40,234,655	\$231,965	0.6%
Statutory Dedications	\$960,000	\$960,000	\$0	0.0%
FEDERAL FUNDS	\$2,230,697	\$2,230,697	\$0	0.0%
TOTAL MEANS OF FINANCING	\$703,751,290	\$694,583,497	(\$9,167,793)	(1.3%)
T.O. POSITIONS	4,890	4,890	0	0.0%

08A - Department Wide

- Increases \$2.1 M IAT to reflect anticipated collections from various state agencies primarily for medical and educational purposes.
- Non-recurs \$5 M SGF for transfer to the Louisiana Community and Technical Colleges System (LCTCS) for targeted investments in educational and vocational training aimed at recidivism reduction programming for adult and juvenile offenders pursuant to Act 748 of the 2022 RS.

Table 26: Corrections Services - Budget, Positions, and Inmate Capacity

Entity Name	FY 24 Budget	Authorized T.O.	Inmate Capacity
Corrections - Administration	\$112,206,101	235	n/a
LA State Penitentiary	\$171,963,082	1266	4,967
Raymond LaBorde Correctional Center	\$41,790,973	355	1,808
LA Correctional Institute for Women	\$30,311,956	265	604
Winn Correctional Center *	\$578,075	0	0
Allen Correctional Center	\$32,841,615	293	1,474
Dixon Correctional Institute	\$59,011,516	463	1,800
Elayne Hunt Correctional Center	\$79,175,597	637	1,975
David Wade Correctional Center	\$36,129,265	326	1,224
B.B. Sixty Rayburn Correctional Center	\$33,797,548	297	1,314
Adult Probation & Parole	\$96,777,769	753	n/a
TOTAL	\$694,583,497	4,890	15,166

^{*} No employee of the Department of Public Safety & Corrections – Corrections Services is employed at Winn Correctional Center is currently operated by a private company.

08 – 400 Corrections - Administration

• No significant Adjustments

08 – 402 Louisiana State Penitentiary

• Increases \$759,200 SGF to provide a \$5 per hour premium pay to nurses within the department to ensure adequate staffing levels.

08 – 405 Raymond Laborde Correctional Center

• Increases \$280,000 SGF to provide a \$5 per hour premium pay to nurses within the department to ensure adequate staffing levels.

08 – 406 Louisiana Correction Institute for Women

• Increases \$280,800 SGF to provide a \$5 per hour premium pay to nurses within the department to ensure adequate staffing levels.

08 - 407 Winn Correctional Center

• No significant adjustments

08 – 408 Allen Correctional Center

• Increases \$208,000 SGF to provide a \$5 per hour premium pay to nurses within the department to ensure adequate staffing levels.

08 - 409 Dixon Correctional Institute

• Increases \$280,000 SGF to provide a \$5 per hour premium pay to nurses within the department to ensure adequate staffing levels.

08 - 413 Elayn Hunt Correctional Center

• Increases \$780,000 SGF to provide a \$5 per hour premium pay to nurses within the department to ensure adequate staffing levels.

08 - 414 David Wade Correctional Center

• Increases \$228,800 SGF to provide a \$5 per hour premium pay to nurses within the department to ensure adequate staffing levels.

08 - 415 Adult Probation & Parole

- Increases \$1.2 M SGF to provide an adjustment to operating services for increased rental costs at the Adult Probation and Parole field offices throughout the state.
- Increases \$1.9 M SGF funding to provide a Special Entrance Rate to probation and parole agents and supervisors to secure adequate staffing levels within facilities.

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

• Increases \$208,000 SGF to provide a \$5 per hour premium pay to nurses within the department to ensure adequate staffing levels.

08B - DPS&C - Public Safety Services

Means of Finance	FY 23 Existing Operating Budget (12/01/22)	FY 24 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$9,831,779	\$43,301,958	\$33,470,179	340.4%
STATE GENERAL FUND BY:				
Interagency Transfer	\$36,411,267	\$36,410,733	(\$534)	(0.0%)
Fees and Self-generated Revenue	\$301,457,147	\$301,039,505	(\$417,642)	(0.1%)
Statutory Dedications	\$143,679,823	\$137,705,701	(\$5,974,122)	(4.2%)
FEDERAL FUNDS	\$37,079,682	\$38,620,880	\$1,541,198	4.2%
TOTAL MEANS OF FINANCING	\$528,459,698	\$557,078,777	\$28,619,079	5.4%
T.O. POSITIONS	2,684	2,686	2	0.1%

08 - 418 Office of Management & Finance

No significant adjustments

08 - 419 Office of State Police

- Net increase of \$1.1 M (increases \$6.3 M SGF and decreases \$2.9 M SGR and \$2.3 M Statutory Dedications out of the Riverboat Gaming Enforcement Fund) for a training academy in the Traffic Enforcement Program. Funding for the 50-cadet class includes expenditures for personal services, uniforms, officer survival training, defensive driving, duty officers, academy staff overtime, and first aid supplies as well as specific costs associated with the State Police Training Academy such as dormitory fees, tuition, and meals. In FY 24, State Police will have funding for two (2) cadet training classes in Fall 2023 and Spring 2024.
- Increases \$4.6 M SGF and 32 T.O. positions in the Mobile Weight Enforcement Division within the Traffic Enforcement Program. The Mobile Weight Enforcement Division works with the Stationary Scales Program, which was transferred back to DOTD in July 2022 by Act 384 of the 2021 RS. Both Stationary Scales and the Mobile Weight Enforcement Division protect the infrastructure of the state's roadways. All 32 positions will be filled by State Troopers.
- Increases \$3 M SGR from the New Orleans Crime Lab. The New Orleans Crime Lab outsources DNA evidence to the State Police Crime Lab.
- Increases \$3 M Federal in the Operational Support Program for the Byrne Discretionary Community Project grant awarded by Bureau of Justice Assistance (BJA) within the U.S. Department of Justice. The grant allows State Police to initiate and host Law Enforcement Symposiums. The symposiums will focus on De-Escalation, Use of Force Tactics, Less Lethal Weapons Use, and Advanced Scenario Training. These symposiums will be in conjunction with the purchase and deployment of Virtual Reality Scenario-Based training platforms. The goal is to create a training and awareness program for law enforcement leaders across the state that gives access to the most up-to-date training aids.
- Increases \$837,541 SGF to the Bureau of Criminal Identification and Information (\$100,000) for automated expungement, and to the Crime Lab (\$737,541) for rape kits. The Bureau of Criminal Identification and Information will use the funding to develop software for the implementation of Act 454 of the 2023 RS. The Crime Lab will utilize the funding to purchase sexual assault (rape) kits and a sexual assault collection kit tracking system for implementation of Act 193 of the 2023 RS.
- Decreases \$1.6 M Statutory Dedications out of the Riverboat Gaming Enforcement Fund based on the REC projections adopted 12/15/22.

08 – 419 Office of State Police (Continued)

• Increases \$3.5 M SGF for nine (9) positions (5 T.O. and 4 non-T.O.), as well as operational expenses, in the Criminal Investigation Program for the LA Cyber Crimes Unit. The new T.O. positions are a Cyber Crimes Manager, two Cyber Crimes Senior Analysts, and two Cyber Crimes Analysts. Also, State Police will utilize four (4) existing Cyber Crimes Analyst positions in the Cyber Crimes Unit. All positions will be assigned to the statewide Threat Analysis Center and perform various tasks assigned to mitigate risks and bring awareness to other state and local government agencies. See the table below for a detailed expenditures budget.

FY 24 Cyber Crimes	Unit	Title	Salary
Salaries	\$854,305	1) Cyber Crimes Manager	\$126,619
Overtime	\$767,768	2) Cyber Crimes Senior Analyst	\$110,290
Related Benefits	\$540,691	3) Cyber Crimes Senior Analyst	\$98,042
Personal Services Sub-Total	\$2,162,764	4) Cyber Crimes Analyst 1	\$86,559
Travel	\$370,000	5) Cyber Crimes Analyst 1	\$86,559
Operating Services	\$387,800	6) Cyber Crimes Analyst 1	\$86,559
Acquisitions	\$608,150	7) Cyber Crimes Analyst 1	\$86,559
TOTAL	\$3,528,714	8) Cyber Crimes Analyst 1	\$86,559
T.O.	5	9) Cyber Crimes Analyst 1	\$86,559
Non-T.O.	4	Salary Sub-Total	\$854,305

• Increases \$797,795 IAT in the Operational Support Program for preventive maintenance, repairs, and annual replacement of equipment at radio tower sites within the LA Wireless Information Network (LWIN) system. Also, funding will provide 16 training courses to three LSP/LWIN technicians. The department reports that technicians haven't received LWIN training since 2013.

FY 24 LWIN I	Maintenance
Training	\$ 99,339
Acquisitions	<u>\$698,456</u>
TOTAL	\$797,795

- Increases \$300,000 SGF in the Criminal Investigation Program to purchase an Open Source Intelligence platform. Open Source Intelligence is derived from data and information that is available to the general public that is gathered and analyzed for intelligence purposes such as cybersecurity. Funding will allow the Louisiana State Analytical & Fusion Exchange (LA-SAFE), housed within State Police, to acquire Open Source Intelligence technology. State Police will contract with OTS to acquire the platform.
- Increases \$313,000 SGF in the Traffic Enforcement Program, Towing and Recovery Unit to purchase a towing and recovery software application that provides online smart permits. Annually, the Towing and Recovery Unit processes approximately 900 paper applications for storage licenses and complaints. State Police will contract with OTS to acquire the technology platform from PermiTrak Pro.

08 – 419 Office of State Police (Continued)

• Increases \$256,310 IAT and two (2) T.O. positions as well as operational expenses in the Criminal Investigation Program for the School Safety Unit. The IAT funding is from GOHSEP. State Police created the School Safety Unit in 2018 and began offering an Anonymous Reporting App to students and a Panic Button App for teachers and staff in 2020. Presently, the School Safety Unit has two (2) non-T.O. positions, a Criminal Investigator and a Policy Planner, that are expiring. These existing positions will be converted to permanent T.O. positions. Both positions manage and oversee both the Anonymous Reporting App and the Panic Button App.

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Salaries	\$140,016
Related Benefits	\$83,942
Personal Services Sub-Total	\$223,958
Operating Services	\$600
Supplies	\$600
IAT – OTS	\$1,980
<u>Acquisitions</u>	\$29,172
TOTAL	\$256,310
T.O.	2

Issue: State Police Training Academy, Cadet Classes

In FY 24, the Office of State Police will conduct two cadet training academies - Fall 2023 and Spring 2024. In previous fiscal years, there was insufficient funding to hold additional cadet training classes and fill state trooper positions vacated through attrition. The statewide number of state troopers available to provide law enforcement activities on the state's highways declined as a result (Graph 3 on page 85). Also, in previous fiscal years, cadet academies were funded with Statutory Dedications and SGR; however, in FY 24 State Police was appropriated \$6.2 M SGF to fund training academies. By conducting two cadet training academies every year along with direct SGF funding, State Police will be able to increase trooper patrol strength in the coming fiscal years to at least FY 18 levels.

The majority of the cost to conduct a 24-week training academy class is associated with cadet salaries and related benefits, which is approximately 80% (\$5 M) of the academy cost. Effective 7/01/23, each cadet will earn \$53,000 annually. Once cadets complete the Field Training Officer (FTO) program, their annual salary will increase to \$56,227. After one year of service, each cadet will receive a 3% rate increase bringing their annual salary to \$57,915.

The last cadet class, 102nd Cadet Class, began on 2/19/23 with 48 cadets and graduated 40 cadets on 8/04/23. The Fall 2023 academy class, 103rd Cadet Class, will start 9/24/23, with approximately 50 cadets. Currently, the State Police is accepting applications for the 104th Cadet Class that will start in Spring 2024.



Graph 3: Trooper Patrol Strength

08 – 420 Office of Motor Vehicles

• No significant adjustments

08 - 422 Office of State Fire Marshal

- Increases \$750,000 IAT to Carrol L. Herring Fire and Training Institute (FETI). The source of IAT funding is Statutory Dedications out of the Fireman Training Fund and the Two Percent Fire Insurance Fund. The funding will be used for repairs on buildings on the FETI campus.
- Non-recurs \$1.4 M (\$750,000 IAT, \$43,928 M SGR, and \$626,466 Statutory Dedications) for acquisitions and major repairs.

08 - 423 Louisiana Gaming Control Board

• No significant adjustments

08 - 424 Liquefied Petroleum Gas Commission

No significant adjustments

08 - 425 Louisiana Highway Safety Commission

• No significant adjustments

08C - DPS&C - Youth Services

Means of Finance	FY 23 Existing Operating Budget (12/01/22)	FY 24 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$146,428,607	\$146,734,530	\$305,923	0.2%
STATE GENERAL FUND BY:				
Interagency Transfer	\$19,452,626	\$19,944,621	\$491,995	2.5%
Fees and Self-generated Revenue	\$924,509	\$924,509	\$0	0.0%
Statutory Dedications	\$0	\$0	\$0	0.0%
FEDERAL FUNDS	\$891,796	\$891,796	\$0	0.0%
TOTAL MEANS OF FINANCING	\$167,697,538	\$168,495,456	\$797,918	0.5%
T.O. POSITIONS	907	907	0	0.0%

08 – 403 Office of Juvenile Justice

• Increases \$1.6 M SGF for contracts with local detention centers for long-term secure care housing for approximately 50 juvenile offenders in lieu of state secure care facilities to address bed capacity issues for youth. The daily rate of reimbursement for juveniles housed in non-state facilities pending placement in a secure care facility is \$122.21 per LA R.S. 46:1906, and it is projected to be \$124 per day in FY 24. This request is based on the agency's ability to house 50 youths in local detention centers using the daily rate for pending secure care in FY 24 (\$124), assuming a vacancy of 30% (or 15 youths):

35 youths x \$124 per day x 365 days = \$1,584,100.

- Increases \$1.5 M SGF to the Youth Services Program for the medical care of the female population at Ware Youth Center in Red River Parish.
- Increases \$933,592 (\$925,942 SGF and \$7,650 IAT from the Office of Technology Services) for salaries (\$357,375), related benefits (\$212,925), operating services (\$1,500), supplies (\$1,500), professional services (\$238,641), and acquisitions (\$114,000), to transfer responsibility of licensing local juvenile detention facilities from the Department of Children and Family Services (DCFS) to the Office of Juvenile Justice (OJJ). Increases in salaries and related benefits are associated with an increase in workload (5 additional T.O. positions) for OJJ, while increases in professional services are associated with an estimate for the cost of procuring software technology similar to what is already used by DCFS for the licensing program. Increases in acquisitions are associated with acquiring additional equipment for increased T.O. positions (vehicles, office furniture, printers, etc.), while operating services is associated with mail, printings, and office supplies.
- Net decrease of \$7 M SGF as a result of non-recurring statewide adjustments including, but not limited to, the 27th Pay Period (\$2.7 M), and Carryforwards (\$8 M). The total decrease is offset by other statewide adjustments including an increase in the Related Benefits Base Adjustment (\$1.8 M) and the Salary Base Adjustment (\$3 M), among others.

Table 27: Youth Services - Budget, Positions, and Juvenile Offender Capacity

Entity Name	FY 24 Budget	Authorized Positions	Juvenile Offender Capacity
Administration	\$24,648,578	53	-
North Region	\$42,511,049	346	
Swanson Center for Youth			72
Swanson Center for Youth at Columbia			48
Central/Southwest Region	\$27,982,118	233	
Acadiana Center for Youth			72
Acadiana - St. Martin **			24
Southeast Region	\$36,551,447	281	
Bridge City Center for Youth			48
Contract Services **	\$42,560,369	0	-
Auxillary	\$235,682	0	-
Total	\$174,489,243	913	264

 $^{^{\}star}$ Authorized positions include T.O. postions (907) and Other Charges positions (6).

^{**} Acadiana – St. Martin is a satellite facility/extension of Acadiana Center for Youth.

^{***} The Contract Services Program includes Residential and Non-Residential Services with Contracted Community Providers across all three regions.

09 - Department of Health

Means of Finance	FY 23 Existing Operating Budget (12/01/22)	FY 24 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$2,674,175,811	\$2,921,029,556	\$246,853,745	9.2%
STATE GENERAL FUND BY:				
Interagency Transfer	\$793,935,946	\$688,431,957	(\$105,503,989)	(13.3%)
Fees and Self-generated Revenue	\$729,861,448	\$725,073,966	(\$4,787,482)	(0.7%)
Statutory Dedications	\$1,361,187,551	\$1,535,019,908	\$173,832,357	12.8%
FEDERAL FUNDS	\$14,783,942,834	\$15,258,573,112	\$474,630,278	3.2%
TOTAL MEANS OF FINANCING	\$20,343,103,590	\$21,128,128,499	\$785,024,909	3.9%
T.O. POSITIONS	6,457	6,456	(1)	(0.0%)

09 – 300 Jefferson Parish Human Services Authority

• Increases \$2.3 M IAT from the Office of Behavioral Health out of the Administration and Community Oversight Program for Early Childhood Supports and Services (ECSS) initiatives. ECSS will serve children and families at risk for negative outcomes due to child mental health/behavioral concerns, child/parent attachment issues, the environmental impacts of exposure to trauma, family and community violence, parental behavioral health concerns, and social determinants of health. The Jefferson Parish Human Services Authority will use this funding to manage a contract for an "early adopter" ECSS provider site.

09 - 301 Florida Parishes Human Services Authority

No significant adjustments

<u>09 – 302 Capital Area Human Services District</u>

• No significant adjustments

<u>09 – 303 Developmental Disabilities Council</u>

No significant adjustments

09 – 304 Metropolitan Human Services District

• Increases \$1 M Federal to incorporate funding for the Certified Community Behavioral Health Clinic Planning, Development, and Implementation (CCBHC-PDI) Grant through the Substance Abuse and Mental Health Services Administration (SAMHSA). The performance period of this grant is 9/30/22 through 9/29/26.

Certified Community Behavioral Health Clinic (CCHBC) refers to a SAMSHA-developed clinic model designed to ensure access to coordinated, comprehensive behavioral health care for anyone who requests care for mental health or substance use, regardless of their ability to pay, place of residence, or age.

The intent of the CCBHC-PDI grant program is to: 1) assist organizations in the planning for, development, and implementation of a CCBHC that meets the required criteria; 2) provide a comprehensive range of outreach, screening, assessment, treatment, care coordination, and recovery supports based on a needs assessment that aligns with the CCBHC Certification Criteria; and 3) support recovery from mental illness and/or substance use disorders (SUD) by providing access to high-quality mental health and SUD services, regardless of an individual's ability to pay.

Metropolitan Human Services District (MHSD) will provide crisis services, targeted case management, outpatient primary care screening and monitoring, psychiatric rehabilitation services, community-based mental health care for veterans, and peer, family, and counselor services, in addition to the services already offered.

<u>09 – 304 Metropolitan Human Services District (Continued)</u>

• Decreases \$383,156 SGF associated with the reduction of four (4) Other Charges positions that have been vacant for more than one year:

Position	Salary	Benefits	<u>Total</u>
Administrative Program Specialist	\$28,088	\$26,398	\$54,486
Social Services Counselor	\$56,821	\$34,006	\$90,827
Registered Nurse 3	\$66,082	\$23,311	\$89,393
Advance Practice Nurse	\$96,526	\$51,924	\$148,450
Total	\$247,517	\$135,639	\$383,156

The agency intends to fill these positions during FY 24. While the adjustment eliminates four (4) Other Charges positions, MHSD reports that it still has sufficient authorized positions to fill these vacancies. The Advance Practice Nurse position will be 50% funded with Federal Funds through the CCBHC - CPI Grant.

The agency intends to fund the remaining costs through IAT it has been awarded from the Office of Behavioral Health for Substance Abuse Prevention and Treatment Block Grant (SABG) COVID-19 supplemental funding provided through the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act and ARPA.

09 - 305 Medical Vendor Administration

• Increases \$89.2 M for outreach activities associated with the public health emergency unwind.

09 - 306 Medical Vendor Payments

- The FY 24 budget provides significant adjustments associated with provider rates, utilization adjustments, annualizations of prior year funding, and expansion of services / programs. Significant adjustments are reflected below:
 - Increases \$921.6 M associated with payments to MCOs
 - Increases \$125.9 M for rebasing nursing home rates
 - Increases \$63.2 M in the managed care incentive payment program (MCIP)
 - Increases \$47.9 M for Medicare Part A and Part B
 - Increases \$20.5 M in Disproportionate Share Hospital (DSH) payments for UCC
 - Increases \$18.7 M for Community Choices Waiver slots
 - Increases \$17.5 M for projected payments to public provider agencies
 - Increases \$12.3 M to annualize funding for 118 inpatient mental health beds for forensic population
 - Increases \$10.2 M for "clawback" payments Part D drug coverage for dual eligible
 - Increases \$7.4 M for rate increase for support coordination services
 - Increases \$5.4 M in rates for ICF/DD providers

Issue: Medicaid Outlook

Enhanced Federal Medical Assistance Percentage (eFMAP)

The state will continue to receive a scaled down amount of enhanced federal match on Medicaid spending for two quarters in the FY 24 budget, approximately 2.5% for the first quarter of FY 24 and 1.5% for the second quarter of FY 24.

eFMAP Phasedown (FY 24)

- 6.2% from July 2022 through March 2023 (3 quarters in state FY 23)
- 5% from April 2023 through June 2023 (1 quarter in state FY 23)
- 2.5% from July 2023 through September 2023 (1st quarter in state FY 24)
- 1.5% from October 2023 through December 2023 (2nd quarter in state FY 24)

The enhanced federal match built into the Medicaid budget for the first two state quarters for FY 24 is approximately \$110.7 M. It is assumed these funds will have to be replaced in the FY 25 Medicaid budget by an alternate funding source.

Enrollment

The Centers for Medicaid and Medicare Services (CMS) is no longer mandating a maintenance of effort requirement as a result of receiving enhanced federal funding. States will be able to terminate Medicaid coverage beginning in April 2023, for those individuals no longer qualified to be enrolled. The rate of disenrollment will depend on the resources of the department and federal guidance/rules. Additionally, approximately \$89.2 M (\$44.6 M SGF, \$44.6 M Federal) in funding is allocated in the Medical Vendor Administration budget for outreach activities related to eligibility determinations.

The FY 24 budget reflects net enrollment changes, including projected reductions in enrollment associated with the public health emergency (PHE) maintenance of effort unwind (projected to decrease by approximately 355,000 enrollees over the course of 12 months from June 2023 to May 2024). Conversely, the department anticipates normal enrollment growth in the Medicaid program, resulting in increased member month costs for FY 24. Ultimately, the rate at which new members are enrolled versus the realized disenrollment each month will determine the overall Medicaid budget impact.

See tables below for a breakout of the FY 24 projected enrollment changes by month.

Table 28: FY 24 Budget PHE Unwind

Enrollment			
Month	Non-Expansion	Expansion	Total
Jun '23	0	0	0
Jul	(15,000)	(20,170)	(35,170)
Aug	(13,947)	(19,098)	(33,046)
Sep	(13,238)	(18,434)	(31,672)
Oct	(14,089)	(29,595)	(43,684)
Nov	(12,267)	(16,502)	(28,769)
Dec	(11,966)	(16,161)	(28,127)
Jan `24	(12,415)	(21,713)	(34,127)
Feb	(11,807)	(16,390)	(28,197)
Mar	(11,807)	(16,390)	(28,197)
Apr	(12,639)	(23,681)	(36,321)
May	(11,792)	(16,263)	(28,055)
Total PHE Closures	(140,967)	(214,397)	(355,365)

Table 29: Other Enrollment Changes

Enrollment Month	Non-Expansion	Expansion	Total
Jun '23	0	0	0
Jul	7,144	4,413	11,557
Aug	8,421	4,223	12,643
Sep	6,243	4,203	10,446
Oct	6,623	4,163	10,786
Nov	7,225	6,713	13,937
Dec	7,657	6,704	14,361
Jan `24	7,737	6,585	14,322
Feb	7,225	3,921	11,146
Mar	7,188	3,885	11,073
Apr	7,246	3,988	11,234
May	7,665	3,786	11,541
Normal Enrollment Growth	80,374	52,584	133,046

Note: The number of enrollees that are projected to lose eligibility due to elimination of the maintenance of effort requirement under the PHE is anticipated to result in approximately \$1.1 B in savings over the course of FY 24. The FY 25 impact will be greater based on annualized savings.

Issue: Projected Disenrollment Base and Pattern

Data provided by LDH indicates 50,681 individuals reviewed by the department for June 2023 eligibility (renewals) were closed out and no longer eligible in July 2023. Additionally, approximately 56,311 were closed out and considered no longer eligible for the following month. This is significantly higher than the net projections reflected in the tables above for the month of July. To the extent base enrollment projections (355,000) associated with the PHE unwind differ from the original estimate, or the rate at which individuals become ineligible (monthly renewals) differ, the Medicaid budget will be impacted.

Hospital Directed Payments

The FY 24 Medicaid budget reflects both hospital tax revenues and expenditure authority associated with hospital directed payments. The legislature approved an increase in hospital tax revenues to approximately \$314.6 M for use in FY 24. Tax revenues are approved by the legislature through the annual hospital tax resolution (HCR 2 of the 2023 RS). These revenues reflect a portion of revenues utilized by the LDH as a state match source to draw federal financial participation for directed payments. In addition, annual program spending will be required to be approved by the Centers for Medicare and Medicaid Services (CMS) annually. CMS approval was requested in March 2023. Information provided by LDH indicates as of September, CMS has yet to approve the payment plan. The FY 24 Medicaid budget includes approximately \$2.8 B in budget authority for hospital directed payments.

<u>09 – 307 Office of the Secretary</u>

• Increaces \$3 M SGF for a Pharmacogenetic Pilot Program with intent to research how an individual's genes affect how they respond to certain medications.

09 - 309 South Central LA Human Services Authority

No significant adjustments

09 - 310 Northeast Delta Human Services Authority

• No significant adjustments

09 – 320 Office of Aging Services

No significant adjustments

Issue: Community-Based Waivers & Other Community Services

The Community Choices Waiver (replaced the Elderly & Disabled Adult - EDA Waiver) allows for services to be provided in a home or community-based setting for a qualifying person who would otherwise require care in a nursing facility. In addition to personal care services, the waiver provides for 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 24 Funded Slots: 6,553 FY 23 Funded Slots: 6,053 Slots Filled as of 6/30/23: 5,738 Slots Funded but not Filled: 315 Registry and/or Waiting List:* 12,335

 Average Cost/Capped Cost:
 \$37,099/\$65,448

 FY 23 Expenditures:
 \$216,886,594

 FY 23 Budget:
 \$254,286,610

 FY 24 Budget
 \$220,575,964

Population Served: Ages 21+, 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 6/30/23: 9,709

 Average Cost/Capped Cost:
 \$23,462/\$30,817

 FY 23 Expenditures:
 \$223,167,468

 FY 23 Budget:
 \$288,955,984

 FY 24 Budget:
 \$215,450,521

Population Served: Ages 21+ who receive Medicaid benefits, meet 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 24 Funded Slots: 708
FY 23 Funded Slots: 600
Slots Filled as of 6/30/23: 411
Slots Funded but not Filled: 189

 Average Cost/Capped Cost:
 \$34,370/\$54,288

 FY 23 Expenditures:
 \$14,340,748

 FY 23 Budget:
 \$17,520,233

 FY 24 Budget:
 \$20,449,016

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 6/30/23:
 47

 Registry and/or Waiting List:*
 78

 Average Cost:
 \$20,943

 FY 23 Expenditures:
 \$1,072,964

 FY 23 Budget:
 \$1,073,410

 FY 24 Budget:
 \$1,073,410

Population Served: Ages 18-60, has a significant disability, capable of hiring, firing, and

supervising the persons who provide personal assistance services

The Louisiana 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 6/30/23: 560
Registry and/or Waiting List:* 240

Average Cost/Capped Cost: \$3,964/\$50,000 over lifetime

 FY 23 Expenditures:
 \$1,726,447

 FY 23 Budget:
 \$1,934,428

 FY 24 Budget:
 \$1,934,428

Population Served: An individual must meet the definition of traumatic head 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 6/30/23

Note: FY 24 Budget Numbers for Waiver Services does not yet include ARPA funding, so these numbers will change slightly when those funds are added

<u>09 – 324 Louisiana Emergency Response Network Board (LERN)</u>

• No significant adjustments

<u>09 – 325 Acadiana Area Human Services District</u>

- Decreases \$3 M SGF to non-recur a one-time line item appropriation in Act 199 of the 2022 RS for the operation of a 70-bed substance abuse treatment facility in Lafayette. The Acadiana Area Human Services District did not execute a contract with any such facility. Accordingly, these funds were not utilized in FY 23 and will revert to the general fund.
- Increases \$1 M Federal to incorporate funding for the CCBHC-PDI Grant through SAMHSA. The performance period of this grant is 9/30/22 through 9/29/26.

CCHBC refers to a SAMSHA-developed clinic model designed to ensure access to coordinated, comprehensive behavioral health care for anyone who requests care for mental health or substance use, regardless of their ability to pay, place of residence, or age.

The intent of the CCBHC-PDI grant program is to: 1) assist organizations in the planning for, development, and implementation of a CCBHC that meets the required CCBHC criteria; 2) provide a comprehensive range of outreach, screening, assessment, treatment, care coordination, and recovery supports based on a needs assessment that aligns with the CCBHC Certification Criteria; and 3) support recovery from mental illness and/or SUD by providing access to high-quality mental health and SUD services, regardless of an individual's ability to pay.

In order for Acadiana Area Human Services District (AAHSD) to become a CCBHC, the agency must provide crisis services, targeted case management, outpatient primary care screening and monitoring, psychiatric rehabilitation services, community-based mental health care for veterans, and peer, family, and counselor services in addition to the services already offered.

^{**}Programs without designated slots, the reported data represents the number of participants.

09-326 Office of Public Health

 Non recurs \$286 M (\$200 M IAT from GOHSEP and \$86 M Federal) originally awarded by FEMA and the CDC for hospital staffing contracts in response to the pandemic, COVID-19 vaccinations, testing, surveillance, and Hurricane Ida response efforts.

09 - 330 Office of Behavioral Health

 Decreases \$289,243 Statutory Dedications out of the Tobacco Tax Health Care Fund for the Office of Behavioral Health (OBH) based on the most recent available REC projections.

This fund is used for evidence-based tobacco cessation programs within public behavioral health clinics statewide. Cessation programs include screening, brief intervention, counseling, and Nicotine Replacement Therapy (NRT) or other pharmacologic agents. OBH supports these efforts through education of clinical staff and community partnerships.

• Increases \$3.7 M (\$2.1 M SGF and \$1.5 M IAT from Medicaid out of the Uncompensated Care Program) to provide for additional contracted psychiatry/psychology services and increased rates to assist with competency restoration at Eastern Louisiana Mental Health System (ELMHS) in Jackson, LA, in order to maximize bed flow for compliance with timely patient admissions. ELMHS psychiatry services are primarily provided through Tulane University in addition to LSU contracts and classified civil service positions. This request reflects a 38% increase for the existing contracted services, as well as two (2) additional psychiatrists included in the Tulane Doctor's Contract and one (1) additional LSU psychologist. Contract and contracted personnel cost increases are shown in the table below:

		<u>Dai</u>	<u>ly Rate</u>		
Position	Days	FY 23	FY 24	Difference	Cost Increase
Clinical Director - Forensic					
Aftercare Clinic (FAC)	189	\$1,200.00	\$1,440.00	\$240.00	\$45,360
Psychiatrist - Community					
Forensic Services (CFS)	39	\$1,147.92	\$1,902.00	\$754.08	\$29,409
Psychiatrist - FAC & CFS	253	\$1,147.92	\$1,902.00	\$754.08	\$190,782
Subtotal					\$265,551
10% Administrative Cost					\$26,555
Tulane FAS and CFS Total					\$292,106
Other Contracted Psychiatris	st 178	\$1,147.92	\$1,902.00	\$754.08	\$134,226
LSU Psychologist - Existing	24	\$2,152.12	\$2,152.12	\$0.00	\$0
LSU Psychologist - New	24		\$2,152.12	\$2,152.12	\$51,651
Other Contracted Personne	l Total				\$185,877
Total Contracted Personnel	Costs				\$477,984

	Contrac	t Amount	
Other Contracts	FY23	FY 24	Cost Increase
Tulane Doctor's Contract*	\$6,070,190	\$9,146,493	\$3,076,303
Harmony - Psychiatry Services	\$820,040	\$952,238	\$132,198
Total Other Contract Cost Increa	ase		\$3,208,501
Total Cost Increase			\$3,686,485

^{*}Tulane Doctor's Contract includes two additional psychiatrists in FY 24.

50% of the Tulane Doctor's Contract is funded with IAT from Medicaid. The remaining 50%, as well as all other contracted services associated with this adjustment, are funded by SGF because federal Medicaid rules regarding recipients of court-ordered mental health treatment limit the amount of Medicaid funding for which the facility is eligible.

09 – 330 Office of Behavioral Health (Continued)

• Increases \$510,613 SGF to provide an annual 4% and 3% increase in per diem rates for Grace Outreach Center and Harmony Center supervised community group homes, respectively. These annual increases are stipulated in the current contracts these centers have entered into with the Office of Behavioral Health - ELMHS. The contract with Grace Outreach Center is active through 6/30/24. The contract with Harmony Center expired on 6/30/23; however, services will continue to be provided under an emergency contract until a new contract can be executed. Residents of these homes are referred by forensic facilities or are under court-ordered forensic conditional release. Accordingly, no Medicaid funds are utilized in this adjustment.

Center	Beds	Current	New	Effective
Grace Outreach Center	60	\$187.24	\$194.73	7/1/23
Harmony Center - (FSTRA)*	140	\$185.69	\$191.26	2/4/24
Harmony Center - Community Step Down	20	\$69.78	\$71.87	2/4/24
Harmony Center - Maintenance/Repair of Occupied Beds**	160	\$9.00	\$9.27	2/4/24

^{*} Forensic Supervised Transitional Residential and Aftercare.

• Increases \$9.6 M IAT from Medicaid out of the Uncompensated Care Program for contract RNs, LPNs, and CNAs at Central Louisiana State Hospital (CLSH) in Pineville, Louisiana. Funding is necessary for additional contract nurses (10 RNs, 5 LPNs, and 69 CNAs) in order to meet the standard level of care required by The Joint Commission (TJC), Centers for Medicare and Medicaid Services (CMS), and LDH Health Standards. As of 8/03/22, CLSH had approximately 124 contract RNs, LPNs, and CNAs staff to fill the gaps caused by a 35% vacancy rate for nursing and psychiatric aid positions. The requested amount is the difference between the estimated cost of the contracted nursing staff (\$13.4 M), and the cost of an equivalent number of T.O. positions (\$3.8 M). These costs are provided in further detail below:

	Number of	<u>Annu</u>			
Position	Positions	Contract	T.O.	Difference	Total Difference
RN	10	\$258,510	\$108,510	\$150,000	\$1,500,000
LPN	5	\$176,148	\$58,518	\$117,630	\$588,148
CNA	69	\$144,690	\$35,197	\$109,493	\$7,555,013
Total Adjustmen	t				\$9,643,161

• Increases \$11.1 M (\$5.6 M SGF and \$5.6 M IAT from Medicaid out of the Uncompensated Care Program) for contract RNs, LPNs, and CNAs at ELMHS in Jackson, LA. Funding is necessary for additional contract nurses (50 RNs, 10 LPNs, and 4 CNAs) in order to meet the standard level of care required by The Joint Commission (TJC), Centers for Medicare and Medicaid Services (CMS), and LDH Health Standards. As of 7/01/22, ELMHS had 57 contract RNs or LPNs staff to fill the gaps caused by a 54% RN vacancy rate and a 33% LPN vacancy rate. The requested amount is the difference between the estimated cost of the contracted nursing staff (\$18.6 M), and the cost of an equivalent number of T.O. positions (\$7.4 M). These costs are provided in further detail below:

	Number of	Annual Cost Per Position			
Position	Positions	Contract	T.O.	Difference	Total Difference
RN	50	\$314,010	\$127,834	\$186,176	\$9,308,802
LPN	10	\$227,948	\$87,694	\$140,254	\$1,402,542
CNA	4	\$151,190	\$43,668	\$107,523	\$430,090
Total Adjustmer	ıt				\$11,141,434

These services are shared between East Louisiana State Hospital and the Feliciana Forensic Facility, which occupy the same campus but are considered separate and distinct facilities. Federal Medicaid rules regarding recipients of court-ordered mental health treatment limit the amount of Medicaid funding for which the facility is eligible. As a result, 50% of this adjustment consists of SGF.

^{**}The contract between ELMHS and Harmony Center provides an additional per diem for maintenance and repair of occupied beds, up to 160 beds at full occupancy.

09 – 330 Office of Behavioral Health (Continued)

• Increases \$315,589 IAT from Medical Vendor Administration (50% federal administrative match) for salaries and benefits for Peer In-Reach Specialists (PIRS), to ensure that individuals with mental illness are provided services in the most integrated setting appropriate to their needs. Implemented in 2021, PIRS are individuals with a lived experience with a behavioral health condition and are willing to tell their recovery story to individuals with serious mental illness who are transitioning from nursing facilities, and have been recognized as critical components to successful transition programs.

The PIRS program currently consists of nine (9) part-time PIRS positions and one (1) T.O. Program Monitor position. Depending upon future capacity needs, the program may expand to include additional PIRS positions. PIRS are part of the My Choice LA program, which provides transition planning and support, as well as screening and evaluations to all Medicaid eligible individuals with serious mental illness who are currently in a nursing facility.

 Increases \$170,890 SGF to provide a 30% per diem rate increase for Louisiana Industries for the Disabled (5 beds) and Options Foundation (20 beds) supervised community group home contracts, for the provision of services for patients who have been conditionally released from Eastern Mental Health System (ELMHS) into the community. The increases are necessary to support the rising costs to providers for personnel, food, and utilities.

These rate increases first took effect in FY 23. That year, OBH funded the increase by utilizing unspent SGF from a \$3.2 M budget adjustment supporting the opening of 58 Forensic Supervised Transitional and Residential Aftercare (FSTRA) beds. A portion of this \$3.2 M was available because the FSTRA beds were not filled immediately. This adjustment provides a recurring funding source for these beds.

The rate increases are shown below:

Center	Beds	Per Diem	Days	Total
Prior Rates			<u>-</u>	
LA Industries for the Disabled	5	\$64.60	365	\$ 117,895
Options Foundation	20	\$60.96	365	\$ 445,008
Prior Rates Total				\$ 562,903
FY 24				
LA Industries for the Disabled	5	\$83.98	366	\$ 153,683
Options Foundation	20	\$79.25	366	\$ 580,110
FŶ 24 Total				\$ 733,793
Total Increase				\$ 170,890

09 – 330 Office of Behavioral Health (Continued)

• Decreases \$191,163 IAT from Medicaid out of the Uncompensated Care Program and three (3) T.O. positions to transfer three (3) Correctional Guard - Therapeutic positions from the Hospital Based Program to the Office of the Secretary for Training and Development. These positions were transferred through a BA-7 request in January 2023, and this adjustment annualizes the transfer. The purpose of this transfer is to convert three (3) Program Monitor temporary job appointments to permanent T.O. positions within the Office of the Secretary.

While the positions are being transferred, the Office of the Secretary will not be receiving the associated IAT funding.

These positions are being transferred due to the large number of vacancies and consistent difficulty in filling Correctional Guard - Therapeutic positions. The duties associated with these positions will continue to be performed through overtime of existing staff.

- Increases \$13.4 M Federal for Mental Health Block Grant (MHBG) and Substance Abuse Prevention and Treatment (SABG) Block Grant activities. This grant funding was provided through ARPA to enhance behavioral health services during the COVID-19 pandemic. The funding consists of \$7,529,746 MHBG and \$5,918,426 SAPT. The programs that this funding will support are:
 - Expansion of medication for opioid use disorder services within the Department of Public Safety and Corrections
 - Peer support services for universities and hospital emergency departments
 - Expansion of Early Serious Mental Illness/First Episode Psychosis clinics in northern Louisiana
 - Support for Louisiana's statewide Crisis System of Care, which provides community based service options for those experiencing serious mental illness (SMI), thereby diverting them from inpatient bed based services
- Increases \$1 M SGF to contract with the Louisiana Education and Addiction Network (LEAN) for the
 implementation of a statewide health care provider network to address youth and adolescent substance
 use disorders in designated health care professional shortage areas. LEAN is a nonprofit corporation
 previously named Parents of Mental Health Awareness of Louisiana (name was changed on 5/11/23)
 and based in Bossier City, LA.
- Increases \$1.5 M IAT from Medical Vendor Administration for start-up costs associated with community-based crisis services providers. This funding will expand crisis services to adolescents in the state by establishing infrastructure for providers of youth crisis services. These services include Mobile Crisis Response, in which teams deploy to an individual experiencing a self-identified crisis, and Community Brief Crisis Support, a face-to-face, ongoing crisis intervention response designed to provide stabilization and support in the community subsequent to the initial intervention.
- Increases \$3 M IAT from Medicaid for the expansion of residential substance use disorders treatment services for women and children. This funding will be used to enhance the network of residential treatment programs for women, including pregnant women and women with dependent children. OBH, in partnership with local government entities, is looking to support between three and six new facilities. Such facilities currently exist in the Acadiana area, Capital area, and South Central Louisiana. OBH is planning to expand its network of facilities to other areas of the state.
- Increases \$1.4 M IAT from Medicaid to provide funding for up to 25 beds to provide residential behavioral health treatment tailored for children with developmental disabilities. OBH has not yet identified a facility or facilities to provide these services and will be releasing an RFP for award of these funds.
- Increases \$7.6 M (\$2.6 M SGF and \$5 M IAT) to provide funding to the Hospital Based Treatment Program for staff pay incentives at state psychiatric hospitals. These incentives will include Special Entrance Rates, premium pay, and longevity pay.

09 – 340 Office of Citizens with Developmental Disabilities

• Increases \$10.7 M IAT funding for pay incentives.

Issue: Intellectual/Developmental Disabilties (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
 - o Supports will be needed in the next 90 days
- 3 Urgent
 - o Supports will be needed in the next 3-12 months
 - o SUN score is reevaluated every year
- 2 Critical
 - o Supports will be needed in the next 1-2 years
 - o SUN score is reevaluated every 2 years
- 1 Planning
 - o Supports will be needed in the next 3-5 years
 - o SUN score is reevaluated every 3 years
- 0 Currently no unmet needs
 - o SUN score is reevaluated every 5 years

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

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

Registry as of 9/01/23	10,165
FY 23 Average Cost per Slot	\$49,367
FY 23 I/DD Waiver Slots Filled at of 6/30/23	14,074
FY 23 Actuals	\$648,701,125
FY 24 Budget	\$677,508,948

For informational purposes, the number of recipients and average cost by waiver for FY 23 is provided below.

	Total Recipients*	Average Cost
NOW	7,205	\$71,018
Children's Choice	3,231	\$16,850
Supports Waiver	2,773	\$7,111
ROW	<u>2,205</u>	\$49,391
Total Recipients	15,414	

^{*}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 Health and Community Health

• Transfers \$376,552 SGF and associated positions from the Office of Public Health and Office of the Secretary for functions of the office.

\$239,079 – Two (2) positions transferred from Office of Public Health

\$137,473 - Two (2) positions from Office of the Secretary

09 – 375 Imperial Calcasieu Human Services Authority

No significant adjustments

09 – 376 Central Louisiana Human Servives District

• No significant adjustments

09 – 377 Northwest Louisiana Human Servives District

• No significant adjustments

10 - Department of Children and Family Services

FY 23 Existing Operating Budget (12/01/22)	FY 24 Appropriated	Dollar Change	Percent Change
\$258,232,483	\$286,956,564	\$28,724,081	11.1%
\$16,502,907	\$16,502,907	\$0	0.0%
\$14,634,991	\$16,634,991	\$2,000,000	13.7%
\$1,724,294	\$2,724,294	\$1,000,000	58.0%
\$598,735,555	\$592,199,762	(\$6,535,793)	(1.1%)
\$889,830,230	\$915,018,518	\$25,188,288	2.8%
3,664	3,737	73	1.95%
	Operating Budget (12/01/22) \$258,232,483 \$16,502,907 \$14,634,991 \$1,724,294 \$598,735,555 \$889,830,230	Operating Budget (12/01/22) FY 24 Appropriated \$258,232,483 \$286,956,564 \$16,502,907 \$16,502,907 \$14,634,991 \$16,634,991 \$1,724,294 \$2,724,294 \$598,735,555 \$592,199,762 \$889,830,230 \$915,018,518	Operating Budget (12/01/22) Appropriated Dollar Change \$258,232,483 \$286,956,564 \$28,724,081 \$16,502,907 \$16,502,907 \$0 \$14,634,991 \$16,634,991 \$2,000,000 \$1,724,294 \$2,724,294 \$1,000,000 \$598,735,555 \$592,199,762 (\$6,535,793) \$889,830,230 \$915,018,518 \$25,188,288

<u>10 – 360 Office of Children & Family Services</u>

- Increases \$1.6 M SGF for critical transportation needs shelters (CTNS) to house evacuees during declared emergencies and storage space for emergency supplies. DCFS anticipates this increase will provide an additional 515,000 square feet of space and 9,268 beds, doubling the bed capacity of state CTNS beds. An RFP has been issued.
- Reduces \$24.4 M Federal for the Temporary Assistance for Needy Families (TANF) Program. This
 adjustment seeks to align budget authority with historical collections.
 TANF Expenditure history:

j			Excess Budget
	Budget	Actual	Authority
FY 20	\$150,647,221	\$140,840,533	(\$9,806,688)
FY 21	\$168,737,247	\$140,363,831	(\$28,373,416)
FY 22	\$181,718,949	\$146,614,305	(\$35,104,644)
3 year average	\$167,034,472	\$142,606,223	(\$24,428,249)

• Increases \$2 M SGR for the Child Welfare Program. This adjustment seeks to align budget authority with historical collections.

SGR Collection History for the Child Welfare Program:

			Additional Budget
	Budget	Actual	Authority Needed
FY 20	\$2,656,768	\$4,837,927	\$2,181,159
FY 21	\$2,656,768	\$4,082,936	\$1,426,168
FY 22	\$1,626,697	\$3,603,561	\$1,976,864
3 year average	\$2,313,411	\$4,174,808	\$1,861,397

• Increases \$2.7 M (\$903,128 SGF and \$1.8 M Federal) for a total of 40 Non-T.O. FTE and associated costs for the Child Support Enforcement (CSE) Modernization Project. 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 began in April 2023, and is projected to be completed by the end of FY 27.

34 Project Coordinators

5 Project Supervisors

1 Administrative Assistant

40 Total Non-TO FTE

10 – 360 Office of Children & Family Services (Continued)

• Increases \$4 M (\$500,000 SGF and \$3.5 M Federal) for contracted services associated with the Electronic Benefits Transfer (EBT) System. Contractor will provide retailers with training, Point of Service (POS) devices, and help desk services. Contractor will provide DCFS with daily and monthly reporting, issuance of TANF and SNAP EBT cards to clients, and a customer call center.

	FY 23	Adjustment	FY 24
SGF	\$1,487,332	\$ 500,000	\$1,987,332
Federal Funds	\$1,704,726	\$3,500,000	\$5,204,726
Total Budget	\$3,192,058	\$4,000,000	\$7,192,058

- Increases \$7 M SGF for domestic violence shelters.
- Increases \$7 M (\$3.5 M SGF and \$3.5 M Federal) for Child First and Intercept Title IV-E for mental health, substance abuse, and other prevention services for parents and children who are candidates for foster care. The program will provide in-home intervention services and will be implemented in parishes with a high rate of out of home placement for children ages 0-6 years.
- Converts 73 positions from job appointments to T.O. These positions are allocated as follows: 71 in the Child Welfare Program and two (2) in the Division of Management and Finance. \$5.6 M of funding is in the existing budget for these positions and will move from other compensation expense to salaries expense.

The positions are as follows:

1	Administrative Assistant
5	Administrative Coordinator
17	Child Welfare Consultant
4	Child Welfare Manager
4	Child Welfare Services Assistant
27	Child Welfare Specialist
1	Child Welfare Supervisor
2	Program Consultant
2	Program Specialist
2	Program Manager
8	Social Services Analyst
73	Total Positions

• Increases \$2.7 M (\$2 M SGF and \$683,000 Federal) for the annualization of funding for Act 662 of the 2022 RS to provide care coordination and advocacy services for child victims of human trafficking. The department entered 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 Act.

	FY 23	Adjustment	FY 24
SGF	\$1,943,975	\$2,048,982	\$3,992,957
Federal Funds	\$ 647,992	\$ 682,994	\$1,330,986
Total Budget	\$2,591,967	\$2,731,976	\$5,323,943

Issue: Position History

Table 30: DCFS Position History

Fiscal Year	Authorized TO	# change from prior year	% change from prior year	Vacancies	% Vacant TO	Explanation of Changes
2016	3,409	(131)	-3.70%	183	5.37%	3 positions reduced/128 positions transferred to other state departments
2017	3,447	38	1.11%	254	7.37%	38 positions transferred from other state departments
2018	3,445	(2)	-0.06%	219	6.36%	2 positions transferred to other state departments
2019	3,506	61	1.77%	251	7.16%	Personnel Increase
2020	3,491	(15)	-0.43%	220	6.30%	Personnel Reduction
2021	3,561	70	2.01%	241	6.77%	Personnel Increase
2022	3,634	73	2.05%	391	10.76%	Personnel Increase
2023	3,664	30	0.83%	460	12.55%	Personnel Increase
2024	3,737	73	1.99%	319	8.54%	73 job appointments converted to TO
	ve Change 2016	197				



Issue: Temporary Assistance for Needy Families (TANF)

Act 447 of the 2023 RS contains total TANF funding of \$155.8 M, which is a \$23.4 M decrease in funding from FY 23 EOB. TANF, which is 100% federally funded, is allocated between three areas: Core Welfare, Child Welfare, and TANF Initiatives. Significant reductions are reflected in Table 31 below.

Table 31: Temporary Assistance for Needy Families (TANF) Budget

	FY 23	FY 24	Difference
CORE WELFARE			
FITAP/KCSP	\$27,729,397	\$27,782,341	\$52,944
STEP	\$7,923,804	\$10,248,343	\$2,324,539
Call Center/Document Imaging	\$1,500,000	\$1,500,000	\$0
Administration	\$8,218,213	\$8,942,646	\$724,433
Pandemic Emergency Assistance Fund	\$2,389,046	\$947,056	(\$1,441,990)
CHILD WELFARE			
CPI/FS	\$31,402,756	\$31,402,756	\$0
Emergency Assistance	\$10,576,061	\$10,576,061	\$0
Prevention Track Preservation Court	\$220,202	\$0	(\$220,202)
Kinship Navigator	\$3,445,000	\$3,445,000	\$0
My Community Cares (MCC)	\$750,000	\$750,000	\$0
TANF INITIATIVES			
Community Supervisor (OJJ)	\$810,000	\$810,000	\$0
LA 4	\$50,722,803	\$30,010,040	(\$20,712,763)
CASA	\$3,992,850	\$3,992,850	\$0
Substance Abuse	\$2,753,512	\$3,679,932	
Nurse Family Partnership	\$2,877,075	\$2,877,075	\$0
Jobs for America's Graduates (JAG)	\$6,400,000	\$3,200,000	(\$3,200,000)
Drug Courts	\$5,400,000	\$5,000,000	(\$400,000)
Homeless	\$1,500,000	\$1,500,000	\$0
Family Violence	\$4,000,000	\$4,000,000	\$0
Fatherhood	\$1,200,000	\$1,200,000	\$0
Vulnerable Communities & People	\$417,136	\$417,136	\$0
Abortion Alternatives	\$2,260,000	\$2,260,000	\$0
Individual Development Account	\$1,500,000	\$600,000	(\$900,000)
United Way of Southwest Louisiana	\$249,000	\$249,000	\$0
STAR Academy	\$400,000	\$0	(\$400,000)
Micro-Enterprise	\$600,000	\$400,000	<u>(\$200,000)</u>
TOTALS	\$179,236,855	\$155,790,236	(\$24,373,039)
SUMMARY			
Core Welfare	\$47,760,460	\$49,420,386	\$1,659,926
Child Welfare	\$46,394,019	\$46,173,817	(\$220,202)
TANF Initiatives	\$85,082,376		(\$24,886,343)
TOTALS	\$179,236,855	\$155,790,236	(\$23,446,619)

11 - Department of Natural Resources

Means of Finance	FY 23 Existing Operating Budget (12/01/22)	FY 24 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$10,584,407	\$22,655,013	\$12,070,606	114.0%
STATE GENERAL FUND BY:				
Interagency Transfer	\$8,893,226	\$8,892,137	(\$1,089)	(0.0%)
Fees and Self-generated Revenue	\$23,009,286	\$17,308,398	(\$5,700,888)	(24.8%)
Statutory Dedications	\$21,147,659	\$31,187,487	\$10,039,828	47.5%
FEDERAL FUNDS	\$42,416,533	\$94,615,820	\$52,199,287	123.1%
TOTAL MEANS OF FINANCING	\$106,051,111	\$174,658,855	\$68,607,744	64.7%
T.O. POSITIONS	321	329	8	2.4%

11 – 431 Office of the Secretary

- Increases \$20 M Federal to expend grant funding from the Infrastructure Investment and Jobs Act (IIJA).
 These funds will be utilized for plugging and restoring abandoned oil and gas wells through the Oilfield
 Site Restoration program around the state. Combined with \$30 M in existing budget authority, the total
 amount available in FY 24 from Federal grants for Oilfield Site Restoration is \$50 M.
- Increases \$3.4 M Federal and two (2) authorized T.O. positions to align expenses related to four energy grants with existing budget authority in the State Energy Program (SEP). New positions include a Federal Energy Program Manager (\$70,647 Salary, \$42,796 Related Benefits) and an Executive Staff Officer (\$62,889 Salary, \$39,549 Related Benefits). Funding will be directed at creating an energy security plan for the state along with block grant programs for energy efficiency conservation and technology upgrades and improvements. The agency has \$3 M in Federal authority in the EOB Base for this purpose bringing the total authority for FY 24 to \$6.4 M.
- Increases \$20 M Federal and two (2) authorized T.O. positions for the first phase of the Regional Clean Hydrogen Hubs Program. Funding originates from the U.S. Department of Energy (DOE) through an appropriation in the Infrastructure and Investment Jobs Act (IIJA) aimed to accelerate the use of hydrogen as a clean energy carrier that can deliver or store tremendous amounts of energy. The authorized positions included are an Accountant/Grant Reviewer (\$67,299 Salary, \$33,650 Related Benefits) and a Federal Energy Program Manager (\$70,647 Salary, \$35,324 Related Benefits). These 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.
- Increases \$9.3M (\$1.3 M SGF and \$8 M Federal) and two (2) authorized T.O. positions for Grid Resilience Grant projects awarded by the U.S. Department of Energy's Building a Better Grid initiative. The formula grant allocation of \$8 M requires a 15% state match fulfilled by \$1.2 M SGF included in this adjustment. The program aims to generate the greatest community benefit providing clean, affordable, and reliable energy to the weakest areas in Louisiana. The positions added include an Accountant/Grant Reviewer (\$67,299 Salary, \$33,650 Related Benefits) and a Legal Administrative Program Specialist (\$58,781 Salary, \$29,391 Related Benefits), which is funded by \$88,172 in SGF included in the adjustment above the state match requirement.
- Increases \$10.6 M Statutory Dedications out of the Oilfield Site Restoration Fund to plug and restore
 approximately 25 high priority orphaned wells in South Louisiana (\$4 M) and nine abandoned wells
 in the Humphrey's and Orange Grove fields located in Terrebonne Parish (\$6.6 M, originating from the
 Atlantic Richfield Company). The total appropriation from the Oilfield Site Restoration Fund is \$23.1 M
 for FY 24.

<u>11 – 431 Office of the Secretary (Continued)</u>

 Merges two agencies, the Office of Mineral Resources (11-434) and the Office of Coastal Management (11-435), including associated funding and positions into the Office of the Secretary (11-431). No change in overall funding or positions is associated with the consolidation.

11 – 432 Office of Conservation

- Increases \$268,774 SGF and two (2) authorized T.O. positions for administration of the Class V Well Program within the Injection and Mining Division. Positions include a Petroleum Scientist 3 (\$86,559 Salary, \$43,280 Related Benefits) and Petroleum Scientist Supervisor (\$92,623 Salary, \$46,312 Related Benefits)
- Increases \$188,981 SGF for water well inspections provided by field staff within DOTD. DNR does not have the capability to conduct these onsite inspections around the state.

Issue: Oilfield Site Restoration

The Oilfield Site Restoration Program was created in 1993 to address the problem of orphaned well sites across the state. The program is traditionally funded through fees on oil and gas production in Louisiana that shift depending on the price of oil per barrel and are dedicated to the Oilfield Site Restoration Fund. The department collects approximately \$10.5 M per year in fees for the Oilfield Site Restoration Plan. On 8/30/23 the DNR SONRIS Data Portal showed that Louisiana had 4,326 orphaned wells. Over the last five years, a total of 667 wells (averaging 133 wells annually) have been plugged using state funds.

The federal government has recently stepped in to assist in addressing the orphan well situation. The Infrastructure Investment and Jobs Act (IIJA) included funding that has catalyzed the Oilfield Site Restoration Program with an influx of additional support. In FY 24, DNR anticipates receiving federal funds totaling \$50 M from combined grants received from the U.S. Department of the Interior (U.S. DOI) along with U.S. Fish and Wildlife Services (U.S. FWS) to remedy more orphaned wells.

The most substantial portion of the funding from the IIJA allocated a total of \$4.7 B to the U.S. DOI to distribute to state well site restoration programs. Estimates show the total funding available to Louisiana will be approximately \$175 M, spread over the course of several years. Since receiving the first tranche of funding in January 2023, nearly 530 wells have been plugged utilizing these funds. The FY 24 budget includes \$40 M of these grant funds to continue the work restoring orphaned well sites.

The U.S. FWS awarded the state \$13.6 M in grant funding to plug and restore abandoned wells on federal lands located in the state. DNR has plugged 61 wells with this grant funding as of 8/28/23 and anticipates plugging another 100 wells with the remaining funds.

Wells on land and in the northern part of the state are generally significantly less expensive to plug than those on water bottoms in the southern portion of the state. The estimated number of orphaned wells that can be addressed with these funds could vary depending on the location of the targeted wells, additional dollars being made available, and pending official guidance for the grants.

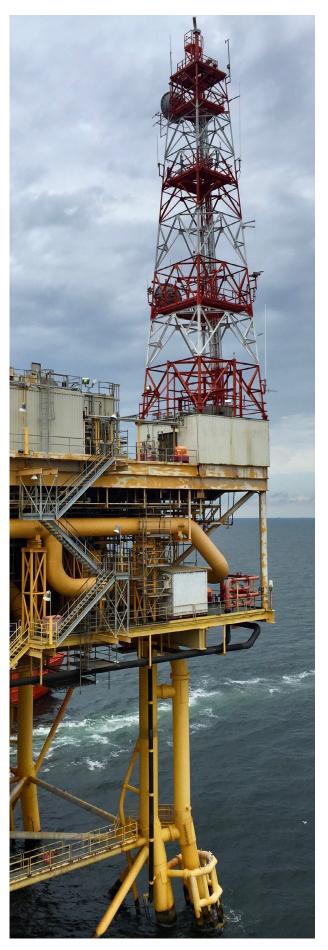
Issue: State Energy Office

DOE is allocating money from the IIJA to the State Energy Office located in the Office of the Secretary's Technology Assessment Division. DNR is slated to receive approximately \$6.4 M per year for the next five years. Use of the funds will 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.

Additionally, DNR was awarded a \$40 M 5-year Grid Resilience Grant from the DOE Building a Better Grid Initiative to improve the resilience of the electric grid from disruptive events and to reduce the frequency and impacts of power outages. The FY 24 budget includes \$9.2 M for the initiative comprised of \$8 M Federal and \$1.2 M SGF used as the required 15% state match. The budget also adds two (2) authorized positions for the program, an Accountant/ Grant Reviewer and a Legal Administrative Assistant.

Issue: HALO Hydrogren Hub

The IIJA allocated \$8 B towards the creation of multiple regional clean hydrogen hubs administered by DOE. On behalf of the state, the State Energy Office partnered with neighboring Arkansas and Oklahoma to create the HALO Hydrogen Hub with the intent of pursuing the DOE funding to establish a regional hydrogen hub. A hydrogen hub is a regional center with the potential to create a network of clean hydrogen producers and research with the aim to catalyze production, processing, delivery, storage, and end-use of clean hydrogen. The governors of each state signed the cooperative agreement in March 2022, with the partnership submitting an initial proposal in November 2022 to the DOE and a full application in April 2023. The FY 24 budget includes \$20 M of Federal Funds for Phase 1 of the grant along with two (2) new authorized positions (Accountant/Grant Reviewer and Federal Energy Program Manager) to assist the State Energy Office in getting the new initiative off the ground. The DOE is expected to make an official announcement on funding awards in Fall 2023.



12 - Department of Revenue

Means of Finance	FY 23 Existing Operating Budget (12/01/22)	FY 24 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$0	\$0	\$0	0.0%
STATE GENERAL FUND BY:				
Interagency Transfer	\$552,030	\$515,000	(\$37,030)	(6.7%)
Fees and Self-generated Revenue	\$121,833,996	\$117,285,462	(\$4,548,534)	(3.7%)
Statutory Dedications	\$557,914	\$557,914	\$0	0.0%
FEDERAL FUNDS	\$0	\$0	\$0	0.0%
TOTAL MEANS OF FINANCING	\$122,943,940	\$118,358,376	(\$4,585,564)	(3.7%)
T.O. POSITIONS	727	724	(3)	(0.4%)

12 – 440 Office of Revenue

- Increases \$2 M SGR to provide Tier 1 Call Services to handle the least technical taxpayer inquiries. For the Office of Revenue, the most common method of communication with stakeholders is via telephone. While the agency has increased its online options and a number of initiatives to reduce the need to call, the agency still receives more calls than the resources that are available to answer. Unanswered and/or abandoned calls represent missed revenues to fund public services and fewer opportunities to provide taxpayer education. The call abandon rate was 8.7% in FY 22. By contracting, the agency can increase the number of calls answered, lower the abandon rate, and increase tax compliance. The department was unable to provide a projected impact on revenue.
- Increases \$1.5 M SGR for server maintenance for all document and revenue processing operations throughout the agency. The department plans to replace three (3) IBML high-speed scanners at \$250,000 each for a total of \$750,000. The department was appropriated \$775,000 to replace 19 servers. These servers will be on OTS lines of service, sized for performance and future growth. The Tax Express environment that captures data from images scanned by the IBML scanners needs to be upgraded, but the servers must be upgraded first in order to properly upgrade the Tax Express Software.
- Increases \$560,530 SGR for procurement of equipment and data software maintenance for the DELTA (Defining Excellence in Louisiana Tax Administration) system, DUO Multifactor Authentication (MFA), and the Cognos reporting environment. The secondary DELTA backup (\$300,000) is to ensure tax system functionality in case of a disaster. The procurement of monitors, docking stations, keyboards, and mice (\$131,000) is for telecommuting use and for the continuation of operations in case of a disaster. The DUO MFA (\$48,550) is an IRS requirement. The latest version of the IBM Cognos reporting environment (\$80,980) extracts data from DELTA and provides custom and ad hoc reports.
- Net decrease of \$8.8 M SGR in statewide standard adjustments. These adjustments are mainly driven by:
 - Decreases \$5.3 M in services and acquisitions from the Office of Technology Services
 - Decreases \$3.3 M in non-recurring carryforwards
 - Decreases \$2.6 M in attrition adjustments
 - Decreases \$2.3 M in a non-recurring 27th pay period
 - Decreases \$263,633 and three (3) vacant positions within the Remote Sellers Commission
 - Increases \$4.1 M in base and market rate classified salary adjustments

Issue: Department of Revenue Funding Sources

Act 348 of the 2020 RS amended R.S. 47:1608 regarding the treatment of taxes, penalties, and fees by the Louisiana Department of Revenue (LDR). Act 348 swapped a portion of the Tax Collection budget funding from certain fees and penalties for up to one percent of income and sales tax collections. Beginning in FY 23, LDR was authorized to retain from collections an amount equal to one percent of individual income tax, state sales tax, and corporate income and franchise tax collected by the state after some statutory dedications. In turn, collections of certain penalties, primarily those related to income and sales tax collections, were deposited into SGF in an effort to support revenue neutrality in the swap. For budget purposes, both revenue sources, retained fees or one percent of certain collections, are classified collectively as SGR in the LDR budget. As in years past, LDR is authorized to retain excess SGR in a given year, including the 1% tax retention; however, language stated in Act 447 of the 2023 RS set a limit of \$50 M to be carried into FY 24 within the Tax Collection Program.

Table 32 outlines inflows and outflows of SGR funds within the Tax Collection Program at LDR during FY 23 and as estimated for FY 24:

Table 32: Tax Collection Program (Self-Generated Revenue)

	FY 23	FY 24 (est.)
Beginning Balance	\$67,722,606	\$50,934,672
Cash	\$65,000,000	\$50,000,000
BA-7 Carryforward	\$2,722,606	\$934,672
Current Year Collections	\$162,210,343	\$148,219,788
1% of All Sales, Income, Franchise Tax	\$116,619,555	\$102,629,000
SGR Fees and Penalties Retained	\$45,490,788	\$45,490,788
LA Entertainment Development Fund Account	\$100,000	\$100,000
Total Revenue Collected	\$229,932,949	\$199,154,460
FY 23 Actual Expenditures/FY 24 Appropriation	(\$104,072,628)	(\$107,790,239)
Surplus/(Deficit)	\$125,860,321	\$91,364,221
FY 23 Surplus Reverted to SGF*	(\$74,925,649)	\$0
Ending Balance	\$50,934,672	\$91,364,221
Cash	\$50,000,000	
BA-7 Carryforward to FY 24	\$934,672	
Ending Balance Cash	\$50,934,672 \$50,000,000	

^{*\$30} M of the \$74.9 M was reverted to SGF through the REC's recognition of SGF available and appropriated in Act 447 of the 2023 RS. The remaining \$44.9 M will presumably be designated as FY 23 surplus and subsequently appropriated in accordance with provisions found in La. Const. Art. VII, §10.(2).

As can be seen in Table 32 on page 108, the Tax Collection Program's collections within FY 23 far exceeded its appropriated expenditures. Instead of retaining the entirety of the surplus revenue, LDR's retention was limited to \$50 M per language in Act 447 of the 2023 RS. After actual expenditures, any surplus above \$50 M is mandated to revert to the SGF. It is for this reason that several fiscal notes throughout the 2023 RS contained language illustrating that an increase in expenditures within the LDR would cause a decrease in SGF revenue, since fewer funds would revert. In addition, Table 32 calculates funds available at the end of FY 24 if the May 2023 REC forecast materializes, the fee revenue remains flat, and LDR spending is equal to its initial FY 24 appropriation. With these lofty assumptions, it appears that a significant amount of revenue will again be available at the end of the year, \$30 M of which is already incorporated into the FY 24 (and annually beyond) revenue forecast. By comparison, the LDR surplus in FY 23 was \$125.9 M, while the FY 24 estimated surplus is \$91.4 M.

It is worth noting the amount of SGR the Tax Collection Program collects through the 1% mechanism each fiscal year is susceptible to economic downturns, similar to other agencies funded with state general fund. Should the tide turn on tax collections, whether in response to economic conditions or policy adjustments, LDR could require additional revenue to maintain collection services. As the collector of roughly ¾ of state tax revenue, funding of the Tax Collection Program is of unique importance to the state.

During the 2020 RS, when Act 348 was passed, debate focused in part on the revenue neutrality of this new funding mechanism for the Tax Collection Program. Since FY 23 is the first year of the implementation of the funding swap and unaudited actuals are available, a preliminary test of revenue neutrality can occur on the fees that now go directly to SGF compared to the 1% retained by LDR. A subsequent new development in the agency's budget is the constraint of \$50 M authorized for retention by LDR going into FY 24, which increased the amount reverted to SGF in FY 23.

Table 33: Revenue Neutrality Test Using Actuals From LDR <u>WITHOUT</u> an Additional Reversion (\$ in millions)

	Preliminary
	FY 23 Actuals
Fees & Penalties Sent Directly to the SGF	\$94.6
SGR from 1% All Sales, Income, and Franchise Tax	\$116.6
Revenue Neutrality Quotient Without Additional Reversions*	81.1%

^{*}A quotient of 100% indicates revenue neutrality; less than 100% indicates more is retained than sent to SGF; greater than 100% indicates more is sent to SGF than retained.

Table 34: Revenue Neutrality Test Using Actuals From LDR <u>WITH</u> an Additional Reversion (\$ in millions)

	Preliminary
	FY 23 Actuals
Fees & Penalties Sent Directly to the SGF	\$94.6
Additional LDR Reversions*	\$74.9
TOTAL LDR Transfers to SGF	\$169.5
Amount of 1% Retained by LDR**	\$58.5
Revenue Neutrality Quotient With Additional Reversions***	289.70%

^{*}58.1 M coming from the 1% of all sales, income and franchise tax and \$16.8 M from the remaining balance calculated as new revenue less actual expenditures

As seen in Table 33 on page 109, the amount swapped by LDR in fees only represents 81.1% of the amount retained as 1% of all sales, income, and franchise taxes; however when considering actual transfers, Table 34 indicates an additional reversion of \$74.9 M (the surplus over \$50 M) flipped the neutrality measure in favor of the state general fund. Thus, the Tax Collection Program collected more SGR in FY 23 after the implementation of Act 348 than it would have under its previous funding mechanism, although a significant portion of those collections ultimately ended up in the SGF through legislative action.



^{**\$116.6} M SGR from 1% of all sales, income, and franchise tax less the \$58.1 M surplus reverted

^{***}A quotient of 100% indicates revenue neutrality; less than 100% indicates more is retained than sent to SGF; greater than 100% indicates more is sent to SGF than retained.

13 - Department of Environmental Quality

Means of Finance	FY 23 Existing Operating Budget (12/01/22)	FY 24 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$4,568,830	\$14,079,535	\$9,510,705	208.2%
STATE GENERAL FUND BY:				
Interagency Transfer	\$5,037,477	\$4,490,227	(\$547,250)	(10.9%)
Fees and Self-generated Revenue	\$108,681,570	\$104,956,155	(\$3,725,415)	(3.4%)
Statutory Dedications	\$9,793,752	\$10,373,471	\$579,719	5.9%
FEDERAL FUNDS	\$19,247,601	\$20,282,456	\$1,034,855	5.4%
TOTAL MEANS OF FINANCING	\$147,329,230	\$154,181,844	\$6,852,614	4.7%
T.O. POSITIONS	707	711	4	0.6%

13 – 856 Office of Environmental Quality

- Increases \$1 M SGR out of the Motor Fuels Underground Storage Tank Trust Dedicated Account for grants to Louisiana motor fuel underground storage tank owners. Act 277 of the 2022 RS authorizes the department to provide grants to tank owners to upgrade or improve single-walled motor fuel underground tanks to the standards recommended by state and federal environmental laws. The department can provide grants using deposits from cost recovery efforts and interest earned on the Motor Fuels Underground Storage Tank Trust Dedicated Account. The department estimates there are approximately 8,202 (81% of the total number of tanks) single-walled tanks in Louisiana.
- Increases \$451,175 (\$225,587 SGF and \$225,588 SGR out of the Environmental Trust Dedicated Fund Account) and four (4) T.O. positions to establish a voluntary self-audit program per Act 481 of the 2021 RS. The department estimates 25% of facilities will initiate the voluntary self-audit out of approximately 1,600 facilities that operate in Louisiana. The four (4) positions required will be an Environmental Scientist Senior, an Environmental Project Specialist, an Environmental Scientist, and an Environmental Scientist Supervisor. The department anticipates needing SGF in the first year but plans to use SGR moving forward to run the program. Act 481 authorized the department to recoup the costs of the program from the owner/operator of a facility to review the self-audit. The breakdown of the \$451,175 is as follows:

\$290,713 - Salaries

\$155,212 - Related Benefits

\$ 2,000 - Travel

\$ 3,250 - Supplies

\$451,175 - Total

• Increases \$1.8 M SGR out of the Environmental Trust Dedicated Fund Account to various programs within the Department of Environmental Quality for Environmental Scientists and Project Specialist Special Entrance Rates to secure adequate staffing levels.

13 – 856 Office of Environmental Quality (Continued)

• Increases \$1.3 M Federal to align the budget with federal grants for FY 24. The department received seven new grants that will assess pollutant levels in the air, address oxygen in water that sustains marine life, secure clean drinking water for the citizens of Louisiana, develop site-specific cleanup plans for redevelopment or reuse of property, improve tribal environmental response programs, and support air monitoring in and near communities that are disproportionately exposed to pollutants. This net increase includes a reduction of \$1.6 M in various other grants received by the department.

New Grants:

- \$ 900,000 Brownfields 128(a) BIL Grant
- \$ 800,460 Gulf Hypoxia BIL Grant
- \$ 700,000 Brownfields Community Wide Assessment Grant
- \$ 255,000 ARPA Section 103 PM2.5 Air Monitoring
- \$ 103,030 605(b) BIL Funds Water Quality Management Planning Grant
- \$ 60,921 ARPA Grant for Ambient Air Monitoring in St. James
- \$ 62,374 ARPA Polycyclic Hydrocarbons Detection Grants

\$2,881,785 - Total

Existing Grants Adjustments:

- \$ 2,726 PM2.5 Air Monitoring Grant
- (\$ 250) WOMP 106 Monitoring
- (\$ 617) Superfund
- (\$ 5,455) Clean Diesel
- (\$ 58,505) LUST Hurricane Harvey
- (\$ 76,420) SEJCA
- (\$ 248,309) PPG Grant
- (\$ 382,203) Brownfields State Response
- (\$ 397,461) Non Point Source
- (\$ 451,171) LUST CA
- (\$1,617,665) Total



14 - Louisiana Workforce Commission

Means of Finance	FY 23 Existing Operating Budget (12/01/22)	FY 24 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$11,095,933	\$14,810,048	\$3,714,115	33.5%
STATE GENERAL FUND BY:				
Interagency Transfer	\$7,150,000	\$3,200,000	(\$3,950,000)	(55.2%)
Fees and Self-generated Revenue	\$72,219	\$72,219	\$0	0.0%
Statutory Dedications	\$115,781,466	\$114,568,895	(\$1,212,571)	(1.0%)
FEDERAL FUNDS	\$174,939,507	\$175,044,157	\$104,650	0.1%
TOTAL MEANS OF FINANCING	\$309,039,125	\$307,695,319	(\$1,343,806)	(0.4%)
T.O. POSITIONS	878	873	(5)	(0.6%)

<u>14 – 474 Workforce Support & Training</u>

- Increases \$1 M SGF to align expenditures with expected costs for the Jobs for America's Graduates (JAG) program. JAG is a workforce preparation program that offers students who have major life obstacles a career-to-school model curriculum and mentoring through 159 local providers located in 48 parishes across the state. The program expects an increase in the number of participants (from 8,193 students in FY 23 to 9,499 students in FY 24), an increase in the number of classes conducted, and the addition of new follow-up services to seniors. Follow-up services are required by JAG National to follow high school students for one calendar year. The \$1 M increase brings the total budget for this program to \$10 M in FY 24.
- Decreases \$463,258 (\$421,606 Federal and Statutory Dedications out of the Blind Vendors Trust Fund \$2,188, Incumbent Worker Training Account \$24,257, and Penalty and Interest Account \$15,207) and five (5) T.O. positions in the Office of Workforce Development due to unfilled vacancies.
- Non-recurs \$2 M Statutory Dedications out of the Overcollections Fund to the Office of Workforce Development for a pilot program that supplements the Workforce Innovation Opportunity Act funds to train unemployed workers.
- Executes a means of finance swap exchanging \$3.2 M IAT from the Department of Children and Family Services (DCFS) and increasing SGF by an equal amount to align the budget for the Jobs for America's Graduates (JAG) activity due to the loss of one-time Temporary Assistance for the Needy Family's (TANF) funding.

16 - Department of Wildlife and Fisheries

Means of Finance	FY 23 Existing Operating Budget (12/01/22)	FY 24 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$27,864,289	\$750,000	(\$27,114,289)	(97.3%)
STATE GENERAL FUND BY:				
Interagency Transfer	\$16,922,814	\$16,951,795	\$28,981	0.2%
Fees and Self-generated Revenue	\$10,922,371	\$9,946,803	(\$975,568)	(8.9%)
Statutory Dedications	\$107,928,568	\$130,409,768	\$22,481,200	20.8%
FEDERAL FUNDS	\$55,689,904	\$100,993,114	\$45,303,210	81.3%
TOTAL MEANS OF FINANCING	\$219,327,946	\$259,051,480	\$39,723,534	18.1%
T.O. POSITIONS	781	783	2	0.3%

<u>16 – Department Wide</u>

- Non-recurs \$8.4 M SGF for the replacement and enhancement of IT equipment throughout the department, including:
 - Modernization of the commercial and motorboat license applications, including updating software, equipment, and training. This allows the department to enroll tag agents to assist in registration functions (\$3.9 M SGF).
 - Improvements and upgrades necessary to implement a centralized data system for the Office of Wildlife, which did not have a central I.T. repository. A centralized system allows the agency to be more efficient, reduces errors, increases valuable data validation, and reduces the time necessary to gather data needed for species management decisions (\$2 M SGF).
 - Replacement and enhancement of fisheries related software for an electronic application with mobile offline capabilities; updating software for the Oyster Lease Management application; for the 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 (\$2 M SGF).
 - Completion of the Computer-Aided Dispatch System Records Management System (CAD-RMS) (\$500,000 SGF)
- Non-recurs \$21.1 M (\$18 M SGF, \$2.4 M IAT, \$501,876 Statutory Dedications, and \$213,083 Federal) carryforward funding.

<u>16 – 511 Office of Management & Finance</u>

• Increases \$10 M Statutory Dedications out of the Louisiana Outdoors Forever Fund for the Louisiana Outdoors Forever Program, established by Act 714 of the 2022 RS. The program is designed to help Louisiana projects be more competitive by providing additional or matching funds for other grant applications for outdoor conservation projects in Louisiana. Eligible projects include but are not limited to land conservation, habitat restoration or enhancement, and water quality projects. Applicants can be state agencies, political subdivisions, local governments, or nongovernmental organizations. The department began accepting applications in March 2023, and plans to start awarding grants in October or November 2023.

16 – 512 Office of the Secretary

• Increases \$685,522 Statutory Dedications out of the Conservation Fund for the Enforcement Program to acquire equipment to outfit law enforcement vehicles.

16 - 513 Office of Wildlife

- Increases one (1) T.O. position as a result of converting a job appointment to a classified position Facility Maintenance Manager A (\$66,725 salary and \$35,317 related benefits). The Facility Maintenance Manager position is responsible for maintaining the Lafayette Office, which serves as offices for multiple state agencies including the Department of Wildlife and Fisheries, Department of Revenue, Office of Technology Services, and the State Fire Marshal's Office. The job appointment ended in September 2023. Funding for the position (\$66,725) will move from Other Compensation to Salaries.
- Increases \$2.5 M Statutory Dedications out of the Russell Sage Special Fund #2 for a project with Ducks Unlimited to perform levee improvements at Marsh Island, Iberia Parish.
- Increases \$3 M Federal to build target ranges for public use throughout the state. The source of federal funding is the U.S. Fish and Wildlife Service Wildlife Restoration. The department began taking applications for new target ranges in Summer 2023, and plans to award grants starting in October 2023.
- Increases \$750,000 SGF to the Office of Wildlife for statewide Chronic Wasting Disease testing and monitoring in white-tailed deer.
- Increases \$58.3 M Federal from the National Oceanic and Atmospheric Administration for the 2019 Flood Spending Plan Projects. The plan includes money for equipment reimbursement grants (\$24 M), public seed ground cultch plants (\$4 M), alternative oyster culture enhancement grants (\$3 M), research and development of low-salinity tolerant oysters (\$5 M), commercial and charter vessel access grants (\$4 M), habitat and hydrologic improvement grants (\$13.3 M), marine aquaculture grants (\$3 M), and administrative expenses for LDWF (\$2 M).

16 – 514 Office of Fisheries

- Increases \$100,770 Statutory Dedications out of the Conservation Fund for two (2) authorized T.O. Biologist positions to provide education and outreach at the Aquatics Education Center located within the Lake Charles Children's Museum. The Biologist position has a salary of \$61,713 and \$39,057 for related benefits, a total of \$100,770 per Biologist. The museum is not expected to be completed until Spring 2024; therefore, this appropriation only covers six months of salaries and related benefits for both positions.
- Increases \$2.7 M IAT from the Coastal Protection and Restoration Authority to align expenditures with expected costs for the Natural Resources Damage Assessment (NRDA) brood reef projects related to the 2010 Deepwater Horizon oil spill. 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.
- Increases \$5 M Statutory Dedications out of the Oyster Resource Management Account for the evaluation of leases incapable of oyster production (\$2.5 M) and for the establishment of cultivation and production requirements on oyster leases (\$2.5 M).
- Increases \$1.5 M Federal for the Calcasieu Lake Oyster Cultch Plant Project.
- Increases \$10 M Statutory Dedications out of the Oyster Resource Management Account to expand collaboration with UL-Lafayette for the development of low-salinity oysters and commercial opportunities related to giant salvinia harvestation.

Issue: Conservation Fund Revenue Shortfall

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

The department relies heavily on statutory dedications to fund its programs and activities. Statutory dedications comprise approximately 50.5% of the department's FY 24 total funding. The majority of statutory dedication funding is from the Conservation Fund, excluding any subfunds. The FY 24 budget contains \$79.9 M in funding from the Conservation Fund, which is 61% of total statutory dedication funding and 30.8% of the department's total funding. As the largest source of revenue, recent decreases in the Conservation Fund has a significant impact on LDWF's budget.

Since FY 16, the LDWF has experienced a revenue shortfall due to decreases in oil and gas revenues collected by the department. Prior to the revenue shortfall, the department would carry forward a cash balance in the fund. LDWF used these surplus monies from the Conservation Fund to make up for the shortfall amounting to \$23.6 M in FY 20 and \$21.5 M in FY 21. Due to an increase in mineral revenues in FY 22, the department's revenues exceeded expenditures by approximately \$1.4 M. Mineral royalties have since decreased and the department needed \$18.9 M of surplus to cover expenditures. The department expects expenditures to exceed revenues in the foreseeable future by approximately \$15 M a year. At this rate, the department would remain solvent until FY 26. Starting in FY 27, the department would require SGF to continue current operations. See Table 35 on page 117 for a breakdown of revenues and expenditures from the Conservation Fund.

To mitigate the shortfall, Act 356 of 2021 increased and restructured recreational, commercial, and motorboat licensing fees, which will increase revenues to the department by approximately \$17.5 M in FY 24, and \$18 M in FY 25. To the extent that changes in fees may change market behavior with regards to the number of permits purchased a year, the potential additional revenue may be impacted accordingly.



In addition to the fee restructures, there are several factors that may change the revenue projections of the Conservation Fund:

- LDWF is negotiating with Carbon Sequestration Programs. The department expects approximately \$3.8 M annually for Carbon Sequestration.
- The department has entered into a revenue sharing agreement with Hunter Education and Boater Education courses.
- Act 356 of the 2021 RS caps the Lifetime License Endowment Fund at \$20 M and the Aquatic Plant Control Fund at \$5 M. Any amount over \$20 M and \$5 M respectively will go into the Conservation Fund. The transfer for FY 23 will be approximately \$5.1 M but the amount will likely decrease to approximately \$1.4 M annually in the out years.
- Act 241 of the 2021 RS reclassifies violations of licensing by removing criminal penalties and allowing civil suits for the recovery of fines through adjudicatory hearings. This will increase civil penalty revenues within the Conservation Fund by approximately \$300,000 annually.

Table 35: Conservation Fund Revenue and Expenditure History

	Beginning Fund Balance*	Revenues	Expenditures	Ending Fund Balance
FY 13	\$48,555,632	\$89,409,517	\$61,823,117	\$76,142,033
FY 14	\$76,026,774	\$107,246,990	\$67,958,718	\$115,315,046
FY 15	\$103,926,207	\$101,404,063	\$73,253,191	\$132,077,079
FY 16	\$128,115,732	\$74,654,117	\$73,987,646	\$128,782,204
FY 17	\$126,885,641	\$61,593,605	\$79,015,690	\$109,463,555
FY 18	\$105,508,559	\$63,489,480	\$79,377,366	\$89,620,673
FY 19	\$95,444,355	\$58,384,837	\$71,019,410	\$82,809,782
FY 20	\$81,941,271	\$48,916,685	\$72,470,911	\$58,387,045
FY 21	\$58,337,735	\$47,963,517	\$69,973,132	\$56,187,699
FY 22	\$56,187,699	\$74,371,809	\$72,955,910	\$62,460,230
FY 23 (Projected)**	\$55,721,175	\$59,621,692	\$72,955,911	\$36,267,682
FY 24 (Projected)**	\$36,267,682	\$61,000,360	\$79,852,022	\$16,116,020

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

^{**} Projections from LA Department of Wildlife & Fisheries



17 - Department of Civil Service

Means of Finance	FY 23 Existing Operating Budget (12/01/22)	FY 24 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$6,862,368	\$6,837,485	(\$24,883)	(0.4%)
STATE GENERAL FUND BY:				
Interagency Transfer	\$14,225,708	\$14,749,675	\$523,967	3.7%
Fees and Self-generated Revenue	\$4,297,940	\$3,680,232	(\$617,708)	(14.4%)
Statutory Dedications	\$0	\$0	\$0	0.0%
FEDERAL FUNDS	\$0	\$0	\$0	0.0%
TOTAL MEANS OF FINANCING	\$25,386,016	\$25,267,392	(\$118,624)	(0.5%)
T.O. POSITIONS	178	178	0	0.0%

17 – 560 State Civil Service

No significant adjustments

17 – 561 Municipal Fire and Police Civil Service

No significant adjustments

17 - 562 Ethics Administration

No significant adjustments

17 – 563 State Police Commission

No significant adjustments

<u>17 – 565 Board of Tax Appeals</u>

No significant adjustments

Issue: Parental Leave

The Department of Civil Service has drafted rules to provide parental leave to eligible employees which may be used in lieu of annual, compensatory, or sick leave following a qualifying event. These proposed rules were approved by the Civil Service Commission on 9/06/23. Eligible employees include legal parents, adoptive parents, or foster parents of the child for whom parental leave is taken when said parents have an active and on-going role in parenting the child and are taking leave for a qualifying purpose.

Qualifying events include:

- The birth of a child
- The placement of a child under the age of 18 with the employee for adoption
- Placement of a child under the age of 18 with the employee for foster care

Qualifying purposes include:

- Bonding with the child when there is a new relationship between the parent and child and the employee will spend time with the child to create an ongoing mutual attachment
- Attendance at post-placement court proceedings or mandatory meetings related to adoption or foster placement

For full-time employees, this leave will be compensated at 100% of the employee's base pay for up to 240 hours. For part-time employees, the leave will be compensated at 100% of the employee's base pay for up to six weeks based upon the employee's average number of hours worked in the six months immediately preceding the commencement of parental leave.

To the extent that the proposed rules increase the total amount of paid leave taken by an employee in a given fiscal year, there may be costs to state agencies to utilize resources such as overtime labor and temporary employees in order to perform the absent employee's duties. The costs that will be incurred by a state agency will depend upon the total amount of leave utilized by employees, as well as the resources utilized by the agency to perform the absent employee's duties including overtime and temporary positions. Alternatively, if the employee subsequently separates from the classified service with unused annual or compensatory leave, the employing agency must compensate the employee for unused annual leave (up to 300 hours) and compensatory leave; therefore, the use of parental leave instead of annual or compensatory leave may result in an agency paying the employee for up to 240 additional hours of leave upon separation.

Employees who utilize paid parental leave in place of annual, sick, or compensatory leave will retain their full balance of leave under the proposed rule. This would allow the employee to utilize the annual leave in addition to the parental leave. For example, employees might elect to utilize their annual or compensatory leave to extend their absence beyond the six weeks of leave provided by the proposed rule. However, use of annual or compensatory leave would still be subject to approval by the employee's hiring authority.

Issue: State Employee Minimum Pay Increase and Market Rate Adjustments

At its 12/07/22 meeting, the Civil Service Commission approved a set of revised pay schedules intended to raise the minimum pay for state employees to \$10 per hour. Effective 7/01/23, the Administrative, Medical, Social Services, and Technicial and Skilled Trades pay schedules have been updated to reflect this minimum pay rate. The pay scale revisions were reflected in the FY 24 Budget through a "Civil Service Pay Scale Adjustment" totalling \$29.5 M (\$10.7 M SGF, \$1.9 M IAT, \$2.2 M SGR, \$10.3 M Statutory Dedications, and \$4.4 M Federal). At that same meeting, the Civil Service Commission approved changes to the annual market rate adjustments as shown in the table below. The new rates increased the statewide adjustments by \$17.7 M in the FY 24 Budget.

Table 36: Market Rate Adjustment

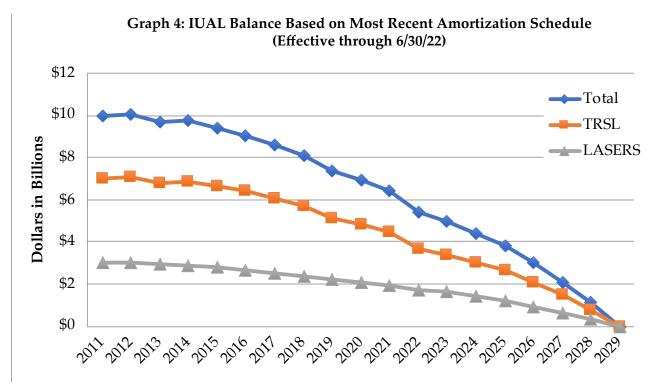
Base Pay (Up to) —	Annual Increase					
base ray (op to) —	Original	Effective 7/15/2023				
1st Quartile	4.0%	4.0%				
Midpoint	3.0%	4.0%				
3rd Quartile	2.0%	3.0%				
Maximum	2.0%	3.0%				

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 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.

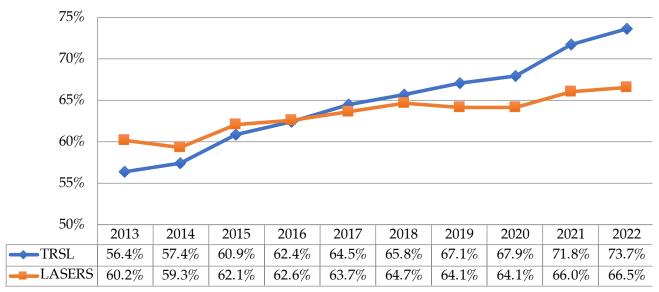
In 1987, a constitutional amendment was passed that required the state retirement systems be funded on an actuarially sound basis, which means contributions to each retirement plan must be sufficient to pay the actuarial cost of the plan, and that the IUAL be paid off by 2029. In order to meet the constitutional mandate, the legislature established a 40-year amortization schedule beginning 7/1/88. Since then, the IUAL for Louisiana State Police Retirement System (LSPRS) and Louisiana 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.



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

Based on the most recent amortization schedule, which was effective through 6/30/22, the IUAL balance will be paid off in 2029, as shown in Graph 4 above. It is important to note that Act 95 of the 2016 RS requires that the OAB is re-amortized every five 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 5 on page 121). Because of these provisions, the OAB amortization schedule may be subject to adjustments each year. The estimated annual IUAL payments (principal & interest) from 2022 through 2028 is \$1.1 B.

Graph 5: 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 22, the projected discount rate was 7.25%. Therefore, for every \$1 M payment above the scheduled amount in FY 22, the state achieved approximately \$72,500 in interest savings; 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 the 2016 RS.

Act 397 of the 2023 RS appropriated \$400 M (\$397 M SGF and \$3 M Statutory Dedications) to the retirement systems (LASERS \$349 M and TRSL \$51 M) to reduce the balance of UAL existing as of June 30, 1988.

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 37: 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	\$9.09
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	\$17.05

Note: The FY 23 actuarial valuation reports of the state retirement systems are anticipated to be available in October. These reports will include the 2023 UAL balances and funded ratios.

19A - Higher Education

Means of Finance	FY 23 Existing Operating Budget (12/01/22)	FY 24 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$1,259,842,606	\$1,385,178,812	\$125,336,206	9.9%
STATE GENERAL FUND BY:				
Interagency Transfer	\$24,369,071	\$25,549,005	\$1,179,934	4.8%
Fees and Self-generated Revenue	\$1,688,077,118	\$1,729,458,195	\$41,381,077	2.5%
Statutory Dedications	\$222,298,310	\$261,174,619	\$38,876,309	17.5%
FEDERAL FUNDS	\$79,628,616	\$51,185,269	(\$28,443,347)	(35.7%)
TOTAL MEANS OF FINANCING	\$3,274,215,721	\$3,452,545,900	\$178,330,179	5.4%
T.O. POSITIONS	0	0	0	0.0%

Higher Education Funding Overview

Higher Education funding for FY 24 totals \$3.45 B, a total increase of \$178.3 M, or 5.4%, over the FY 23 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 LOSFA, which administers state financial aid programs including the Taylor Opportunity Program for Students (TOPS), GO Grants, and the M.J. Foster Promise Program.

Formula and Non-Formula Institutions: FY 24 funding totals \$3.03 B (\$1.09 B SGF, \$24.8 M IAT, \$1.73 B SGR, \$147.6 M Statutory Dedications, and \$33.9 M Federal), a total increase of \$203.3 M or 6.7% from the FY 23 EOB.

SGF support increased by \$166.8 M or 15.3% over the EOB, primarily due to the following:

- \$70.5 M in direct (non-formula) funding for 2-year and 4-year institutions and specialized institutions including:
 - \$23,250,000 UL Lafayette
 - \$22,550,000 LSU Baton Rouge/Board of Supervisors
 - \$5,000,000 LCTCS Board
 - \$3,000,000 Pennington Biomedical Research Center
 - \$3,000,000 Southern New Orleans
 - \$2,800,000 Southern Agricultural Center
 - \$1,900,000 Southern Board of Supervisors
 - \$1,800,000 Delgado Community College
 - \$1,600,000 UL Board of Supervisors
 - \$1,576,325 LSU Health Sciences Center Shreveport
 - \$1,275,000 Southern Law Center
 - \$1,000,000 LSU Shreveport
 - \$1,000,000 LSU Health Sciences Center New Orleans
 - \$300,000 SOWELA
 - \$300,000 McNeese State
 - \$100,000 Southern Baton Rouge
 - \$35,000 Board of Regents
- \$19 M increase for statewide services costs across systems. These increases are driven primarily by \$5.1 M in Risk Management Premiums, \$6.9 M in Classified employee pay increases, \$5.4 M in pay scale updates, and \$7.6 M in group benefits increases offset by a \$6.4 M decrease in Retirement Contributions.

- \$37.5 M to increase faculty pay and associated related benefits (See Faculty Pay Raises below).
- \$18 M increase to bolster formula funding at 2-year and 4-year institutions.
- \$12 M for LSU HSC Shreveport for the medical school's operating expenses resulting from lost revenue from expiring contracts and to support operations.
- \$10 M increase for specialized institutions.
- \$7.5 M increase for targeted cyber security investments including: software to help increase threat
 detection capabilities and create on-campus security operation centers to monitor and respond to cyber
 attacks. Additionally, this will also establish a "Security Operations Center as a Service" (SOCaaS)
 through the LA Optical Network Initiative (LONI) that will allow students to be trained on industryleading processes and platforms where they can earn a degree, industry certifications, and be better
 prepared for immediate job placement.
- \$2 M increase for LUMCON operational and staffing costs at the Marine Research Center in Cocodrie and the opening of the BlueWorks research campus in Houma.

This increase is offset by a net \$12.6 M reduction due to non-recurring expenses from the FY 23 budget. Table 38 on page 124 reflects the SGF adjustments to the FY 23 base budget and the final FY 24 appropriation of SGF across all higher education institutions.

Self-generated Revenues increased by \$41.4 M as a result of net changes in enrollment projections across the four systems: \$35.6 M increase at the LSU System, \$719,000 decrease at the SU System, \$6 M increase at the UL System, and \$500,000 increase at the LCTC System.

Statutory Dedications increased \$38.8 M from net changes, including increases of \$36.5 M out of the TOPS Fund and \$10 M from the Power Based Violence and Safety Fund for campus safety initiatives. The most significant decrease stems from a \$10 M reduction from the Workforce Training Rapid Response Fund.

Federal Funds decreased by \$28.4 M from non-recurring budget authority in the Board of Regents for the Federal Family Education Loan Program (\$15.1 M) and for a Good Jobs Challenge Grant (\$8.3 M) which was not awarded.

Outcomes-Based Funding Formula: Act 462 of the 2014 RS required the Board of Regents to develop an outcomes-based funding formula for implementation beginning in FY 17. For FY 24, the formula allocated SGF based on the following: the base (pro-rata) funding share (50%); the cost share (20%); and the outcomes share (30%). The base calculation was derived from the 12/01/22 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 outcome 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 24 budget includes \$37.5 M SGF to provide pay raises. This funding represents a continuing effort to bolster faculty pay to the SREB average. Approximately 29.5% of this increase provides for the employer retirement contribution. Louisiana 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 discretion on how to allocate funding for raises among existing employees. The Board of Regents reports the average faculty pay raise at each system as follows: LSU System 3.9%, SU System 4%, UL System 2.7%, and LCTC System 8%.

Table 38: FY 24 SGF Adjustments by Item

			2 & 4 Yr.		Faculty/Staff	Scholarships &			
	FY 23	Non-recurr.	Formula/	Statewide	Pay	Miscellaneous	Line Item	Board	FY 24
Institution	12/1 EOB	Expenses	Specialized	Services	Increases	Adjustments		Adjustments	** *
Board of Regents	\$20,639,488	0	0	431,317	0	7,500,000	35,000	574,000	\$29,179,805
LUMCON	\$4,171,692	0	0	130,610	300,000	2,000,000	0	2,216,000	\$8,818,302
LOSFA	\$335,110,269	0 0	0	(88,474)	200.000	(38,600,321)	0	(2,790,000)	\$293,631,474
Board of Regents Total Baton Rouge CC	\$359,921,449 \$16,760,680	0	879,787	473,453 674,159	300,000 549,494	(29,100,321)	35,000	0	\$331,629,581
=	\$15,263,780	0					0		\$18,864,120
Bossier Parish CC	\$5,519,544	0	851,962	215,832	399,736	0	0	0	\$16,731,310
Central LA TCC	\$31,598,261	0	489,470	(62,533)	173,544	0		0	\$6,120,025
Delgado CC L.E. Fletcher CC	\$5,371,381	0	533,609	486,779	1,177,568	0	1,800,000 0	0	\$35,596,216
LCTCS Board	\$4,523,371	0	144,339	70,320 31,065	169,681	0	5,000,000	0	\$5,755,721
	\$2,870,000	0	0	0	0	0	0,000,000	0	\$9,554,436
Adult Basic Education Workforce Training	\$2,870,000	0	0	0	0	0	0	0	\$2,870,000 \$0
LCTCS Online	\$1,245,091	0	0	0	0	0	0	0	\$1,245,091
LA Delta CC	\$9,740,881	0	944,493	(61,901)	284,769	0	0	0	\$10,908,242
Northwest LA TCC	\$5,233,370	0	11,157	115,688	126,102	0	0	0	\$5,486,317
Northshore TCC	\$8,871,730	0	723,923	37,761	260,841	0	0	0	\$9,894,255
Nunez CC	\$5,454,681	0	(124)	11,209	133,448	0	0	0	\$5,599,214
River Parishes CC	\$6,491,861	0	(158,477)	10,754	258,414	0	0	0	\$6,602,552
South LA CC	\$16,721,292	0	(32,974)	210,037	477,073	0	0	0	\$17,375,428
SOWELA TCC	\$10,326,306	0	624,001	357,232	312,468	0	300,000	0	\$11,920,007
LCTC System Total	\$145,992,229	0	5,011,166	2,096,402	4,323,138	0	7,100,000	0	\$164,522,934
LSU Agricultural Center	\$84,229,404	(500,000)	2,850,000	630,265	1,601,588	0	()	0	\$88,811,257
LSU - A&M/Board	\$135,744,107	(2,950,000)	6,748,035	1,928,215	8,005,094	0	22,550,000	0	\$172,025,451
LSU - Alexandria	\$7,003,258	0	567,504	235,860	313,929	0	0	0	\$8,120,551
LSU - Eunice	\$5,645,852	0	218,636	127,106	202,476	0	0	0	\$6,194,070
LSU - Shreveport	\$14,498,602	(2,500,000)	294,107	319,731	698,530	0	1,000,000	0	\$14,310,970
LSU HSC - New Orleans	\$86,727,984	(250,000)	2,850,000	868,655	4,030,569	0	1,000,000	0	\$95,227,208
LSU HSC - Shreveport	\$64,832,777	0	2,300,000	918,426	3,168,140	12,000,000	1,576,325	0	\$84,795,668
Pennington Biomedical	\$31,316,452		1,000,000	61,410	42,000	2,000,000	1,000,000	0	\$35,419,862
LSU System Total	\$429,998,436	(6,200,000)	16,828,282	5,089,668	18,062,326	14,000,000	27,126,325	0	\$504,905,037
SU Board	\$3,636,063	0	0	(70,177)	0	0	1,900,000	0	\$5,465,886
SU - Baton Rouge	\$22,772,669	0	480,020	1,150,386	1,221,455	0	100,000	315,000	\$26,039,530
SU - New Orleans	\$9,481,987	(2,000,000)	(401,078)	(865,576)	479,116	0	3,000,000	40,000	\$9,734,448
SU - Shreveport	\$6,734,036	(400,000)	110,247	849,372	238,251	0	0	(200,000)	\$7,331,907
SU Law Center	\$5,762,928	(700,000)	300,000	(23,207)	245,619	0	1,275,000	(155,000)	\$6,705,340
SU Agricultural Center	\$7,687,749	(400,000)	350,000	636,658	49,013	0	2,800,000	0	\$11,123,420
SU System Total	\$56,075,432	(3,500,000)	839,189	1,677,456	2,233,454	0	9,075,000	0	\$66,400,531
UL Board	\$1,843,705	(500,000)	0	28,883	0	0	1,600,000	(1,600,000)	\$1,372,588
Grambling	\$16,413,835	(1,100,000)	316,563	421,100	559,192	0	0	280,811	\$16,891,501
LA Tech	\$33,718,704	(1,000,000)	374,386	1,572,750	1,518,410	0	0	886,126	\$37,070,376
McNeese	\$21,069,674	(150,000)	(567,522)	638,620	841,247	0	300,000	644,368	\$22,776,387
Nicholls	\$17,228,997	0	43,546	1,902,594	973,353	0	0	76,122	\$20,224,612
Northwestern	\$25,371,146	0	438,824	544,686	1,278,114	0	0	716,309	\$28,349,079
Southeastern	\$32,769,990	0	(43,833)		1,890,813	0	0	541,771	\$37,439,069
UL Lafayette	\$62,708,727	(100,000)	6,305,360	1,254,497	2,873,780	0	23,250,000	(4,305,039)	\$91,987,325
UL Monroe	\$30,475,622	0	(124,257)	737,288	1,455,929	0	0	920,723	\$33,465,305
UNO	\$26,254,660	0	(1,421,704)	282,478	1,190,244	0	0	1,838,809	\$28,144,487
UL System Total	\$267,855,060	(2,850,000)	5,321,363	9,663,223	12,581,082	0	25,150,000	0	\$317,720,729
Higher Ed Total	\$1,259,842,606	(12,550,000)		19,000,202	37,500,000	(15,100,321)	68,486,325	0	\$1,385,178,812
Higher Ed (w/o LOSFA)	\$924,732,337	(12,550,000)	28,000,000	19,088,676	37,500,000	23,500,000	68,486,325	2,790,000	\$1,091,547,338

Office of Student Financial Assistance Programs

Issue: TOPS - Taylor Opportunity Scholarship Program

The Taylor Opportunity Program for Students (TOPS) is funded at \$308.1 M (\$206.4 M SGF and \$101.7 M Statutory Dedications), which represents full funding for an estimated 56,659 awards. TOPS awards are limited to the FY 17 tuition amount for each institution per Act 44 of the 2017 RS, 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 24 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 and recent hurricanes waived certain TOPS requirements for high school students and granted exceptions for current recipients. Despite these factors, overall funding for TOPS in FY 24 was reduced compared to the FY 23 EOB due to overall declining enrollment at institutions and decreasing TOPS acceptance rates by recent high school graduates. Table 39 shows the last four years of TOPS awardees and the amount spent on billing. Table 40 shows the historical changes over the same timespan between the four different award levels. Table 41 on page 126 is a snapshot of the FY 23 award counts and billing by postsecondary institution.

Table 39: TOPS Awards for Public and Private Colleges & Universities

		Projected			
	FY 20	<u>FY 24</u>			
Number of Awards	54,254	56,004	54,456	49,800	53,049
Total Amount Paid (millions)	\$306.3	\$320.4	\$309.4	\$285.1	\$307.2
Average Award Amount	\$5,646	\$5,721	\$5,681	\$5,724	\$5,791

Note: Figures reflect *unduplicated students*. Additionally, figures exclude recipients of the TOPS Tech Early Start award.

Source: LA Office of Student Financial Assistance, TOPS Payment Summary 8/28/23; Projected amounts as of 8/31/23

Table 40: TOPS Awards per Level

					FY 21 to FY 23
	<u>FY 20</u>	<u>FY 21</u>	FY 22	<u>FY 23</u>	<u>Change</u>
Tech	2,658	2,622	2,589	2,412	(9.3%)
Opportunity	24,473	23,478	22,077	21,027	(14.1%)
Performance	14,017	15,686	15,713	13,989	(0.2%)
Honors	13,107	14,218	14,076	12,372	(5.6%)
Total	54,254	56,004	54,456	49,800	(8.2%)

Note: Figures reflect *unduplicated students*. Additionally, figures exclude recipients of the TOPS Tech Early Start award.

Source: LA Office of Student Financial Assistance, TOPS Payment Summary 8/28/23

Table 41: FY 23 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	649	1.3%	\$4,332	\$2,811,232	1.0%	
LSU - Baton Rouge	14,586	28.9%	\$7,428	\$108,342,413	37.9%	
LSU - Eunice	618	1.2%	\$2,299	\$1,420,571	0.5%	
LSU - Shreveport	624	1.2%	\$5,189	\$3,237,995	1.1%	
LSU HSC - New Orleans	405	0.8%	\$5,106	\$2,067,930	0.7%	
LSU HSC - Shreveport	42	0.1%	\$5,274	\$221,497	0.1%	
LSU System Total	16,924	33.6%	\$6,978	\$118,101,639	41.4%	
SU - Baton Rouge	624	1.2%	\$4,567	\$2,849,618	1.0%	
SU - New Orleans	33	0.1%	\$3,758	\$124,004	0.0%	
SU - Shreveport	42	0.1%	\$1,861	\$78,176	0.0%	
SU System Total	699	1.4%	\$4,366	\$3,051,798	1.1%	
Grambling	188	0.4%	\$4,803	\$903,037	0.3%	
LA Tech	4,630	9.2%	\$5,499	\$25,460,191	8.9%	
McNeese	2,021	4.0%	\$5,021	\$10,148,341	3.6%	
Nicholls	2,358	4.7%	\$4,818	\$11,360,033	4.0%	
Northwestern	1,847	3.7%	\$4,986	\$9,208,691	3.2%	
Southeastern	4,506	8.9%	\$5,421	\$24,425,921	8.6%	
UL Lafayette	5,883	11.7%	\$5,323	\$31,315,904	11.0%	
UL Monroe	2,257	4.5%	\$5,783	\$13,053,310	4.6%	
UNO	1,532	3.0%	\$5,776	\$8,848,849	3.1%	
UL System Total	25,222	50.0%	\$5,342	\$134,724,278	47.2%	
Baton Rouge CC	620	1.2%	\$2,487	\$1,542,073	0.5%	
Bossier Parish CC	441	0.9%	\$2,694	\$1,187,921	0.4%	
Central LA Technical CC	87	0.2%	\$2,709	\$235,726	0.1%	
Delgado CC	519	1.0%	\$2,558	\$1,327,837	0.5%	
L. E. Fletcher CC	183	0.4%	\$2,572	\$470,627	0.2%	
LA Delta CC	259	0.5%	\$2,565	\$664,419	0.2%	
Northshore Technical CC	226	0.4%	\$2,589	\$585,152	0.2%	
Northwest LA Technical CC	90	0.2%	\$2,672	\$240,510	0.1%	
Nunez CC	106	0.2%	\$2,732	\$289,643	0.1%	
River Parishes CC	235	0.5%	\$2,697	\$633,801	0.2%	
South LA CC	517	1.0%	\$2,661	\$1,375,726	0.5%	
SOWELA Technical CC	538	1.1%	\$2,696	\$1,450,291	0.5%	
LCTCS Total	3,821	7.6%	\$2,618	\$10,003,727	3.5%	
Private Schools	3,250	6.4%	\$5,727	\$18,614,108	6.5%	
Proprietary Schools	517	1.0%	\$2,035	\$1,051,843	0.4%	
Statewide Total	50,433	100.0%	\$5,662	\$285,547,393	100.0%	
Note: Figures reflect the dualicative student count as students may attend multiple institutions						

Note: Figures reflect the *duplicative student count*, as students may attend multiple institutions *Source:* LA Office of Student Financial Assistance, *TOPS Payment Summary 8/28/23*

Issue: GO Grants

GO Grants provide need-based aid to support non-traditional and low-to-moderate income students. FY 24 funding for GO Grants is funded at \$70.5 M, an increase of \$15 M, or 27%, compared to FY 23. This represents the second consecutive year of \$15 M increases to the program. 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. An estimated 60,000 students were eligible for GO Grants statewide in academic year 2022-23. 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 \$70.5 M funding level will meet roughly 58.3% of the total amount needed to fund all students eligible for their institution's GO Grant award level (\$120.9 M). Table 42 below and Table 43 on page 128 illustrate the GO Grant dollar amount and number of awards over the last four fiscal years and the breakdown of the FY 23 billing and counts by postsecondary institution, respectively.

Table 42: GO Grant Awards for Public and Private Colleges & Universities

		Appropriated			
	FY 20	<u>FY 24</u>			
Total Amount of Awards (in millions)	\$28,417,696	\$29,308,108	\$40,381,365	\$55,470,798	\$70,480,716
Number of Awards	23,440	24,631	29,852	33,600	N/A
Average Award Amount	\$1,212	\$1,190	\$1,353	\$1,651	N/A

Notes: 1) FY 24 GO Grants amount of \$70.5 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 *unduplicative student count*.

Source: LA Office of Student Financial Assistance, GO Grant Payment Summary 8/28/23

Table 43: FY 23 GO Grant Awards for Public Colleges & Universities

					% of Total
	# . C	% of	Average	Total	Amount
	# of Awards	Awards Statewide	Amount per Award	Amount of Awards	of Awards Statewide
LSU - Alexandria	526	1.5%	\$1,150	\$605,144	1.1%
LSU - Baton Rouge	3,822	10.7%	\$1,236	\$4,723,939	8.5%
LSU - Eunice	339	0.9%	\$1,554	\$526,943	0.9%
LSU - Shreveport	904	2.5%	\$2,115	\$1,912,236	3.4%
LSU HSC - New Orleans	188	0.5%	\$2,102	\$395,205	0.7%
LSU HSC - Shreveport	4	0.0%	\$3,000	\$12,000	0.0%
LSU System Total	5,783	16.2%	\$1,414	\$8,175,467	14.7%
SU - Baton Rouge	1,132	3.2%	\$2,245	\$2,541,251	4.6%
SU - New Orleans	583	1.6%	\$969	\$564,967	1.0%
SU - Shreveport	298	0.8%	\$1,476	\$439,902	0.8%
SU System Total	2,013	5.6%	\$1,762	\$3,546,120	6.4%
Grambling	1,019	2.8%	\$1,779	\$1,813,163	3.3%
LA Tech	1,304	3.6%	\$1,807	\$2,355,725	4.2%
McNeese	1,488	4.2%	\$2,147	\$3,195,229	5.8%
Nicholls	1,867	5.2%	\$1,182	\$2,206,527	4.0%
Northwestern	2,307	6.4%	\$1,393	\$3,212,878	5.8%
Southeastern	3,706	10.3%	\$1,577	\$5,845,917	10.5%
UL Lafayette	2,249	6.3%	\$2,186	\$4,916,900	8.9%
UL Monroe	1,674	4.7%	\$2,015	\$3,373,696	6.1%
UNO	1,148	3.2%	\$2,085	\$2,393,929	4.3%
UL System Total	16,762	46.8%	\$1,749	\$29,313,964	52.8%
Baton Rouge CC	846	2.4%	\$1,459	\$1,234,086	2.2%
Bossier Parish CC	568	1.6%	\$924	\$524,969	0.9%
Central LA Technical CC	100	0.3%	\$1,290	\$129,000	0.2%
Delgado CC	5,145	14.4%	\$1,018	\$5,238,400	9.4%
L. E. Fletcher CC	239	0.7%	\$896	\$214,043	0.4%
LA Delta CC	405	1.1%	\$1,338	\$541,883	1.0%
Northshore Technical CC	95	0.3%	\$1,095	\$104,049	0.2%
Northwest LA Technical CC	372	1.0%	\$452	\$168,282	0.3%
Nunez CC	172	0.5%	\$1,003	\$172,495	0.3%
River Parishes CC	79	0.2%	\$2,059	\$162,634	0.3%
South LA CC	927	2.6%	\$982	\$910,309	1.6%
SOWELA Technical CC	300	0.8%	\$1,631	\$489,332	0.9%
LCTCS Total	9,248	25.8%	\$1,069	\$9,889,482	17.8%
Private Schools Total	2,001	5.6%	\$2,272	\$4,545,765	8.2%
Statewide Total	35,807	100.0%	\$1,549	\$55,470,798	100.0%

Note: Figures reflect the *duplicative student count*, as students may attend multiple institutions *Source:* LA Office of Student Financial Assistance, *GO Grant Billing 8/28/23*

Issue: M.J. Foster Promise Program

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 447 of the 2023 RS. The program was established in Act 457 of the 2021 RS to provide financial assistance 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 provides awards of up to \$3,200 per year for program tuition, fees, and mandatory books and supplies (more if used for a qualified program less than one year), up to a maximum of \$6,400 over the course of three years.

Legislation passed in the 2023 RS altered and expanded the scope of the Foster Promise Program. At its outset, the program was funded with separate allocations of award dollars: \$500,000 for proprietary institutions and \$10 M for public institutions. Act 101 of the 2023 RS changed the existing funding pool by merging the allocations for public and proprietary intuitions into one. Act 287 of the 2023 RS expanded the eligible uses of the award to include mandatory books and instructional materials, changed the initial award payment where it will be applied to a student's balance before other aid, and removed the required 20 hours of annual community service. Table 44 below provides an overview of the first year of program spending, number of awards, and average award amount.

Fall Fall Fall Fall Fall # Change % Change 2018 2019 2020 2022 21 to 22 21 to 22 2021 8,296 7,376 9,284 1,790 23.9% Baton Rouge CC 8.116 7.494 Bossier Parish CC 6,596 6,462 5,973 5,727 6,311 584 10.2% Central LA Technical CC 2,674 2,526 2,098 2,085 1,223 (862)(41.3%)Delgado CC 12,377 14,258 13,034 12,139 238 2.0% 14,140 L. E. Fletcher Technical CC 2,161 2,304 2,105 1,763 2,050 287 16.3%

Table 44: FY 23 M.J. Foster Promise Awards

Significant System Adjustments

19 – 600 Louisiana State University (LSU) System

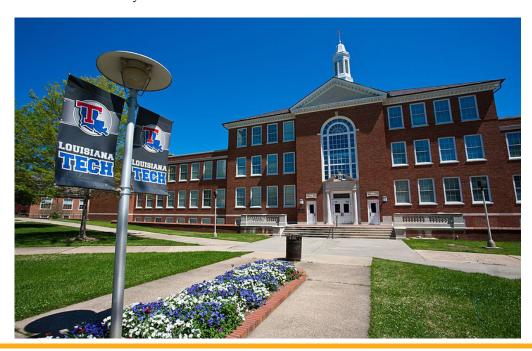
- Non-recurs \$6.2 M SGF from appropriations made in FY 23 outside the higher education funding formula including: \$3 M from LSU A&M, \$2.5 M from LSU Shreveport, \$500,000 from LSU Agricultural Center, and \$250,000 from LSU HSC-New Orleans.
- Increases \$12 M SGF for LSU HSC-Shreveport for the medical school's operating expenses and to support operations at the Emerging Viral Threats Laboratory.
- Increases \$8 M SGF for the LSU System for graduate assistantships to be allocated across campuses.
- Increases \$5 M SGF for LSU A&M for planning and design of athletics facilities.
- Increases \$5 M SGF for LSU A&M for the platform of energy transition.
- Increases \$3.5 M SGF for LSU A&M for the student record system.
- Increases \$3 M SGF for Pennington Biomedical Research Center for faculty recruitment packages.
- Increases \$1 M SGF for LSU HSC-New Orleans for security improvements and equipment.
- Increases \$1 M SGF for LSU HSC-Shreveport for graduate assistantships.
- Increases \$1 M SGF for LSU Shreveport operating expenditures.
- Increases \$35.6 M SGR due to anticipated increases in tuition and fee collections from enrollment changes at LSU A&M (\$25.5 M) and LSU Alexandria (\$10.1 M).

19 – 615 Southern University (SU) System

- Non-recurs \$3.5 M SGF from appropriations made in FY 23 outside the higher education funding formula including: \$2 M from the SU New Orleans, \$700,000 from the SU Law Center, \$400,000 from SU Shreveport, and \$400,000 from the SU Agricultural Center.
- Increases \$3 M SGF for SU New Orleans to fund new academic programs.
- Increases \$2.8 M SGF for the SU Agricultural Center for operating expenses.
- Increases \$1.5 M SGF for the SU Board of Supervisors for operating expenses.
- Increases \$1.3 M SGF for the SU Law Center for operating expenses.
- Increases \$400,000 SGF for the SU System for graduate assistantships to be allocated across campuses.
- Increases \$606,969 IAT from the Minimum Foundation Program for the Southern University Lab School resulting from increasing student enrollment.
- Decreases \$716,006 SGR due to an anticipated net decrease in tuition and fee collections from enrollment changes including an increase at SU Law Center (\$1.4 M) and decreases at SU New Orleans (\$1.4 M) and SU Shreveport (\$724,888).

19 – 620 University of Louisiana (UL) System

- Non-recurs \$2.9 M SGF from appropriations made in FY 23 outside the higher education funding formula including: \$1.1 M from Grambling State University, \$1 M from LA Tech University, \$500,000 from the UL Board of Supervisors, \$150,000 from McNeese State University, and \$100,000 from UL Lafayette.
- Increases \$17 M SGF for UL Lafayette to expand research and development for the advanced manufacturing and sustainability complex.
- Increases \$4 M SGF for UL Lafayette to expand the VAX-UP partnership with the LA Department of Health and health sector partners.
- Increases \$2 M SGF for UL Lafayette to start the LA Foundational Integrated Research System for Transformation (LA FIRST) at the Kathleen Blanco Center for Public Policy and Research.
- Increases \$1.6 M SGF for the UL System for graduate assistantships to be allocated across campuses.
- Increases \$3 M Statutory Dedications out of the Higher Education Initiatives Fund for the student record management system.
- Increases \$10 M SGR for UL Lafayette for research priorities including energy transition, health and life sciences, computing and artificial intelligence, watershed modeling, entrepreneurship, and community development and outreach.
- Decreases \$4 M SGR due to an anticipated decrease in tuition and fee collections from enrollment changes at McNeese State University.



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

- Increases \$5 M SGF for targeted investments in educational and vocational training aimed at recidivism reduction programming for adult and juvenile offenders pursuant to Act 748 of the 2022 RS.
- Increases \$1 M SGF for Delgado CC operating expenses.
- Increases \$800,000 SGF for Delgado CC to furnish and equip the newly constructed athletic complex.
- Increases \$500,083 SGR due to an anticipated net increases in tuition and fee collections from enrollment changes including increases at Baton Rouge CC (\$2.1 M) and Central LA TCC (\$400,083) juxtaposed by decreases at Delgado CC (\$1 M) and South LA CC (\$1 M).
- Decreases \$10 M Statutory Dedications out of the Workforce Training Rapid Response Fund from the removal of a one-time deposit of federal American Rescue Plan funds utilized in FY 23.

19 - 671 Board of Regents

- Increases \$15 M SGF for the GO Grants need-based financial assistance program.
- Increases \$7.5 M SGF to enhance cybersecurity at postsecondary institutions as part of the state's Cyber Assurance Program.
- Increases \$3.5 M SGF for LOSFA to maintain current staffing and expand outreach initiatives using evidence-based strategies to a wide variety of constituents.
- Increases \$2.3 M SGF for the new Patriot Scholarship program created in Act 279 of the 2023 RS.
- Increases \$2 M for LUMCON for operational and staffing costs at the Marine Research Center in Cocodrie and the opening of the BlueWorks research campus in Houma in FY 24.
- Decreases \$22.9 M SGF from the TOPS program to align total funding with projected participation in the scholarship program.
- Increases \$10 M Statutory Dedications out of the Power Based Violence and Safety Fund to perform safety assessments at campuses and address pressing issues identified.
- Increases \$5 M Statutory Dedications out of the Healthcare Employment Reinvestment Opportunity (H.E.R.O.) Fund for initiatives aimed at expanding nursing and allied health educational opportunities.
- Decreases \$28.4 M Federal from the removal of \$15.1 M in Federal Family Education Loan program funds, \$8.3 M from an anticipated Good Jobs Challenge grant which was not awarded to the state, and \$5 M from the expiration of the GEAR UP grant program.

Table 45: Higher Education Enrollment

	Fall	Fall	Fall	Fall	Fall		% Change
	2018	2019	2020	2021	2022	21 to 22	21 to 22
Baton Rouge CC	8,296	8,116	7,376	7,494	9,284	1,790	23.9%
Bossier Parish CC	6,596	6,462	5,973	5,727	6,311	584	10.2%
Central LA Technical CC	2,674	2,526	2,098	2,085	1,223	(862)	(41.3%)
Delgado CC	14,258	14,140	13,034	12,139	12,377	238	2.0%
L. E. Fletcher Technical CC	2,161	2,304	2,105	1,763	2,050	287	16.3%
LA Delta CC	3,815	4,522	3,874	3,956	4,109	153	3.9%
Northshore Technical CC	4,737	4,674	3,552	4,612	5,074	462	10.0%
Northwest LA Technical CC	1,030	1,108	935	957	970	13	1.4%
Nunez CC	2,371	2,096	2,132	2,086	2,365	279	13.4%
River Parishes CC	3,470	3,232	2,756	2,401	2,338	(63)	(2.6%)
South LA CC	6,282	6,698	5,855	5,995	5,677	(318)	(5.3%)
Sowela Technical CC	3,459	4,058	2,914	3,068	3,267	199	6.5%
LCTCS System Total	59,149	59,936	52,604	52,283	55,045	2,762	5.3%
LSU - Alexandria	3,129	3,372	3,585	3,696	4,221	525	14.2%
LSU - Baton Rouge	31,543	32,348	35,453	37,129	38,731	1,602	4.3%
LSU - Eunice	3,240	2,993	3,153	3,064	3,088	24	0.8%
LSU - Shreveport	7,036	8,579	9,955	8,881	8,721	(160)	(1.8%)
LSU HSC - New Orleans	2,808	2,820	2,829	2,835	2,740	(95)	(3.4%)
LSU HSC - Shreveport	890	939	982	1,020	1,016	(4)	(0.4%)
LSU System Total	48,646	51,051	55,957	56,625	58,517	1,892	3.3%
SU - Baton Rouge*	6,693	7,140	6,917	8,317	8,226	(91)	(1.1%)
SU - New Orleans	2,355	2,309	2,264	2,106	1,950	(156)	(7.4%)
SU - Shreveport	2,651	2,932	2,457	2,745	3,154	409	14.9%
SU Law Center*	624	670	831	N/A	N/A	N/A	N/A
SU System Total	12,323	13,051	12,469	13,168	13,330	162	1.2%
Grambling	5,227	5,253	5,495	5,291	5,098	(193)	(3.6%)
LA Tech	12,321	11,821	11,088	11,042	10,933	(109)	(1.0%)
McNeese	7,647	7,307	7,281	6,451	6,252	(199)	(3.1%)
Nicholls	6,527	6,545	6,859	6,285	5,918	(367)	(5.8%)
Northwestern	11,056	10,918	11,539	10,950	9,505	(1,445)	(13.2%)
Southeastern	14,335	14,266	14,514	13,497	13,504	7	0.1%
UL Lafayette	17,288	17,108	16,642	16,406	15,423	(983)	(6.0%)
UL Monroe	9,061	8,699	9,132	8,726	8,437	(289)	(3.3%)
UNO	8,167	8,238	8,397	7,964	7,167	(797)	(10.0%)
UL System Total	91,629	90,155	90,947	86,612	82,237	(4,375)	(5.1%)
Statewide Total	211,747	214,193	211,977	208,688	209,129	441	0.2%

^{*} Southern Law Center enrollment reported within SU - Baton Rouge beginning in Fall 2021.

Table 46: Higher Education SGF Funding by Board and Institutions (FY 23 EOB Compared to FY 24 Appropriated)

(FY 23 EOB Comparea to FY 24 Appropriatea)						
	FY 23 EOB	FY 24	\$ Difference	% Difference		
Board of Regents	12/1/22 \$20,639,488	Appropriated \$29,179,805	FY 23 to FY 24 \$8,540,317	FY 23 to FY 24 41.4%		
LUMCON	\$4,171,692	\$8,818,302	\$4,646,610	111.4%		
LOSFA	\$335,110,269	\$293,631,474	(\$41,478,795)	(12.4%)		
Board of Regents Total	\$359,921,449	\$331,629,581	(\$28,291,868)	(7.9%)		
Baton Rouge CC	\$16,760,680	\$18,864,120	\$2,103,440	12.5%		
Bossier Parish CC	\$15,263,780	\$16,731,310	\$1,467,530	9.6%		
Central LA Technical CC	\$5,519,544	\$6,120,025	\$600,481	10.9%		
Delgado CC	\$31,598,261	\$35,596,216	\$3,997,955	12.7%		
L.E. Fletcher CC	\$5,371,381	\$5,755,721	\$384,340	7.2%		
LCTCS Board**	\$4,523,371	\$9,554,436	\$5,031,065	111.2%		
Adult Basic Education	\$2,870,000	\$2,870,000	\$0	0.0%		
Workforce Training	\$0	\$0	\$0	0.0%		
LCTCS Online	\$1,245,091	\$1,245,091	\$0	0.0%		
LA Delta CC	\$9,740,881	\$10,908,242	\$1,167,361	12.0%		
Northwest LA Tech. CC	\$5,233,370	\$5,486,317	\$252,947	4.8%		
Northshore Technical CC	\$8,871,730	\$9,894,255	\$1,022,525	11.5%		
Nunez CC	\$5,454,681	\$5,599,214	\$1,022,323	2.6%		
River Parishes CC						
South LA CC	\$6,491,861 \$16,721,292	\$6,602,552 \$17,375,428	\$110,691 \$654,136	1.7% 3.9%		
SOWELA Technical CC	\$10,326,306	\$11,920,007	\$1,593,701	15.4%		
LCTCS System Total	\$145,992,229	\$164,522,934	\$18,530,705	12.7%		
LSU Agricultural Center	\$84,229,404	\$88,811,257	\$4,581,853	5.4%		
LSU - Baton Rouge	\$135,744,107	\$172,025,451	\$36,281,344	26.7%		
LSU - Alexandria	\$7,003,258	\$8,120,551	\$1,117,293	16.0%		
LSU - Eunice	\$5,645,852	\$6,194,070	\$548,218	9.7%		
LSU - Shreveport	\$14,498,602	\$14,310,970	(\$187,632)	(1.3%)		
LSU HSC - New Orleans	\$86,727,984	\$95,227,208	\$8,499,224	9.8%		
LSU HSC - Shreveport	\$64,832,777	\$84,795,668	\$19,962,891	30.8%		
Pennington Biomedical	\$31,316,452	\$35,419,862	\$4,103,410	13.1%		
LSU System Total	\$429,998,436	\$504,905,037	\$74,906,601	17.4%		
SU Board	\$3,636,063	\$5,465,886	\$1,829,823	50.3%		
SU - Baton Rouge	\$22,772,669	\$26,039,530	\$3,266,861	14.3%		
SU - New Orleans	\$9,481,987	\$9,734,448	\$252,461	2.7%		
SU - Shreveport	\$6,734,036	\$7,331,907	\$597,871	8.9%		
SU Law Center	\$5,762,928	\$6,705,340	\$942,412	16.4%		
SU Agricultural Center	\$7,687,749	\$11,123,420	\$3,435,671	44.7%		
SU System Total	\$56,075,432	\$66,400,531	\$10,325,099	18.4%		
UL Board	\$1,843,705	\$1,372,588	(\$471,117)	(25.6%)		
Grambling	\$16,413,835	\$16,891,501	\$477,666	2.9%		
LA Tech	\$33,718,704	\$37,070,376	\$3,351,672	9.9%		
McNeese	\$21,069,674	\$22,776,387	\$1,706,713	8.1%		
Nicholls	\$17,228,997	\$20,224,612	\$2,995,615	17.4%		
Northwestern	\$25,371,146	\$28,349,079	\$2,977,933	11.7%		
Southeastern	\$32,769,990	\$37,439,069	\$4,669,079	14.2%		
UL Lafayette	\$62,708,727	\$91,987,325	\$29,278,598	46.7%		
UL Monroe	\$30,475,622	\$33,465,305	\$2,989,683	9.8%		
UNO	\$26,254,660	\$28,144,487	\$1,889,827	7.2%		
UL System Total	\$267,855,060	\$317,720,729	\$49,865,669	18.6%		
Higher Ed Total	\$1,259,842,606	\$1,385,178,812	\$125,336,206	9.9%		
Higher Ed (w/o LOSFA)	\$924,732,337	\$1,091,547,338	\$166,815,001	18.0%		

Table 47: Higher Education Total Funding by Boards and Institution (FY 23 EOB Compared to FY 24 Appropriated)

(F1 25 LOB Computed to F1 24 Appropriated)						
	FY 23 EOB	FY 24	\$ Difference	% Difference FY 23 to FY 24		
D 1 (D 1	12/1/22	Appropriated				
Board of Regents	\$92,501,466	\$123,639,660	\$31,138,194	33.7%		
LUMCON	\$17,718,532	\$22,364,711	\$4,646,179	26.2%		
LOSFA	\$450,237,511	\$425,274,095	(\$24,963,416)	(5.5%)		
Board of Regents Total	\$560,457,509	\$571,278,466	\$10,820,957	1.9%		
Baton Rouge CC	\$40,378,243	\$44,573,355	\$4,195,112	10.4%		
Bossier Parish CC	\$34,648,921	\$36,111,355	\$1,462,434	4.2%		
Central LA Technical CC	\$9,149,326	\$10,147,582	\$998,256	10.9%		
Delgado CC	\$81,325,409	\$84,094,725	\$2,769,316	3.4%		
L.E. Fletcher CC	\$12,961,705	\$13,344,126	\$382,421	3.0%		
LCTCS Board**	\$24,523,371	\$9,554,436	(\$14,968,935)	(61.0%)		
Adult Basic Education	\$2,870,000	\$2,870,000	\$0	0.0%		
Workforce Training	\$35,000,000	\$25,000,000	(\$10,000,000)	(28.6%)		
LCTCS Online	\$1,245,091	\$1,245,091	\$0	0.0%		
LA Delta CC	\$21,097,804	\$22,260,674	\$1,162,870	5.5%		
Northwest LA Tech. CC	\$8,992,903	\$9,243,418	\$250,515	2.8%		
Northshore Technical CC	\$18,877,067	\$19,897,093	\$1,020,026	5.4%		
Nunez CC	\$11,795,118	\$11,938,021	\$142,903	1.2%		
River Parishes CC	\$16,318,581	\$16,426,583	\$108,002	0.7%		
South LA CC	\$35,188,730	\$34,834,539	(\$354,191)	(1.0%)		
SOWELA Technical CC	\$22,472,187	\$23,921,493	\$1,449,306	6.4%		
LCTCS System Total	\$376,844,456	\$365,462,491	(\$11,381,965)	(3.0%)		
LSU Agricultural Center	\$107,964,633	\$112,224,882	\$4,260,249	3.9%		
LSU - Baton Rouge	\$681,020,848	\$743,428,053	\$62,407,205	9.2%		
LSU - Alexandria	\$29,045,558	\$40,259,865	\$11,214,307	38.6%		
LSU - Eunice	\$16,513,697	\$17,059,136	\$545,439	3.3%		
LSU - Shreveport	\$71,098,546	\$70,903,886	(\$194,660)	(0.3%)		
LSU HSC - New Orleans	\$158,424,773	\$166,878,032	\$8,453,259	5.3%		
LSU HSC - Shreveport	\$97,983,823	\$117,304,530	\$19,320,707	19.7%		
Pennington Biomedical	\$32,252,322	\$36,354,684	\$4,102,362	12.7%		
LSU System Total	\$1,194,304,200	\$1,304,413,068	\$110,108,868	9.2%		
SU Board	\$3,636,063	\$5,465,886	\$1,829,823	50.3%		
SU - Baton Rouge	\$96,415,898	\$100,271,573	\$3,855,675	4.0%		
SU - New Orleans	\$24,988,086	\$23,872,517	(\$1,115,569)	(4.5%)		
SU - Shreveport	\$16,924,889	\$17,145,759	\$220,870	1.3%		
SU Law Center	\$25,007,019	\$27,315,187	\$2,308,168	9.2%		
SU Agricultural Center	\$13,145,272	\$16,580,324	\$3,435,052	26.1%		
SU System Total	\$180,117,227	\$190,651,246	\$10,534,019	5.8%		
UL Board	\$5,266,205	\$7,795,088	\$2,528,883	48.0%		
	\$53,884,919	\$54,350,967	\$466,048	0.9%		
Grambling LA Tech	\$138,969,029	\$142,298,711	\$3,329,682			
	\$78,335,727	\$75,587,762		2.4%		
McNeese N:-111-	\$63,369,526		(\$2,747,965)	(3.5%)		
Nicholls		\$66,352,690	\$2,983,164	4.7%		
Northwestern	\$87,248,725	\$90,212,133	\$2,963,408	3.4%		
Southeastern	\$131,625,293	\$136,271,355	\$4,646,062	3.5%		
UL Lafayette	\$202,387,907	\$241,636,855	\$39,248,948	19.4%		
UL Monroe	\$100,511,389	\$103,480,087	\$2,968,698	3.0%		
UNO	\$100,893,609	\$102,754,981	\$1,861,372	1.8%		
UL System Total	\$962,492,329	\$1,020,740,629	\$58,248,300	6.1%		
Higher Ed Total	\$3,274,215,721	\$3,452,545,900	\$178,330,179	5.4%		

19B - Special Schools and Commissions

Means of Finance	FY 23 Existing Operating Budget (12/01/22)	FY 24 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$63,025,630	\$57,363,235	(\$5,662,395)	(9.0%)
STATE GENERAL FUND BY:				
Interagency Transfer	\$18,177,063	\$18,767,204	\$590,141	3.2%
Fees and Self-generated Revenue	\$3,064,405	\$4,202,805	\$1,138,400	37.1%
Statutory Dedications	\$15,291,516	\$21,184,673	\$5,893,157	38.5%
FEDERAL FUNDS	\$0	\$0	\$0	0.0%
TOTAL MEANS OF FINANCING	\$99,558,614	\$101,517,917	\$1,959,303	2.0%
T.O. POSITIONS	656	654	(2)	(0.3%)

<u> 19 – Department Wide</u>

• Net decreases \$5.7 M SGF as a result of non-recurring statewide adjustments including, but not limited to, the 27th Pay Period (\$1.2 M), Acquisitions and Major Repairs (\$2.3 M), and Carryforwards (\$6.5 M). The total decrease is offset by other statewide adjustments including an increase in the Related benefits Base Adjustment (\$1.2 M) and the Salary Base Adjustment (\$1M), among others. Total SGF is also impacted by the significant increase in allocations to LETA (\$1.7 M) for major repairs and programming at various stations throughout the state.

19 – 656 Special School District

- Increases \$400,256 IAT from LDE to the Special School District (SSD). These funds come from the Individuals with Disabilities Education Act (IDEA) and Subgrantee Assistance grants and are used for operating services including purchasing office supplies, software licenses subscriptions and leasing, and professional development.
- Decreases \$789,786 in funding (\$425,364 SGF and \$364,422 IAT) associated with the removal of ten (10) authorized T.O. positions in SSD. These positions will be eliminated as follows:
 - One (1) position in the Administrative and Shared Services Program
 - One (1) position in the Louisiana School for the Visually Impaired
 - Four (4) positions in the Louisiana School for the Deaf
 - Four (4) positions in the Special School Program
- Increases \$128,400 SGR for professional services provided to Local Education Agencies (LEAs). This allows the SSD to purchase instructional materials for printing braille textbooks, workbooks, and standard testing materials to distribute to district and charter schools statewide for visually impaired students.
- Increases \$504,000 SGF for River Oaks Hospital in New Orleans and Brentwood Hospital in Shreveport.

19 – 657 Jimmy D. Long, Sr. Louisiana School for the Math, Science and the Arts

No significant adjustments

19 - 658 Thrive Academy

• Increases \$106,572 SGF for annual rent for academic and residential buildings on the Thrive Academy campus due to stipulations in the leasing agreements for both residential and academic buildings on campus that provide a 5% annual increase each January of the contract term expiring in FY 26. Costs in FY 24 are anticipated to total \$2.3 M (\$989,769 residential and \$1.3 M academic).

19 – 659 Ecole Pointe-au-Chien

- Increases \$500,000 SGF for the initial year of operations for Ecole Pointe-Au-Chien as a state agency, as required by Act 454 of the 2022 RS, which created a public French immersion school for students in grades pre-kindergarten through four in Terrebonne Parish.
- Increases \$325,750 IAT to Ecole Pointe-au-Chien from the MFP. Ecole Pointe-au-Chien anticipates a total enrollment of 35 students in the kindergarten and first grades in its initial year of operations.
- Increases \$1 M SGR for operating expenses at Ecole Pointe-au-Chien. This funding originates from flow-through dollars allocated in Act 397 of the 2023 RS to the soon to be established Ecole Pointe-au-Chien Foundation.

19 – 662 Louisiana Educational Television Authority

- Increases \$425,000 SGF for WYES-TV for NextGen Project costs.
- Increases \$300,000 SGF for WYES-TV station in New Orleans.
- Increases \$300,000 SGF for Tele-Louisiane French programming with LPB.
- Increases \$300,000 SGF for WLAE-TV station in New Orleans.
- Increases \$400,000 SGF for KLPB-Lafayette antenna replacement and tower crew.

19 – 666 Board of Elementary and Secondary Education (BESE)

Increases \$5.9 M in Statutory Dedications out of the Louisiana Quality Education Support Fund based
on the most recent REC forecast. Half of the investment income from the Louisiana Quality Education
Support Fund is constitutionally mandated to be allocated by BESE to LEAs and schools for eligible K-12
expenses, including but not limited to: compensation for teachers, the cost of instructional materials, and
to fund remediation and preschool programs. The increase brings the total FY 24 dedication out of the
fund to \$20.5 M.

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

No significant adjustments

Issue: Imagination Library of Louisiana

Act 181 of the 2023 RS created the Imagination Library of Louisiana and named the Louisiana Educational Television Authority (LETA) as the administrator of the program. Additionally, Act 181 created the Imagination Library of Louisiana Fund within the Department of the Treasury to provide funding for the program. Act 410 of the 2023 RS directed the transfer of \$2.5 M SGF to the fund. On 8/11/23, the REC recognized deposits of SGF into the fund and subsequently the JLCB recommended approval of a BA-7 to increase LETA's budget authority by \$900,000 in Statutorily Dedicated funding for the Imagination Library of Louisiana to begin operations.

In order to expand the Imagination Library statewide, LETA has engaged the Dollywood Foundation (foundation) to develop and foster Imagination Library programs. LETA will serve as a fiscal agent over the program for purposes of receiving appropriations and will distribute funds to the foundation to provide funding to local affiliates to expand enrollment across Louisiana. The foundation will serve as the day-to-day coordinator of the program across the state, and will employ a Louisiana-based State Director and a Community Engagement Coordinator. These positions will not be state employees; however, funding for these positions will be provided from the Imagination Library of Louisiana Fund. The foundation will provide local affiliates with a 50% funding match from state-appropriated dollars allowing local affiliates to reduce their own costs and in turn, expand coverage in their area. Furthermore, the foundation will support local affiliates in fundraising, marketing, relationship building, logistical support, community engagement, program promotion, and capacity building by providing training and managing resources. LETA estimates statewide participation in the program will reach 67,000 children aged 0-5 by June 2024.

19D - Department of Education

Means of Finance	FY 23 Existing Operating Budget (12/01/22)	FY 24 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$3,921,749,242	\$4,204,307,129	\$282,557,887	7.2%
STATE GENERAL FUND BY:				
Interagency Transfer	\$151,626,614	\$77,787,625	(\$73,838,989)	(48.7%)
Fees and Self-generated Revenue	\$51,408,019	\$22,877,195	(\$28,530,824)	(55.5%)
Statutory Dedications	\$327,500,844	\$343,923,100	\$16,422,256	5.0%
FEDERAL FUNDS	\$3,625,784,982	\$3,617,474,399	(\$8,310,583)	(0.2%)
TOTAL MEANS OF FINANCING	\$8,078,069,701	\$8,266,369,448	\$188,299,747	2.3%
T.O. POSITIONS	487	495	8	1.6%

19 – 678 State Activities

- Decreases \$10 M Federal grant funding received due to the Coronavirus Aid, Relief, and Economic Security (CARES) Act, which provided for U.S. Department of Education, Elementary and Secondary School Emergency Relief (ESSER) I funds.
- Decreases \$61.6 M Federal grant funding received from ARPA, which provided for ESSER III funds.
- Decreases \$17 M Federal funding received through the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA). This funding included:
 - \$14.8 M for Emergency Assistance to Non-public Schools (EANS) awards
 - \$2 M for the Child Care and Development Fund (CCDF) program funding
 - \$202,000 for ESSER II
- Decreases \$5.5 M IAT from the Louisiana Department of Education (LDE) Subgrantee Assistance agency
 to align funding with historical collections. These include Louisiana Quality Education Support Fund
 8(g) funds and payments from various federal and state programs within LDE for administrative support
 services.
- Increases one (1) T.O. position as a result of converting a job appointment to a classified Education Program Consultant 2 in the Office of Assessment Content. This position is part of the team responsible for administering student assessments, analyzing assessment results, and providing reports to the department that are used to make programming and budgeting recommendations.
- Increases \$559,752 SGF and five (5) Education Program Consultant 2 authorized T.O. positions (\$67,299 salary and \$41,395 related benefits each) to support the increased volume and complexity of certification application reviews and renewals expected as a result of Act 745 of the 2022 RS, requiring criminal record checks for applicants of educator credentials or teaching authorization beginning 6/01/23.
- Increases \$5 M SGF and two (2) authorized positions for implementation of the Computer Science Education Act of the 2022 RS. The act provides for a comprehensive, integrated plan for providing computer science education for students in grades K-12 in public schools.
- Increases \$630,000 SGF for a pilot program for online computer science education for grades 3-8.
- Increases \$859,454 SGF to provide breakfast and lunch at no cost to students in grades K-12 who are eligible to receive reduced price meals as a result of Act 305 of the 2023 RS.
- Increases \$120,000 SGF to the district support program for the implementation of a Dyslexia Screening Program as a result of Act 266 of the 2023 RS.

19 – 681 Subgrantee Assistance

- Increases \$51.7 M SGF to the Child Care Assistance Program, (CCAP). This increase is to partially supplant approximately \$150 M of federal Child Care and Development Fund (CCDF) funding appropriated through COVID-19 relief legislation that will not be available after 09/30/24.
- Decreases \$25 M Federal grant funding received from ESSER I funds provided in the CARES Act.
- Decreases \$183.8 M Federal grant funding received from ESSER II funds provided in the Coronavirus Response and Relief Supplemental Appropriations Act of 2021.
- Decreases \$126.8 M Federal grant funding received from ESSER III funds provided in ARPA.
- Increases \$877,718 Statutory Dedications out of the Education Excellence Fund (EEF) based on the most recent Revenue Estimating Conference (REC) forecast. This increase brings the total FY 24 appropriation out of the fund to \$15.5 M.
- Increases \$22.2 M Statutory Dedications out of the Louisiana Early Childhood Education Fund to award
 one-to-one matching funds to Early Childhood Community Networks for projects that will expand the
 number of early childhood care and education quality slots.
- Increases \$423.5 M Federal funding to align agency budget authority based on historical trends. These are flow-through dollars from an extensive list of federal grants, allocated for specific purposes, to provide reimbursements for eligible expenses to LEAs.
- Increases \$800,000 SGF for annual system maintenance and storage costs associated with cameras in special education classrooms. LDE reports that the full \$8 M appropriated in FY 23 for camera installation was granted to 101 LEAs, based on reported special education classroom numbers. LDE anticipates using a similar mechanism to disburse this funding to LEAs for annual maintenance of existing camera equipment and for costs associated with onsite storage of camera recordings.
- Increases \$220,000 SGF for the School Choice Program for Certain Students with Exceptionalities (SCP) to help eliminate the current 80-student waitlist. This program provides tuition assistance to students with disabilities who attend participating schools with special needs programs. Total FY 24 program funding is \$1.5 M SGF.
- Decreases \$259,752 SGF in the Professional Improvement Program (PIP) due to a decline in the anticipated participation rate. The PIP is a statutorily created program that provides professional educational opportunities to employees in public elementary and secondary schools for continuing professional growth and improvement. Total FY 24 funding for PIP is \$1.3 M SGF.
- Increases \$456,110 Statutory Dedications out of the Louisiana Early Childhood Education Fund to the Non-Federal Support Program for the Early Childhood Community Networks.
- Increases \$1.5 M Statutory Dedications out of the Athletic Trainer Development Fund to the Non-Federal Support Program for the implementation of the Athletic Trainer Professional Development Program in accordance with Act 495 of the 2022 RS. The legislation requires that LDE develop, administer, and implement a plan for recruitment and retention of athletic trainers at high schools in rural areas. Additionally directs LDE to administer a repayment program for educational loans for athletic trainers working in rural areas.
- Increases \$1.5 M Statutory Dedications out of the Jump Start Your Heart Fund for the purchase of automated external defibrillators as a result of Act 234 of the 2023 RS.
- Increases \$850,000 SGF for instructional materials for students in vocational agriculture, agribusiness, and agriscience courses.

19 – 682 Recovery School District (RSD)

- Decreases funding by \$83.5 M in the Construction Program (\$54.7 M IAT from GOHSEP, \$28.6 M SGR, and \$250,000 Federal). The RSD School Facilities Master Plan has completed the construction phase and shifted to the grant closeout phase, allowing for a significant reduction in budget authority. See Issue below for more information.
- Decreases \$5.3 M IAT associated with Capitol High School, which was transferred out of the RSD and reverted back to the East Baton Rouge (EBR) Parish School System on 7/01/23. This funding reflects all state and federal funding received on behalf of Capitol High School, including MFP funds.
- Increases \$12.4 M IAT from the MFP (\$6.2 M) and Subgrantee Assistance (\$6.2 M) within LDE to provide funding for the operations of Prescott Middle School, which will be moved under the authority of the RSD, effective in FY 24.

<u>19 – 695 Minimum Foundation Program (MFP)</u>

- Reduces \$22.3 M SGF to reflect a decrease in the MFP formula from projected changes in student count and weights for FY 24.
- Non formula enhancements:
 - Increases \$197.7 M SGF for a one-year stipend of \$2,000 for certificated employees and \$1,000 for non-certificated employees, including the associated employer retirement contributions.
 - Increases \$25 M SGF for a differentiated compensation program for teachers.
 - Increases \$1.5 M SGF for a one-year increase to provide an apprenticeship program.
 - Increases \$325,750 SGF for Ecole Pointe-au-Chien.

19 - 697 Nonpublic Education Assistance

• Increases \$1 M SGF to the Nonpublic Education Assistance Program.

Issue: Recovery School District

RSD was created in 2003 by the legislature with the mission of turning around the lowest performing schools in the state. The RSD is focused on the following school improvement efforts:

- Authorization and oversight of RSD schools, including Type 5 charter schools in East Baton Rouge Parish (5) and Caddo Parish (1).
- Acting as the final intervention for schools that continue to struggle despite plans for redesign or comprehensive school system improvement strategies. Involvement by the RSD can include mergers, closures, or transformation by a charter operator.
- Rebuilding school facilities in New Orleans through the School Facilities Master Plan (SFMP).

The FY 24 budget includes an \$89 M net decrease from the FY 23 EOB Base. This reduction is due to two changes expected to occur within the RSD in FY 24. The first change is the result of the SFMP in New Orleans completing the construction phase and entering into the grant closeout phase, which resulted in an overall decrease of \$83.5 M in budget authority for the RSD. The SFMP is the largest school recovery project in the nation's history, and started as an effort to renovate or rebuild New Orleans schools following Hurricane Katrina. When the SFMP began in 2008, approximately \$750 M was available for the project through FEMA and Community Development Block Grant Funding (CDBG). This funding was able to cover the costs of Phase 1 of the six-phase Master Plan, which included the construction or renovation of one school in each of the city's five council districts. In 2010, the RSD and the Orleans Parish School Board reached a settlement with FEMA that provided an additional \$1.8 B to fund the remaining 5 phases of the plan. In 2011, the SFMP was revised to include the construction of 35 new schools, 18 full renovations, and 28 refurbishments.

The second significant change is the transition of Capitol High School in Baton Rouge out of the RSD and back to the EBR Parish School System. This move was approved by BESE and took effect at the start of FY 24 in July 2023. This change necessitated a reduction in \$5.3 M IAT provided to the RSD from other agencies within LDE, which reflects all state and federal funding received on behalf of Capitol High School, including MFP funds. This reduction to the RSD's budget authority does not impact the amount of funding received by Capitol High School; the school will receive its allocation of MFP and federal funds through the EBR Parish School System.

Issue: Early Childhood Care and Education

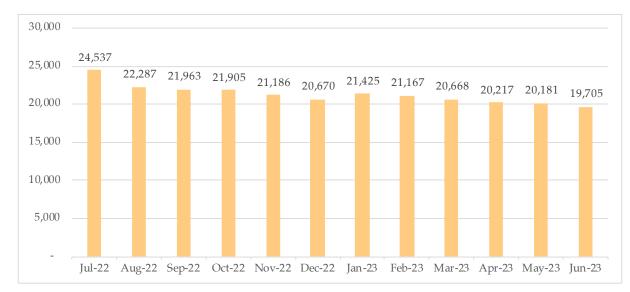
Early childhood care and education activities are comprised of both state and federally funded programs. Act 639 of the 2018 RS established the Early Childhood Care & Education Commission (ECCE) with the charge to establish a vision for the future of early childhood care and education in Louisiana. The 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 and an increase of nearly that amount each year over the next ten years. Since then, Louisiana has received a significant increase in federal allocations through the CCDF and other competitive grants, as well as significant child care funding through federal COVID-19 relief packages. The needs of the LA B to 3 Program have grown as well, with the program's February 2023 report making the following recommendations to the Legislature:

- 1. Invest \$200 M now and annually to replace expiring federal relief dollars and prevent more than 16,000 children from losing quality early care and education.
- 2. Make an additional \$115 M down payment to decrease the number of unserved children and working families in Louisiana.
- 3. Appropriate 10% of state excess funds from the 2022-2023 fiscal year to the Early Childhood Education Fund to match and incentivize local investment.

The Child Care Assistance Program (CCAP) helps low-income families pay for child care while working or attending school or training. The program is funded through the federal Child Care and 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, the amount charged by the child care provider, family size, and household income. Parents can select any Type III child care center, school-based before and after school program, military child care center, registered Family Child Day Care Home, or In-Home provider active in the CCAP provider directory. While CCAP helps provide child care for children aged birth through 12, almost 75% of those served are ages birth to four years old.

Due to an increase in CCAP applications, the LDE implemented a waitlist for CCAP in October 2022. The waitlist has approximately 2,000 families as of August 2023. Overall CCAP enrollment declined by 22.7% in FY 23, decreasing from 25,484 children across 1,061 providers in June 2022 to 19,705 children across 1,046 providers in June 2023. Though many factors can affect enrollment levels, LDE primarily attributes this decline to the newly implemented waitlist working as intended.



Graph 6: CCAP Number of Children Served in FY 23

FY 24 funding for CCAP is \$202.3 M, including \$114.4 M Federal through the CCDF and \$87.9 M SGF. This constitutes an increase in SGF of \$51.7 M over the amount provided in FY 23 to partially backfill approximately \$150 M of federal CCDF funding appropriated through COVID-19 relief legislation that will not be available after 9/30/24.

LDE serves as the Lead Agency for the federal CCDF grant and BESE sets program policies and provisions. In 2022, BESE approved a number of changes to CCAP regulations, which significantly impacted program costs.

- Expanded Eligibility: In February 2022, the household eligibility income limit increased from 65% to 85% of the State Median Income (SMI), increasing the number of eligible applicants.
- Waitlist: In October 2022, LDE established a waitlist, implementing a process for eligible families who applied on or after October 1 to access funding as soon as it becomes available. There is currently no limit on the number of families that can be added to the waitlist.
- Family Child Care Providers: In October 2022, BESE promulgated a rule (LAC 28:CLXI.1903) revising 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.

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 funding on a per-pupil basis of \$5,580 for up to six hours per day of early childhood education and before and after school activities to four-year-old children from disadvantaged families. FY 24 funding for LA 4 totals \$95.3 M (\$64.7 M SGF and \$30.6 M IAT via federal TANF funds from the Department of Children & Family Services). The program is expected to serve 17,119 students in FY 24.

The Nonpublic School Early Childhood Development (NSECD) Program provides low-income families the opportunity to attend state-approved private preschools and child care centers. FY 24 funding for NSECD totals \$7.8 M SGF and is awarded on a per-pupil basis at \$5,580.

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, BESE approved policy changes that made Ready Start Networks a permanent structure. BESE has allocated \$13.9 M in Federal funding, shared amongst the Preschool Development Grant (PDG), CCDF, ARPA, and CCBDG, to these networks for FY 24.

The Early Childhood Education (ECE) Fund was created by Act 353 of the 2017 RS 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 CCAP.

Administered by BESE, awards are predicated upon local entities providing matching funds from non-state and non-federal sources. The ECE Fund is funded through multiple sources:

- R.S. 27:270 Gaming proceeds from Harrah's New Orleans in excess of \$65 M, up to \$3.6 M
- R.S. 27:316 Fantasy sports tax revenues
- R.S. 27:625 25% of sports wagering tax revenues, up to \$20 M
- R.S. 47:463.213 Half of proceeds from the \$25 annual royalty fee for "New Orleans Pelicans" license plates
- R.S. 47:1696 Consumable hemp tax revenues

Due to a decline of students included in the MFP resulting in savings to the state, the legislature authorized the state treasurer to transfer \$40 M SGF to the ECE Fund in FY 23 to continue to expand access to early childhood care and education. As of 8/10/23, the ECE fund balance was approximately \$51.2 M. Act 447 of the 2023 RS appropriated \$25.2 M out of the fund to LDE, an increase of \$21.7 M over the FY 23 appropriation of \$3.5 M, to make one-to-one matching funds awards to Early Childhood Community Networks for projects that will expand the number of early childhood care and education quality slots. An additional \$456,110 was appropriated in Act 447 specifically to the Non-Federal Support Program for the Early Childhood Community Networks.

Issue: Minimum Foundation Program (MFP)

The Minimum Foundation Program (MFP) provides block grants for 650,475 students attending 69 city and parish school districts, charter schools, and other public schools, representing the primary source of state funding for K-12 education. Act 447 of the 2023 RS funds the MFP with a total of \$4.2 B (\$3.9 B SGF, \$102.8 M SELF Fund, and \$196.9 M Lottery Proceeds Fund).

On 3/08/23, BESE adopted a FY 24 MFP formula which included pay raises for teachers and support staff (\$196.5 M), a differentiated compensation program (\$61 M), an apprenticeship program (\$1.5 M), and an increase in the per pupil mandated costs allocation (\$21.5 M). The proposal also included \$325,750 in funding for the inclusion of Ecole Pointe-au-Chien in the MFP formula. The legislature did not approve this new formula; therefore, the FY 24 MFP budget is based on the existing approved formula as required in LA Constitutional Article 8, Section 13(B) which states, "whenever the legislature fails to approve the formula most recently adopted by the board, or its successor, the last formula adopted by the board, or its successor, and approved by the legislature shall be used for the determination of the cost of the minimum foundation program and for the allocation of funds appropriated."

Though a new MFP formula was not approved by the legislature, additional SGF was appropriated to the MFP in Act 447 to provide one-time funding for several purposes recommended by BESE in its MFP proposal:

- \$197.7 M was appropriated for a stipend of \$2,000 for teachers and \$1,000 for support staff, plus the associated employer retirement contributions.
- \$25 M was appropriated to provide for a differentiated compensation program.
- \$1.5 M was appropriated for an apprenticeship program.
- \$325,750 was appropriated to provide funding for students enrolled in Ecole Pointe-au-Chien.

All of these are one-time, outside the formula expenditures; however, SR 204 and HR 297 of the 2023 RS urge and request that BESE incorporate the funding provided for salary increases for certificated teachers and non-certificated personnel into the FY 25 MFP formula.

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 2023 student count is 649,170, down from the February 2022 count of 653,462 by 4,292 students, or less than one percent. The total weighted membership count is 930,627.

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.

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- 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 of 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), the 2021-2022 staff pay raises (\$75.6 M), and the 2022-2023 staff pay raises (\$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 or other public schools ensure that 70% of the general fund expenditures are in the areas of instruction and school administration.

Issue: COVID-19 Relief Funding

State and local school districts continue to have access to Elementary and Secondary School Emergency Relief (ESSER) funding. ESSER I funding, which was allocated in the CARES Act, was required to be obligated by 9/30/22. ESSER II funding, which was allocated in CRRSA, must be obligated by 9/30/23. LDE anticipates fully expending the state's set-aside portion of ESSER II in FY 24. Balances of the Formula Distribution to Schools will not be available until the end of 2023, as school systems have until 11/15/23 to submit reimbursement claims. ESSER III funding, which was allocated in ARPA, must be obligated by 9/30/24 ARPA originally allocated \$2.61 B in ESSER III funding to Louisiana; however, \$2.34 B (90%) was required to be distributed to LEAs, and this funding's use cannot be restricted by state legislatures. LDE reports that as of 6/30/23, the total remaining ESSER III balance is \$245.9 M and the total remaining ESSER III balance is \$1.7 B.

All three ESSER grants can be used by LEAs to support a variety of activities related to COVID-19. Though there are differences in how allowable activities are described in CARES, CRRSA, and ARPA, the U.S. Department of Education has clarified that all three funding streams can support the same costs; however, 20% of ESSER III funds must be used to address learning loss through the implementation of evidence-based interventions. These interventions may include summer learning or summer enrichment, extended school days, and afterschool programs among others that address to students' academic, social, and emotional needs. LEAs are required to submit plans to LDE in order to ensure these funds are spent in-line with grant requirements; however, the remaining 80% of funds may be spent as LEAs see fit, within the federally set guidelines.

Table 48: ESSER Balance and FY 24 Expenditures

		Remaining						
	Expensed as of	Balance as of	Estimated FY 24					
Funding Source	6/30/23	6/30/23	Expenses					
	State Set-Aside							
ESSER I (CARES)	\$28,182,636	\$0	\$0					
ESSER II (CRRSA)	\$51,194,767	\$64,817,171	\$64,817,171					
ESSER III (ARPA)	\$89,284,440	\$171,449,663	\$102,869,798					
TOTAL	\$168,661,843	\$236,266,834	\$167,686,969					
	\$168,661,843 Formula Distribu		\$167,686,969					
			\$167,686,969 \$ 0					
	Formula Distribu	ition to Schools						
ESSER I (CARES)	Formula Distribu \$256,634,541	stion to Schools \$2,162,998	\$0					
ESSER I (CARES) ESSER II (CRRSA)	Formula Distribu \$256,634,541 \$862,998,583 \$922,432,346	\$2,162,998 \$181,108,857	\$0 \$179,297,768					

Note: The estimated expenses for formula dollars are based on LEA spend down of prior funds, and are subject to change based on requests for reimbursement.

LDE retained 20% of all ESSER funding as state set-aside to cover costs associated with administering funding to LEAs. 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 BESE's Strong Start 2020 plan, while ESSER II and III funding was provided to districts for initiatives aligned with BESE's 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.

New School Choice Pandemic Response (\$4.4 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.

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 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 (\$581,961) 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 (\$28 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 implemented 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 49 summarizes the funding amounts by program as approved by BESE.

Table 49: BESE Approved ESSER Allocations

Allocation	ESSER I	ESSER II	ESSER III	Total
ESSER Incentive	\$ 25,000,000	\$ 33,067,270	\$ 92,282,532	\$150,349,802
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	\$ -	\$ 4,373,144	\$ -	\$ 4,373,144
Accelerating Schools	\$ -	\$ 5,400,000	\$ -	\$ 5,400,000
New Teacher Experience Pilot Stipend	\$ -	\$ 1,137,000	\$ -	\$ 1,137,000
Strong School Systems	\$ -	\$ 581,961	\$ -	\$ 581,961
Accelerate	\$ -	\$ -	\$ 455,000	\$ 455,000
Literacy Specialists	\$ -	\$ -	\$ 2,800,000	\$ 2,800,000
Reminagine School Systems	\$ -	\$ -	\$ 27,951,341	\$ 27,951,341
Balanced Calendar Implementation	\$ -	\$ -	\$ 350,000	\$ 350,000
Total	\$ 26,329,273	\$50,607,851	\$129,838,873	\$ 206,775,997

19E - LSU Health Care Services Division

Means of Finance	FY 23 Existing Operating Budget (12/01/22)	FY 24 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$25,530,111	\$25,829,112	\$299,001	1.2%
STATE GENERAL FUND BY:				
Interagency Transfer	\$18,463,336	\$18,660,587	\$197,251	1.1%
Fees and Self-generated Revenue	\$25,020,263	\$25,378,952	\$358,689	1.4%
Statutory Dedications	\$0	\$0	\$0	
FEDERAL FUNDS	\$5,232,360	\$5,297,458	\$65,098	1.2%
TOTAL MEANS OF FINANCING	\$74,246,070	\$75,166,109	\$920,039	1.2%
T.O. POSITIONS	0	0	0	0.0%

19E – 610 Health Care Services Division

• No significant adjustments



20 - Other Requirements

Means of Finance	FY 23 Existing Operating Budget (12/01/22)	FY 24 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$775,805,466	\$571,744,017	(\$204,061,449)	(26.3%)
STATE GENERAL FUND BY:				
Interagency Transfer	\$61,660,059	\$61,981,359	\$321,300	0.5%
Fees and Self-generated Revenue	\$14,686,957	\$14,799,957	\$113,000	0.8%
Statutory Dedications	\$443,166,271	\$305,893,055	(\$137,273,216)	(31.0%)
FEDERAL FUNDS	\$23,179,077	\$25,314,210	\$2,135,133	9.2%
TOTAL MEANS OF FINANCING	\$1,318,497,830	\$979,732,598	(\$338,765,232)	(25.7%)
T.O. POSITIONS	0	0	0	0.0%

20 – 451 Local Housing of State Adult Offenders

• Increases \$7.5 M SGF to the Local Housing of Adult Offenders Program for an additional per diem of \$20.55 for an intensive incarceration program focused on offenders sentenced to serve less than two years.

20 – 452 Local Housing of State Juvenile Offenders

No significant adjustments

20 – 901 Sales Tax Dedications

- Non-recurs \$1.9 M Statutory Dedications out of the St. Tammany Parish Fund allocated to St. Tammany
 Parish Tourist & Convention Commission for one-time funding in FY 23 for marketing and tourism
 outreach in Southeast LA. Funding originated from an accrued balance in the fund as a result of better
 than expected sales tax collections on hotel/motel stays in St. Tammany Parish.
- Non-recurs \$5.2 M from various Statutory Dedications in carryforward funding.

<u>20 – 903 Parish Transportation</u>

No significant adjustments

20 - 905 Interim Emergency Board (IEB)

No significant adjustments

20 – 906 District Attorneys & Assistant District Attorneys

• Non-recurs \$1.3 M SGF for the 27th pay period.

20 – 923 Corrections Debt Service

• Increases \$1.6 M SGF for the initial interest payments on the new Louisiana Correctional Institute for Women (LCIW) Facility, with an anticipated completion date of January 2025.

20 – 924 Video Draw Poker - Local Government Aid

Increases \$12.3 M Statutory Dedications out of the Video Draw Poker Device Fund based on REC projections
adopted 5/18/23. 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 – 926 Sports Wagering Local Allocation Fund

• Increases \$8.4 M Statutory Dedications out of the Sports Wagering Local Allocation Fund based on REC projections adopted at the 5/18/23 meeting. The source of revenue is a tax on proceeds collected from sports wagering. Under the statute, 10% tax is deposited into the Sports Wagering Local Allocation Fund, which is distributed by the State Treasury to the 55 parishes that approved the legalization of sports wagering activities and operations on 11/03/20. The State Treasury remits funds to each parish government authority in proportion to the taxable conduct in each parish.

20 - 930 Higher Education - Debt Service and Maintenance

No significant adjustments

20 – 931 LED Debt Service/State Commitments

- Increases \$28.1 M in funding (\$473,387 SGF and \$27.6 M Statutory Dedications from the Rapid Response Fund and Mega Projects Development Fund) for required project commitments.
 - \$ 20,000,000 Space Campus
 - \$ 8,180,000 GNO, Inc./H2TheFuture
 - \$ 4,000,000 Louisiana Cancer Research Center
 - \$ 2,500,000 CenturyTel & LA Tech
 - \$ 2,000,000 BIA Energy Operating Company
 - \$ 2,000,000 Mitsubishi Chemical Corporation
 - \$ 1,000,000 Renewable Energy Group
 - \$ 1,000,000 Stellar
 - \$ 800,000 ULM Tech Park/BRIP
 - \$ 250,000 Premier Health
 - \$ 100,000 Advance Call Center
 - \$ 100,000 Coastal Plains Meat Company
 - \$ 41,930,000 Total New Commitments
 - **§ (13,859,750)** Net Decrease in Existing Commitments
 - \$ 28,070,250 Total Adjustment

Note: While net existing commitments decreased by \$13.9 M, one project saw an increase in existing commitments. The committed funds to Intralox increased by \$250,000 to bring the total allocation to \$500,000.

- Increases \$9 M Federal for a Front-End Engineering and Design (FEED) study to be performed by CLECO to determine the design feasibility of implementing a carbon capture and sequestration (CCS) project that would capture more than 90% of the CO2 currently being emitted by Madison Unit 3 at the Brame Energy Center in Rapides Parish. The funding for this study is being awarded from the US Department of Energy's National Energy Technology Laboratory (NETL) to LED for a Congressionally Directed Energy Efficiency and Renewable Energy Study under the Energy Act of 2020 and the Energy and Water Development and Related Agencies Appropriations Act of 2022.
- Non-recurs \$54.8 M (\$17 M SGF, \$250,000 SGR, \$30.7 M Statutory Dedications from the LA Economic Development Fund, LA Mega-project Development Fund, and Rapid Response Fund, and \$6.8 M Federal) in carryforward funding.

<u>20 – 932 Two Percent Fire Insurance Fund</u>

• Increases \$3.4 M Statutory Dedications out of the Two Percent Fire Insurance Fund based on REC projections adopted at the 5/18/23 meeting. 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 on a per capita basis.

20 – 933 Governor's Conferences & Interstate Compact

No significant adjustments

20 – 939 Prepaid Wireless 911 Services

• No significant adjustments

20 – 940 Emergency Medical Services - Parishes & Municipalities

No significant adjustments

20 – 941 Agriculture and Forestry - Pass Through Funds

 Increases \$784,300 IAT from DEQ for the Lake St. Joseph Nutrient Loading Reduction through the IIJA - Gulf Hypoxia Program. The program is intended to target implementation of agricultural best management practices within prioritized tracts in northeast Louisiana. Best management practices will be targeted within the Lake St. Joseph watershed to reduce agriculture-induced nutrient loading and provide other water quality improvements.

20 – 945 State Aid to Local Government Entities

- Decreases \$3.9 M Statutory Dedications out of various funds, indicated below, due to the most recent REC forecast.
 - (\$ 1,457,783) Tobacco Tax Health Care Fund
 - (\$ 1,255,324) Beautification and Improvement of the New Orleans City Park
 - (\$ 762,084) Regional Maintenance and Improvement Fund
 - (\$ 230,819) Calcasieu Parish Fund
 - (\$ 184,702) St. Landry Parish Excellence Fund
 - (\$ 38,302) Bossier Parish Truancy Program Fund

(\$ 3,929,014)

• Decreases \$32 M Statutory Dedications out of the Hurricane Ida Recovery Fund used to make full or partial payments to political subdivisions not fully compensated for damages incurred during Hurricane Ida. Of the \$33 M, \$990,000 was transferred to the Treasury for administrative expenses. The rules and distributions for the remaining \$32 M were approved at the 1/20/23, meeting of the JLCB. The Treasury plans to start distributing funds in the coming months to parishes that will distribute funds to the eligible political subdivisions. The following is a projected breakdown of the funds to be distributed by parish:

 Jefferson Parish
 \$ 6,191,985

 Lafourche Parish
 \$ 9,672,195

 St. Charles Parish
 \$ 4,028,308

 Terrebone Parish
 \$12,117,511

 \$32,009,999

- Non-recurs \$250,000 SGF provided in Act 199 of the 2022 RS for the Delta Agriculture Research & Sustainability District, a political subdivision of the state (whose boundaries encompass the parishes of East Carroll and Tensas). The Delta Agriculture Research & Sustainability District was created by Act 337 of the 2021 RS. The purpose of the district is to promote and encourage agricultural research and sustainability to stimulate the economy through commerce, industry, and research.
- Decreases \$8 M Statutory Dedications out of the Louisiana Main Street Recovery Rescue Plan Fund for the LA Loggers Relief Program pursuant to Acts 497 and 199 of the 2022 RS. The source of funding was ARPA. The LA Loggers Relief Program was intended to provide grants to eligible timber harvesting and timber hauling businesses impacted by COVID-19. In FY 22, the Treasury was appropriated \$10 M but was only able to award \$1.6 M to 68 eligible loggers, an average of \$23,973 to each logger. In FY 23, with the remaining \$8 M, the Treasury was able to award \$1.4 M to 73 loggers from an expanded pool of applicants, an average of \$20,036 per logger. The department reports there are no more eligible applicants and the remaining balance, approximately \$6.4 M, will be returned to the Louisiana Rescue Plan Fund and will be available for alternative purposes in accordance with state and federal law.

20 – 945 State Aid to Local Government Entities (Continued)

- Increases \$5 M Statutory Dedications out of the Law Enforcement Recruitment Incentive Fund for the Law Enforcement Recruitment Incentive Program. Act 376 of the 2023 RS established the Law Enforcement Recruitment Incentive Program, which provides one-time incentive payments of \$5,000 to newly employed law enforcement officers within sheriff's offices, municipal police departments, and State Police. The program sunsets on 7/01/25, and all remaining funds in the Law Enforcement Recruitment Incentive Fund will be transferred to the State General Fund.
- Non-recurs \$137.8 M (\$116.8 M SGF and \$21 M from various Statutory Dedications) in carryforward funding.

<u>20 – 950 Judgements</u>

- Non-recurs \$95 M Statutory Dedications for judgments against the state and the Jean Boureaux Settlement.
- Non-recurs \$6.6 M SGF for carryforward funding.

20 – 966 Supplemental Pay to Law Enforcement Personnel

• Increases \$23.4 SGF to continue the additional \$100 per month supplemental payment to local law enforcement and \$20 per month supplemental pay to constables and justices of the peace. This funding will continue the current supplemental payment amount of \$600 per month for police officers, firefighters, and deputy sheriffs (\$7,200 per year) as well as \$120 per month for constables and justices of the peace (\$1,440 per year).

The projected number of personnel utilized to calculate the total increase are as follows: Municipal Police Officers - 5,482; Firefighters - 5,584; Constables and Justices of the Peace - 727; and Deputy Sheriffs - 8,315.

The programmatic breakdown of this increase is as follows:

\$ 9,978,000	Deputy Sheriffs (8,315 Deputies x \$100 per month x 12 months)
\$ 6,578,400	Municipal Police Officers (5,482 Police Officers x \$100 per month x 12 months)
\$ 6,700,800	Firefighters (5,584 Firefighters x \$100 per month x 12 months)
<u>\$ 174,480</u>	Constables and Justices of the Peace (727 Constables x \$20 per month x 12 months)
\$23,431,680	•

• Non-recurs \$25 M SGF for Special Legislative Projects that provided an additional \$100 per month supplemental payment to local law enforcement and \$20 per month supplemental pay to constables and justices of the peace. The additional payment brought the current supplemental payment amount from \$500 per month to \$600 per month for police officers, firefighters, and deputy sheriffs (change from \$6,000 per year to \$7,200 per year) as well as from \$100 per month to \$120 per month for constables and justices of the peace (change from \$1,200 per year to \$1,440 per year) in FY 23.

The programmatic breakdown of this increase is as follows:

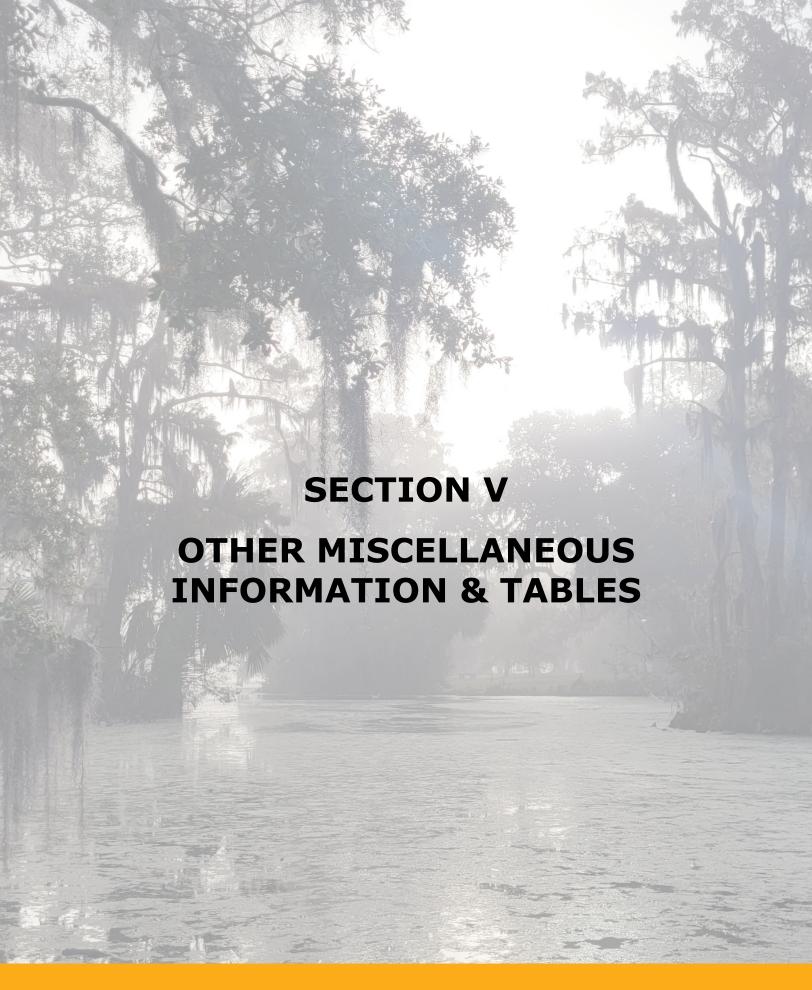
(\$10,768,800)	Deputy Sheriffs (8,974 Deputies x \$100 per month x 12 months)
(\$ 7,072,800)	Municipal Police Officers (5,894 Police Officers x \$100 per month x 12 months)
(\$ 7,010,400)	Firefighters (5,842 Firefighters x \$100 per month x 12 months)
(\$ 175,920)	Constables and Justices of the Peace (733 Constables x \$20 per month x 12 months)
(\$25,027,920)	•

20 – 977 DOA-Debt Service & Maintenance

- Decreases \$19.8 M SGF associated with settlement agreement payments to the United States Department of Health and Human Services (DHHS) as a result of a self-insurance disallowance. In 2010, the State and DHHS entered into a settlement and the state began making payments on 7/01/13. The final payment was issued on 7/01/22.
- Increases \$968,557 SGF for the Transportation Infrastructure Finance and Innovation Act (TIFIA) loan debt obligations for DOTD based on the debt service schedule. These payments are related to debt service payments made by and on behalf of the Louisiana Transportation Authority and are subsequently reimbursed to the state from toll collections on LA-1. Per the debt schedule, the total debt payment is \$6,141,518 in FY 23 and \$7,110,075 in FY 24.

20 - XXX Funds

- Increases \$1.1 M SGF for the transfer of SGF to Statutory Dedications out of the Louisiana Public Defender Fund.
- Increases \$80,000 SGF for the transfer of SGF to Statutory Dedications out of the Innocence Compensation Fund for a judgment.
- Reduces \$35.5 M SGF to non-recur the transfer of SGF to Statutory Dedications out of the State Emergency Response Fund.
- Reduces \$25 M SGF to non-recur the transfer of SGF to Statutory Dedications out of the Higher Education Initiative Fund
- Reduces \$10 M SGF to non-recur the transfer of SGF to Statutory Dedications out of the Voting Technology Fund.
- Reduces \$4 M SGF to non-recur the transfer of SGF to Statutory Dedications out of the Major Events Incentive Fund.



FISCAL YEAR 2023 - 2024
LOUISIANA LEGISLATIVE FISCAL OFFICE

Table 50: Selected Major State Aid to Local Government Projections (FY 24)

Data Part Program & Royally Disk Distribution Distribu		MFP	Revenue	Supplemental	Parish Road	Parish Savarana	Video Poker	Sports Wagers	Total
Acadia \$59,276,668 \$1,144,674 \$1,196,344 \$566,033 \$1,211,999 \$2,285,210 \$49,468 \$66,330,396 \$46,886 \$30,396 \$40,888 \$46,768 \$352,7199 \$960,605 \$15,893 \$90 \$15,866 \$238,794 \$969,916 \$15,593 \$90 \$15,866 \$238,744 \$40,999,16 \$15,593 \$90 \$10,868 \$134,154,140 \$40,886 \$16,768 \$387,903 \$243,612 \$15,907,006 \$79,616 \$10,807,800 \$134,103 \$36,499,446 \$36,502,221 \$728,289 \$845,818 \$485,713 \$256,102 \$523,330 \$34,103 \$36,499,446 \$10,880 \$10,870 \$10,880 \$14,103 \$36,499,446 \$10,880 \$10,880 \$10,890				**					
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Benville									
Bossier									
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	TOTAL	\$3,777,376,460	\$90,000,000	\$140,027,378	\$38,445,004		\$62,845,727	\$3,885,993	\$4,186,780,563

Notes

¹⁾ The MFP Initial Distribution (prior to audit adjustments) is generated based on estimated student counts (as of 2/1/23) 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 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 24 is an estimation based on FY 23 distribution to each parish. The FY 24 estimate includes the additional \$100 per month payment (\$1,200 annually) to law enforcement personnel and firefighters as well as the additional \$20 per month payment (\$240 annually) to municipal constables and justices of the peace appropriated in FY 24. In FY 24, eligible law enforcement personnel and firefighters will receive \$600 per month and constables and justices of the peace will receive \$120 per month.

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 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.

Table 51: Total State Spending Without Double Counting Expenditures

	FY 09	FY 10	FY 11	FY 12	FY 13	FY 14	FY 15	FY 16
	Actual*	Actual*	Actual*	Actual*	Actual*	Actual*	Actual*	Actual*
State General Fund	\$8,654,063,030	\$7,585,083,993	\$8,218,640,371	\$8,346,657,081	\$8,565,093,381	\$8,565,093,381	\$8,714,990,337	\$8,697,224,177
Self-Generated Revenue	\$1,428,207,083	\$1,559,479,974	\$1,979,835,429	\$2,046,493,259	\$2,127,991,462	\$2,127,991,462	\$2,222,661,162	\$2,351,078,734
Statutory Dedication	\$3,430,782,368	\$4,025,813,002	\$3,637,575,351	\$4,112,137,392	\$4,232,983,875	\$4,232,983,875	\$4,310,700,225	\$3,955,188,981
Interim Emergency Bd.	\$1,343,156	<u>\$1,897,824</u>	\$2,019,745	\$1,347,509	\$579,043	\$579,043	\$243,089	<u>\$0</u>
Total State Funds	\$13,514,395,637	\$13,172,274,793	\$13,838,070,896	\$14,506,635,241	\$14,926,647,761	\$14,926,647,761	\$15,248,594,813	\$15,003,491,892
% Chg	(3.9%)	(2.5%)	5.1%	4.8%	2.9%	0.0%	2.2%	(1.6%)
% of State Gross Domestic Product	6.4%	6.1%	6.0%	6.2%	6.5%	6.4%	6.4%	6.6%
Federal	\$10,951,001,370	\$11,771,791,862	\$10,918,294,287	\$9,745,573,269	\$9,520,946,163	\$8,993,375,722	\$8,762,251,803	\$9,256,252,336
% Chg	(15.0%)	7.5%	(7.3%)	(10.7%)	(2.3%)	(5.5%)	(2.3%)	5.6%
Total Budget	\$24,465,397,007	\$24,944,066,655	\$24,756,365,183	\$24,252,208,510	\$24,447,593,924	\$23,920,023,483	\$24,010,846,616	\$24,259,744,228
% Chg	(9.2%)	2.0%	(0.8%)	(2.0%)	0.8%	(2.2%)	1.9%	1.0%
Classified	41,934	40,151	55,861	52,128	47,007	36,374	35,129	35,083
Unclassified	<u>3,256</u>	<u>3,579</u>	<u> 26,386</u>	<u>20,549</u>	<u> 19,252</u>	<u>17,862</u>	<u> 17,826</u>	<u>17,373</u>
Total Authorized Positions	45,190	43,730	82,247	72,677	66,259	54,236	52,955	52,456
% Chg	(3.6%)	(3.2%)	88.1%	(11.6%)	(8.8%)	(18.1%)	(8.8%)	(0.9%)
	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
	Actual*	Actual*	Actual*	Actual*	Actual*	Actual*	Budgeted**	Appropriated
State General Fund	Actual* \$9,118,192,417	Actual* \$9,547,703,987	Actual* \$9,796,770,789	Actual* \$9,644,650,202	Actual* \$9,868,813,310	Actual* \$10,342,823,933	Budgeted** \$12,414,607,587	Appropriated \$11,789,335,439
Self-Generated Revenue	Actual* \$9,118,192,417 \$2,544,712,741	Actual* \$9,547,703,987 \$2,639,683,795	Actual* \$9,796,770,789 \$2,711,548,858	Actual* \$9,644,650,202 \$2,855,092,406	Actual* \$9,868,813,310 \$4,713,131,169	Actual* \$10,342,823,933 \$3,283,521,288	Budgeted** \$12,414,607,587 \$3,679,446,417	Appropriated \$11,789,335,439 \$3,754,643,085
Self-Generated Revenue Statutory Dedication	Actual* \$9,118,192,417 \$2,544,712,741 \$3,813,716,641	Actual* \$9,547,703,987 \$2,639,683,795 \$3,943,214,165	Actual* \$9,796,770,789 \$2,711,548,858 \$4,037,514,757	Actual* \$9,644,650,202 \$2,855,092,406 \$3,893,522,622	Actual* \$9,868,813,310 \$4,713,131,169 \$5,011,616,332	Actual* \$10,342,823,933 \$3,283,521,288 \$5,932,667,785	Budgeted** \$12,414,607,587 \$3,679,446,417 \$7,596,710,899	Appropriated \$11,789,335,439 \$3,754,643,085 \$6,807,179,648
Self-Generated Revenue Statutory Dedication Interim Emergency Bd.	Actual* \$9,118,192,417 \$2,544,712,741 \$3,813,716,641 \$0	Actual* \$9,547,703,987 \$2,639,683,795 \$3,943,214,165 \$0	Actual* \$9,796,770,789 \$2,711,548,858 \$4,037,514,757	Actual* \$9,644,650,202 \$2,855,092,406 \$3,893,522,622 \$0	Actual* \$9,868,813,310 \$4,713,131,169 \$5,011,616,332 \$0	Actual* \$10,342,823,933 \$3,283,521,288 \$5,932,667,785 \$0	Budgeted** \$12,414,607,587 \$3,679,446,417 \$7,596,710,899 \$0	Appropriated \$11,789,335,439 \$3,754,643,085 \$6,807,179,648 \$0
Self-Generated Revenue Statutory Dedication Interim Emergency Bd. Total State Funds	Actual* \$9,118,192,417 \$2,544,712,741 \$3,813,716,641 \$0 \$15,476,621,799	Actual* \$9,547,703,987 \$2,639,683,795 \$3,943,214,165 \$0 \$16,130,601,947	Actual* \$9,796,770,789 \$2,711,548,858 \$4,037,514,757 \$0 \$16,545,834,404	Actual* \$9,644,650,202 \$2,855,092,406 \$3,893,522,622 \$0 \$16,393,265,230	Actual* \$9,868,813,310 \$4,713,131,169 \$5,011,616,332 \$0 \$19,593,560,811	Actual* \$10,342,823,933 \$3,283,521,288 \$5,932,667,785 \$0 \$23,105,135,780	Budgeted** \$12,414,607,587 \$3,679,446,417 \$7,596,710,899 \$0 \$21,920,380,457	Appropriated \$11,789,335,439 \$3,754,643,085 \$6,807,179,648 \$0 \$22,351,158,172
Self-Generated Revenue Statutory Dedication Interim Emergency Bd. Total State Funds % Chg	**Xetual* \$9,118,192,417 \$2,544,712,741 \$3,813,716,641 \$0 \$15,476,621,799 3.2%	Actual* \$9,547,703,987 \$2,639,683,795 \$3,943,214,165 \$0 \$16,130,601,947 4.2%	Actual* \$9,796,770,789 \$2,711,548,858 \$4,037,514,757 \$0 \$16,545,834,404 2.6%	Actual* \$9,644,650,202 \$2,855,092,406 \$3,893,522,622 \$0 \$16,393,265,230 (0.9%)	Actual* \$9,868,813,310 \$4,713,131,169 \$5,011,616,332 \$0 \$19,593,560,811 19.5%	Actual* \$10,342,823,933 \$3,283,521,288 \$5,932,667,785 \$0 \$23,105,135,780 17.9%	Budgeted** \$12,414,607,587 \$3,679,446,417 \$7,596,710,899 \$0 \$21,920,380,457 (5.1%)	Appropriated \$11,789,335,439 \$3,754,643,085 \$6,807,179,648 \$0 \$22,351,158,172 2.0%
Self-Generated Revenue Statutory Dedication Interim Emergency Bd. Total State Funds	Actual* \$9,118,192,417 \$2,544,712,741 \$3,813,716,641 \$0 \$15,476,621,799	Actual* \$9,547,703,987 \$2,639,683,795 \$3,943,214,165 \$0 \$16,130,601,947	Actual* \$9,796,770,789 \$2,711,548,858 \$4,037,514,757 \$0 \$16,545,834,404	Actual* \$9,644,650,202 \$2,855,092,406 \$3,893,522,622 \$0 \$16,393,265,230	Actual* \$9,868,813,310 \$4,713,131,169 \$5,011,616,332 \$0 \$19,593,560,811 19.5% 7.7%	Actual* \$10,342,823,933 \$3,283,521,288 \$5,932,667,785 \$0 \$23,105,135,780 17.9% 8.2%	Budgeted** \$12,414,607,587 \$3,679,446,417 \$7,596,710,899 \$0 \$21,920,380,457	Appropriated \$11,789,335,439 \$3,754,643,085 \$6,807,179,648 \$0 \$22,351,158,172
Self-Generated Revenue Statutory Dedication Interim Emergency Bd. Total State Funds % Chg	**Xetual* \$9,118,192,417 \$2,544,712,741 \$3,813,716,641 \$0 \$15,476,621,799 3.2%	Actual* \$9,547,703,987 \$2,639,683,795 \$3,943,214,165 \$0 \$16,130,601,947 4.2%	Actual* \$9,796,770,789 \$2,711,548,858 \$4,037,514,757 \$0 \$16,545,834,404 2.6% 6.5% \$12,657,764,961	Actual* \$9,644,650,202 \$2,855,092,406 \$3,893,522,622 \$0 \$16,393,265,230 (0.9%)	Actual* \$9,868,813,310 \$4,713,131,169 \$5,011,616,332 \$0 \$19,593,560,811 19.5%	Actual* \$10,342,823,933 \$3,283,521,288 \$5,932,667,785 \$0 \$23,105,135,780 17.9%	Budgeted** \$12,414,607,587 \$3,679,446,417 \$7,596,710,899 \$0 \$21,920,380,457 (5.1%)	Appropriated \$11,789,335,439 \$3,754,643,085 \$6,807,179,648 \$0 \$22,351,158,172 2.0%
Self-Generated Revenue Statutory Dedication Interim Emergency Bd. Total State Funds % Chg % of State Gross Domestic Product	**************************************	Actual* \$9,547,703,987 \$2,639,683,795 \$3,943,214,165 \$0 \$16,130,601,947 4.2% 6.6%	Actual* \$9,796,770,789 \$2,711,548,858 \$4,037,514,757 \$0 \$16,545,834,404 2.6% 6.5%	Actual* \$9,644,650,202 \$2,855,092,406 \$3,893,522,622 \$0 \$16,393,265,230 (0.9%) 6.6%	Actual* \$9,868,813,310 \$4,713,131,169 \$5,011,616,332 \$0 \$19,593,560,811 19.5% 7.7%	Actual* \$10,342,823,933 \$3,283,521,288 \$5,932,667,785 \$0 \$23,105,135,780 17.9% 8.2%	Budgeted** \$12,414,607,587 \$3,679,446,417 \$7,596,710,899 \$0 \$21,920,380,457 (5.1%) 7.8%	Appropriated \$11,789,335,439 \$3,754,643,085 \$6,807,179,648 \$0 \$22,351,158,172 2.0% 9.5%
Self-Generated Revenue Statutory Dedication Interim Emergency Bd. Total State Funds % Chg % of State Gross Domestic Product Federal	***Actual* \$9,118,192,417 \$2,544,712,741 \$3,813,716,641 **50 \$15,476,621,799 3.2% 6.8% \$11,158,961,894 20.6%	Actual* \$9,547,703,987 \$2,639,683,795 \$3,943,214,165 \$0 \$16,130,601,947 4.2% 6.6% \$12,084,922,232	**Actual* \$9,796,770,789 \$2,711,548,858 \$4,037,514,757 \$0 \$16,545,834,404 2.6% 6.5% \$12,657,764,961 4.7%	**Actual* \$9,644,650,202 \$2,855,092,406 \$3,893,522,622 \$0 \$16,393,265,230 (0.9%) 6.6% \$14,480,176,574 14.4%	**Actual* \$9,868,813,310 \$4,713,131,169 \$5,011,616,332 \$0 \$19,593,560,811 \$19.5% \$7.7% \$16,594,021,759 \$14.6%	**Actual** \$10,342,823,933 \$3,283,521,288 \$5,932,667,785 \$0 \$23,105,135,780 17.9% 8.2% \$19,752,100,094 19.0%	Budgeted** \$12,414,607,587 \$3,679,446,417 \$7,596,710,899 \$21,920,380,457 (5.1%) 7.8% \$24,244,754,643 22.7%	Appropriated \$11,789,335,439 \$3,754,643,085 \$6,807,179,648 \$0 \$22,351,158,172 2.0% 9.5% \$24,164,565,819 (0.3%)
Self-Generated Revenue Statutory Dedication Interim Emergency Bd. Total State Funds % Chg % of State Gross Domestic Product Federal % Chg	***Actual* \$9,118,192,417 \$2,544,712,741 \$3,813,716,641 **50 \$15,476,621,799 3.2% 6.8% \$11,158,961,894 20.6%	Actual* \$9,547,703,987 \$2,639,683,795 \$3,943,214,165 \$0 \$16,130,601,947 4.2% 6.6% \$12,084,922,232 8.3%	**Actual* \$9,796,770,789 \$2,711,548,858 \$4,037,514,757 \$0 \$16,545,834,404 2.6% 6.5% \$12,657,764,961 4.7%	**Actual* \$9,644,650,202 \$2,855,092,406 \$3,893,522,622 \$0 \$16,393,265,230 (0.9%) 6.6% \$14,480,176,574 14.4%	**Actual* \$9,868,813,310 \$4,713,131,169 \$5,011,616,332 \$0 \$19,593,560,811 \$19.5% \$7.7% \$16,594,021,759 \$14.6%	**Actual** \$10,342,823,933 \$3,283,521,288 \$5,932,667,785 \$0 \$23,105,135,780 17.9% 8.2% \$19,752,100,094 19.0%	Budgeted** \$12,414,607,587 \$3,679,446,417 \$7,596,710,899 \$21,920,380,457 (5.1%) 7.8% \$24,244,754,643 22.7%	Appropriated \$11,789,335,439 \$3,754,643,085 \$6,807,179,648 \$0 \$22,351,158,172 2.0% 9.5% \$24,164,565,819 (0.3%)
Self-Generated Revenue Statutory Dedication Interim Emergency Bd. Total State Funds % Chg % of State Gross Domestic Product Federal % Chg Total Budget	***Xetual** \$9,118,192,417 \$2,544,712,741 \$3,813,716,641 \$\frac{\$0}{\$15,476,621,799} \$3.2\% \$6.8\% \$\frac{\$11,158,961,894}{20.6\%} \$26,635,583,693	Actual* \$9,547,703,987 \$2,639,683,795 \$3,943,214,165 \$0 \$16,130,601,947 4.2% 6.6% \$12,084,922,232 8.3% \$28,215,524,179	**Actual* \$9,796,770,789 \$2,711,548,858 \$4,037,514,757 \$0 \$16,545,834,404 2.6% 6.5% \$12,657,764,961 4.7% \$29,203,599,365	**Actual* \$9,644,650,202 \$2,855,092,406 \$3,893,522,622 \$0 \$16,393,265,230 (0.9%) 6.6% \$14,480,176,574 14.4% \$30,873,441,804	**Actual* \$9,868,813,310 \$4,713,131,169 \$5,011,616,332 \$0 \$19,593,560,811 \$19.5% \$7.7% \$16,594,021,759 \$14.6% \$42,183,448,222	**Xetual** \$10,342,823,933 \$3,283,521,288 \$5,932,667,785 \$0 \$23,105,135,780 17.9% 8.2% \$19,752,100,094 19.0% \$39,311,113,100	Budgeted** \$12,414,607,587 \$3,679,446,417 \$7,596,710,899 \$21,920,380,457 (5.1%) 7.8% \$24,244,754,643 22.7%	Appropriated \$11,789,335,439 \$3,754,643,085 \$6,807,179,648 \$0 \$22,351,158,172 2.0% 9.5% \$24,164,565,819 (0.3%) \$46,515,723,991
Self-Generated Revenue Statutory Dedication Interim Emergency Bd. Total State Funds % Chg % of State Gross Domestic Product Federal % Chg Total Budget % Chg	*** \$9,118,192,417 \$2,544,712,741 \$3,813,716,641 \$0 \$15,476,621,799 3.2% 6.8% \$11,158,961,894 20.6% \$26,635,583,693 9.8%	**Actual* \$9,547,703,987 \$2,639,683,795 \$3,943,214,165 \$0 \$16,130,601,947 4.2% 6.6% \$12,084,922,232 8.3% \$28,215,524,179 5.9%	***Xetual** \$9,796,770,789 \$2,711,548,858 \$4,037,514,757 \$0 \$16,545,834,404 2.6% 6.5% \$12,657,764,961 4.7% \$29,203,599,365 3.5% 30,880 2,691	**Actual* \$9,644,650,202 \$2,855,092,406 \$3,893,522,622 \$0 \$16,393,265,230 (0.9%) 6.6% \$14,480,176,574 14.4% \$30,873,441,804 5.7%	**Actual* \$9,868,813,310 \$4,713,131,169 \$5,011,616,332 \$0 \$19,593,560,811 19.5% 7.7% \$16,594,021,759 14.6% \$42,183,448,222 36.6%	**Actual** \$10,342,823,933 \$3,283,521,288 \$5,932,667,785 \$0 \$23,105,135,780 17.9% 8.2% \$19,752,100,094 19.0% \$39,311,113,100 (6.8%)	Budgeted** \$12,414,607,587 \$3,679,446,417 \$7,596,710,899 \$21,920,380,457 (5.1%) 7.8% \$24,244,754,643 22.7% \$47,935,519,546 21.9%	Appropriated \$11,789,335,439 \$3,754,643,085 \$6,807,179,648 \$0 \$22,351,158,172 2.0% 9.5% \$24,164,565,819 (0.3%) \$46,515,723,991 (3.0%)
Self-Generated Revenue Statutory Dedication Interim Emergency Bd. Total State Funds % Chg % of State Gross Domestic Product Federal % Chg Total Budget % Chg Classified	**Xetual* \$9,118,192,417 \$2,544,712,741 \$3,813,716,641 \$15,476,621,799 3.2% 6.8% \$11,158,961,894 20.6% \$26,635,583,693 9.8% 30,348	**Xetual* \$9,547,703,987 \$2,639,683,795 \$3,943,214,165 \$0 \$16,130,601,947 4.2% 6.6% \$12,084,922,232 8.3% \$28,215,524,179 5.9% 30,426	**Xetual* \$9,796,770,789 \$2,711,548,858 \$4,037,514,757 \$0 \$16,545,834,404 2.6% 6.5% \$12,657,764,961 4.7% \$29,203,599,365 3.5% 30,880	**Xetual** \$9,644,650,202 \$2,855,092,406 \$3,893,522,622 \$0 \$16,393,265,230 (0.9%) 6.6% \$14,480,176,574 14.4% \$30,873,441,804 5.7% 31,102	**Xetual** \$9,868,813,310 \$4,713,131,169 \$5,011,616,332 \$0 \$19,593,560,811 19.5% 7.7% \$16,594,021,759 14.6% \$42,183,448,222 36.6% 31,382	**Xetual** \$10,342,823,933 \$3,283,521,288 \$5,932,667,785 \$0 \$23,105,135,780 17.9% 8.2% \$19,752,100,094 19.0% \$39,311,113,100 (6.8%) 31,453	Budgeted** \$12,414,607,587 \$3,679,446,417 \$7,596,710,899 \$21,920,380,457 (5.1%) 7.8% \$24,244,754,643 22.7% \$47,935,519,546 21.9% 31,589	Appropriated \$11,789,335,439 \$3,754,643,085 \$6,807,179,648 \$22,351,158,172 2.0% 9.5% \$24,164,565,819 (0.3%) \$46,515,723,991 (3.0%) 31,813

^{*} Executive Budget Documents

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

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

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

FY 11 to FY 16 includes positions of the LSU Health Care Services Division.

% of State Gross Domestic Product is an indicator of the approximate size of state government as measured by the state economy-funded spending relative to the state economy. Federally financed spending is not included because Federal funds are largely sourced from outside the state economy. Nominal State Gross Domestic Product estimates are provided by Moody's Analytics.

^{**} As of 6/30/2023

Table 52: Items Excluded as Double Counted FY 22 - FY 24

	SGF	SGR	Stat Ded	Fed	Total
FY 22 ACTUAL Total	\$10,342,823,933	\$5,040,586,607		\$19,752,100,094	\$41,114,256,637
Ancillary Bill		(\$1,740,901,197)			(\$1,740,901,197)
Legislative Ancillary Enterprise Fund (24-924)		(\$350,000)			(\$350,000)
Legislative Auditor Fees (24-954)		(\$15,814,122)			(\$15,814,122)
LA Public Defender Fund (01-116)			(\$38,533,578)		(\$38,533,578)
DNA Testing Post-Conviction Relief for Indigents Fund (01-116)			(\$50,000)		(\$50,000)
Innocence Compensation Fund (01-129)			(\$375,000)		(\$375,000)
State Emergency Response Fund (01-107)			(\$100,000)		(\$100,000)
State Emergency Response Fund (01-111)			(\$6,000,000)		(\$6,000,000)
Medicaid Trust Fund (09-306)			(\$19,640)		(\$19,640)
LA Cybersecurity Talent Initiative Fund			(1,000,000)		(\$1,000,000)
Total	\$10,342,823,933	\$3,283,521,288	\$5,932,667,785	\$19,752,100,094	\$39,311,113,100
FY 23 BUDGETED Total	\$12,414,607,587	\$5,590,682,450	\$7,696,598,542	\$24,244,754,643	\$49,946,643,222
Ancillary Bill		(\$1,894,460,145)			(\$1,894,460,145)
Legislative Ancillary Enterprise Fund (24-924)		(\$350,000)			(\$350,000)
Legislative Auditor Fees (24-954)		(\$16,425,888)			(\$16,425,888)
LA Military Family Assistance Fund (03-135)			(\$100,000)		
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 (01-107)			(\$100,000)		(\$100,000)
State Emergency Response Fund (01-111)			(11,560,172)		(\$11,560,172)
Medicaid Trust Fund			(19,640)		(\$19,640)
LA Cybersecurity Talent Initiative Fund (19A - 671)			(1,000,000)		(\$1,000,000)
M.J. Foster Promise Program Fund			(10,500,000)		(\$10,500,000)
Higher Education Initiatives Fund			(25,000,000)		(\$25,000,000)
Major Events Fund			(4,000,000)		(\$4,000,000)
Total	\$12,414,607,587	\$3,679,446,417	\$7,596,710,899	\$24,244,754,643	\$47,935,619,546
FY 24 APPROPRIATED Total	\$11,789,335,439	\$5,659,172,886	\$6,867,592,079	\$24,164,565,819	\$48,480,666,223
Ancillary Bill		(\$1,887,202,352)			(\$1,887,202,352)
Legislative Ancillary Enterprise Fund (24-924)		(\$350,000)			(\$350,000)
Legislative Auditor Fees (24-954)		(\$16,977,449)			(\$16,977,449)
LA Military Family Assistance Fund (03-135)			(\$100,000)		(\$100,000)
LA Public Defender Fund (01-116)			(\$47,262,791)		(\$47,262,791)
DNA Testing Post-Conviction Relief for Indigents Fund (01-116)			(\$50,000)		(\$50,000)
Innocence Compensation Fund (01-129)			(\$1,480,000)		(\$1,480,000)
Medicaid Trust Fund			(19,640)		(\$19,640)
LA Cybersecurity Talent Initiative Fund (19A - 671)			(1,000,000)		(\$1,000,000)
M.J. Foster Promise Program Fund			(10,500,000)		(\$10,500,000)
Total	\$11,789,335,439	\$3,754,643,085	\$6,807,179,648	\$24,164,565,819	\$46,515,723,991

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 a limitation 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 53 on page 158 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 from BP Settlement proceeds. Besides interest, deposits into the fund typically are generated 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 Louisiana 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 utilized from 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.

The total use of the fund is limited to 1/3 of the fund balance at the beginning of the current fiscal year when considering the amount recognized in the official forecast for next year plus the amount appropriated in the current year plus the amount accessed for a federally declared disaster.

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 deposited into the fund. For FY 23, the cap was approximately \$1.4 B with the FY 24 cap to be determined closer to the end of calendar year 2023.

Table 53: High Level Historical Look-Back of Activity in the Rainy Day Fund

Fiscal Year	Beginning Balance at 7/1	Transfer In*	Transfer Out	Interest	Ending Balance	Fund Balance Cap
1999	\$0	\$23,540,750	\$0	\$64,041	\$23,604,791	
2000	\$23,604,791	\$34,123,185	\$0	\$1,736,854	\$59,464,830	
2001	\$59,464,830	\$132,976,484	\$0	\$4,259,066	\$196,700,380	
2002	\$196,700,380	\$64,242,483	\$0	\$5,230,620	\$266,173,483	
2003	\$266,173,483	\$6,542,876	(\$86,387,000)	\$4,810,757	\$191,140,116	
2004	\$191,140,116	\$45,768,974	\$0	\$2,434,841	\$239,343,931	
2005	\$239,343,931	\$217,274,641	\$0	\$5,042,931	\$461,661,504	
2006	\$461,661,504	\$368,178,397	(\$153,887,168)	\$5,955,803	\$681,908,535	
2007	\$681,908,535	\$0	\$0	\$805,927	\$682,714,462	\$682,714,462
2008	\$682,714,462	\$73,045,000	\$0	\$19,833,829	\$775,593,291	\$775,593,291
2009	\$775,593,291	\$67,383,841	\$0	\$10,742,174	\$853,719,306	\$853,719,306
2010	\$853,719,306	\$74,711,383	(\$284,573,102)	\$0	\$643,857,588	
2011	\$643,857,588	\$0	\$0	\$2,272,366	\$646,129,954	\$801,382,086
2012	\$646,129,954	\$0	(\$204,700,000)	\$1,503,666	\$442,933,620	\$799,849,613
2013	\$442,933,620	\$0	\$0	\$934,943	\$443,868,563	\$776,661,549
2014	\$443,868,563	\$0	\$0	\$636,571	\$444,505,134	\$800,683,890
2015	\$444,505,134	\$25,000,000	\$0	\$366,881	\$469,872,015	\$811,416,762
2016	\$469,872,015	\$44,627,892	(\$156,624,005)	\$1,106,270	\$358,982,172	\$804,763,559
2017	\$358,982,172	\$25,000,000	(\$99,000,000)	\$1,811,264	\$286,793,436	\$825,087,758
2018	\$286,793,436	\$30,654,990	\$0	\$3,621,882	\$321,070,308	\$971,145,059
2019	\$321,070,308	\$77,013,301	\$0	\$7,199,495	\$405,283,104	\$1,045,811,827
2020	\$405,283,104	\$157,627,380	\$0	\$5,326,450	\$568,236,934	\$1,065,403,559
2021	\$568,236,934	\$67,608,578	(\$90,062,911)	\$146,979	\$545,929,580	\$1,192,068,349
2022	\$545,929,580	\$174,804,933	\$0	\$486,563	\$721,221,076	\$1,175,191,657
2023	\$721,221,076	\$252,148,239	\$0	\$1,353,418	\$974,722,733	\$1,359,245,717
2024 (est.)	\$974,722,733	\$25,000,000	\$0	\$0	\$999,722,733	TBD

Source: LA State Treasury

^{*} Annually, the balance into the fund will increase by the greater of \$25 M from any source or 25% of any money designated as non-recurring as provided in law. The fund will increase in FY 24 by a minimum of \$25 M, pending the calculation of the FY 23 budget surplus or other non-recurring revenue.

Revenue Stabilization Trust Fund

Revenue Source - Corporate and Mineral Taxes

After allocation of money to the Bond Security and Redemption Fund, the treasurer shall allocate 70% of certain mineral revenue proceeds between \$660 M and \$950 M to the Revenue Stabilization Trust Fund (the remaining 30% is allocated to the Unfunded Accrued Liabilities or UAL of the state retirement systems). Mineral revenue greater than \$950 M is deposited to the Rainy Day Fund until its fund cap is reached, after which deposits would resume as 70% to the Revenue Stabilization Trust Fund and 30% to the UAL.

In addition to mineral revenue, the treasurer is directed to annually deposit proceeds from corporate income and franchise tax in excess of \$600 M. All investment or interest earnings from the Revenue Stabilization Trust Fund are to be made available annually as state general fund.

Revenue Deposits – Actual and Projected

The fund was created in 2016 and received the first deposit of \$30.5 M in FY 19. Subsequent deposits in FY 21 (\$205.4 M), FY 22 (\$786.6 M), and FY 23 (\$1.2 B) resulted from skyrocketing corporate tax revenue and some mineral revenue, raising the FY 24 projected balance to more than \$2.5 B.

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 (known 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 or transportation infrastructure projects. The minimum fund balance or the allowable percentage may be changed by a law enacted by 2/3 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 fund at any time for any purpose pursuant to a concurrent resolution adopted by a favorable vote of 2/3 of the elected members of each house of the legislature. If the legislature is not in session, the 2/3 consent requirement shall be obtained by ballot.

Since the Revenue Stabilization Trust Fund was created, none of the revenue thresholds have been triggered to allow an appropriation of the fund balance. If the FY 24 revenue forecast is attained, the Revenue Stabilization Trust Fund will contain roughly half the balance necessary to authorize an appropriation without a vote under current law.

A constitutional amendment will be presented to the voters on 11/18/23 to limit the use of the fund to the same budget provisions as those of the Rainy Day Fund, and only if a budget deficit continues to exist after the maximum use of the Rainy Day Fund. If the measure is approved by voters, the total unqualified use of the Revenue Stabilization Trust Fund would be limited to \$250 M annually in the event of a current year deficit and \$250 M annually up to the amount of the deficit with an ensuing year deficit, both after consideration of Rainy Day Fund utilization. Further, with a 2/3 vote, the legislature could access the fund prior to reaching the \$5 B balance but only for use in capital or transportation infrastructure projects. The appropriation limit of 10% of the fund balance authorized for construction projects once the fund reaches a \$5 B balance is unchanged by the proposed constitutional amendment.

Table 54: High Level Historical Look-Back of Activity in the Revenue Stabilization Trust Fund

Fiscal Year	Beginning Balance at 7/1	Transfer In	Transfer Out	Interest (accrues to SGF)	Ending Balance
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
2022	\$235,940,207	\$788,477,926	\$0	\$0	\$1,024,418,133
2023	\$1,024,418,133	\$1,233,483,952	\$0	\$0	\$2,257,902,085 *
2024 (est)	\$2,257,902,085	\$285,000,000	\$0	\$0	\$2,542,902,085

Source: LA State Treasury

^{*} A prior year correction of \$13,673,742 was also added to the balance.





FISCAL YEAR 2023 - 2024
LOUISIANA LEGISLATIVE FISCAL OFFICE

Common Acronyms

ARPA American Rescue Plan Act of 2021

BESE Board of Elementary and Secondary Education

CARES The Coronavirus Aid, Relief, and Economic Security Act of 2020

CCDF Child Care and Development Fund
CDBG Community Development Block Grant
CEA Cooperative Endeavor Agreement

CMS U.S. Centers for Medicare & Medicaid Services COVID-19 SARS-CoV-2 (Coronavirus Disease 2019)

CPRA Louisiana Coastal Protection & Restoration Authority

CRRSA Coronavirus Response and Relief Supplemental Appropriations Act of 2020

CRT Louisiana Department of Culture, Recreation & Tourism
DCFS Louisiana Department of Children & Family Services
DEQ Louisiana Department of Environmental Quality
DHHS U.S. Department of Health & Human Services
DNR Louisiana Department of Natural Resources
DOA Louisiana Division of Administration

DOTD Louisiana Department of Transportation & Development DPSC Louisiana Department of Public Safety & Corrections

DPSC-CS Louisiana Department of Public Safety & Corrections – Corrections Services
DPSC-PS Louisiana Department of Public Safety & Corrections – Public Safety Services

DPSC-YS Louisiana Department of Public Safety & Corrections – Youth Services

DSH Disproportionate Share Hospital payments EOB Existing Operating Budget (current fiscal year)

EOB Base Existing Operating Budget on 12/1/22

ERP Enterprise Resource Planning (integrated, real-time management, accounting and

procurement software)

FITAP Family Independence Temporary Assistance Program

FMAP Federal Medical Assistance Percentage

FTE Full-Time Equivalent (aggregation of full-time and part-time employees into 40-hour

per week units, i.e., two 20 hour/week employees = 1 FTE)

FY Fiscal Year (Louisiana July 1 through June 30)

GAB General Appropriations Bill

GOEA Governor's Office of Elderly Affairs

GOHSEP Governor's Office of Homeland Security & Emergency Preparedness

HB House Bill

HSDRRS Hurricane Storm Damage and Risk Reduction System

IAT Interagency Transfers

I/DD Intellectual/Developmental Disabiltiies

ICF/DD Intermediate Care Facility for the Developmentally Disabled

JLCB Joint Legislative Committee on the Budget LA R.S. Louisiana Revised Statute, also "R.S."

LASERS Louisiana State Employees' Retirement System

LEA Local Education Agency

LCTCS Louisiana Community and Technical Colleges System
LDAF Louisiana Department of Agriculture & Forestry

LDH Louisiana Department of Health LDOE Louisiana Department of Education

LDWF Louisiana Department of Wildlife & Fisheries

LEA Location Education Agency

LED Louisiana Department of Economic Development

LFO Legislative Fiscal Office

LSED Louisiana Stadium and Exposition District

LSERS Louisiana School Employees' Retirement System

LSPRS Louisiana State Police Retirement System

LWC Louisiana Workforce Commission

LWIN Louisiana Wireless Information Network

MATF Medical Assistance Trust Fund
MCIP Managed Care Incentive Payment
MCO Managed Care Organization

MFP Minimum Foundation Program (K-12 Education)

MOF Means of Finance/Means of Financing (source of appropriation/monies)

OBH Office of Behavioral Health

OCD Office of Community Development

OCDD Office for Citizens with Developmental Disabilities
OIJ Office of Youth Services, Office of Juvenile Justice

OPH Office of Public Health

OTS Office of Technology Services
PCOA Parish Councils on Aging
REC Revenue Estimating Conference

RFP Request for Proposals

RS Regular Session of the Legislature

SB Senate Bill

SCC Senior Citizens Centers
SEA State Education Agency
SGF State General Fund

SGR Fees & Self-generated Revenues

SNAP Supplemental Nutrition Assistance Program

SREB Southern Regional Education Board

TANF Temporary Assistance for Needy Families
TRSL Teachers' Retirement System of Louisiana

T.O. Table of Organization [position] – Authorized agency job positions

TOPS Taylor Opportunity Program for Students

UAL Unfunded Accrued Liability

WAE When Actually Employed (paid for hours worked, not-full time)

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