

LOUISIANA LEGISLATIVE
FISCAL OFFICE

Fiscal Highlights

Fiscal Year 2024-2025

Presented by:
Alan M. Boxberger,
Legislative Fiscal Officer



Presented to:
The Honorable J. Cameron Henry, Jr.,
President of the Senate
The Honorable Phillip R. DeVillier,
Speaker of the House of Representatives
and Honorable Members of the Louisiana Legislature

NOVEMBER 2024

This public document was published at a cost of \$11.44 per book. 30 copies of this public document were published in this first printing for a total cost of \$343.20. This document was published by the Louisiana Legislative Fiscal Office, Post Office Box 44097, Baton Rouge, LA 70804 in an effort to provide legislators, staff and the general public with an accurate summary of the 2024 Regular Legislative Session. This material was printed in accordance with the standard for printing by state agencies established pursuant to R.S. 43.31.



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To: The Honorable J. Cameron Henry, Jr., President of the Senate
The Honorable Phillip R. DeVillier, Speaker of the House
The Honorable Members of the Louisiana Legislature

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

Date: November 4, 2024

Subject: Fiscal Highlights FY 2024-2025

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 2024 Regular Legislative Session as well as a compilation of certain historical fiscal data. Fiscal Highlights provides a high level overview of the FY 25 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 Emergency 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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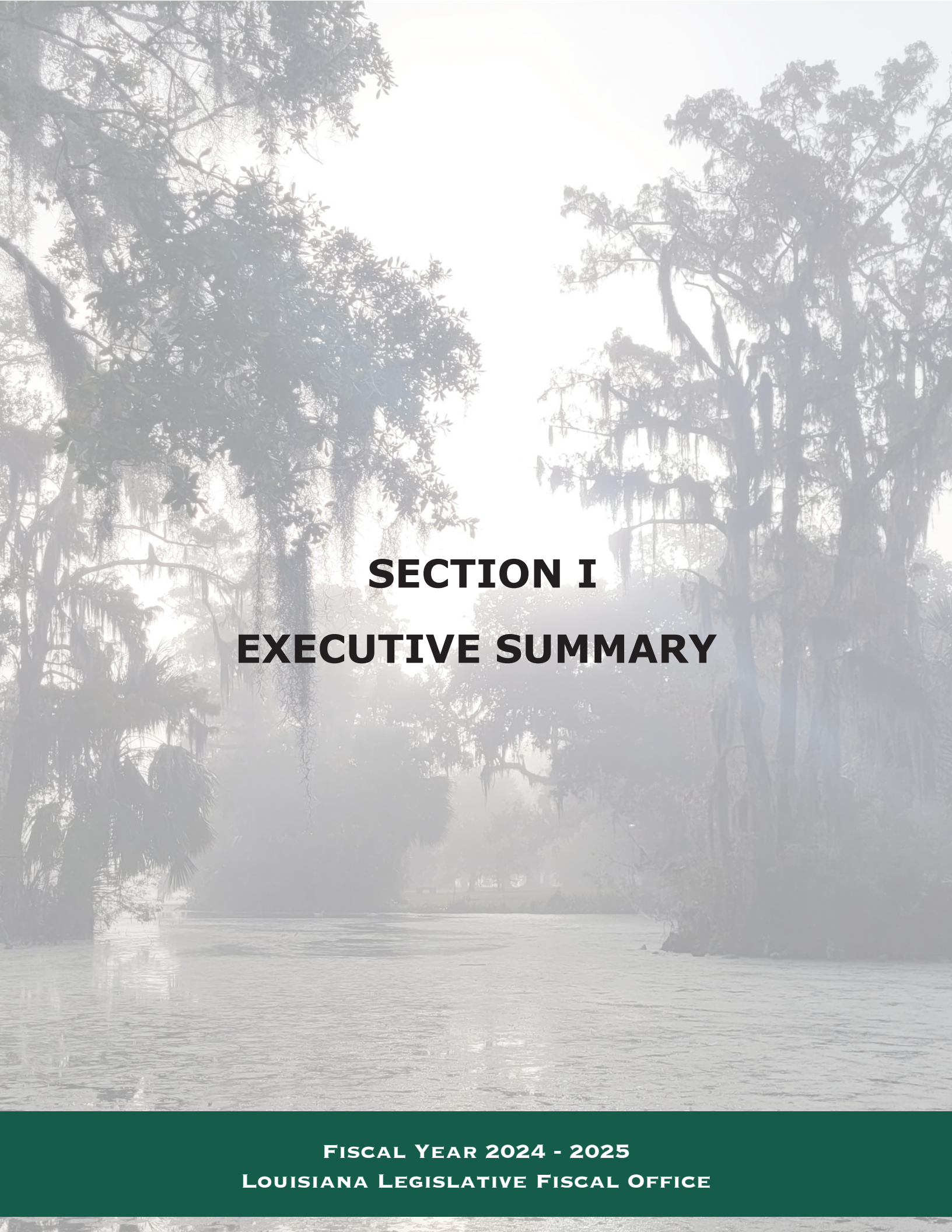
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SECTION I
EXECUTIVE SUMMARY

FISCAL YEAR 2024 - 2025
LOUISIANA LEGISLATIVE FISCAL OFFICE

EXECUTIVE SUMMARY

FY 25 REVENUE

On 12/14/23, the Revenue Estimating Conference (REC) met to recognize the FY 23 surplus, incorporate 2024 session action, and provide the initial forecast of FY 25 revenue for budgeting purposes.

The FY 23 surplus totaled \$325.4 M with the mandatory constitutional dedications of \$81.4 M to be deposited into the Budget Stabilization Fund and \$32.5 M, reserved for the payment for retirement system Unfunded Accrued Liability (UAL). \$211.5 M became available to budget for constitutional one-time uses such as debt payments, various capital projects, or additional UAL or rainy day fund deposits.

At the December 2023 meeting, FY 24 and FY 25 SGF direct revenue were each forecast at \$12.0 B, a slight upward revision for each year. These projections imply virtually no growth over FY 25, following several consecutive years of growth that outperformed forecasts.

When the conference reconsidered the adopted forecast on 5/09/24, projected SGF direct for FY 25 increased by \$88.6 M to approximately \$12.1 B. 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 projected SGF direct than in overall state revenue.

Short- and longer-term forecasts are subject to significant instability and uncertainty, primarily from temporary and/or conditional tax and dedication policies. The FY 25 forecast includes the impact of the full phase-in of the dedication of 60% of motor vehicle sales tax collections to the Construction Subfund of the Transportation Trust Fund (\$340.5 M). The long-term forecast also incorporates the expiration of the 0.45% state sales tax in FY 26, as well as the resumption of suspended sales tax exemptions such as the loss of a temporary 2% sales tax on business utilities. These changes result in projected SGF collections that decline to \$11.7 B in FY 26, then resume growth in subsequent years. Forecasts adopted by REC currently assume that the individual income and corporate franchise tax rate reduction triggers do not become effective at any point within the forecast horizon.

Adopted SGF revenue and total tax, license, and fee (TLF) revenue projections, as adopted during the May 2023, December 2023, and May 2024, REC meetings, are reflected in Chart 1 and Chart 2 on page 10.

Chart 1: Total State General Fund Revenues (\$M)

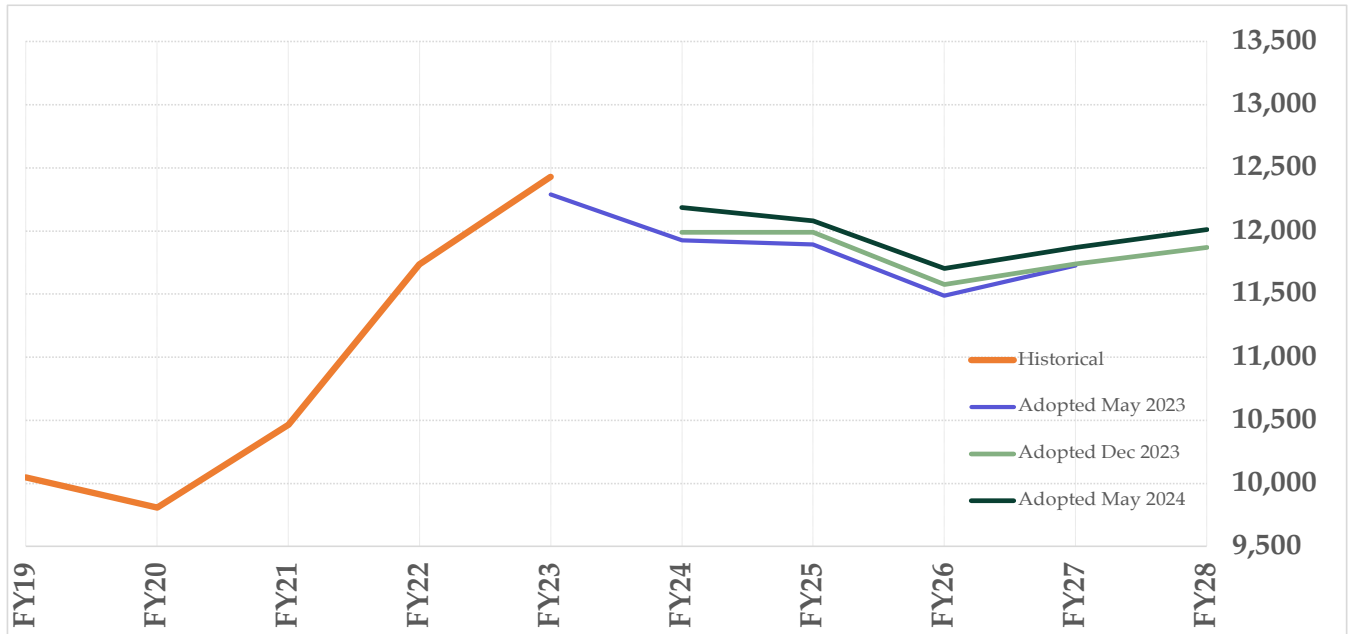
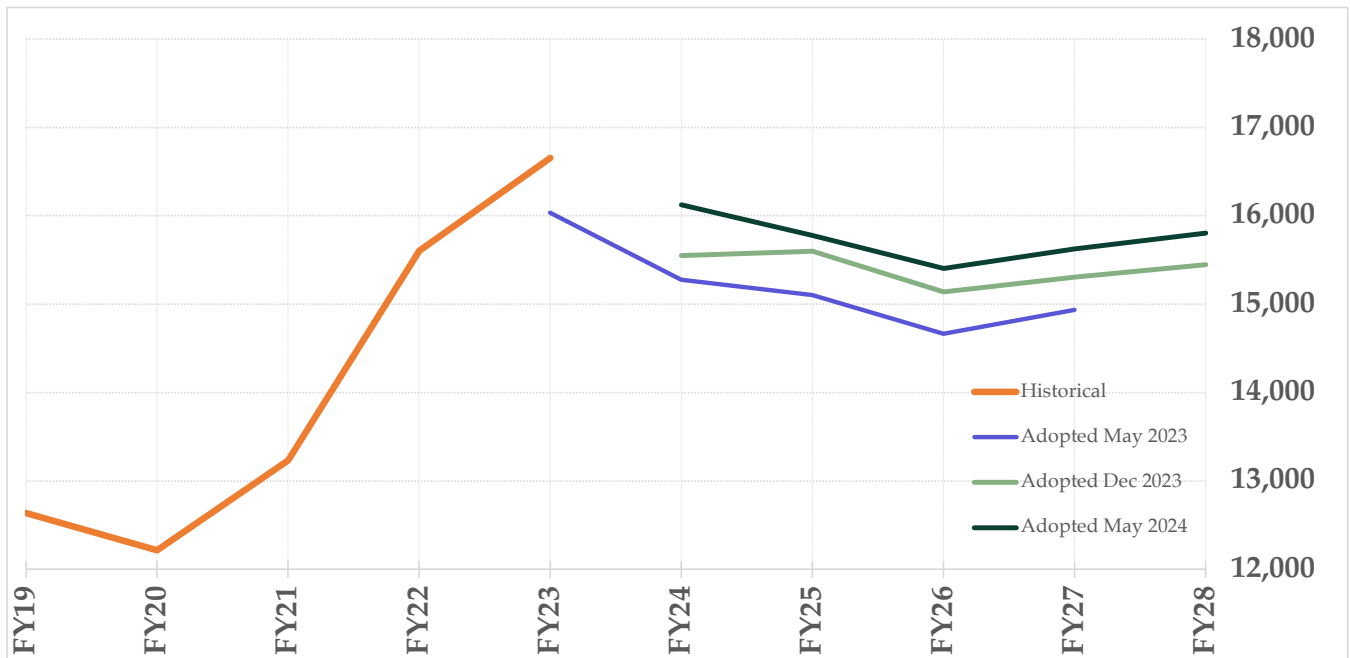
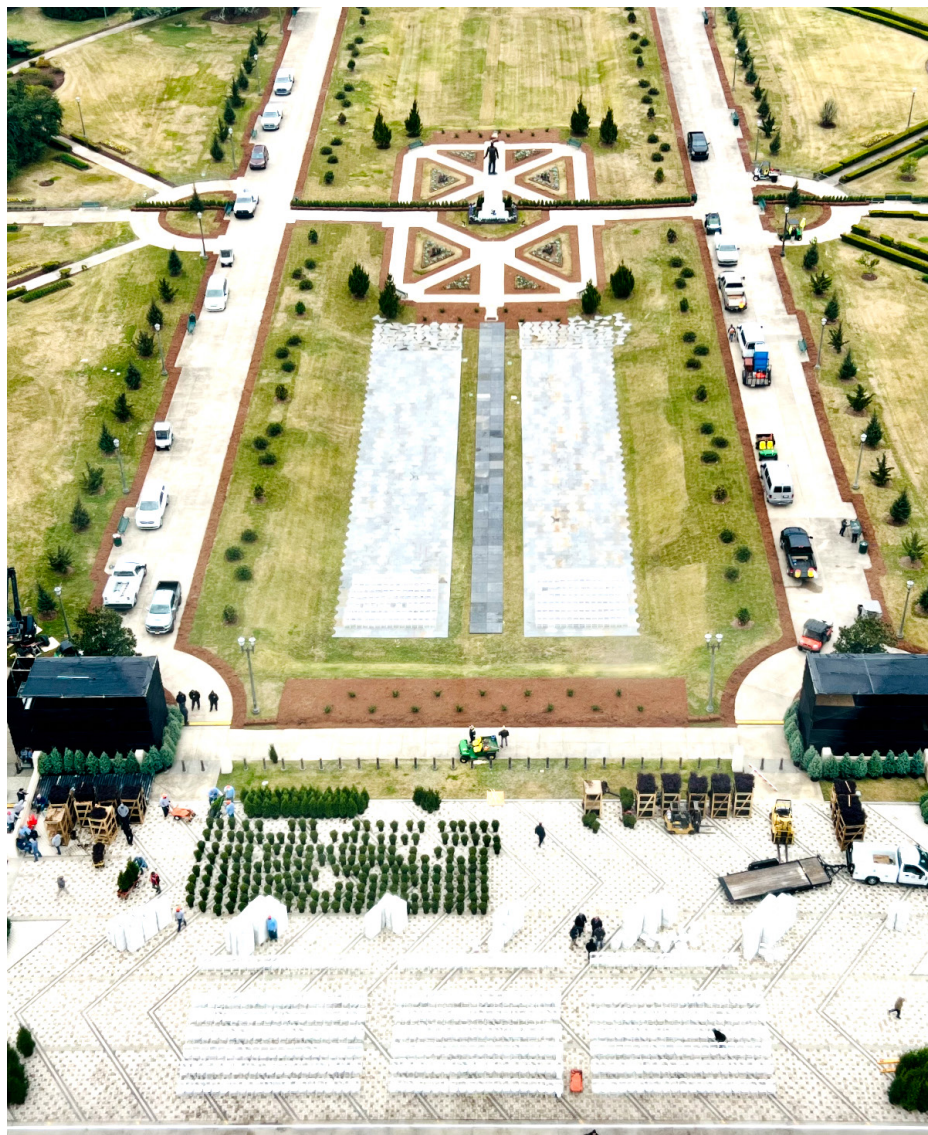


Chart 2: Total Tax, License & Fee Revenues (\$M)



The potential activation of automatic reductions in individual income and corporate franchise tax rates—assessed annually on January 1st—remains a significant source of uncertainty for FY 26 revenues. Further, if tax rate cuts are not triggered for FY 26, they still may be triggered in any subsequent January. In their initial evaluation in January 2024, a single hurdle was narrowly missed for both tax types, while all others were met. The single unmet hurdle effectively prevented a full elimination of corporate franchise tax, and a minor reduction in individual income tax, both of which would have taken effect in January 2025. In the event that final collections for FY 24 result in outcomes that meet all required trigger thresholds, material reductions in SGF and dedicated revenues will impact FY 26 and all subsequent years. The magnitude of any automatic reductions would vary by the degree to which final collections in FY 24 or in any subsequent year—exceed certain benchmarks established in the trigger statutes, pursuant to Louisiana R.S. 47:32.1 and 47:601.2.

Legislative actions affecting state revenues during the 2024 Regular Legislative Session (2024 RS) include a significant appropriation of approximately \$717 M out of the Revenue Stabilization Trust Fund, which is anticipated to reduce SGF earnings and interest by materially reducing investable funds that would otherwise remain in the fund. Such foregone earnings would otherwise be SGF revenue. FY 25 impacts of Regular Session legislative instruments on state revenues are reflected in the Session Actions section included in this document.



BUDGET OVERVIEW

Across all Acts containing appropriations and non-appropriated requirements, the FY 25 overall state budget contains a total of \$49.6 B including all means of finance, an overall 4.7% net decrease of \$2.5 B compared to the FY 24 Existing Operating Budget (EOB) as of 12/01/23. Means of financing decreases include \$153.7 M SGF (-1.3%), \$236.7 M IAT (-9%), and \$2.5 B Federal (-10.2%); which are partially offset by increases of \$42.3 M SGR (0.7%) and \$381.3 M Statutory Dedications (5.4%).

Significant changes in State General Fund (SGF) appropriations include increases of \$216.8 M in LDH to replace other means of finance and to rebase nursing home rates, \$57.4 M in Corrections Services for acquisitions and major repairs across facilities, and \$26.6 M in DOTD for highway district offices across the state. The most significant decreases include \$213.3 M in Other Requirements from removing line-item appropriations in State Aid to Local Government Entities, \$166.8 M in Capital Outlay from one-time appropriations made in FY 24, and \$70.7 M in Higher Education from removing one-time funding for campus initiatives made outside the funding formula.

Significant changes in Self-generated Revenue (SGR) were driven by a \$102 M increase in Ancillary Appropriations primarily from an increase in the Office of Group Benefits to align with actuarial projections associated with health, life, and flexible benefit plans; \$46.6 M net increase from Capital Outlay changes largely from a \$75 M addition for LSU A&M; and \$30.9 M in higher projected tuition and fee collections due to enrollment changes in Higher Education. The most significant decrease was \$118.8 M in LDH from reduced projected payments in both the Managed Care Incentive Program (MCIP) and the Managed Care Organization (MCO) Program.

Significant changes in Statutory Dedications were due to increases of \$688.5 M in Other Requirements, predominantly in the Funds Agency from the transfer of \$717 M in funding out of the Revenue Stabilization Fund into five other funds; \$42.3 M in the Louisiana Department of Education (LDOE) from the addition of \$37.8 M out of the Overcollections Fund to add to teacher stipend funding; \$34.6 M in Non-appropriated Requirements from increases in General and Timber Severance allocations to parishes; and \$33.9 M in the Department of Transportation and Development (DOTD) from a net increase driven by \$49 M in new funding from the Louisiana Transportation Infrastructure Fund for various projects across the state. Decreases include \$206.5 M from the Louisiana Department of Health (LDH) primarily from a \$210.3 M reduction out of the Medical Assistance Trust Fund, \$109.9 M in Capital Outlay from the net adjustments to many varying dedications, and \$48.5 M from the Division of Administration in the Executive Department from removing \$50 M out of the Water Sector Fund.

Significant increases in Federal expenditures include \$406.8 M in Capital Outlay primarily for Coastal Protection projects and \$35.5 M in the Dept. of Energy and Natural Resources for federal energy grants. Major decreases to Federal budget authority include \$1.5 B in LDH from multiple changes but principally from a \$1.1 B reduction to the MCO Program that annualized utilization and enrollment trends, \$895.1 M in LDOE from the removal of pandemic relief funds, and \$502.5 M from GOHSEP in the Executive Department from aligning the agency's anticipated expenditure needs.

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

Table 1 on page 13 depicts the FY 25 SGF status as of initial appropriation compared to the FY 24 status at the end of the fiscal year.

Table 1: State General Fund Status

SGF REVENUE SOURCES	FY 2023-24	FY 2024-25
FY 23 Surplus (Non-recurring)	\$325,437,431	-
FY 23 Revenue Carried Forward into FY 24	\$432,168,187	-
SGF Revenue Direct (REC 5/09/24)	\$12,186,700,000	\$12,079,900,000
TOTAL SGF REVENUE AVAILABLE	\$12,944,305,618	\$12,079,900,000
SGF APPROPRIATIONS & REQUIRED USES	FY 2023-24	FY 2024-25
Non-Appropriated Requirements:		
General Obligation Debt Service	\$435,849,187	\$451,550,024
Interim Emergency Board	\$0	\$1,322,862
Revenue Sharing	\$90,000,000	\$90,000,000
Total Non-Appropriated Requirements	\$525,849,187	\$542,872,886
Appropriations:		
Carryforward BA-7	\$432,168,187	\$0
General Appropriations	\$10,827,190,915	\$11,244,558,534
Ancillary Appropriations	\$0	\$0
Judicial Appropriations	\$178,883,689	\$187,315,555
Legislative Appropriations	\$87,296,566	\$93,021,312
Capital Outlay Appropriations	\$369,403,000	\$0
Total Appropriations	\$11,894,942,357	\$11,524,895,401
Supplemental Appropriations:		
Act 3 of the 2024 1ES	\$1,401,377	-
Act 20 of the 2024 2ES	\$16,725,950	-
Act 776 of the 2024 RS	\$6,213,083	-
Total Supplemental Appropriations	\$24,340,410	-
Fund Transfers:		
Act 410 of the 2023 RS	\$109,000,000	\$0
Act 723 of the 2024 RS	\$389,554,358	\$12,125,000
Total Fund Transfers	\$498,554,358	\$12,125,000
TOTAL APPROPRIATIONS & USES	\$12,943,686,312	\$12,079,893,287
DIFFERENCE REVENUE & UTILIZATION	\$619,306	\$6,713

Note: Appropriations and uses include amounts across enacted legislation. FY 24 remaining amount of \$619,306 is comprised of the balance remaining in FY 24 excess, \$254,977, and the FY 23 surplus of \$364,329. FY 25 includes a remaining unallocated amount of \$6,713 that would be available for future appropriation by the legislature throughout the fiscal year.



SECTION II
BUDGET COMPARISONS

FISCAL YEAR 2024 - 2025
LOUISIANA LEGISLATIVE FISCAL OFFICE

Table 2: Total Means of Finance by Department

Department	Actual FY 23	Budgeted FY 24 (1)	Appropriated FY 25 (2)	Dollar Change (3)	Percent Change (3)
Executive	\$4,202,659,056	\$4,483,408,554	\$4,349,932,235	(\$133,476,319)	(3.0%)
Veterans Affairs	\$81,328,075	\$90,565,424	\$93,305,550	\$2,740,126	3.0%
State	\$96,510,262	\$116,892,540	\$109,399,586	(\$7,492,954)	(6.4%)
Justice	\$77,643,932	\$96,963,756	\$111,790,703	\$14,826,947	15.3%
Lieutenant Governor	\$10,031,333	\$10,850,397	\$10,647,279	(\$203,118)	(1.9%)
Treasury	\$12,068,461	\$14,617,463	\$13,858,098	(\$759,365)	(5.2%)
Public Service Commission	\$8,941,821	\$10,653,943	\$10,473,235	(\$180,708)	(1.7%)
Agriculture & Forestry	\$79,315,770	\$133,273,330	\$91,408,545	(\$41,864,785)	(31.4%)
Insurance	\$74,811,054	\$82,818,168	\$57,266,714	(\$25,551,454)	(30.9%)
Economic Development	\$48,821,137	\$100,748,119	\$80,070,941	(\$20,677,178)	(20.5%)
Culture, Recreation & Tourism	\$122,949,216	\$146,698,945	\$129,420,744	(\$17,278,201)	(11.8%)
Transportation & Development	\$678,643,545	\$858,115,351	\$872,076,573	\$13,961,222	1.6%
DPSC Corrections Services	\$727,562,717	\$776,128,276	\$774,786,957	(\$1,341,319)	(0.2%)
DPSC Public Safety Services	\$495,051,988	\$621,262,024	\$594,584,392	(\$26,677,632)	(4.3%)
DPSC Youth Services	\$170,108,580	\$187,889,359	\$172,686,432	(\$15,202,927)	(8.1%)
Health	\$18,653,228,614	\$21,372,316,819	\$19,864,542,160	(\$1,507,774,659)	(7.1%)
Children & Family Services	\$830,013,372	\$958,201,275	\$942,879,886	(\$15,321,389)	(1.6%)
Energy & Natural Resources	\$74,937,138	\$182,522,204	\$233,561,989	\$51,039,785	28.0%
Revenue	\$113,995,851	\$119,930,138	\$119,710,061	(\$220,077)	(0.2%)
Environmental Quality	\$132,340,920	\$160,504,483	\$157,304,290	(\$3,200,193)	(2.0%)
Workforce Commission	\$296,542,909	\$308,400,900	\$301,071,922	(\$7,328,978)	(2.4%)
Wildlife & Fisheries	\$156,518,323	\$281,801,094	\$236,258,250	(\$45,542,844)	(16.2%)
Civil Service	\$23,945,302	\$27,107,392	\$27,692,104	\$584,712	2.2%
Retirement Systems	\$397,652,052	\$34,621,288	\$0	(\$34,621,288)	(100.0%)
Higher Education	\$3,042,211,732	\$3,514,597,160	\$3,407,956,995	(\$106,640,165)	(3.0%)
Special Schools & Comm.	\$87,725,723	\$116,621,747	\$109,638,476	(\$6,983,271)	(6.0%)
Education	\$7,324,742,249	\$8,272,320,626	\$7,411,158,601	(\$861,162,025)	(10.4%)
LSU Health Care Services Division	\$71,429,425	\$75,166,109	\$72,506,884	(\$2,659,225)	(3.5%)
Other Requirements	\$1,177,734,995	\$1,352,242,641	\$1,729,564,555	\$377,321,914	27.9%
General Appropriation Bill	\$39,269,465,550	\$44,507,239,525	\$42,085,554,157	(\$2,421,685,368)	(5.4%)
Ancillary	\$2,769,672,646	\$3,264,337,919	\$3,213,485,641	(\$50,852,278)	(1.6%)
Judiciary	\$194,211,441	\$198,866,392	\$208,551,329	\$9,684,937	4.9%
Legislature	\$125,957,231	\$127,719,586	\$133,731,297	\$6,011,711	4.7%
Capital Outlay Cash	\$3,729,492,597	\$3,477,058,603	\$3,350,665,004	(\$126,393,599)	(3.6%)
Other Appropriation Bills	\$6,819,333,915	\$7,067,982,500	\$6,906,433,271	(\$161,549,229)	(2.3%)
Non-Appropriated Requirements	\$604,022,652	\$589,631,919	\$641,301,397	\$51,669,478	8.8%
Total State Budget:	\$46,692,822,117	\$52,164,853,944	\$49,633,288,825	(\$2,531,565,119)	(5.1%)

(1) Budgeted as of June 30, 2024 including supplemental appropriations.

(2) Appropriated in Acts 4, 5, 685, 723, 733, 775, and 776 of the 2024 Regular Session. Does not include carry-forward BA-7s.

(3) Calculation based on change from Budgeted FY 24 to Appropriated FY 25

(a) See End Notes on the next page.

Endnotes

(Table 2)

Secretary of State: The total means of finance decreased by \$7.5 M, or 6.4%, primarily due to a decrease of \$5.5 M (\$3.6 M SGF, \$23,121 IAT, \$1.8 M SGR, and \$27,479 Statutory Dedications) in statewide adjustments and a decrease of \$2.2 M SGF to align the budget with projected election costs in FY 25. The decrease in statewide adjustments is primarily driven by a reduction of \$3.6 M in non-recurring prior year carryforwards and a decrease of \$2.9 M in attrition adjustments, retirement rate adjustments, and salary base adjustments.

Justice: The total means of finance increased by \$14.8 M, or 15.3%, primarily due to an increase of \$13.9 M (\$3.9 M SGF and \$10 M Statutory Dedications) for 22 T.O. positions for Project NOLA and Troop NOLA and \$1 M SGF for non-recurring expenditures associated with ongoing litigation for existing congressional maps.

Treasury: The total means of finance decreased by \$759,365, or 5.2%. This is primarily due to a \$927,840 decrease in IAT transferred from Schedule 20-945 State Aid to Local Government Entities for the administration of the Louisiana Main Street Recovery Program.

Agriculture & Forestry: The total means of finance decreased by \$41.9 M, or 31.4%, primarily due to non-recurring expenditures such as acquisitions, major repairs, and carryforwards from FY 23 totaling \$12.7 M (\$2.4 M SGF, \$116,493 Statutory Dedications, and \$10.2 M Federal); a decrease in IAT of \$17.9 M received from seed funding that was used to cover FY 24 firefighting expenditures; and a decrease of \$18.2 M IAT for the acquisition and relocation of generators and other expenses related to the wildfires in 2023. This decrease is partially offset by an increase of \$5 M Federal for the acquisition of firefighting equipment.

Insurance: The total means of finance decreased by \$25.6 M, or 30.9%, primarily due to non-recurring \$2.7 M SGR for waterproofing and reroofing the Poydras Building; non-recurring \$13.1 M Statutory Dedications out of the Insure LA Incentive Fund that ended after second rounds of incentive awards; and decreasing \$10 M Statutory Dedications out of the LA Fortify Homes Program Fund, which leaves a remaining balance of \$20 M in the fund to align with projected expenditures in FY 25.

Economic Development: The total means of finance decreased by \$20.7 M, or 20.5%, primarily due to a \$45.1 M (\$19.6 M SGF, \$2.3 M SGR, and \$23.2 M Federal) decrease due to non-recurring budget expenditures. The reduction is offset by an overall increase of \$27.1 M Federal for the second tranche of funding for the State Small Business Credit Initiative (SSBCI), allocated to Louisiana to support private sector loans and investments to creditworthy small businesses that are unable to access the capital needed to expand and create jobs.

Culture, Recreation and Tourism: The total means of finance decreased by \$17.3 M, or 11.8%. This reduction is primarily due to Act 518 of the 2024 RS, which provided for the transfer of the Major Events Incentive Program, and its associated budget of \$15 M, from the Lieutenant Governor, through the Department of Culture, Recreation and Tourism, to the Louisiana Department of Economic Development - Debt Service (20-931).

Youth Services: The total means of finance decreased by \$15.2 M, or 8.1%. This is primarily due to non-recurring a supplemental appropriation of \$13.4 M SGF for operating services, professional services, and security within the Office of Juvenile Justice.

Health: The total means of finance decreased by \$1.5 B, or 7.1%. The total Medicaid payments decreased by approximately \$1.4 B for FY 25, primarily due to a reduction in projected managed care payments; however, SGF means of finance increased by \$238.9 M (10.5%) as a result of various program and rate increases, and means of finance adjustments replacing non-recurring revenues with SGF. In addition, the FY 25 appropriation includes a decrease of \$80 M to non-recur federal COVID-19-related grants to the Office of Public Health (OPH).

Energy & Natural Resources: The total means of finance increased by \$51 M, or 28%, primarily due to the addition of several federal energy grants totaling \$68.4 M. Additionally, the Louisiana Oil Spill Coordinator's Office was transferred into the Office of the Secretary increasing Statutory Dedications by \$9.7 M. This was offset by the removal of \$20.2 M Federal associated with the Regional Clean Hydrogen Hubs Program as Louisiana was not selected among the final seven hubs. Finally, non-recurring budget expenditures such as acquisitions, major repairs, and carryforward expenses from FY 23 totaling \$5.8 M (\$5 M SGF, \$439,003 SGR, \$48,800 Statutory Dedications, and \$218,204 Federal) were also removed.

Wildlife & Fisheries: The total means of finance decreased by \$45.5 M, or 16.2%, primarily from the removal of \$19.1 M Federal grant funds from the National Oceanic and Atmospheric Administration related to the 2019 Flood Disaster Spending Plan and line-item special legislative projects totaling \$15.8 M (\$750,000 SGF and \$15 M Statutory Dedications). Furthermore, non-recurring budget expenditures such as acquisitions, major repairs, and carryforward expenses from FY 23 totaling \$35.5 M (\$10.7 M SGF, \$1.6 M IAT, \$784,426 SGR, \$12.9 M Statutory Dedications, and \$9.5 M Federal) were also removed. These reductions were offset by an increase for new acquisitions and repairs totaling \$20.8 M (\$448,300 IAT, \$500,807 SGR, \$10.2 M Statutory Dedications, and \$9.7 M Federal) and an increase of \$4 M SGF for Wildlife Enforcement agents pay increase.

Retirement Systems: The total means of finance decreased by \$34.6 M, or 100%, which is attributed to a non-recurring supplemental appropriation of \$9.9 M (\$8.9 M SGF and \$1 M Statutory Dedications out of the Unfunded Accrued Liability Fund) to LASERS and \$24.6 M (\$23.6 M SGF and \$1 M Statutory Dedications out of the Unfunded Accrued Liability Fund) to TRSL. These appropriations were used to reduce the systems' unfunded accrued liability (UAL).

Special Schools & Commissions: The total means of finance decreased by \$7 M, or 6%. This is primarily due to the total decrease of \$2.3 M IAT to the Special School District and the Louisiana School for Math, Science and the Arts consisting of federal assistance associated with the COVID-19 pandemic. The remainder of the decrease is attributable to non-recurring carryforwards and statewide adjustments across all agencies within the department.

Education: The total means of finance decreased by \$861.2 M, or 10.4%. This is primarily due to the decrease of \$917 M Federal to State Activities and Subgrantee Assistance consisting of federal assistance associated with the COVID-19 pandemic. This decrease was partially offset by increases in funding to the Minimum Foundation Program (MFP) for Tutoring Services (\$30 M); a Differentiated Compensation component for teachers (\$17.5 M); and an expansion of the Supplemental Course Allocation (SCA) for student apprenticeships (\$2 M).

Other Requirements: The total means of finance increased by \$377.3 M, or 27.9%. This net change is primarily attributed to an increase in 20-XXX Funds, which provided for a transfer of \$717 M Statutory Dedications out of the Revenue Stabilization Trust Fund into five other statutorily dedicated funds (see page 165 for more detail on these transfers). This increase is offset by the following reductions based on the most recent REC forecast: \$9.6 M out of the Video Draw Poker Device Fund and \$4.1 M out of the Sports Wagering Local Allocation Fund. Additional reductions include a net decrease of \$16.7 M (\$9.6 M SGF increase offset by decreases of \$17.2 M Statutory Dedications and \$9 M Federal) for Economic Development project commitments; a reduction of \$286.3 M in non-recurring prior year carryforwards; and a decrease of \$77.5 M in legislative line-item projects in Schedule 20-901 Sales Tax Dedications and 20-945 State Aid to Local Government Entities.

Table 3: Total State Effort by Department

Department	Actual FY 23	Budgeted FY 24 (1)	Appropriated FY 25 (2)	Dollar Change (3)	Percent Change (3)
Executive	\$1,219,068,976	\$987,940,126	\$884,106,849	(\$103,833,277)	(10.5%)
Veterans Affairs	\$24,428,100	\$29,023,580	\$31,523,684	\$2,500,104	8.6%
State	\$95,877,908	\$116,135,797	\$108,699,486	(\$7,436,311)	(6.4%)
Justice	\$45,940,957	\$62,403,174	\$77,771,039	\$15,367,865	24.6%
Lieutenant Governor	\$3,376,931	\$1,609,553	\$1,406,435	(\$203,118)	(12.6%)
Treasury	\$10,015,378	\$11,971,171	\$12,139,646	\$168,475	1.4%
Public Service Commission	\$8,941,821	\$10,653,943	\$10,473,235	(\$180,708)	(1.7%)
Agriculture & Forestry	\$68,555,905	\$73,794,033	\$77,871,004	\$4,076,971	5.5%
Insurance	\$73,906,801	\$81,622,497	\$56,071,043	(\$25,551,454)	(31.3%)
Economic Development	\$42,225,197	\$70,804,889	\$45,431,147	(\$25,373,742)	(35.8%)
Culture, Recreation & Tourism	\$109,168,885	\$125,947,667	\$109,252,671	(\$16,694,996)	(13.3%)
Transportation & Development	\$614,959,493	\$756,134,696	\$794,233,759	\$38,099,063	5.0%
DPSC Corrections Services	\$706,178,923	\$755,115,501	\$753,774,182	(\$1,341,319)	(0.2%)
DPSC Public Safety Services	\$440,494,652	\$543,679,629	\$516,301,064	(\$27,378,565)	(5.0%)
DPSC Youth Services	\$155,467,595	\$167,052,942	\$151,850,015	(\$15,202,927)	(9.1%)
Health	\$3,989,153,613	\$5,157,157,320	\$5,123,600,957	(\$33,556,363)	(0.7%)
Children & Family Services	\$274,429,114	\$319,311,248	\$327,916,488	\$8,605,240	2.7%
Energy & Natural Resources	\$47,512,364	\$79,014,247	\$94,841,822	\$15,827,575	20.0%
Revenue	\$113,561,014	\$119,415,138	\$119,195,061	(\$220,077)	(0.2%)
Environmental Quality	\$111,168,052	\$135,233,326	\$133,774,039	(\$1,459,287)	(1.1%)
Workforce Commission	\$109,952,320	\$129,451,162	\$130,443,592	\$992,430	0.8%
Wildlife & Fisheries	\$110,213,253	\$156,876,879	\$129,837,109	(\$27,039,770)	(17.2%)
Civil Service	\$10,331,545	\$12,270,174	\$12,151,442	(\$118,732)	(1.0%)
Retirement Systems	\$397,652,052	\$34,621,288	\$0	(\$34,621,288)	(100.0%)
Higher Education	\$2,990,237,468	\$3,420,298,691	\$3,319,078,357	(\$101,220,334)	(3.0%)
Special Schools & Comm.	\$73,196,301	\$90,187,146	\$90,915,745	\$728,599	0.8%
Education	\$4,239,905,772	\$4,568,989,330	\$4,627,395,159	\$58,405,829	1.3%
LSU Health Care Services Division	\$51,552,953	\$51,208,064	\$48,580,393	(\$2,627,671)	(5.1%)
Other Requirements	\$1,125,213,473	\$1,262,347,711	\$1,651,350,193	\$389,002,482	30.8%
General Appropriation Bill	\$17,262,686,815	\$19,330,270,922	\$19,439,985,616	\$109,714,694	0.6%
Ancillary	\$1,892,808,697	\$2,159,990,410	\$2,174,313,672	\$14,323,262	0.7%
Judiciary	\$184,818,591	\$189,473,542	\$199,158,479	\$9,684,937	5.1%
Legislature	\$125,957,231	\$127,719,586	\$133,731,297	\$6,011,711	4.7%
Capital Outlay Cash	\$3,452,585,127	\$3,123,783,372	\$2,667,694,350	(\$456,089,022)	(14.6%)
Other Appropriation Bills	\$5,656,169,646	\$5,600,966,910	\$5,174,897,798	(\$426,069,112)	(7.6%)
Non-Appropriated Requirements	\$604,022,652	\$589,631,919	\$641,301,397	\$51,669,478	8.8%
Total State Budget:	\$23,522,879,113	\$25,520,869,751	\$25,256,184,811	(\$264,684,940)	(1.0%)

(1) Budgeted as of June 30, 2024 including supplemental appropriations.

(2) Appropriated in Acts 4, 5, 685, 723, 733, 775, and 776 of the 2024 Regular Session. Does not include carry-forward BA-7s.

(3) Calculation based on change from Budgeted FY 24 to Appropriated FY 25

Table 4: State General Fund by Department

Department	Actual FY 23	Budgeted FY 24 (1)	Appropriated FY 25 (2)	Dollar Change (3)	Percent Change (3)
Executive	\$371,637,985	\$359,643,347	\$269,960,122	(\$89,683,225)	(24.9%)
Veterans Affairs	\$12,205,857	\$13,935,859	\$16,344,885	\$2,409,026	17.3%
State	\$63,759,351	\$78,942,340	\$71,976,245	(\$6,966,095)	(8.8%)
Justice	\$16,421,202	\$18,883,644	\$20,889,910	\$2,006,266	10.6%
Lieutenant Governor	\$3,376,931	\$1,609,553	\$1,406,435	(\$203,118)	(12.6%)
Treasury	\$0	\$232,710	\$205,260	(\$27,450)	(11.8%)
Public Service Commission	\$0	\$0	\$0	\$0	-
Agriculture & Forestry	\$24,955,789	\$44,958,508	\$26,029,615	(\$18,928,893)	(42.1%)
Insurance	\$0	\$0	\$0	\$0	-
Economic Development	\$37,269,097	\$57,599,569	\$35,702,410	(\$21,897,159)	(38.0%)
Culture, Recreation & Tourism	\$42,497,875	\$56,900,416	\$47,346,114	(\$9,554,302)	(16.8%)
Transportation & Development	\$14,338,531	\$54,253,004	\$70,614,750	\$16,361,746	30.2%
DPSC Corrections Services	\$672,619,546	\$709,340,866	\$712,513,720	\$3,172,854	0.4%
DPSC Public Safety Services	\$16,968,207	\$91,363,280	\$73,991,260	(\$17,372,020)	(19.0%)
DPSC Youth Services	\$155,326,252	\$166,128,433	\$150,925,506	(\$15,202,927)	(9.2%)
Health	\$2,442,175,672	\$2,603,880,881	\$3,151,469,546	\$547,588,665	21.0%
Children & Family Services	\$263,404,124	\$299,951,963	\$309,557,203	\$9,605,240	3.2%
Energy & Natural Resources	\$12,021,058	\$28,218,362	\$27,096,926	(\$1,121,436)	(4.0%)
Revenue	\$0	\$0	\$0	\$0	-
Environmental Quality	\$4,568,830	\$16,858,079	\$13,853,948	(\$3,004,131)	(17.8%)
Workforce Commission	\$10,633,949	\$14,810,048	\$15,560,048	\$750,000	5.1%
Wildlife & Fisheries	\$14,279,577	\$10,967,830	\$8,291,435	(\$2,676,395)	(24.4%)
Civil Service	\$6,597,103	\$8,677,485	\$6,490,791	(\$2,186,694)	(25.2%)
Retirement Systems	\$397,652,052	\$32,543,744	\$0	(\$32,543,744)	(100.0%)
Higher Education	\$1,254,008,466	\$1,399,944,908	\$1,316,528,036	(\$83,416,872)	(6.0%)
Special Schools & Comm.	\$57,651,439	\$63,472,688	\$64,420,329	\$947,641	1.5%
Education	\$3,867,541,638	\$4,201,938,205	\$4,220,420,040	\$18,481,835	0.4%
LSU Health Care Services Division	\$25,996,281	\$25,829,112	\$25,004,833	(\$824,279)	(3.2%)
Other Requirements	\$723,403,710	\$893,733,528	\$587,959,167	(\$305,774,361)	(34.2%)
General Appropriation Bill	\$10,511,310,520	\$11,254,618,362	\$11,244,558,534	(\$10,059,828)	(0.1%)
Ancillary	\$37,931,180	\$10,500,000	\$0	(\$10,500,000)	(100.0%)
Judiciary	\$174,577,666	\$178,883,689	\$187,315,555	\$8,431,866	4.7%
Legislature	\$86,077,844	\$87,461,566	\$93,021,312	\$5,559,746	6.4%
Capital Outlay Cash	\$546,028,885	\$387,819,150	\$0	(\$387,819,150)	(100.0%)
Other Appropriation Bills	\$844,615,575	\$664,664,405	\$280,336,867	(\$384,327,538)	(57.8%)
Non-Appropriated Requirements	\$524,303,846	\$525,849,187	\$542,872,886	\$17,023,699	3.2%
Total State Budget:	\$11,880,229,941	\$12,445,131,954	\$12,067,768,287	(\$377,363,667)	(3.0%)

(1) Budgeted as of June 30, 2024 including supplemental appropriations.

(2) Appropriated in Acts 4, 5, 685, 723, 733, 775, and 776 of the 2024 Regular Session. Does not include carry-forward BA-7s.

(3) Calculation based on change from Budgeted FY 24 to Appropriated FY 25

Table 5: Interagency Transfers By Department

Department	Actual FY 23	Budgeted FY 24 (1)	Appropriated FY 25 (2)	Dollar Change (3)	Percent Change (3)
Executive	\$69,099,270	\$107,605,560	\$98,823,096	(\$8,782,464)	(8.2%)
Veterans Affairs	\$2,375,754	\$2,479,430	\$2,479,430	\$0	0.0%
State	\$632,354	\$756,743	\$700,100	(\$56,643)	(7.5%)
Justice	\$23,771,534	\$25,558,877	\$24,808,905	(\$749,972)	(2.9%)
Lieutenant Governor	\$1,016,987	\$1,095,750	\$1,095,750	\$0	0.0%
Treasury	\$2,053,083	\$2,646,292	\$1,718,452	(\$927,840)	(35.1%)
Public Service Commission	\$0	\$0	\$0	\$0	-
Agriculture & Forestry	\$387,345	\$18,472,182	\$537,345	(\$17,934,837)	(97.1%)
Insurance	\$0	\$0	\$0	\$0	-
Economic Development	\$84,840	\$215,160	\$175,000	(\$40,160)	(18.7%)
Culture, Recreation & Tourism	\$7,786,371	\$7,725,004	\$6,719,967	(\$1,005,037)	(13.0%)
Transportation & Development	\$45,112,710	\$71,368,492	\$47,580,651	(\$23,787,841)	(33.3%)
DPSC Corrections Services	\$19,860,659	\$16,400,129	\$16,400,129	\$0	0.0%
DPSC Public Safety Services	\$34,194,544	\$37,918,919	\$39,199,541	\$1,280,622	3.4%
DPSC Youth Services	\$13,902,651	\$19,944,621	\$19,944,621	\$0	0.0%
Health	\$522,148,593	\$722,597,983	\$706,447,138	(\$16,150,845)	(2.2%)
Children & Family Services	\$15,450,936	\$21,252,907	\$16,502,907	(\$4,750,000)	(22.3%)
Energy & Natural Resources	\$6,782,860	\$8,892,137	\$8,632,737	(\$259,400)	(2.9%)
Revenue	\$434,837	\$515,000	\$515,000	\$0	0.0%
Environmental Quality	\$4,476,431	\$4,528,414	\$3,239,295	(\$1,289,119)	(28.5%)
Workforce Commission	\$3,945,761	\$3,905,581	\$3,200,000	(\$705,581)	(18.1%)
Wildlife & Fisheries	\$12,855,100	\$18,030,698	\$23,785,139	\$5,754,441	31.9%
Civil Service	\$13,613,758	\$14,837,218	\$15,540,662	\$703,444	4.7%
Retirement Systems	\$0	\$0	\$0	\$0	-
Higher Education	\$20,036,496	\$43,113,200	\$27,974,005	(\$15,139,195)	(35.1%)
Special Schools & Comm.	\$14,529,422	\$26,775,286	\$18,722,731	(\$8,052,555)	(30.1%)
Education	\$113,516,244	\$85,856,897	\$61,368,991	(\$24,487,906)	(28.5%)
LSU Health Care Services Division	\$15,284,109	\$18,660,587	\$18,603,701	(\$56,886)	(0.3%)
Other Requirements	\$39,993,627	\$61,981,359	\$61,929,692	(\$51,667)	(0.1%)
General Appropriation Bill	\$1,003,346,275	\$1,343,134,426	\$1,226,644,985	(\$116,489,441)	(8.7%)
Ancillary	\$876,829,439	\$1,103,178,509	\$1,038,002,969	(\$65,175,540)	(5.9%)
Judiciary	\$9,392,850	\$9,392,850	\$9,392,850	\$0	0.0%
Legislature	\$0	\$0	\$0	\$0	-
Capital Outlay Cash	\$131,224,992	\$188,460,400	\$111,335,115	(\$77,125,285)	(40.9%)
Other Appropriation Bills	\$1,017,447,281	\$1,301,031,759	\$1,158,730,934	(\$142,300,825)	(10.9%)
Non-Appropriated Requirements	\$0	\$0	\$0	\$0	-
Total State Budget:	\$2,020,793,556	\$2,644,166,185	\$2,385,375,919	(\$258,790,266)	(9.8%)

(1) Budgeted as of June 30, 2024 including supplemental appropriations.

(2) Appropriated in Acts 4, 5, 685, 723, 733, 775, and 776 of the 2024 Regular Session. Does not include carry-forward BA-7s.

(3) Calculation based on change from Budgeted FY 24 to Appropriated FY 25

Table 6: Self-Generated Revenue by Department

Department	Actual FY 23	Budgeted FY 24 (1)	Appropriated FY 25 (2)	Dollar Change (3)	Percent Change (3)
Executive	\$177,397,990	\$203,524,002	\$190,606,850	(\$12,917,152)	(6.3%)
Veterans Affairs	\$12,101,887	\$14,872,193	\$14,963,271	\$91,078	0.6%
State	\$32,118,557	\$37,052,900	\$36,610,163	(\$442,737)	(1.2%)
Justice	\$8,768,176	\$16,393,670	\$15,719,616	(\$674,054)	(4.1%)
Lieutenant Governor	\$0	\$0	\$0	\$0	-
Treasury	\$9,459,902	\$10,927,006	\$11,047,931	\$120,925	1.1%
Public Service Commission	\$8,941,821	\$10,653,943	\$10,473,235	(\$180,708)	(1.7%)
Agriculture & Forestry	\$7,866,240	\$8,253,309	\$8,253,309	\$0	0.0%
Insurance	\$32,056,801	\$38,472,497	\$36,071,043	(\$2,401,454)	(6.2%)
Economic Development	\$2,283,813	\$8,477,361	\$6,154,987	(\$2,322,374)	(27.4%)
Culture, Recreation & Tourism	\$60,385,231	\$63,627,700	\$60,987,006	(\$2,640,694)	(4.2%)
Transportation & Development	\$30,608,090	\$42,054,867	\$29,919,875	(\$12,134,992)	(28.9%)
DPSC Corrections Services	\$32,599,377	\$44,814,635	\$40,300,462	(\$4,514,173)	(10.1%)
DPSC Public Safety Services	\$292,169,761	\$308,470,443	\$321,571,440	\$13,100,997	4.2%
DPSC Youth Services	\$141,343	\$924,509	\$924,509	\$0	0.0%
Health	\$573,009,639	\$762,491,360	\$643,631,653	(\$118,859,707)	(15.6%)
Children & Family Services	\$10,388,960	\$16,634,991	\$16,634,991	\$0	0.0%
Energy & Natural Resources	\$18,536,760	\$19,608,398	\$20,006,097	\$397,699	2.0%
Revenue	\$113,003,100	\$118,857,224	\$118,637,147	(\$220,077)	(0.2%)
Environmental Quality	\$96,949,300	\$107,275,732	\$109,046,620	\$1,770,888	1.7%
Workforce Commission	\$16,000	\$72,219	\$72,219	\$0	0.0%
Wildlife & Fisheries	\$5,956,762	\$10,169,988	\$10,076,689	(\$93,299)	(0.9%)
Civil Service	\$3,734,442	\$3,592,689	\$5,660,651	\$2,067,962	57.6%
Retirement Systems	\$0	\$0	\$0	\$0	-
Higher Education	\$1,565,955,478	\$1,749,759,702	\$1,760,312,204	\$10,552,502	0.6%
Special Schools & Comm.	\$2,681,142	\$4,292,472	\$3,912,805	(\$379,667)	(8.8%)
Education	\$26,840,467	\$22,877,195	\$19,875,656	(\$3,001,539)	(13.1%)
LSU Health Care Services Division	\$25,556,672	\$25,378,952	\$23,575,560	(\$1,803,392)	(7.1%)
Other Requirements	\$10,213,838	\$14,799,957	\$14,799,957	\$0	0.0%
General Appropriation Bill	\$3,159,741,547	\$3,664,329,914	\$3,529,845,946	(\$134,483,968)	(3.7%)
Ancillary	\$1,795,358,562	\$1,967,202,352	\$1,989,175,316	\$21,972,964	1.1%
Judiciary	\$0	\$0	\$0	\$0	-
Legislature	\$23,879,387	\$24,258,020	\$24,709,985	\$451,965	1.9%
Capital Outlay Cash	\$124,295,000	\$193,100,000	\$234,680,000	\$41,580,000	21.5%
Other Appropriation Bills	\$1,943,532,949	\$2,184,560,372	\$2,248,565,301	\$64,004,929	2.9%
Non-Appropriated Requirements	\$0	\$0	\$0	\$0	-
Total State Budget:	\$5,103,274,495	\$5,848,890,286	\$5,778,411,247	(\$70,479,039)	(1.2%)

(1) Budgeted as of June 30, 2024 including supplemental appropriations.

(2) Appropriated in Acts 4, 5, 685, 723, 733, 775, and 776 of the 2024 Regular Session. Does not include carry-forward BA-7s.

(3) Calculation based on change from Budgeted FY 24 to Appropriated FY 25

Table 7: Statutory Dedications by Department

Department	Actual FY 23	Budgeted FY 24 (1)	Appropriated FY 25 (2)	Dollar Change (3)	Percent Change (3)
Executive	\$670,033,002	\$424,772,777	\$423,539,877	(\$1,232,900)	(0.3%)
Veterans Affairs	\$120,357	\$215,528	\$215,528	\$0	0.0%
State	\$0	\$140,557	\$113,078	(\$27,479)	(19.6%)
Justice	\$20,751,580	\$27,125,860	\$41,161,513	\$14,035,653	51.7%
Lieutenant Governor	\$0	\$0	\$0	\$0	-
Treasury	\$555,476	\$811,455	\$886,455	\$75,000	9.2%
Public Service Commission	\$0	\$0	\$0	\$0	-
Agriculture & Forestry	\$35,733,876	\$38,816,879	\$43,588,080	\$4,771,201	12.3%
Insurance	\$41,850,000	\$43,150,000	\$20,000,000	(\$23,150,000)	(53.7%)
Economic Development	\$2,672,288	\$4,727,959	\$3,573,750	(\$1,154,209)	(24.4%)
Culture, Recreation & Tourism	\$6,285,778	\$5,419,551	\$919,551	(\$4,500,000)	(83.0%)
Transportation & Development	\$570,012,872	\$659,826,825	\$693,699,134	\$33,872,309	5.1%
DPSC Corrections Services	\$960,000	\$960,000	\$960,000	\$0	0.0%
DPSC Public Safety Services	\$131,356,684	\$143,845,906	\$120,738,364	(\$23,107,542)	(16.1%)
DPSC Youth Services	\$0	\$0	\$0	\$0	-
Health	\$973,968,302	\$1,790,785,079	\$1,328,499,758	(\$462,285,321)	(25.8%)
Children & Family Services	\$636,029	\$2,724,294	\$1,724,294	(\$1,000,000)	(36.7%)
Energy & Natural Resources	\$16,954,546	\$31,187,487	\$47,738,799	\$16,551,312	53.1%
Revenue	\$557,914	\$557,914	\$557,914	\$0	0.0%
Environmental Quality	\$9,649,921	\$11,099,515	\$10,873,471	(\$226,044)	(2.0%)
Workforce Commission	\$99,302,371	\$114,568,895	\$114,811,325	\$242,430	0.2%
Wildlife & Fisheries	\$89,976,914	\$135,739,061	\$111,468,985	(\$24,270,076)	(17.9%)
Civil Service	\$0	\$0	\$0	\$0	-
Retirement Systems	\$0	\$2,077,544	\$0	(\$2,077,544)	(100.0%)
Higher Education	\$170,273,524	\$270,594,081	\$242,238,117	(\$28,355,964)	(10.5%)
Special Schools & Comm.	\$12,863,720	\$22,081,301	\$22,582,611	\$501,310	2.3%
Education	\$345,523,668	\$344,173,930	\$387,099,463	\$42,925,533	12.5%
LSU Health Care Services Division	\$0	\$0	\$0	\$0	-
Other Requirements	\$391,595,926	\$353,814,226	\$1,048,591,069	\$694,776,843	196.4%
General Appropriation Bill	\$3,591,634,748	\$4,429,216,624	\$4,665,581,136	\$236,364,512	5.3%
Ancillary	\$59,518,955	\$182,288,058	\$185,138,356	\$2,850,298	1.6%
Judiciary	\$10,240,925	\$10,589,853	\$11,842,924	\$1,253,071	11.8%
Legislature	\$16,000,000	\$16,000,000	\$16,000,000	\$0	0.0%
Capital Outlay Cash	\$2,782,261,242	\$2,542,864,222	\$2,433,014,350	(\$109,849,872)	(4.3%)
Other Appropriation Bills	\$2,868,021,122	\$2,751,742,133	\$2,645,995,630	(\$105,746,503)	(3.8%)
Non-Appropriated Requirements	\$79,718,806	\$63,782,732	\$98,428,511	\$34,645,779	54.3%
Total State Budget:	\$6,539,374,676	\$7,244,741,489	\$7,410,005,277	\$165,263,788	2.3%

(1) Budgeted as of June 30, 2024 including supplemental appropriations.

(2) Appropriated in Acts 4, 5, 685, 723, 733, 775, and 776 of the 2024 Regular Session. Does not include carry-forward BA-7s.

(3) Calculation based on change from Budgeted FY 24 to Appropriated FY 25

Table 8: Federal by Department

Department	Actual FY 23	Budgeted FY 24 (1)	Appropriated FY 25 (2)	Dollar Change (3)	Percent Change (3)
Executive	\$2,914,490,810	\$3,387,862,868	\$3,367,002,290	(\$20,860,578)	(0.6%)
Veterans Affairs	\$54,524,222	\$59,062,414	\$59,302,436	\$240,022	0.4%
State	\$0	\$0	\$0	\$0	-
Justice	\$7,931,441	\$9,001,705	\$9,210,759	\$209,054	2.3%
Lieutenant Governor	\$5,637,415	\$8,145,094	\$8,145,094	\$0	0.0%
Treasury	\$0	\$0	\$0	\$0	-
Public Service Commission	\$0	\$0	\$0	\$0	-
Agriculture & Forestry	\$10,372,521	\$22,772,452	\$13,000,196	(\$9,772,256)	(42.9%)
Insurance	\$904,253	\$1,195,671	\$1,195,671	\$0	0.0%
Economic Development	\$6,511,099	\$29,728,070	\$34,464,794	\$4,736,724	15.9%
Culture, Recreation & Tourism	\$5,993,960	\$13,026,274	\$13,448,106	\$421,832	3.2%
Transportation & Development	\$18,571,342	\$30,612,163	\$30,262,163	(\$350,000)	(1.1%)
DPSC Corrections Services	\$1,523,135	\$4,612,646	\$4,612,646	\$0	0.0%
DPSC Public Safety Services	\$20,362,792	\$39,663,476	\$39,083,787	(\$579,689)	(1.5%)
DPSC Youth Services	\$738,334	\$891,796	\$891,796	\$0	0.0%
Health	\$14,141,926,408	\$15,492,561,516	\$14,034,494,065	(\$1,458,067,451)	(9.4%)
Children & Family Services	\$540,133,322	\$617,637,120	\$598,460,491	(\$19,176,629)	(3.1%)
Energy & Natural Resources	\$20,641,915	\$94,615,820	\$130,087,430	\$35,471,610	37.5%
Revenue	\$0	\$0	\$0	\$0	-
Environmental Quality	\$16,696,437	\$20,742,743	\$20,290,956	(\$451,787)	(2.2%)
Workforce Commission	\$182,644,828	\$175,044,157	\$167,428,330	(\$7,615,827)	(4.4%)
Wildlife & Fisheries	\$33,449,969	\$106,893,517	\$82,636,002	(\$24,257,515)	(22.7%)
Civil Service	\$0	\$0	\$0	\$0	-
Retirement Systems	\$0	\$0	\$0	\$0	-
Higher Education	\$31,937,767	\$51,185,269	\$60,904,633	\$9,719,364	19.0%
Special Schools & Comm.	\$0	\$0	\$0	\$0	-
Education	\$2,971,320,233	\$3,617,474,399	\$2,722,394,451	(\$895,079,948)	(24.7%)
LSU Health Care Services Division	\$4,592,363	\$5,297,458	\$5,322,790	\$25,332	0.5%
Other Requirements	\$12,527,895	\$27,913,571	\$16,284,670	(\$11,628,901)	(41.7%)
General Appropriation Bill	\$21,003,432,461	\$23,815,940,199	\$21,418,923,556	(\$2,397,016,643)	(10.1%)
Ancillary	\$34,510	\$1,169,000	\$1,169,000	\$0	0.0%
Judiciary	\$0	\$0	\$0	\$0	-
Legislature	\$0	\$0	\$0	\$0	-
Capital Outlay Cash	\$145,682,478	\$164,814,831	\$571,635,539	\$406,820,708	246.8%
Other Appropriation Bills	\$145,716,988	\$165,983,831	\$572,804,539	\$406,820,708	245.1%
Non-Appropriated Requirements	\$0	\$0	\$0	\$0	-
Total State Budget:	\$21,149,149,449	\$23,981,924,030	\$21,991,728,095	(\$1,990,195,935)	(8.3%)

(1) Budgeted as of June 30, 2024 including supplemental appropriations.

(2) Appropriated in Acts 4, 5, 685, 723, 733, 775, and 776 of the 2024 Regular Session. Does not include carry-forward BA-7s.

(3) Calculation based on change from Budgeted FY 24 to Appropriated FY 25

Table 9: Number of Positions by Department
(Exclusive of Other Charges Positions)

DEPARTMENT	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	Actual FY 23	Budgeted FY 24	Approp. FY 25	Change FY 24 to FY 25
Executive	2,011	1,880	1,923	1,972	2,052	2,052	2,092	2,104	2,148	2,181	2,217	36
Veterans Affairs	840	838	840	842	843	843	842	842	847	850	851	1
State	313	313	313	314	311	311	313	322	350	364	365	1
Justice	467	479	489	483	482	482	507	508	512	512	534	22
Lt. Governor	7	7	7	7	7	7	7	8	7	7	7	0
Treasury	54	54	54	54	54	54	61	62	62	64	74	10
Public Service Commission	97	97	99	99	97	97	97	95	95	95	95	0
Agriculture & Forestry	555	553	563	563	566	566	587	587	590	590	590	0
Insurance	243	225	225	222	222	222	222	222	222	222	230	8
Economic Development	113	110	113	113	113	113	113	113	113	113	113	0
Culture, Rec., & Tourism	616	616	616	581	572	572	564	565	582	588	594	6
Transp. & Development	4,220	4,194	4,253	4,258	4,258	4,258	4,260	4,260	4,287	4,319	4,319	0
Corrections Services	4,716	4,684	4,723	4,748	4,899	4,899	4,899	4,785	4,890	4,890	4,890	0
Public Safety Services	2,452	2,414	2,514	2,572	2,583	2,583	2,628	2,630	2,684	2,686	2,717	31
Youth Services	877	996	1,001	944	944	944	939	934	907	907	977	70
Health	5,613	5,502	5,732	5,794	6,061	6,061	6,458	6,459	6,457	6,456	6,476	20
Children & Family Services	3,481	3,409	3,447	3,445	3,506	3,506	3,561	3,634	3,664	3,737	3,760	23
Natural Resources	335	324	331	321	308	308	311	311	321	329	361	32
Revenue	715	700	713	712	712	712	720	720	727	724	724	0
Environmental Quality	681	677	684	698	702	702	710	707	707	711	712	1
LA Workforce Commission	938	917	929	925	921	921	910	910	878	873	873	0
Wildlife & Fisheries	753	773	779	779	782	782	783	776	782	783	786	3
Civil Service	161	169	171	171	172	172	176	176	178	178	182	4
Retirement Systems (a)	336	308	327	299	308	319	319	319	321	323	331	8
Higher Education (b) (d)	28,126	28,439	28,401	30,056	28,439	28,439	29,295	29,795	27,817	28,299	28,702	403
Special Schools & Comm.	730	724	746	767	769	769	653	651	656	654	659	5
Dept. of Education	516	481	489	446	445	445	483	483	487	495	503	8
Health Care Srvc Division	331	331	0	0	0	0	0	0	0	0	0	0
Approp. Bill Total (c)	60,297	60,214	60,482	62,185	61,128	61,139	62,510	62,978	61,291	61,950	62,642	692
Ancillary Bill (e)	1,148	1,506	1,154	1,156	1,188	1,188	1,189	1,189	1,204	1,210	1,216	6
Total with Ancillary	61,445	61,720	61,636	63,341	62,316	62,327	63,699	64,167	62,495	63,160	63,858	698

(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) 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.
(d) 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 10: Capital Outlay Appropriation (Act 5 of the 2024 RS)

Means of Finance Category	Appropriated Less Vetoed Items
Cash Section	
State General Fund (Direct)	\$0
State General Fund (Non-recurring) ²	\$202,584,000
State General Fund (Reappropriated) ²	\$17,671,925
Interagency Transfers	\$111,335,115
Self-Generated Revenues	\$234,680,000
Reappropriated Interest Earnings ²	\$5,000,000
Statutory Dedications	
Capital Outlay Savings Fund	\$133,640,200
Coastal Protection & Restoration Fund	\$96,781,486
College and University Deferred Maintenance and Capital Improvement Fund	\$75,000,000
Construction Subfund Preservation	\$50,000,000
Criminal Justice and First Responder Fund	\$30,080,000
Higher Education Campus Revitalization Fund	\$9,000,000
Louisiana Transportation Infrastructure Fund	\$340,479,200
State Hwy Improvement Fund	\$31,900,000
Transportation Trust Fund - Regular	\$154,033,464
Transportation Trust Fund - Federal	\$1,325,000,000
Transportation Trust Fund - Construction Subfund	\$187,100,000
Total Statutory Dedications	\$2,433,014,350
Federal Funds	\$571,635,539
Revenue Bonds	\$0
TOTAL CASH SECTION	\$3,575,920,929
General Obligation Bond Section	
Priority 1	\$1,770,220,985
Priority 2	\$0
Priority 3	\$0
Priority 4	\$0
Priority 5	\$6,281,311,772
TOTAL GENERAL OBLIGATION BONDS	\$8,051,532,757
Bonds NRP/RBP	\$12,957,432
Act 5 of 2024 RS	\$11,640,411,118

Notes:

1. Capital Outlay Appropriations are net of items vetoed by the Governor.
2. Appropriations from non-recurring SGF and reappropriated balances are not reflected in means of finance tables or appropriation tables for FY 25 throughout this document.

Table 11: Capital Outlay Bill Three Year Comparison

	Act 117 of 2022 FY 23	Act 465 of 2023 FY 24	Act 5 of 2024 FY 25	Difference FY 24 to 25
Cash Section				
State General Fund (Direct)	\$50,000,000	\$166,819,000	\$0	(\$166,819,000)
State General Fund (Non-recurring) ²	\$451,684,281	\$471,028,885	\$202,584,000	(\$268,444,885)
State General Fund (Reappropriated) ²	\$10,794,626	\$1,039,496	\$17,671,925	\$16,632,429
Interagency Transfer	\$47,871,000	\$188,460,400	\$111,335,115	(\$77,125,285)
Self-Generated Revenues	\$123,395,000	\$188,100,000	\$234,680,000	\$46,580,000
Statutory Dedication	\$2,762,261,242	\$2,542,864,222	\$2,433,014,350	(\$109,849,872)
Federal	\$229,036,470	\$164,814,831	\$571,635,539	\$406,820,708
Reappropriated Interest Earnings ²	\$0	\$900,000	\$5,000,000	\$4,100,000
Revenue Bonds	\$69,890,000	\$205,000,000	\$0	(\$205,000,000)
TOTAL CASH SECTION	\$3,744,932,619	\$3,929,026,834	\$3,575,920,929	(\$353,105,905)
General Obligation (GO) Bond Section				
Priority 1	\$1,109,247,513	\$1,734,570,408	\$1,770,220,985	\$35,650,577
Priority 2	\$111,714,000	\$101,741,000	\$0	(\$101,741,000)
Priority 3	\$0	\$0	\$0	\$0
Priority 4	\$0	\$0	\$0	\$0
Priority 5	\$3,862,951,487	\$5,874,657,597	\$6,281,311,772	\$406,654,175
TOTAL GO BOND SECTION	\$5,083,913,000	\$7,710,969,005	\$8,051,532,757	\$340,563,752
NRP/RBP¹	\$0	\$2,800,463	\$12,957,432	\$2,800,463
Total Capital Outlay Bill Less Vetoes	\$8,828,845,619	\$11,642,796,302	\$11,640,411,118	(\$2,385,184)

Notes:

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

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

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

2. Appropriation from non-recurring SGF and reappropriated balances are not reflected in means of finance tables or appropriation tables for FYs 23, 24, or 25 throughout this document.

Table 12: Capital Outlay Appropriation by Parish (Act 5 of the 2024 RS)

Parish	CASH PORTION*		GO BONDS **			Bonds NRP/RBP	Total Projects
	Cash Portion	Revenue Bonds	Priority 1	Priority 5	Total G.O. Bonds		
Acadia	\$4,298,000	\$0	\$15,759,329	\$88,416,000	\$104,175,329	\$2,000,000	\$110,473,329
Allen	\$0	\$0	\$2,569,050	\$2,050,000	\$4,619,050	\$0	\$4,619,050
Ascension	\$14,000,000	\$0	\$25,752,616	\$52,815,000	\$78,567,616	\$0	\$92,567,616
Assumption	\$500,000	\$0	\$2,490,250	\$3,728,000	\$6,218,250	\$0	\$6,718,250
Avoyelles	\$3,000,000	\$0	\$1,547,470	\$2,460,000	\$4,007,470	\$0	\$7,007,470
Beauregard	\$2,632,000	\$0	\$3,027,521	\$14,020,000	\$17,047,521	\$0	\$19,679,521
Bossier	\$4,250,000	\$0	\$19,617,480	\$175,580,000	\$195,197,480	\$0	\$199,447,480
Caddo	\$12,701,000	\$0	\$31,056,864	\$152,435,650	\$183,492,514	\$0	\$196,193,514
Calcasieu	\$3,550,000	\$0	\$100,718,647	\$204,357,500	\$305,076,147	\$0	\$308,626,147
Caldwell	\$0	\$0	\$12,660,315	\$30,041,000	\$42,701,315	\$0	\$42,701,315
Cameron	\$250,000	\$0	\$21,504,951	\$0	\$21,504,951	\$0	\$21,754,951
Catahoula	\$225,000	\$0	\$800,000	\$0	\$800,000	\$0	\$1,025,000
Claiborne	\$350,000	\$0	\$2,251,404	\$5,580,000	\$7,831,404	\$0	\$8,181,404
Concordia	\$250,000	\$0	\$15,189,787	\$30,600,000	\$45,789,787	\$0	\$46,039,787
DeSoto	\$8,000,000	\$0	\$150,000	\$36,070,000	\$36,220,000	\$0	\$44,220,000
East Baton Rouge	\$180,850,000	\$0	\$307,832,407	\$884,352,589	\$1,192,184,996	\$0	\$1,373,034,996
East Carroll	\$0	\$0	\$3,100,000	\$300,000	\$3,400,000	\$0	\$3,400,000
East Feliciana	\$1,077,183	\$0	\$442,565	\$20,903,200	\$21,345,765	\$0	\$22,422,948
Evangeline	\$1,010,000	\$0	\$3,335,887	\$35,410,000	\$38,745,887	\$0	\$39,755,887
Franklin	\$3,375,000	\$0	\$8,149,260	\$6,396,560	\$14,545,820	\$0	\$17,920,820
Grant	\$0	\$0	\$762,000	\$2,015,000	\$2,777,000	\$0	\$2,777,000
Iberia	\$2,510,000	\$0	\$50,095,290	\$124,090,000	\$174,185,290	\$0	\$176,695,290
Iberville	\$5,900,000	\$0	\$24,614,528	\$8,030,000	\$32,644,528	\$0	\$38,544,528
Jackson	\$300,000	\$0	\$1,989,000	\$0	\$1,989,000	\$0	\$2,289,000
Jefferson	\$11,038,560	\$0	\$103,308,420	\$261,129,950	\$364,438,370	\$957,432	\$376,434,362
Jefferson Davis	\$200,000	\$0	\$1,900,000	\$10,625,000	\$12,525,000	\$0	\$12,725,000
Lafayette	\$55,766,432	\$0	\$115,949,542	\$617,990,270	\$733,939,812	\$10,000,000	\$799,706,244
Lafourche	\$5,982,000	\$0	\$57,085,418	\$199,612,000	\$256,697,418	\$0	\$262,679,418
LaSalle	\$300,000	\$0	\$1,500,000	\$12,500,000	\$14,000,000	\$0	\$14,300,000
Lincoln	\$5,300,000	\$0	\$17,737,076	\$80,421,586	\$98,158,662	\$0	\$103,458,662
Livingston	\$2,350,000	\$0	\$10,411,936	\$105,080,000	\$115,491,936	\$0	\$117,841,936
Madison	\$0	\$0	\$121,150	\$0	\$121,150	\$0	\$121,150
Morehouse	\$2,759,000	\$0	\$1,648,900	\$16,176,000	\$17,824,900	\$0	\$20,583,900
Multi-parish	\$9,300,000	\$0	\$167,375,113	\$551,510,000	\$718,885,113	\$0	\$728,185,113
Natchitoches	\$9,562,787	\$0	\$16,435,927	\$17,725,000	\$34,160,927	\$0	\$43,723,714
Orleans	\$29,680,000	\$0	\$152,817,082	\$361,624,150	\$514,441,232	\$0	\$544,121,232
Ouachita	\$8,282,200	\$0	\$53,780,309	\$82,210,000	\$135,990,309	\$0	\$144,272,509
Plaquemines	\$0	\$0	\$197,000	\$59,600,000	\$59,797,000	\$0	\$59,797,000
Pointe Coupee	\$1,922,000	\$0	\$22,224,950	\$12,000,000	\$34,224,950	\$0	\$36,146,950
Rapides	\$6,647,100	\$0	\$28,455,145	\$143,555,000	\$172,010,145	\$0	\$178,657,245
Richland	\$215,115	\$0	\$4,858,120	\$14,579,000	\$19,437,120	\$0	\$19,652,235
Sabine	\$500,000	\$0	\$2,271,823	\$1,700,000	\$3,971,823	\$0	\$4,471,823
St. Bernard	\$12,350,000	\$0	\$4,947,500	\$193,000,000	\$197,947,500	\$0	\$210,297,500
St. Charles	\$0	\$0	\$1,500,107	\$5,897,500	\$7,397,607	\$0	\$7,397,607
St. Helena	\$0	\$0	\$6,295,062	\$700,000	\$6,995,062	\$0	\$6,995,062
St. James	\$3,200,000	\$0	\$9,766,503	\$64,200,000	\$73,966,503	\$0	\$77,166,503
St. John the Baptist	\$4,055,000	\$0	\$16,098,111	\$43,030,000	\$59,128,111	\$0	\$63,183,111
St. Landry	\$850,000	\$0	\$14,585,562	\$34,325,000	\$48,910,562	\$0	\$49,760,562
St. Martin	\$1,900,000	\$0	\$10,525,661	\$31,400,000	\$41,925,661	\$0	\$43,825,661
St. Mary	\$1,600,000	\$0	\$10,396,196	\$35,687,000	\$46,083,196	\$0	\$47,683,196
St. Tammany	\$9,965,000	\$0	\$13,580,346	\$298,918,000	\$312,498,346	\$0	\$322,463,346
Statewide	\$3,056,547,052	\$0	\$138,493,018	\$638,090,000	\$776,583,018	\$0	\$3,833,130,070
Tangipahoa	\$15,870,000	\$0	\$34,488,333	\$148,400,000	\$182,888,333	\$0	\$198,758,333
Tensas	\$0	\$0	\$1,741,077	\$17,940,000	\$19,681,077	\$0	\$19,681,077
Terrebonne	\$28,200,000	\$0	\$53,957,129	\$188,046,817	\$242,003,946	\$0	\$270,203,946
Union	\$0	\$0	\$0	\$21,685,000	\$21,685,000	\$0	\$21,685,000
Vermilion	\$23,935,500	\$0	\$14,301,600	\$25,155,000	\$39,456,600	\$0	\$63,392,100
Vernon	\$8,230,000	\$0	\$2,821,795	\$9,980,000	\$12,801,795	\$0	\$21,031,795
Washington	\$1,945,000	\$0	\$7,029,948	\$36,545,000	\$43,574,948	\$0	\$45,519,948
Webster	\$4,000,000	\$0	\$2,547,100	\$9,300,000	\$11,847,100	\$0	\$15,847,100
West Baton Rouge	\$3,000,000	\$0	\$80,000	\$3,520,000	\$3,600,000	\$0	\$6,600,000
West Carroll	\$0	\$0	\$1,494,420	\$22,500,000	\$23,994,420	\$0	\$23,994,420
West Feliciana	\$1,000,000	\$0	\$10,870,542	\$22,904,000	\$33,774,542	\$0	\$34,774,542
Winn	\$440,000	\$0	\$1,206,443	\$2,400,000	\$3,606,443	\$0	\$4,046,443
TOTAL	\$3,575,920,929	\$0	\$1,770,220,985	\$6,281,311,772	\$8,051,532,757	\$12,957,432	\$11,640,411,118

* Act 5 of the 2024 RS provided for one-time surplus funding in the amount of \$202,584,000 SGF, and is included in the \$3,575,920,929 total for Cash Portion.

** Due to no allocation of funding in Act 5, the table excludes Priority 2, Priority 3, and Priority 4 in the GO Bond.

A misty swamp landscape with large trees and water. The scene is dimly lit, with a soft, hazy light filtering through the dense canopy of trees. The water in the foreground is calm, reflecting the surrounding greenery. The overall atmosphere is serene and somewhat mysterious.

SECTION III
2024 LEGISLATIVE SESSION
FISCAL ACTIONS

FISCAL YEAR 2024 - 2025
LOUISIANA LEGISLATIVE FISCAL OFFICE

2024 Regular Session
Table 13: Actions Affecting Major State Tax, License, and Fee Estimates
and Estimates of Net Available State General Fund Revenue

			FY25	FY26	FY27	FY28	FY29
TOTAL STATE GENERAL FUND DIRECT IMPACT			-\$1,015,000	-\$1,015,000	-\$1,015,000	-\$1,015,000	-\$1,015,000
2024 Regular Session Revenue Impact							
Bill #	Act #	Topic	FY25	FY26	FY27	FY28	FY29
House SGF Bills							
HB 106	540	Reduce maximum penalties and fines related to violations of ethics requirements for lobbyists	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
HB 418	695	Reduce severance tax rate on certain inactive/orphan wells by half	-\$825,000	-\$825,000	-\$825,000	-\$825,000	-\$825,000
HB 786/ HB 1	723/ 4	Appropriates \$717M from Revenue Stabilization Fund; reduce SGF revenue collections via SGF Interest & Earnings	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
HB 827	730	Sales & use tax rebate for certain data center equipment	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
HB 837	241	Increase individual maximum Board of Tax Appeals judgments paid from current collections without appropriation from \$20,000 to \$100,000	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
HB 906	664	Increase penalties for failures to file certain campaign finance disclosures	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
Senate SGF Bills							
SB 235	582	Dedicate additional sports wagering revenues; \$500,000 to LA Equine Promotion and Research Program	-\$500,000	-\$500,000	-\$500,000	-\$500,000	-\$500,000
SB 268	327	Sales & use tax rebate for items used in lithium recovery (capped at \$100,000 total over entire program; expires 12/31/25)	DECREASE	DECREASE	\$0	\$0	\$0
SB 337	173	Expands the military 25% automobile insurance premium discount to all reservists, retired military, and 50%+ disabled veterans. Expands accompanying premium tax credit to insurers (no fiscal note)	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
SB 492	361	Reduce LA1 toll for recreational vehicles	-\$60,000	-\$60,000	-\$60,000	-\$60,000	-\$60,000
TOTAL SGF House and Senate Bills			-\$1,385,000	-\$1,385,000	-\$1,385,000	-\$1,385,000	-\$1,385,000
SGF Dedications							
HB 384	426	Extend minimum time for application of reinstatement fee for vehicle insurance lapses from five days to ten (Real Time Insurance Verification System Fund impact)	-\$130,000	-\$130,000	-\$130,000	-\$130,000	-\$130,000
HB 695	631	Establish three new special permits for haulers of certain materials; dedicate fees and penalties to Transportation Trust Fund- Regular	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
HB 748	787	Establish imported seafood safety fee for commercial seafood permit-holders; dedicate to Imported Seafood Safety Fund	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
SB 235	582	Dedicate additional sports wagering revenues; \$500,000 to LA Equine Promotion and Research Program	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
TOTAL SGF Statutory Dedications			\$370,000	\$370,000	\$370,000	\$370,000	\$370,000
Total SGF Direct Impact			-\$1,015,000	-\$1,015,000	-\$1,015,000	-\$1,015,000	-\$1,015,000

2024 Regular Session

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

Bill #	Act #	Topic	FY25	FY26	FY27	FY28	FY29
Self-generated Revenue							
HB 104	15	Repeal processing fees to the Judicial Administrator of the Supreme Court and clerks of local courts (50% to each)	-\$218,000	-\$218,000	-\$218,000	-\$218,000	-\$218,000
HB 384	426	Extend minimum time for application of reinstatement fee for vehicle insurance lapses from five days to ten (SGR Impact)	-\$90,000	-\$90,000	-\$90,000	-\$90,000	-\$90,000
HB 683	629	Increase minimum time for OMV delinquent fees to qualify as delinquent debt from 60 days to 180; authorize OMV Commissioner to settle delinquent debt prior to referral to Office of Debt Recovery (LDR and OMV SGR Impacts)	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
SB 166	148	Levy LDH & Ag fines for deceptive marketing of non-LA seafood; varying amounts by agency and number of offenses	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
TOTAL SGR			-\$308,000	-\$308,000	-\$308,000	-\$308,000	-\$308,000
Non-SGF Statutory Dedications							
HB 240	210	Establish inspection fee for commercial weighing and measuring devices; dedicate to Weights & Measures Fund (A23)	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
HB 537	79	Reallocate revenue from certain licenses from Conservation Fund (W01) to LA Fur Public Education & Marketing Fund (W03)	SEE NOTE	SEE NOTE	SEE NOTE	SEE NOTE	SEE NOTE
HB 543	153	Create Charter Fishing Boat Escrow Account; Redirect license fees from Charter Boat Fishing Fund (W44) into account	SEE NOTE	SEE NOTE	SEE NOTE	SEE NOTE	SEE NOTE
HB 559	114	Reallocate revenue from certain licenses from Conservation Fund (W01) to LA Duck License, Stamp, and Print Fund (W08)	SEE NOTE	SEE NOTE	SEE NOTE	SEE NOTE	SEE NOTE
HB 676	719	Establish \$300 fee for seafood import license; allocate 10% to Conservation Fund (W01) and remainder to Imported Seafood Safety Fund (H42)	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
HB 683	629	Increase minimum time for OMV delinquent fees to qualify as delinquent debt from 60 days to 180; authorize OMV Commissioner to settle delinquent debt prior to referral to Office of Debt Recovery (LDR and OMV SGR Impacts)	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
Total Non-SGF Statutory Dedications			\$0	\$0	\$0	\$0	\$0
Other							
SB 494	590	Reorganize LA Economic Development; additional Secretary discretion over incentive program disallowances	SEE NOTE	SEE NOTE	SEE NOTE	SEE NOTE	SEE NOTE

ISSUE: CONSUMABLE HEMP

During the 2024 Regular Session, hemp was once again a major topic of discussion. Legislation surrounding the industry was debated at length, ranging from a ban on consumable hemp products that contain THC, where approved products can be sold, the product approval process, who can purchase such products, and retail permitting. The legislature ultimately passed HB 952 (Act 752) on the final day of session creating guardrails on the industry such as: increasing the age of purchase for consumable hemp from 18 to 21, not allowing its sale in stores selling gasoline or motor fuel or in certain bars and restaurants, requiring specific container and serving sizes that must be used for products containing THC, and changing many of the statutory definitions surrounding consumable hemp.

After the changes included in Act 752, the consumable hemp industry is now regulated in part by Alcohol and Tobacco Control (ATC), which currently permits 2,000 retailers in the state, monitors the sales of approved products, and manages appropriate marketing. Additionally, the Louisiana Department of Health (LDH) will continue to test and approve products. As of this publication, there are 2,188 different consumable hemp products registered with LDH. The statute states that product delta-9 THC potency cannot exceed 0.3% or have a total THC concentration of 1%. Act 752 establishes that each serving shall not exceed five milligrams of THC, shall be distinct and separate from other servings, and that no package can contain over 40 milligrams of THC. Finally, the Louisiana Department of Agriculture and Forestry will continue to monitor and regulate the growth and processing of industrial hemp products.

Initial estimates for FY 24 indicate consumable hemp generating \$4.4 M in combined tax revenue from the 3% excise tax, and state and local sales taxes. Proceeds from the 3% excise tax are deposited into the statutorily dedicated Louisiana Early Childhood Education Fund per R.S. 47:1696. See Table 14 for the historical tax collections related to consumable hemp. If the new restrictions on the availability of consumable hemp impede consumers from purchasing products, it may decrease these collections.

Table 14: Consumable Hemp Tax Collections

Fiscal Year	Excise Tax (3%)	State Sales (4.45%)	Local Sales (Avg. 5.1%)	Total Collected*	% Change from Prior Year
FY 20*	\$ 113,869	\$ 170,803	\$ 193,577	\$ 478,250	-
FY 21	\$ 293,706	\$ 440,559	\$ 499,300	\$ 1,233,565	157.9%
FY 22	\$ 559,837	\$ 839,755	\$ 951,723	\$ 2,351,315	90.6%
FY 23	\$ 981,057	\$ 1,471,586	\$ 1,667,797	\$ 4,120,439	75.2%
FY 24	\$ 1,054,786	\$ 1,582,179	\$ 1,793,136	\$ 4,430,101	7.5%

Source: Louisiana Department of Revenue Annual Tax Collection Report and Statements of Net Collections and Distributions.

Note: FY 20 partial year collections, as Act 164 of the 2019 RS became effective in January 2020.

* Total Collected may not exactly commute due to rounding

SGR from the sale of retail permits issued by ATC is expected to decline as fewer locations are allowed to market and sell consumable hemp products. The exact impact of this requirement on revenue from Act 752 is uncertain, as the decline will depend on how many retailers can no longer meet the retail permit requirements.



SECTION IV
DEPARTMENTAL SUMMARIES

FISCAL YEAR 2024 - 2025
LOUISIANA LEGISLATIVE FISCAL OFFICE

01 - Executive Department

Means of Finance	FY 24 Existing Operating Budget (12/01/23)	FY 25 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$299,854,507	\$269,960,122	(\$29,894,385)	(10.0%)
STATE GENERAL FUND BY:				
Interagency Transfer	\$107,005,560	\$98,823,096	(\$8,182,464)	(7.6%)
Fees and Self-generated Revenue	\$202,890,121	\$190,606,850	(\$12,283,271)	(6.1%)
Statutory Dedications	\$472,014,153	\$423,539,877	(\$48,474,276)	(10.3%)
FEDERAL FUNDS	\$3,887,671,415	\$3,367,002,290	(\$520,669,125)	(13.4%)
TOTAL MEANS OF FINANCING	\$4,969,435,756	\$4,349,932,235	(\$619,503,521)	(12.5%)
T.O. POSITIONS	2,181	2,217	36	1.7%

01 – 100 Executive Office

- Increases \$1 M SGF for three (3) T.O. positions for attorneys to work on public record requests.
- Transfers \$293,877 SGF and two (2) T.O. positions to the Louisiana Legislative Auditor (LLA). Act 325 of the 2023 RS created the Office of Child Advocacy and the position of State Child Advocate within the LLA. In FY 24, \$293,877 was appropriated to fund this new office; however, the funds and positions were added to the Executive Office. This adjustment moves the funds and positions to LLA.

The breakdown of expenditures is below:

State Child Ombudsman	\$95,000
Administrative Assistant	\$45,000
Position Salaries	\$140,000
Related Benefits	\$83,227
Total Personal Services	\$223,227
Total Operating Services	\$21,500
Total Professional Services	\$45,000
Total Acquisitions	\$4,150
Total Expenditures	\$293,877

- Transfers \$113,859 IAT and one (1) T.O. position to LDH. Act 240 of the 2024 RS provides for an Executive Director to be hired as an unclassified employee of the Office of Citizens with Developmental Disabilities. LDH currently funds the Executive Director position in the Office of the Governor through an interagency transfer agreement. The Executive Director will continue to provide administrative support to the state interagency council, whose functions will also be moved from the Office of the Governor to LDH.
- Increases \$1.85 M SGF for three (3) unclassified T.O. positions and unclassified market rate adjustments.

01 – 101 Office of Indian Affairs

- No Significant Adjustments

01 – 102 Office of the State Inspector General

- No Significant Adjustments

01 – 103 Mental Health Advocacy Services

- No Significant Adjustments

01 – 106 Louisiana Tax Commission

- No Significant Adjustments

01 – 107 Division of Administration (DOA)

- Decreases \$50 M Statutory Dedications out of the Water Sector Fund. The funds were used to provide grant funds for repairs, improvements, and consolidation of community water and sewer systems, and repairs and improvements necessitated by stormwater, as approved by the Water Sector Commission and the Joint Legislative Committee on the Budget (JLCB).
- Decreases \$28.6 M SGR in the Office of Community Development for program income from various sources. Program income was derived from the operation of the original U.S. Department of Housing and Urban Development (HUD) grant funds and could only be expended according to the requirements of the Community Development Block Grant (CDBG) Program. The funds were used for recovery program closeout expenditures as follows:

(\$23,640,853) - Hurricanes Katrina and Rita
(\$ 4,990,283) - Hurricanes Gustav and Ike
(\$28,631,136) Total

- Decreases \$25.3 M (\$12.2 M IAT from LDOE and \$13.1 M Federal from the Coronavirus Aid, Relief, and Economic Security Act (CARES) Act). The CARES Act established and funded the Governor’s Emergency Education Relief Fund (GEER) and Emergency Assistance to Non-Public Schools (EANS), to be used by governors to provide funding for educational services in elementary and secondary schools, in institutions of higher education, or for grants to eligible entities for the provision of child care and early childhood education, social and emotional support, and the protection of education-related jobs. The DOA was responsible for distributing these funds to local governments.
- Decreases \$15 M Statutory Dedications out of the Fiscal Year 2022-2023 Louisiana Tourism Revival Fund. These funds were used to provide grants to local and regional tourist commissions for marketing and promoting Louisiana as a tourism destination for in-state and out-of-state travel activity. There will be no funds remaining in FY 25.
- Increases \$1.5 M Statutory Dedications out of the Political Subdivision Federal Grant Assistance Fund (PSFGAF). Act 497 of the 2022 RS created the PSFGAF and provided that the fund shall be used for the administration of a program to assist political subdivisions with competitive federal grant opportunities made pursuant to the Infrastructure Investment and Jobs Acts (IIJA). The funds are for a contract between the DOA and the Louisiana Infrastructure Technical Assistance Corporation (LITACorp) to administer the IIJA program. LITACorp is a nonprofit organization resulting from a partnership between the Louisiana Municipal Association (LMA) and the Police Jury Association of Louisiana (PJAL).

These funds (\$1.5 M) will be passed through to LITACorp to operate the Technical Assistance Program (TAP). TAP provides no-cost services to local governments needing assistance in applying for funding through the IIJA. Examples of services include grant writing, project development, engineering design, and needs assessments.

Note: A total of \$5 M was deposited into the fund and designated for the annual administrative operations of LITACorp. The money has been budgeted as follows:

\$1,500,000	Appropriated and expended in FY 23
\$ 876,700	Requested in FY 24 through a BA-7 in February 2024
\$1,500,000	FY 25 Budget
<u>\$1,123,300</u>	<u>Remaining balance</u>
\$5,000,000	IIJA program total administration budget

01 – 107 Division of Administration (Continued)

- Increases \$1.15 M IAT to fund eight (8) T.O. positions for the Office of Facility Planning and Control (FPC). The positions are to address staffing shortages. The workload at FPC has increased over the past five years. The positions will assist in managing the increased workload.

The positions are as follows:

- 1 Senior Manager (\$99,112 salary and \$56,197 related benefits)
- 3 Program Managers (\$86,570 salary and \$50,758 related benefits each)
- 2 State Fiscal Analysts (\$69,368 salary and \$43,301 related benefits each)
- 2 Admin Program Specialists (\$52,936 salary and \$36,178 related benefits each)
- 8 Total Positions

The budget is as follows:

- \$ 603,430 Salaries
- \$ 367,429 Related Benefits
- \$ 165,000 One-time purchase of computer and office equipment
- \$ 9,783 Supplies
- \$ 1,008 Travel
- \$1,146,650 Total Budget**

- Increases \$244,400 SGF to establish and maintain a website that provides public meeting notifications.



01 – 109 Coastal Protection & Restoration Authority (CPRA)

- Increases \$26 M (\$4.4 M IAT, \$17 M Statutory Dedications, and \$4.6 M Federal) to align the FY 25 budget with projected expenditures associated with projects contained in the Louisiana Comprehensive Master Plan for a Sustainable Coast. CPRA projects are budgeted for operations, maintenance, and monitoring in the operations budget. Funding needs can vary from year to year depending on the maintenance events planned and revenue sources tied to a specific project. CPRA bases funding by project according to an implementation schedule, which then generates the information for the Annual Plan and ensuing budget. The following adjustments align CPRA’s budget with its FY 25 Annual Plan:

\$4,351,980	IAT primarily from GOHSEP/ FEMA
\$4,649,517	Federal Funds
\$10,408,134	Dedications - Coastal Protection and Restoration Fund
<u>\$6,578,754</u>	Dedications - Natural Resource Restoration Trust Fund
\$25,988,385	Total

- Increases \$384,180 Statutory Dedications out of the Coastal Protection and Restoration Fund for IT acquisitions to replace and upgrade computer equipment and software. One portion of this adjustment is routine replacement of aging IT equipment. The second portion is for new purchases primarily associated with the implementation of an electronic data management system, which is currently in progress.

01 – 111 Governor’s Office of Homeland Security & Emergency Preparedness (GOSHEP)

- Decreases \$500 M Federal to align with projected expenditures.

FY 25 Projected Expenses	\$2,458 M
FY 24 EOB	<u>\$2,958 M</u>
Excess Budget Authority	\$ 500 M

- Decreases \$2.1 M SGF for the Louisiana Cybersecurity Assurance Program (L-CAP). L-CAP is a collaborative initiative between GOHSEP, the Office of Technology Services (OTS), the Department of Military Affairs, and State Police aimed to conduct collaborative cyber incident management and response efforts. OTS notified GOHSEP that the required amount in FY 25 is less than the amount needed in FY 24.

\$34,462,842	FY 24 Budget
<u>(\$ 2,092,682)</u>	Less adjustment
\$32,370,160	FY 25 Budget

- Increases \$3.6 M Statutory Dedications out of the Higher Education Campus Revitalization Fund to the Administrative Program for new technology implementation and information assurance for Louisiana Tech University.
- Increases nine (9) T.O. positions for cybersecurity initiatives. Currently, GOHSEP transfers the funding for this initiative to OTS; however, the cybersecurity services provided by OTS will be moved in-house to GOHSEP.

Approximate FY 25 Expenditures

\$1.5 M - Salaries and benefits

(\$1.5 M) - IAT expenses

Positions and salaries are as follows:

	Salary	Benefits	Total
Incident Responder Manager	\$ 125,000	\$ 62,432	\$ 187,432
Cyber Operations Manager	\$ 110,000	\$ 47,025	\$ 157,025
Incident Responder	\$ 120,000	\$ 59,146	\$ 179,146
Incident Responder	\$ 120,000	\$ 54,316	\$ 174,316
Assistant Director	\$ 149,000	\$ 63,698	\$ 212,698
Network Engineer	\$ 105,000	\$ 51,450	\$ 156,450
Senior Analyst	\$ 100,000	\$ 49,000	\$ 149,000
Analyst Tier 2	\$ 90,000	\$ 44,100	\$ 134,100
Analyst Tier 1	<u>\$ 83,000</u>	<u>\$ 40,670</u>	<u>\$ 123,670</u>
TOTAL	\$1,002,000	\$471,837	\$1,473,837

01 – 112 Department of Military Affairs

- Non-recurs \$21.6 M (\$8.7 M SGF, \$2.6 M IAT, \$414,309 SGR, and \$9.8 M Federal) in prior year carryforwards.

01 – 116 Office of the State Public Defender

- Non-recurs \$1.3 M SGF for the purchase and/or rental of buildings for the 14th Judicial District Office of the Public Defender.
- Non-recurs \$2 M SGF to the Louisiana Public Defender Board for indigent defender district offices and their respective indigent defender funds.

01 – 124 Louisiana Stadium and Exposition District (LSED)

- Increases \$15 M SGR resulting from projected increases in collections from hotel occupancy taxes in Orleans and Jefferson parishes and facility revenues at the Caesar’s Superdome, Smoothie King Arena, and Champion’s Square from event rentals, concessions, merchandise, and parking. Funding is used to pay for debt service obligations, administrative costs, and facility operations.



01 – 129 Louisiana Commission on Law Enforcement

- Decreases \$5 M Statutory Dedications out of the Court Modernization and Technology Fund (one-time funds transferred to the Supreme Court) to modernize and update IT systems, secure personnel to provide cybersecurity services, update court management information systems, and perform court technology assessments.
- Non-recurs \$3.6 M SGF in prior year carryforwards.
- Increases \$3 M Federal associated with the Victims of Crime Act of 1984. These funds support victim service programs and promote victim cooperation with law enforcement.
- Increases \$2.8 M Statutory Dedications out of the Criminal Justice and First Responder Fund to the State Program for a criminal justice integrated data management system in the Supreme Court and a centralized online judicial portal for data collection and electronic payment submission.

01 – 133 Office of Elderly Affairs

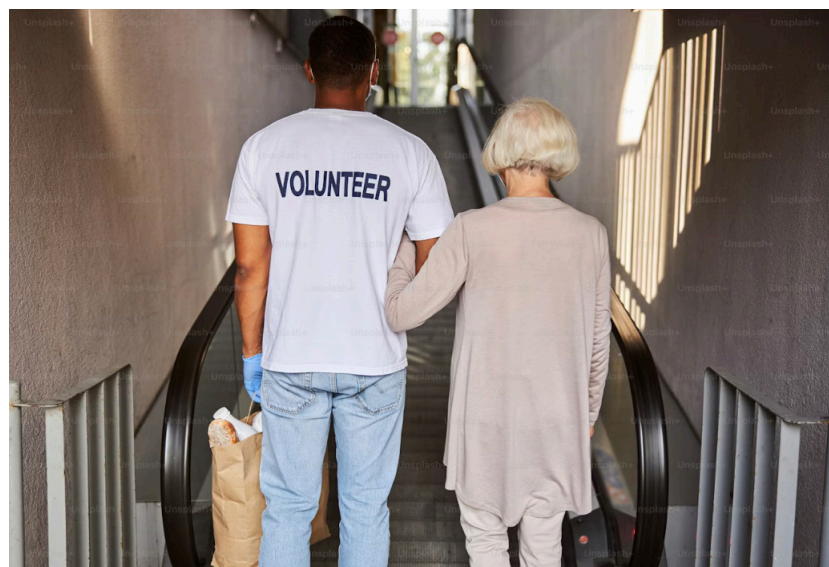
- Non-recurs \$3 M (968,867 SGF and \$2.1 M Federal) in prior year carryforwards.
- Increases \$2.4 M SGF to replace federal monies previously used to fund additional meals for the elderly. Parish councils on aging utilized federal funding via the American Rescue Plan Act (ARPA) to feed additional clients during the COVID-19 pandemic. This funding will replace those monies and will be distributed to parish councils on aging through the agency’s intrastate funding formula.
- Increases \$1.9 M SGF for sixteen (16) T.O. positions for the Elderly Protective Services (EPS) section to help mitigate deficiencies in services resulting from high caseloads and inadequate staffing.

<u>Position</u>	<u>Count</u>	<u>Salary</u>	<u>Benefits</u>	<u>Total</u>
Adult Protection Specialist 3	12	\$65,572	\$42,058	\$1,291,555
Accountant 3	1	\$60,591	\$39,929	\$100,520
Adult Protection Supervisor	2	\$75,088	\$46,126	\$242,428
Program Manager	1	\$56,628	\$38,234	\$94,862
Total Salary and Benefits				\$1,729,365
Travel				\$56,554
Operating Services				\$10,806
Supplies				\$17,507
Professional Services				\$52,000
Interagency Transfers				<u>\$59,083</u>
Total Adjustment				\$1,925,315

Note: Salaries and benefits may not multiply to the total due to rounding.

The Accountant 3 position is intended to ease the workload of the EPS section’s current accountant by processing travel and monthly accounts payable. The remaining positions will allow for an increase in the statewide number of EPS regions from six to eight by splitting the Alexandria/Lake Charles Region and the East Baton Rouge/River Parishes regions into two regions each, a reduced workload for current EPS investigators, and a liaison with the Office of Technology Services regarding the Elderly Protective Services Management (EPSM) database.

- Increases \$1.5 M Federal for the Title III Older Americans Act grant to provide services to the elderly population. The funding will provide for supportive services, meals, health prevention activities, the Long-Term Care Ombudsman, and administrative costs of area agencies on aging. This adjustment aligns the budget authority for this formula grant with the actual amount of funds awarded. This adjustment brings the total appropriation for the Title III grant to \$31.2 M.
- Increases \$300,000 SGF for supplemental payments to the Mercy Endeavors Senior Center, Central City Senior Center, 12th Ward Save Our Community Senior Center, Kinship Center, Tremé Community Educational Program, and Carrollton Hollygrove Senior Center, all of which are located in Orleans Parish.



01 – 133 OFFICE OF ELDERLY AFFAIRS

ISSUE: PARISH COUNCILS ON AGING & SENIOR CITIZENS CENTERS

In FY 25, the Governor’s Office of Elderly Affairs (GOEA) is appropriated \$6.9 M to fund the Parish Councils on Aging (PCOA) throughout Louisiana, an increase of \$12,502 from FY 24. This increase is attributable to a \$12,500 line-item appropriation in Act 4 of the 2024 RS for the New Orleans PCOA for the operating expenses of the senior center in Cut Off, Louisiana.

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 represents the total funding of each PCOA for FY 25 using the formula set forth in RS 46:1606.

In addition to funding the PCOAs, GOEA is appropriated an additional \$9 M SGF in FY 25 to fund senior citizens centers (SCC) throughout Louisiana, reflecting no change from FY 24. Table 15 provides the total appropriation for each parish.

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 Council on Aging and Senior Citizens Centers Funding

Parish Council on Aging	SGF	SCC Funds	Total	Parish Council on Aging	SGF	SCC Funds	Total
Acadia Council on Aging	\$100,000	\$117,561	\$217,561	Natchitoches Council on Aging	\$100,000	\$93,363	\$193,363
Allen Council on Aging	\$100,000	\$71,346	\$171,346	New Orleans Council on Aging*	\$222,205	\$927,156	\$1,149,361
Ascension Council on Aging	\$100,000	\$153,785	\$253,785	Ouachita Council on Aging	\$100,000	\$285,828	\$385,828
Assumption Council on Aging	\$100,000	\$73,982	\$173,982	Plaquemines Council on Aging	\$100,000	\$67,969	\$167,969
Avoyelles Council on Aging	\$100,000	\$93,215	\$193,215	Pointe Coupee Council on Aging	\$100,000	\$78,463	\$178,463
Beauregard Council on Aging	\$100,000	\$86,658	\$186,658	Rapides Council on Aging	\$100,000	\$0	\$100,000
Bienville Council on Aging	\$100,000	\$64,472	\$164,472	Rapides Senior Citizens Center	\$0	\$194,844	\$194,844
Bossier Council on Aging	\$100,000	\$177,339	\$277,339	Red River Council on Aging	\$100,000	\$60,913	\$160,913
Caddo Council on Aging	\$145,393	\$346,626	\$492,018	Richland Voluntary Council on Aging	\$100,000	\$69,393	\$169,393
Calcasieu Council on Aging	\$105,013	\$262,959	\$367,971	Sabine Council on Aging	\$100,000	\$79,369	\$179,369
Caldwell Council on Aging	\$100,000	\$60,913	\$160,913	St. Bernard Council on Aging	\$100,000	\$87,585	\$187,585
Cameron Council on Aging	\$100,000	\$60,913	\$160,913	St. Charles Council on Aging	\$100,000	\$98,970	\$198,970
Catahoula Council on Aging	\$100,000	\$60,789	\$160,789	St. Helena Council on Aging	\$100,000	\$60,913	\$160,913
Claiborne Council on Aging	\$100,000	\$67,533	\$167,533	St. James Area Agency on Aging	\$100,000	\$72,796	\$172,796
Concordia Council on Aging	\$100,000	\$70,201	\$170,201	St. John Council on Aging	\$100,000	\$92,739	\$192,739
DeSoto Council on Aging	\$100,000	\$100,884	\$200,884	St. Landry Council on Aging	\$100,000	\$144,378	\$244,378
East Baton Rouge Council on Aging	\$221,933	\$561,424	\$783,356	St. Martin Council on Aging	\$100,000	\$105,865	\$205,865
East Carroll Council on Aging	\$100,000	\$60,913	\$160,913	St. Mary Council on Aging	\$100,000	\$107,481	\$207,481
East Feliciana Council on Aging	\$100,000	\$70,543	\$170,543	St. Tammany Council on Aging	\$155,325	\$367,206	\$522,531
Evangeline Council on Aging	\$100,000	\$82,568	\$182,568	Tangipahoa Voluntary Council on Aging	\$100,000	\$190,102	\$290,102
Franklin Council on Aging	\$100,000	\$70,594	\$170,594	Tensas Council on Aging	\$100,000	\$60,913	\$160,913
Grant Council on Aging	\$100,000	\$73,988	\$173,988	Terrebonne Council on Aging	\$100,000	\$166,880	\$266,880
Iberia Council on Aging	\$100,000	\$124,663	\$224,663	Union Council on Aging	\$100,000	\$77,307	\$177,307
Iberville Council on Aging	\$100,000	\$82,793	\$182,793	Vermilion Council on Aging	\$100,000	\$113,998	\$213,998
Jackson Council on Aging	\$100,000	\$67,968	\$167,968	Vernon Council on Aging	\$100,000	\$87,818	\$187,818
Jefferson Council on Aging	\$262,160	\$810,976	\$1,073,136	Washington Council on Aging	\$100,000	\$105,218	\$205,218
Jefferson Davis Council on Aging	\$100,000	\$83,063	\$183,063	Webster Council on Aging	\$100,000	\$97,439	\$197,439
Lafayette Council on Aging	\$115,620	\$284,938	\$400,558	West Baton Rouge Council on Aging	\$100,000	\$72,682	\$172,682
Lafourche Council on Aging	\$100,000	\$156,564	\$256,564	West Carroll Council on Aging	\$100,000	\$60,102	\$160,102
LaSalle Council on Aging	\$100,000	\$63,750	\$163,750	West Feliciana Council on Aging	\$100,000	\$61,358	\$161,358
Lincoln Council on Aging	\$100,000	\$89,211	\$189,211	Winn Parish Council on Aging	\$100,000	\$67,093	\$167,093
Livingston Council on Aging	\$100,000	\$184,631	\$284,631	FY 25 Total Funding**	\$6,927,649	\$9,033,258	\$15,960,905
Madison Voluntary Council on Aging	\$100,000	\$60,913	\$160,913	FY 24 Total Funding**	\$6,915,147	\$9,033,258	\$15,948,405
Morehouse Council on Aging	\$100,000	\$78,473	\$178,473	Difference	\$12,502	\$0	\$12,500

*The New Orleans PCOA allocation includes a \$12,500 line-item appropriation for the operating expenses of the Senior Center in Cut Off, LA.

**Total at appropriation, less \$29,990 in statutorily required training expenses for Parish Councils on Aging.

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



01 – 254 Louisiana State Racing Commission

- Increases \$1.5 M SGR as a result of Act 258 of the 2023 RS, which requires the commission to collect a 1.5% license fee on the total amount wagered at each off-track betting (OTB) facility on historical horse racing. The Racing Commission plans to distribute the funds as follows:

\$ 505,696	Thoroughbred Breeders Association
\$ 362,782	Governing Authority where the OTB facility is located
\$ 362,782	Police Department where the OTB facility is located
<u>\$ 219,867</u>	Quarter Horse Breeders Association
\$ 1,451,127	

01 – 255 Office of Financial Institutions

- No Significant Adjustments

03 - Department of Veterans Affairs

Means of Finance	FY 24 Existing Operating Budget (12/01/23)	FY 25 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$14,947,469	\$16,344,885	\$1,397,416	9.3%
STATE GENERAL FUND BY:				
Interagency Transfer	\$2,479,430	\$2,479,430	\$0	0.0%
Fees and Self-generated Revenue	\$14,857,293	\$14,963,271	\$105,978	0.7%
Statutory Dedications	\$215,528	\$215,528	\$0	0.0%
FEDERAL FUNDS	\$59,062,414	\$59,302,436	\$240,022	0.4%
TOTAL MEANS OF FINANCING	\$91,562,134	\$93,305,550	\$1,743,416	1.9%
T.O. POSITIONS	850	851	1	0.1%

03 – 130 Department of Veterans Affairs

- Increases \$1.5 M SGF for *The Boot*, a new non-profit veteran service organization, which aims to recruit and retain transitioning military and veterans to settle in Louisiana. Funding will be used to provide initial startup costs for the organization to engage military communities at Fort Johnson (Southwest LA), Barksdale Air Force Base (Northwest LA), Naval Joint Reserve Base (Southeast LA), and Louisiana National Guard (Capitol Region), along with areas across the country. This funding will assist with costs to employ 11 staff members with a payroll of \$880,000 salary and \$246,400 related benefits. Additional funds will be used for engagement and recruitment trips (\$169,200), marketing (\$155,000), staff travel (\$30,000), and office supplies and equipment (\$19,000).
- Increases \$224,900 (\$195,250 SGF and \$29,650 SGR) to provide burial benefits for Louisiana National Guardsmen, members of the Armed Forces reserve components, and eligible dependents to be buried in Veterans Affairs cemeteries. This policy change is the result of the Burial Equity for Guards and Reserves Act passed by the U.S. Congress. The state Department of Veteran’s Affairs promulgated rules to implement the new federal policy at the end of 2023.
- Increases \$171,761 SGF and one (1) authorized T.O. position for the Undersecretary within the Department of Veterans Affairs. The position was recently filled and is being compensated at \$117,353 salary and \$54,408 related benefits. The Undersecretary position is detailed in statute (R.S. 36:786) and was last filled in 2019.

03 – 131 LA War Veterans Home

- Increases \$748,895 (\$76,614 SGR and \$672,281 Federal) to contract with licensed nurses, including registered nurses, licensed practical nurses, and certified nursing assistants at the Louisiana Veterans Home in Jackson. The agency worked with the Office of State Procurement to put in place contracts with nurse staffing agencies. The current hourly pay rates at the home are \$82/ hour for RNs, \$65/ hour for LPNs, and \$34/ hour for CNAs.

03 – 132 Northeast LA War Veterans Home

- No significant adjustments.

03 – 134 Southwest LA War Veterans Home

- No significant adjustments.

03 – 135 Northwest LA War Veterans Home

- No significant adjustments.

03 – 136 Southeast LA War Veterans Home

- No significant adjustments.



03 – DEPARTMENT OF VETERANS AFFAIRS

ISSUE: VETERANS HOME OCCUPANCY RATES

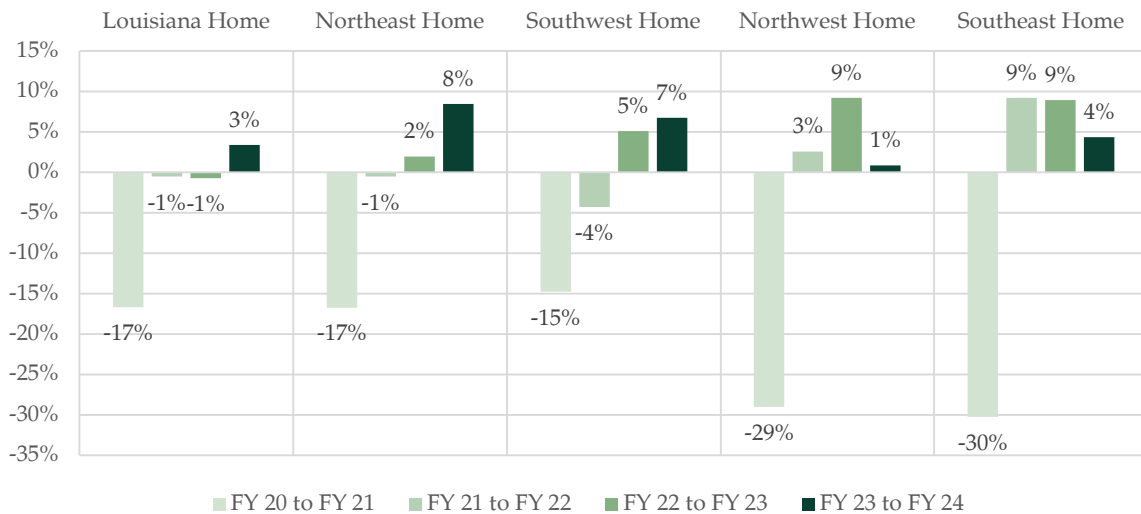
As is the case for many skilled nursing care facilities across the country, Louisiana’s veterans homes were significantly impacted by the COVID-19 pandemic. This impact is best illustrated by one of the facilities’ own performance metrics: occupancy as a percentage of capacity. Table 16 reports quarterly occupancy rates by facility from the first quarter of FY 20 through the fourth quarter of FY 24.

Table 16: Veterans Homes Quarterly Occupancy Rates

FY-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%
FY 24-Q1	73.3%	84.5%	83.0%	75.5%	84.4%
FY 24-Q2	73.0%	84.3%	83.0%	75.6%	85.7%
FY 24-Q3	71.9%	82.9%	83.0%	74.2%	84.2%
FY 24-Q4	71.9%	83.1%	84.8%	74.3%	79.2%
FY 25-(YTD 8/19/24)	68.0%	79.0%	88.0%	83.0%	82.0%

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. Chart 3 below shows this upward momentum by looking at the percent change in average annual occupancy at each home. All homes saw positive growth in occupancy from FY 23 to FY 24.

Chart 3: Veterans Homes Change in Annual Average Occupancy



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% to more than 80%; however, the facility’s rates again significantly declined during the pandemic. The majority of funding for veterans homes originates from two sources directly tied to occupancy: 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 decline in occupancy, the FY 21 budget included an additional \$1.6 M SGF to supplement lagging SGR and Federal revenue. The FY 22 budget increased the SGF appropriation to \$2 M, and the FY 23 budget further increased the appropriation to \$2.3 M. Conversely, the FY 24 budget reduced SGF by \$256,642 lowering the total SGF infusion to \$2 M. The current FY 25 budget maintains this \$2 M SGF level to support the home’s operations. The facility remains the only one of the state’s five homes receiving SGF support to maintain operations.

Table 17 provides a breakdown of resident type and overall occupancy rates at each home, as of August 2024. All five veterans homes accept spouses and Gold Star parents as residents, charging each a monthly fee of \$4,500. In all five homes, veterans make up over 90% of the resident population with the Northwest and Southeast Veterans Homes each having the most spouses with a total of 11.

Table 17: Veterans Homes Population Statistics

Veterans Home (Location)	Resident Type				Percent Occupancy		
	Veterans	Spouses	Gold Star Parents	TOTAL	Veterans	Spouses	Gold Star Parents
Louisiana (Jackson)	84	3	0	87	96.6%	3.4%	0%
Northeast (Monroe)	131	1	0	132	99.2%	0.8%	0%
Southwest (Jennings)	131	8	0	139	94.2%	5.8%	0%
Northwest (Bossier City)	113	11	0	124	91.1%	8.9%	0%
Southeast (Reserve)	119	11	0	130	91.5%	8.5%	0%
TOTAL:	578	34	0	612	94.4%	5.6%	0%

Source: Louisiana Department of Veterans Affairs as of 8/27/24

ISSUE: VETERANS HOME NURSE STAFFING

COVID-19 introduced an unprecedented and challenging time for staffing, particularly in the healthcare industry. As a direct result, Louisiana’s veterans homes experienced difficulties in hiring permanent employees; in particular nursing positions. The department 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 due to their difficulty. This has been compounded over the last few years as many people are leaving the healthcare industry for less demanding jobs. Table 18 below reflects the current data on nursing positions by certification type, including the number of filled and vacant T.O. positions and the number of temporary When Actually Employed (WAE) positions at all five facilities as of August 2024.

Table 18: Veterans Homes Nursing Staff

Registered Nurse (RN) Positions					
Veterans Home:	Total T.O.	Filled	Vacant	Vacancy Rate	WAE Staff
Louisiana (Jackson)	11	9	2	18%	2
Northeast (Monroe)	12	10	2	17%	6
Southwest (Jennings)	12	12	0	0%	2
Northwest (Bossier City)	11	11	0	0%	9
Southeast (Reserve)	12	11	1	8%	3

Licensed Practical Nurse (LPN) Positions					
Veterans Home:	Total T.O.	Filled	Vacant	Vacancy Rate	WAE Staff
Louisiana (Jackson)	21	16	5	24%	6
Northeast (Monroe)	23	22	1	4%	6
Southwest (Jennings)	26	26	0	0%	4
Northwest (Bossier City)	26	25	1	4%	4
Southeast (Reserve)	25	20	5	20%	11

Certified Nursing Assistant (CNA) Positions					
Veterans Home:	Total T.O.	Filled	Vacant	Vacancy Rate	WAE Staff
Louisiana (Jackson)	35	23	12	40%	12
Northeast (Monroe)	56	51	5	9%	7
Southwest (Jennings)	51	37	14	27%	4
Northwest (Bossier City)	56	45	11	20%	4
Southeast (Reserve)	48	39	9	19%	10

Source: Louisiana Department of Veterans Affairs

Recent success in hiring has resulted in dips in the vacancy rate. In February 2023, LDVA 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.

To continue to address the shortage of nursing professionals, the FY 25 budget includes funding for each home to maintain approved contracts with nursing staffing agencies. The veterans homes use these contracted employees to temporarily fill out the complement of nurses required to meet each home’s standard for nursing hours.

04A - Department of State

Means of Finance	FY 24 Existing Operating Budget (12/01/23)	FY 25 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$75,119,855	\$71,976,245	(\$3,143,610)	(4.2%)
STATE GENERAL FUND BY:				
Interagency Transfer	\$756,743	\$700,100	(\$56,643)	(7.5%)
Fees and Self-generated Revenue	\$37,052,900	\$36,610,163	(\$442,737)	(1.2%)
Statutory Dedications	\$140,557	\$113,078	(\$27,479)	(19.6%)
FEDERAL FUNDS	\$0	\$0	\$0	-
TOTAL MEANS OF FINANCING	\$113,070,055	\$109,399,586	(\$3,670,469)	(3.2%)
T.O. POSITIONS	364	365	1	0.3%

04A – 139 Secretary of State

- Decreases \$2.2 M SGF for projected election expenses, including ballot printing in the Elections Program. In FY 25, there will be a Statewide Primary (11/05/24), a Statewide General (12/07/24), a Municipal Primary (3/28/25), and a Municipal General (5/03/25) election.

Projected Elections Expenses	
FY 25	\$20,895,320
FY 24	\$23,096,686
	(\$2,201,366)

- Increases \$1 M SGF to cover outside counsel fees for redistricting litigation related to the state and federal maps passed in the 2022 1st ES. Contracts are in place with Nelson Mullins; Shows, Cali, and Walsh; and Celia Cangelosi.
- Increases \$832,770 SGF to provide for the state’s portion (50%) of the Registrar of Voters (ROV) market rate adjustments (\$48,696), step increases (\$312,356), related benefits adjustment (\$464,912), and Certified Elections Registration Administrator (CERA) certifications (\$6,806). R.S. 18:59 requires the Secretary of State to pay 50% of salaries for classified employees in ROV offices.
- Increases \$522,132 SGF to allow parishes with a population between 19,001 and 30,000 to hire an additional Registrar of Voters staff member, pursuant to Act 596 of the 2024 RS. The Secretary of State is responsible for 50% of salaries and 100% of paid early voting overtime.

The salaries for Confidential Assistants are provided for in R.S. 18:59. The table below depicts the costs per person based on the entrance salary (Step 1 on the payscale) and the maximum exposure of related benefits of Confidential Assistants.

	Salary	Early Voting Overtime	Total Wages	Related Benefits	Total Cost Per Person
State Portion	\$14,391	\$7,679	\$22,070	\$18,095	\$40,164
Local Portion	\$14,391	\$ 0	\$14,391	\$ 3,099	\$17,489
Total	\$28,7812	\$7,679	\$36,461	\$21,194	\$57,653

For 13 parishes, the **state total costs would be \$522,132 (\$40,164 x 13)**, and the local costs are estimated to be \$227,357 (\$17,489 x 13). The department indicates that, as of 10/01/2024, seven parishes have hired, or have started the process to hire, a confidential assistant pursuant to Act 596. These parishes are DeSoto, Grant, Iberville, Plaquemines, Pointe Coupee, Richland, and West Baton Rouge.

- Increases \$121,956 SGR and one (1) authorized T.O. position in the Information Technology Division due to an increase in workload in the IT section, including an increase in the number of public records requests that contain electronic discovery and an increase in the number of statistical data requests. This position would also be responsible for determining the best methods to look for trends and anomalies in business unit data and to present those changes to management.

04A – 139 Secretary of State (Continued)

- Net decrease of \$3.6 M SGF in statewide standard adjustments. This adjustment is primarily driven by the following:
 - Non-recurs \$2.3 M SGF in FY 23 carryforwards
 - Net decrease of \$567,463 SGF for acquisitions and major repairs
 - Net decrease of \$978,149 M SGF for attrition adjustments, market rate and base salary adjustments, and related benefits base adjustments

04A – 139 SECRETARY OF STATE

ISSUE: STATEWIDE VOTING SYSTEM; ACT 480 OF 2021; 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 Requests for Proposal (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. 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. On 6/29/22, the Commission made the following recommendations to the SOS for the voting system to include:

- Hand marked ballots or ballots marked with ballot marking devices.
- Preprinted ballots or print-on-demand ballots.
- Scanning devices to count votes instead of hand counting.

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 ultimate cost of the new election system is unknown at the time of this publication. Any costs will depend on what recommendations the SOS follows and what security features are included in the system. Costs for the new system will be covered by monies deposited into the Voting Technology Fund and the Help Louisiana Vote Fund.

Act 723 of the 2024 RS transfers \$10 M of the FY 24 excess SGF to the Voting Technology Fund. The traditional source of funding for the Voting Technology Fund is from producing and selling maps of precincts and election jurisdictions and fees collected for the private use of voting machines or voting technology. In addition to the traditional sources, the legislature has deposited excess SGF into the fund over the past few years, as illustrated in Table 19 on page 47. Funds from the Voting Technology Fund will be used to purchase the new voting system and act as state match as required by the Help America Vote Act of 2002 (HAVA).

Table 19: Excess SGF deposited into the Voting Technology Fund

Act	Amount
Act 114 of the 2021 RS	\$5 M
Act 199 of the 2022 RS	\$10 M
Act 410 of the 2023 RS	\$20 M
Act 723 of the 2024 RS	\$10 M
Total Excess SGF	\$45 M

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 Louisiana Vote Fund, Election Administration Account, which was created by Act 142 of the 2003 RS. As of 8/19/24, the Help LA Vote Fund had a balance of \$15.8 M and the Voting Technology Fund had a balance of \$46.6 M. There are no funds appropriated to the department in FY 25 to purchase new voting machines. 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. The department did not provide a timeline for when the RFP will be published or when the new voting machines will be purchased.

ISSUE: PARTY PRIMARY SYSTEM; ACT 17 OF THE 2024 1ST ES; ACT 640 OF THE 2024 RS

Act 17 of the 2024 1st ES eliminates open primaries and creates closed-party, member-only primary elections for the U.S. Congress, the Louisiana Board of Elementary and Secondary Election, the Louisiana Public Service Commission, and the Louisiana Supreme Court starting in 2026. Under the current system, candidates participate in nonpartisan primaries where any registered voter, regardless of party affiliation, may cast a ballot for any candidate. If one candidate receives more than 50% of the vote, then that candidate is declared the winner and no general election is held for that position. If no candidate receives more than 50% of the vote, then the top two finishers, regardless of party, advance to the general election. Under the new law, Republicans and Democrats will run in partisan primaries where members of each party can decide which candidate moves on to the general election. Voters not affiliated with any party can choose which primary to participate in. Candidates not affiliated with either party can participate in the general election by qualifying through a nominating petition. Act 640 of the 2024 RS restructured the election schedule to include party primary elections, including adjusting the qualifying period, prohibited election dates, and reporting dates.

The costs of elections, due to the inclusion of the party primary, will significantly increase starting in FY 26. Both spring elections in 2026 and 2027, which were previously scheduled as local only options, are being converted to statewide elections for the first- and second-party primary. In 2028, there is an existing statewide election in the spring, but the municipal general election will be converted to a statewide election. The projected increase in costs is presented in Table 20.

Table 20: Change in Projected Election Costs (FY 26 - FY 28)

	FY 26	FY 27	FY 28
Projected Expenses as of 1/24	\$14,874,000	\$19,821,880	\$23,133,686
Projected Expenses as of 7/24	\$22,380,000	\$26,133,000	\$26,161,000
Difference	\$7,506,000	\$6,311,120	\$3,027,314

In addition to the increased cost of holding a statewide election, the department indicated needing additional funding for voter outreach, voter notification cards, unaffiliated voter letters, and statewide training to effectively implement a closed-party primary system. Table 21 below itemizes the indirect elections costs and provides the total increase in election expenses for the party primary system.

Table 21: Increased Expenses for the Party Primary System

Indirect Election Costs	FY 26	FY 27	FY 28
Voter Outreach	\$5,500,000	\$1,500,000	-
Voter Notification Cards	\$2,802,754	-	-
Election Supplies - Provisionals	\$400,000	-	\$200,000
Statewide Training	\$125,000	-	-
Printing Inactive Voter List	\$110,000	\$110,000	\$110,000
Travel for Election Support	\$100,000	\$100,000	\$50,000
Election Services Supplies	\$31,574	\$31,574	\$15,787
Unaffiliated Voter Letters	\$12,000	-	-
Indirect Costs Total	\$9,081,328	\$1,741,574	\$375,787
Direct Election Costs¹	\$7,506,000	\$6,311,120	\$3,027,314
Total Increase	\$16,587,328	\$8,052,694	\$3,403,101

1. Direct Election Costs from Table 20 on page 47.



04B - Department of Justice

Means of Finance	FY 24 Existing Operating Budget (12/01/23)	FY 25 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$18,883,644	\$20,889,910	\$2,006,266	10.6%
STATE GENERAL FUND BY:				
Interagency Transfer	\$25,558,877	\$24,808,905	(\$749,972)	(2.9%)
Fees and Self-generated Revenue	\$16,393,670	\$15,719,616	(\$674,054)	(4.1%)
Statutory Dedications	\$27,125,860	\$41,161,513	\$14,035,653	51.7%
FEDERAL FUNDS	\$9,001,705	\$9,210,759	\$209,054	2.3%
TOTAL MEANS OF FINANCING	\$96,963,756	\$111,790,703	\$14,826,947	15.3%
T.O. POSITIONS	512	534	22	4.1%

04B – 141 Office of the Attorney General

- Increases \$13.9 M in the Criminal Law and Medicaid Fraud Program (\$3.9 M SGF for 22 T.O. positions for Project NOLA and \$10 M Statutory Dedications out of the Criminal Justice and First Responder Fund as a passthrough for Troop NOLA). Project NOLA is an initiative with the Orleans Parish District Attorney’s Office to assist with prosecuting and investigating a backlog of cases in both Orleans Parish District Court and Orleans City Court. Troop NOLA is a standalone troop within the State Police to address crime in the City of New Orleans.

The T.O. positions are as follows:

- 2 Directors (\$150,000 per position, total \$300,000 salaries and \$143,789 related benefits)
- 10 Prosecutors (\$110,000 per position, total \$1,100,000 salaries and \$500,282 related benefits)
- 8 Investigators (\$86,500 per position, total \$692,000 salaries and \$348,828 related benefits)
- 2 Administrative Staff (\$70,000 per position, total \$140,000 salaries and \$78,354 related benefits)

\$ 2,232,000	Salaries
\$ 1,071,253	Related Benefits
\$ 66,000	Travel
\$ 22,000	Supplies
\$ 384,374	Operating Expenses
\$ 89,474	Acquisitions
\$ <u>10,000,000</u>	<u>One-Time Expenses</u>
\$ 13,865,101	Total Budget

- Increases \$5 M in Statutory Dedications out of the Criminal Justice and First Responder Fund to the Criminal Law and Medicaid Fraud Program for the Criminal Division for one-time expenses. The Attorney General’s Office indicates a significant portion of this funding will be used for non-specified contracts and for establishing a new office space.
- Increases \$1 M SGF for litigation related to existing congressional maps, specifically three ongoing suits against the Secretary of State, challenging the state’s enacted congressional redistricting plan as a violation of Section 2 of the Voting Rights Act – *Robinson v. Ardoin*, *Galmon v. Ardoin*, and *Nairne v. Ardoin*.

04B – 141 OFFICE OF THE ATTORNEY GENERAL

ISSUE: PROJECT NOLA – A PARTNERSHIP BETWEEN THE LOUISIANA DEPARTMENT OF JUSTICE AND THE ORLEANS DISTRICT ATTORNEY

The Louisiana Department of Justice (Attorney General) and the Orleans Parish District Attorney (DA) have entered into a collaborative effort, entitled Project NOLA, to address the issue of case backlog in Orleans Parish. Through Project NOLA, the Attorney General is now involved in New Orleans criminal investigations and assists with prosecuting more criminal cases in New Orleans brought by Louisiana State Police and other state investigating agencies operating within Troop NOLA. Troop NOLA is a standalone troop formed to address crime in the City of New Orleans, and criminal suspects arrested by state troopers within Troop NOLA will be subject to prosecution by attorneys operating within Project NOLA. (See “Issue: Troop NOLA” on page 79)

The FY 25 budget includes a \$3.9 M SGF appropriation for 22 new T.O. positions for Project NOLA. This includes funding for two (2) directors, 10 prosecutors, eight (8) investigators, and two (2) administrative staff. As of August 2024, 15 of these T.O. positions have been filled, with five new hires in the process of onboarding, and two positions remaining to be filled. The Attorney General indicates that through Project NOLA, the Orleans Parish DA will be able to reduce its case backlog with assistance from the Louisiana Department of Justice.

The Louisiana Department of Justice is working under a Cooperative Endeavor Agreement (CEA) executed with the Orleans Parish DA by removing certain cases from the purview of the DA. Under the CEA, the Orleans Parish DA has agreed to inform the Attorney General of any criminal matters that stem from an investigation or arrests made by or with the assistance of the Louisiana State Police. The Orleans Parish DA also agrees to inform the Attorney General of any criminal matters involving law enforcement officer-involved discharge of a firearm, law enforcement officer-involved fatalities, or any law enforcement officer-involved use of force incidents. By removing these specific cases from the caseload for the DA, the Louisiana Department of Justice presumes this will allow the Orleans Parish DA to better address its backlog of cases.

There is no defined end date within the CEA, but there is a stipulation that the Attorney General will continue to prosecute ongoing cases that begin while under the agreement until the cases are resolved, even if the CEA has expired.

04C - Office of Lieutenant Governor

Means of Finance	FY 24 Existing Operating Budget (12/01/23)	FY 25 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$1,509,553	\$1,406,435	(\$103,118)	(6.8%)
STATE GENERAL FUND BY:				
Interagency Transfer	\$1,095,750	\$1,095,750	\$0	0.0%
Fees and Self-generated Revenue	\$0	\$0	\$0	-
Statutory Dedications	\$0	\$0	\$0	-
FEDERAL FUNDS	\$8,145,094	\$8,145,094	\$0	0.0%
TOTAL MEANS OF FINANCING	\$10,750,397	\$10,647,279	(\$103,118)	(1.0%)
T.O. POSITIONS	7	7	0	0.0%

04C – 146 Lieutenant Governor

- Decreases \$100,000 SGF originally appropriated to implement plans to commemorate the United States semi-quincentennial anniversary celebration alongside the America 250 Commission.



04D - Department of Treasury

Means of Finance	FY 24 Existing Operating Budget (12/01/23)	FY 25 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$232,710	\$205,260	(\$27,450)	(11.8%)
STATE GENERAL FUND BY:				
Interagency Transfer	\$2,646,292	\$1,718,452	(\$927,840)	(35.1%)
Fees and Self-generated Revenue	\$10,927,006	\$11,047,931	\$120,925	1.1%
Statutory Dedications	\$811,455	\$886,455	\$75,000	9.2%
FEDERAL FUNDS	\$0	\$0	\$0	-
TOTAL MEANS OF FINANCING	\$14,617,463	\$13,858,098	(\$759,365)	(5.2%)
T.O. POSITIONS	64	74	10	15.6%

04D – 147 Office of the State Treasurer

- Decreases \$927,840 IAT transferred from Schedule 20-945 State Aid to Local Government Entities for administration of the Louisiana Main Street Recovery Program. The recovery program provided assistance in repairing structural damage caused by the 2021 hurricane season in south Louisiana. There will be no funds remaining in FY 25.
- Increases \$195,000 SGR to fund two (2) T.O. positions for processing and managing Cooperative Endeavor Agreements. (CEAs).
- Increases eight (8) T.O. positions (Accounting Specialist 2) as a result of converting job appointments to classified positions.

FY 25 Expenditures
 \$328,723 - Salaries
 (\$328,723) - Other Compensation

04D-147 OFFICE OF THE STATE TREASURER

ISSUE: ACT 376 OF 2021 – 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, FY 23, and FY 24. This, combined with the higher interest rates, has led to a significant increase in the fees collected by the Treasury. Table 22 shows the breakdown of Fees & Self-Generated Revenues collected by the department.

The Treasury collected \$18.7 M from security lendings in FY 24, an increase of \$951,645 from FY 23. The total fee collection in FY 24 was \$36.9 M, an increase of 23.4% over FY 23 collections. 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 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 22: Treasury Fee Collections

	FY 20	FY 21	FY 22	FY 23	FY 24
Security Lending	\$3,500,469	\$2,500,960	\$9,698,995	\$17,706,231	\$18,657,876
State Bond Commission Fees	\$1,586,461	\$3,461,561	\$3,126,516	\$2,205,094	\$1,908,494
Unclaimed Property Admin Fees	\$6,273,921	\$6,997,594	\$7,439,940	\$9,987,043	\$16,326,872
Tobacco Settlement Financing Corporation Admin Fee	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
Banking Fees	\$2,206	\$2,206	\$2,206	\$2,206	\$0
Louisiana Property Assistance Agency Admin Fee	\$0	\$40	\$0	\$5,640	\$315
Total	\$11,378,057	\$12,977,361	\$20,282,657	\$29,921,214	\$36,908,557

04E - Public Service Commission

Means of Finance	FY 24 Existing Operating Budget (12/01/23)	FY 25 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$0	\$0	\$0	-
STATE GENERAL FUND BY:				-
Interagency Transfer	\$0	\$0	\$0	-
Fees and Self-generated Revenue	\$10,653,943	\$10,473,235	(\$180,708)	(1.7%)
Statutory Dedications	\$0	\$0	\$0	-
FEDERAL FUNDS	\$0	\$0	\$0	-
TOTAL MEANS OF FINANCING	\$10,653,943	\$10,473,235	(\$180,708)	(1.7%)
T.O. POSITIONS	95	95	0	0.0%

04E – 158 Public Service Commission

- No significant changes



04F - Department of Agriculture and Forestry

Means of Finance	FY 24 Existing Operating Budget (12/01/23)	FY 25 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$26,723,845	\$26,029,615	(\$694,230)	(2.6%)
STATE GENERAL FUND BY:				
Interagency Transfer	\$18,472,182	\$537,345	(\$17,934,837)	(97.1%)
Fees and Self-generated Revenue	\$8,253,309	\$8,253,309	\$0	0.0%
Statutory Dedications	\$38,646,879	\$43,588,080	\$4,941,201	12.8%
FEDERAL FUNDS	\$22,772,452	\$13,000,196	(\$9,772,256)	(42.9%)
TOTAL MEANS OF FINANCING	\$114,868,667	\$91,408,545	(\$23,460,122)	(20.4%)
T.O. POSITIONS	590	590	0	0.0%

04F – 160 Agriculture and Forestry

- Decreases \$17.9 M IAT from seed funding granted by the state treasury used to cover FY 24 expenditures related to fighting wildfires per state of emergency-heat related emergencies proclamation No. 141 JBE in 2023. Funding was used to bring in additional firefighting capabilities from federal and other state resources that were needed to battle and contain multiple wildfires across Louisiana. Seed funding is anticipated to be repaid by federal Fire Management Assistance Grant (FMAG) funds from FEMA through GOHSEP to the greatest extent possible.
- Non-recurs \$8.7 M (\$3.1 M SGF, \$19,988 Statutory Dedications, and \$5.6 M Federal) in prior year carryforwards.
- Increases \$5 M Statutory Dedications out of the Louisiana Agricultural Finance Authority Fund to the Forestry Program to purchase firefighting equipment. The Office of Forestry is seeking to acquire 10 new units with these funds, each unit consists of a bulldozer and trailer and costs approximately \$500,000. This funding originated from the Funds Bill, Act 723 of the 2024 RS, which transferred \$5 M SGF to the Louisiana Agricultural Finance Authority Fund.
- Non-recurs \$5.5 M Federal in acquisitions and major repairs.
- Increases \$1.4 M SGF for acquisitions and major repairs.
- Increases \$1 M SGF in the Office of Forestry for aviation maintenance on fire patrol aircraft. Each rebuilt engine costs approximately \$200,000 and LDAF has identified several planes that will require a rebuilt engine after last year’s wildfires per the Federal Aviation Administration requirements.
- Increases \$500,000 SGF for a new phone system and server at the Baton Rouge headquarters. The existing phone system in use is no longer supported by the manufacturer and can only be managed on computers running Windows 7, which is no longer supported by Microsoft. The new phone system will cost \$200,000 to purchase hardware and install new equipment.

The existing servers were installed four years ago and provide storage and computer capabilities supporting all LDAF on-premise systems; however, they will reach the end of life in March 2025, and will no longer be supported by the manufacturer and require replacement. The new servers are VMWare virtual servers and will be physically located on site at LDAF headquarters. The total cost of the servers is \$300,000.

04G - Department of Insurance

Means of Finance	FY 24 Existing Operating Budget (12/01/23)	FY 25 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$0	\$0	\$0	-
STATE GENERAL FUND BY:				
Interagency Transfer	\$0	\$0	\$0	-
Fees and Self-generated Revenue	\$38,472,497	\$36,071,043	(\$2,401,454)	(6.2%)
Statutory Dedications	\$43,150,000	\$20,000,000	(\$23,150,000)	(53.7%)
FEDERAL FUNDS	\$1,195,671	\$1,195,671	\$0	0.0%
TOTAL MEANS OF FINANCING	\$82,818,168	\$57,266,714	(\$25,551,454)	(30.9%)
T.O. POSITIONS	222	230	8	3.5%

04G – 165 Commissioner of Insurance

- Decreases \$13.2 M Statutory Dedications out of the Insure Louisiana Incentive Fund as the program has ended. The funding was used to award a second round of grants to insurance companies through the Insure Louisiana Incentive Program, which was re-created by Act 754 of the 2023 RS. The original source of funding in the Insure Louisiana Incentive Fund is FY 23 SGF Excess that was transferred in accordance with Act 1 of the 2023 1st ES (\$45 M) and Act 410 of the 2023 RS (\$7.5 M). Act 410 additionally transferred \$2.5 M SGR into the Insure Louisiana Incentive Fund.

The Insure Louisiana Incentive Program awarded matching capital fund grants ranging from \$2 M to \$10 M to qualified property insurance companies. The first round of applications for the incentive grants closed on 3/10/23, and eight insurance companies were awarded incentive funding of \$41.85 M.

After the first round of incentive awards, the Insure Louisiana Incentive Fund had a \$3.15 M fund balance remaining. Act 410 transferred \$7.5 M of SGF into the fund for FY 23 and \$2.5 M of SGR into the fund for FY 24. Therefore, the balance of the Insure Louisiana Incentive Fund is \$13.15 M. The second round application period was from 9/01/23 to 9/30/23, and six insurance companies were awarded incentive funding of \$11.67 M. After the second round of awards, a balance of \$1.48 M remained.

Insure Louisiana Incentive Program Incentive Fund

FY 23 (Act 1 of 2023 1st ES)	\$45 M
FY 23 (Act 410 of 2023 RLS)	\$7.5 M
FY 24 (Act 410 of 2023 RLS)	<u>\$2.5 M</u>
Total Funding Available	\$55 M

First Round of Incentive Awards, FY 23	\$41.85 M
Second Round of Incentive Awards, FY 24	\$13.15 M*

*Of the \$13.15 M available in the second round, only \$11.67 M was awarded; resulting in a balance of \$1.48 M that was not awarded.

04G – 165 Commissioner of Insurance (Continued)

- Decreases \$10 M Statutory Dedications out of the Louisiana Fortify Homes Program Fund within the Administrative & Fiscal Program, which reduces funding to \$20 M. The purpose of the Louisiana Fortify Homes Program is to award financial grants of up to \$10,000 to homeowners to increase the number of “FORTIFIED Roof™” designations from the Insurance Institute for Business and Home Safety (IBHS) throughout the state. The original source of the funding is \$30 M deposited into the fund in accordance with Act 410 of the 2023 RS as follows: \$20 M SGF from the FY 23 Excess and \$10 M SGR.

The Louisiana Department of Insurance (LDI) has accepted 3,000 applications, of which the first 1,500 were required to be Louisiana Citizens policyholders. In FY 24, the department anticipated awarding 2,500 grants to homeowners and anticipated expending \$25 M out of the Louisiana Fortify Homes Program Fund. The remaining \$5 M of funding will be expended along with an additional \$15 M appropriated, resulting in total funding of \$20 M in FY 25. The original source of funding for the \$15 M is SGR transferred into the Louisiana Fortify Homes Program Fund in accordance with Act 723 of the 2024 RS.

LA Fortify Homes Program (LFHP)	
FY 25 Appropriated	\$20,000,000
FY 24 EOB	<u>\$30,000,000</u>
	(\$10,000,000)

- Decreases \$2.8 M SGR in the Administration and Fiscal Program that was transferred from the LDI to the Office of State Buildings/Facility Planning and Control for exterior waterproofing and reroofing of the Poydras Building. The project consisted of exterior waterproofing to replace all exterior joint materials and roofs, making repairs to failing flashing and parapet caps, and performing cleaning on the 20-year-old 110,000 square foot, four story + basement Poydras Building. The project was necessary to address actual leakages throughout the building and prevent further deterioration of the roof, structure, and interior finishes.

The funding was 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 \$647,690 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. The department conforms to Office of Technology Services standards and replaces computers every five years.

FY 25 Replacement Acquisitions

\$ 39,000	- Dell desktops (24 x \$1,625)
\$ 49,500	- Developer PCs (33 x \$1,500)
\$ 8,400	- Computer monitors (12 at \$700)
\$ 89,802	- Computer displays (18 x \$4,989)
\$ 75,000	- Hearing room microphones (30 x \$2,500) for audio/visual upgrades
\$ 21,912	- ErgoWise (11 x \$1,992) for computer equipment
\$ 16,400	- APC Smart, Uninterruptible Power Supply, UPS (2 x \$8,200)
\$202,392	- Juniper network switches, 1G (27 x \$7,496)
<u>\$145,284</u>	- Juniper network switches, 100G (4 x \$36,321)
\$647,690	

04G – 165 Commissioner of Insurance (Continued)

- Increases \$592,382 SGR and four (4) T.O. positions within the Market Compliance Program for the administration of the Fortify Homes Program. The positions (\$387,382) will provide managerial oversight of and process grant applications for the program. LDI will enter into a professional services contract (\$120,000) with a vendor to provide fraud prevention and protection through audits of the program. The vendor will ensure compliance with program qualification and final installation requirements. Also, LDI will contract with a claims adjuster company (\$85,000). The company will perform technical and administrative support during the quality assurance review of home evaluations and roof bids. See the table below for a detailed expenditures budget.

*LA Fortify Homes Program
FY 25 Adjustment*

Salaries	\$227,821
Related Benefits	<u>\$159,561</u>
Personal Services Sub-Total	\$387,382
Professional Services	\$120,000
Other Charges	<u>\$85,000</u>
TOTAL	\$592,382
T.O.	4

<u>Title</u>	<u>Salary</u>	<u>Related Benefits</u>	<u>Total</u>
Contracts/Grant Reviewer Manager (1 position)	\$79,435	\$49,635	\$129,070
Contracts/Grant Reviewer 2 (3 positions)	\$49,462	\$36,642	<u>\$258,312</u>
Personal Services Sub-Total			\$387,382

- Increases \$398,208 SGR for four (4) T.O. positions, two (2) in the Administrative and Fiscal Program and two (2) in the Market Compliance Program.

Administrative Program: The new Insurance Specialist position in the Diversity and Opportunity Division will assist the Assistant Deputy Commissioner with daily duties including outreach. In the Policy, Innovation, and Research Division, the new Administrative Assistant position will provide support to the Deputy Commissioner and staff of the office.

Market Compliance Program: The two new positions in the Property and Casualty Division are needed to prioritize speed-to-market and direct proactive communications with the industry.

<u>Title</u>	<u>Salary</u>	<u>Related Benefits</u>	<u>Total</u>
Insurance Specialist 2	\$52,936	\$38,148	\$91,084
Administrative Assistant 4	\$43,701	\$34,145	\$77,846
Insurance Specialist 4 (2 positions)	\$69,368	\$45,271	<u>\$229,278</u>
Total			\$398,208

04G – 165 Commissioner of Insurance (Continued)

- Increases \$149,500 SGR in the Administration and Fiscal Program (\$130,000) for IT network infrastructure and the Office of Financial Solvency (\$19,500) for software licensing.

Network Infrastructure: The IT network infrastructure increase is associated with maintaining and protecting against malware, ransomware, and malicious processes as well as redundancy. LDI has a current network maintenance contract with ITInspired. The 3-year contract is approximately \$1,570,000 and expires on 6/30/24. The department is working with the Office of State Procurement through the RFP solicitation phase and anticipates an increase of 5%, or \$78,000 when entering into a new contract. Also, the department is projecting inflationary increases across all multi-year software licensing resulting in increased funding of \$52,000.

FY 25 IT Network Infrastructure

\$ 78,000 - 5% Increase on Maintenance Contract
\$ 52,000 - Inflationary Increase on Software Licenses
\$130,000

Software Licensing: One-time appropriation for a licensing upgrade of TeamMate+ software. The upgrade will move the existing software licenses to cloud-based platforms. The TeamMate+ software is an audit service tool provided through the National Association of Insurance Commissioners that is used by insurance regulators when conducting examinations of insurers to determine financial solvency. Currently, the department pays \$15,500 for the Tier 1 level of licensing and anticipates an increase of \$19,500 to add subscription hosting to the licensing.

FY 25 TeamMate+ Software

\$35,000 - FY 25 Recommended
\$15,500 - FY 24 EOB
\$19,500

- Increases \$125,000 SGR for media and advertising of new department initiatives and sustained advertising campaigns for an entire year. The current advertising budget is reserved for hurricane season messaging and is not sufficient to fund year-round advertising.

Advertising Budget

FY 25 Recommended - \$137,808
FY 24 EOB - \$ 12,808
\$125,000

- Decreases \$85,000 in excess SGR authority in the Administration and Fiscal Program. The original 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 2-year grant period is 9/15/22 through 9/14/24. LDI will expend all grant funds by the end of FY 24.

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

Budget Adjustment:

FY 25 - \$ 0
FY 24 - \$ 85,000
(\$ 85,000)

04G-165 COMMISSIONER OF INSURANCE

UPDATE: INSURE LOUISIANA INCENTIVE PROGRAM

Background: The Insure Louisiana 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 Louisiana Incentive Fund in accordance with Act 1 of the 2023 1st ES. During the 2023 RS, Act 410 transferred \$7.5 M SGF from the FY 23 excess and \$2.5 M SGR into the Insure Louisiana Incentive Fund. The SGR originates from various fees and licenses imposed on insurance companies and agents by the Louisiana Department of Insurance (LDI).

Incentive Awards – First Invitation Round: The purpose of the Insure Louisiana Incentive Program was to award matching capital fund grants ranging from \$2 M to \$10 M to qualified property insurance companies. The first application round 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 23.

Table 23: Insure Louisiana Incentive Fund – Incentive Awards Grants

Name of Company	Total Awarded	Total Requested	1st Round		2nd Round	
			Amount Awarded	Amount Requested	Amount Awarded	Amount Requested
Allied Trust Insurance Company	\$6,925,000	\$6,925,000	\$6,500,000	\$6,500,000	\$425,000	\$425,000
Applied Underwriters	\$0	\$10,000,000	\$0	\$10,000,000	N/A	N/A
Cajun Underwriters Reciprocal Exchange	\$4,750,000	\$8,750,000	\$3,000,000	\$5,000,000	\$1,750,000	\$3,750,000
Constitution Insurance Company ¹	\$4,500,000	\$10,000,000	\$4,500,000	\$10,000,000	N/A	N/A
Elevate Reciprocal Exchange	\$5,750,000	\$9,250,000	\$3,750,000	\$5,000,000	\$2,000,000	\$4,250,000
Gulf States Insurance Company	\$3,600,000	\$3,600,000	\$3,600,000	\$3,600,000	N/A	N/A
Lilypad Insurance Company	\$2,000,000	\$6,000,000	N/A	N/A	\$2,000,000	\$6,000,000
SafePoint Insurance Company	\$10,000,000	\$11,500,000	\$8,500,000	\$10,000,000	\$1,500,000	\$1,500,000
SafePort Insurance Company	\$6,000,000	\$6,000,000	\$2,000,000	\$2,000,000	\$4,000,000	\$4,000,000
SureChoice Underwriters Reciprocal Exchange	\$10,000,000	\$10,000,000	\$10,000,000	\$10,000,000	N/A	N/A
TOTAL	\$53,525,000	\$82,025,000	\$41,850,000	\$62,100,000	\$11,675,000	\$19,925,000

* N/A indicates that the insured company did not request funding.

1 - Although awarded an incentive grant, Constitution Insurance Company has not received any incentive award payments.



FY 24 Fund Balance: After the first round of incentive awards, the Insure Louisiana Incentive Fund had a \$3.15 M fund balance remaining. Act 410 transferred \$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 Louisiana Incentive Fund was \$13.15 M (\$10.65 M SGF and \$2.5 M SGR). See Table 24 below.

Table 24: Insure LA Incentive Program – Incentive Fund Balance

FUND BALANCE	
FY 23 (Act 1 of 2023 1st ES)	\$45 M
First Round of Incentive Awards	<u>(\$41.85 M)</u>
Remaining Balance	\$3.15 M
FY 23 (Act 410 of 2023 RS)	\$7.5 M
FY 24 (Act 410 of 2023 RS)	<u>\$2.5 M</u>
Available Fund Balance FY 24	\$13.15 M
FY 24 Approved BA-7	\$13.15 M
Second Round of Incentive Awards	<u>(\$11.67 M)</u>
Fund Balance	\$1.48 M
Unexpended Grant Award ¹	<u>\$4.5 M</u>
Available Fund Balance FY 25	\$5.98 M

Note: Balance excludes interest earnings credited to the fund.

1- Unexpended funds from the incentive award granted to Constitution Insurance Company.

Incentive Awards – Second Invitation Round: The department requested and was granted approval from the JLCB on 8/11/23 to utilize the \$13.15 M remaining balance in the Insure Louisiana Incentive Fund to issue additional Incentive Program grants through a second invitation round. On 9/01/23, the department announced it opened a second round of applications for the Insure LA Incentive Program. Six companies, including a new company, were awarded incentive funding of \$11.7 M. See Table 24.

FY 25 Fund Balance: At the beginning of FY 25, the fund balance of the Insure Louisiana Incentive Fund was \$1.47 M. The fund balance increased to \$5.97 M with the return of \$4.5 M of incentive funding from an award to Constitution Insurance Company during the first invitation round. In accordance with Act 754, the fund balance may be used to issue a third and final invitation round of incentive awards. If there is no third round, all unexpended and unencumbered monies remaining in the fund shall revert to the SGF including awarded grant funds that are not earned by the sunset date of 12/31/28.

Insurance Policies and Premiums Written: As of March 2024, LDI reports that companies awarded incentive funds have written 144,431 policies and over \$450 M of premiums. Table 25 on page 62 details policies and premiums written in each parish. Act 754 of the 2022 RS required insurance companies awarded incentive grants to write at least half of their net premium to properties in the federal Gulf Opportunity (GO) Zone parishes. Thus far, insurance companies receiving incentive awards have written approximately 61% of policies and 68% of premiums in GO Zone parishes.

Table 25: Insure Louisiana Incentive Program – Policies and Premiums Written

PARISH	POLICIES	PREMIUM	PARISH	POLICIES	PREMIUM
Acadia	967	\$1,874,486	Madison	9	\$22,519
Allen	171	\$320,393	Morehouse	80	\$129,513
Ascension	3,931	\$8,835,135	Natchitoches	130	\$221,370
Assumption	572	\$1,517,678	Orleans	17,454	\$76,192,794
Avoyelles	198	\$299,514	Ouachita	646	\$997,112
Beauregard	414	\$684,548	Plaquemines	1,253	\$6,766,220
Bienville	23	\$40,621	Pointe Coupee	226	\$532,147
Bossier	877	\$1,479,509	Rapides	954	\$1,368,794
Caddo	1,190	\$2,085,444	Red River	28	\$32,340
Calcasieu	5,819	\$13,055,326	Richland	39	\$88,849
Caldwell	17	\$28,831	Sabine	73	\$121,077
Cameron	506	\$1,918,424	St. Bernard	3,834	\$15,453,284
Catahoula	41	\$97,993	St. Charles	4,462	\$16,043,168
Claiborne	23	\$26,446	St. Helena	111	\$267,683
Concordia	38	\$61,623	St. James	686	\$2,061,364
DeSoto	106	\$197,487	St. John the Baptist	4,255	\$14,440,870
East Baton Rouge	9,602	\$20,357,301	St. Landry	663	\$1,337,715
East Carroll	9	\$22,921	St. Martin	1,098	\$2,181,331
East Feliciana	179	\$369,200	St. Mary	2,724	\$7,244,325
Evangeline	207	\$353,827	St. Tammany	17,646	\$57,707,055
Franklin	49	\$101,624	Tangipahoa	4,859	\$10,869,571
Grant	184	\$256,710	Tensas	15	\$22,685
Iberia	3,085	\$7,088,912	Terrebonne	6,321	\$22,612,579
Iberville	448	\$983,649	Union	45	\$64,213
Jackson	32	\$51,898	Vermilion	3,440	\$8,967,492
Jefferson	25,122	\$97,639,043	Vernon	250	\$437,084
Jefferson Davis	669	\$1,313,818	Washington	565	\$1,236,904
Lafayette	7,765	\$14,200,593	Webster	80	\$112,355
Lafourche	4,700	\$15,447,921	West Baton Rouge	557	\$1,397,291
LaSalle	59	\$128,230	West Carroll	27	\$41,030
Lincoln	83	\$133,008	West Feliciana	89	\$181,079
Livingston	4,703	\$10,017,913	Winn	23	\$37,495
			TOTAL	144,431	\$450,179,334

Note: Parishes included in the federal Gulf Opportunity Zone Act of 2004 are highlighted in green.

UPDATE: LOUISIANA FORTIFY HOMES PROGRAM

The Louisiana Fortify Homes Program (LFHP) was created by Act 554 of the 2022 RS with an effective start date of 1/01/23 and a sunset date of 6/30/25. 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 makes financial grants to retrofit roofs of insurable properties so that losses due to hurricanes, tornados, or other catastrophic windstorm events are mitigated. During the 2024 RS, the legislature passed Act 8 that removed the sunset provision of the LFHP; thereby making it a permanent program within LDI.

Fortify Homes Program Fund Balance and Expenditures: In August 2023, the JLCB appropriated \$30 M in Statutory Dedications out of the Louisiana Fortify Homes Program Fund to award financial grants of up to \$10,000 to homeowners through the Louisiana Fortify Homes Program (LFHP). 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. The LFHP has awarded grants to 1,430 homeowners, of which 1,426 homeowners have completed the process and issued payment. In FY 24, the average financial grant was \$9,869. Total LFHP expenditures were \$10,332,628. See Table 26 on page 63.

Table 26: The Louisiana Fortify Homes Program Fund Balance

FUND BALANCE	
FY 24 (Act 410 of 2023 RS)	\$30 M
FY 24 Expenditures	<u>(\$10.3 M)</u>
Remaining Fund Balance	\$19.7 M
FY 25 (Act 723 of 2024 RS)	<u>\$15 M</u>
Available Fund Balance FY 25	\$34.7 M
FY 25 Appropriated (Act 4 of 2024 RS)	<u>(\$20 M)</u>
Unappropriated Fund Balance	\$14.7 M

Note: Balance excludes interest earnings credited to the fund.

Fortify Homes Program Fund - FY 25 Budget: For FY 25, the department was appropriated an additional \$20 M SGF for the LFHP. Also, since the LFHP was made a permanent program by Act 8 of the 2024 RS, LDI was appropriated four (4) new positions that will be dedicated full-time to the administration of the program. The positions will provide managerial oversight and process grant applications of the program (\$387,382). LDI will enter into professional services contracts (\$120,000) to provide fraud prevention and protection as well as audits of the program. These licensed claims professionals will conduct follow-up home evaluations to assess whether a fortified roof was actually installed on the home. In addition, the licensed claims professionals will ensure compliance with program qualification and final installation requirements. Also, LDI will contract with a claims adjuster company (\$85,000) to perform technical and administrative support during the quality assurance review of home evaluations and roof bids. See Table 27 below for the budget overview.

Table 27: FY 25 Louisiana Fortify Homes Program (LFHP) Budget

EXPENDITURES	AMOUNT
Personal Services	\$387,382
Professional Services	\$120,000
Operating Services	\$85,000
Homeowner Grants (up to \$10,000)	<u>\$20,000,000</u>
TOTAL	\$20,592,382

LFHP Application Process and 1st thru 4th Grant Rounds: 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 the first round of LFHP grant applications on 10/02/23. Only electronic applications through the website portal were accepted. LDI accepted applications in batches of 300 on a first-come first-serve basis.

To qualify for the program, homes were required to be primary residences with a homestead exemption on the property and have an active residential insurance policy with wind coverage and flood insurance policy if required. New construction homes, condominiums, and mobile homes did not qualify for the program. There was no income limit for the program.

Before becoming eligible for the LFHP, homes were required to be in good repair as determined by a FORTIFIED™ Evaluator. Homeowners were responsible for paying the evaluation fee, typically between \$500 - \$750. In addition, homeowners had to pay all the permits required by local ordinances. All roofing work had to be completed by a FORTIFIED™ Contractor. The grant award was distributed directly to contractors once an Insurance Institute for Business and Home Safety (IBHS) fortified certificate was issued for the home. Grant funding was only for construction costs. Any costs above the grant award were the responsibility of the homeowners.

Lottery Registration and 5th Grant Round – Coastal Zone Focus: The latest LFHP grant round opened at 8 a.m. on 9/18/24, and closed at 5 p.m. on 9/20/24. While four previous grant rounds operated on a first-come first-served basis, registration for this last round, as well as subsequent future rounds, was conducted using a lottery system. Homeowners must have registered online using the website portal to participate in the lottery.

Once the lottery period closed on 9/20/24, the LFHP randomly selected 600 homeowners from the pool of eligible registrants, and an additional 400 homeowners were randomly selected and placed on a waitlist. Homeowners who were selected received email notifications.

The latest grant round was opened only to residents of the Coastal Zone, which includes all or part of the following parishes: Ascension, Assumption, Calcasieu, Cameron, Iberia, Jefferson, Lafourche, Livingston, Orleans, Plaquemines, St. Bernard, St. Charles, St. James, St. John the Baptist, St. Martin, St. Mary, St. Tammany, Tangipahoa, Terrebonne and Vermilion.

Table 28: Louisiana Fortify Homes Program (LFHP) - Awards by Grant Rounds

	DATE(S)	GRANTS AWARDED	AMOUNT
Round 1	10/2/23	274	\$2,732,029
Round 2	10/16/23	378	\$3,766,931
Round 3	11/6/23	399	\$3,991,848
Round 4	11/27/23	379	\$3,775,586
Round 5	9/18/24 - 9/20/24	600	\$6,000,000
TOTAL		2,030	\$20,266,394
FY 24 (Rounds 1 thru 4)		1,430	\$14,266,394
FY 25 (Round 5)		600	\$6,000,000

05 - Department of Economic Development

Means of Finance	FY 24 Existing Operating Budget (12/01/23)	FY 25 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$55,349,569	\$35,702,410	(\$19,647,159)	(35.5%)
STATE GENERAL FUND BY:				
Interagency Transfer	\$215,160	\$175,000	(\$40,160)	(18.7%)
Fees and Self-generated Revenue	\$8,477,361	\$6,154,987	(\$2,322,374)	(27.4%)
Statutory Dedications	\$4,727,959	\$3,573,750	(\$1,154,209)	(24.4%)
FEDERAL FUNDS	\$29,728,070	\$34,464,794	\$4,736,724	15.9%
TOTAL MEANS OF FINANCING	\$98,498,119	\$80,070,941	(\$18,427,178)	(18.7%)
T.O. POSITIONS	113	113	0	0.0%

05 – 251 Office of the Secretary

- Decreases \$3.8 M SGF to non-recur FY 23 carryforwards.

05 – 252 Office of Business Development

- Decreases \$39.7 M (\$13 M SGF, \$40,160 IAT, \$2.3 M SGR, \$1.1 M Statutory Dedications, and \$23.2 M Federal) to non-recur FY 23 carryforwards.
- Increases \$27.1 M Federal in the Business Incentives Program for the second tranche of funding received from the U.S. Department of the Treasury for the State Small Business Credit Initiative (SSBCI). Through SSBCI, a total of up to \$113 M has been allocated to Louisiana to support private sector loans and investments to creditworthy small businesses that are unable to access the capital needed to expand and create jobs. The first tranche of \$32 M (appropriated across FY 23 and FY 24) is anticipated to be expended in FY 24. This \$27.1 M enhancement for the second tranche, along with \$5.8 M in the base budget, brings the total funding in FY 25 for SSBCI to \$32.9 M.



06 - Department of Culture, Recreation and Tourism

Means of Finance	FY 24 Existing Operating Budget (12/01/23)	FY 25 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$57,075,416	\$47,346,114	(\$9,729,302)	(17.0%)
STATE GENERAL FUND BY:				
Interagency Transfer	\$7,725,004	\$6,719,967	(\$1,005,037)	(13.0%)
Fees and Self-generated Revenue	\$63,627,700	\$60,987,006	(\$2,640,694)	(4.2%)
Statutory Dedications	\$10,419,551	\$919,551	(\$9,500,000)	(91.2%)
FEDERAL FUNDS	\$12,822,003	\$13,448,106	\$626,103	4.9%
TOTAL MEANS OF FINANCING	\$151,669,674	\$129,420,744	(\$22,248,930)	(14.7%)
T.O. POSITIONS	588	594	6	1.0%

06 – 261 Office of the Secretary

- Decreases \$11.7 M SGF due to statewide adjustments. The most significant portion of this decrease results from non-recurring carry forwards, including \$7.5 M that was used for the construction of a permanent pier in Grand Isle State Park and \$1.6 M that was used for asphalt overlay and culvert replacements at Sam Houston Jones State Park.
- Increases six (6) unclassified T.O. positions to allow CRT to absorb the current staff of the non-profit *Keep Louisiana Beautiful* (KLB), making it a part of the department. This adjustment allows CRT to end the current Cooperative Endeavor Agreement (CEA) that provides for the transfer of \$758,105 to fully fund KLB's operating expenses, including the salaries and related benefits of its six (6) employees.

06 – 262 Office of State Library

- No significant adjustments.

06 – 263 Office of State Museum

- Increases \$1.4 M SGF for the Political Hall of Fame Museum in Winnfield, LA (Winn Parish). Of the \$1.4 M, \$1.2 M is for construction projects and \$200,000 is for operating expenses.
- Increases \$900,000 Federal in the Museum Program. This funding originates from a \$900,000 grant awarded to CRT by the Economic Development Administration within the U.S. Department of Commerce, for a term of five years, ending 1/31/27. The grant requires a 20% non-federal state match (\$225,000 in total), that is funded through the W. R. Irby Trust Fund, overseen by the Louisiana State Museum Board of Directors. Matching funds are unencumbered and available as needed to support the proposed project. According to the Office of State Museum, funding will be used to support the renovation of the New Orleans Jazz Museum campus.

06 – 264 Office of State Parks

- Increases \$7.6 M (\$600,000 SGF and \$7 M SGR) for major repairs to state parks across the state, including, but not limited to: the lake edge seawall at Lake Claiborne; the drainage canal at Bayou Segnette; erosion control, road repairs, and replacement of a culvert at Poverty Point; and structural repairs to the Conservation Lodge at Chicot State Park. Act 783 of the 2024 RS (Funds Bill) authorizes the state treasurer to transfer \$7 M of FY 24 SGF to the Louisiana State Parks and Repair Dedicated Fund Account for this purpose.
- Increases \$600,000 SGF for major repairs to state parks.
- Increases \$500,000 SGF for bike trails at Bogue Chitto State Park.

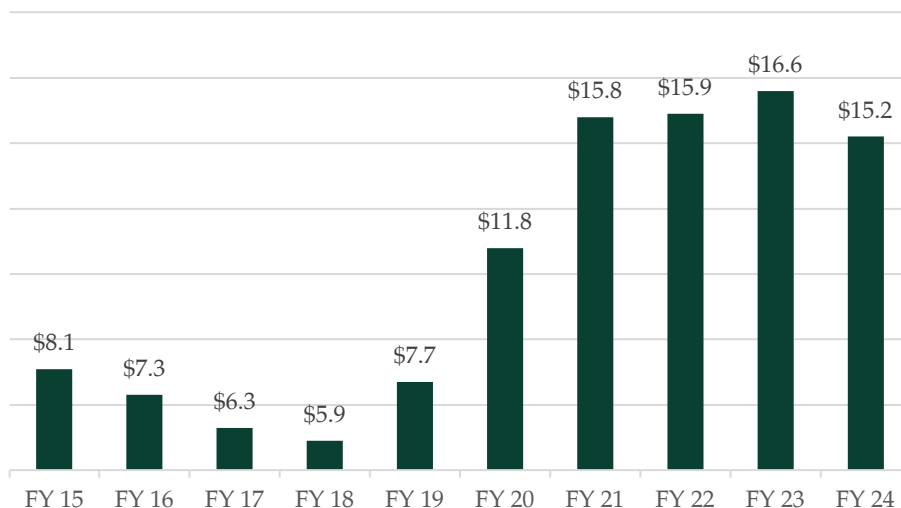
06 – 264 OFFICE OF STATE PARKS

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 SGR generated by State Parks and State Historic Sites statewide were statutorily dedicated for the sole purpose of financing improvements and repairs to those facilities and sites. Prior to FY 10, these funds were not included in the operating budget of the Office of State Parks for general operational expenses. Instead, the Repair Fund was used for general repairs, maintenance needs, and capital outlay projects for the State Parks system.

Starting with the FY 10 budget, the Repair Fund monies have been diverted for operational expenses, supplanting SGF lost through budget cuts. The Office of State Parks continues to request a means of finance swap each year to replace operational Repair Fund dollars with SGF to allow funds generated by the parks system to be used in accordance with the original intent of the legislation, for improvements and repairs to park facilities and grounds. Act 723 of the 2024 RS appropriated \$7 M SGF to the fund and Act 4 of the 2024 RS directed this funding be utilized for strategic acquisitions and major repairs projects at state parks and historic sites across the state. Chart 4 depicts the operational usage of the funding over the last 10 years.

Chart 4: Historical Usage of the Louisiana State Parks Improvement and Repair Fund



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

Priority rankings have been developed and continually re-evaluated for roofs, utilities (plumbing, water lines, sewer systems and lift stations, electrical panels, and fire alarm systems), mechanical (air conditioning and heating systems), and other projects such as roadways and walkways. The most recent review of parks facilities was completed in October 2024. Based on this review, CRT provided that the cumulative maintenance backlog totals 249 projects, estimated at a total of \$33.6 M statewide. Table 29 on page 68 reports the total need for funding by site including miscellaneous statewide needs found throughout the system.

Table 29: FY 25 State Parks Deferred Maintenance & Repair

Miscellaneous Statewide Needs	No. of Projects	Total Projected Cost
Replace all showers/tubs as needed by park	-	\$250,000
Sign Replacement/Updates	-	\$250,000
Total Misc. Statewide Needs	-	\$500,000
State Parks	No. of Projects	Total Projected Cost
Bayou Segnette State Park	11	\$2,625,000
Black Bear Golf Club	2	\$40,000
Bogue Chitto State Park	6	\$255,000
Chemin-A-Haut State Park	12	\$1,635,000
Chicot State Park	14	\$5,320,000
Cypremort Point State Park	3	\$160,000
Fairview-Riverside State Park	8	\$1,614,000
Fontainebleau State Park	12	\$1,815,200
Grand Isle State Park	9	\$824,700
Jimmie Davis State Park	13	\$1,710,000
Lake Bistineau State Park	12	\$1,720,000
Lake Bruin State Park	4	\$600,000
Lake Claiborne State Park	4	\$1,400,000
Lake D'Arbonne State Park	8	\$1,245,000
Lake Fausse Pointe State Park	9	\$1,140,000
North Toledo Bend State Park	7	\$1,620,000
Palmetto Island State Park	10	\$1,353,000
Poverty Point Reservoir State Park	7	\$895,000
Sam Houston Jones State Park	8	\$1,050,000
South Toledo Bend State Park	2	\$700,000
St. Bernard State Park	11	\$1,265,000
Tickfaw State Park	5	\$378,000
Total State Parks	177	\$29,364,900
Historic Sites	No. of Projects	Total Projected Cost
Audubon State Historic Site	11	\$482,000
Centenary State Historic Site	5	\$145,000
Fort Jessup State Historic Site	3	\$110,000
Fort Randolph & Buhlow State Historic Site	4	\$200,000
Fort St. Jean Baptiste State Historic Site	3	\$145,000
Longfellow-Evangeline State Historic Site	5	\$450,000
Los Adaes State Historic Site	2	\$25,000
Mansfield State Historic Site	7	\$410,000
Port Hudson State Historic Site	12	\$630,000
Poverty Point World Heritage Site	6	\$420,000
Rebel State Historic Site	5	\$125,000
Rosedown Plantation State Historic Site	9	\$546,000
Total Historic Sites	72	\$3,688,000
Grand Total	249	\$33,552,900

06 – 265 Office of Cultural Development

- No significant adjustments.

06 – 267 Office of Tourism

- Decreases \$14.5 M (\$500,000 SGR and \$14 M Statutory Dedications) due to Act 518 of the 2024 RS, which provides for the transfer of the Major Events Incentive Program from the Lieutenant Governor, through CRT, to LED.
- Decreases \$10.5 M (\$10 M SGR and \$500,000 Statutory Dedications) related to the following one-time expenditures:
 - \$10 M SGR for the "Year of Music" marketing campaign. SGR is derived from the Louisiana Tourism Promotion District. Act 1038 of the 1990 RS created the Louisiana Tourism Promotion District, which levies 3/100 of 1 cent of the sales and use tax. These proceeds are then transferred to the Office of Tourism for advertising and promoting tourism in Louisiana.
 - \$500,000 in Statutory Dedications out of the Events Incentive Fund. This appropriation was approved by JLCB on 10/18/23. Monies in the fund are authorized to be granted for attracting, planning, marketing, and conducting events that will have a significant positive impact on economic development in Louisiana.
- Increases \$10 M Statutory Dedications out of the Major Events Incentive Fund to transfer to the New Orleans Super Bowl Host Committee, Inc., for costs associated with the February 2025 Super Bowl to be held in New Orleans. Funds will only be transferred to the entity based on proof of eligible expenses incurred. These include, but are not limited to, bid fees, venue rentals, security, and outlined deliverables. *Note: Act 518 of the 2024 RS transferred the Major Events Incentive Program from CRT to LED and Act 4 of the 2024 RS transferred associated funding.*
- Increases \$2.8 M SGR based on the most recent REC forecast. SGR is derived from the Louisiana Tourism Promotion District. Act 1038 of the 1990 RS created the Louisiana Tourism Promotion District, which levies 3/100 of 1 cent of the sales and use tax. These proceeds are then transferred to the Office of Tourism to use for advertising and promoting tourism in Louisiana.
- Increases \$500,000 Statutory Dedications out of the Events Incentive Fund to provide grant funding to eligible applicants for up to 25% of the costs associated with planning, marketing, and conducting events that will have a significant positive impact on economic development in Louisiana. Applicants must demonstrate that the event is anticipated to have an economic impact of \$350,000 or greater to the state. Grant amounts cannot exceed \$250,000 for an event, per statutory requirements. *Note: Act 518 of the 2024 RS repealed the Events Incentive Program and Act 4 of the 2024 RS reduced the appropriation to CRT correspondingly.*
- Decreases \$500,000 Statutory Dedications from the Events Incentive Fund due to Act 518 of the 2024 RS that repealed the Events Incentive Program and the Events Incentive Fund, effective 7/01/24.

06 – 267 OFFICE OF TOURISM

ISSUE: 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 the Office of Tourism annually. The official forecast adopted on 5/09/24 by the REC projects collections of \$33.5 M for the LTPD for FY 25.

Recent years have seen the funding used throughout the Department of Culture, Recreation and Tourism to support operating costs of the other agencies within the department. In FY 25, 20% of the appropriation from the LTPD levy was transferred to other CRT agencies and the Office of the Lt. Governor. This percentage is 2% lower than FY 24, despite a \$2.6 M increase in the total amount appropriated. The amount being transferred decreased by \$48,649 from FY 24 to FY 25. A five-year window of collections and allocations from FY 21 through the current FY 25 appropriation is reported below in Table 30.

Table 30: LA Tourism Promotion District Funding Historical Activity

	FY 21	FY 22	FY 23	FY 24	FY 25
Total Revenue Collections*	\$23,323,870	\$28,203,065	\$29,180,045	\$31,990,621	N/A
Total Appropriated from LTPD Fund	\$26,420,223	\$26,314,759	\$27,189,063	\$31,107,134	\$33,727,639
Amount appropriated to Office of Tourism Programs:					
Administration Program	\$1,787,301	\$2,216,744	\$2,041,022	\$2,055,223	\$2,072,110
Marketing Program	\$20,994,426	\$20,434,464	\$21,192,878	\$24,695,006	\$27,663,374
Welcome Center Program	\$3,638,496	\$3,663,551	\$3,955,163	\$4,356,905	\$3,992,155
Interagency Transfers from Marketing Program to other CRT Agencies:					
Office of Lt. Governor	\$1,095,750	\$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	\$106,152	\$0
Office of Cultural Development	\$2,066,196	\$2,066,196	\$2,066,196	\$2,091,591	\$2,149,094
Total Interagency Support	\$6,829,935	\$6,829,935	\$6,829,935	\$6,961,482	\$6,912,833
% of IAT Support to Appropriation	26%	26%	25%	22%	20%

*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 24 Existing Operating Budget (12/01/23)	FY 25 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$43,993,004	\$70,614,750	\$26,621,746	60.5%
STATE GENERAL FUND BY:				
Interagency Transfer	\$71,368,492	\$47,580,651	(\$23,787,841)	(33.3%)
Fees and Self-generated Revenue	\$42,054,867	\$29,919,875	(\$12,134,992)	(28.9%)
Statutory Dedications	\$659,826,825	\$693,699,134	\$33,872,309	5.1%
FEDERAL FUNDS	\$30,612,163	\$30,262,163	(\$350,000)	(1.1%)
TOTAL MEANS OF FINANCING	\$847,855,351	\$872,076,573	\$24,221,222	2.9%
T.O. POSITIONS	4,319	4,319	0	0.0%

07 – 273 Administration

- No significant adjustments

07 – 276 Engineering and Operations

- Increases \$51.9 M (\$21.9 M SGF and \$30 M Statutory Dedications out of the Transportation Trust Fund-Regular) for DOTD to allocate to the nine highway district offices for additional roadway repairs and maintenance. The department indicates the additional allocation will be split equally between the districts.
- Increases \$49 M Statutory Dedications out of the Louisiana Transportation Infrastructure Fund for various road projects. Act 723 of the 2024 RS creates the Louisiana Transportation Infrastructure Fund and Act 4 of the 2024 RS transfers \$390.1 M out of the Revenue Stabilization Fund into the Louisiana Transportation Infrastructure Fund. The appropriations to 07-276 are as follows:

\$25,000,000 - One-time expenses for acquisitions
 \$15,000,000 - One-time funding for state highway districts
 \$ 7,350,000 - One-time expenses of the Bridge Maintenance Unit
 \$ 840,000 - Asphalt overlay and related work in Iberia and St. Martin parishes
 \$ 500,000 - Emergency dredging at Abbeville Harbor and Terminal District
 \$ 300,000 - Non-federal assistance roads in Vermilion Parish
\$48,990,000

Note: Additional dollars out of the fund were appropriated for legislative line items contained in Act 4 20-945 State Aid to Local Governmental Entities (\$650,000) and capital projects in Act 5 of the 2024 RS (\$340,479,200).

- Non-recurs \$20.5 M IAT in prior year carryforwards for the closeout of the Road Home Program. This expenditure was included in Act 28 of the 2023 Regular Legislative Session and was appropriated to the Division of Administration for the purpose of closing out the Road Home Homeowners Assistance Program with the U.S. Housing and Urban Development (HUD). HUD has agreed to authorize the state to expend these funds on planning and constructing a safe and sustainable rail service between New Orleans and Baton Rouge capable of evacuating the public in the event of a public health or severe weather emergency. The Division of Administration entered into a Cooperative Endeavor Agreement with DOTD to utilize these funds for this purpose.
- Non-recurs \$16 M Statutory Dedications out of the Capital Outlay Savings Fund that provided funding to relocate and construct an access road leading to the Acadiana Regional Airport, which was required for the construction of the First Solar manufacturing facility in Iberia Parish. The department entered into a Cooperative Endeavor Agreement (CEA) with Iberia Parish to relocate the access road and construct turning lanes on LA 3212 to ease traffic flow to and from the facility. The department estimated \$14 M would be necessary to relocate the access road and \$2 M would be necessary to build the turning lane. Under the CEA, the parish is responsible for submitting invoices to the department for reimbursement. As of 7/01/24, the department has reimbursed the parish for approximately \$4 M in expenditures. The project is currently in the design phase. The remaining balance of \$12 M was carried forward into FY 25.

07 – 276 Engineering and Operations

- Non-recurs \$13.5 M Statutory Dedications out of the Capital Outlay Savings Fund that provided funding to advance the new Port of New Orleans terminal in St. Bernard Parish. DOTD partnered with the port to fund the final design phase of the project. The LFO was unable to get a status update on this project before the publication of this document. The expenditure breakdown of the \$13.5 M decrease is as follows:

East St. Bernard Highway Relocation Final Design Services	\$ 1,900,000
Drainage Pump Station Final Design Services	\$ 1,300,000
Landside Terminal Site Final Design & Pre-construction Services	\$ 1,850,000
Wharf and Ramp Final Design & Pre-construction Services	\$ 5,200,000
Finalize 30% Overall Terminal Design	\$ 850,000
Terminal Power Supply Final Design Services	\$ 700,000
Off Site Terminal Rail Realignment Final Design Services	\$ 300,000
Geotechnical Final Design Services & Ground and Pile Testing	\$ 820,000
Federal Permitting Activities	\$ 580,000
Total	\$13,500,000

- Non-recurs \$12.2 M SGR in prior year carryforwards, which was used to purchase passenger vans and buses for local governments and non-governmental organizations as a part of the Federal Transit Authority Grant Program (\$2 M) and excavators, tractors and front-end loaders (\$10.2 M).

07 – 276 ENGINEERING AND OPERATIONS

ISSUE: PRIMARY FUNDING SOURCES

State Gas Tax (Transportation Trust Fund – Regular: revenues projected at \$480.5 M for FY 25): 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. Beginning in 1992, gas tax revenues grew approximately 2.5% annually, but the rate has slowed significantly 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 Louisiana, as of 8/13/24, was \$3.04. Due to the tax being flat and not indexed to inflation, the current tax equates to approximately 5.3% per gallon for road infrastructure, which is an increase from the estimated 4.6% per gallon used in the FY 24. 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 \$0.49 today.

Federal Highway Trust Fund (Federal Gas Tax: revenues projected at \$1,503.8 M for FY 25): The federal transportation program is funded by the Infrastructure Investment and Jobs Act (IIJA). The IIJA is the largest long-term investment in the nation’s history, authorizing \$550 B over Federal Fiscal Years 2022 through 2026 for 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 Louisiana 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 upfront. 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 80% for non-interstate system projects and 90% for interstate system projects.

ISSUE: TRANSPORTATION INFRASTRUCTURE MODEL FOR ECONOMIC DEVELOPMENT (TIMED)

Motor Fuels – TIMED Program (revenues projected at \$120.1 M for FY 25): The TIMED Program was established by Act 16 of the 1989 1st ES and designated 16 specific road/bridge projects to be funded. The original plan called for a dedicated 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 B by the pay-off-date of the debt in FY 45. DOTD integrated the remaining two constitutionally required road/bridge projects into the normal Highway Priority Program, breaking them into multiple phases. 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. Based on the 5/09/24 REC, DOTD estimates \$23.1 M of the 16-cent per gallon state gas tax revenues will be needed to pay TIMED Program debt service payments in FY 25, the 16th consecutive year in which the state gas tax will be used to make the TIMED debt service schedule whole. The portion of the 16-cent gas tax necessary in future years to fund TIMED debt service payments will continue escalating. Based upon estimates by DOTD, the department will use approximately 2.4 cents of the 16-cent per gallon state gas tax at its peak usage in FY 43, which equates to \$79.8 M, or approximately 16.6% of the REC's current 16-cent gallon tax estimate for FY 25 of \$480.1 M. Table 31 on page 74 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 23 and estimates for FYs 24 and 25).

Table 31: TTF – Regular Used for Timed Debt Service

FY	Cent Equivalent Portion of 16-cents Used	Total TTF-Regular Used/Needed
09	0.1 cent	\$4,112,956
10	1.0 cent	\$28,352,363
11	1.2 cents	\$36,828,326
12	1.5 cents	\$43,053,649
13*	0.3 cent	\$8,281,962
14	0.6 cent	\$17,571,082
15	0.5 cent	\$20,668,973
16	0.6 cent	\$20,052,483
17	0.5 cent	\$19,966,239
18	0.6 cent	\$12,791,086
19	0.6 cent	\$18,181,778
20	1.1 cents	\$19,953,012
21	0.7 cent	\$34,344,910
22	1.1 cents	\$16,965,223
23	0.6 cent	\$16,761,470
24	0.7 cent	\$20,708,274
25	0.8 cent	\$23,144,959

*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 24 Existing Operating Budget (12/01/23)	FY 25 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$655,088,667	\$712,513,720	\$57,425,053	8.8%
STATE GENERAL FUND BY:				
Interagency Transfer	\$16,400,129	\$16,400,129	\$0	0.0%
Fees and Self-generated Revenue	\$44,514,635	\$40,300,462	(\$4,214,173)	(9.5%)
Statutory Dedications	\$960,000	\$960,000	\$0	0.0%
FEDERAL FUNDS	\$4,612,646	\$4,612,646	\$0	0.0%
TOTAL MEANS OF FINANCING	\$721,576,077	\$774,786,957	\$53,210,880	7.4%
T.O. POSITIONS	4,890	4,890	0	0.0%

08A – 400 Corrections - Administration

- Increases \$2.1 M SGF for acquisitions and major repairs
- Non-recurs \$11 M SGF in prior year carryforwards.

08A – 402 Louisiana State Penitentiary

- Increases \$5.9 M SGF for increased supply costs and operating expenses.
- Increases \$3.8 M SGF for acquisitions and major repairs.
- Non-recurs \$1.5 M SGF in prior year carryforwards.

08A – 405 Raymond Laborde Correctional Center

- Increases \$1 M SGF for increased supply costs, other compensation costs, and operating expenses.
- Increases \$1 M SGF for acquisitions and major repairs.

08A – 406 Louisiana Correctional Institute for Women

- Increases \$477,445 SGF for increased supply costs, other compensation costs, and operating expenses.
- Increases \$3.7 M SGF for acquisitions and major repairs.

08A – 407 Winn Correctional Center

- No Significant Adjustments

08A – 408 Allen Correctional Institute

- Increases \$725,000 SGF for increased supply costs.
- Increases \$1.8 M SGF for acquisitions and major repairs.
- Non-recurs \$1.1 M in prior year carryforwards.

08A – 409 Dixon Correctional Institute

- Increases \$2.7 M SGF for increased supply costs, other compensation costs, and operating expenses.
- Increases \$4 M SGF for acquisitions and major repairs.
- Non-recurs \$3.4 M SGF in prior year carryforwards.

08A – 413 Elayn Hunt Correctional Center

- Increases \$4.4 M SGF for increased supply costs, other compensation costs, and operating expenses.
- Increases \$23.7 M SGF for acquisition and major repairs.
- Non-recurs \$1.5 M SGF in prior year carryforwards.

08A – 414 David Wade Correctional Center

- Increases \$2.3 M SGF for increased supply costs, other compensation costs, and operating expenses.

08A – 415 Adult Probation & Parole

- Increases \$962,868 SGF for increased supply costs and other compensation costs.
- Increases \$3.8 M SGF for acquisitions and major repairs.
- Non-recurs \$4.3 M SGR in prior year carryforwards.

08A – 416 B.B. “Sixty” Rayburn Correctional Center

- Increases \$2.1 M SGF for increased supply costs, other compensation costs, and operating expenses.
- Increases \$17.4 M SGF for acquisitions and major repairs.

Table 32: Corrections Services – Budget, Positions, and Inmate Capacity

Entity Name	FY 25 Budget	Authorized T.O.	Inmate Capacity
Corrections - Administration	\$116,880,155	247	n/a
LA State Penitentiary	\$175,611,896	1,254	3,990
Raymond LaBorde Correctional Center	\$43,836,832	355	1,808
LA Correctional Institute for Women	\$33,970,706	265	482
Winn Correctional Center *	\$590,268	0	0
Allen Correctional Center	\$36,068,127	301	1,474
Dixon Correctional Institute	\$65,587,398	463	1,802
Elayne Hunt Correctional Center	\$106,159,358	637	2,181
David Wade Correctional Center	\$40,096,988	326	1,176
B.B. Sixty Rayburn Correctional Center	\$53,651,682	297	1,314
Adult Probation & Parole	\$102,333,547	753	n/a
TOTAL	\$774,786,957	4,898	14,227

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

08B - DPS&C - Public Safety Services

Means of Finance	FY 24 Existing Operating Budget (12/01/23)	FY 25 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$63,778,361	\$73,991,260	\$10,212,899	16.0%
STATE GENERAL FUND BY:				
Interagency Transfer	\$37,400,539	\$39,199,541	\$1,799,002	4.8%
Fees and Self-generated Revenue	\$302,500,443	\$321,571,440	\$19,070,997	6.3%
Statutory Dedications	\$137,815,981	\$120,738,364	(\$17,077,617)	(12.4%)
FEDERAL FUNDS	\$39,663,476	\$39,083,787	(\$579,689)	(1.5%)
TOTAL MEANS OF FINANCING	\$581,158,800	\$594,584,392	\$13,425,592	2.3%
T.O. POSITIONS	2,689	2,717	28	1.0%

08 – 418 Office of Management & Finance

- No significant adjustments

08 – 419 Office of State Police

- Non-recurs \$19.4 M (\$17.4 M SGF, \$989,806 M IAT, \$722,146 SGR, and \$240,750 Federal) in prior year carryforwards.
- Increases \$10.8 M SGF and 43 authorized T.O. positions in order to establish Troop NOLA, which will be structured similarly to the other nine troops in Louisiana with a captain, lieutenants, sergeants, and troopers. Troop NOLA will rely on local jurisdictions (i.e., parish prison or city jail) for booking when arrests are made. Troop NOLA will be a standalone troop, but support the New Orleans Police Department and other public safety partners.

Forty (40) of the positions are budgeted to include salary and benefits; three (3) positions are only budgeted for benefits.

Commissioned Positions

24 Troopers (\$71,228 salary and \$66,132 related benefits each)
 8 Sergeants (\$86,005 salary and \$76,749 related benefits each)
 5 Lieutenants (\$100,823 salary and \$87,396 related benefits each)
 1 Major (\$151,009 salary and \$123,455 related benefits)
 1 Captain (\$125,392 salary and \$105,049 related benefits)
 1 Criminal Investigator (\$77,277 salary and \$70,478 related benefits)

Non-Commissioned Positions

1 Investigative Specialist 3 (\$36,064 related benefits)
 1 Administrative Assistant 4 (\$30,722 related benefits)
 1 Administrative Coordinator (\$30,722 related benefits)

Note: Salaries for non-commissioned positions total \$144,040, but are not included in this adjustment.

The budget is as follows:

\$ 3,255,305	Salaries of commissioned personnel
\$ 3,034,635	Related benefits
\$ 2,272,386	Overtime (based on a four (4) year average of overtime for Troop N)
\$ 659,523	IAT (academy cost, cell phone, laptop, tablet, etc.)
\$ 630,000	IPM Financing (Operating Services - automotive and IT equipment)
\$ 454,003	Supplies (automotive, camera, uniforms, etc.)
\$ 291,360	Acquisitions (guns, vests, tasers, etc.)
\$ 120,000	Operating Services (automotive maintenance)
<u>\$ 54,680</u>	Professional Services (physical exam, drug test, polygraph, etc.)
\$10,771,892	Total

08 – 419 Office of State Police (Continued)

- Decreases \$9.7 M Statutory Dedications and 20 T.O. positions as a result of Act 727 of the 2024 RS, which requires the duties, activities, and personnel of the Louisiana Oil Spill Coordinator’s Office (LOSCO) to be transferred from the LSP Traffic Enforcement Program to the Department of Energy and Natural Resources (DENR). LOSCO’s budget for FY 25 is comprised of funding from the following Statutory Dedications:

\$7.5 M	Oil Spill Contingency Fund
<u>\$2.2 M</u>	Natural Resource Trust Fund
\$9.7 M	Total

- Increases \$9 M SGF to fund pay increases granted in FY 24 for commissioned Louisiana State Police (LSP) personnel.
- Increases \$3.9 M SGF for two training academies in the Traffic Enforcement Program. Funding for each 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 25, State Police will have funding for a cadet training class in Fall 2024 and Spring 2025.
- Increases \$3.5 M IAT from the Governor's Office of Homeland Security and Emergency Preparedness for upgrades and maintenance to the Louisiana Wireless Information Network (LWIN), which is the first responders’ statewide interoperable solution. Currently, over 114,000 local and state first responders use the system. Funding will also provide various Motorola trainings to LSP/LWIN technicians.

FY 25 LWIN Repairs and Maintenance

\$2,210,008	Acquisitions - Emergency tower trailer, encryption enhancements, & tower batteries, etc.
\$1,068,365	Major Repairs – Four (4) radios, master site upgrade, repair replacement power plants
\$ 168,000	Operating Services - Generator and tower site maintenance and environmental monitoring
\$ 49,988	Training - Multiple Motorola training for 22 slots
<u>\$ 42,447</u>	Personal Services
\$3,538,808	Total

- Increases \$3.3 M SGF to provide for a \$4.50 increase to the \$0.50 shift differential pay that patrol personnel receive for working abnormal hours. The total shift differential is now \$5.00 per hour. The \$3.3 M will provide enough additional funding for approximately 700 patrol personnel working an estimated 1,040 hours (2,080 regular annual hours / 2 = 1,040 hours eligible for shift differential) that are eligible for shift differential pay. (700 employees x 1,040 hours x \$4.50 per hour = \$3,276,000)
- Increases \$700,000 SGF and five (5) T.O. positions within the Operational Support Program to oversee the implementation and management of both Booking Rapid DNA (RDNA) expansion and Crime Scene RDNA programs. This funding supports one (1) Crime Laboratory Analyst Supervisor and four (4) Crime Laboratory Analyst positions.

08B – 419 OFFICE OF STATE POLICE

ISSUE: TROOP NOLA

In February 2024, Troop NOLA was established as a specialized unit of the Louisiana State Police (LSP) to enhance law enforcement presence and response in New Orleans. Currently, Troop NOLA is staffed with one (1) captain, three (3) lieutenants, three (3) sergeants, and nine (9) troopers. Troop NOLA partners with local, state, and federal agencies in operations such as the FBI’s Operation Clean House initiative aimed at reducing weapons, narcotics, and violent offenders in the community. In September 2024, Troop NOLA launched Operation STRIKE (Strategic Tactical Response Initiative for Key Enforcement) focusing on increasing law enforcement presence in the French Quarter. In FY 25, Troop NOLA was allocated \$10.8 M SGF in funding for its operations. The Department of Public Safety (DPS) estimates the cost of Troop NOLA to remain approximately \$10.8 M SGF annually. The funds are budgeted in FY 25 as follows:

Table 33: Troop NOLA Budget

Category	FY 25 Funding (millions)
Salaries	\$5.7
Related Benefits	\$3.0
Operating Services	\$0.6
Professional Services	\$0.1
Other Charges	\$0.6
Acquisitions & Major Repairs	\$0.8
Troop NOLA Budget	\$10.8



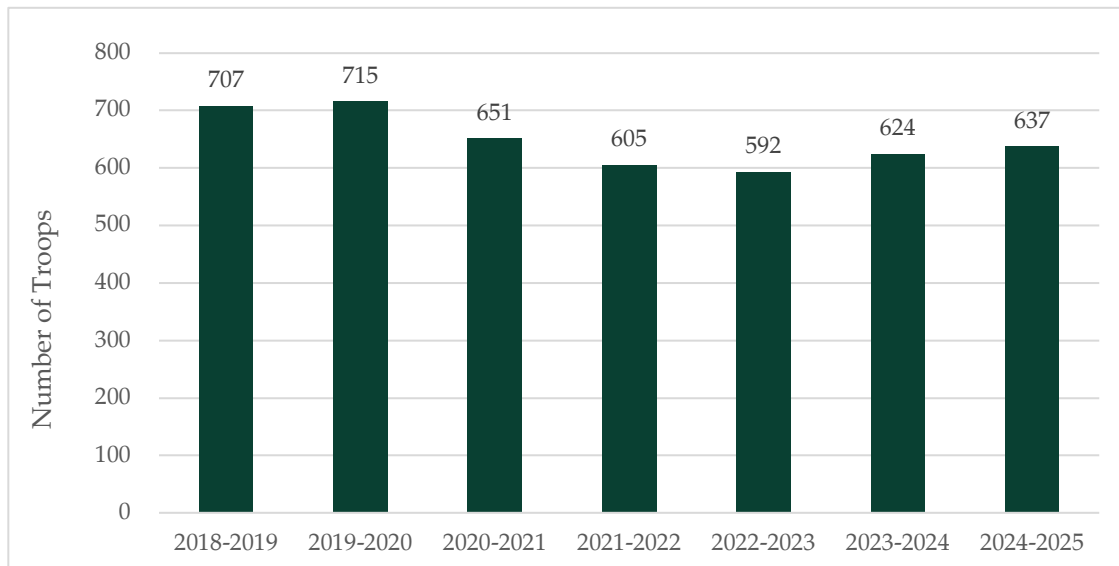
ISSUE: STATE POLICE TRAINING ACADEMY, CADET CLASSES

In FY 25, the Office of State Police will conduct two cadet training academies – Classes 105 and 106. In previous fiscal years, there was insufficient funding to hold additional cadet training classes and fill state trooper positions vacated through attrition. The number of state troopers available to provide law enforcement activities on the state’s highways statewide declined as a result (Chart 5). Also, in previous fiscal years, cadet academies were funded with Statutory Dedications and SGR. In FY 25 LDP was appropriated \$8 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 19 levels.

Approximately 80% (\$6.4 M) of the total cost to conduct a 24-week training academy class is associated with cadet salaries and related benefits. Effective 1/08/24, each cadet will earn \$56,000 annually. Once cadets complete the Field Training Officer (FTO) Program, their annual salary will increase to \$59,410. After one year of service, each cadet will receive a 3% rate increase bringing their annual salary to \$61,192.

The first cadet class of FY 24, the 103rd Cadet Class, began on 9/24/23 with 33 cadets and graduated all 33 cadets on 3/08/24. The most recent cadet class, the 104th Cadet Class, began 4/21/24 with 63 cadets of which 55 graduated on 10/04/24. Class 105 (Troop NOLA) is an accelerated training program specifically for POST certified applicants and scheduled to begin on 10/20/24. Currently, State Police is accepting applications for the 106th Cadet Class that is scheduled to begin on 12/15/24.

Chart 5: Trooper Patrol Strength



ISSUE: VAPE TAX PROCEEDS

Act 4 of the 2024 RS appropriated \$9.2 M out of the Insurance Verification System Dedicated Fund Account for recurring expenses related to LSP salary increases. Act 414 of the 2023 RS increased the excise tax on vapor products (and electronic cigarettes) from 5¢/ml to 15¢/ml and increased sales restrictions on the vaping industry. The first \$22 M in vape tax proceeds were dedicated to the Louisiana State Police Salary Fund for pay raises that were authorized to begin on 7/01/23. Challenges to the legality of the vape tax have created enforcement limitations resulting in the REC decreasing revenue estimates by \$9.2 M annually. Act 20 of the 2024 2nd ES and Act 4 of the 2024 RS executed a means of finance substitution replacing funding that was not available. While this budget solution may temporarily resolve the shortfall in funding, the Insurance Verification System Dedicated Fund Account balance only offers a solution for two fiscal years. A new funding source will be necessary beginning in FY 26 should vape tax revenues remain below the level necessary to cover the LSP pay raises. See “ISSUE: Vape Tax Proceeds” on page 118 for more information.

**Act 20 of 2024 2nd ES provided for an additional \$4.75 M SGF appropriation in the LA State Police for pay raises in FY 24. Since the Insurance Verification Fund balance is not anticipated to be sufficient to cover the additional \$4.75 M in FY 25 supported by the supplemental appropriation, Act 4 of the 2024 RS contains line-item appropriations amounting to \$9 M SGF for salaries and related benefits for FY 25. Since these pay raises are presumed to be recurring costs, the Legislative Fiscal Office anticipates an alternative source of funding will be necessary in the FY 26 budget and presumably beyond for the agency.*

08 – 420 Office of Motor Vehicles

- No significant adjustments

08B – 420 OFFICE OF MOTOR VEHICLES

ISSUE: REINSTATEMENT RELIEF PROGRAM

Act 629 of the 2024 RS created the Reinstatement Relief Program authorizing the Office of Motor Vehicles (OMV) Commissioner to settle and compromise debt owed by citizens resulting from insurance lapses. Act 629 transfers over \$500 M of uncollected fines initially referred to the Office of Debt Recovery (ODR) back to OMV. To accommodate the increase in workload resulting from collection efforts, all OMV staff will undergo training to utilize the system to process reinstatements. Upon the effective date of Act 629 (6/11/24), OMV and OTS began programming and testing to ensure that accurate balances are reflected on each account that participates in the program.

08 – 422 Office of State Fire Marshal

- No significant adjustments

08 – 423 Louisiana Gaming Control Board

- No significant adjustments

08 – 424 Liquified Petroleum Gas Commission

- No significant adjustments

08 – 425 Louisiana Highway Safety Commission

08C - DPS&C - Youth Services

Means of Finance	FY 24 Existing Operating Budget (12/01/23)	FY 25 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$152,728,317	\$150,925,506	(\$1,802,811)	(1.2%)
STATE GENERAL FUND BY:				
Interagency Transfer	\$19,944,621	\$19,944,621	\$0	0.0%
Fees and Self-generated Revenue	\$924,509	\$924,509	\$0	0.0%
Statutory Dedications	\$0	\$0	\$0	-
FEDERAL FUNDS	\$891,796	\$891,796	\$0	0.0%
TOTAL MEANS OF FINANCING	\$174,489,243	\$172,686,432	(\$1,802,811)	(1.0%)
T.O. POSITIONS	907	977	70	7.2%

08 – 403 Youth Services

- Increases \$5.8 M SGF and 70 authorized T.O. positions in the Youth Services Program at Swanson Center for Youth – Monroe for salaries and related benefits for Juvenile Justice Specialist 1, 2, and 3 positions.
- Increases \$3.8 M SGF for per diem rates (overall 9.5% increase) at non-secure care contracted providers with the Office of Juvenile Justice for residential living services.

08C – 403 OFFICE OF JUVENILE JUSTICE (OJJ)

Table 34: Youth Services – Budget, Positions, and Juvenile Offender Capacity

Entity Name	FY 25 Budget	Authorized Positions ¹	Juvenile Offender Capacity
Administration	\$17,213,489	53	-
North Region	\$47,042,780	416	
Swanson Center for Youth			144
Swanson Center for Youth at Columbia			48
Central/Southwest Region	\$27,244,926	233	
Acadiana Center for Youth			72
Acadiana - St. Martin ²			24
Southeast Region	\$34,765,616	281	
Bridge City Center for Youth			36
Contract Services³	\$46,183,939	0	-
Auxillary	\$235,682	0	-
Total	\$172,686,432	983	324

- Authorized positions include T.O. positions (977) 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.

ISSUE: SWANSON CENTER FOR YOUTH – MONROE FACILITY OPENS TO ASSIST WITH MANAGEMENT OF JUVENILE OFFENDERS

The FY 25 budget appropriated \$5.8 M SGF for 70 T.O. positions – Juvenile Justice Specialist 1, 2, and 3 to fund staffing needs for the new Swanson Center for Youth facility in Monroe.

The Department of Public Safety & Corrections – Youth Services (Office of Juvenile Justice, or OJJ) recently opened the Swanson Center for Youth – Monroe Facility to add capacity for housing juvenile offenders. The facility opened in April 2024 is able to house 72 youths, in addition to the 72 youths housed in dorms on the old campus. The current capacity at the Swanson is 144, but fluctuates due to staffing levels. Construction of the new facility increases the overall juvenile offender capacity within OJJ from 264 to 324. This increase assists the Office of Juvenile Justice with past capacity issues and provides flexibility to ensure a manageable ratio of juvenile offenders to staff.



09 - Department of Health

Means of Finance	FY 24 Existing Operating Budget (12/01/23)	FY 25 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$2,934,624,231	\$3,151,469,546	\$216,845,315	7.4%
STATE GENERAL FUND BY:				
Interagency Transfer	\$722,471,983	\$706,447,138	(\$16,024,845)	(2.2%)
Fees and Self-generated Revenue	\$762,416,360	\$643,631,653	(\$118,784,707)	(15.6%)
Statutory Dedications	\$1,535,019,908	\$1,328,499,758	(\$206,520,150)	(13.5%)
FEDERAL FUNDS	\$15,492,021,516	\$14,034,494,065	(\$1,457,527,451)	(9.4%)
TOTAL MEANS OF FINANCING	\$21,446,553,998	\$19,864,542,160	(\$1,582,011,838)	(7.4%)
T.O. POSITIONS	6,456	6,476	20	0.3%

09 – 300 Jefferson Parish Human Services Authority

- No significant adjustments



09 – 301 Florida Parishes Human Services Authority

- Increases \$1 M Federal 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 grant period is 9/30/23 through 9/29/27. This adjustment annualizes a BA-7 approved by JLCB on 1/17/24. Certified Community Behavioral Health Clinic (CCBHC) refers to a SAMHSA-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 CCBHS-PDI grant program is to: 1) assist organizations in the planning, 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.

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

Grant Expenditures

Positions (Job Appointments):

Social Worker 4: Adolescent Substance Abuse (2 positions)	\$ 183,672
Project Director (.5 FTE)	\$ 112,993
Care Coordinator-RN3	\$ 107,855
Social Worker 4: Functional Family Therapy-Child Welfare	\$ 91,836
Care Manager/Veteran’s specific (Social Worker 3)	\$ 85,839
Case Manager-Targeted Case Management (Social Worker 3)	\$ 85,839
Project Evaluator (.5 FTE)	\$ 78,852
Care Coordinator-LPN3	\$ 70,388
Social Worker 4: Functional Family Therapy (added Year 2)	\$ 37,397
Travel	\$ 15,000

Supplies:

Cell phone services for FFT* staff and Peers	\$ 1,620
Computer equipment for new staff	\$ 1,429

Contracts:

Data Reporting and Community Needs Assessment	\$ 68,000
<u>Peer-Family Services Contract (6 months)</u>	<u>\$ 59,280</u>

Total **\$1,000,000**

*Functional Family Therapist

09 – 302 Capital Area Human Services District

- Net increase of \$1.9 M SGF in statewide standard adjustments. This adjustment is primarily driven by the following:
 - \$2.9 M increase in related benefits base, market rates, and salary base adjustments.
 - \$915,582 decrease in retirement rate adjustments.

09 – 303 Developmental Disabilities Council

- Non-recurs \$500,000 SGF for Families Helping Families.

09 – 304 Metropolitan Human Services District

- No significant adjustments

09 – 305 Medical Vendor Administration (MVA)

- Increases \$15.6 M (\$3.9 M SGF and \$11.7 M Federal) for a data services hub (funding is transferred from Medical Vendor Payments).
- Increases \$1.3 M (\$505,525 SGF and \$816,575 Federal) for various contract increases.
 - \$700,000 – Perform reviews of Medicaid cost reports.
 - \$622,100 – External Quality Organization Review contract increase.
- Decreases \$89.2 M (\$44.6 M SGF and \$44.6 M Federal) to Medical Vendor Payments (MVP). This was one-time funding transferred from MVP to MVA for disenrollement activities associated with the unwinding of the Public Health Emergency.
- Non-recurs \$94.5 M (\$11.8 M SGF, \$27.4 M IAT, and \$55.2 M Federal) in FY 23 carryforwards.

09 – 306 Medical Vendor Payments (MVP)

Means of Finance	FY 24 Existing Operating Budget (12/01/23)	FY 25 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$2,273,579,905	\$2,512,520,489	\$238,940,584	10.5%
STATE GENERAL FUND BY:				
Interagency Transfer	\$168,237,585	\$166,436,429	(\$1,801,156)	(1.1%)
Fees and Self-generated Revenue	\$673,229,574	\$554,334,489	(\$118,895,085)	(17.7%)
Statutory Dedications	\$1,497,342,348	\$1,273,135,770	(\$224,206,578)	(15.0%)
FEDERAL FUNDS	\$14,161,340,272	\$12,871,874,017	(\$1,289,466,255)	(9.1%)
TOTAL MEANS OF FINANCING	\$18,773,729,684	\$17,378,301,194	(\$1,395,428,490)	(7.4%)
T.O. POSITIONS	0	0	0	-

Funding for Medical Vendor Payments decreased by approximately \$1.39 B (7.4%) for FY 25, from the EOB of \$18.77 B as of 12/1/23 to a total appropriation of \$17.38 B. The net decrease in funding is largely the result of a reduction in funding of \$1.35 B in the managed care program; however, the Medicaid budget also includes significant funding increases associated with provider rate increases, programmatic funding increases, and annualizations of prior year funding initiatives.

NOTE: For FY 25, the SGF match increases by approximately \$238.9 M (10.5%) primarily due to means of finance adjustments (means of finance swaps) that replace the use of revenues associated with the COVID related enhanced FMAP (federal medical assistance percentage), and state matching funds required for various increase adjustments.

- The FY 25 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:
 - Decrease \$1.35 B in payments to Managed Care Organizations (MCO) Program.
 - Transfer \$15.6 M to Medical Vendor Administration for data hub.
 - Increase \$67.8 M in nursing home payments (nursing home rate rebase).
 - Increase \$43.6 M for hospital upper payment limit (UPL) supplemental payments.
 - Increase \$28.4 M in ‘clawback’ payments for Part D Medicare drug coverage.
 - Increase \$12.8 M in payments for Medicare Part A and Part B premiums.
 - Increase \$6.5 M in rates for Intermediate Care Facilities (ICF/DD) providers.
 - Increase \$6.3 M for projected Title XIX claims in public provider agencies.
 - Increase \$1 M for payments to Rural Health Clinics and Federally Qualified Health Centers (FQHC).

Note: Approximately \$89 M (\$44.6 SGF and \$44.6 M federal matching funds) is transferred back from Medical Vendor Administration to MVP for FY 25. These funds were utilized in MVA in FY 24 to assist with the Public Health Emergency (PHE) unwind outreach efforts.

ISSUE: MEDICAID OUTLOOK

Enhanced Federal Medical Assistance Percentage (eFMAP) & FMAP

The state no longer receives enhanced federal match on Medicaid spending related to the COVID public health emergency. These additional federal matching funds utilized in the FY 24 Medicaid budget are replaced with SGF (approximately \$285.1 M) for FY 25.

For FY 25, the federal government’s financial participation (share) on the majority of state Medicaid spending (Federal Medical Assistance Percentage, or FMAP), is approximately 67.96% (67.96% Federal, and 32.04% state matching funds).

Hospital Directed Payments

The FY 25 Medicaid budget includes both hospital tax revenues and expenditure authority associated with hospital directed payments. Approximately \$314.6 M in hospital tax revenues is built in the Medicaid budget, and will be utilized to partially fund hospital directed payments.

Tax revenues are approved annually by the legislature through a hospital tax resolution measure (HCR 3 of the 2024 RS). These revenues reflect a portion of revenues utilized by LDH as a state match source to draw federal financial participation for directed payments. In addition, program spending will be required to be approved by the Centers for Medicare and Medicaid Services (CMS) annually. The FY 25 Medicaid budget assumes approximately \$2.8 B in budget authority for hospital directed payments.

09 – 307 Office of the Secretary

- Increases \$15 M Statutory Dedications out of the Health Care Employment Reinvestment Opportunity (HERO) Fund as a result of Act 607 of the 2024 RS to support strategies for healthcare organizations to increase career pathways and apprenticeship programs.
- Increases \$633,753 SGF to support education outreach and community health assessments to implement health improvement strategies.
- Increases \$728,180 and six (6) authorized T.O. positions due to a transfer from the Office of Women’s Health and Community Health.

09 – 309 South Central Louisiana Human Services Authority

- Increases \$100,000 SGR for desktop computer replacements utilizing the configuration established by the Office of Telecommunications Services to avoid risk of cyberattacks, virus infections, and/or malware attacks. The SGR was accumulated from co-pay, co-insurance, and/or self-pay collections from patients receiving services from the four behavioral health clinics. SCLHSA will purchase approximately 83 desktop computers at \$1,200 per workstation.

SCLHSA supports over 12,000 patients between the Developmental Disabilities and Behavioral Health Programs and is responsible for securing all access points to SCLHSA’s server environment and indirect access to the computer network for the State of Louisiana.

09 – 310 Northeast Delta Human Services Authority

- Decreases \$601,667 IAT from the Office of Behavioral Health (OPH) for a renovation project. The renovation updates a location that provides inpatient addiction services to aid addicted pregnant women with dependent children. The renovation project is contracted with Whittington Architect Inc. and is at a state building located at 4781 South Grand St, in Monroe. The project utilized \$350,000 of Substance Abuse Prevention and Treatment (SAPT) Grant and \$251,667 from the Temporary Assistance for Families (TANF) Program.

09 – 320 Office of Aging and Adult Services

- Increases \$1.95 M SGF for the My Choice Louisiana program to provide transition planning and support services for individuals with serious mental illness based on a United States Department of Justice (DOJ) Agreement. This funding will provide \$10,000 in rental assistance to 150 clients as well as \$3,000 to assist in purchasing household necessities such as food, clothing, furniture, and appliances.

<u>Type of Assistance</u>	<u>Clients</u>	<u>Cost Per Client</u>	<u>Total</u>
Rental Assistance	150	\$10,000	\$1,500,000
Household Necessities	150	\$3,000	\$450,000
Total			\$1,950,000

The My Choice Louisiana program was implemented following a 2016 review by the DOJ, which found that Louisiana was unnecessarily relying on nursing facilities to serve people with serious mental illness. The program 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. The program aims to divert individuals with serious mental illness to appropriate community-based services in lieu of nursing facility placement.

- Increases \$321,062 SGF and three (3) authorized T.O. positions for the My Choice Louisiana initiative. My Choice Louisiana 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. The program aims to divert individuals with serious mental illness to appropriate community-based services in lieu of nursing facility placement. The positions are classified as Program Monitors and will be compensated a combined \$185,588 in salaries, \$79,338 in related benefits, \$6,000 in travel expenses, and \$50,136 in operating services expenses.

09 – 320 Office of Aging and Adult Services (Continued)

- Increases \$2.2 M IAT from the Office of Community Development (OCD) for the Permanent Supportive Housing (PSH) Program. PSH links affordable rental housing with voluntary, flexible, and individualized services to people with severe and complex disabilities, enabling them to live successfully in the community. The funding will be spent through a Cooperative Endeavor Agreement (CEA) with OCD and will provide housing support services as well as assistance with move-in costs and eviction prevention costs to victims of Hurricanes Laura, Ida, and Delta. The Office of Aging and Adult Services (OAAS) estimates it will serve 385 households.

The FY 24 budget for this program was \$2.2 M; however, because the CEA was not finalized, OAAS has been unable to spend these funds. As a result of this adjustment, the FY 25 budget will double to \$4.3 M.

- Increases \$1 M IAT from Medical Vendor Payments out of the Payments to Public Providers Program to provide for increased food service costs for 160 staffed beds at the Villa Feliciana Medical Complex.

<u>Service</u>	<u>Unit Cost</u>	<u>Count</u>	<u>Total Cost</u>
Meals	\$9.14	175,200	\$1,601,328
Snacks	\$0.66	116,800	\$77,088
Supplements	\$2.75	110,760	\$ 304,590
Medication Support	\$0.61	116,800	\$71,248
Total			\$2,054,254
FY 24 Budget			<u>\$1,042,800</u>
Adjustment			\$1,011,454

- Increases \$421,849 IAT from Office of Behavioral Health (OBH) to Villa Feliciana Medical Complex for rate increases for 20 reserved sick bay beds. Eastern Louisiana Mental Health System (ELMHS) has an IAT agreement with Villa Feliciana Medical Complex to reserve 20 beds for ELMHS patients.

The \$2.7 M in FY 24 projected expenditures included 20 reserved sick bay beds for a reimbursement rate of \$433 per day for 6,205 billable bed days (assuming 17 beds filled per day on average), plus \$28,000 in x-ray services. The \$3.1 M in FY 25 projected expenditures includes 20 reserved sick bay beds for an increased Medicaid reimbursement rate of \$489 per day, plus \$28,000 in x-ray services, which results in a cost increase of \$348,039.

OBH’s FY 24 expenditures for these beds are projected to exceed its budget by \$73,810. The \$421,849 adjustment is a result of the cost increase from FY 24 actual expenditures and the FY 25 projected budget amount.

<u>Year</u>	<u>Bed Rate</u>	<u>Days*</u>	<u>X-Ray Services</u>	<u>Expenditures</u>
FY 24	\$432.66	6,205	\$28,000	\$2,712,655
FY 25	\$488.75	6,205	\$28,000	<u>\$3,060,694</u>
Cost Increase				\$348,039
OHB Budget Deficit				<u>\$73,810</u>
Adjustment Amount				\$421,849

*17 average beds x 365 days = 6,205 billable bed days

- Increases seven (7) authorized T.O. positions as a result of converting job appointments to permanent positions: two (2) Administrative Assistant 4 positions, three (3) Housing Manager B positions, and two (2) Program Monitor positions. Both Administrative Assistant 4 positions, one (1) Housing Manager B position, and one (1) Program Monitor positions serve the My Choice Louisiana Program. The other two (2) Housing Manager B positions serve the Permanent Supportive Housing (PSH) Program, and the other one (1) Program Monitor position serves the Traumatic Brain and Spinal Cord Injury Program. There is no change in total personal services costs associated with this adjustment.

09 – 320 OFFICE OF AGING AND ADULT SERVICES

ISSUE: COMMUNITY-BASED WAIVERS AND 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. These services include support coordination, nursing and skilled therapy assessments and services, in-home monitoring systems, home modifications and assistive technologies, personal care, home-delivered meals, and care giver respite. Funding and participation information for this waiver is provided below:

<i>FY 25 Funded Slots:</i>	7,303
<i>FY 24 Funded Slots:</i>	6,553
<i>Slots Filled as of 6/30/24:</i>	5,938
<i>Slots Funded but not Filled:</i>	615
<i>Registry and/or Waiting List:*</i>	10,405
<i>Average Cost/Capped Cost:</i>	\$38,147/\$65,448
<i>FY 24 Expenditures:</i>	\$232,716,228
<i>FY 24 Budget:</i>	\$233,452,651
<i>FY 25 Budget</i>	\$225,483,230
<i>Population Served:</i>	<i>Ages 21+, Medicaid eligibility, and meet nursing facility level of care criteria</i>

The **Adult Day Health Care (ADHC) Waiver** provides certain services for five or more hours per day in a licensed and Medicaid enrolled ADHC facility. Services offered include assistance with activities of daily living, health and nutrition counseling, social services, and exercise programs. Funding and participation information for this waiver is provided below:

<i>FY 25 Funded Slots:</i>	555
<i>FY 24 Funded Slots:</i>	555
<i>Slots Filled as of 6/30/24:</i>	323
<i>Slots Funded but not Filled:</i>	232
<i>Registry and/or Waiting List:*</i>	1,976
<i>Average Cost:</i>	\$16,678
<i>FY 24 Expenditures:</i>	\$5,777,162
<i>FY 24 Budget:</i>	\$8,474,497
<i>FY 25 Budget</i>	\$8,474,497
<i>Population Served:</i>	<i>Ages 22+, Medicaid eligibility, and meet nursing facility level of care criteria</i>

The **Long-Term Personal Care Services (LT-PCS) Program**** provides help with activities of daily living for people who qualify for assistance under the program guidelines, including in-home services provided by personal care workers. Care provided includes help with bathing, toileting, and grooming activities; eating and food preparation; performance of incidental household chores; assistance getting to medical appointments; and grocery shopping. Funding and participation information for this program is provided below:

<i>Participants as of 6/30/24:</i>	9,417
<i>Average Cost/Capped Cost:</i>	\$22,689/\$30,918
<i>FY 24 Expenditures:</i>	\$217,951,055
<i>FY 24 Budget:</i>	\$234,522,812
<i>FY 25 Budget:</i>	\$191,104,885
<i>Population Served:</i>	<i>Ages 21+ who receive Medicaid benefits, meet nursing facility level of care and imminent risk criteria of nursing home admission</i>

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

<i>FY 25 Funded Capacity:</i>	810
<i>FY 24 Funded Capacity:***</i>	810
<i>Capacity Filled as of 6/30/24:</i>	451
<i>Capacity Funded but not Filled:</i>	359
<i>Average Cost/Capped Cost:</i>	\$43,515/\$84,550
<i>FY 24 Expenditures:</i>	\$18,503,987
<i>FY 24 Budget:</i>	\$17,520,233
<i>FY 25 Budget:</i>	\$20,635,868
<i>Population Served:</i>	<i>Ages 55+, live in PACE provider service area, nursing facility level of care, and meet Medicaid financial eligibility</i>

The **State Personal Assistance Services (SPAS) Program**** provides personal assistance services to people with significant disabilities to assist them with activities of daily living. Funding and participation information for this program is provided below:

<i>Participants as of 6/30/24:</i>	42
<i>Registry and/or Waiting List:*</i>	98
<i>Average Cost:</i>	\$21,782
<i>FY 24 Expenditures:</i>	\$898,807
<i>FY 24 Budget:</i>	\$1,073,410
<i>FY 25 Budget:</i>	\$1,073,410
<i>Population Served:</i>	<i>Ages 18+, has a significant disability, capable of hiring, firing, and supervising the persons who provide personal assistance services</i>

The **Louisiana Traumatic Brain & Spinal Cord Injury (TB/SCI) Trust Fund Program**** provides services in a flexible, individualized manner to Louisiana citizens with traumatic brain or spinal cord injuries. The program enables individuals to return to a reasonable level of functioning and independent living in their communities. Services are provided on a first-come, first-served basis. Expenditures shall not exceed \$15,000 for any 12-month period or \$50,000 in total lifetime expenditures per individual. Funding and participation information for this program is provided below:

<i>Participants as of 6/30/24:</i>	560
<i>Registry and/or Waiting List:*</i>	257
<i>Average Cost/Capped Cost:</i>	<i>\$4,580/\$50,000 over lifetime</i>
<i>FY 24 Expenditures:</i>	<i>\$1,942,125</i>
<i>FY 24 Budget:</i>	<i>\$2,114,868</i>
<i>FY 25 Budget:</i>	<i>\$2,114,868</i>
<i>Population Served:</i>	<i>An individual must meet the definition of traumatic brain or spinal cord injury.</i>

*Registry and/or Waiting List as of 6/30/24

**Programs without designated slots; the reported data represents the number of participants.

***Includes capacity for 200 participants at an additional PACE center serving Rapides and Avoyelles parishes that opened in the fourth quarter of FY 24. This center began enrolling participants in June 2024.

09 – 324 Louisiana Emergency Response Network Board

- No significant adjustments

09 – 325 Acadiana Area Human Services District

- No significant adjustments

09 – 326 Office of Public Health

- Decreases \$80 M Federal related to COVID-19 federal grants. \$79.7 M of this amount was for the Epidemiology Laboratory Capacity (ELC) Reopening Schools grant, which supported COVID-19 screening, testing, and other mitigation activities in K-12 schools for teachers, staff, and students to reopen and keep schools open safely for in-person instruction. The remaining \$322,803 was the Housing Opportunities for Persons with AIDS (HOPWA) grant, which expanded housing and supportive services for persons and families living with HIV and AIDS. The Coronavirus Aid, Relief, and Economic Security (CARES) Act provided this supplemental HOPWA funding. This \$322,803 constituted the entire federal allocation of non-entitlement CARES Act HOPWA funding to Louisiana.
- Increases \$500,000 SGF for the Tobacco Prevention and Control Program operated by Well-Ahead Louisiana, which works to promote tobacco use cessation, prevent tobacco use initiation, and eliminate exposure to secondhand smoke for Louisiana residents.
- Increases two (2) authorized T.O. positions as a result of converting job appointments to permanent positions. The positions are an Immunization Program Consultant and a Sanitarian 2. There is no change in total personal services costs associated with this adjustment.

The Immunization Program Consultant position monitors and conducts program planning and evaluation of the Louisiana Immunization Network System (LINKS), a computer based immunization information system that coordinates immunizations among healthcare providers to ensure an adequate immunization level and to avoid unnecessary immunizations.

The Sanitarian 2 position is responsible for enforcement of the Louisiana Sanitary Code through inspections of retail food markets and restaurants, as well as inspections of sewage and waste disposal systems in homes, communities, and trailer parks. The position also performs these inspections at institutions including schools, jails, and day care centers.

09 – 327 Office of Surgeon General

- Increases \$481,625 SGF and two (2) authorized T.O. positions for the newly created Office of Surgeon General. Funding and positions are transferred from the Office of the Secretary.

09 – 330 Office of Behavioral Health

- Increases \$6 M IAT from the Office of the Secretary to support the implementation of the Early Childhood Supports and Services (ECSS) Program. OPH issued a request for proposal (RFP) with the intent to award a contract to the selected vendor in FY 25. 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 additional budget authority will be utilized to engage a contractor who will: 1) implement a process for selecting regional provider sites in LDH’s 10 designated regions, 2) credential and contract with a network of regionally-based ECSS providers for delivery of high-quality ECSS care to infants, young children, and their families, 3) support the development, startup, and training of those regionally-based providers, 4) establish and support the development of supplemental local ECSS sites as needed, 5) provide clinical and programmatic oversight, 6) manage provider payments for services and costs that are not Medicaid-reimbursable, and 7) and support quality services for children and families.

- Increases \$3.9 M (\$2 M SGF and \$1.9 M IAT from MVP out of the Uncompensated Care Program) to provide for the 15% and 88% increase in the dietary services contract for meals, snacks, nutritional supplements, and food to support medication administration for patients at Central Louisiana State Hospital (CLSH) and Eastern Louisiana Mental Health System (ELMHS), respectively. These annual increases are stipulated in the current contracts these dietary service companies have with CLSH and ELMHS.

CLSH currently contracts with CURA for dietary services for the amount of \$1,061,791. This adjustment includes a 15% overall increase for meals and snacks, which totals to \$159,869 to support 120 patients at the CLSH. The new contract specifications include more defined deliverables and accountability as related to food services, quality, staffing, and compliance with The Joint Commission, Centers for Medicare and Medicaid Services, and LDH standards.

ELMHS currently contracts with Health Services Group (HSG) for dietary services for the amount of \$4,241,381. This adjustment includes an 88% increase for meals, snacks, special food service items, nutritional supplements, prescription administration, and emergency meals for the ELMHS main campus and the Admissions Special Security Area (ASSA) campus, which totals to \$3,729,955 to support 677 patients at ELMHS.

<u>Hospital</u>	<u>FY 24 Amount</u>	<u>FY 25 Amount</u>	<u>Contract Increase</u>	<u>% Increase</u>
CLSH	\$1,061,791	\$1,221,660	\$159,869	15.1%
ELMHS	\$4,241,381	\$7,971,336	\$3,729,955	87.9%

09 – 330 Office of Behavioral Health (Continued)

- Increases \$3.7 M SGF for the operation of 60 additional Forensic Supervised Transitional Residential Aftercare (FSTRA) beds at Villa Feliciana Medical Complex (Villa) by the Eastern Louisiana Mental Health System’s (ELMHS) Community Forensic Services (CFS) Program. Services provided through FSTRA include, but are not limited to, the following: behavioral health services, nutritional services, medication management, assistance with independent living skills, recreational services, and transportation services.

The ELMHS CFS Program provides for the supervision and community tracking of over 400 clients in the Conditional Release Program, a program within ELMHS for clients who have been court-ordered for conditional release from the inpatient hospital.

The increase in funding will support additional bed capacity at ELMHS due to continued and competing increases in demand to admit clients of all legal status types such as Not Guilty By Reason of Insanity (NGBRI), Pretrial (PT), Judicial Civil (JC), and Unable To Be Restored to Competence (648B), and the subsequent negative impact on ELMHS’ ability to timely admit NGBRI clients.

The request for additional FSTRA services will include the costs for food services, medications, psychiatric and pastoral care, medical supplies, insurance, technology services, and all other necessary services to provide 24/7 care.

FSTRA Services	Cost
Travel	\$ 1,971
Operating Services (food services, other)	\$ 973,893
Supplies (prescription, personal care, clothing, etc.)	\$ 869,649
Professional Services (psychiatric and pastoral)	\$ 563,019
Other Charges	\$ 93,732
IAT (ORM and OTS)	<u>\$1,179,331</u>
Total	\$3,681,595

- Increases \$2.6 M SGF for Forensic Supervised Transitional Residential Aftercare (FSTRA) service rates for 24 transitional beds, plus maintenance and psychiatric services.

Central Louisiana State Hospital (CLSH) was appropriated \$1,059,960 in FY 23 for 24 civil intermediate transitional beds, but it was later determined by LDH that the original request for information (RFI) did not include FSTRA services.

According to R.S. 28:32, a FSTRA facility shall provide clients referred by forensic facilities or under court-ordered forensic conditional release with individualized services to develop daily living skills and to prepare for vocational adjustment and reentry into the community. The RFI was rewritten to include FSTRA services, which adds \$2,586,040 to the already recurring funds for a total of \$3,646,000 in FY 25.

The original request in FY 23 was developed using a daily bed rate of \$121. A revised rate of \$352 has recently been settled by LDH based on the response to the RFI. This totals to a 244% budget increase compared to the FY 23 appropriation.

<u>FSTRA</u>	<u>No. of Beds</u>	<u>Days</u>	<u>Bed Rate</u>	<u>Total Budget</u>
FY 24	24	365	\$121	\$1,059,960
<u>FY 25</u>	<u>24</u>	<u>365</u>	<u>\$352</u>	<u>\$3,083,520</u>
Rate Increase Adjustment				\$2,023,560
<u>Coverage for maintenance and psychiatric services</u>				<u>\$562,480</u>
Total Adjustments				\$2,586,040

09 – 330 Office of Behavioral Health (Continued)

- Increases \$2.5 M SGF for 26 Forensic Supervised Transitional Residential Aftercare (FSTRA) beds at East Louisiana Mental Health System (ELMHS). The group home beds are based on a daily rate of \$230 per day, plus maintenance and psychiatric service providers. Psychiatric services are provided to group home clients outside of the group home bed rate. ELMHS will utilize the \$2.5 M increase to be compliant with the Cooper/Jackson settlement agreement. The federal lawsuit was settled when LDH agreed to provide behavioral health assessments and admit patients into treatment facilities within 15 days.

<u>Center</u>	<u>Beds</u>	<u>FY 25 Rate</u>	<u>Days</u>	<u>Estimated Cost</u>
ELMHS	26	\$230	365	\$2,182,700
<u>Provider costs based on existing group home contracts</u>				<u>\$270,324</u>
Total Adjustment				\$2,453,024

- Increases \$2.5 M SGF to provide 18% and 17% cost increases for Grace Outreach Center and Harmony Center supervised community group homes, respectively. The cost increase provides coverage for inflationary costs, food, salaries, and related benefits.

Annual increases are stipulated in the current contracts these centers have entered into with the Office of Behavioral Health - Eastern Louisiana Mental Health System (ELMHS). The contract with Grace Outreach Center was active through 6/30/24. The contract with Harmony Center expired on 3/31/24. An emergency contract with rate increases for both Forensic Supervised Transitional Residential and Aftercare (FSTRA) and Community Step Down (CSD) beds was developed for the term of 4/12/24 until 12/1/24. The \$15,300 difference between the total adjustment and total cost increase remains unallotted.

<u>Center</u>	<u>Beds</u>	<u>Rates</u>		<u>Days</u>	<u>Cost</u>		<u>Cost Increase</u>
		FY 24	FY 25		FY 24	FY 25	
Grace Outreach	60	\$194.73	\$230.00	365	\$4,264,587	\$5,037,000	\$772,413
Harmony – (FSTRA)	140	\$194.69	\$230.00	275	\$7,495,565	\$8,855,000	\$1,359,435
Harmony – (FSTRA)	140	\$200.53	\$230.00	90	\$2,526,678	\$2,898,000	\$371,322
Harmony – CSD	20	\$78.78	\$83.57	275	\$433,290	\$459,635	\$26,345
Harmony – CSD	20	\$81.14	\$83.57	90	\$146,052	\$150,426	\$4,374
Total							\$2,533,889
Unallotted							<u>\$15,300</u>
Total Adjustment							\$2,549,189

- Increases \$1.8 M (\$910,119 SGF and \$910,120 IAT) in the Eastern Louisiana Mental Health System (ELMHS) related to the patient pharmaceutical budget. The total adjustment represents a 43% increase from FY 24 spending for the rising cost of all patient medications. The \$910,210 IAT is Uncompensated Care from MVP for those patients who are admitted under a civil license.

The ELMHS pharmaceuticals budget experienced a shortfall in pharmacy spending from FY 21 to FY 24. In FY 23, ELMHS allocated \$1.4 M from Other Charges to cover a projected shortfall. ELMHS projects \$1.8 M in additional pharmaceutical spending over FY 24 projections from their Existing Operating Budget (EOB). The adjustment also includes a corresponding increase in payments from Medical Vendor Payments for Medicaid eligible expenses such as medications and prescription items to treat all patient medical conditions, including chronic conditions such as heart disease, HIV, hepatitis, diabetes, etc.

<u>Center</u>	<u>FY 23 Actuals</u>	<u>FY 24 Budget</u>	<u>FY 25 Projected</u>	<u>Cost Increase</u>	<u>% Increase</u>
ELMHS	\$4,147,537	\$4,228,037	\$6,048,276	\$1,820,239	43%

- Increases \$1.6 M Statutory Dedications out of the Facility Support Fund Number 2 described in R.S. 40:16.4 to the Hospital Based Treatment Program for storage, moving expenses, and fixtures at Central LA State Hospital (CLSH). The state orchestrated a sale of property approved by the Treasury and recorded by the latest Revenue Estimating Conference. The \$1.6 M was distributed to the Office of Behavioral Health (OBH) and will be used to support CLSH moving into a new facility located at 242 W Shamrock, Pineville, Louisiana. OBH reports these funds will be allocated in 2025.

09 – 330 Office of Behavioral Health (Continued)

- Increases \$1.3 M SGF in the Behavioral Health Administration and Community Oversight Program for the Louisiana Education and Addiction Network.
- Increases \$1 M Statutory Dedications out of the Behavioral Health and Wellness Fund to create a public awareness campaign for Louisiana residents about free gambling disorder treatment services and other available resources according to Act 435 of 2023 RS. The department is projecting that the statutory dedication will have a \$1.6 M fund balance at the end of FY 24. Also, the fund is projected to receive an additional \$700,000 in FY 25, totaling to \$2.3 M of accessible funding.

This new public awareness campaign budget will consist of services such as initial brand development, creative development, partner engagement, web design, digital billboards, and place-based media. OBH will enter into a contract with a third-party company to utilize its creative services to market gambling disorder treatment services and other available resources.

Public Awareness Campaign Budget	
<u>Expenditure Type</u>	<u>Expenditure Amount</u>
Initial Brand Development	\$65,000
Creative Development and Soft Campaign Launch	\$85,000
Material Development and Partner Engagement	\$85,000
Target Market Awareness	\$120,000
Community Support and Awareness	\$200,000
Web Design and Operation	\$45,000
Lamar Digital Billboards (approx. 5)	\$128,125
Beasley Digital Campaign	\$37,500
<u>Place-Based Media</u>	<u>\$234,375</u>
Total	\$1,000,000

- Increases \$421,849 SGF to Eastern Louisiana Mental Health System (ELMHS) for payment to Villa Feliciana Medical Complex (Villa) for rate increases for 20 reserved sick bay beds. ELMHS has an IAT agreement with Villa to reserve 20 beds for ELMHS patients.

The \$2.7 M in FY 24 projected expenditures included 20 reserved sick bay beds for a reimbursement rate of \$433 per day for 6,205 billable bed days (assuming 17 beds filled per day on average), plus \$28,000 in x-ray services. The \$3 M in FY 25 projected expenditures includes 20 reserved sick bay beds for an increased Medicaid reimbursement rate of \$489, plus \$28,000 in x-ray services, which results in a cost increase of \$348,039.

FY 24 expenditures for these beds are projected to exceed its budget by \$73,810. The \$421,849 adjustment is a result of the cost increase from FY 24 actual expenditures and the FY 25 projected budget amount.

Villa Bed Rate Increase				
<u>Year</u>	<u>Bed Rate</u>	<u>Days*</u>	<u>Additional X-Ray Services</u>	<u>Expenditures</u>
FY 24	\$433	6,205	\$28,000	\$2,712,655
<u>FY 25</u>	<u>\$489</u>	<u>6,205</u>	<u>\$28,000</u>	<u>\$3,060,694</u>
Cost Increase				\$348,039
<u>OBH Budget Deficit</u>				<u>\$73,810</u>
Adjustment Amount				\$421,849

*17 average beds x 365 days = 6,205 billable bed days

- Decreases \$85,960 Statutory Dedications out of the Tobacco Tax Health Care Fund based on the latest REC forecast. As a result of this decrease, OBH will reduce funding for tobacco prevention services provided through the Local Governing Entities (LGEs) and services provided by the Office of Behavioral Health through the Tobacco Prevention and Control Program and the Louisiana Tobacco Quitline.

09 – 330 Office of Behavioral Health (Continued)

- Increases one (1) authorized T.O. position in the Addictions Enhancement cost center for the OBH Accountability Plan Program as a result of converting a job appointment to a permanent position. The job appointment is a Program Monitor position (\$88,728 Federal: \$59,152 salary; \$29,576 related benefits) and expired on 9/30/24. The position monitors prevention treatment services at the Local Governing Entities (LGEs) to ensure compliance with the Substance Abuse and Mental Health Services Administration (SAMHSA) grant requirements at the community, state, and federal levels. There is no change in Personal Services costs associated with this adjustment.
- Increases one (1) T.O. position in the Prevention and Wellness cost center for the OBH Louisiana Partnerships for Success Program as a result of converting a job appointment to a permanent position. The job appointment is a Program Monitor position (\$100,746 Federal: \$67,164 salary; \$33,582 related benefits) that expires on 5/16/25. The position monitors addiction treatment services at the Local Governing Entities (LGEs) to ensure compliance with OBH Prevention System and the Substance Abuse and Mental Health Services Administration (SAMHSA) grant requirements at the community, state, and federal levels. There is no change in Personal Services costs associated with this adjustment.

09 – 340 Office of Citizens with Developmental Disabilities

- Increases \$500,000 IAT from Medical Vendor Administration (MVA) for Specialized Treatment and Recovery Team (START) model assessments and for remote technology to support virtual visits and electronic sharing of information for waiver participants. Funding for the START Program is provided through Section 9817 of the American Rescue Plan (ARP) Act. The funding is initially provided to MVA, which is then transferred to the Office for Citizens with Developmental Disabilities (OCDD), which manages the contract with the START team.

The START model includes an initial comprehensive assessment from the START team to help states determine the best method to implement services to support people with intellectual/developmental disabilities (I/DD) and complex behavior support needs in their state. The assessment includes several components: focus group meetings with a variety of stakeholders (advocates, providers, hospitals, police officers, managed care organizations, etc.), a survey of stakeholders, and an analysis of Medicaid utilization data for the I/DD population. The assessment results in a report of findings that summarizes the information and provides recommendations for implementation.

Examples of equipment that will be purchased with this funding include speech generating devices, electronic reading devices, video prompts, smart technology (phones and tablets) and applications to support daily life activities, personal assistant devices, medication reminder systems, mobile emergency response systems, and smart home technology (digital door locks and video doorbells).

- Increases \$986,232 IAT from Medical Vendor Payments for increased costs for a dietary food services contract to provide meals for approximately 420 individuals at Pinecrest Support Services Center.
- Increases \$202,959 (\$58,433 SGF and \$144,526 IAT from Medical Vendor Administration) for additional screeners for the Request for Services Registry (RSFR). These screenings, known as Screening for Urgency of Need (SUN), are intended to identify any needs a person may have, review current supports a person has and uses now, and determine the urgency of any unmet need that the person has.
- Increases one (1) T.O. position as a result of converting a job appointment to a permanent position. The position is for a Program Manager 1-B to assist individuals in transitioning from institutions to communities through the Money Follows the Person Program. The program helps people move from qualified institutions into home and community-based living settings and then follows those individuals for the first year of Medicaid waiver services to help ensure a successful transition. There is no change in total personal services costs associated with this adjustment.

09 – 340 Office of Citizens with Developmental Disabilities (Continued)

- Increases one (1) authorized T.O. position to receive the transfer of the position of the Executive Director of the LA State Interagency Coordination Council for EarlySteps from the Office of the Governor in response to Act 240 of the 2024 RS. There are no increased costs to the Louisiana Department of Health (LDH) associated with this transfer, as LDH currently funds the position through an interagency transfer agreement with the Office of the Governor.
- Net decrease of \$2.8 M IAT in statewide standard adjustments. This adjustment is primarily driven by the following:
 - Decrease \$5.6 M due to attrition adjustments.
 - Non-recurs \$4.4 M for prior year carryforwards.
 - Decrease \$4 M for retirement rate adjustments.
 - Increase \$3.5 M for acquisitions and major repairs.
 - Increase \$7.6 M for related benefits, market rate, group rate insurance, and salary base adjustments, and civil service training series.

09 – 340 OFFICE OF CITIZENS WITH DEVELOPMENTAL DISABILITIES

ISSUE: INTELLECTUAL/DEVELOPMENTAL DISABILITIES (I/DD) WAIVERS

In FY 19, the Office of Citizens with Developmental Disabilities (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, including the New Opportunities Waiver (NOW), Residential Options Waiver (ROW), Children's Choice Waiver, and Support Services Waiver.

Screening for Urgency of 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 Screening for Urgency of Need (SUN) score ranging from a tiered need of 0-4, where 4 is most urgent. A description of the tiers is as follows:

- 4 – Emergent
 - Supports will be needed in the next 90 days
- 3 – Urgent
 - Supports will be needed in the next 3-12 months
 - SUN score is reevaluated every year
- 2 – Critical
 - Supports will be needed in the next 1-2 years
 - SUN score is reevaluated every 2 years
- 1 – Planning
 - Supports will be needed in the next 3-5 years
 - SUN score is reevaluated every 3 years
- 0 – Currently no unmet needs
 - SUN score is reevaluated every 5 years

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

Cases on the registry are periodically reevaluated to determine a change in the urgency of the individual's need for support services. If the urgency of need is reevaluated to have a score of 3 or 4, then waiver services will be offered contingent on the availability of funding. Also, as new cases are added to registry, a SUN score is determined and waiver services will be offered to those with a score of 3 or 4, contingent on the availability of funding. The maximum expended on waiver services cannot exceed the funding available.

Registry as of 6/30/24	13,346
FY 24 Average Cost per Slot	\$48,718
FY 24 I/DD Waiver Slots Filled at of 6/30/24	14,552
FY 24 Expenditures	\$660,098,673
FY 25 Budget	\$744,552,230

For informational purposes, the number of recipients and average cost by waiver for FY 24 is provided below.

	Total Recipients*	Average Cost
NOW	7,326	\$73,837
Children's Choice	3,310	\$17,058
Supports Waiver	2,710	\$7,426
<u>ROW</u>	1,994	\$50,323
Total Recipients	15,350	

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

09 – 350 Office of Woman’s Health and Community Health

- Non-recurs \$1.7 M IAT for the COVID-19 Health Disparities Grant.
- Transfers \$728,180 and six (6) authorized T.O. positions to the Office of the Secretary

09 – 375 Imperial Calcasieu Human Services Authority

- No significant adjustments

09 – 376 Central Louisiana Human Services District

- No significant adjustments

09 – 377 Northwest Louisiana Human Services District

- No significant adjustments

10 - Department of Children and Family Services

Means of Finance	FY 24 Existing Operating Budget (12/01/23)	FY 25 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$288,499,293	\$309,557,203	\$21,057,910	7.3%
STATE GENERAL FUND BY:				
Interagency Transfer	\$16,502,907	\$16,502,907	\$0	0.0%
Fees and Self-generated Revenue	\$16,634,991	\$16,634,991	\$0	0.0%
Statutory Dedications	\$2,724,294	\$1,724,294	(\$1,000,000)	(36.7%)
FEDERAL FUNDS	\$613,584,450	\$598,460,491	(\$15,123,959)	(2.5%)
TOTAL MEANS OF FINANCING	\$937,945,935	\$942,879,886	\$4,933,951	0.5%
T.O. POSITIONS	3,737	3,760	23	0.6%

10 – 360 Office of Children and Family Services

- Net decrease of \$23.5 M (\$1.4 M SGF and \$22.1 M Federal) in statewide standard adjustments. This adjustment is primarily driven by the following:
 - Decreases \$10.9 M (\$5 M SGF and \$5.9 M Federal) due to attrition adjustments.
 - Non-recurs \$22.9 M (\$1.5 M SGF and \$31.4 M Federals) in prior year carryforwards.
 - Decreases \$19.4 M (\$9.7 M SGF and \$9.7 M Federal) for retirement rate adjustments.
 - Increases \$6 M (\$3 M SGF and \$3 M Federal) for Office of Technology Services (OTS).
 - Increases \$25.4 M (\$12.7 M SGF and \$12.7 M Federal) for related benefits, market rate, group rate insurance, and salary base adjustments.
- Increases \$13 M SGF in the Division of Child Welfare for operating expenses associated with the expansion of forty (40) therapeutic foster care (TFC) beds and fourteen (14) short-term residential (STR) beds.

<u>Expenditures</u>	<u>Cost</u>
TFC Beds (40)	\$2,440,000
STR Beds (14)	\$2,560,000
<u>Operating Expenses</u>	<u>\$8,000,000</u>
Total	\$13,000,000

Note: No additional positions are added in this adjustment.

ISSUE: COST INCREASES FOR FOSTER CARE

DCFS is allocating approximately \$13 M SGF to the Division of Child Welfare to support the expansion of forty (40) therapeutic foster care (TFC) beds, fourteen (14) short-term residential (STR) beds, and operating expenses. The \$8 M operating will be used to cover the increase in the use of a Tracking Individual Payment System (TIPS). TIPS is a software tool designed to monitor and manage financial transactions made by DCFS case workers for items necessary for children supported by the department. TIPS expenditures increased by \$12.6 M from \$108.7 M in FY 23 to \$121.3 M in FY 24 with no corresponding increase to funding.

<u>Expenditures</u>	<u>Cost</u>
TFC Beds (40)	\$2,440,000
STR Beds (14)	\$2,560,000
<u>Operating Expenses</u>	<u>\$8,000,000</u>
Total	\$13,000,000

Note: No additional positions are added in this adjustment.

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

- Increases \$9.2 M (\$6.9 M SGF and \$2.3 M Federal) for Child Welfare contracts with Congregate Care providers. Congregate Care providers offer housekeeping assistance, personal care, and meal preparation assistance to residents for the needs of children with no surrogate family-care solution in highly structured settings such as group homes. Congregate Care has increased its rates for each level of care per bed, totaling \$6.7 M. In addition, this increase includes approximately \$2.5 M in funding for days of service uncovered by Medicaid for inpatient and intensive residential treatment.

Behaviors and histories may be related to behavioral health disorders, conduct disorders, prior or pervasive criminal activities, medical conditions, human trafficking, or other complicated circumstances. To admit this special population into their homes, providers require payment in addition to standard board fees to retain beds, pay for staffing adjustments, and provide short-term crisis care. This funding allows providers to maintain the safety and stability of their milieu and avoids interruption to the continuity of care for the children.

The levels of care include: Non-Medical Group Home (NMGH) Level 1, NMGH Level 2 (NMGH 2), NMGH Special Populations (NMGH SP), NMGH Level 3, Qualified Residential Treatment Program (QRTP), Therapeutic Group Home (TGH), Specialized Developmental Disabilities (Special DD), Emergency Shelter (ES), Retainer NMGH 1 and 2 (Rtn 1 & 2), Retainer NMGH Level 3 and QRTP Level 3 (R&Q), Special Board (SB), and Crisis Rates (Crisis).

Level of Care	No. of Beds	Bed Rates		Days	Cost		Difference
		FY 24	FY 25		FY 24	FY 25	
NMGH 1	51	\$148	\$163	365	\$2,763,211	\$3,039,457	\$276,247
NMGH 2	50	\$197	\$216	365	\$3,589,410	\$3,948,388	\$358,978
NMGH SP	14	\$197	\$216	365	\$1,005,035	\$1,105,549	\$100,514
NMGH 3	10	\$330	\$363	365	\$1,204,500	\$1,324,950	\$120,450
QRTP	52	\$330	\$363	365	\$6,263,400	\$6,889,740	\$626,340
TGH	95	\$100	\$110	365	\$3,467,500	\$3,814,250	\$346,750
Special DD	6	\$0	\$500	365	\$0	\$1,095,000	\$1,095,000
ES	20	\$0	\$500	365	\$0	\$3,650,000	\$3,650,000
Rtn 1 & 2	11	\$148	\$163	365	\$595,987	\$655,569	\$59,583
R & Q	10	\$330	\$363	365	\$1,204,500	\$1,324,950	\$120,450
SB	13	\$400	\$400	365	\$1,898,000	\$1,898,000	\$0
Crisis	50	\$72	\$72	365	\$1,304,875	\$1,304,875	\$0
Total					\$23,296,417	\$30,050,727	\$6,754,310

*Total Cost and Difference do not exactly compute due to rounding.

Two circumstances require DCFS to pay for days of service when Medicaid will not cover the cost of service: 1) when managed care organizations (MCO) deny authorizations or abruptly end authorizations for continued stay in opposition to the attending treatment team's clinical recommendations, and 2) when securing a discharge resource does not correspond in time with the discharge orders. DCFS is mandated to cover the total cost of \$2.5 M for days of service uncovered by Medicaid for inpatient and intensive residential treatment.

The levels of care include: Therapeutic Group Home (TGH), Psychiatric Residential Treatment Facility (PRTF), and Acute Psychiatric In-Patient Hospital (IPH).

Level of Care	No. of Beds	Bed Rates		Days	Cost		Difference
		FY 24	FY 25		FY 24	FY 25	
TGH	25	\$89	\$178	365	\$815,965	\$1,627,809	\$811,844
PRTF	5	\$312	\$496	365	\$570,325	\$992,000	\$421,675
IPH	27	\$624	\$738	365	\$6,144,678	\$7,376,300	\$1,231,622
Total					\$7,530,968	\$9,996,109	\$2,465,141

*Total Cost and Difference do not exactly compute due to rounding.

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

- Non-recurs \$7 M SGF for the Louisiana Coalition Against Domestic Violence for domestic violence shelters statewide.
- Increases \$6.2 M Federal in the Division of Family Support from a \$9.4 M grant from USDA’s Food and Nutrition Service to provide an additional financial incentive to Supplemental Nutrition Assistance Program (SNAP) recipients. This federal support will establish and operate an Electronic Healthy Incentive Program (eHIP) to encourage SNAP recipients to purchase fruits and vegetables to earn up to \$0.30 per dollar spent, up to a maximum of \$25 a month. Of the \$9.4 M grant funds, \$6.2 M will be dispersed as benefits to SNAP recipients, to call centers for increased operational activity, and to the DCFS Communications Program to provide coverage for marketing and communication supplies.

Cost Description	FY 25 Cost
Marketing/Communications Supplies	\$50,000
Operational Support for Call Center	\$70,012
<u>eHIP Benefits</u>	<u>\$6,081,473</u>
Total	\$6,201,485

- Decreases \$4.2 M (\$2.1 M SGF and \$2.1 M Federal) in the Division of Child Welfare provided for the development of the Comprehensive Child Welfare Information System (CCWIS). A CCWIS is a case management information system that state and tribal Title IV-E agencies may develop to support their child welfare program needs. If a Title IV-E agency elects to build a CCWIS, the federal government provides a more favorable reimbursement than is provided for non-CCWIS systems, as long as the system meets federal requirements and is designed to support social workers’ needs to organize and record quality case information about the children and families receiving child welfare services. The system is expected to continue the planning phase throughout FY 25.

The FY 24 base amount of funding was \$13.3 M. The \$4.2 M reduction for FY 25 will bring the CCWIS budget to \$9.1 M. The project will include a Design, Development, and Implementation (DDI) vendor, a Project Management Office (PMO) vendor, a Quality Assurance/Quality Control (QA/QC) vendor, and an Independent Verification and Validation (IV & V) vendor, in addition to state DCFS and Office of Technology Services (OTS) staff. The project intends to develop all modules of a CCWIS solution within the three-year timeframe for contracts, as allowed by the Louisiana Procurement Code.

Cost Description	FY 25 Cost
DCFS Salary + Benefits	\$1,120,222
Project Management Staff Augmentation	\$759,120
OTS PM Staff Support	\$315,000
Technical Support	\$1,584,000
QA/QC Support (Vendor)	\$443,733
DCFS Office Space	\$175,104
DCFS Supplies	\$158,100
DCFS Travel Costs	\$22,500
DCFS Staff Training	\$6,000
Hardware/Software	\$300,000
IV & V Vendor Costs	\$731,000
DDI Vendor Costs	\$3,000,000
Management Reserve	\$400,000
<u>Contingency Reserve (Risk Mitigation)</u>	<u>\$48,980</u>
Total	\$9,063,759

FY 24 Amount	\$13,289,606
FY 25 Reduction	<u>(\$4,225,847)</u>
FY 25 Amount	\$9,063,759

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

- Increases \$4.1 M SGF to provide supplemental staffing contracts with Safety Management Systems for after hours, weekend, and holiday coverage of Child Protective Services investigations in Baton Rouge and New Orleans.

The current contract, which began in FY 23, is focused on providing supplemental staffing to alleviate heavy caseloads in the Division of Child Welfare. The contract provides staffing for after-hours coverage (nights, weekends, and holidays) so that DCFS staff do not have to cover the after-hours shifts on top of their regular work week. The contract helps DCFS meet federal and state requirements for thorough and timely investigations. The contract staff members respond to emergencies without DCFS staff having to remain “on call” after finishing their business day, and in many cases, working overtime.

The current cost of the contract is \$4.3 M, and DCFS was appropriated \$4.1 M SGF in FY 25 for this purpose. The department will utilize FY 24 budget authority to provide coverage for the \$157,844 difference.

<u>Positions</u>	<u>Rate</u>	<u>Annual Hours</u>	<u>Mileage Rate</u>	<u>Total Annual Miles</u>	<u>Annual Cost</u>
New Orleans (NO)					
2 SSW ¹	\$67 ²	4,160	0.625	15,600	\$287,222
2 LCSW ³	\$132	4,160	0.625	15,600	\$559,910
2 LCSW ³	\$132	2,496	0.625	10,400	\$336,596
2 LCSW ³	\$132	2,496	0.625	10,400	\$336,596
6 Staff	\$157	60	0.625	4,800	\$12,420
Baton Rouge (BR)					
2 SSW ¹	\$67 ²	4,160	0.625	5,600	\$287,222
2 LCSW ³	\$132	4,160	0.625	15,600	\$559,910
2 LCSW ³	\$132	2,496	0.625	10,400	\$336,596
2 LCSW ³	\$132	2,496	0.625	10,400	\$336,596
6 Staff	\$157	60	0.625	2,760	\$11,145
Strike Team (BR/NO)					
6 STM ⁴	\$67 ²	12,480	0.625	46,800	\$861,666
1 LCSW Supervisor	\$132	2,080	0.625	7,800	\$279,955
7 Staff	\$157	280	0.625	12,880	\$52,010 ²
Total					\$4,257,844 ²
Total Adjustment					<u>\$4,100,000</u>
Difference					<u>\$157,844</u>

- 1) Second Shift Workers
- 2) Rounded up according to cents
- 3) Licensed Clinical Social Worker
- 4) Strike Team Members

- Increases \$4 M SGF in the Division of Family Support Program to replace the Alternatives to Abortion initiative with the Louisiana Pregnancy and Baby Care initiative as a result of Act 329 of the 2024 RS. The new program acts as a statewide social service program to enhance and increase resources that promote childbirth instead of abortion for women facing unplanned pregnancies and to offer services, including pregnancy support, parenting help, and adoption assistance. The \$4 M increase will be used to provide coverage for additional administrative costs associated with hiring a general contractor to administer the program (administrative costs include marketing, outreach, and management of payments to various subcontractors).

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

- Increases \$3.9 M (\$3.1 M SGF and \$778,249 Federal) in the Division of Child Welfare to support a \$3.2 M increase in beds and board rates for Therapeutic Foster Care (TFC) levels of care and \$730,000 in costs for other levels of care. The original source of federal funding is Title IV-E.

TFC provides levels of care that include TFC Level 1 and TFC Level 2. These TFCs provide different settings that cater to the unique conditions of children and youth with major behavioral, mental, and/or medical issues.

The \$3.2 M will cover 18 additional Level 1 beds and 27 additional Level 2 beds. Both 10% bed rate increases will be used to recruit and retain more skilled TFC parents to provide specialized placements for children and youth with challenging issues. The 10% increased daily board rate for Level 1 is \$95, an increase of \$9 per day. The 10% increased daily board rate for Level 2 is \$135, which is an increase of \$12 per day. The total TFC cost increase is \$3.2 M.

<u>Level</u>	<u>No. of Beds</u>		<u>Days</u>	<u>Rates</u>		<u>Costs</u>		<u>Difference</u>
	<u>FY 24</u>	<u>FY 25</u>		<u>FY 24</u>	<u>FY 25</u>	<u>FY 24</u>	<u>FY 25</u>	
1	122	140	365	\$86.50	\$95.21	\$3,851,845	\$4,865,231	\$1,013,386
2	183	210	365	\$122.59	\$134.85	\$8,188,400	\$10,366,253	<u>\$2,147,853</u>
						Total		\$3,161,239

The remaining \$730,000 will cover Crisis, Emergency Home, and Medical and Behavioral special board rates. Crisis Special Board (Crisis), Emergency Home Special Board (EH), and Medical and Behavioral Special Board (MB) levels of care are needed for the TFC Program to allow placement of children and youth with the most challenging issues to remain in a home setting that is equipped to meet their specific needs. The cost is \$492,750 for 25 beds at a special board crisis rate of \$54 per day; \$127,750 for 14 beds at a special board rate of \$25 per day; \$109,500 for 15 beds with a special board rate of \$20 per day.

<u>Level</u>	<u>No. of Beds</u>	<u>FY 25 Rates</u>	<u>Cost</u>
Crisis	25	\$54	\$492,750
EH	14	\$25	\$127,750
<u>MB</u>	15	\$20	<u>\$109,500</u>
Total			\$730,000

Level 1 and 2 Beds	\$3,161,239
Crisis, EH, and MB	<u>\$730,000</u>
Total Adjustment	\$3,891,239

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

- Increases \$1.8 M Federal in the Division of Child Welfare from the Family First Prevention Services Act (FFPSA), enacted as part of P.L.115-123, which authorized new title IV-E funding for prevention services for mental health, substance abuse, and in-home parent skill-based programs provided by two contractor providers - Child First and Intercept.

Child First is an evidence-based, intensive, early childhood model that works with the most vulnerable young children and their families, focusing on mental health, substance abuse, and domestic violence. This home-based intervention improves family stability and prevents future child abuse and neglect. Child First contracts with the Bridge, Counsel NOLA, Social Work Professionals, and Volunteers of America to provide services in Louisiana.

Intercept is an intensive in-home parenting program used to safely prevent children from entering out-of-home care or reunify them with family as quickly as possible if a period of out-of-home care is necessary. Intercept contracts with Choices and Youth Villages to provide services in Louisiana.

These programs were initially funded at \$7 M (\$3.5 M SGF and \$3.5 M Federal) for 10 months in FY 24. The department requested \$9.4 M (\$589,358 SGF and \$1,768,074 Federal) to fully fund both programs for 12 months in FY 25. The department has not identified a source of funding to provide coverage for the remaining \$589,358 SGF match. As a result, DCFS has delayed the start of Child First and Intercept contracts until the source of funding can be identified to ensure budget authority is not exceeded.

*Family First Prevention Services Act (FFPSA)
Child First and Intercept Contracts*

FY 24 Budgeted (10-months)	\$7,072,296
FY 25 Request (12-months)	<u>\$9,429,728</u>
	\$2,357,432 (\$589,358 SGF and \$1,768,074 Federal)
FY 24 EOB	\$7,072,296
FY 25 Appropriated	<u>\$8,840,370</u>
	\$1,768,074 (Federal)
Remaining Need	\$589,358 (SGF Match)*

*According to information provided by the department, \$589,358 SGF will be required to draw the total Federal amount of \$1.8 M.

- Non-recurs \$1 M Statutory Dedications out of the Continuum of Care Fund for the Continuum of Care Program.
- Increases \$948,620 Federal and ten (10) authorized T.O. positions as an expansion in workforce development. These positions will work to connect citizens receiving financial benefits from the state to high-quality employment and training opportunities, increasing the workforce participation rate, as required by federal law. The 10 positions are Workforce Development Specialist 3, each with a salary of \$70,403 and \$24,459 in related benefits, totaling \$948,620 (\$94,862 x 10 positions). The source of funding is Temporary Assistance for Needy Families (TANF).

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

- Increases \$530,000 (\$397,500 SGF and \$132,500 Federal) to maintain the level of care coordination for child victims of human trafficking in the Office of Human Trafficking Prevention, as required by Act 662 of the 2022 RS, which requires DCFS to receive all reports of child and sex trafficking and to make care coordination and advocacy services available to these victims across the state. The original source of Federal funding is Title IV-E (\$132,500).

Care coordination includes emergency coordination, ongoing multidisciplinary coordination, and service planning with key agencies to address medical, psychological, safety, housing, and other emergency and long-term needs of the child victim and the investigative needs of law enforcement.

The Louisiana Child and Youth Trafficking Collaborative (LCYTC) federal grant has been available for the past three years to fund care coordination services and ends in FY 24. The \$1.5 M is necessary to provide full coverage for care coordination services; however, DCFS has a care coordination services budget of \$960,000. The need for the additional \$530,000 in FY 25 is due to the Office of Human Trafficking Prevention no longer receiving the funds from the LCYTC federal grant.

FY 25 CC Projected	\$1,490,000
FY 24 CC Budgeted	<u>\$960,000</u>
Adjustment	\$530,000

- Increases 13 authorized T.O. positions as a result of converting existing job appointments into permanent T.O. in the Division of Management and Finance that were set to expire in FY 25. There is no change in Personal Services costs associated with this adjustment.

DCFS implemented a Lean Agile Project Portfolio Management Office (PPMO) within the Division of Management and Finance as a way to improve the quantity and quality of support for computer system changes as well as support for other administrative support functions. Agile is a strategic methodology performed by PPMO for portfolio management that involves aligning projects with company goals. Agile produces smaller deliverables that are production-ready, usually within a 2-week or 4-week timeframe.

Positions	Salaries	Related Benefits	Total
Six (6) Program Manager 1-A – DHH	\$509,934	\$219,270	\$729,204
One (1) Program Manager 2 – DHH	\$97,302	\$41,840	<u>\$139,142</u>
		Total	\$868,346

The Systems, Research and Analysis Group (MFD-QA-SRA) under the Office of Management and Finance is transitioning six (6) job appointment positions to T.O. positions to provide stability and consistency for the staff working with DCFS legacy systems. All of these individuals provide business knowledge of how the systems are currently used and user acceptance testing whenever there is an integration between a legacy system and a new system to maintain the department’s overall operational stance throughout the modernization process.

Positions	Salaries	Related Benefits	Total
Two (2) Program Monitor – DHH	\$148,470	\$63,842	\$212,312
One (1) Program Manager 1-B – DHH	\$90,938	\$39,103	\$130,041
Three (3) Program Manager 1-A – DHH	\$254,967	\$109,635	<u>\$364,602</u>
		Total	\$706,955

10 – 360 DEPARTMENT OF CHILDREN AND FAMILY SERVICES

ISSUE: TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF)

Act 4 of the 2024 RS contains total TANF funding of \$163.4 M, which is a \$14.2 M decrease in funding from FY 24 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 35 on page 108. The most significant reductions include a total decrease of \$13.2 M from LA-4 and Jobs for America’s Graduates (JAG) within the TANF Initiatives. The \$10 M decrease from LA-4 can be attributed to the DCFS’s need to fully fund the Family Independence Temporary Assistance Program (FITAP) and Strategies to Empower People (STEP) Vocational Education Program. The \$3.2 M decrease from JAG is attributed to a corresponding increase to the Child Welfare Emergency Assistance Program. DCFS reports the funds will be utilized to provide coverage for urgent needs such as shelter, food, utilities, and medical emergencies for families associated with listed programs.



Table 35: Temporary Assistance for Needy Families (TANF) Budget

	FY 24	FY 25	Difference
CORE WELFARE			
FITAP/KCSP ¹	\$30,211,574	\$35,211,574	\$5,000,000
Strategies to Empower People (STEP)	\$11,121,087	\$16,338,909	\$5,217,822
Call Center/Document Imaging	\$3,378,510	\$2,378,510	(\$1,000,000)
Administration	\$11,496,931	\$11,888,508	\$391,577
Pandemic Emergency Assistance Fund	\$967,895	\$0	(\$967,895)
SUBTOTAL	\$57,175,997	\$65,817,501	\$8,641,504
CHILD WELFARE			
Child Protection Investigation/Family Services (CPI/FS)	\$27,327,911	\$27,327,911	\$0
Emergency Assistance	\$5,650,906	\$9,011,589	\$3,360,683
Kinship Navigator	\$3,445,000	\$3,445,000	\$0
My Community Cares (MCC)	\$750,000	\$750,000	\$0
SUBTOTAL	\$37,173,817	\$40,534,500	\$3,360,683
TANF INITIATIVES			
Community Supervisor (OJJ)	\$844,033	\$810,000	(\$34,033)
LA 4	\$30,010,040	\$20,010,040	(\$10,000,000)
Court Appointed Special Advocate (CASA)	\$3,992,850	\$3,992,850	\$0
Substance Abuse	\$4,647,742	\$3,679,932	(\$967,810)
Nurse Family Partnership	\$3,598,101	\$2,877,075	(\$721,026)
Jobs for America's Graduates (JAG)	\$6,454,524	\$3,200,000	(\$3,254,524)
Drug Courts	\$5,968,393	\$5,000,000	(\$968,393)
Homeless	\$1,956,436	\$1,759,268	(\$197,168)
Family Violence	\$4,297,462	\$3,750,100	(\$547,362)
Fatherhood	\$267,207	\$1,200,000	\$932,793
Vulnerable Communities & People	\$830,370	\$0	(\$830,370)
Abortion Alternatives	\$2,328,260	\$2,260,000	(\$68,260)
Individual Development Account	\$634,356	\$600,000	(\$34,356)
United Way of Southwest Louisiana	\$260,267	\$0	(\$260,267)
Micro-Enterprise	\$850,566	\$400,000	(\$450,566)
SUBTOTAL	\$66,940,607	\$49,539,265	(\$17,401,342)
SUMMARY			
Core Welfare	\$57,175,997	\$65,817,501	\$8,641,504
Child Welfare	\$37,173,817	\$40,534,500	\$3,360,683
Child Welfare SSBG ² Transfer (10%)	\$16,343,087	\$7,539,611	(\$8,803,476)
TANF Initiatives	\$66,940,607	\$49,539,265	(\$17,401,342)
TOTAL	\$177,633,508	\$163,430,877	(\$14,202,631)

1. Family Independence Temporary Assistance Program/Kinship Care Subsidy Program

2. Social Services Block Grant Program

ISSUE: SUMMER ELECTRONIC BENEFIT TRANSFER (EBT) PROGRAM – SUN BUCKS

The Louisiana Summer Electronic Benefit (EBT) Program, also known as SUN Bucks, is a USDA-funded program established to provide a one-time payment of \$120 to each school-aged (5 to 18 years old) child belonging to low-income families for the purpose of purchasing groceries during the summer months as children are not receiving school lunches.

Recipients may use SUN Bucks benefits to purchase Supplemental Nutrition Assistance Program (SNAP) eligible food items at stores that accept EBT cards. SUN Bucks must be used within 122 days of the issuance date, or the benefits will expire and cannot be added back to the card.

In the first phase (Phase 1) of the disbursement of SUN Bucks benefits, approximately \$36 M was issued to 300,000 children on 6/19/24. These children were registered for SNAP benefits.

In the second phase (Phase 2) of the disbursement of SUN Bucks benefits, approximately \$36 M was issued to another 300,000 children on 7/24/24 to those who were registered for:

- Medicaid, Family Independence Temporary Assistance Program (FITAP), or Kinship Care Subsidy Program (KCSP) benefits
- Free or reduced-price school meals because their family's income met the requirements of the National School Lunch Program and/or School Breakfast Program (NSLP/SBP).

Nearly \$72 M in SUN Bucks benefits have been distributed to almost 600,000 children who received SNAP, Medicaid, FITAP, or KSPC benefits. In the final round of Phase 2, an additional \$7 M in SUN Bucks benefits was issued to approximately 59,000 students on 8/21/24, who qualified for the National School Lunch Program (NSLP).

Phase 3 requires families to complete an application, including students who attend Community Eligible Provision (CEP) schools and were not automatically enrolled in SUN Bucks during Phase 1 (SNAP recipients) or Phase 2 (Medicaid, FITAP, KCSP, & NSLP), children experiencing homelessness, and migrant children. Phase 3 of the SUN Bucks application period opened on 8/19/24, and closed on 9/20/24. In future years, DCFS plans to reevaluate the issuance process of the Summer EBT Program and to distribute funds earlier.

ISSUE: DCFS POSITION HISTORY

Table 36: DCFS Position History

FY	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
2025	3,760	23	0.61%	326	8.67%	Personnel Increase
Cumulative Change		220				

11 - Department of Energy & Natural Resources

Means of Finance	FY 24 Existing Operating Budget (12/01/23)	FY 25 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$27,718,362	\$27,096,926	(\$621,436)	(2.2%)
STATE GENERAL FUND BY:				
Interagency Transfer	\$8,892,137	\$8,632,737	(\$259,400)	(2.9%)
Fees and Self-generated Revenue	\$19,608,398	\$20,006,097	\$397,699	2.0%
Statutory Dedications	\$31,187,487	\$47,738,799	\$16,551,312	53.1%
FEDERAL FUNDS	\$94,615,820	\$130,087,430	\$35,471,610	37.5%
TOTAL MEANS OF FINANCING	\$182,022,204	\$233,561,989	\$51,539,785	28.3%
T.O. POSITIONS	329	361	32	9.7%

11 – 431 Office of the Secretary

- Increases \$27.1 M (\$4 M SGF and \$23.1 M Federal) for the Louisiana HUB for Energy Resilience Operations (HERO) project. This project is part of the Grid Resilience and Innovation Partnerships (GRIP) Program established by the Infrastructure Investment and Jobs Act (IIJA). This grant will enhance grid flexibility and improve the resilience of Louisiana’s power grid against growing threats of extreme weather and climate change.
- Increases \$25.1 M Federal and one (1) authorized T.O. position for the Solar for All federal grant. This grant is designed to enable low-income and disadvantaged communities an opportunity to benefit from zero-emissions technologies. The position (Federal Program Manager) will be responsible for handling grant applications, contracting, and federal reporting requirements, as well as planning, preparing, and implementing multiple projects for this grant. The compensation for this position is \$114,874 comprised of \$70,647 salary and \$44,227 related benefits.
- Decreases \$20.2 M Federal and two (2) authorized T.O. positions (Accountant/Grant Reviewer and Federal Energy Program Manager) that were appropriated during the 2023 RS for the Regional Clean Hydrogen Hubs Program (HALO). HALO was a partnership between Louisiana, Arkansas, and Oklahoma for a regional clean hydrogen hub; however, HALO was not selected among the final seven hubs.
- Decreases \$13 M Federal to align funding for the Orphaned and Marginal Oil and Gas Well Program. The FY 24 budget contained \$50 M in Federal authority for this program; however, for FY 25, the department anticipates receiving a combined total of \$37 M from the Department of Interior (\$35 M) and the Department of Energy (\$2 M). See “ISSUE: Oilfield Site Restoration” on page 114.
- Increases \$10.1 M Federal and one (1) authorized T.O. position for the Home Efficiency Rebates (HER) Program by the U.S. Department of Energy, for the purpose of offering rebates for energy efficiency upgrades that improve the overall energy performance of a single-family home or multifamily building. This grant is a five-year formula grant and adds one Federal Program Manager who will be responsible for handling grant applications, contracting, and federal reporting requirements, as well as planning, preparing, and implementing multiple projects. The compensation for this position is \$114,874, comprised of \$70,647 salary and \$44,227 related benefits.

11 – 431 Office of the Secretary (Continued)

- Increases \$10.1 M Federal and one (1) authorized T.O. position for the Home Electrification and Appliance Rebates (HEAR) Program. The new position is a Federal Program Manager who will be responsible for handling grant applications, contracting, and federal reporting requirements, as well as planning, preparing, and implementing multiple projects. The compensation for this position is \$114,874, comprised of \$70,647 salary and \$44,227 related benefits. The HEAR Grant is a five-year formula grant under the Home Energy Rebates Program and was established to provide point-of-sale rebates to eligible entities for qualified electrification projects.
- Increases \$9.7 M Statutory Dedications out of the Oil Spill Contingency Fund (\$7.5 M) and the Natural Resource Restoration Trust Fund (\$2.2 M), as the result of transferring the Louisiana Oil Spill Coordinator’s Office (LOSCO) from the Department of Public Safety and Corrections, Office of State Police to the Department of Energy and Natural Resources (DENR). The transfer also includes twenty (20) T.O. positions, 13 of these positions are currently filled and seven are vacant. DENR will integrate LOSCO into the department using the existing staff and resources of the two agencies and anticipates needing no additional funding.
- Increases \$4.8 M Statutory Dedications out of the Oilfield Site Restoration Fund for the Orphaned and Marginal Oil and Gas Well Program. This program takes orphaned oil and gas wells or production facilities where no viable party can be located and plugs and restores sites back to pre-well site conditions that are suitable for redevelopment.
- Increases \$3 M SGR out of the Coastal Resources Trust Dedicated Fund Account for DENR to support various Coastal Protection and Restoration Authority (CPRA) beneficial use projects. These funds are used to supplement the budget of certain coastal restoration projects that have unforeseen costs.
- Decreases \$2.3 M SGR out of the Coastal Resources Trust Dedicated Fund Account that was used for the Rockefeller Refuge Shoreline Stabilization Project. This stabilization project is intended to protect the 9.2 mile “shovel ready” portion of the Rockefeller Refuge west of the Joseph Harbor Bayou. These funds are generated from coastal use permit applications, consistency determinations, and from the federal outer continental shelf revenue sharing program.
- Increases \$1.3 M Statutory Dedications out of the Mineral and Energy Operation Fund for two (2) authorized T.O. positions, an Audit Manager and Auditor 1/2/3, and to create a federal compliance section to manage requirements that come with federal grants. The compensation for the Audit Manager is \$145,683 comprised of \$90,938 salary and \$54,745 related benefits. The compensation for the Auditor is \$111,206 comprised of \$69,368 salary and \$41,838 related benefits. The remaining \$1 M will be used for a professional service contract to supplement the compliance section, which will provide access to external consultants or tools that ensure thorough compliance.
- Increases \$340,974 Statutory Dedications out of the Mineral and Energy Operation Fund for three (3) authorized T.O. positions in the Fiscal Division (two Accountants and one Contract/Grant Reviewer Manager) to manage the significant amount of funding from various federal grant programs.

<u>Position</u>	<u>Salary</u>	<u>Related Benefits</u>
Accountant	\$69,368	\$43,633
Accountant (Fiscal Travel)	\$60,581	\$38,106
Contract/ Grant reviewer	\$79,435	\$49,851
Total	\$209,384	\$131,590

11 – 431 Office of the Secretary (Continued)

- Increases \$229,748 Statutory Dedications out of the Mineral and Energy Operation Fund for two (2) authorized T.O. Federal Energy Program Manager positions, per Act 555 of the 2022 RS, which authorizes DENR to regulate solar power generating facilities. One position will have expertise in financial securities and risk analysis and one will have a technical understanding of solar facilities. Each of these positions will have a salary of \$70,647 with related benefits of \$44,227 for a total of \$229,748 to compensate both positions.

11 – 432 Office of Conservation

- Increases \$228,563 (\$123,830 SGF, \$90,973 Statutory Dedications out of the Carbon Dioxide Geologic Storage Trust Fund, and \$13,760 Federal), one (1) authorized T.O. position and one (1) job appointment position in the Injection and Mining Division. The Conservation Enforcement Specialist 3 - will be responsible for field surveillance inspection and oversight of Class VI CO2 wells. The compensation for this position is \$87,778 comprised of \$53,914 salary and \$33,864 related benefits. The Petroleum Scientist 3 position (four year job appointment) will be responsible for permitting and oversight of injection wells related to underground storage of hydrogen, helium, and other gases, lithium and carbon sequestration. The compensation for this position is \$140,585, comprised of \$86,348 salary and \$54,237 related benefits.
- Increases \$190,848 (\$72,479 SGF, \$14,900 Statutory Dedications out of the Carbon Dioxide Geologic Storage Trust Fund, and \$103,469 Federal) for expenses related to the replacement of IT equipment, including: 76 monitors, five scanners, three desktop computers, 19 laptop computers, and two tablet computers for agencywide IT upgrades.
- Increases \$158,850 Statutory Dedications out of the Carbon Dioxide Geologic Storage Trust Fund for one (1) authorized T.O. Petroleum Scientist Manager 2 position, which will act as the Assistant Director and support the administration of the Hydrogen Storage and Carbon Sequestration programs. The compensation for this position is \$158,850, comprised of \$113,464 and \$45,386 related benefits.
- Increases two (2) authorized T.O. positions within the Office of Conservation. These positions are Conservation Enforcement Specialists who are needed to perform water well inspections. The compensation for these positions is \$87,778 each, comprised of \$53,914 salary and \$33,864 related benefits. The funding for these positions is already included in the base budget.



11 – ENERGY AND NATURAL RESOURCES

ISSUE: OILFIELD SITE RESTORATION

The Orphaned and Marginal Oil and Gas Well Program was created in 1993 to address the problem of orphaned well sites across the state. The program receives its funding from fees on oil and gas production in Louisiana, which vary based on the price per barrel. Funds collected 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 8/15/24, the Department of Energy and Natural Resources (DENR) SONRIS Data Portal showed that Louisiana had 4,703 orphaned wells. Over the last five years, a total of 535 wells (averaging 107 wells annually) have been plugged using state funds.

Federal Funding

In recent years, the federal government has increased its support in addressing the orphaned well situation. The Infrastructure Investment and Jobs Act (IIJA) included funding that has catalyzed the Orphaned and Marginal Oil and Gas Well Program with an influx of additional support. In FY 25, DENR anticipates receiving federal funds totaling \$37 M from combined grants received from the U.S. Department of the Interior (U.S. DOI) along with the U.S. Department of Energy to remediate 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. In FY 24, the U.S. Fish and Wildlife Service (FWS) awarded the state \$13.6 M in grant funding to plug and restore abandoned wells on federal lands located in the state. Since receiving the first tranche of funding in January 2023, 541 wells have been plugged, 106 of which had at least trace amounts of methane being released. On average, each well costs \$29,943 to be plugged. These wells were predominantly plugged in Caddo, Union, and Claiborne parishes.

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 official guidance for the grants.

ISSUE: FEDERAL ENERGY GRANTS

In FY 25, DENR expects to receive four new federal grants in addition to multiple existing grants related to energy use and management. Each of these grants are five-year formula grants: Solar for All (\$156 M), Home Efficiency Rebates (HER) (\$106 M), Home Electrification and Appliance Rebates (HEAR) (\$105 M), and the HUB for Energy Resilience Operations (HERO) (\$249.3 M). These grants, ranging from solar initiatives to home efficiency and electrification programs, align with DENR’s mission to promote environmental sustainability and resilience across the state. Each of these grants is structured to address specific needs and has clear guidelines on how they are to be utilized.

- The Solar for All Grant is tailored to facilitate access to zero-emissions technologies for low-income and disadvantaged communities, awarded by the Environmental Protection Agency.
- The HER grant is under the Home Energy Rebates Program awarded by the U.S. DOE, and will provide rebates for energy efficiency upgrades aimed at enhancing the overall energy performance of both single-family and multi-family homes.
- The HEAR grant is part of the Home Energy Rebates Program awarded by the U.S. DOE, and will provide eligible entities with point-of-sale rebates for qualified electrification projects. These rebates will help Louisianans save on energy bills, upgrade to clean energy equipment, improve energy efficiency, and reduce pollution.
- HERO, a part of the Grid Resilience and Innovation Partnership (GRIP), is aimed at assisting Louisiana in bolstering grid flexibility and fortifying the resilience of the state’s power grid in response to the escalating challenges posed by extreme weather events and climate change. The U.S. DOE Grid Deployment Office awarded the state \$249.3 M. DENR will use these federal funds to deploy 385 microgrids and conduct community-based energy planning to protect against outages. The project is an eight-year funding cycle.

Table 37 below lists estimates of these grants and existing grants with their projected annual budgeted amounts.

Table 37: Estimated Federal Energy Grant Awards
(\$ in millions)

Grant	FY 23	FY 24	FY 25	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31	Total
Hubs for Energy Resilient Operations (HERO)*		\$27.0	\$25.1	\$29.3	\$35.9	\$35.6	\$45.6	\$32.2	\$18.6	\$249.3
Home Energy Rebates (HER) Program		\$10.0	\$30.0	\$29.0	\$18.5	\$18.5				\$106.0
Home Electrification & Appliances Rebate Program		\$10.0	\$30.0	\$28.0	\$18.5	\$18.5				\$105.0
Solar for All		\$25.1	\$44.0	\$31.5	\$19.0	\$19.0	\$17.4			\$156.0
State Energy Program IIIA Formula	\$2.8	\$2.8	\$2.4	\$1.5	\$1.0					\$10.5
Grid Resilience Formula Grant**	\$8.0	\$8.0	\$8.0	\$8.0	\$8.0					\$40.0
Energy Efficiency & Conservation Block Grant		\$0.8	\$0.8	\$0.2	\$0.2	\$0.2				\$2.2
Energy Efficiency Revolving Loan Fund			\$2.7	\$2.7	\$2.2	\$1.4	\$1.0			\$10.0
Training for Residential Energy Contractors				\$1.2	\$1.2	\$1.2				\$3.6
LA HEAT - Energy Auditors Training Grant				\$0.7	\$0.7	\$0.7				\$2.1
Total	\$10.8	\$83.7	\$143.0	\$132.1	\$105.2	\$95.1	\$64.0	\$32.2	\$18.6	\$684.7

Source: Department of Energy and Natural Resources

*\$4 M SGF was appropriated in FY 25 as part of the match for HERO. Future match needs will vary over the 8 year life of the grant at an estimated total of \$22 M.

**Grid Resiliency Grants require a 15% match of \$1.2 M SGF annually for a total of \$6 M over the 5-year period

ISSUE: CARBON CAPTURE AND SEQUESTRATION

Carbon Capture and Sequestration (CCS) is the process of collecting carbon dioxide from power plants or industrial processes and sequestering it in geological formations underground, as opposed to releasing it into the air. Although Louisiana legalized carbon sequestration in 2009 with the Louisiana Geologic Sequestration Act, it has recently become a formidable option for large companies to sequester their emissions into some of Louisiana's underground formations.

In 2024, the U.S. Environmental Protection Agency (EPA) approved Louisiana's application to revise the state's underground injection control program to include primary enforcement authority (primacy) for Class VI geologic sequestration wells located within the state, except on federally recognized Indian lands. The Class VI program will join the Class I-V programs, which are currently administered by the Office of Conservation, Injection and Mining Division. Since receiving primacy, DENR has received 65 permit applications as of 10/30/24, for Class VI wells, encompassing a total of 26 projects around the state. As of yet, no Class VI permits have been issued although 27 applications, encompassing a total of nine potential projects, are currently under technical review.

As of 10/30/24, DENR has issued 15 permits for Class V stratigraphic test wells associated with potential CCS projects, with 10 more permit applications currently under consideration. Class V stratigraphic test wells are a useful tool for site characterization. They can be utilized for logging, core collection, injectivity tests, etc. (CO₂ cannot be injected as test fluid). There is possible future utilization as a monitor well or Class VI injection well. However, any proposal to convert a Class V to a Class VI well is still required to go through the full Class VI permitting process. Receiving a Class V permit does not lessen regulatory requirements or guarantee that a Class VI permit will be issued.

Act 378 of the 2023 RS requires any funds generated from CCS agreements be deposited into the Treasury and that such funds be remitted as follows: 30% into the Mineral and Energy Operation Fund, 30% to the governing authority of the parish located in a specific area of interest, and the remaining 40% deposited into the SGF. Additionally, each storage facility must pay a fee based on the amount of carbon dioxide it pumped into the ground per ton until the total amount of fees paid related to an individual injection site reaches \$5 M. If the amount in the fund falls below \$4 M, then fees would resume being collected.

12 - Department of Revenue

Means of Finance	FY 24 Existing Operating Budget (12/01/23)	FY 25 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$0	\$0	\$0	-
STATE GENERAL FUND BY:				
Interagency Transfer	\$515,000	\$515,000	\$0	0.0%
Fees and Self-generated Revenue	\$118,857,224	\$118,637,147	(\$220,077)	(0.2%)
Statutory Dedications	\$557,914	\$557,914	\$0	0.0%
FEDERAL FUNDS	\$0	\$0	\$0	-
TOTAL MEANS OF FINANCING	\$119,930,138	\$119,710,061	(\$220,077)	(0.2%)
T.O. POSITIONS	724	724	0	0.0%

12 – 440 Office of Revenue

- Non-recurs \$1.5 M SGR in prior year carryforwards.
- Increases \$977,900 SGR for the expansion and reopening of offices in three geographic areas across the state, as follows:
 - \$250,000** Expansion of the Collection Division, Criminal Division, and the Revenue Processing Division in the LaSalle Building in Baton Rouge to allow for additional office space for employees and to centralize employees in appropriate areas in the building.
 - \$336,000** Expansion of the Collection Division, Taxpayer Compliance - Income Division, Taxpayer Compliance - Sales, Excise, Severance (SES) Division, and the Office of Charitable Gaming Staff and Management in the Northeast Louisiana State Office Building in Monroe (Ouachita Parish) due to the high volume of individual walk-in taxpayers and recruitment challenges in Baton Rouge and surrounding areas.
 - \$391,900** Reopening the Southwest Louisiana Office in Lake Charles to provide taxpayers face-to-face customer service to resolve billing issues, file delinquent tax returns, pay taxes owed, and promote voluntary compliance through taxpayer education.
- Increases \$213,400 SGR for an update to the BLAIR (Bingo, Licensing, Accounting, and Inventory Reporting) system in the Charitable Gaming Program. A new, enhanced BLAIR system is in development by Antares Technology Solutions and is anticipated to replace the existing technologically aged BLAIR system by the end of the second quarter of FY 25. This new system updates daily operation processes within all of Charitable Gaming, including but not limited to licensing, reporting, eliminating current manual (paper) tasks, and providing remote access while in the field conducting inspections and entrance interviews for audits. This enhancement brings the total amount spent on development of the new BLAIR system across FY 22-25 to \$1,362,248, which includes hosting fees and maintenance costs for the next three years.

12 – 440 OFFICE OF REVENUE & 08 – 419 STATE POLICE

ISSUE: VAPE TAX PROCEEDS

Act 4 of the 2024 RS appropriates \$9.2 M out of the Insurance Verification System Dedicated Fund Account for recurring expenses related to a Louisiana State Police (LSP) pay raise.

Act 414 of the 2023 RS increased the excise tax on vapor products (and electronic cigarettes) from 5¢/ml to 15¢/ml and increased sales restrictions on the vaping industry. The first \$22 M in vape tax proceeds were dedicated to the Louisiana State Police Salary Fund for pay raises that were authorized to begin on 7/01/23. Vape tax revenues have not materialized in sufficient amounts to fully offset the recurring pay raises that took effect in FY 24. Figures adopted at the REC meeting on 5/09/24 imply an estimated decrease of \$9.2 M annually. Thus, the likely shortage of funding in FY 24 and FY 25 is covered by a MOF swap of \$9.2 M in FY 24 (Act 20 of the 2024 2nd ES) and \$9.2 M in FY 25 (Act 4 of the 2024 RS) from an available \$18.4 M balance out of the Insurance Verification System Dedicated Fund Account.*

While this budget solution may temporarily resolve the shortfall in funding, the Insurance Verification System Dedicated Fund Account balance can only offer a solution for two fiscal years, given current budget expectations. A new funding source will be necessary beginning in FY 26 should vape tax revenues remain below the levels necessary to cover the LSP pay raises.

Before the enactment of Act 414, all proceeds from the vape tax remained in the SGF. After enactment, the avails of the tax are dedicated accordingly:

1. The first \$22 M of proceeds to the Louisiana State Police Salary Fund.
2. The next \$600,000 of proceeds to the Louisiana Office of Alcohol and Tobacco Control (ATC) as SGR for vaping enforcement.
3. The next \$5.4 M of proceeds to the Louisiana Department of Wildlife and Fisheries (LDWF), Office of State Fire Marshal (SFM), and Louisiana Public Defender Board (LPDB) Compensation Fund for salary increases and related benefits for enforcement agents.
4. Presumably any remaining proceeds beyond \$28 M to the SGF.

As a result of the tiered system by which proceeds of the excise tax are distributed, it is unlikely that ATC, LDWF, SFM, or LPDB will receive funds from the vape tax increase and expanded enforcement provided for in Act 414. Accordingly, as in the FY 24 EOB Base, the FY 25 budget does not recommend an appropriation of vape tax proceeds for these agencies.

**Act 20 of the 2024 2nd ES provided for an additional \$4.75 M SGF appropriation in the LA State Police for pay raises in FY 24. Since the Insurance Verification Fund balance is not anticipated to be sufficient to cover the additional \$4.75 M in FY 25 supported by the supplemental appropriation, Act 4 of the 2024 RS contains line-item appropriations amounting to \$9 M SGF for salaries and related benefits for FY 25. Since these pay raises are presumed to be recurring costs, the Legislative Fiscal Office anticipates an alternative source of funding will be necessary in the FY 26 budget and beyond for the agency.*

12-440 OFFICE OF REVENUE

ISSUE: AGENCY 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). The act 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. For budget purposes, both revenue sources, retained fees or one percent of certain collections, are classified collectively as self-generated revenue (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 and Act 4 of the 2024 RS set a limit of \$50 M to be carried into the next fiscal year within the Tax Collection Program.

The following table outlines inflows and outflows of SGR within the Tax Collection Program at LDR during Fiscal Years 2023, 2024, and estimates for Fiscal Year 2025:

Table 38: Tax Collection Program (Self-Generated Revenue SGR)

	FY 23	FY 24	FY 25 (est.)
Beginning Balance	\$67,722,606	\$50,934,672	\$54,009,952
Cash	\$65,000,000	\$50,000,000	\$50,000,000
BA-7 Carryforward	\$2,722,606	\$934,672	\$4,009,952
Current Year Collections	\$162,210,343	\$170,051,053	\$158,494,128
1% of All Sales, Income, Franchise Tax	\$116,619,555	\$116,847,925	\$105,291,000
SGR Fees and Penalties Retained	\$45,490,788	\$53,103,128	\$53,103,128
LA Entertainment Development Fund Account	\$100,000	\$100,000	\$100,000
Total Revenue Collected	\$229,932,949	\$220,985,725	\$212,504,080
FY 23 Actual Expenditures/FY 24 Appropriation	(\$104,072,628)	(\$100,438,847)	(\$111,721,899)
Surplus/(Deficit)	\$125,860,321	\$120,546,878	\$100,872,181
FY 23 Surplus Reverted to SGF*	(\$74,925,649)	(\$66,446,926)	\$0
Ending Balance	\$50,934,672	\$54,099,952	\$100,782,181
Cash	\$50,000,000	\$50,000,000	
BA-7 Carryforward to FY 24	\$934,672	\$4,099,952	

As can be seen in Table 38 on page 119, the Tax Collection Program’s collections within FY 23 and FY 24 far exceeded its appropriated expenditures. Instead of retaining the entirety of the surplus revenue, LDR’s retention was limited to \$50 M per language stated in Act 447 of the 2023 RS and Act 4 of the 2024 RS. After actual expenditures, any surplus above \$50 M is mandated to revert to SGF. It is for this reason that several fiscal notes throughout the past two regular sessions have contained language illustrating that an increase in expenditures within the Department of Revenue would cause a decrease in SGF revenue, since fewer funds would revert. In addition, the table calculates funds available at the end of FY 25 if the May 2024 REC forecast materializes, the fee revenue remains flat, and LDR spending is equal to its initial FY 25 appropriation. With these assumptions, it appears that a significant amount of revenue will again be available at the end of the year. By comparison, the LDR surplus was \$125.9 M in FY 23 and \$120.5 M in FY 24, while the FY 25 estimated surplus is \$100.9 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 SGF. 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 75% of state tax revenue, funding of the Tax Collection Program is of unique importance to the state.



13 - Department of Environmental Quality

Means of Finance	FY 24 Existing Operating Budget (12/01/23)	FY 25 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$16,858,079	\$13,853,948	(\$3,004,131)	(17.8%)
STATE GENERAL FUND BY:				
Interagency Transfer	\$4,528,414	\$3,239,295	(\$1,289,119)	(28.5%)
Fees and Self-generated Revenue	\$107,275,732	\$109,046,620	\$1,770,888	1.7%
Statutory Dedications	\$11,099,515	\$10,873,471	(\$226,044)	(2.0%)
FEDERAL FUNDS	\$20,742,743	\$20,290,956	(\$451,787)	(2.2%)
TOTAL MEANS OF FINANCING	\$160,504,483	\$157,304,290	(\$3,200,193)	(2.0%)
T.O. POSITIONS	711	712	1	0.1%

13 – 856 Office of Environmental Quality

- Non-recurs \$6.3 M (\$2.8 M SGF, \$38,187 IAT, \$2.3 M SGR, \$726,044 Statutory Dedications, \$460,287 Federal) in prior year carryforwards.
- Increases \$2 M SGR out of the Motor Fuels Underground Storage Tank Trust Dedicated Fund Account in the Office of Management and Finance to issue grants to Louisiana domiciled motor fuel underground storage tank owners to upgrade or improve single-walled motor fuel underground storage tanks to adhere with federal and state environmental laws. No single grant shall exceed \$150,000.
- Decreases \$1.3 M IAT from the Office of Community Development in the Division of Administration, provided by Community Development Block Grant Mitigation Funds for the Louisiana Watershed Initiative. Due to the expenditures made per quarter in FY 24 being less than anticipated, the funding needed in FY 25 will decrease. The Louisiana Watershed Initiative is a coordinated, interagency effort with the Office of Community Development focused on reducing flood risk and increasing resilience throughout Louisiana. This decrease will better align the initiative’s need with the funds allocated, and will not have an impact on the initiative itself.
- Increases \$500,000 Statutory Dedications out of the Hazardous Waste Site Cleanup Fund to perform site investigations, removal actions, remedial actions, and additional environmental services and support services on eligible inactive and abandoned waste sites. These funds will be used on sites such as Imperial Cleaning and Laundry, Former International Petroleum Corporation of Layette, Roger Enterprises, Ceramic Shop Tank Farm, Ida Gasoline Petroleum, Kriger Battery, Louisiana Metals, U.S. Rig and Equipment, and Marco of Iota Stephen's Site.
- Increases one (1) authorized T.O position by converting a non-T.O. Engineer 5 position to an authorized classified T.O. position. This position is needed due to the increase in Clean Water State Revolving Fund projects being submitted to the agency for timely review, approval, and performance monitoring. This position was created as a temporary job appointment; however, it has been active and filled since May 2022. There is no change to personal services costs associated with this adjustment.

14 - Louisiana Workforce Commission

Means of Finance	FY 24 Existing Operating Budget (12/01/23)	FY 25 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$14,810,048	\$15,560,048	\$750,000	5.1%
STATE GENERAL FUND BY:				
Interagency Transfer	\$3,200,000	\$3,200,000	\$0	0.0%
Fees and Self-generated Revenue	\$72,219	\$72,219	\$0	0.0%
Statutory Dedications	\$114,568,895	\$114,811,325	\$242,430	0.2%
FEDERAL FUNDS	\$175,044,157	\$167,428,330	(\$7,615,827)	(4.4%)
TOTAL MEANS OF FINANCING	\$307,695,319	\$301,071,922	(\$6,623,397)	(2.2%)
T.O. POSITIONS	873	873	0	0.0%

14 - 474 Workforce Support & Training

- Decreases \$6.6 M Federal related to Average Weekly Insured Unemployment (AWIU) grant funding. This one-time funding was used for the following services: fraud detection, fraud prevention measures, and software upgrades in the existing Helping Individuals Reach Employment (HIRE) website/call center and the Unemployment Insurance (UI) claim processing system.
- Increases \$750,000 SGF for marketing education services provided by the Marketing Education Retail Alliance, Inc. (\$675,563) and the Council for Economic Education (\$74,437) pursuant to Act 590 of the 2024 RS. The Louisiana Workforce Commission (LWC) will enter into cooperative endeavor agreements with these organizations to sustain programmatic funding for FY 25. In the past, LED provided the same amount of funding to these organizations through an annual appropriation from the Marketing Fund. Under Act 590, LED retains these funds and redirects them to a new performance-based regional/local economic development marketing initiative beginning in FY 25.



16 - Department of Wildlife and Fisheries

Means of Finance	FY 24 Existing Operating Budget (12/01/23)	FY 25 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$11,426,395	\$8,291,435	(\$3,134,960)	(27.4%)
STATE GENERAL FUND BY:				
Interagency Transfer	\$18,030,698	\$23,785,139	\$5,754,441	31.9%
Fees and Self-generated Revenue	\$10,119,988	\$10,076,689	(\$43,299)	(0.4%)
Statutory Dedications	\$135,237,747	\$111,468,985	(\$23,768,762)	(17.6%)
FEDERAL FUNDS	\$106,893,517	\$82,636,002	(\$24,257,515)	(22.7%)
TOTAL MEANS OF FINANCING	\$281,708,345	\$236,258,250	(\$45,450,095)	(16.1%)
T.O. POSITIONS	784	786	2	0.3%

16 – Department Wide

- Non-recurs \$16.9 M (\$10.7 M SGF, \$1.1 M IAT, \$173,185 SGR, \$4.4 M Statutory Dedications, and \$650,174 Federal) in prior year carryforwards.

16 – 511 Office of Management & Finance

- Decreases \$9 M Statutory Dedications out of the Louisiana Outdoors Forever Fund for the Louisiana Outdoors Forever Program. In FY 24, this program allocated \$10 M for conservation projects, resulting in the completion of 13 projects throughout Louisiana. These projects aim to increase hunting opportunities, provide clean drinking water sources through watershed conservation, support working farms and forests, provide and improve access to recreational areas in urban and rural communities, create jobs and tax revenue, and conserve lands and waters. The funding originated from a one-time transfer of FY 22 SGF excess through Act 167 of the 2022 RS. Act 723 of the 2024 RS transfers \$1 M SGF to the LA Outdoors Forever Fund, equaling the total for FY 25 appropriation.
- Increases \$2.5 M SGF for technology modernization and upgrades including: the conversion of data from LDWF servers to the OTS servers, to move staff to the statewide e-mail platform, and to bring old legacy systems up to date with the dot net language. These projects to modernize the department have been ongoing. Once complete LDWF anticipates OTS costs to return to routine levels.

16 – 512 Office of the Secretary

- Increases \$4 M SGF for Wildlife Enforcement Agents to receive a 13.7% pay raise. LDWF's goal is to work with Civil Service to amend their rules to align their pay scale at each rank and years of service similar to the pay scale used by State Police.
- Increases \$250,000 SGF to equip Wildlife Enforcement Agents with thermal optics gear to increase nighttime enforcement capabilities.
- Increases two (2) authorized T.O. positions by converting two (2) job appointments. The positions are Administrative Coordinator 4 and Administrative Program Specialist A, which provide administrative support to the civil fines and civil restitution program. There is no change to personal services costs associated with this adjustment.

16 – 513 Office of Wildlife

- Decreases \$4.4 M Federal from multiple non-recurring grants due to expenditures completed in FY 24. These funds were allocated to the Office of Wildlife through a BA-7 that was approved by JLCB at the October 2024 meeting to provide for one-time expenditures for the Wildlife Restoration Data Management System, the Longleaf Flatwood Savanna Restoration Project, Hurricane Laura recovery projects across the Kisatchie National Forest, ecological forestry and hydrological restoration projects on state-owned wildlife management areas, control and prevention of Chronic Wasting Disease in wild deer, to study chlamydia and the West Nile virus in alligators, travel costs, and to increase and enhance habitat for fire-adapted wildlife species.
- Increases \$3.1 M Federal from the Wildlife Restoration Grant annual apportionment from the U.S. Fish and Wildlife Service. This program offers a grant opportunity where a city, parish, university or private company can collaborate with the department to construct a shooting range. Under this agreement, the participating entity will contribute 25% of the funding and assume responsibility for maintaining and operating the range. The estimated FY 25 apportionment of the grant of \$2.7 M, combined with \$2.9 M of existing funds, will provide LDWF with a total of \$5.6 M for use in FY 25.
- Increases \$1.5 M SGF for legal services for outside counsel to represent the department. LDWF is in litigation involving several companies over the loss of land through erosion caused by the failure to maintain the pipeline canals and/or through the widening of pipeline canals on the Pointe-Aux-Chenes and Elmer’s Island Wildlife Management Areas.
- Increases \$1 M Federal for existing contracts conducting research on the West Nile Virus and Chlamydiaceae bacteria in alligators. Funds added in FY 24 through a BA-7 approved by JLCB at the October 2024 meeting will be depleted by the end of the 2024 calendar year. This funding will allow the department to continue these research activities into FY 25.
- Increases \$500,000 Statutory Dedications out of the Rockefeller Wildlife Refuge Trust and Protection Fund to the Wildlife Program for wood duck nesting ecology and recruitment. Money in the fund is intended to help protect waterfowl breeding grounds against farm and habitat conversion projects that would impact waterfowl nests.

16 – 514 Office of Fisheries

- Decreases \$19.2 M Federal originating from the National Oceanic and Atmospheric Administration (NOAA) related to the 2019 Flood Disaster Spending Plan. These expenditures were encumbered in FY 24 for a contract with Postlethwaite & Netterville to provide program administration for the Equipment Reimbursement Grant Program (ERGP), a component of the 2019 Plan. The ERGP will provide updated and modern equipment to commercial fishermen, vessel owners, seafood docks, processors, and charter captains impacted by the 2019 flood event. The Federal allocation has an estimated remaining balance of \$7.2 M, which will be used to fund projects within the spending plan.
- Decreases \$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.
- Increases \$8.7 M IAT from CPRA to the Fisheries Program for the Mid-Barataria Sediment Diversion Oyster Habitat Stewardship Measures Project (\$7 M), the Alternative Oyster Cultch Program (\$1 M), and the Louisiana Shrimp Task Force marketing project (\$666,667). The Mid-Barataria Sediment Diversion Oyster Habitat Stewardship Measures Project is a controlled structure designed to efficiently transport sediment, freshwater, and nutrients into the Barataria Basin. The Alternative Oyster Cultch Program is a restoration project within the state to restore and create oyster reefs in near shore and sub tidal areas. The Shrimp Task Force is responsible for studying and monitoring the shrimp industry and making recommendations to LDWF. These funds are specifically for a marketing project to promote the shrimp industry.

16 – 514 Office of Fisheries (Continued)

- Decreases \$10.2 M (\$5.1 M IAT from CPRA and \$5.1 M Federal) to non-recur funding that was expended as pass-through in FY 24 for the Leveraging Opportunities and Strategic Partnerships to Advance Tolerant Oysters for Restoration (LO-SPAT) research initiative at the University of Louisiana - Lafayette. Federal funds originated from the National Oceanic and Atmospheric Administration (NOAA) related to the 2019 Flood Disaster Spending Plan. As of 2/23/24, these funds have been expended.
- Increases \$3.4 M IAT from the Coastal Protection and Restoration Authority (CPRA) for Natural Resource Damage Assessment (NRDA) projects. This funding will be used to align NRDA funding with anticipated project expenditures associated with 14 projects in FY 25, totaling \$10.8 M.
- Increases \$2 M Statutory Dedications out of the Artificial Reef Development Fund to the Fisheries Program for artificial reef construction. LDWF entered into a CEA with the Coastal Conservation Association to construct inshore artificial reefs that will support the fishery habitat and contribute to the overall ecosystem's productivity. These funds will be utilized to continue to meet the CEA requirements.

16 – WILDLIFE AND FISHERIES

ISSUE: CONSERVATION FUND REVENUE SHORTFALL

The Conservation Fund, a constitutional statutory dedication, is made up of a variety of revenue 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 the conservation, protection, preservation, promotion, management, and replenishment of natural resources and wildlife; related research and education; or the operation and administration of the Louisiana Department of Wildlife and Fisheries (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 47.2% of the department's FY 25 total funding. The majority of statutory dedication funding is from the Conservation Fund, excluding any subfunds. The FY 25 budget contains \$81.7 M in funding from the Conservation Fund, which is 73.3% of total statutory dedication funding and 34.6% of the department's total funding. As the largest source of revenue, recent decreases in the Conservation Fund have had a significant impact on LDWF's budget.

Since FY 16, LDWF has experienced a revenue shortfall due to decreases in oil and gas revenues collected by the department. Prior to the shortfall, the department had accrued a significant cash balance in the fund. LDWF used these accumulated monies from the Conservation Fund to make up for the shortfall amounting to \$23.6 M in FY 20 and \$22 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. In FY 23, mineral royalties decreased and the department needed \$18.9 M of the fund balance to cover expenditures. In FY 24, the department used approximately \$13.1 M of the fund balance to cover expenditures. The department expects expenditures to exceed revenues in the foreseeable future to exceed \$25 M annually. Starting in FY 26, the department would require another source of revenue, assumed to be SGF, to continue current operations. See Table 39 below for a breakdown of revenues and expenditures from the Conservation Fund.

To mitigate the shortfall, Act 356 of the 2021 RS increased and restructured recreational, commercial, and motorboat licensing fees. The three-year average of fees collected increased by \$4.8 M, significantly lower than the initial projected three-year average of approximately \$17 M. The changes in fees had an impact on market behavior, leading to a decrease in the number of permits purchased each year. As a result, the anticipated additional revenue did not meet the initial expectations.

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

- LDWF has leased state lands for carbon sequestration projects, bringing in \$8.9 M in FY 24 and a projected \$4.5 M in FY 25 and subsequent fiscal years for the department.
- 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 24 will be approximately \$9.7 M, but the amount will likely decrease annually in the out years based on department projections.
- 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 has the potential to increase civil penalty revenues within the Conservation Fund by approximately \$300,000 annually.

Table 39: Conservation Fund Revenue and Expenditure History

Fiscal Year	Beginning Balance*	Revenues	Expenditures	Ending 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	\$78,197,314	\$47,963,517	\$69,973,132	\$56,187,699
FY 22	\$61,044,332	\$67,632,753	\$72,955,910	\$55,721,173
FY 23	\$59,287,370	\$56,014,121	\$77,775,185	\$37,526,305
FY 24	\$50,145,172	\$51,936,723	\$77,637,417	\$24,444,478
FY 25 (Projected)	\$24,444,478	\$51,871,675	\$81,863,013	-\$5,546,860
FY 26 (Projected)	-\$5,546,860	\$50,605,857	\$81,000,000	-\$35,941,003

Note: Amounts reflect actual revenue and expenditures with the exception of FY 25 and FY 26, which are projected based on LDWF estimates.

*Beginning balances accounts for various transfers in and out of the fund, e.g. Capital Outlay Escrow Fund, except for FY 25 and FY 26

17 - Department of Civil Service

Means of Finance	FY 24 Existing Operating Budget (12/01/23)	FY 25 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$8,637,485	\$6,490,791	(\$2,146,694)	(24.9%)
STATE GENERAL FUND BY:				
Interagency Transfer	\$14,749,675	\$15,540,662	\$790,987	5.4%
Fees and Self-generated Revenue	\$3,680,232	\$5,660,651	\$1,980,419	53.8%
Statutory Dedications	\$0	\$0	\$0	-
FEDERAL FUNDS	\$0	\$0	\$0	-
TOTAL MEANS OF FINANCING	\$27,067,392	\$27,692,104	\$624,712	2.3%
T.O. POSITIONS	178	182	4	2.2%

17 – 560 State Civil Service

- Increases \$345,765 (\$335,392 IAT and \$10,373 SGR) for higher costs associated with the contract for NeoGov-Insight Enterprise software, the applicant tracking system. The increase will allow the department to cover the FY 25 expected contract cost of \$516,291. The NeoGov-Insight Enterprise software is used to recruit new state employees and allows applicants to easily and efficiently apply for employment opportunities.

The total projected cost for the contract for FY 25 through FY 27 is \$1,548,873, or \$516,291 annually. The increase in price is largely associated with Louisiana receiving a below market rate discount as one of the earliest large state systems to utilize the program. For the contract beginning in FY 22 and ending in FY 24, the total cost across all three fiscal years was \$436,842 (FY 22 - \$121,053, FY 23 - \$145,263, and FY 24 - \$170,526). The new contract more accurately reflects the market rate for the core applicant tracking system and will include a new technology suite aimed at proactively recruiting for the state’s most difficult to fill vacancies.

FY 24 Contract Payment	\$170,526
<u>FY 25 Contract Payment</u>	<u>\$516,291</u>
Adjustment	\$345,765

- Increases \$245,084 (\$237,732 IAT and \$7,352 SGR) for two (2) Human Resource Consultant Specialist positions. Each HR Consultant Specialist has a salary of \$74,235, related benefits of \$46,206, and \$2,101 allocated for equipment, supplies, and overhead costs. One specialist will work with the Application and Data Management Division and one will work with the Compensation Division.

The Application and Data Management Division HR Specialist is needed to support the increased workload experienced by the agency over the past several years including HR-related reporting duties, special projects, and data reporting requests.

The Compensation Division HR Specialist is needed to delve deeper into real-time market compensation pricing. The specialist will be responsible for conducting regular salary surveys and running market analyses to assist in the development of a competitive compensation strategy.

17 – 561 Municipal Fire and Police Civil Service

- Increases \$141,917 SGR out of the Municipal Fire and Police Civil Service Operating Dedicated Fund Account and one (1) Business Analytics Specialist T.O. position to support the installation, operation, and training associated with the new personnel action system. The Business Analytics Specialist will ensure proper role assignments in the system and that accurate data is reported to the Office of the State Examiner. In addition, the specialist will be responsible for maintaining the platform for online exams including maintaining the electronic questionnaire system used to validate, construct, and administer exams. The Business Analytics Specialist has a salary of \$84,989 with \$50,868 in related benefits and \$6,060 allocated for equipment, supplies, and overhead costs.

17 – 562 Ethics Administration

- No significant adjustments

17 – 563 State Police Commission

- No significant adjustments

17 – 565 Board of Tax Appeals

- Increases one (1) unclassified T.O. position resulting from the conversion of a non-T.O. WAE job appointment in the Administrative Program. The position will be an unclassified Coordinator with compensation of \$65,521 (\$43,014 salary and \$22,507 related benefits). The Coordinator is responsible for tasks that are critical to the operations of the Board of Tax Appeals, such as stamping, docketing, and processing new regular and collection petitions, preparing initial service letters, updating the master list, processing fax filings, maintaining files on open petitions, and gathering the data for the Louisiana Performance Accountability System (LaPAS).



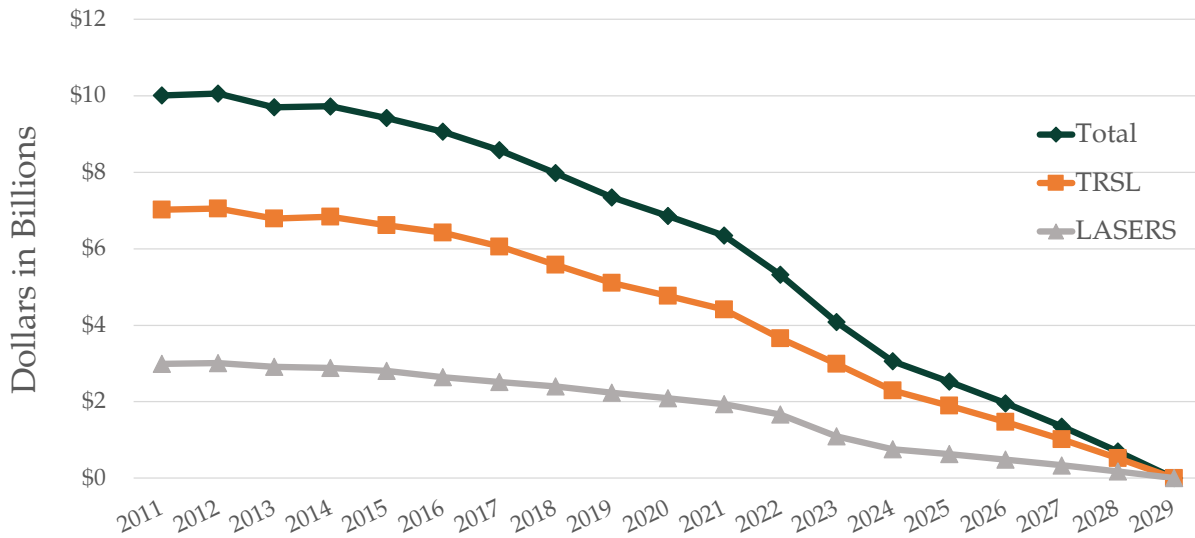
18 - Retirement Systems

ISSUE: UNFUNDED ACCRUED LIABILITY (UAL) UPDATE

Unfunded accrued liability (UAL) is the total amount by which the retirement systems’ pension liabilities exceed its pension assets and resulted from initially granting retirement benefits that were not fully funded to state retirees. The state retirement systems’ UAL can be divided into two (2) parts: initial UAL (IUAL) and new UAL. The IUAL was accrued from the inception of the retirement systems through 6/30/88. New UAL was accrued after 6/30/88. This update focuses on the status of the IUAL.

In 1987, a constitutional amendment was passed that required the state retirement systems be funded on an actuarially sound basis, which means contributions to each retirement plan must be sufficient to pay the actuarial cost of the plan, and that the IUAL be paid off by 2029. In order to meet the constitutional mandate, the legislature established a 40-year amortization schedule beginning 7/01/88. 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 6/30/23, Louisiana State Employees’ Retirement System (LASERS) and Teacher’s Retirement System of Louisiana (TRSL) had a remaining IUAL balance of \$1.1 B and \$3 B respectively for a combined total of \$4 B.

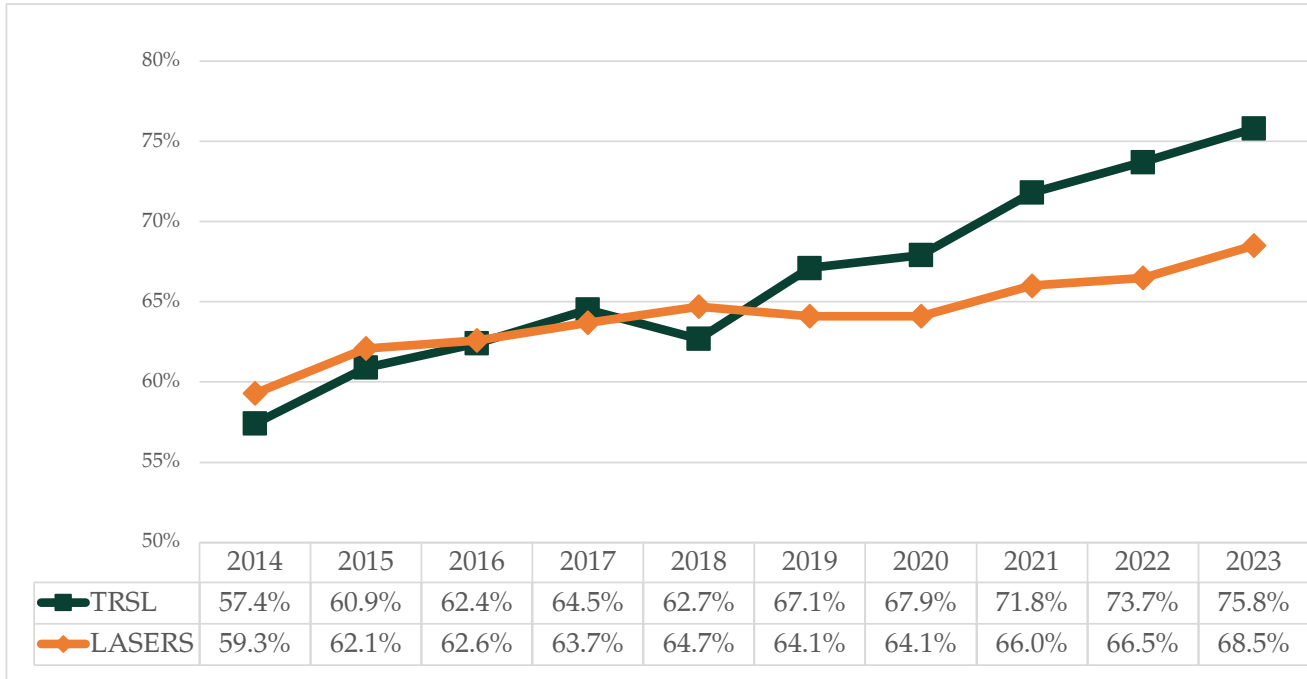
Chart 6: IUAL Balance Based on Most Recent Amortization Schedule (Effective through 6/30/2023)



Note: In FY 10, due to Act 497 of the 2009 RS, 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 6/30/23, the IUAL balance will be paid off in 2029 as shown in Chart 6. It is important to note that Act 95 of the 2016 RS requires that the OAB is re-amortized every five (5) years, or if the retirement system attains at least 80% funding of its pension liabilities that OAB is re-amortized each year, with level payments through 2029. The current funded ratio for LASERS is 68.5% and TRSL is 75.8% (see Chart 7 on page 130). Because of these provisions, the OAB amortization schedule may be subject to adjustments each year. The estimated annual IUAL payments (principal & interest) from 2023 through 2028 is \$1.3 B.

**Chart 7: 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 23, the projected discount rate was 7.25%. Therefore, for every \$1 M payment above the scheduled amount in FY 23, the state realized approximately \$72.5 K 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.

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 40: Total UAL by System (in billions of \$)

SYSTEM	FY 19	FY 20	FY 21	FY 22	FY 23
TRSL	\$10.39	\$10.37	\$9.32	\$9.09	\$7.97
LASERS	\$7.01	\$7.07	\$6.87	\$6.97	\$6.68
LSERS	\$0.68	\$0.69	\$0.66	\$0.69	\$0.63
LSPRS	\$0.31	\$0.32	\$0.30	\$0.30	\$0.34
TOTAL	\$18.39	\$18.45	\$17.15	\$17.05	\$15.62

Note: The FY 24 actuarial valuation reports of the state retirement systems are anticipated to be available in October. These reports will include the 2024 UAL balances and funded ratios.

19A - Higher Education

Means of Finance	FY 24 Existing Operating Budget (12/01/23)	FY 25 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$1,387,178,812	\$1,316,528,036	(\$70,650,776)	(5.1%)
STATE GENERAL FUND BY:				
Interagency Transfer	\$42,749,005	\$27,974,005	(\$14,775,000)	(34.6%)
Fees and Self-generated Revenue	\$1,729,458,195	\$1,760,312,204	\$30,854,009	1.8%
Statutory Dedications	\$261,174,619	\$242,238,117	(\$18,936,502)	(7.3%)
FEDERAL FUNDS	\$51,185,269	\$60,904,633	\$9,719,364	19.0%
TOTAL MEANS OF FINANCING	\$3,471,745,900	\$3,407,956,995	(\$63,788,905)	(1.8%)
T.O. POSITIONS	0	0	0	-

FY 25 Higher Education Funding Overview

Higher Education funding for FY 25 totals \$3.4 B, a decrease of \$63.8 M, or -1.8%, compared to the FY 24 EOB. This total consists of funding for all postsecondary education institutions, whether funded by the outcomes-based funding formula or by direct funding, along with the Office of Student Financial Assistance (LOSFA), which administers state financial aid programs including the Taylor Opportunity Program for Students (TOPS), GO Grants, and the M.J. Foster Promise Program.

Formula and Non-Formula Institutions:

Excluding the Office of Student Financial Assistance appropriation of \$411.4 M, which primarily consists of scholarship and aid funding, FY 25 funding for formula and non-formula institutions totals \$3 B (\$1.1 B SGF, \$27.2 M IAT, \$1.8 B SGR, \$105.5 M Statutory Dedications, and \$52 M Federal Funds), a total decrease of \$49.7 M, or -1.6%, from the FY 24 EOB.

For FY 25, SGF support to institutions decreased by \$41.7 M, or -3.8%, compared to the FY 24 EOB, primarily due to the following net adjustments:

- \$68.5 M decrease from non-recurring expenses in the FY 24 budget.
- \$11.7 M decrease from the net change in costs for statewide services across systems. This decrease was driven primarily by a \$39.2 M decrease in Retirement Contributions offset by increases of \$11.2 M for Risk Management Premiums, \$6.9 M in Classified employee pay increases, \$5.9 M in group benefits, and \$3.4 M for the LSU First Health Plan.
- \$2.5 M increase from a line-item appropriation directed to systems for statewide services costs allocated as follows: \$113,953 Board of Regents, \$319,146 LCTC System, \$1.3 M LSU System, \$223,141 SU System, and \$552,261 UL System.
- \$600,000 increase for LUMCON to use as federal matching funds related to various federal grants and operating costs.
- \$38 M increase for direct (non-formula) funding to institutions appropriated via line-item additions. For more detail on each item see “FY 25 Significant System Adjustments” on page 134. System totals include the following:
 - \$20.5 M to the LSU System
 - \$10 M to the Southern University System
 - \$7.5 M to the University of Louisiana System
 - \$0 to the LA Community and Technical College System

Table 41 reflects the SGF adjustments to the FY 24 base budget and the final FY 25 appropriation of SGF across all higher education institutions.

Table 41: FY 25 SGF Adjustments by Category

Institution	FY 24 12/1/23 EOB	Non-recurr. Expenses	Statewide Services Standard Adjustment	Statewide Services Line Item Appropriation	Scholarships & Miscellaneous Adjustments	Direct Line Item Appropriations	Board Adjustments	FY 25 Appropriation
Board of Regents	\$30,179,805	(1,000,000)	(775,942)	98,705	0	0	(346,000)	\$28,156,568
LUMCON	\$9,818,302	(1,000,000)	(119,871)	15,248	(1,700,000)	0	0	\$7,013,679
LOSFA	\$293,631,474	0	9,240	0	(29,267,418)	0	346,000	\$264,719,296
Board of Regents Total	\$333,629,581	(2,000,000)	(886,573)	113,953	(30,967,418)	0	0	\$299,889,543
Baton Rouge CC	\$18,864,120	0	58,415	0	0	0	0	\$18,922,535
Bossier Parish CC	\$16,731,310	0	(296,078)	37,663	0	0	0	\$16,472,895
Central LA Technical CC	\$6,120,025	0	(145,837)	18,552	0	0	0	\$5,992,740
Delgado CC	\$35,596,216	(1,800,000)	(365,411)	46,483	0	0	0	\$33,477,288
L.E. Fletcher CC	\$5,755,721	0	(159,471)	20,286	0	0	0	\$5,616,536
LCTCS Board	\$9,554,436	(5,000,000)	(171,684)	21,838	0	0	0	\$4,404,590
Adult Basic Education	\$2,870,000	0	0	0	0	0	0	\$2,870,000
Workforce Training	\$0	0	0	0	0	0	0	\$0
LCTCS Online	\$1,245,091	0	0	0	0	0	0	\$1,245,091
LA Delta CC	\$10,908,242	0	(167,402)	21,295	0	0	0	\$10,762,135
Northwest LA Tech. CC	\$5,486,317	0	(41,788)	5,316	0	0	0	\$5,449,845
Northshore Technical CC	\$9,894,255	0	(176,605)	22,465	0	0	0	\$9,740,115
Nunez CC	\$5,599,214	0	(129,116)	16,424	0	0	0	\$5,486,522
River Parishes CC	\$6,602,552	0	(44,989)	5,723	0	0	0	\$6,563,286
South LA CC	\$17,375,428	0	(282,696)	35,961	0	0	0	\$17,128,693
SOWELA Technical CC	\$11,920,007	(300,000)	(527,806)	67,140	0	0	0	\$11,159,341
LCTCS System Total	\$164,522,934	(7,100,000)	(2,450,468)	319,146	0	0	0	\$155,291,612
LSU Agricultural Center	\$88,811,257	0	122,215	141,058	500,847	4,000,000	0	\$93,575,377
LSU - Baton Rouge	\$172,025,451	(22,550,000)	(6,159,397)	702,760	4,878,814	0	0	\$148,897,628
LSU - Alexandria	\$8,120,551	0	(264,293)	35,644	0	0	0	\$7,891,902
LSU - Eunice	\$6,194,070	0	(136,090)	19,740	0	1,000,000	0	\$7,077,720
LSU - Shreveport	\$14,310,970	(1,000,000)	(360,814)	45,702	170,339	0	0	\$13,166,197
LSU HSC - New Orleans	\$95,227,208	(1,000,000)	112,582	195,929	233,898	4,000,000	0	\$98,769,617
LSU HSC - Shreveport	\$84,795,668	(1,576,325)	467,510	82,461	195,763	4,000,000	0	\$87,965,077
Pennington Biomedical	\$35,419,862	(1,000,000)	(513,483)	68,205	20,339	1,500,000	0	\$35,494,923
LSU System Total	\$504,905,037	(27,126,325)	(6,731,770)	1,291,499	6,000,000	14,500,000	0	\$492,838,441
SU Board	\$5,465,886	(1,500,000)	(102,674)	0	300,000	0	0	\$4,163,212
SU - Baton Rouge	\$26,039,530	(340,000)	1,552,135	120,694	1,277,204	0	0	\$28,649,563
SU - New Orleans	\$9,734,448	(3,040,000)	1,125,833	28,734	321,931	0	0	\$8,170,946
SU - Shreveport	\$7,331,907	0	(693,095)	20,878	333,915	0	0	\$6,993,605
SU Law Center	\$6,705,340	(1,395,000)	(224,482)	32,878	643,357	3,000,000	0	\$8,762,093
SU Agricultural Center	\$11,123,420	(2,800,000)	(733,914)	19,957	123,593	4,000,000	0	\$11,733,056
SU System Total	\$66,400,531	(9,075,000)	923,803	223,141	3,000,000	7,000,000	0	\$68,472,475
UL Board	\$1,372,588	0	(45,895)	2,353	0	1,225,000	0	\$2,554,046
Grambling	\$16,891,501	(30,811)	1,064,050	38,127	0	0	(250,000)	\$17,712,867
LA Tech	\$37,070,376	(246,126)	(347,377)	64,417	0	0	(640,000)	\$35,901,290
McNeese	\$22,776,387	(376,846)	(2,138,846)	36,958	0	250,000	(567,522)	\$19,980,131
Nicholls	\$20,224,612	(76,122)	(333,636)	49,142	0	6,000,000	0	\$25,863,996
Northwestern	\$28,349,079	(74,309)	(395,968)	37,021	0	0	(642,000)	\$27,273,823
Southeastern	\$37,439,069	(247,938)	(898,538)	83,661	0	20,000	(293,833)	\$36,102,421
UL Lafayette	\$91,987,325	(21,734,277)	177,155	117,641	0	0	4,789,316	\$75,337,160
UL Monroe	\$33,465,305	(196,466)	(181,204)	56,451	0	0	(724,257)	\$32,419,829
UNO	\$28,144,487	(167,105)	518,234	66,490	0	0	(1,671,704)	\$26,890,402
UL System Total	\$317,720,729	(23,150,000)	(2,582,025)	552,261	0	7,495,000	0	\$300,035,965
Higher Ed Total	\$1,387,178,812	(68,451,325)	(11,727,033)	2,500,000	(21,967,418)	28,995,000	0	\$1,316,528,036
Higher Ed (w/o LOSFA)	\$1,093,547,338	(68,451,325)	(11,736,273)	2,500,000	7,300,000	28,995,000	(346,000)	\$1,051,808,740

SGR increased by \$30.9 M, or 1.8%, as a result of net changes in enrollment projections across the four systems: \$32.5 M increase at the LSU System, \$4.6 M increase at the SU System, \$10 M decrease at the UL System, and \$215,000 decrease at the LCTC System. These adjustments couple with a \$4 M increase for the Board of Regents to receive and utilize grants from private and non-profit entities.

Statutory Dedications decreased \$42.2 M from net changes including decreases of \$21.4 M out of the Higher Education Initiatives Fund, \$10 M from the Power Based Violence and Safety Fund, and \$5.2 M from the Health Care Employment and Reinvestment Opportunity (H.E.R.O.) Fund at the Board of Regents. System reductions include a \$15 M reduction from the Workforce Training Rapid Response Fund at the LCTC System and a \$3 M reduction from the HIED Initiatives Fund at the UL system. Major increases include: \$8 M from the Louisiana Rescue Plan Fund at the UL System along with \$6.7 M from the Higher Education Campus Revitalization Fund and \$1 M from the Criminal Justice and First Responder Fund at the SU System.

Federal Funds increased by \$18.2 M predominantly from a \$10 M increase at the Southern University Agricultural Center for matching grants, \$5.9 M at LUMCON for grants and the operation costs of the National Science Foundation's Gilbert R. Mason research vessel, and \$2.3 M at the Board of Regents for the Open Textbooks Pilot Program and the 21st Century Librarian Program.

Outcomes-Based Funding Formula:

Act 462 of the 2014 RS required the Board of Regents to develop an outcomes-based funding formula to allocate SGF appropriations to Higher Education institutions. For FY 25, the formula remained unchanged from the FY 24 formula and is based on the following factors: the base (pro-rata) funding share (50%); the cost share (20%); and the outcomes share (30%). The base calculation provides safeguards to prevent sudden, dramatic changes in the funding level of any postsecondary institution as required by Act 462. The cost calculation is based on weighted factors including Southern Regional Education Board (SREB) peer group salary data, course offerings, enrollment of Pell Grant students, research, degree level, space utilization, and support services. The outcomes metrics are based on completer degree levels, transfers, completers in high demand fields (4 & 5-star jobs), time-to-award, and completion of students receiving Pell grants.

FY 25 Significant System Adjustments

19A – 600 Louisiana State University (LSU) System

- Increases \$32.8 M SGR resulting from increased tuition and fee collections due to projections in enrollment. (\$28.8 M LSU A&M, \$4 M LSU Alexandria)
- Decreases \$27.1 M SGF from non-recurring appropriations made in FY 24 outside the funding formula. Amounts removed by campus are as follows:

Campus	Amount	Purpose
HSC-NO	(\$1,000,000)	Security improvements and equipment
HSC-S	(\$1,000,000)	Graduate assistantships
HSC-S	(\$576,325)	Analytical chemistry equipment
LSU A&M	(\$8,000,000)	Graduate assistantships across the system
LSU A&M	(\$5,000,000)	Athletic facilities planning and design
LSU A&M	(\$5,000,000)	Institute for Energy Innovation
LSU A&M	(\$3,500,000)	Student record system acquisition
LSU A&M	(\$800,000)	Litter Institute
LSU A&M	(\$150,000)	Study on student athlete health
LSU A&M	(\$100,000)	Landscape study
LSU-S	(\$1,000,000)	Operational expenditures
PBRC	(\$1,000,000)	Faculty recruitment

- Increases \$6 M SGF for the LSU Board of Supervisors for graduate assistantships to be distributed to campuses across the system as determined by the Board and implemented by the Division of Administration.
- Decreases \$5.4 M SGF from the net change in costs for statewide services across system campuses. Included in this net adjustment is a \$3.4 M increase for the costs of the LSU First Health Plan and a \$1.3 M increase from a line-item appropriation for statewide services.
- Increases \$4 M SGF for the LSU Agricultural Center to modernize and upgrade critical research equipment to enhance opportunities for undergraduate and graduate students and increase faculty research discovery.
- Increases \$4 M SGF for the LSU Health Sciences Center - Shreveport for the Center for Medical Education.
- Increases \$4 M SGF for the LSU Health Sciences Center - New Orleans for equipment purchases.
- Increases \$1.5 M SGF for the Pennington Biomedical Research Center to fund expenses related to the recruitment and retention of highly qualified researchers.
- Increases \$1 M SGF for LSU Eunice for personal services costs.

19A – 615 Southern University (SU) System

- Decreases \$9.1 M SGF from non-recurring appropriations made in FY 24 outside the funding formula. Amounts removed by campus are as follows:

Campus	Amount	Purpose
SU A&M	(\$100,000)	Museum of Art
Ag-Center	(\$2,800,000)	Operating expenses
SU Board	(\$1,500,000)	Operating expenses
SU Board	(\$400,000)	Graduate assistantships across campuses
Law Center	(\$1,275,000)	Operating expenses
SU N.O.	(\$3,000,000)	New academic programs

- Increases \$14 M (\$4 M SGF and \$10 M Federal) for the Southern University Agricultural Research and Extension Center.
- Increases \$3 M SGF for the Southern University Board of Supervisors for distribution to system institutions.
- Increases \$3 M SGF for the Southern University Law Center operating expenses.
- Increases \$6.7 M Statutory Dedications out of the Higher Education Campus Revitalization Fund for Southern University A&M College (\$3.7 M) and Southern University – New Orleans (\$3 M) for one-time repairs and acquisitions.
- Increases \$1 M Statutory Dedications out of the Criminal Justice and First Responder Fund for Southern University A&M College for one-time purchases related to crime prevention initiatives.
- Increases \$4.6 M SGR for the Southern University A&M College resulting from increased tuition and fee collections due to projections in enrollment.
- Increases \$1.1 M SGF from the net change in costs for statewide services across system campuses. Included in this net adjustment is a \$223,141 increase from a line-item appropriation for statewide services.

19A – 620 University of Louisiana (UL) System

- Decreases \$23.2 M SGF from non-recurring appropriations made in FY 24 outside the funding formula. Amounts removed by campus are as follows:

Campus	Amount	Purpose
ULL	(\$17,000,000)	Advanced manufacturing and sustainability complex
ULL	(\$4,000,000)	VAX-Up Louisiana Partnership
ULL	(\$250,000)	Cajun Advanced Picosatellite Experiment (CAPE)
UL Board	(\$1,600,000)	Graduate assistantships across campuses
McNeese	(\$150,000)	Recovery, planning, and construction projects
McNeese	(\$150,000)	Governor’s Gifted Program

- Decreases \$10 M SGR from UL-Lafayette related to non-recurring research priorities including energy transition, health and life sciences, computing and artificial intelligence, watershed modeling, entrepreneurship, and community development and outreach.
- Increases \$6 M SGF for Nicholls State for ongoing accreditation expenses and operating costs.
- Increases \$4 M Statutory Dedications out of the Louisiana Rescue Plan Fund for the University of Louisiana - Monroe School of Pharmacy.
- Increases \$4 M Statutory Dedications out of the Louisiana Rescue Plan Fund for the University of Louisiana System Board of Supervisors to be distributed to system campuses. Each campus is to receive \$500,000 with the exception of the University of Louisiana Monroe, which received a unique appropriation of \$4 M out of the same fund.
- Decreases \$2 M SGF from the net change in costs for statewide services across system campuses. Included in this net adjustment is a \$552,261 increase from a line-item appropriation for statewide services.

19A – 649 Louisiana Community and Technical College (LCTC) System

- Decreases \$15 M Statutory Dedications out of the Workforce Training Rapid Response Fund to non-recur one-time expenditures related to funding transferred from the Louisiana Rescue Plan Fund originating from the federal American Rescue Plan Act.
- Decreases \$7.1 M SGF from non-recurring appropriations made in FY 24 outside the funding formula. Amounts removed by campus are as follows:

Campus	Amount	Purpose
Delgado	(\$1,000,000)	Operational expenditures
Delgado	(\$800,000)	Equipment and furnishing a new athletic complex
Board	(\$5,000,000)	Parolees Vocational Training
SOWELA	(\$200,000)	Operational expenditures
SOWELA	(\$100,000)	Parking lot improvements
- Decreases \$2.1 M SGF from the net change in costs for statewide services across system campuses. This net adjustment includes a \$319,146 increase from a line-item appropriation for statewide services.

19A – 671 Board of Regents

- Decreases \$17.2 M IAT from LDH - Medical Vendor Administration that was allocated to the Board and the four higher education systems for one-time student mental health and substance abuse initiatives.
- Decreases \$15.5 M Statutory Dedications out of the Higher Education Initiatives Fund used in FY 24 for workforce training programs in high-demand fields at 2-year and 4-year institutions. Funding originated from a one-time transfer of FY 23 excess SGF contained in Act 410 of the 2023 RS.
- Decreases \$10.9 M SGF from the Office of Student Financial Assistance related to the projected need for the TOPS Scholarship Program due to a decline in participation compared to the 2023-24 academic year.
- Decreases \$10 M in Statutory Dedications out of the Power Based Violence and Safety Fund for campus safety initiatives. Funding originated from a one-time transfer of FY 23 excess SGF contained in Act 410 of the 2023 RS.
- Decreases \$7.9 M Federal associated with the Federal Family Education Loan (FFEL) Program. The FFEL Program has ended; however, the Office of Student Financial Assistance is allowed to continue using residual funds from the program for certain allowable purposes related to financial aid awareness and outreach initiatives. The remaining amount of \$8.7 M is included in the FY 25 budget, any amount remaining at the end of the fiscal year may be utilized in the FY 26 budget and beyond.
- Decreases \$5.2 M Statutory Dedications out of the Health Care Employment Reinvestment Opportunity (H.E.R.O.) Fund from the Board of Regents due to Act 607 of the 2024 RS, which moves the authority to administer the H.E.R.O. Fund to the LA Department of Health.
- Increases \$4.8 M Federal for LUMCON from various grants. The largest portion is \$3.8 M originating from the National Science Foundation to be used to operate the Gilbert R. Mason research vessel. The vessel is anticipated to begin full oceanographic operations in 2025. The lesser amounts include \$900,000 to annualize funding from Bipartisan Infrastructure Legislation and \$50,000 for an increase in the Barataria-Terrebonne National Estuary Program grant funded by the Environmental Protection Agency.
- Increases \$4 M SGR for the Board of Regents from private and nonprofit entities for student initiatives.
- Increases \$2.3 M Federal for grants from the U.S. Department of Education for the Open Textbooks Pilot (OTP) Program (\$2.1 M) and the Institute of Museum and Library Services (IMLS) for the Laura Bush 21st Century Librarian Program (\$125,000).
- Decreases \$2 M SGF from non-recurring appropriations carried forward in FY 24 from FY 23. Amounts include \$1 M from the Board of Regents and \$1 M from LUMCON.
- Increases \$2 M IAT from state institutions of higher education for LOUIS: the Louisiana Library Network to cover increases in subscription and consortium costs across institution libraries to provide more access and services to students.

19A – 671 Board of Regents (Continued)

- Increases \$1.8 M (\$600,000 SGF and \$1.2 M Federal) for LUMCON. The initial \$400,000 in SGF will be used as the 30% match to receive \$933,000 in federal funds from the National Oceanic and Atmospheric Association (NOAA) to establish Louisiana's National Estuarine Research Reserve (NERR). The NERR will be located in the Atchafalaya Coastal Basin and serve as a living laboratory for the study of estuaries and the natural and human changes they experience. The remaining \$200,000 SGF and \$217,000 Federal provides for increases in operating expenses for vessels and facilities and matching funds.
- Increases \$1.4 M SGF for the Patriot Scholarship Program for Louisiana National Guardsmen. The Patriot Scholarship was created in Act 279 of the 2023 RS to provide an additional benefit to qualifying members in covering costs of mandatory fees at higher education institutions.
- Decreases \$772,620 SGF from the net change in costs for statewide services across programs. Included in this net adjustment is a \$113,953 increase from a line-item appropriation for statewide services.

OFFICE OF STUDENT FINANCIAL ASSISTANCE PROGRAMS:

ISSUE: TOPS – TAYLOR OPPORTUNITY PROGRAM FOR STUDENTS

The FY 25 budget fully funds the Taylor Opportunity Program for Students (TOPS) Scholarship at \$297.1 M; comprised of \$173.4 M SGF and \$123.7 M Statutory Dedications from the TOPS Fund. This reflects an overall decrease of \$11 M compared to the FY 24 EOB Base of \$308.1 M. The participation rates and associated funding required to fully fund TOPS have fluctuated in recent years due to a number of factors being monitored by the Office of Student Financial Assistance (LOSFA), including shifts in demographics and student behaviors such as:

- The number of outgoing TOPS students who have exhausted their scholarship resources has been greater than the incoming cohort of new TOPS students. This dynamic manifested beginning in the 2020-21 academic year and persisted over the last four years. Projections show the ratio balancing again in the 2024-25 year.
- Payments for Opportunity, Performance, and Honors (OPH) recipients make up the vast majority of TOPS costs at nearly 98% of the total. Isolating analysis specifically at this population based on data as of 8/21/24 shows the following trends:
 - o 3.1% average annual decrease in high school graduates eligible for TOPS OPH over the last five years from 2018-19 to 2022-23; however, some optimism is evident with the number of eligible students in 2022-23 at 17,728, an increase of 475 over the 2021-22 amount of 17,253.
 - o 1.5% decline in acceptance rates of TOPS OPH eligible students from the 2021-22 rate of 82.4% to the 2022-23 rate of 80.8%. This continues the trend of slight declines in the acceptance rates, which on average have annually dropped by slightly less than 1% over the last five years.

Table 42 below shows the historical changes in the number of awards to recipients by award level: Opportunity, Performance, Honors, and TOPS Tech. Overall, the number of TOPS awards has dropped by 6,351 over the 5-year span at an average rate of 2.9% annually with the largest declines coming from the Opportunity and Honors levels with an average annual decline of 2.9% and 3.7% respectively.

Table 42: TOPS Trends – Number of Awards by Level

	FY 20	FY 21	FY 22	FY 23	FY 24	5-Year Change	5-Year % Change	Annual Avg. Change
Tech	2,820	2,691	2,658	2,508	2,536	(284)	(10.1%)	(2.6%)
Opportunity	24,849	23,898	22,357	21,459	22,004	(2,845)	(11.4%)	(2.9%)
Performance	14,316	15,834	15,912	14,300	13,114	(1,202)	(8.4%)	(1.8%)
Honors	13,252	14,325	14,177	12,511	11,232	(2,020)	(15.2%)	(3.7%)
Total	55,237	56,748	55,104	50,778	48,886	(6,351)	(11.5%)	(2.9%)

Note: Figures above reflect duplicative student count as students may attend multiple institutions within a year.

Source: LA Office of Student Financial Assistance, TOPS Payment Summary FY 20-21 as of 7/24/24 and FY 22-24 as of 8/12/24.

Correspondingly, with declining participation the amount paid has also diminished. Table 43 shifts the view to amount paid annually by award level. The high mark of \$320.6 M during FY 21 has now declined to a low of \$278.4 M in FY 24 with all award levels showing a dip across the 5-year window.

Table 43: TOPS Trends – Amount Paid by Level

	FY 20	FY 21	FY 22	FY 23	FY 24	5-Year Change	5-Year % Change	Annual Avg. Change
Tech	\$6.7	\$6.7	\$6.6	\$6.2	\$6.3	(\$0.4)	(6.6%)	(1.6%)
Opportunity	\$127.3	\$123.4	\$113.7	\$111.1	\$116.2	(\$11.2)	(8.8%)	(2.2%)
Performance	\$83.7	\$93.6	\$93.9	\$85.3	\$79.4	(\$4.3)	(5.2%)	(1.0%)
Honors	\$89.0	\$96.9	\$95.5	\$84.8	\$76.6	(\$12.4)	(14.0%)	(3.4%)
Total	\$306.7	\$320.6	\$309.7	\$287.4	\$278.5	(\$28.1)	(\$0.1)	(2.3%)

Source: LA Office of Student Financial Assistance, TOPS Payment Summary FY 20-21 as of 7/24/24 and FY 22-24 as of 8/12/24.

Finally, Table 44 on page 139 provides the FY 24 TOPS statistics for each public institution along with the overall amounts for private and proprietary institutions.

Table 44: TOPS Awards by Institution

	<i># of Awards</i>	<i>% of Awards Statewide</i>	<i>Amount per Award</i>	<i>Total Amount of Awards</i>	<i>% of Total Amount of Awards Statewide</i>
LSU - Alexandria	673	1.4%	\$4,398	\$2,959,796	1.1%
LSU - Baton Rouge	14,069	28.8%	\$7,474	\$105,154,090	37.8%
LSU - Eunice	661	1.4%	\$2,247	\$1,485,186	0.5%
LSU - Shreveport	612	1.3%	\$5,190	\$3,176,236	1.1%
LSU HSC - New Orleans	348	0.7%	\$5,321	\$1,851,818	0.7%
LSU HSC - Shreveport	36	0.1%	\$5,765	\$207,547	0.1%
LSU System Total	16,399	33.5%	\$7,003	\$114,834,672	41.2%
SU - Baton Rouge	601	1.2%	\$4,671	\$2,807,521	1.0%
SU - New Orleans	26	0.1%	\$3,901	\$101,433	0.0%
SU - Shreveport	46	0.1%	\$2,534	\$116,574	0.0%
SU System Total	673	1.4%	\$4,496	\$3,025,528	1.1%
Grambling	198	0.4%	\$5,385	\$1,066,199	0.4%
LA Tech	4,793	9.8%	\$5,543	\$26,568,180	9.5%
McNeese	1,936	4.0%	\$5,014	\$9,707,954	3.5%
Nicholls	2,156	4.4%	\$4,869	\$10,497,538	3.8%
Northwestern	1,704	3.5%	\$5,054	\$8,612,490	3.1%
Southeastern	4,210	8.6%	\$5,459	\$22,982,889	8.3%
UL Lafayette	5,958	12.2%	\$5,353	\$31,890,840	11.5%
UL Monroe	2,146	4.4%	\$5,832	\$12,514,446	4.5%
UNO	1,302	2.7%	\$5,928	\$7,717,779	2.8%
UL System Total	24,403	49.9%	\$5,391	\$131,558,316	47.2%
Bossier Parish CC	420	0.9%	\$2,662	\$1,118,094	0.4%
Baton Rouge CC	615	1.3%	\$2,631	\$1,617,915	0.6%
Central LA Technical CC	107	0.2%	\$2,513	\$268,884	0.1%
Delgado CC	458	0.9%	\$2,583	\$1,183,028	0.4%
Nunez CC	113	0.2%	\$2,805	\$316,965	0.1%
L. E. Fletcher CCC	183	0.4%	\$2,530	\$462,938	0.2%
LA Delta CC	217	0.4%	\$2,625	\$569,607	0.2%
Northwest LA Technical College	91	0.2%	\$2,830	\$257,516	0.1%
Northshore Technical CC	196	0.4%	\$2,660	\$521,444	0.2%
River Parishes CC	278	0.6%	\$2,765	\$768,561	0.3%
South LA CC	530	1.1%	\$2,784	\$1,475,325	0.5%
SOWELA Technical CC	563	1.2%	\$2,573	\$1,448,653	0.5%
LCTCS Total	3,771	7.7%	\$2,654	\$10,008,930	3.6%
Private Schools	3,102	6.3%	\$5,777	\$17,920,654	6.4%
Out of State	2	0.0%	\$3,059	\$6,118	0.0%
Proprietary Schools	536	1.1%	\$2,029	\$1,087,477	0.4%
Statewide Total	48,886	100.0%	\$5,696	\$278,441,695	100.0%

Note: Figures reflect the duplicative student count, as students may attend multiple institutions within a year.

Source: LA Office of Student Financial Assistance, TOPS Payment Summary 8/12/24

ISSUE: GO GRANTS

The FY 25 budget appropriates consistent funding for GO Grants at \$70.5 M SGF, no change from the FY 24 appropriation after four years of consecutive annual increases. GO Grants provide need-based aid to support non-traditional and low-to-moderate income students. GO Grants are available at both two and four-year institutions and can be used at both public and private colleges and universities in the state. Under program rules, each institution sets its own award range, from a minimum of \$300 to a maximum of \$3,000 per student. In academic year 2023-24, the program served 35,879 unique students statewide. To be eligible, an undergraduate student must receive a federal Pell Grant and have a remaining need after deducting their expected family contribution and any other aid. Table 45 below shows the changes in GO Grant appropriations, number of students awarded, and the average award over the last five years accompanied by Table 46 on page 141 which depicts the FY 24 number of awards and dollar amount of the awards by institution.

Table 45: GO Grant Award Trends

	Actual Awards					Appropriated
	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
Total Amount of Awards (in millions)	\$28,417,696	\$29,308,108	\$40,381,365	\$55,352,582	\$70,461,471	\$70,480,716
Number of Awards	23,440	24,631	29,852	33,486	35,879	N/A
Average Award Amount	\$1,212	\$1,190	\$1,353	\$1,653	\$1,964	N/A

Notes: 1) FY 25 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 nonduplicative student count.
 Source: LA Office of Student Financial Assistance, GO Grant Payment Summary 8/12/24

Table 46: FY 24 GO Grant Awards by Institution

	<i># of Awards</i>	<i>% of Awards Statewide</i>	<i>Average Amount per Award</i>	<i>Total Amount of Awards</i>	<i>% of Total Amount of Awards Statewide</i>
LSU - Alexandria	389	1.0%	\$1,955	\$760,500	1.1%
LSU - Baton Rouge	4,083	10.7%	\$1,785	\$7,287,381	10.3%
LSU - Eunice	403	1.1%	\$1,625	\$654,807	0.9%
LSU - Shreveport	974	2.5%	\$2,155	\$2,098,595	3.0%
LSU HSC - New Orleans	217	0.6%	\$2,307	\$500,554	0.7%
LSU HSC - Shreveport	2	0.0%	\$3,000	\$6,000	0.0%
LSU System Total	6,068	15.9%	\$1,864	\$11,307,837	16.0%
SU - Baton Rouge	1,285	3.4%	\$2,510	\$3,225,312	4.6%
SU - New Orleans	350	0.9%	\$2,047	\$716,500	1.0%
SU - Shreveport	315	0.8%	\$1,765	\$555,836	0.8%
SU System Total	1,950	5.1%	\$2,306	\$4,497,648	6.4%
Grambling	1,151	3.0%	\$2,003	\$2,305,775	3.3%
LA Tech	1,774	4.6%	\$1,778	\$3,153,426	4.5%
McNeese	1,660	4.3%	\$2,445	\$4,059,100	5.8%
Nicholls	1,661	4.3%	\$1,700	\$2,824,190	4.0%
Northwestern	2,445	6.4%	\$1,824	\$4,460,121	6.3%
Southeastern	3,635	9.5%	\$2,046	\$7,436,833	10.6%
UL Lafayette	2,683	7.0%	\$2,327	\$6,244,431	8.9%
UL Monroe	1,799	4.7%	\$2,186	\$3,932,601	5.6%
UNO	1,547	4.0%	\$1,894	\$2,929,880	4.2%
UL System Total	18,355	48.0%	\$2,035	\$37,346,357	53.0%
Bossier Parish CC	711	1.9%	\$938	\$666,902	0.9%
Baton Rouge CC	1,196	3.1%	\$1,266	\$1,514,000	2.1%
Central LA Technical CC	53	0.1%	\$2,335	\$123,750	0.2%
Delgado CC	4,806	12.6%	\$1,347	\$6,474,500	9.2%
Nunez CC	157	0.4%	\$1,037	\$162,750	0.2%
L. E. Fletcher CCC	169	0.4%	\$1,275	\$215,457	0.3%
LA Delta CC	480	1.3%	\$1,434	\$688,389	1.0%
Northwest LA Technical College	370	1.0%	\$576	\$213,280	0.3%
Northshore Technical CC	104	0.3%	\$1,271	\$132,181	0.2%
River Parishes CC	49	0.1%	\$2,098	\$102,803	0.1%
South LA CC	1,216	3.2%	\$952	\$1,157,423	1.6%
SOWELA Technical CC	361	0.9%	\$1,722	\$621,630	0.9%
LCTCS Total	9,672	25.3%	\$1,248	\$12,073,065	17.1%
Private Schools Total	2,213	5.8%	\$2,366	\$5,236,564	7.4%
Statewide Total	38,258	100.0%	\$1,842	\$70,461,471	100.0%

Note: Figures reflect the duplicative student count, as students may attend multiple institutions within a year.

Source: LA Office of Student Financial Assistance, *Go Grant Payment Summary 8/12/24*

ISSUE: M.J. FOSTER PROMISE PROGRAM

The FY 25 budget appropriates \$10.5 M in Statutory Dedications out of the M.J. Foster Promise Program Fund for the Foster Promise Program. Of this amount, \$525,000 (5%) is allocated for the administration of the program by LOSFA. Monies in the M.J. Foster Promise Program Fund have always originated from SGF transfers appropriated in Schedule 20 - Other Requirements. The FY 25 appropriation is equal to those appropriated in FY 23 and FY 24.

Legislation passed in the 2023 RS altered and expanded the scope of the M.J. 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 institutions into one. The 2024 RS also saw the passage of Act 102 and Act 633, which continue to adjust the parameters surrounding the program. Act 633 changes the age requirement for an award from 21 years of age to 17. This change is phased-in over the course of four years beginning with age 20 in 2024-25, 19 in 2025-26, 18 in 2026-27, and 17 in 2027-28. Act 102 expands the limitation on state appropriations for the program to an amount not to exceed \$40 M, up from the prior cap of \$10.5 M. This expansion will potentially alleviate issues with students unable to receive an award should the amount needed exceed \$10.5 M, however this will still be dependent on an increase in the appropriation by the legislature.

Table 47 provides an overview of the program activity in FY 24 as of July 2024.

Table 47: M.J. Foster Promise Program Awards

	<u>Amount Paid</u>	<u>% of Amount Paid</u>	<u>No. Payment Requests*</u>	<u>% of Requests</u>
Public Institutions	\$3,257,510	32.9%	1,615	53.4%
Proprietary Institutions	\$6,636,797	67.1%	1,412	46.6%
Total	\$9,894,307		3,027	

* Unduplicated requests

Source: LA Office of Student Financial Assistance, MJ Foster Promise Report 7/15/24

HIGHER EDUCATION STATEWIDE ENROLLMENT:

ISSUE: ENROLLMENT TRENDS

In FY 23, actual collections from tuition and fees comprised \$1.3 B of the operating funds across public institutions. These revenues vary from institution to institution but are universally dependent on trends in enrollment. For informational purposes, Table 48 provides a look at the historical Fall enrollment over the last five years at Louisiana public institutions of higher education. Overall, enrollment in 2023 increased by 4.1% compared to 2022 leading to a five year high of 217,618 students. Over the five-year timeframe, the overall increase is 1.6%, or 3,425. Despite the positive overall increase, many campuses have seen negative average annual growth over the same window, also depicted in the table.

Table 48: Higher Education Enrollment by Institution

	Fall 2019	Fall 2020	Fall 2021	Fall 2022	Fall 2023	# Change 22 to 23	% Change 22 to 23	Annual Avg. Change
Baton Rouge CC	8,116	7,376	7,494	9,284	10,859	1,575	17.0%	6.2%
Bossier Parish CC	6,462	5,973	5,727	6,311	5,654	(657)	(10.4%)	(2.8%)
Central LA Technical CC	2,526	2,098	2,085	1,223	1,194	(29)	(2.4%)	(13.4%)
Delgado CC	14,140	13,034	12,139	12,377	12,130	(247)	(2.0%)	(3.1%)
L. E. Fletcher Technical CC	2,304	2,105	1,763	2,050	2,428	378	18.4%	3.3%
LA Delta CC	4,522	3,874	3,956	4,109	3,775	(334)	(8.1%)	0.4%
Northshore Technical CC	4,674	3,552	4,612	5,074	5,716	642	12.7%	5.4%
Northwest LA Technical College	1,108	935	957	970	1,044	74	7.6%	0.7%
Nunez CC	2,096	2,132	2,086	2,365	2,950	585	24.7%	5.2%
River Parishes CC	3,232	2,756	2,401	2,338	2,406	68	2.9%	(6.8%)
South LA CC	6,698	5,855	5,995	5,677	5,888	211	3.7%	(1.0%)
Sowela Technical CC	4,058	2,914	3,068	3,267	3,316	49	1.5%	0.5%
LCTCS System Total	59,936	52,604	52,283	55,045	57,360	2,315	4.2%	(0.4%)
LSU - Alexandria	3,372	3,585	3,696	4,221	5,217	996	23.6%	11.0%
LSU - Baton Rouge	32,348	35,453	37,129	38,731	42,031	3,300	8.5%	5.9%
LSU - Eunice	2,993	3,153	3,064	3,088	3,687	599	19.4%	3.0%
LSU - Shreveport	8,579	9,955	8,881	8,721	9,736	1,015	11.6%	7.4%
LSU HSC - New Orleans	2,820	2,829	2,835	2,740	2,685	(55)	(2.0%)	(0.9%)
LSU HSC - Shreveport	939	982	1,020	1,016	1,045	29	2.9%	3.3%
LSU System Total	51,051	55,957	56,625	58,517	64,401	5,884	10.1%	5.8%
SU - Baton Rouge*	7,140	6,917	8,317	8,226	8,249	23	0.3%	4.6%
SU - New Orleans	2,309	2,264	2,106	1,950	2,059	109	5.6%	(2.5%)
SU - Shreveport	2,932	2,457	2,745	3,154	3,156	2	0.1%	4.2%
SU Law Center*	670	831	N/A	N/A	N/A	N/A	N/A	N/A
SU System Total	13,051	12,469	13,168	13,330	13,464	134	1.0%	1.9%
Grambling	5,253	5,495	5,291	5,098	5,125	27	0.5%	(0.3%)
LA Tech	11,821	11,088	11,042	10,933	11,555	622	5.7%	(1.2%)
McNeese	7,307	7,281	6,451	6,252	6,078	(174)	(2.8%)	(4.4%)
Nicholls	6,545	6,859	6,285	5,918	6,258	340	5.7%	(0.7%)
Northwestern	10,918	11,539	10,950	9,505	8,902	(603)	(6.3%)	(4.0%)
Southeastern	14,266	14,514	13,497	13,504	13,904	400	3.0%	(0.5%)
UL Lafayette	17,108	16,642	16,406	15,423	15,478	55	0.4%	(2.2%)
UL Monroe	8,699	9,132	8,726	8,437	8,478	41	0.5%	(1.3%)
UNO	8,238	8,397	7,964	7,167	6,615	(552)	(7.7%)	(4.0%)
UL System Total	90,155	90,947	86,612	82,237	82,393	156	0.2%	(2.1%)
Statewide Total	214,193	211,977	208,688	209,129	217,618	8,489	4.1%	0.6%

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

The residency of students enrolled can also have a significant impact on tuition and fee revenue generation. Enrollment of in-state Louisiana residents has fluctuated on average -0.8% annually with more pronounced changes during the dips in the pandemic years. However, enrollment of non-resident students, both out-of-state and international, has seen steady increases. Non-resident (out-of-state and international combined) student enrollment climbed 9,576 from 2019 to 2023 and now makes up 17.8% of total enrollment in 2023 compared to 13.7% in 2019. The annual non-resident fee varies by institution and can range from \$9,000 to \$11,000 at four-year institutions and \$4,000 to \$10,000 at two-year institutions. This trend is not unique to Louisiana. *Stateline* reported in February 2024 that public research universities in 47 states saw an increase in the percentage of out-of-state student enrollment from 2002 to 2022. Table 49 shows the statewide changes in Fall enrollment by student residency over the last five years.

**Table 49: Higher Education Enrollment by Residency
Based on Fall Semester/Quarter Student Headcount**

Residency	2019	2020	2021	2022	2023	# Change 22 to 23	% Change 22 to 23
Louisiana	184,953	179,394	175,276	174,489	178,802	4,313	2.5%
Out of State	23,214	27,113	27,957	28,829	32,738	3,909	13.6%
International	6,026	5,470	5,494	5,811	6,078	267	4.6%
Statewide Total	214,193	211,977	208,727	209,129	217,618	8,489	4.1%
Residency Ratio						5-yr Change	
Percent La Resident	86.3%	84.6%	84.0%	83.4%	82.2%	-4.2%	
Percent Non-resident	13.7%	15.4%	16.0%	16.6%	17.8%	4.2%	

Source: Board of Regents - Statewide Student Profile System (SSPS)



**Table 50: Higher Education SGF Funding by Board and Institution
(FY 24 EOB Compared to FY 25 Appropriated)**

	FY 24 EOB	FY 25	\$ Difference	% Difference
	12/1/23	Appropriated	FY 24 to FY 25	FY 24 to FY 25
Board of Regents	\$30,179,805	\$28,156,568	(\$2,023,237)	(6.7%)
LUMCON	\$9,818,302	\$7,013,679	(\$2,804,623)	(28.6%)
LOSFA	\$293,631,474	\$264,719,296	(\$28,912,178)	(9.8%)
Board of Regents Total	\$333,629,581	\$299,889,543	(\$33,740,038)	(10.1%)
Baton Rouge CC	\$18,864,120	\$18,922,535	\$58,415	0.3%
Bossier Parish CC	\$16,731,310	\$16,472,895	(\$258,415)	(1.5%)
Central LA Technical CC	\$6,120,025	\$5,992,740	(\$127,285)	(2.1%)
Delgado CC	\$35,596,216	\$33,477,288	(\$2,118,928)	(6.0%)
L.E. Fletcher CC	\$5,755,721	\$5,616,536	(\$139,185)	(2.4%)
LCTCS Board	\$9,554,436	\$4,404,590	(\$5,149,846)	(53.9%)
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	\$10,908,242	\$10,762,135	(\$146,107)	(1.3%)
Northwest LA Tech. CC	\$5,486,317	\$5,449,845	(\$36,472)	(0.7%)
Northshore Technical CC	\$9,894,255	\$9,740,115	(\$154,140)	(1.6%)
Nunez CC	\$5,599,214	\$5,486,522	(\$112,692)	(2.0%)
River Parishes CC	\$6,602,552	\$6,563,286	(\$39,266)	(0.6%)
South LA CC	\$17,375,428	\$17,128,693	(\$246,735)	(1.4%)
SOWELA Technical CC	\$11,920,007	\$11,159,341	(\$760,666)	(6.4%)
LCTCS System Total	\$164,522,934	\$155,291,612	(\$9,231,322)	(5.6%)
LSU Agricultural Center	\$88,811,257	\$93,575,377	\$4,764,120	5.4%
LSU - Baton Rouge	\$172,025,451	\$148,897,628	(\$23,127,823)	(13.4%)
LSU - Alexandria	\$8,120,551	\$7,891,902	(\$228,649)	(2.8%)
LSU - Eunice	\$6,194,070	\$7,077,720	\$883,650	14.3%
LSU - Shreveport	\$14,310,970	\$13,166,197	(\$1,144,773)	(8.0%)
LSU HSC - New Orleans	\$95,227,208	\$98,769,617	\$3,542,409	3.7%
LSU HSC - Shreveport	\$84,795,668	\$87,965,077	\$3,169,409	3.7%
Pennington Biomedical	\$35,419,862	\$35,494,923	\$75,061	0.2%
LSU System Total	\$504,905,037	\$492,838,441	(\$12,066,596)	(2.4%)
SU Board	\$5,465,886	\$4,163,212	(\$1,302,674)	(23.8%)
SU - Baton Rouge	\$26,039,530	\$28,649,563	\$2,610,033	10.0%
SU - New Orleans	\$9,734,448	\$8,170,946	(\$1,563,502)	(16.1%)
SU - Shreveport	\$7,331,907	\$6,993,605	(\$338,302)	(4.6%)
SU Law Center	\$6,705,340	\$8,762,093	\$2,056,753	30.7%
SU Agricultural Center	\$11,123,420	\$11,733,056	\$609,636	5.5%
SU System Total	\$66,400,531	\$68,472,475	\$2,071,944	3.1%
UL Board	\$1,372,588	\$2,554,046	\$1,181,458	86.1%
Grambling	\$16,891,501	\$17,712,867	\$821,366	4.9%
LA Tech	\$37,070,376	\$35,901,290	(\$1,169,086)	(3.2%)
McNeese	\$22,776,387	\$19,980,131	(\$2,796,256)	(12.3%)
Nicholls	\$20,224,612	\$25,863,996	\$5,639,384	27.9%
Northwestern	\$28,349,079	\$27,273,823	(\$1,075,256)	(3.8%)
Southeastern	\$37,439,069	\$36,102,421	(\$1,336,648)	(3.6%)
UL Lafayette	\$91,987,325	\$75,337,160	(\$16,650,165)	(18.1%)
UL Monroe	\$33,465,305	\$32,419,829	(\$1,045,476)	(3.1%)
UNO	\$28,144,487	\$26,890,402	(\$1,254,085)	(4.5%)
UL System Total	\$317,720,729	\$300,035,965	(\$17,684,764)	(5.6%)
Higher Ed Total	\$1,387,178,812	\$1,316,528,036	(\$70,650,776)	(5.1%)
Higher Ed (w/o LOSFA)	\$1,093,547,338	\$1,051,808,740	(\$41,738,598)	(3.8%)

**Table 51: Higher Education Total Funding by Board and Institution
(FY 24 EOB Compared to FY 25 Appropriated)**

	FY 24 EOB 12/1/23	FY 25 Appropriated	\$ Difference FY 24 to FY 25	% Difference FY 24 to FY 25
Board of Regents	\$141,839,660	\$90,967,546	(\$50,872,114)	(35.9%)
LUMCON	\$23,364,711	\$26,885,867	\$3,521,156	15.1%
LOSFA	\$425,274,095	\$411,147,771	(\$14,126,324)	(3.3%)
Board of Regents Total	\$590,478,466	\$529,001,184	(\$61,477,282)	(10.4%)
Baton Rouge CC	\$44,573,355	\$43,146,809	(\$1,426,546)	(3.2%)
Bossier Parish CC	\$36,111,355	\$35,862,141	(\$249,214)	(0.7%)
Central LA Technical CC	\$10,147,582	\$10,024,465	(\$123,117)	(1.2%)
Delgado CC	\$84,094,725	\$82,045,505	(\$2,049,220)	(2.4%)
L.E. Fletcher CC	\$13,344,126	\$13,763,406	\$419,280	3.1%
LCTCS Board	\$9,554,436	\$4,404,590	(\$5,149,846)	(53.9%)
Adult Basic Education	\$2,870,000	\$2,870,000	\$0	0.0%
Workforce Training	\$25,000,000	\$10,000,000	(\$15,000,000)	(60.0%)
LCTCS Online	\$1,245,091	\$1,245,091	\$0	0.0%
LA Delta CC	\$22,260,674	\$22,852,676	\$592,002	2.7%
Northwest LA Tech. CC	\$9,243,418	\$9,211,337	(\$32,081)	(0.3%)
Northshore Technical CC	\$19,897,093	\$19,747,467	(\$149,626)	(0.8%)
Nunez CC	\$11,938,021	\$11,828,272	(\$109,749)	(0.9%)
River Parishes CC	\$16,426,583	\$16,392,174	(\$34,409)	(0.2%)
South LA CC	\$34,834,539	\$34,602,841	(\$231,698)	(0.7%)
SOWELA Technical CC	\$23,921,493	\$23,140,064	(\$781,429)	(3.3%)
LCTCS System Total	\$365,462,491	\$341,136,838	(\$24,325,653)	(6.7%)
LSU Agricultural Center	\$112,224,882	\$116,961,480	\$4,736,598	4.2%
LSU - Baton Rouge	\$743,428,053	\$748,806,006	\$5,377,953	0.7%
LSU - Alexandria	\$40,259,865	\$44,036,608	\$3,776,743	9.4%
LSU - Eunice	\$17,059,136	\$17,947,805	\$888,669	5.2%
LSU - Shreveport	\$70,903,886	\$69,771,805	(\$1,132,081)	(1.6%)
LSU HSC - New Orleans	\$166,878,032	\$170,670,955	\$3,792,923	2.3%
LSU HSC - Shreveport	\$117,304,530	\$120,009,440	\$2,704,910	2.3%
Pennington Biomedical	\$36,354,684	\$36,431,638	\$76,954	0.2%
LSU System Total	\$1,304,413,068	\$1,324,635,737	\$20,222,669	1.6%
SU Board	\$5,465,886	\$4,163,212	(\$1,302,674)	(23.8%)
SU - Baton Rouge	\$100,271,573	\$112,177,486	\$11,905,913	11.9%
SU - New Orleans	\$23,872,517	\$25,319,674	\$1,447,157	6.1%
SU - Shreveport	\$17,145,759	\$16,661,271	(\$484,488)	(2.8%)
SU Law Center	\$27,315,187	\$29,376,011	\$2,060,824	7.5%
SU Agricultural Center	\$16,580,324	\$27,191,077	\$10,610,753	64.0%
SU System Total	\$190,651,246	\$214,888,731	\$24,237,485	12.7%
UL Board	\$7,795,088	\$5,976,546	(\$1,818,542)	(23.3%)
Grambling	\$54,350,967	\$55,693,314	\$1,342,347	2.5%
LA Tech	\$142,298,711	\$141,669,335	(\$629,376)	(0.4%)
McNeese	\$75,587,762	\$73,236,354	(\$2,351,408)	(3.1%)
Nicholls	\$66,352,690	\$72,514,558	\$6,161,868	9.3%
Northwestern	\$90,212,133	\$89,663,107	(\$549,026)	(0.6%)
Southeastern	\$136,271,355	\$135,476,272	(\$795,083)	(0.6%)
UL Lafayette	\$241,636,855	\$215,540,232	(\$26,096,623)	(10.8%)
UL Monroe	\$103,480,087	\$106,472,506	\$2,992,419	2.9%
UNO	\$102,754,981	\$102,052,281	(\$702,700)	(0.7%)
UL System Total	\$1,020,740,629	\$998,294,505	(\$22,446,124)	(2.2%)
Higher Ed Total	\$3,471,745,900	\$3,407,956,995	(\$63,788,905)	(1.8%)

19B - Special Schools and Commissions

Means of Finance	FY 24 Existing Operating Budget (12/01/23)	FY 25 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$62,296,688	\$64,420,329	\$2,123,641	3.4%
STATE GENERAL FUND BY:				
Interagency Transfer	\$24,427,826	\$18,722,731	(\$5,705,095)	(23.4%)
Fees and Self-generated Revenue	\$4,292,472	\$3,912,805	(\$379,667)	(8.8%)
Statutory Dedications	\$22,084,673	\$22,582,611	\$497,938	2.3%
FEDERAL FUNDS	\$0	\$0	\$0	-
TOTAL MEANS OF FINANCING	\$113,101,659	\$109,638,476	(\$3,463,183)	(3.1%)
T.O. POSITIONS	654	659	5	0.8%

19B - 656 Special School District

- Decreases \$1.1 M IAT from the Louisiana Department of Education (LDOE) for federal grant funding received from the U.S. Department of Education as allocated in the congressional Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021 and the American Rescue Plan (ARP) Act of 2021, which provided Elementary and Secondary School Emergency Relief (ESSER) pandemic relief funds. This was a one-time allocation of ESSER funds and is not available in FY 25.
- Decreases \$924,091 IAT due to the following statewide adjustments:
 - \$583,411 for non-recurring acquisitions and major repairs
 - \$521,795 for attrition adjustments
 - \$286,433 for non-recurring carryforwards
 - \$115,602 for retirement rate adjustments.
- Increases \$204,730 SGF for increased costs associated with running existing routes in the agency's transportation contracts.

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

- Non-recurs \$2.3 M IAT for major acquisitions and repairs.
- Decreases \$1.2 M IAT from LDOE for one-time federal grant funding received from the U.S. Department of Education as allocated in the congressional CRRSA Act of 2021 and the ARP Act of 2021, which provided ESSER pandemic relief funds. This was a one-time allocation of ESSER funds to LSMSA and is not available in FY 25.
- Increases \$194,434 SGF in the Living and Learning Community Program for the food services contract due to the increased cost of provisioning food.
- Increases \$153,225 SGF for the food services contract at LSMSA. Under the previous contract that ended in July 2023, the average cost to provide food services was \$8.39 per student, per day. Under the current contract, effective beginning in August 2023, the per student, per day rate average increased by \$2.40, or roughly 29%, to \$10.79. The FY 25 budget applies a slightly higher 29.5% increase to the FY 24 base cost of \$518,397 to estimate the additional \$153,225 SGF required to ensure the food services contract is fully funded in FY 25. NOTE: The per student per day rate, provided by LSMSA, is calculated based upon student count, number of days of service, and boarding rate.
- Increases \$185,044 SGF to the Living and Learning Community Program to provide for salary adjustments and related benefits costs.

19B – 658 Thrive Academy

- Increases \$253,172 SGF to ensure adequate staffing for the supervision of residential students. The increase in appropriation ensures there are always two residential mentors in a living unit (a total of 24 mentors) from 3:00 p.m. to 11:00 p.m each day students are present. These mentors are to be paid at a rate of \$16 per hour. Additionally, it provides for a five-person security team from 11:00 p.m. to 7:00 a.m. Each member of the security team will be paid at a rate of \$18/hour. The increase also funds the employer contributions mandated by TRSL for employees working in excess of 20 hours per week.

- Increases \$180,020 SGF for the school’s transportation contract. The increase is primarily due to the addition of two out-of-town bus routes, at a cost of \$3,420 per week. The school year runs for 39 weeks, bringing the total cost for this purpose to \$133,380. The additional \$46,640 increase provides funding for transportation to and from extracurricular activities, including sporting events and field trips.
- Increases \$111,900 SGF due to the school's leasing agreements, which stipulate an annual growth in rent for both the dormitory and academic buildings.

19B – 659 Ecole Pointe-au-Chien

- Increases \$327,601 SGF and five (5) unclassified T.O. positions as follows:

<u>POSITION</u>	<u>SALARY</u>	<u>RELATED BENEFITS</u>	<u>TOTAL</u>
Pre-K Instructor	\$53,000	\$27,134	\$80,134
2nd Grade Instructor	\$53,000	\$27,134	\$80,134
French Instructor	\$48,000	\$25,698	\$73,698
Secretary	\$28,000	\$20,703	\$48,703
Paraprofessional	\$25,000	\$19,932	\$44,932

The instructor and paraprofessional positions are needed due to the additional grade levels that will be offered during the 2024-2025 school year, expanding beyond Kindergarten and 1st grade to include Pre- Kindergarten and 2nd grade classes. The secretary position is needed to handle daily operations of running the front office as the workload on the director and assistant director of the school increases due to expansion.

- Decreases \$300,000 SGR in order to correctly align budget authority with anticipated receipts. The source of funds is the Ecole Pointe-au-Chien (EPC) Foundation, which provides support for the school's growth and operations. Total SGR budget authority in FY 25 is \$700,000. The EPC Foundation funds originated as a one-time, \$2 M SGF appropriation by the legislature in FY 23, provided to support the school prior to its creation as a state agency. The decrease aligns SGR budget authority to reflect the remaining foundation fund balance of \$700,000.

19B – 662 Louisiana Educational Television Authority

- Increases \$501,448 Statutory Dedications out of the Imagination Library of Louisiana Fund to provide for anticipated expenditures of the Imagination Library of Louisiana. The library provides books to children from birth to age five. Act 410 of the 2023 RS authorized the treasurer to transfer \$2.5 M of FY 23 excess SGF to the Imagination Library of Louisiana Fund. LETA was appropriated \$900,000 via a FY 24 mid-year budget adjustment approved by JLCB on 8/11/23. The total FY 25 dedication out of the fund for this program is \$1.4 M.
- Increases \$573,000 SGF for operating services due to the increased cost of utilities and maintenance of buildings and equipment.
- Increases \$250,000 SGF to the Broadcasting Program for Tele-Louisiane French programming on LPB.
- Increases \$100,000 SGF to the Broadcasting Program for increases in operating expenses for PBS television stations operating independently of LETA.

19B - 666 Louisiana Board of Elementary and Secondary Education

- No significant adjustments.

19B – 673 New Orleans Center for Creative Arts

- Increases \$322,384 SGF due to lease agreement adjustments for the NOCCA Academic Studio Program building. NOCCA reports the current 10-year lease expires in November 2024, at which time the new lease terms will increase costs by \$10 per square foot, from \$4.25 to \$14.25. Act 5 of the 2024 RS appropriated \$8 M from the Capital Outlay Savings Fund for acquisition of the building. The LFO was unable to get a status update on this project and impacts to FY 25 expenditures prior to publication of this document.

19D - Department of Education

Means of Finance	FY 24 Existing Operating Budget (12/01/23)	FY 25 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$4,204,307,129	\$4,220,420,040	\$16,112,911	0.4%
STATE GENERAL FUND BY:				
Interagency Transfer	\$77,787,625	\$61,368,991	(\$16,418,634)	(21.1%)
Fees and Self-generated Revenue	\$22,877,195	\$19,875,656	(\$3,001,539)	(13.1%)
Statutory Dedications	\$343,923,100	\$387,099,463	\$43,176,363	12.6%
FEDERAL FUNDS	\$3,617,474,399	\$2,722,394,451	(\$895,079,948)	(24.7%)
TOTAL MEANS OF FINANCING	\$8,266,369,448	\$7,411,158,601	(\$855,210,847)	(10.3%)
T.O. POSITIONS	495	503	8	1.6%

19D – 678 State Activities

- Decreases \$112.8 M Federal received from the ARP Act of 2021, which provided U.S. Department of Education, ESSER III funds. The agency has \$50.5 M remaining ESSER-related federal budget authority for FY 25. ARP Act funds expire on 9/30/24.
- Decreases \$23 M Federal received from the CRRSA Act of 2021, which provided ESSER II funds that expired on 9/30/23. There are no CRRSA funds remaining for expenditure in FY 25.
- Increases \$6.9 M IAT from the Board of Elementary and Secondary Education (BESE) to align agency budget authority with the estimated allocation from Louisiana’s Quality Education Support Fund, frequently referred to as 8(g). The total estimated 8(g) allocation for the agency is \$9.7 M.
- Increases \$5 M SGF as a result of Act 646 the 2024 RS, which expands the purpose of the Steve Carter Literacy Program to include mathematics, changes the name to the Steve Carter Education Program, and increases the maximum payment for eligible tutoring expenses from \$1,000 to \$1,500. Act 646 additionally expands eligibility to include: students enrolled in kindergarten or the first, second, or third grade who are at risk for mathematics learning difficulties according to a mathematics assessment; students enrolled in the fourth through twelfth grade and who scored below mastery in mathematics on the state assessment in the prior school year; students enrolled in the sixth through twelfth grade who scored below mastery in English language arts on the state assessment in the prior school year; and students enrolled in kindergarten through the fifth grade, who lack a mathematics assessment result, and are recommended for the program by a mathematics teacher.
- Increases \$2.5 M SGF as a result of Act 650 of the 2024 RS, which requires LDOE to develop or provide three (3) numeracy screeners to measure the development of foundational numeracy of each public school student in kindergarten through third grade.
- Increases \$1.8 M SGF and two (2) T.O. positions as a result of Act 1 of the 2024 RS. Act 1 created the Louisiana Giving All True Opportunity to Rise (LA GATOR) Scholarship Program. \$261,726 will fund one (1) Education Program Consultant (EPC) 4 (\$84,989 base salary, \$37,098 related benefits, and \$16,500 operating expenses) and one (1) Budget Analyst (BA) 4 (\$74,235 base salary, \$32,404 related benefits, and \$16,500 operating expenses). The EPC 4 position will be responsible for the implementation of the program, policy and guidance development, partner/vendor management, and public outreach. The BA 4 position will manage the fiscal portion of the program and, in collaboration with other LDOE finance staff and/or the external vendor, ensure that the program has appropriate fiduciary accountability. Based on previously implemented systems, development of a system for parents to direct account funds to participating schools and service providers by electronic or online funds transfer is estimated to result in a one-time expenditure of \$1 M. Setup includes working with a vendor to design a process for review and approval of expenditures, a payment process, and to develop program reports. The department reports an additional \$500,000 will be required to cover communications costs to promote the program. The remaining \$38,274 is provided for additional administrative expenses that may be incurred.

19D – 678 State Activities (Continued)

- Increases \$1.6 M Statutory Dedications out of the Reading Enrichment and Academic Deliverables (R.E.A.D.) Fund. The R.E.A.D. Program, created by Act 395 of the 2022 RS, is designed to help support Louisiana students in grades Pre-K 4 through fifth who are not reading at grade level. Act 395 provides that each student participating in the program is eligible to receive a maximum of three books per quarter. The implementation of Act 395 is contingent upon the legislature appropriating funding for this purpose. The FY 25 beginning balance in the fund is estimated to be \$1.6 M.
- Increases \$704,646 Federal and six (6) T.O. Education Program Consultant 3 positions, each compensated at a \$79,060 salary and \$38,381 related benefits, for the Statewide Federal Monitoring Team. The new positions will focus on monitoring the federal special education program as well as providing additional monitoring of special education programs statewide in order to ensure compliance with federal regulations.
- Increases \$630,000 SGF for the Imagine Learning/Robotify pilot program that creates a framework for online computer science instruction for students in grades three through eight.

19D – 681 Subgrantee Assistance

- Decreases \$748.4 M Federal received from the ARP Act of 2021, which provided U.S. Department of Education, ESSER III funds. The agency budget will have \$830.5 M remaining ESSER-related federal authority for FY 25. ARP Act funds expire on 9/30/24.
- Decreases \$25 M Federal received from the CRRSA Act of 2021, which provided Elementary and Secondary School Emergency Relief (ESSER II) funds that expired on 9/30/23. There are no CRRSA funds remaining for expenditure in FY 25.
- Increases \$12 M Federal to receive an Expanding Opportunities Through Quality Charter Schools Program Grant, awarded in September 2023 by the U.S. Department of Education. This five-year, \$55.5 M grant will assist the department in supporting the addition of over 5,000 seats at 25 new, expanding, or replicating charter schools that will be located in districts where multiple schools have been designated as being in “Academically Unacceptable Status” for three or more years. Awards are capped at \$2 M per subgrantee.
- Decreases \$9.3 M SGF from the Child Care Assistance Program (CCAP). FY 25 funding for CCAP is \$190.6 M, including \$112 M Federal through the Child Care Development Fund (CCDF) and \$78.6 M SGF. This reduction will result in an estimated decrease of 750 available seats for children from low-income families. The reduction may result in loss of services for existing families; however, that impact is unknown at this time and the losses may be absorbed through attrition. New CCAP applications are reviewed for eligibility and, once approved, placed on a waitlist. When funding becomes available, families at the top of the waitlist are notified and able to participate.
- Increases \$5.8 M Statutory Dedications out of the Louisiana Early Childhood Education Fund 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. The increase brings the total FY 25 appropriation out of the fund to \$31.4 M.
- Decreases \$4 M Statutory Dedications out of the Education Excellence Fund (EEF) based on the most recent REC forecast. This decrease brings the FY 25 appropriation out of the fund to \$11.3 M. 85% of the appropriation is distributed to local school systems and charter schools based on the student count in the most recent Minimum Foundation Program (MFP) Budget Letter. 15% of the appropriation is distributed to approved non-public schools based on the number of students as reported for the previous school year.
- Increases \$2 M Federal to receive Louisiana Center for Effective Transitions Grant funding awarded by the U.S. Department of Education. The grant supports partnerships between high schools, state and local educational agencies, Louisiana Rehabilitation Services (LRS), and centers for independent living to help individuals with disabilities seamlessly transition to life after high school.
- Decreases \$1.8 M SGF from the Student Scholarships for Educational Excellence Program (SSEEP), due to Act 1 of the 2024 RS, terminating SSEEP and creating the LA GATOR Scholarship Program.
- Increases \$1.4 M Statutory Dedications out of the Athletic Trainer Professional Development Fund for the Athletic Trainer Professional Development Program, due to Act 495 of the 2022 RS, which directs LDOE to administer a loan repayment program for athletic trainers working in rural areas. The remaining fund balance after this appropriation is estimated to be \$60,000.

19D – 681 Subgrantee Assistance (Continued)

- Increases \$961,000 IAT from BESE to align agency budget authority with the estimated allocation from Louisiana’s Quality Education Support Fund, frequently referred to as 8(g). The total estimated 8(g) allocation for the agency is \$2.9 M.
- Increases \$470,000 Statutory Dedications out of the Jump Start Your Heart Fund for the Jump Start Your Heart Program. The program, created by Act 234 of the 2023 RS, requires each postsecondary education institution, and each elementary, middle, and high school to have an automated external defibrillator (AED) on its premises in an easily accessible location. This funding is for the purchase of AEDs for use at elementary, middle, and high schools in the state.
- Increases \$650,000 SGF to provide funding to city, parish, and other local public schools for the purchase of instructional materials, both textbook and digital; Future Farmers of America (FFA) training materials; and supplies, including consumable shop supplies, equipment, and parts, for students enrolled in a vocational agriculture, agribusiness, or agriscience course as of 10/01/24.

19D – 682 Recovery School District

- Decreases \$4.2 M IAT from Subgrantee Assistance for federal grant funding received from the ARP Act of 2021, which provided U.S. Department of Education ESSER III funds. This was a one-time allocation of ESSER funds to the RSD and is not available in FY 25.
- Decreases \$3.7 M IAT from Subgrantee Assistance for federal grant funding received from the CRRSA Act of 2021, which provided U.S. Department of Education ESSER II funds that expired on 9/30/23. This was a one-time allocation of ESSER funds to the RSD and is not available in FY 25.
- Decreases \$2.8 M (\$1.8 M IAT from GOHSEP and \$1 M SGR) in the Construction Program. The Recovery School District (RSD) completed the construction phase of the RSD School Facilities Master Plan in FY 24. The plan is currently in the grant closeout phase, which has allowed for a significant reduction in funding. The Construction Program is funded with \$320,056 IAT and \$3 M SGR in FY 25.

19D – 695 Minimum Foundation Program

- Non-recurs \$224.2 M SGF for the FY 24 one-time stipend for certificated and non-certificated school employees.
- Increases \$199 M (\$161 M SGF and \$38 M Statutory Dedications out of the Overcollections Fund) to provide a one-time stipend for certificated and non-certificated employees in FY 25. The stipend is to be paid in the same manner and to the same positions as the FY 24 stipend, and is to be distributed to each school district no later than 12/15/24. This appropriation is outside of the 2024-25 MFP funding formula. This increase is offset in the overall budget due to the non-recurring of \$192.6 M SGF from the one-time stipend included in the FY 24 budget.
- Increases \$76.1 M SGF for the Minimum Foundation Program and provides that \$49.5 M of these funds be directed to the following purposes and administered in the same manner as proposed in the 2024-25 MFP formula adopted by BESE, as follows: 1) \$30 M for Tutoring Services; 2) \$17.5 M for a Differentiated Compensation component for teachers; and 3) \$2 M for an expansion of the Supplemental Course Allocation (SCA) for student apprenticeships. This appropriation is outside of the 2024-25 MFP funding formula.

19D – 697 Nonpublic Education Assistance

- No significant adjustments.

19D – 681 SUBGRANTEE ASSISTANCE

ISSUE: LOUISIANA GIVING ALL TRUE OPPORTUNITY TO RISE (LA GATOR) SCHOLARSHIP PROGRAM

Act 1 of the 2024 RS creates the Louisiana Giving All True Opportunity to Rise (LA GATOR) Scholarship Program, a universal education scholarship account (ESA) program for students in grades K-12. The act additionally calls for the termination of the existing “voucher” program, the Student Scholarships for Educational Excellence Program (SSEEP), effective 6/30/25, and provides for the transition of SSEEP participants to the LA GATOR program. Act 4 of the 2024 RS initiated the program with a \$1.8 M appropriation in FY 25 to support program development. Implementation of LA GATOR is contingent on additional appropriations being made in future fiscal years by the legislature in order to fund annual account deposits as well as cover the costs of program administration.

Act 1 provides for a phase-in of student eligibility, but sets no defined terms or timeframe for advancement from one phase to the next. In phase one the following students are eligible: 1) any student entering kindergarten; 2) students who attended a public school in the prior year; or 3) a student with a family income below 250% of federal poverty guidelines. In phase two, in addition to those eligible in phase one, students with a family income below 400% of federal poverty guidelines are able to apply, and phase three provides for “universal” eligibility. Per information provided by LDOE, as of June 2024, there were an estimated 5,634 students participating in SSEEP, 650,369 public school students, and 149,795 nonpublic students statewide.

NOTE: Nonpublic refers to all K-12 students enrolled in nonpublic schools and BESE-approved or LDOE-registered homestudy programs. While LA GATOR does not permit homestudy students to participate, these students could still apply and be eligible for accounts if they choose to enroll in a nonpublic school or take select courses at a public school participating in the program. These “part-time” students are not to be considered enrolled students of the public school and are not to be included in student counts upon which MFP funding is based.

Prior to implementation of the program, Act 1 stipulates that LDOE and BESE are to research and report to the legislature data on all existing educational resources available within the state that receive state funding no later than 12/01/24. The data is to be categorized by parish and school grade and disaggregated by school type (public, non-public, charter, etc...).

LDOE is required to begin enrolling students according to the phase-in schedule no later than 3/01/25, ensuring accounts are available for the start of the 2025-26 school year, contingent on an appropriation of funding for the development of the program. The funding appropriated in Act 4 (\$1.8 M) is designated for this purpose. As of the date of publication of this document, BESE has not yet promulgated rules; however, assuming they do so, and the legislature makes an appropriation in FY 26 for implementation of the LA GATOR program to fund student accounts, this deadline can be met.

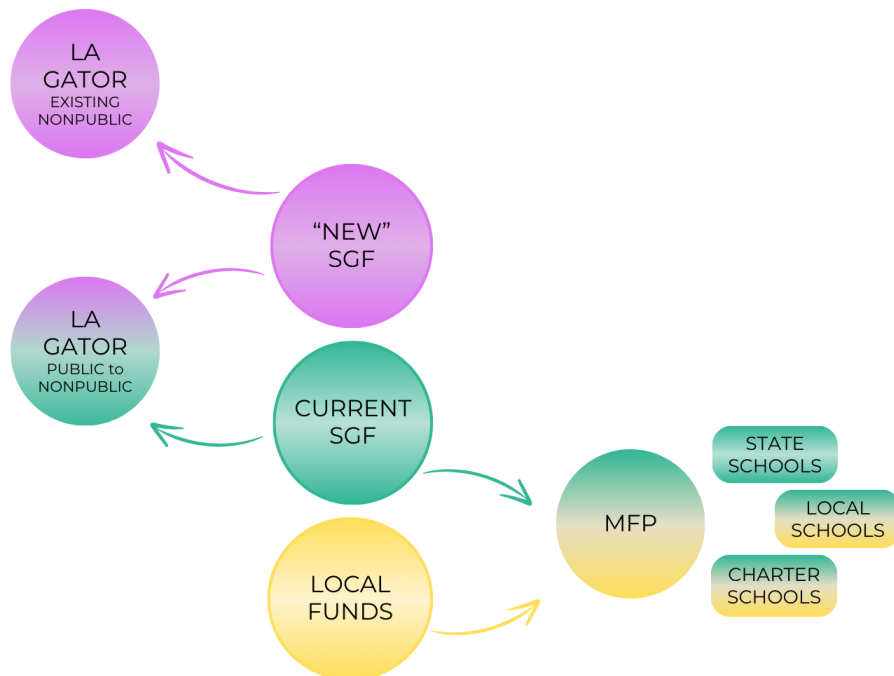
LA GATOR expenditures in future fiscal years are indeterminable at this time as the two primary variables upon which such costs will be based are unknown and are to be set by BESE through the promulgation of rules: the timeline of eligibility phase-in and the amount of account deposits. In addition to this, costs will be limited by the amount appropriated by the legislature to the program in a given year. On 8/21/24, BESE approved publication of a Notice of Intent (NOI) for promulgation of rules governing the LA GATOR program. The NOI was subsequently published in the September 2024 edition of the Louisiana Register. These rules will not be finalized until, at the earliest, December 2024. In the event the rules, as proposed in the NOI, are finally promulgated, account deposits will be as follows: 1) students with disabilities will receive an award up to \$15,253, as calculated according to a tiered methodology which will be established by LDOE; 2) students without disabilities whose families report a total income that

does not exceed 250% of the federal poverty guidelines will receive an award equal to \$7,626; and 3) all other students will receive an award equal to \$5,243. These awards are based off of a percentage of the 2024-2025 average MFP state and local per pupil funding amount. Should the MFP average increase in subsequent years, the award amounts will also be adjusted. The proposed rules do not provide a set timeline for the phase-in required by Act 1.

As a result of BESE being granted the authority to determine the timeline of how the proposed phase-in will progress, it is not possible to project how many students may apply in a given year. Regardless of the timeline, once phase three is implemented, it is expected enrollment will continue to be limited. First and foremost, funding of ESAs is dependent on the amount appropriated by the legislature each year. In addition to this, Act 1 requires that priority for enrollment be granted to students who meet the criteria for the School Choice Program for Certain Students with Exceptionalities (R.S. 17:4031(B)(2)) and those with a family income below 250% of the federal poverty guidelines, with equal consideration. Effectively, this means once phase three begins and all students are universally eligible to apply, actual student participation in the program will continue to be determined by the amount of funding available to the department for deposit into accounts, not the number of applications received.

Participation by students not currently enrolled in a nonpublic school will also be limited by capacity. Any student seeking to enroll in a nonpublic school will be required to apply and meet the admission requirements set by that school. As a result, students who apply for LA GATOR and receive an account deposit but are not accepted into a nonpublic school may opt to return to the public school system. Any funds awarded to these students will revert back to the program and be available for allocation to other qualifying students. Based on the limited capacity of nonpublic schools, it is expected that, once universal eligibility is enacted, and assuming funding is available, an increase in participation by existing nonpublic students is likely to occur. An estimate of the actual number of students this may affect is indeterminable; however, Chart 8 demonstrates how the flow of state education dollars will be affected as a result of the LA GATOR program.

Chart 8: Flow of Education Dollars as a result of the LA Gator ESA Program



While participation will remain limited by the amount appropriated each year, **once a nonpublic student opts to apply for the LA GATOR program and receives an account deposit, they will represent an entirely new education cost to the state as these students are not currently included in the MFP formula calculation and do not receive state funding.** Students currently enrolled in public schools who enroll in LA GATOR will result in an indeterminable offset in expenditures, depending on ESA account deposit amounts, as they are removed from the MFP formula. The termination of SSEEP may also offset expenditures, though any impact will not be fully realized until future fiscal years. This is due to the provision in Act 1 that a student who continues enrollment at the same school once they transition from SSEEP to LA GATOR is eligible to be funded the same amount of their original SSEEP scholarship until that student leaves that school. For example, a student who enters kindergarten in the 2024-25 school year and is enrolled in SSEEP may not leave a school offering kindergarten through twelfth grade until they graduate high school in the 2037-38 school year.

NOTE: Funds reclaimed through student attrition from the MFP will be delayed until updated student counts are provided each year, and may change depending on the flow of students that is likely to occur between the LA GATOR program and the public school system.

ISSUE: EARLY CHILDHOOD CARE AND EDUCATION

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 LDOE implemented a waitlist for CCAP in October 2022. The waitlist has approximately 2,850 families as of May 2024. Based on the most recent numbers available at the time this document is published, overall CCAP enrollment declined by 8.1% in FY 24, decreasing from 19,705 children across 1,046 providers in July 2023 to 18,112 children across 1,061 providers in May 2024.

FY 25 funding for CCAP totals \$190.6 M, including \$112 M Federal through the CCDF and \$78.6 M SGF. This constitutes a decrease of \$11.8 M from the amount provided in FY 24 and is expected to result in an estimated decrease of 750 available seats for children from low-income families.

LDOE 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 based on the State Median Income (SMI) increased from 65% to 85% of the 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 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 the proceeds from the \$25 annual royalty fee for “New Orleans Pelicans” license plates
- R.S. 47:1696 – Consumable hemp 3% excise tax revenues

19D – 695 MINIMUM FOUNDATION PROGRAM

ISSUE: MINIMUM FOUNDATION PROGRAM (MFP)

The Minimum Foundation Program (MFP) provides block grants for 646,725 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 4 of the 2024 RS funds the MFP with a total of \$4.3 B (\$3.9 B SGF, \$111.8 M SELF Fund, \$191 M Lottery Proceeds Fund, and \$37.8 M Overcollections Fund).

On 3/08/24, BESE approved a FY 25 MFP formula that included funding for accelerated tutoring (\$30 M), a differentiated compensation program (\$25 M), an apprenticeship program (\$2 M), and an increase in the per pupil mandated costs allocation (\$14.3 M). The proposal also included \$369,000 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 25 MFP budget is based on the most recently 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 to provide one-time funding for several purposes recommended by BESE in its MFP proposal:

- \$30 M was appropriated to provide accelerated tutoring services, as outlined in Act 771 of the 2024 RS.
- \$17.5 M was appropriated to provide for a differentiated compensation program.
- \$2 M was appropriated for an apprenticeship program.

Additionally, the legislature appropriated \$199 M (\$161 M SGF and \$37.8 M Overcollections Fund) to provide a one-time pay stipend to be distributed in the same manner and to the same employees as the stipend provided in FY 24. This stipend is to be issued no later than 12/15/24. All of these are one-time, outside the formula expenditures.

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 July 2024 student count is 646,725. The total weighted membership count is 939,174.

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

ALLOCATIONS FOR OTHER PUBLIC SCHOOLS: Continues funding methodology for the LSU, Southern University, and University of Louisiana at Lafayette Lab Schools, Type 2 Charter Schools, Office of Juvenile Justice Schools, the Recovery School District, NOCCA, LSMSA, and Thrive Academy. Because Act 468 of the 2021 RS provides that the SSD must receive funding through the MFP formula, the most recently adopted formula (FY 23) provided for funding of 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.

19E - LSU Health Care Services Division

Means of Finance	FY 24 Existing Operating Budget (12/01/23)	FY 25 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$25,829,112	\$25,004,833	(\$824,279)	(3.2%)
STATE GENERAL FUND BY:				
Interagency Transfer	\$18,660,587	\$18,603,701	(\$56,886)	(0.3%)
Fees and Self-generated Revenue	\$25,378,952	\$23,575,560	(\$1,803,392)	(7.1%)
Statutory Dedications	\$0	\$0	\$0	-
FEDERAL FUNDS	\$5,297,458	\$5,322,790	\$25,332	0.5%
TOTAL MEANS OF FINANCING	\$75,166,109	\$72,506,884	(\$2,659,225)	(3.5%)
T.O. POSITIONS	0	0	0	-

19E – 610 Health Care Services Division

- Decreases \$2.7 M (\$824,279 SGF, \$56,886 IAT, and \$1.8 M SGR) due to statewide adjustments, including retirement rate adjustments and risk management fees.



20 - Other Requirements

Means of Finance	FY 24 Existing Operating Budget (12/01/23)	FY 25 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$801,238,551	\$587,959,167	(\$213,279,384)	(26.6%)
STATE GENERAL FUND BY:				
Interagency Transfer	\$61,981,359	\$61,929,692	(\$51,667)	(0.1%)
Fees and Self-generated Revenue	\$14,799,957	\$14,799,957	\$0	0.0%
Statutory Dedications	\$360,126,829	\$1,048,591,069	\$688,464,240	191.2%
FEDERAL FUNDS	\$27,913,571	\$16,284,670	(\$11,628,901)	(41.7%)
TOTAL MEANS OF FINANCING	\$1,266,060,267	\$1,729,564,555	\$463,504,288	36.6%
T.O. POSITIONS	0	0	0	0.0%

20 – 451 Local Housing of State Adult Offenders

- Increases \$4.5 M SGF due to Act 463 of the 2023 RS, which changed the rate at which offenders convicted of a fourth or subsequent offense would receive credit for time served with good behavior, causing an offender’s sentence to be extended from 1.7 years to 2.15 years.

20 – 452 Local Housing of State Juvenile Offenders

- No significant adjustments

20 – 901 Sales Tax Dedications

- Non-recurs \$9.8 M Statutory Dedications for FY 24 carryforwards (\$5 M) and special legislative projects appropriated statewide in Act 447 of the 2023 RS (\$4.8 M).
- Increases \$2 M Statutory Dedications out of various hotel/motel sales tax dedications funds due to increases in the latest REC forecast and use of existing fund balances. These funds are derived from state sales tax on hotel/motel rentals generated within the geographic region to which it is dedicated.

\$ 8,189	Franklin Parish Visitor Enterprise Fund
\$ 247,514	Ouachita Parish Visitor Enterprise Fund
\$ 520,778	St. Charles Parish Enterprise Fund*
\$ 135,707	Vermillion Parish Enterprise Fund
\$ 300,000	St. Mary Parish Visitor Enterprise Fund
\$ 790,000	Shreveport Riverfront and Convention Center and Independence Stadium Fund**
\$2,002,188	Total

Note:

*\$500,000 of the enhancement within the St. Charles Parish Enterprise Fund is provided as a line item with a specific purpose.

**The \$790,000 enhancement within this fund is provided as line items with specific purposes.

- Increases \$902,586 Statutory Dedications out of the St. Tammany Parish Fund in order to match projected collections. On 12/14/23, the REC recognized \$2.76 M for the fund in FY 25. Should the adopted revenue and recommended spending materialize as appropriated, \$900,000 will remain in the fund at the end of FY 25.

St. Tammany Fund

FY 24	\$1,859,793
<u>FY 25</u>	<u>\$2,762,086</u>
Difference	\$ 902,293
<u>Non-recurred Carryforward</u>	<u>\$ 293</u>
Total Adjustment	\$ 902,586

20 – 903 Parish Transportation

- No significant adjustments

20 – 905 Interim Emergency Board (IEB)

- No significant adjustments

20 – 906 District Attorneys & Assistant District Attorneys

- No significant adjustments

20 – 923 Corrections Debt Service

- Increases \$1.7 M SGF for adjustments to the FY 25 debt service payment for the Louisiana Correction Institute for Women. Based on the current payment schedule, the debt will be paid off by 10/01/43.

20 – 924 Video Draw Poker – Local Government Aid

- Decreases \$9.4 M Statutory Dedications out of the Video Draw Poker Device Fund based on the most recent REC forecast. Funds are distributed to local governing authorities of municipalities and parishes in which video draw poker devices are operated. This decrease brings the FY 25 appropriation out of the fund to \$53.6 M.

\$63 M	FY 24 Budget
<u>(\$ 9.4 M)</u>	Less Adjustment
\$53.6 M	FY 25 Budget

20 – 925 Unclaimed Property Leverage Fund – Debt Service

- No significant adjustments

20 – 926 Sports Wagering Local Allocation Fund

- Decreases \$3.4 M Statutory Dedications out of the Sports Wagering Local Allocation Fund based on the most recent REC forecast. Funds are distributed to the governing authority of each parish in proportion to the taxable conduct in each parish. This decrease brings the FY 25 appropriation out of the fund to \$5 M.

\$8.4 M	FY 24 Budget
<u>(\$3.4 M)</u>	Less Adjustment
\$5 M	FY 25 Budget

20 – 930 Higher Education – Debt Service and Maintenance

- No significant adjustments

20 – 931 LED Debt Service/State Commitments

- Increases \$20 M Statutory Dedications out of the Louisiana Mega-Project Development Fund for economic development as a result of Act 723 of the 2024 RS (Funds Bill). The Mega-Project Development Fund consists of one-time monies with no recurring source of revenue. Monies in the fund may be used for certain projects upon a recommendation of the LED Secretary and concurrence by the Governor. A cooperative endeavor agreement is to be executed for the mega-project recommendation, subject to the approval of JLCB.

20 – 931 LED Debt Service/State Commitments (Continued)

- Non-recurs \$63 M (\$18.5 M SGF, \$41.9 M Statutory Dedications, and \$2.6 M Federal) in prior year carryforwards.
- Decreases \$16.7 M (\$9.6 M SGF increase offset by decreases of \$17.2 M Statutory Dedications and \$9 M Federal) for required project commitments. Net commitments decreased by \$39.5 M. This reduction of \$16.7 M is the result of \$22.8 M in new project commitments, less the \$39.5 M decrease in existing commitments.

New Commitments - \$22.8 M	
\$ 500,000	Cameron International/SLB
\$ 2,000,000	CF Industries #1
\$ 1,000,000	CF Industries #2
\$10,000,000	First Solar
\$ 252,600	Grambling IT Workforce
\$ 1,250,000	IBM Baton Rouge
\$ 530,000	Lafayette Economic Development
\$ 1,000,000	Origin Materials
\$ 100,000	Prolec
\$ 250,000	Schlumberger
\$ 1,000,000	Stellar
\$ 2,000,000	SunGas Renewables
\$ 400,000	UCORE North America
\$ 2,500,000	Future Project
\$ 50,000	<u>United Utility Services</u>
\$22,832,600	Total

- Increases \$14 M Statutory Dedications out of the Major Events Incentive Fund for the Major Events Incentive Program as a result of enactment of Act 518 of the 2024 RS, which transfers the Major Events Incentive Fund from the Office of Lieutenant Governor in CRT to LED. The program provides grant funding to attract, bid for, host, and stage qualified major events as specified in law.
- Increases \$10 M Statutory Dedications out of the Louisiana Economic Development Fund to LED Debt Service and State Commitments for the Economic Development Awards Program (EDAP) as a result of Act 723 of the 2024 RS (Funds Bill). The EDAP is used to assist in the financing or funding of projects for which assistance is requested in order to provide an incentive to influence a company's decision to locate, relocate, maintain, rebuild, and/or expand its business operations in the state. The program promotes economic development and capital investment in Louisiana.
- Increases \$5 M Statutory Dedications out of the Louisiana Economic Development Fund for economic development initiatives related to the Super Bowl as a result of Act 723 of the 2024 RS. Super Bowl LIX is to be held at the Caesars Superdome in New Orleans on 2/09/25. Funds will only be transferred to allies, partners, and stakeholders based on proof of eligible expenses incurred. These include, but are not limited to, bid fees, venue rentals, security, and outlined deliverables.
- Increases \$3.7 M SGF for contractual obligations of the state with the New Orleans Pelicans. The Pelicans participated in LED's Quality Jobs (QJ) Tax Rebate Agreement beginning in 2012 for a term of 10 years until it expired in 2022. In the event the team's QJ rebate is not renewed or extended past 2022, the Arena Use Agreement between the State and the Pelicans created an annual \$3.7 M obligation in lieu of the rebate. This new obligation is subject to appropriation of funds by the state or the Louisiana Stadium Exposition District (LSED), until the arena use agreement expires in FY 29. This adjustment is intended to pay the \$3.7 M obligation in FY 25; however, prior payments to the Pelicans for FY 23 and FY 24 are not addressed by this adjustment. Future payments for this obligation have yet to be determined.
- Increases \$3 M Statutory Dedications out of the Major Events Incentive Fund for the Essence Festival in New Orleans as a result of Act 518 of the 2024 RS. LED will enter into a cooperative endeavor agreement for defined deliverables and a cost reimbursement basis. The Essence Festival was held from 7/05/24 through 7/07/24 in New Orleans.

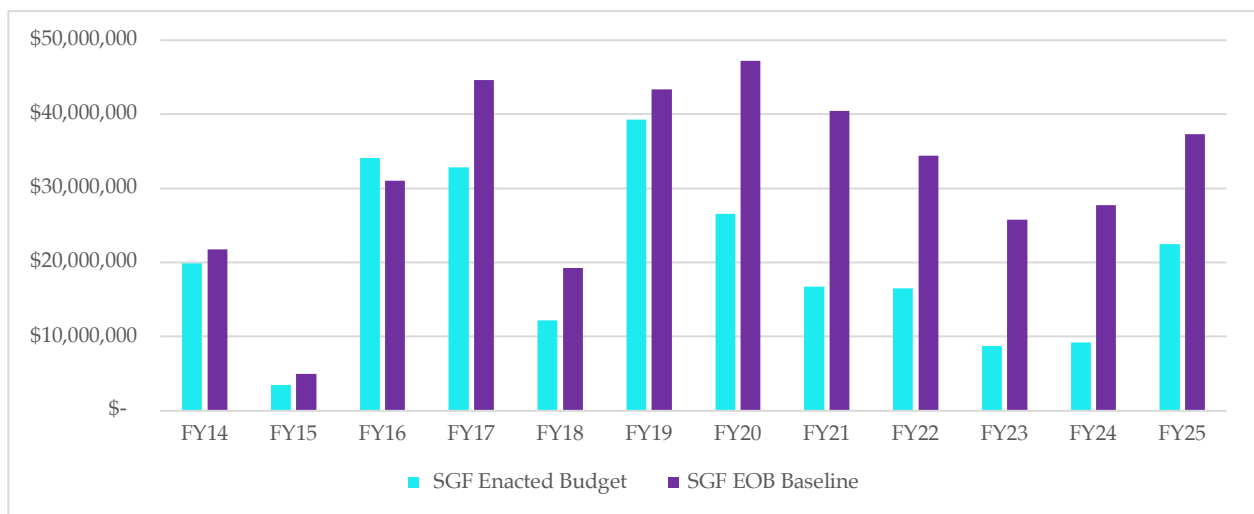
20 – 931 LED DEBT SERVICE / STATE COMMITMENTS

ISSUE: SGF CARRYFORWARDS

Within Schedule 20-931, LED Debt Service and State Commitments, a significant amount of SGF continues to be carried forward each year.

LED is one of the few agencies with contractual commitments that appear to allow the agency to retain their unspent SGF appropriation in a recurring manner across fiscal years. Carrying these obligations forward year after year using statutory dedications that may only be used for these commitments makes the practice a suitable means to manage the budget. Using this practice with SGF appears to set-aside a significant amount of all-purpose funding.

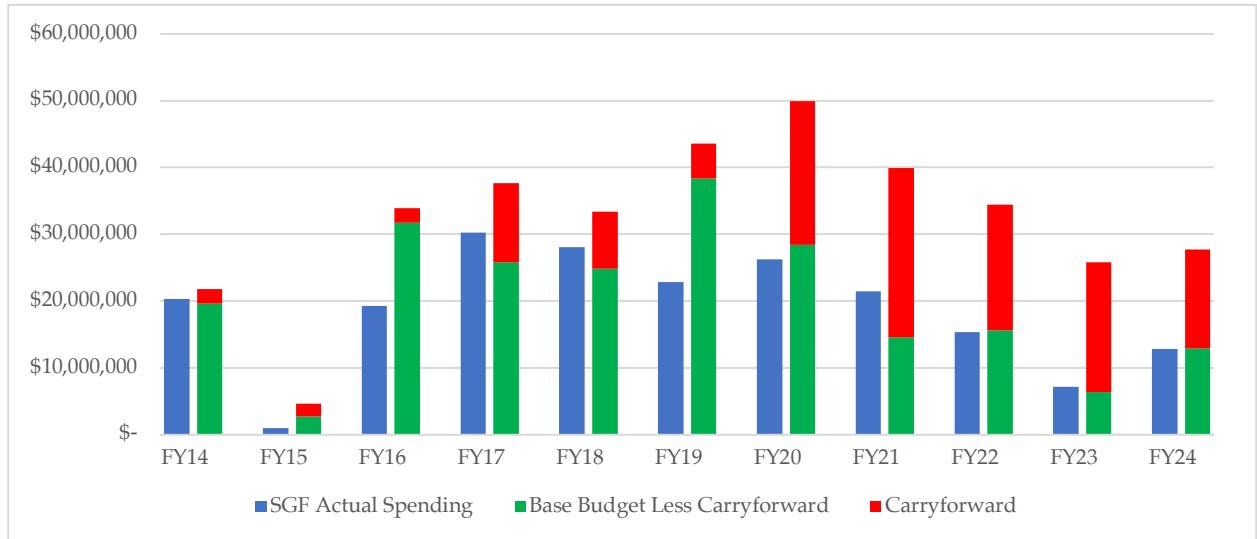
Chart 9: SGF in Enacted Budget vs. EOB Baseline



As noted in Chart 9, in recent years the EOB is significantly larger than the enacted budget, implying that a budget adjustment has increased the annual appropriation. In most instances, that adjustment was a carryforward of prior year bona fide obligations.

When comparing actual expenditures to LED's total appropriation in Chart 10 on page 162, a significant amount of SGF budget authority has remained unspent.

Chart 10: SGF in Actual Spending vs. Total Appropriation

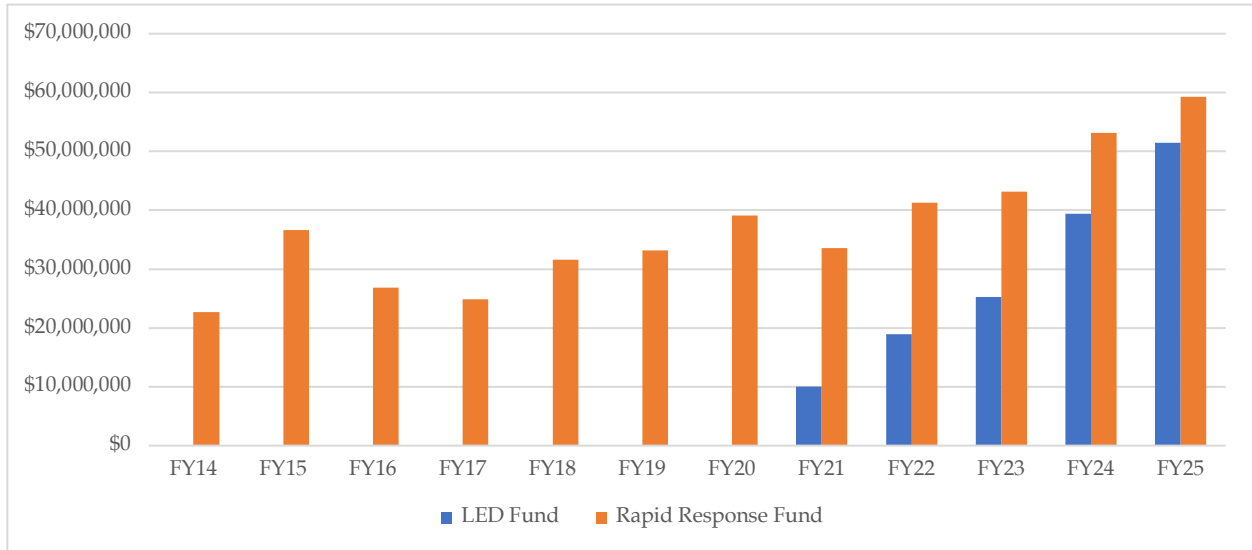


For simplification purposes, the 20-931 SGF budget is broken into a base budget less carryforwards and a carryforward portion in Chart 10. In several fiscal years LED did not spend the base budget less carryforwards of their appropriation, while at the same time it carried forward a significant amount of SGF. Since FY 20, the carryforward appropriation has approximately doubled the amount of SGF in the schedule. In fact, the carryforward appropriation has surpassed the amount of actual spending in the last four fiscal years.

Currently, there is no debt service included in 20-931. The commitments included in this schedule are primarily for multi-year contractual agreements that include certain benchmarks as negotiated by LED with individual projects. The timeline of those benchmarks is unique to the project and usually obligates the state to pay for a project in exchange for an identified economic activity, whether capital investment, job creation or retention, or some other performance-based indicator. Historically, LED has rolled forward most outstanding contractual obligations depending on timelines, projected delays in reaching benchmarks, or documentation submission to earn the incentive. LED has indicated that, if a project fails to materialize or meet benchmarks, it may be replaced by LED with another project during the fiscal year. This allows LED to retain the appropriation across fiscal years, subject to JLCB’s approval of the carryforward BA-7.

For informational purposes, the growing beginning balances of the LED Fund and the Rapid Response Fund are included in Chart 11 below. These are the two funds, along with SGF, that are appropriated in this schedule. It is not clear why SGF is utilized for carryforwards instead of statutory dedications that are limited to these uses.

Chart 11: FY Beginning Fund Balance



The LED Fund was only appropriated in 20-931 in FY 21 and beyond.

20 – 932 Two Percent Fire Insurance Fund

- Increases \$1.8 M Statutory Dedications out of the Two Percent Fire Insurance Fund based on the most recent REC forecast. A 2% fee is assessed on fire insurance premiums of foreign and alien insurers and remitted to parish governing authorities based on a population formula to aid in fire protection. The increase brings the FY 25 appropriation out of the fund to \$26.8 M.

\$ 25 M	FY 24 Budget
<u>\$ 1.8 M</u>	Plus Adjustment
<u>\$26.8 M</u>	FY 25 Budget

20 – 933 Governor's Conferences and Interstate Compacts

- 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

- No significant adjustments

20 – 945 State Aid to Local Government Entities

- Non-recurs \$238.3 M (\$226 M SGF, \$12.3 M Statutory Dedications, and \$238.3 M Federal) for FY 24 carryforwards (\$208.8 M) and special legislative projects appropriated statewide in Act 447 of the 2023 RS (\$29.5 M).
- Increases \$8.3 M Statutory Dedications out of the Criminal Justice and First Responder Fund (\$7,637,070) and Louisiana Transportation Infrastructure Fund (\$650,000) for various local government entities.
- Decreases \$383,838 Statutory Dedications for aid to New Orleans as follows:
 - (\$363,596) - Beautification and Improvement of the New Orleans City Park Fund
The Beautification and Improvement of the New Orleans City Park Fund is funded by an annual deposit from the Gaming Control Fund, not to exceed \$2.3 M. Monies in the fund are used solely by the New Orleans City Park Improvement Association to beautify the New Orleans City Park.
 - (\$20,424) - GNO Sports Foundation Fund
The GNO Sports Foundation is funded by an annual deposit from the Gaming Control Fund, not to exceed \$1 M. Monies in the fund are used to attract and manage sporting events that have a positive economic impact on LA and the Greater New Orleans Area.
- Increases \$14.3 M SGF for the following projects:

\$ 2,500,000	Feeding Louisiana
\$ 1,500,000	Carencro Sewer Plant
\$ 1,250,000	French Quarter Management District
\$ 1,000,000	City of Plaquemine for depot renovations and repairs and acquisitions
\$ 1,000,000	Louisiana Firefighters Foundation
\$ 1,000,000	St. Landry Parish Government for land acquisitions and cleanup
\$ 850,000	City of Baton Rouge
\$ 500,000	Sugar Bowl
\$ 500,000	City-Year Baton Rouge
\$ 500,000	Family Justice Center of Central Louisiana
\$ 500,000	CareSouth Clinic of Lotus Village
\$ 350,000	JRF Outreach
\$ 300,000	Terrebonne Churches United Food Bank
\$ 300,000	West Feliciana Parish School System for storm damage
\$ 250,000	Delta Agriculture Research and Sustainability District
\$ 250,000	Gretna Heritage Festival
\$ 250,000	Capitol City Family Health Center, Incorporated
\$ 225,000	Louisiana Technology Park
\$ 200,000	Keep Slidell Beautiful
\$ 175,000	Restore Peace Louisiana
\$ 150,000	New Orleans Regional Transit Authority for US Coast Guard recertification of Chalmette ferry
\$ 150,000	Olde Towne Slidell
\$ 100,000	Louisiana Center Against Poverty
\$ 100,000	St. Tammany Parish Government for renovation of Camp Salmen Historic Lodge
\$ 100,000	City of New Orleans for the Dept of Parks & Parkways for Coliseum Square Park
\$ 100,000	White Castle Police Department
\$ 100,000	Louisiana Breast and Cervical Health Program
\$ 75,000	City of Port Allen for Historic Preservation Renovation for Stone Square Lodge #8
\$ 70,000	St. John the Baptist Parish School Board for the Salute First Mentoring Program
\$14,345,000	Total

20 – 950 Judgements

- No significant adjustments

20 – 966 Supplemental Pay to Law Enforcement Personnel

- Decreases \$2.7 M SGF for the Municipal Police Supplemental Payments to align expenditures to projected eligible participants

20 – 977 DOA Debt Service & Maintenance

- Increases \$1.6 M SGF for the Transportation Infrastructure Finance and Innovation Act (TIFIA) and LA Public Facilities Authority (LPFA) loan debt obligations for the Department of Transportation and Development 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 payments are as follows:

	TIFIA	LPFA	Total
FY 24	\$7,110,075	\$20,874,900	\$27,984,975
FY 25	<u>\$8,574,368</u>	<u>\$21,021,757</u>	<u>\$29,596,125</u>
Adjustment	\$1,464,293	\$146,857	\$1,611,150

20 – XXX Funds

- Increases \$722.5 M (\$5.5 M SGF and \$717 M Statutory Dedications out of the Revenue Stabilization Trust Fund) resulting from the net changes in the amounts transferred by the State Treasury into various funds. See the Issue below for more information on the changes in fund transfers.

20 – XXX FUNDS TRANSFERS

FUNDS TRANSFERS EXECUTED IN ACT 4

Each year the general appropriations bill directs the State Treasurer to transfer SGF into a number of special funds for appropriation in that respective fiscal year. For FY 25, Act 4 of the 2024 RS executes the following transfers compared to those made in Act 447 of 2023 RS (the FY 24 enacted general appropriations bill).

Table 52: SGF Transfers to Select Funds - FY 24 Compared to FY 25

Fund Name	FY 24 Transfer	FY 25 Transfer	Difference
Louisiana Public Defender Fund	\$47,262,791	\$46,805,428	(\$457,363)
Self-Insurance Fund	\$14,939,752	\$14,939,752	\$0
M.J. Foster Promise Fund	\$10,500,000	\$10,500,000	\$0
Higher Education Initiatives Fund	\$0	\$5,000,000	\$5,000,000
Innocence Compensation Fund	\$1,480,000	\$1,480,000	\$0
State Emergency Response Fund	\$0	\$1,100,000	\$1,100,000
Louisiana Cybersecurity Talent Initiative Fund	\$1,000,000	\$1,000,000	\$0
Military Family Assistance Fund	\$100,000	\$0	(\$100,000)
DNA Testing Post-Conviction Relief for Indigents Fund	\$50,000	\$0	(\$50,000)
Medicaid Trust Fund for the Elderly	\$19,640	\$19,640	\$0
Total	\$75,352,183	\$80,844,820	\$5,492,637

In addition to the SGF transfers, Act 4 transferred \$717 M from the Revenue Stabilization Trust Fund to five funds. This transfer was authorized in Act 723 (HB 786 Funds Bill), which passed by a two-thirds vote of the Legislature in accordance to Article VII, Section 10.15 of the constitution pertaining to the utilization of monies in the Revenue Stabilization Trust Fund. The transfers executed are as follows:

- \$390,119,200 - Louisiana Transportation Infrastructure Fund
- \$157,580,800 - Criminal Justice and First Responder Fund
- \$94,300,000 - Higher Education Campus Revitalization Fund
- \$70,000,000 - Phase II Subfund of the Water Sector Fund
- \$5,000,000 - Emergency Subfund of the Water Sector Fund


ISSUE: CRIMINAL JUSTICE PRIORITY FUND AND CRIMINAL JUSTICE AND FIRST RESPONDER FUND.

Act 587 of the 2024 Regular Session created the Criminal Justice Priority Fund, a funding source established to address criminal justice funding priorities. The money deposited into the Criminal Justice Priority Fund will provide grant funding to the Office of Juvenile Justice, nonstate entities, parish sheriffs, and the Department of Public Safety & Corrections for various construction, site maintenance, and refurbishment projects, as well as funding for the Integrated Criminal Justice Information System Policy Board for the statewide integration of data and information necessarily generated by and shared across law enforcement, court systems, and statewide databases.

Applications for funding within the Criminal Justice Priority Fund will be reviewed by the Criminal Justice Priority Funding Commission, which will also make recommendations for the funding to the Joint Legislative Committee on the Budget. The Division of Administration will administer the program and begin to accept applications for funding on September 1, 2024, and submit ratings of proposed projects and recommendations for funding for the projects to the commission. The Division of Administration will also submit quarterly status updates, including a construction progress report, for projects that receive funding approval to the commission and JLCB beginning January 1, 2025.

Act 723 of the 2024 Regular Session created the Criminal Justice and First Responder Fund, a special fund established in the Treasury for specific criminal justice funding priorities. Act 4 of the 2024 RS directs the Treasurer to transfer \$157.6 M from the Revenue Stabilization Fund to the Criminal Justice and First Responder Fund. Act 723 directs the treasurer to transfer the first \$100 million of money deposited into the Criminal Justice and First Responder Fund into the Criminal Justice Priority Fund. The balance of the Criminal Justice and First Responder Fund after the transfer to the Criminal Justice Priority Fund is \$57.6 M, of which \$26.4 M is appropriated in Act 4 and \$30.8 M in Act 5 of the 2024 RS.

Note: Notwithstanding the funding priorities to be reviewed and administered by the Criminal Justice Priority Funding Commission, the legislature (within Act 4 of the 2024 Regular Session) appropriated \$7.6 M in Statutory Dedications out of the Criminal Justice First Responder Fund to local municipalities, parish sheriffs, and fire protection districts for the purchase of equipment, improvements, and data management systems.



SECTION V
OTHER MISCELLANEOUS
INFORMATION & TABLES

FISCAL YEAR 2024 - 2025
LOUISIANA LEGISLATIVE FISCAL OFFICE

BUDGET STABILIZATION FUND

The Budget Stabilization Fund (also known as the Rainy Day Fund) provides a revenue stream that is 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 fund has a unique limitation where no appropriation or deposit shall be made into the fund 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 funding 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.

Table 53 on page 169 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 non-recurring (including budget surpluses and other designated one-time revenues) as provided in law.
2. State mineral revenue received in each fiscal year in excess of a base amount flows into the fund. The base, originally set at \$750 M in the Constitution, may be adjusted every 10 years by a 2/3 vote of each legislative chamber. In accordance with current law, the base was adjusted to \$950 M. In FY 06, \$108 M was transferred into the fund from excess mineral revenue. In recent years, as a result of low prices, oil and gas revenue has not been a regular contributor to the fund.

The Transfer Out column represents all revenue 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 previous year's total state revenue receipts, less disaster payments, the fund is capped, meaning that no more money may be deposited into the fund. For FY 24, the cap was approximately \$1.5 B. The Treasury has not determined the FY 25 cap as of the date of this publication.

Table 53: High Level Activity in the Budget Stabilization Fund

Fiscal Year	Beginning Balance	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	\$974,722,733	\$80,548,996	\$0	\$2,233,516	\$1,057,505,244	\$1,502,176,479
2025	\$1,057,505,244	\$25,000,000	\$0	\$0	\$1,082,505,244	N/A

Source: LA State Treasury and LaGov

*Annually, the balance of 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 25 by a minimum of \$25 M, pending the determination if FY 24 ended with a budget surplus or if other non-recurring revenue sources are recognized.

** Ending Balance may not compute exactly due to rounding

REVENUE STABILIZATION TRUST FUND

Revenue Source – Corporate and Mineral Taxes

After the 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 Budget Stabilization (Rainy Day) Fund until the cap on its balance is reached, after which deposits would resume to 70% into 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 SGF.

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 (\$788.5 M), FY 23 (\$1.2 B), and FY 24 (\$1.2 B), resulted from skyrocketing corporate tax revenue and some mineral revenue, raising the balance to nearly \$2.8 B at the outset of FY 25.

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 chamber 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.

Appropriation - First Utilization with Reduced Triggers

During the 2024 RS, the Legislature passed the Funds Bill (Act 723) which authorized the first utilization of funding out of the Revenue Stabilization Trust Fund. The Act was passed with the required two-thirds consenting vote of each chamber for the purpose of addressing emergency conditions across the state. Act 723 added a provision to R.S. 39:100.112 that set the minimum fund balance at \$2.2 B and the allowable percentage to 33%, however this only applied to FY 24-25. This change permitted the Legislature to utilize money in the fund facilitated through a \$717 M appropriation in Act 4 of the 2024 RS. The appropriation directed the \$717 M to be transferred into five other funds. See “Funds Transfers Executed in Act 4” on page 165 for more information about these transfer amounts and the funds involved.

Table 54: Historical Activity in the Revenue Stabilization Trust Fund

Fiscal Year	Beginning Balance	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	\$235,940,208
2022	\$235,940,208	\$788,477,926	\$0	\$0	\$1,024,418,134
2023	\$1,024,418,134	\$1,233,483,952	\$0	\$0	\$2,257,902,086 *
2024	\$2,257,902,085	\$1,226,279,030	\$0	\$0	\$3,484,181,115
2025 (est)	\$3,484,181,115	\$0	(\$717,000,000)	\$0	\$2,767,181,115

Source: LA State Treasury

* A prior year correction of \$13,673,742 was also added to the balance in FY 23.

Table 55: Selected Major State Aid to Local Government Projections (FY 25)

	MFP Distribution ¹	Revenue Sharing ²	Supplemental Pay ³	Parish Road Program ⁴	Parish Severance & Royalty Dist. ⁵	Video Poker Distribution	Sports Wagers Distribution ⁶	Total Distributions
Acadia	\$56,459,222	\$1,140,159	\$1,234,105	\$561,445	\$835,143	\$2,480,956	\$61,484	\$62,772,514
Allen	\$28,077,424	\$446,996	\$693,937	\$320,088	\$757,119	\$0	\$24,294	\$30,319,858
Ascension	\$115,184,100	\$2,622,226	\$2,383,561	\$996,722	\$12,420	\$0	\$135,085	\$121,334,114
Assumption	\$17,926,250	\$411,850	\$380,914	\$240,580	\$131,637	\$639,238	\$22,467	\$19,752,936
Avoyelles	\$33,082,305	\$783,857	\$655,135	\$482,491	\$258,128	\$447,153	\$42,387	\$35,751,456
Beauregard	\$33,434,762	\$740,429	\$865,983	\$504,539	\$1,600,047	\$0	\$39,029	\$37,184,789
Bienville	\$7,536,876	\$256,075	\$369,089	\$252,071	\$3,433,876	\$0	\$13,862	\$11,861,849
Bossier	\$132,302,397	\$2,500,217	\$5,054,639	\$1,034,500	\$2,662,000	\$774,851	\$187,860	\$144,516,464
Caddo	\$181,831,337	\$4,380,970	\$9,816,491	\$1,382,024	\$3,834,012	\$2,954,244	\$265,780	\$204,464,858
Calcasieu	\$137,109,083	\$3,975,370	\$7,512,354	\$1,667,261	\$954,737	\$3,851,173	\$333,276	\$155,403,254
Caldwell	\$11,527,109	\$205,115	\$409,674	\$180,036	\$402,313	\$0	\$0	\$12,724,247
Cameron	\$3,028,354	\$111,775	\$545,235	\$95,290	\$1,363,143	\$35,449	\$5,998	\$5,185,244
Catahoula	\$7,356,177	\$182,905	\$297,407	\$159,552	\$243,136	\$0	\$0	\$8,239,177
Claiborne	\$12,832,579	\$281,233	\$211,754	\$283,989	\$1,444,305	\$0	\$15,132	\$15,068,992
Concordia	\$23,172,902	\$359,941	\$753,484	\$229,817	\$340,503	\$0	\$19,955	\$24,876,602
DeSoto	\$14,604,277	\$567,852	\$1,204,198	\$379,091	\$2,063,979	\$831,507	\$28,632	\$19,679,536
East Baton Rouge	\$275,656,103	\$8,638,368	\$14,585,935	\$2,322,026	\$306,403	\$0	\$515,671	\$302,024,506
East Carroll	\$5,342,047	\$131,957	\$159,534	\$133,875	\$14,511	\$155,052	\$7,965	\$5,944,941
East Feliciana	\$8,838,028	\$400,092	\$206,142	\$245,490	\$341,925	\$0	\$20,865	\$10,052,542
Evangeline	\$37,885,726	\$638,177	\$523,075	\$435,380	\$889,836	\$0	\$34,546	\$40,406,740
Franklin	\$18,455,705	\$401,945	\$617,660	\$290,081	\$52,535	\$0	\$0	\$19,817,926
Grant	\$21,543,301	\$454,703	\$510,904	\$329,450	\$417,547	\$0	\$23,674	\$23,279,579
Iberia	\$69,032,796	\$1,359,124	\$1,577,958	\$611,925	\$1,246,823	\$0	\$74,675	\$73,903,301
Iberville	\$11,402,024	\$598,360	\$1,019,262	\$347,195	\$603,942	\$1,463,419	\$32,293	\$15,466,495
Jackson	\$12,767,434	\$301,812	\$426,032	\$258,922	\$737,355	\$0	\$0	\$14,491,555
Jefferson	\$241,360,727	\$8,213,124	\$11,518,462	\$2,138,699	\$1,792,034	\$5,651,739	\$505,259	\$271,180,044
Jefferson Davis	\$35,080,510	\$634,514	\$768,796	\$430,970	\$733,855	\$557,282	\$34,546	\$38,240,473
Lafayette	\$161,340,300	\$4,832,826	\$7,928,684	\$1,512,963	\$251,115	\$0	\$258,160	\$176,124,048
Lafourche	\$74,319,399	\$1,944,292	\$2,304,374	\$856,030	\$4,625,566	\$2,943,100	\$104,178	\$87,096,939
LaSalle	\$16,881,788	\$302,193	\$359,491	\$258,047	\$1,443,308	\$0	\$0	\$19,244,827
Lincoln	\$35,186,955	\$899,261	\$1,206,266	\$531,563	\$1,336,304	\$0	\$51,680	\$39,212,029
Livingston	\$184,117,178	\$2,970,585	\$2,401,311	\$1,169,963	\$680,356	\$0	\$151,938	\$191,491,331
Madison	\$8,521,167	\$177,372	\$205,747	\$163,550	\$13,933	\$876,930	\$10,697	\$9,969,396
Morehouse	\$22,847,226	\$489,551	\$858,050	\$347,299	\$119,538	\$0	\$22,368	\$24,689,032
Natchitoches	\$25,909,978	\$717,922	\$1,175,601	\$516,540	\$1,634,511	\$0	\$40,061	\$29,994,613
Orleans	\$193,544,619	\$6,778,496	\$13,072,895	\$2,233,122	\$785	\$2,089,428	\$461,207	\$218,180,552
Ouachita	\$159,710,409	\$3,013,268	\$6,000,250	\$1,275,710	\$240,262	\$0	\$171,252	\$170,411,151
Plaquemines	\$10,274,420	\$435,763	\$1,641,802	\$262,992	\$9,441,184	\$713,689	\$25,111	\$22,794,961
Pointe Coupee	\$9,770,208	\$422,323	\$512,289	\$242,390	\$606,040	\$621,441	\$22,167	\$12,196,858
Rapides	\$129,252,390	\$2,556,961	\$5,928,582	\$1,081,360	\$601,392	\$0	\$138,847	\$139,559,532
Red River	\$3,144,861	\$153,811	\$402,675	\$133,173	\$2,380,263	\$329,491	\$8,137	\$6,552,411
Richland	\$16,590,613	\$403,805	\$549,327	\$289,372	\$66,876	\$0	\$21,403	\$17,921,396
Sabine	\$20,951,665	\$459,495	\$597,605	\$337,654	\$2,195,230	\$0	\$0	\$24,541,649
St. Bernard	\$43,373,762	\$872,164	\$2,183,880	\$495,435	\$204,153	\$1,167,994	\$46,734	\$48,344,122
St. Charles	\$26,908,707	\$1,012,786	\$1,613,023	\$501,606	\$1,225,137	\$662,589	\$56,115	\$31,979,963
St. Helena	\$8,374,765	\$232,389	\$122,949	\$185,858	\$325,733	\$2,966,953	\$11,661	\$12,220,308
St. James	\$12,191,626	\$390,312	\$543,965	\$221,763	\$82,362	\$1,542,171	\$21,562	\$14,993,761
St. John the Baptist	\$22,100,913	\$809,401	\$1,391,512	\$504,867	\$21,508	\$1,369,091	\$45,360	\$26,242,652
St. Landry	\$74,468,605	\$1,629,308	\$2,090,471	\$791,518	\$611,741	\$2,331,897	\$92,749	\$82,016,289
St. Martin	\$41,702,092	\$1,042,777	\$1,143,945	\$527,269	\$1,197,285	\$5,255,288	\$55,280	\$50,923,936
St. Mary	\$45,305,233	\$985,739	\$1,703,465	\$425,140	\$1,842,345	\$1,058,405	\$54,711	\$51,375,038
St. Tammany	\$201,861,587	\$5,453,396	\$7,710,289	\$1,691,722	\$115,226	\$0	\$282,526	\$217,114,746
Tangipahoa	\$123,893,999	\$2,696,637	\$2,684,382	\$1,122,081	\$228,448	\$0	\$142,194	\$130,767,741
Tensas	\$2,121,109	\$78,797	\$163,206	\$79,696	\$109,208	\$48,113	\$4,428	\$2,604,557
Terrebonne	\$78,866,950	\$2,058,723	\$3,225,462	\$876,975	\$5,634,801	\$3,877,150	\$117,017	\$94,657,078
Union	\$18,636,463	\$429,038	\$349,352	\$359,801	\$493,709	\$0	\$0	\$20,268,363
Vermilion	\$60,177,570	\$1,151,379	\$1,260,659	\$575,352	\$1,395,846	\$0	\$61,252	\$64,622,058
Vernon	\$52,649,862	\$919,031	\$779,564	\$497,636	\$758,589	\$0	\$52,059	\$55,656,741
Washington	\$48,378,905	\$896,234	\$937,266	\$596,274	\$306,652	\$0	\$48,548	\$51,163,879
Webster	\$32,033,923	\$740,227	\$972,249	\$460,789	\$1,175,444	\$1,810,881	\$39,476	\$37,232,989
West Baton Rouge	\$15,602,092	\$557,811	\$1,049,470	\$319,654	\$585,234	\$3,051,497	\$29,045	\$21,194,803
West Carroll	\$10,977,205	\$192,905	\$140,259	\$181,412	\$249	\$0	\$0	\$11,492,030
West Feliciana	\$9,454,745	\$284,364	\$306,770	\$233,133	\$98,216	\$476,383	\$16,349	\$10,869,960
Winn	\$12,253,254	\$269,512	\$327,026	\$271,785	\$873,622	\$0	\$0	\$13,995,199
TOTAL	\$3,566,526,098	\$90,000,000	\$140,145,834	\$38,445,003	\$70,395,435	\$53,034,554	\$5,114,007	\$3,963,660,931

Notes: Projections based on FY 24 actuals or FY 25 estimated and are subject to change.

1) The MFP Initial Distribution (prior to audit adjustments) is generated based on estimated student counts (as of 2/1/24) 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 683 of the 2024 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 25 is an estimation based on FY 24 distribution to each parish. The FY 25 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 25. In FY 25, 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 56: Total State Spending Without Double Counting Expenditures

	FY 10 Actual*	FY 11 Actual*	FY 12 Actual*	FY 13 Actual*	FY 14 Actual*	FY 15 Actual*	FY 16 Actual*	FY 17 Actual*
State General Fund	\$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	\$9,118,192,417
Self-Generated Revenue	\$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	\$2,544,712,741
Statutory Dedication	\$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	\$3,813,716,641
Interim Emergency Bd.	<u>\$1,897,824</u>	<u>\$2,019,745</u>	<u>\$1,347,509</u>	<u>\$579,043</u>	<u>\$579,043</u>	<u>\$243,089</u>	<u>\$0</u>	<u>\$0</u>
Total State Funds	\$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	\$15,476,621,799
% Chg	(2.5%)	5.1%	4.8%	2.9%	0.0%	2.2%	(1.6%)	3.2%
% of State Gross Domestic Product	5.8%	6.0%	6.1%	6.4%	6.2%	6.5%	6.6%	6.5%
Federal	<u>\$11,771,791,862</u>	<u>\$10,918,294,287</u>	<u>\$9,745,573,269</u>	<u>\$9,520,946,163</u>	<u>\$8,993,375,722</u>	<u>\$8,762,251,803</u>	<u>\$9,256,252,336</u>	<u>\$11,158,961,894</u>
% Chg	7.5%	(7.3%)	(10.7%)	(2.3%)	(5.5%)	(2.3%)	5.6%	20.6%
Total Budget	\$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	\$26,635,583,693
% Chg	2.0%	(0.8%)	(2.0%)	0.8%	(2.2%)	1.9%	1.0%	9.8%
Classified	40,151	55,861	52,128	47,007	36,374	35,129	35,083	30,348
Unclassified	<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>	<u>2,560</u>
Total Authorized Positions	43,730	82,247	72,677	66,259	54,236	52,955	52,456	32,908
% Chg	(3.2%)	88.1%	(11.6%)	(8.8%)	(18.1%)	(8.8%)	(0.9%)	(37.3%)
	FY 18 Actual*	FY 19 Actual*	FY 20 Actual*	FY 21 Actual*	FY 22 Actual*	FY 23 Actual*	FY 24 Budgeted**	FY 25 Appropriated
State General Fund	\$9,547,703,987	\$9,796,770,789	\$9,644,650,202	\$9,868,813,310	\$10,342,823,933	\$11,880,229,942	\$12,445,131,954	\$12,067,768,287
Self-Generated Revenue	\$2,639,683,795	\$2,711,548,858	\$2,855,092,406	\$4,713,131,169	\$3,283,521,288	\$3,291,140,046	\$3,864,360,485	\$3,771,144,529
Statutory Dedication	\$3,943,214,165	\$4,037,514,757	\$3,893,522,622	\$5,011,616,332	\$5,932,667,785	\$6,439,487,032	\$7,184,329,058	\$6,803,178,939
Interim Emergency Bd.	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total State Funds	\$16,130,601,947	\$16,545,834,404	\$16,393,265,230	\$19,593,560,811	\$23,105,135,780	\$21,610,857,020	\$23,493,821,497	\$22,642,091,755
% Chg	4.2%	2.6%	(0.9%)	19.5%	17.9%	(6.5%)	8.7%	(3.6%)
% of State Gross Domestic Product	6.3%	6.4%	6.9%	7.3%	7.7%	6.9%	7.2%	6.6%
Federal	<u>\$12,084,922,232</u>	<u>\$12,657,764,961</u>	<u>\$14,480,176,574</u>	<u>\$16,594,021,759</u>	<u>\$19,752,100,094</u>	<u>\$21,149,149,449</u>	<u>\$23,981,924,030</u>	<u>\$21,991,728,095</u>
% Chg	8.3%	4.7%	14.4%	14.6%	19.0%	7.1%	13.4%	(8.3%)
Total Budget	\$28,215,524,179	\$29,203,599,365	\$30,873,441,804	\$42,183,448,222	\$39,311,113,100	\$42,760,006,469	\$47,475,745,527	\$44,633,819,850
% Chg	5.9%	3.5%	5.7%	36.6%	(6.8%)	8.8%	11.0%	(6.0%)
Classified	30,426	30,880	31,102	31,382	31,453	31,588	31,817	32,031
Unclassified	<u>2,560</u>	<u>2,691</u>	<u>2,672</u>	<u>2,703</u>	<u>2,710</u>	<u>2,769</u>	<u>2,725</u>	<u>2,794</u>
Total Authorized Positions	32,986	33,571	33,774	34,085	34,163	34,357	34,542	34,825
% Chg	0.2%	1.8%	0.6%	0.9%	0.2%	0.6%	0.5%	0.8%

* Executive Budget Documents

** As of 6/30/2024

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 FY 24 Governor Edwards; FY 25 Governor Landry.

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

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

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

Table 57: Items Excluded as Double Counted FY 23 - 25

	SGF	SGR	Stat Ded	Fed	Total
FY 23 ACTUALS Total	\$11,880,229,942	\$5,103,274,496	\$6,539,374,675	\$21,149,149,449	\$44,672,028,562
Ancillary Bill		(\$1,795,358,562)			(\$1,795,358,562)
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)		(\$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	\$11,880,229,942	\$3,291,140,046	\$6,439,487,032	\$21,149,149,449	\$42,760,006,469
FY 24 BUDGETED Total	\$12,445,131,954	\$5,848,890,286	\$7,244,741,489	\$23,981,924,030	\$49,520,687,759
Ancillary Bill		(\$1,967,202,352)			(\$1,967,202,352)
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	\$12,445,131,954	\$3,864,360,485	\$7,184,329,058	\$23,981,924,030	\$47,475,745,527
FY 25 APPROPRIATED Total	\$12,067,768,287	\$5,778,411,247	\$7,410,005,277	\$21,991,728,095	\$47,247,912,906
Ancillary Bill		(\$1,989,175,316)			(\$1,989,175,316)
Legislative Ancillary Enterprise Fund (24-924)		(\$350,000)			(\$350,000)
Legislative Auditor Fees (24-954)		(\$17,741,402)			(\$17,741,402)
LA Public Defender Fund (01-116)			(\$46,805,428)		(\$46,805,428)
State Emergency Response Fund (01-107)			(\$100,000)		(\$100,000)
State Emergency Response Fund (01-111)			(1,000,000)		(1,000,000)
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)
Higher Education Initiatives Fund			(5,000,000)		(5,000,000)
Colleges & University Deferred Maintenance & Capital Improvement Fund			(75,000,000)		(75,000,000)
Criminal Justice and First Responder Fund			(56,502,070)		(56,502,070)
Higher Education Campus Revitalization Fund			(19,300,000)		(19,300,000)
Louisiana Transportation Infrastructure Fund			(390,119,200)		(390,119,200)
Total	\$12,067,768,287	\$3,771,144,529	\$6,803,178,939	\$21,991,728,095	\$44,633,819,850



SECTION VI
APPENDIX

FISCAL YEAR 2024 - 2025
LOUISIANA LEGISLATIVE FISCAL OFFICE

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Common Acronyms and Abbreviations

ARPA	American Rescue Plan Act of 2021
ATC	Louisiana Office of Alcohol and Tobacco Control
BA-7	Budget Adjustment
BESE	Board of Elementary and Secondary Education
CARES	The Coronavirus Aid, Relief, and Economic Security Act of 2020
CCDF	Child Care and Development Fund
CCW	Community Choice Waiver
CDBG	Community Development Block Grant
CEA	Cooperative Endeavor Agreement
CFS	Community Forensic Services
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
DA	District Attorney
DCFS	Louisiana Department of Children & Family Services
DEQ	Louisiana Department of Environmental Quality
DHHS	U.S. Department of Health & Human Services
DENR	Louisiana Department of Energy & Natural Resources

DOA	Louisiana Division of Administration
DOTD	Louisiana Department of Transportation & Development
DOI	Department of Insurance
DOJ	U.S. Department of Justice
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 12/1/23
eFMAP	Enhanced Federal Medical Assistance Percentage
ERP	Enterprise Resource Planning (integrated, real-time management, accounting and procurement software)
ES	Extraordinary Session
FEMA	Federal Emergency Management Agency
FITAP	Family Independence Temporary Assistance Program
FMAP	Federal Medical Assistance Percentage
FP&C	Facility Planning and Control
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)
GEER	Governor’s Emergency Education Relief
GOEA	Governor’s Office of Elderly Affairs
GOHSEP	Governor’s Office of Homeland Security & Emergency Preparedness
HB	House Bill
HCBS	Home Community Based Services
HUD	Housing and Urban Development
IAT	Interagency Transfers
IIJA	Infrastructure Investment and Jobs Act
IUAL	Initial Unaccrued Liability
I/DD	Intellectual/Developmental Disabilities
ICF/DD	Intermediate Care Facility for the Developmentally Disabled
JLCB	Joint Legislative Committee on the Budget
KCSP	Kinship Care Subsidy Program
LA R.S.	Louisiana Revised Statute, also “R.S.”
LASERS	Louisiana State Employees’ Retirement System
LCTCS	Louisiana Community and Technical Colleges System
LDAF	Louisiana Department of Agriculture & Forestry
LDH	Louisiana Department of Health
LDI	Louisiana Department of Insurance
LDOE	Louisiana Department of Education
LDR	Louisiana Department of Revenue
LDWF	Louisiana Department of Wildlife & Fisheries
LEA	Local Education Agency
LED	Louisiana Department of Economic Development
LINKS	Louisiana Immunization Network System

LFO	Legislative Fiscal Office
LMA	Louisiana Municipal Association
LOSFA	Louisiana Office of Student Financial Assistance
LPDB	Louisiana Public Defender Board
LSED	Louisiana Stadium and Exposition District
LSERS	Louisiana School Employees' Retirement System
LSP	Louisiana State Police
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
MCC	My Community Cares
MCO	Managed Care Organization
MFP	Minimum Foundation Program (K-12 Education)
MOF	Means of Finance/Means of Financing (source of appropriation/ monies)
MVP	Medical Vendor Payments
OBH	Office of Behavioral Health
OCD	Office of Community Development
OCDD	Office for Citizens with Developmental Disabilities
OGB	Office of Group Benefits
OJJ	Office of Youth Services, Office of Juvenile Justice
OPH	Office of Public Health
ORM	Office of Risk Management
OTS	Office of Technology Services
PCOA	Parish Councils on Aging
REC	Revenue Estimating Conference
RFI	Request for Information
RFP	Request for Proposals
RS	Regular Session of the Legislature
R.S.	Revised Statute
RSD	Recovery School District
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
SOS	Secretary of State
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)