



Overview of the FY 25 Executive Budget

March 4, 2024



Louisiana Legislative Fiscal Office

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March 4, 2024

Members of the Louisiana Legislature:

THIS DOCUMENT

For your consideration, the Louisiana Legislative Fiscal Office (LFO) prepares this document each year as a reference for use as you review the governor's executive budget recommendation and House Bill 1 (HB 1) Original. Historically referred to as "The Green Book," this document provides: a general overview of the revenue and economic outlook of the state; a high-level discussion of the contents and impacts of the governor's executive budget recommendations; highlights of specific issues that may be of interest to you as you evaluate and prioritize appropriations of the state's fiscal resources; and existing to recommended budget comparisons for each budget unit as well as an inventory of significant enhancements, reductions and means of finance substitutions. We have also provided expanded information detailing the governor's spending proposals for items traditionally appearing outside HB 1, such as appropriation recommendations for the Supplemental and Funds Bills, to the extent those measures have been identified.

The LFO works for you, the legislature and its committees. We strive to provide objective, non-partisan, and high-quality information and analysis of fiscal and budgetary issues. In addition to this analysis, the LFO has access to the state accounting system and other budgetary and state department resources to facilitate researching specific fiscal matters. If a fiscal or budget question arises, please feel free to contact either myself or any member of our staff for assistance. Reach us by phone at (225) 342-7233 or by e-mail. A full listing of LFO staff, agency assignments and e-mail addresses can be found at <https://lfo.louisiana.gov/staff>.

For an electronic version of this document, please visit the LFO website at <https://lfo.louisiana.gov/> and visit the *Publications* link to find *LFO Analysis of HB 1*. The current Official Revenue Estimate adopted by the Revenue Estimating Conference on December 14, 2023, can also be found by visiting the *Revenue and Economic Documents* link on the LFO home page. From there, simply look for the *Official Revenue Estimates* section.

LOOKING AHEAD

The LFO will provide updated summary documents detailing changes made by amendment as HB 1 moves through the legislative process this session. Again, please do not hesitate to contact us at any time if you have questions or require additional information regarding the budget recommendation or other fiscal matters.

Sincerely,

Alan M. Boxberger
Legislative Fiscal Officer

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REVENUE OVERVIEW AND OUTLOOK

At the 12/14/23 meeting of the Revenue Estimating Conference (REC), a state general fund (SGF) forecast of \$11,989.8 M was adopted for FY 24, along with a FY 25 forecast of \$11,991.3 M. Relative to existing forecasts, the updated projections represent increases of \$64.5 M and \$99.8 M, respectively. Updated projections of total state taxes, licenses, and fees (TLF) amount to \$15,547.1 M for FY 24, and \$15,559 M for FY 25. Relative to actual FY 23 collections, the adopted FY 24 forecast represents a SGF decline of \$441 M, and a TLF decline of \$1,109.8 M.

The overall decline and flattening projected in FY 24 and FY 25 follow remarkable growth in FYs 21-23. Elevated household and business incomes over this period have supported sustained elevated consumption, leading to robust tax collections overall. Post-pandemic, revenues rapidly rebounded to and surpassed the pre-pandemic trend.

In general, tax collections are expected to converge downward, nearer to pre-pandemic trends, due to some relative underlying weakness in FY 24 and FY 25; however, collections are still expected to remain above pre-pandemic trends. Underlying activity is anticipated to eventually resume growing at historically typical rates, again supporting stronger collections growth in FY 26 and beyond. The relationship between underlying activity and revenues will be muddled by the expiration of certain temporary sales tax provisions in FY 26, and by the partial dedication of motor vehicle sales tax revenues beginning in FY 24. The results of these policy changes will be that FY 26 collections appear to be weaker than underlying activity would suggest.

Table 1: SGF and TLF, Historical and Forecast (\$ M)

	Actual FY 19	Actual FY 20	Actual FY 21	Actual FY 22	Actual FY 23	Forecast FY 24	Forecast FY 25	Forecast FY 26	Forecast FY 27	Forecast FY 28
SGF	\$10,040.9	\$9,831.4	\$10,464.8	\$11,734.9	\$12,430.6	\$11,989.8	\$11,991.3	\$11,575.1	\$11,738.3	\$11,870.0
TLF	\$12,639.9	\$12,242.8	\$13,232.6	\$15,602.4	\$16,656.9	\$15,547.1	\$15,599.0	\$15,136.8	\$15,307.0	\$15,444.9

MAJOR REVENUE DRIVERS

INDIVIDUAL INCOME

Following FY 23 collections of \$4.7 B, individual income tax collections are projected to decrease to \$4.5 B over FY 24, and rebound to \$4.7 B in FY 25. Despite some current-year weakness in withholdings relative to the prior year, recent total nominal personal income remains higher than pre-pandemic trend. Current-year weakness is anticipated to give way to more typical growth rates by FY 25, resulting in out-year collections that are anticipated to be persistently higher than the pre-pandemic trend. Currently adopted projections do not assume that any automatic tax rate cuts are initiated due to triggers in current law.

GENERAL SALES

General sales tax collections are anticipated to follow a similar path as personal income taxes, with some relative softness in part of FY 24 followed by a return to typical growth for underlying economic activity in FY 25 and beyond. Following FY 23 collections of \$4.4 B, general sales tax collections over FY 24 are projected to decline slightly to \$4.3 B, and resume growth in FY 25 to \$4.5 B.

Despite projections of solidifying economic activity, forecasts for years beyond FY 25 are impacted by the expiration of the temporary 0.45% levy and the return of certain exemptions, resulting in a projection of \$3.9 B in FY 26. In the out-years, typical growth rates are anticipated to continue from that projected FY 26 level.

CORPORATE INCOME AND FRANCHISE

Following FY 23 collections of \$1.6 B, corporate income and franchise tax collections are projected to decrease to \$964.3 M in FY 24 and \$800 M in FY 25. As with personal income and sales taxes, exceptionally strong collections observed for the last two years are expected to give way to collections that gradually return toward pre-pandemic trends. Under current law, any collections of corporate income and franchise tax above \$600 M are dedicated to the Revenue Stabilization Trust Fund. These projections do not assume that any automatic franchise tax rate cuts are initiated due to triggers in current law.

VEHICLE SALES

Following FY 23 collections of \$555.2 M, vehicle sales tax collections are projected to marginally decrease to \$551.4 M in FY 24, and rebound slightly to \$567.5 M in FY 25. The dedication of 30% of these collections in FY 24, and 60% in FY 25 and beyond, to the Construction Subfund of the Transportation Trust Fund, will permanently reduce the contribution of this revenue stream to overall SGF, as will the expiration of the 0.45% sales tax levy in FY 26.

MINERAL REVENUE (SEVERANCE TAX AND ROYALTIES)

Following FY 23 collections of \$1.1 B, severance and royalty collections are projected to decline to \$932.7 M in FY 24, and to \$929.5 M in FY 25. Long-term declines in crude oil production are currently being offset by a combination of elevated crude oil prices and taxable horizontal gas production levels. These conditions are anticipated to persist in FY 25 and beyond, resulting in overall mineral revenues that are somewhat elevated relative to pre-pandemic. Severance and royalty tax collections related to oil and gas above \$660 M (after local and coastal distributions) are either dedicated to the Revenue Stabilization Fund, paid toward the unfunded accrued liability, or deposited in the Budget Stabilization Fund.

GAMING REVENUE

Following FY 23 collections of \$1.0 B, gaming collections are projected to decline to \$969.2 M in FY 24 and to \$929 M in FY 25. Mild current-year weakness observed in riverboats, video poker, and slots primarily drives the anticipated FY 24 decline, following unusually strong post-pandemic collections from riverboats and video poker in particular. Additionally, initial collections from sports betting imply that this revenue stream may contribute \$35 M in new gaming revenues in FY 24 and in future years, bolstering the collections of these revenues, which are otherwise expected to return toward typical relative stability.

SGF INTEREST AND EARNINGS

This revenue stream collected \$177.1 M in FY 23, exceeding its FY 22 collections by \$148.2 M, and surpassing \$100 M for the first time since FY 11. Elevated cash deposits and interest rates have contributed to rapid year-over-year increases in these earnings. Robust current-year collections have continued, and this revenue stream is projected to increase to \$240.1 M for FY 24, prior to declining back to \$80 M in FY 25.

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OVERVIEW OF THE EXECUTIVE BUDGET

STATEWIDE RECOMMENDATIONS

The FY 25 executive budget recommendation realizes a 6.5% statewide decrease of \$3.4 B below the FY 24 Existing Operating Budget as of 12/01/23 (EOB Base) to \$48.7 B across all means of finance. The total decrease reduces all means of finance as follows: \$230.2 M SGF (1.9%); \$172.6 M IAT (6.6%); \$36.2 M SGR (0.6%); \$486.9 M Statutory Dedications (6.9%); and \$2.4 B Federal (10%). Table 2 below illustrates the broad changes in financing in the FY 25 budget recommendation compared to the EOB Base statewide, including: General Appropriations (HB 1), Ancillary Appropriations, Judicial Expenses, Legislative Expenses, Capital Outlay Appropriations, and Non-Appropriated Requirements.

Table 2: Executive Budget (Statewide – All Appropriations)

Means of Finance	FY 24 Existing Operating Budget (12/01/23)	FY 25 Recommended	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$12,221,503,626	\$11,991,300,000	(\$230,203,626)	(1.9%)
STATE GENERAL FUND BY:				
Interagency Transfer	\$2,622,070,214	\$2,449,444,246	(\$172,625,968)	(6.6%)
Fees and Self-generated Revenue	\$5,736,155,170	\$5,699,956,323	(\$36,198,847)	(0.6%)
Statutory Dedications	\$7,028,735,666	\$6,541,836,339	(\$486,899,327)	(6.9%)
FEDERAL FUNDS	\$24,476,935,636	\$22,036,250,912	(\$2,440,684,724)	(10.0%)
TOTAL MEANS OF FINANCING	\$52,085,400,312	\$48,718,787,820	(\$3,366,612,492)	(6.5%)
T.O. POSITIONS	34,542	34,720	178	0.5%



GENERAL APPROPRIATION RECOMMENDATION

The FY 25 executive budget recommendation for the General Appropriations Bill, HB 1, realizes a 7.5% decrease of \$3.3 B below the FY 24 EOB Base to \$41.4 B in total means of finance. The total decrease includes reductions to all means of finance including: \$140.3 M SGF (1.2%), \$113.5 M IAT (8.6%), \$123.2 M SGR (3.4%), \$515.5 M Statutory Dedications (12.2%), and \$2.4 B Federal (10%). Table 3 summarizes the executive budget recommendations for HB 1 only.

Table 3: Executive Budget (General Appropriations – HB 1 Only)

Means of Finance	FY 24 Existing Operating Budget (12/01/23)	FY 25 Recommended	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$11,248,709,102	\$11,108,410,960	(\$140,298,142)	(1.2%)
STATE GENERAL FUND BY:				
Interagency Transfer	\$1,325,565,995	\$1,212,092,177	(\$113,473,818)	(8.6%)
Fees and Self-generated Revenue	\$3,637,072,169	\$3,513,900,358	(\$123,171,811)	(3.4%)
Statutory Dedications	\$4,213,559,729	\$3,698,014,623	(\$515,545,106)	(12.2%)
FEDERAL FUNDS	\$24,310,951,805	\$21,870,267,081	(\$2,440,684,724)	(10.0%)
TOTAL MEANS OF FINANCING	\$44,735,858,800	\$41,402,685,199	(\$3,333,173,601)	(7.5%)
T.O. POSITIONS	33,332	33,509	177	0.5%

STATUS OF THE STATE GENERAL FUND

STATEMENT OF FISCAL POSITION

The state has remained in stable fiscal position throughout FY 24 and initial projections show revenue and proposed expenditures will remain steady in FY 25. The status for FY 26 and beyond becomes less concrete as the roll off of the temporary 0.45% sales tax takes full effect on SGF revenue collections.

- The state ended FY 23 with a certified surplus of \$325.4 M.
- The current FY 24 fiscal position includes projected SGF collections in excess of current appropriations made through the 2024 2nd ES by \$73.3 M.

STATE GENERAL FUND STATUS

Table 4 on page 13 depicts the FY 25 SGF status as of the executive budget recommendation compared to the FY 24 SGF utilization for all budgetary items containing SGF, including: General Appropriations, Ancillary Appropriations, Judicial Expenses, Legislative Expenses, Capital Outlay Appropriations, Supplemental Appropriations, Non-Appropriated Requirements, and any fund transfers. The current projected SGF excess in FY 24 is approximately \$73.3 M due to a combination of factors including:

- \$91.5 M added in available revenues from a \$64.4 M increase in the REC forecast on 12/14/23, as compared to the official forecast as of 5/18/23, and \$27.1 M that remained unappropriated/unallocated at the outset of FY 24.
- (\$18.1 M) reduced from appropriations already made in the 2024 1st ES (\$1.4 M) and the 2024 2nd ES (\$16.7 M).

The combined total of FY 23 surplus and FY 24 excess results in a projected balance of \$398.8 M. Accounting for the constitutionally required earmarks of the surplus to the Budget Stabilization Fund (25% or \$81.4 M) and the Unfunded Accrued Liability (10% or \$32.5 M), the remaining balance available for appropriation or allocation is \$284.9 M. Commissioner of Administration Taylor Barras and his staff provided a high-level outline of gubernatorial priorities for this balance at the 2/08/24, meeting of JLCB. These are addressed in the "Summary of the Governor's Other SGF Budget Proposals" section beginning on page 19.

Table 4: 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 12/14/23)	\$11,989,800,000	\$11,991,300,000
TOTAL SGF REVENUE AVAILABLE	\$12,747,405,618	\$11,991,300,000
SGF APPROPRIATIONS & REQUIRED USES	FY 2023-24	FY 2024-25
Non-Appropriated Requirements:		
General Obligation Debt Service	\$437,822,407	\$456,592,046
Interim Emergency Board	\$1,322,862	\$1,322,862
Revenue Sharing	\$90,000,000	\$90,000,000
Total Non-Appropriated Requirements	\$529,145,269	\$547,914,908
Appropriations:		
Carryforward BA-7	\$432,168,187	-
General Appropriations	\$10,827,190,915	\$11,108,410,960
Ancillary Appropriations	\$0	\$0
Judicial Appropriations	\$178,883,689	\$184,583,689
Legislative Appropriations	\$87,296,566	\$87,590,443
Capital Outlay Appropriations	\$166,819,000	\$62,800,000
Total Appropriations	\$11,692,358,357	\$11,443,385,092
Supplemental Appropriations:		
Act 3 of the 2024 1ES	\$1,401,377	-
HB 19 of the 2024 2ES	\$16,725,950	-
Total Supplemental Appropriations	\$18,127,327	-
Fund Transfers:		
Act 410 of 2023 RS	\$109,000,000	-
Total Fund Transfers	\$109,000,000	-
TOTAL APPROPRIATIONS & USES	\$12,348,630,953	\$11,991,300,000
DIFFERENCE REVENUE & UTILIZATION	\$398,774,665	\$0

Note: FY 25 appropriations and uses are based on the executive budget recommendations. FY 24 remaining balance of \$398.8 M contains the combined available FY 23 Surplus and FY 24 Excess SGF. These funds are likely to be appropriated in the Capital Outlay Bill, Supplemental Appropriations Bill, or transferred via a Funds Bill.



SUMMARY OF THE GOVERNOR’S EXECUTIVE BUDGET RECOMMENDATIONS

The FY 25 recommended budget is approximately \$3.4 B (6.5%) less than the FY 24 EOB Base and includes across the board reductions of \$230.2 M SGF (1.9%), \$172.6 M IAT (6.6%), \$36.2 M SGR (0.6%), \$486.8 M Statutory Dedications (6.9%), and \$2.4 B Federal (10%).

STATE GENERAL FUND

The State General Fund (SGF) is the primary operating fund of the state. The fund is comprised of revenues derived from various taxes, licenses, fees, and other sources, with the exception of those dedicated as any other means of finance. These funds are recognized by the Revenue Estimating Conference (REC) and deposited into the state treasury. The governor’s FY 25 executive budget recommendation includes a decrease of approximately \$230.2 M SGF statewide compared to the FY 24 EOB Base. Significant adjustments are delineated in Table 5 below.

Table 5: Significant SGF Adjustments for FY 25

Means of Finance	FY 24 Existing Operating Budget (12/01/23)	FY 25 Recommended	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$12,221,503,626	\$11,991,300,000	(\$230,203,626)	(1.9%)

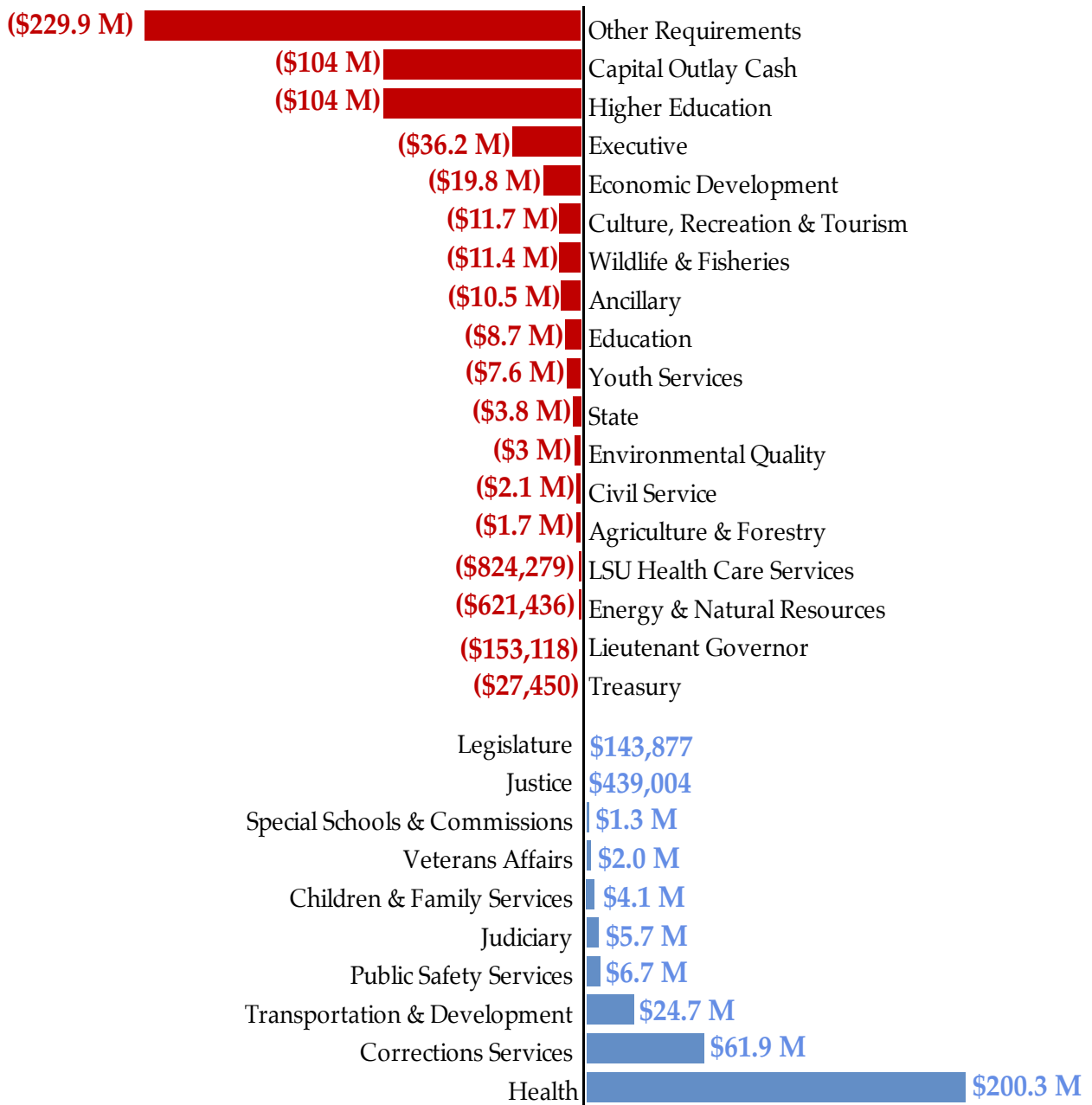
- Decreases \$432.2 M statewide from FY 23 carry forward funding, including but not limited to:
 - \$225.8 M for State Aid to Local Government Entities for various projects that had not submitted final expenditure reports
 - \$24.4 M for the Department of Transportation and Development (DOTD) to purchase equipment for regional offices
 - \$18.7 M for judgments against the state, as appropriated in Act 397 of the 2022 RS
 - \$13 M for State Police to purchase a helicopter in the Aviation Section
 - \$11.3 M for GOHSEP for the non-congregate sheltering program for Hurricane Ida
- Means of finance substitution replacing \$285 M in Federal and Statutory Dedications funding representing revenues from the enhanced Federal Medical Assistance Percentage (eFMAP) rate with an equal amount of SGF
- Decreases \$116.3 M for Managed Care Organizations payment adjustments, comprised of a reduction to overall enrollment in Medicaid, an increase in utilizations and trend costs, and a decrease in the pharmacy rebate adjustment
- Net increase of \$115.9 M statewide for acquisitions and major repairs, including but not limited to:
 - \$38.8 M to DOTD
 - \$23.7 M to the Elayn Hunt Correctional Center
 - \$17.4 M to the B.B. “Sixty” Rayburn Correctional Center
- Net decrease of \$104 M for Higher Education from savings and removal of one-time funding, including but not limited to the following adjustments:
 - Removing \$66.5 M in outside-the-formula expenses, funded through multiple line-item amendments in Act 447 of the 2023 RS
 - Means of finance substitution replacing \$23.8 M of SGF with Statutory Dedications from the TOPS Fund, due to a projected increase in revenues
 - Savings of \$11.7 M due to a net decrease in the amount needed for statewide services

Information about remaining adjustments can be found within “FY 25 Budget Overviews and Issues” section beginning on page 22 or within the “Significant Budget Adjustments by Agency” section beginning on page 93.

DEPARTMENTAL CHANGES

A breakdown of SGF reductions and enhancements by department is illustrated in Chart 1 and Chart 2. Chart 1 shows the SGF change from the FY 24 EOB Base to the governor’s FY 25 recommendation.

Chart 1: SGF Change by Department
(FY 25 Recommended Compared to FY 24 EOB Base as of 12/01/23)

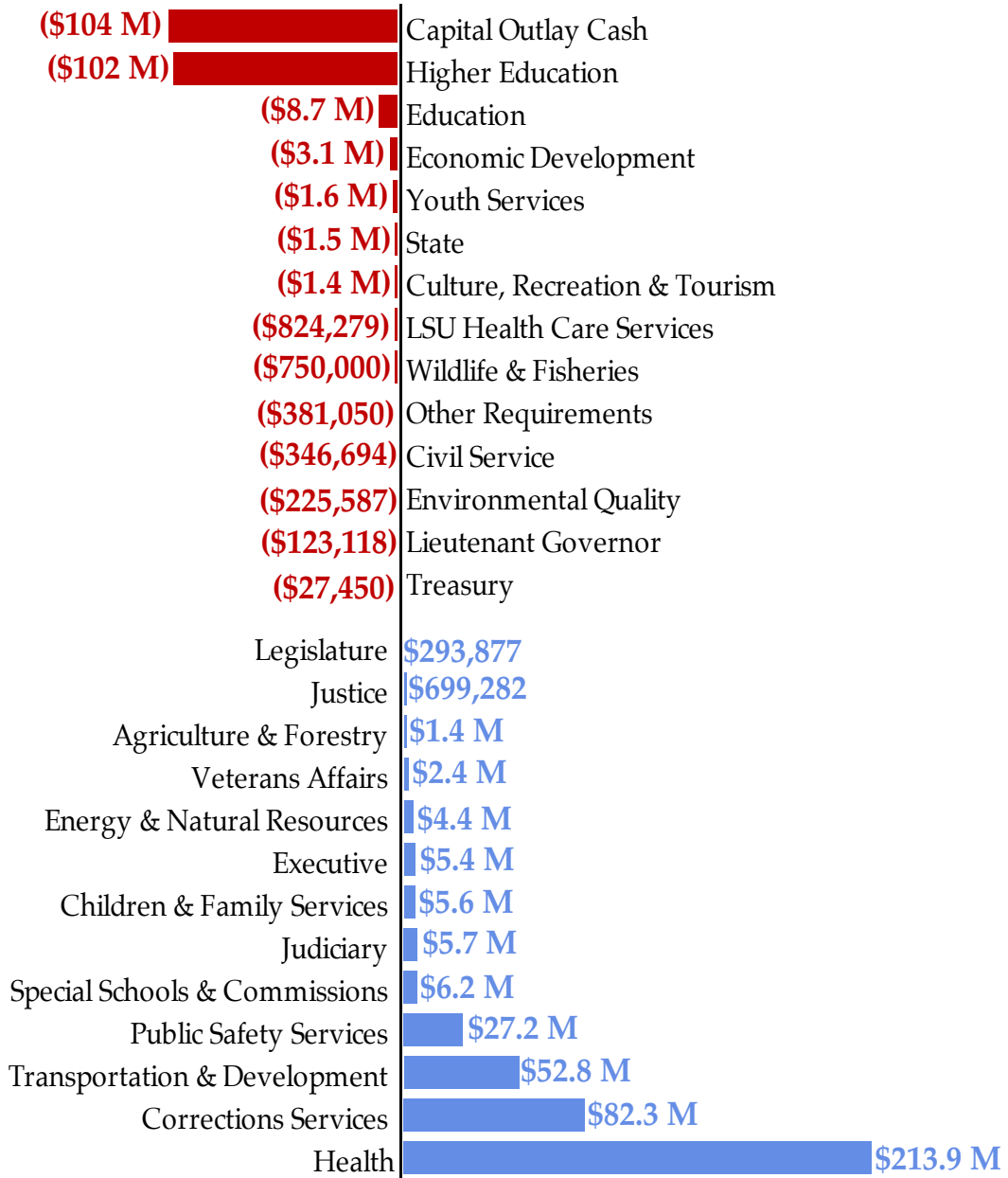


Notes:

- The Public Service Commission, Department of Insurance, and Department of Revenue did not receive SGF appropriations in the FY 24 EOB Base or the FY 25 recommended budget.
- The Retirement Systems and agencies within Ancillary Appropriations received supplemental SGF funding for FY 23, which was carried forward into FY 24 and included in the EOB Base. The governor’s executive budget recommendation does not appropriate SGF to these departments in FY 25.
- The Louisiana Workforce Commission has no change in SGF from FY 24 EOB Base and FY 25 recommended budget.

The FY 24 EOB Base includes approximately \$432.2 M SGF funding that was carried forward from FY 23 and added to the FY 24 budget in August. This funding is non-recurred in FY 25. Excluding the carry forward funding, the FY 25 budget recommendation represents a total increase of approximately \$202 M when compared to the FY 24 initial appropriation. The governor’s allocation of SGF by department between the FY 24 initial appropriation and the FY 25 executive budget recommendation is illustrated in Chart 2 below.

**Chart 2: SGF Change by Department (excluding Carry Forwards)
(FY 25 Recommended Compared to FY 24 Initial Appropriation as of 7/01/23)**



Notes:

- The Public Service Commission, Department of Insurance, Department of Revenue, Retirement Systems, and agencies within Ancillary Appropriations did not receive SGF appropriations in the FY 24 initial budget or the FY 25 recommended budget.
- The Louisiana Workforce Commission has no change in SGF from FY 24 initial budget and the FY 25 recommended budget.

OTHER SIGNIFICANT MOF CHANGES FOR FY 25

Outside of the SGF, other means of finance that realized changes greater than $\pm 5\%$ between EOB Base and Recommended are Interagency Transfers (\$172.6 M, or -6.6%), Statutory Dedications (\$486.9 M, or -6.9%), and Federal Funds (\$2.4 B, or -10%). The summaries on the following pages report significant adjustments within these means of finance.

Table 6: Significant IAT Adjustments for FY 25

Means of Finance	FY 24 Existing Operating Budget (12/01/23)	FY 25 Recommended	Dollar Change	Percent Change
STATE GENERAL FUND BY:				
Interagency Transfer	\$2,622,070,214	\$2,449,444,246	(\$172,625,968)	(6.6%)

- Non-recurs \$78.8 M statewide from FY 23 carry forward funding
- Non-recurs \$73.5 M statewide in acquisitions and major repairs, including \$58.7 M from the Office of Technology Services used to purchase various items including computer hardware and equipment, data network equipment, and computer software
- Increases \$18 M to the Office of Risk Management for the management of FEMA funds for repairs to the levee system at Rockefeller Wildlife Management Area, which was damaged by Hurricane Laura
- Non-recurs \$17.9 M for the Department of Agriculture and Forestry from the Treasury that was used to bring in additional firefighting capabilities needed to battle and contain wildfires across Louisiana
- Non-recurs \$17.2 M to the Board of Regents from Louisiana Department of Health for one-time student mental health and substance abuse initiatives
- Increases \$13 M to the Office of Risk Management for anticipated higher broker services and commercial and excess property insurance premiums
- Non-recurs \$12.2 M to the Division of Administration from the Louisiana Department of Education for Emergency Assistance for Non-Public Schools to support Governor’s Emergency Education Relief (GEER) initiatives

Table 7: Significant Statutory Dedications Adjustments for FY 25

Means of Finance	FY 24 Existing Operating Budget (12/01/23)	FY 25 Recommended	Dollar Change	Percent Change
STATE GENERAL FUND BY:				
Statutory Dedications	\$7,028,735,666	\$6,541,836,339	(\$486,899,327)	(6.9%)

- Means of finance swap replacing \$174.3 M out of the Louisiana Medical Assistance Trust Fund (MATF) with SGF to replace revenues from the eFMAP
- Non-recurs \$81.6 M out of various funds from FY 23 carry forward funding
- Decreases \$50 M out of the Water Sector Fund used to provide grant funds for repairs, improvements, and consolidation of community water and sewer systems
- Decreases \$35.2 M out of MATF for Managed Care Organizations payment adjustments
- Decreases \$25 M out of the Louisiana Fortify Homes Program Fund used to award financial grants to homeowners
- Decreases \$22.3 M out of various funds for the FY 25 retirement rate adjustment
- Non-recurs \$16 M out of the Capital Outlay Savings Fund associated with the Iberia Parish partnership for road enhancements for the solar plant project
- Decreases \$15.5 M 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
- Decreases \$15 M out of the Fiscal Year 2022-2023 Louisiana Tourism Revival Fund used to provide grants to local and regional tourist commissions
- Non-recurs \$15 M out of the Workforce Training Rapid Response Fund for the healthcare workforce training programs at higher education institutions
- Decreases \$15 M out of the Oyster Resource Management Account for evaluation and establishment of oyster leases and expansions of oysters research at the University of Louisiana-Lafayette
- Non-recurs \$13.5 M Statutory Dedications out of the Capital Outlay Savings Fund associated with the Port of New Orleans partnership for the new terminal project

Table 8: Significant Federal Funds Adjustments for FY 25

Means of Finance	FY 24 Existing Operating Budget (12/01/23)	FY 25 Recommended	Dollar Change	Percent Change
FEDERAL FUNDS	\$24,476,935,636	\$22,036,250,912	(\$2,440,684,724)	(10.0%)

- Decreases \$1.1 B for Managed Care Organization payment adjustments
- Decreases \$861.1 M in funds for the Louisiana Department of Education received from the American Rescue Plan Act
- Means of finance swap replacing \$110.7 M in funds with SGF to replace revenues from the eFMAP
- Non-recurs \$300 M statewide from FY 23 carry forward funding

EXPENDITURE LIMIT

The expenditure limit for FY 24, as set by the legislature via SCR 3 of the 2023 RS, is \$17,897,721,252. Current appropriations counting toward the limit, as of the publication of this document, total \$17.5 B, leaving a delta of \$355.7 M (2.0%) remaining before the limit is exceeded. Pursuant to R.S. 39:33.1, certain appropriations made via pending legislative instruments in the 2024 RS, including appropriations of the FY 23 SGF surplus and any remaining FY 24 excess SGF, will bring this total closer to the limit’s threshold.

The FY 25 expenditure limit has been calculated at \$18,554,091,122, based on a growth factor of 3.67% compared to the FY 24 limit. The calculation was presented to the JLCB at its 2/08/24 meeting.

SUMMARY OF THE GOVERNOR’S OTHER SGF BUDGET PROPOSALS

GOVERNOR’S SGF PROPOSALS - SURPLUS AND EXCESS

At the JLCB meeting on 2/08/24, Commissioner Barras provided a broad outline of the governor’s proposed uses of SGF surplus and excess funds available for appropriation in the 2024 2nd ES and 2024 RS. Unlike HB 1, which must conform to the executive budget when the original version is filed, the initiatives outlined may be funded in one or more Supplemental Appropriations bills, Funds bill, or the Capital Outlay bill.

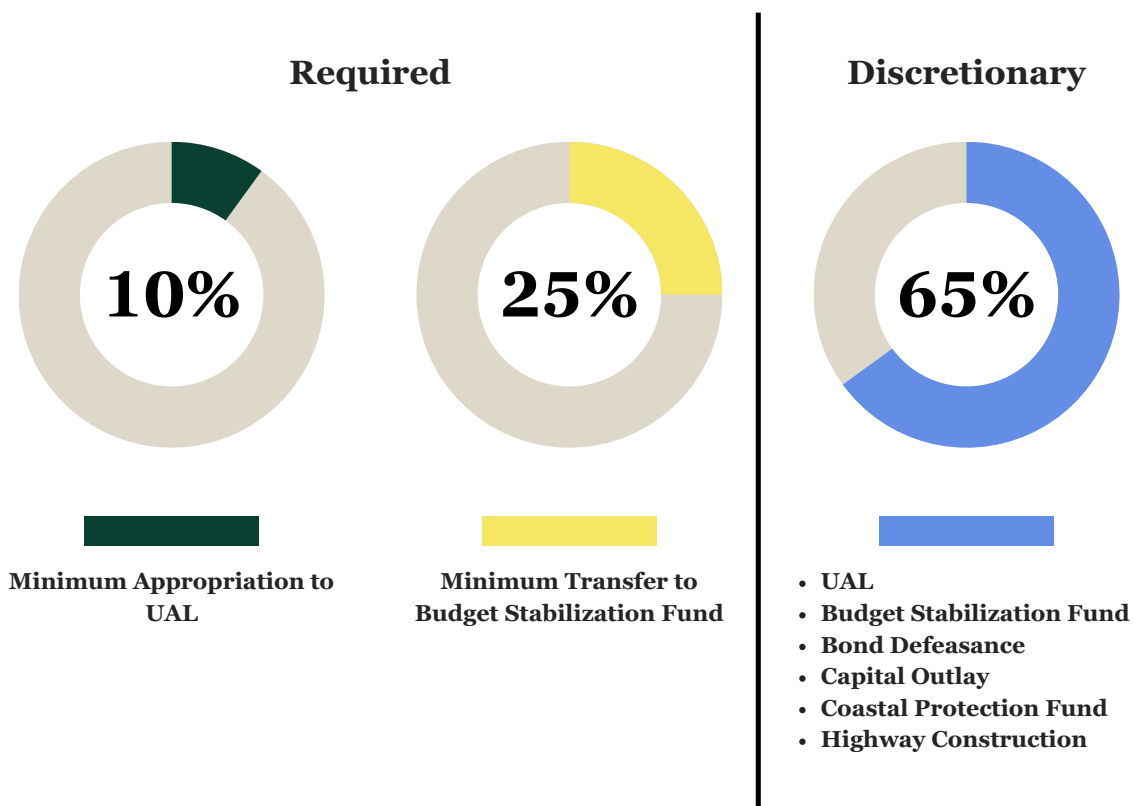
This section summarizes the governor’s recommendations by estimated total SGF and provides additional details about each proposal to the degree such information is available. As these monies are subject to legislative appropriation, this information should be considered tentative in nature.

FY 23 SURPLUS

The term “surplus” refers to the amount for any fiscal year of the actual SGF monies received, including any monies or balances carried forward, over the actual SGF expenditures paid at the close of the fiscal year. The amount is calculated and reported by the Office of Statewide Reporting within the Division of Administration.

On 1/17/24, the JLCB certified the combined net of expenditures and revenues at the end of FY 23 resulted in a surplus totaling \$325.4 M. In accordance with provisions in La. Const. Art. VII, § 10.(2), once these monies are recognized by the REC as non-recurring revenues, the balance will be available for appropriation to one of six authorized purposes. Two of the authorized purposes, appropriation to the Unfunded Accrued Liability (UAL) and transfer to the Budget Stabilization Fund, require minimum allocations as seen in Chart 3 below.

Chart 3: Eligible Uses of Non-recurring Monies



The governor’s proposed allocation of the FY 23 surplus provides for items that are traditionally categorized as one-time expenditures. For example, appropriations to capital projects are considered non-recurring. After fulfilling the required 25% deposit into the Budget Stabilization Fund (\$81.4 M) and 10% appropriation for the UAL (\$32.5 M), the proposal allocates the remaining \$211.5 M for highway projects, Coastal Protection and Restoration projects, and Deferred Maintenance in Capital Outlay; however, the specific distribution to these purposes was not enumerated by the commissioner at the time the executive budget was presented.

Table 9: Proposed Utilization of FY 23 Surplus

Constitutional Requirements	
25% Deposit into Budget Stabilization (Rainy Day) Fund	\$81,359,358
10% Payment to Unfunded Accrued Liability	\$32,543,743
SUBTOTAL	\$113,903,101
Governor's Proposed Surplus Utilization	
Coastal Protection and Restoration Authority (CPRA) projects	
Capital Outlay - Facility Planning and Control deferred maintenance	\$211,534,330
Capital Outlay - DOTD highway projects	
SUBTOTAL	\$211,534,330
TOTAL	\$325,437,431



FY 24 PROJECTED EXCESS

On 12/14/23, the REC adopted an updated SGF forecast for FY 24, which grew \$64.4 M over the base forecast in place since 5/18/23. This growth, coupled with \$27.1 M of remaining SGF that was not appropriated or became available as the result of line-item vetoes, amounts to \$91.5 M available for legislative appropriation. Additionally, it is likely further SGF funding will become available, including a balance of \$1.3 M currently designated to the Interim Emergency Board for which no applications have been received, any yet-to-be-determined savings from changes in agency spending, and potential future revisions to the REC forecast that result in an increase.

A portion of the excess SGF has already been utilized through actions of the legislature in the 2024 Extraordinary Sessions. Act 3 of the 2024 1st ES appropriated \$1.4 M to the Secretary of State’s office for redistricting costs and HB 19 of the 2024 2nd ES appropriated a total of \$16.7 M to the Executive Office, Military Affairs, and State Police. The breakdown of these appropriations along with the governor’s other proposed allocations of the remaining funds can be found on Table 10 on page 21. The recommended amounts are estimates presented to the JLCB by the commissioner of administration and will not sum precisely to available revenues. Ultimately, appropriation of the remaining excess funds will be made by the legislature via the Capital Outlay, Supplemental Appropriations, and Funds bills in the 2024 RS.

Table 10: Utilization of FY 24 Excess

Act 3 of the 2024 1st ES	
04A - Secretary of State	
Redistricting expenses from updated congressional map	\$1,401,377
HB 19 of the 2024 2nd ES	
0-100 - Executive Department - Executive Office	
Office of the Public Defender operations	\$600,000
01-112 - Executive Department - Military Affairs	
Operation Lonestar mission on the Texas border	\$3,000,000
08B - Public Safety Services	
Equipment, pay increases, and overtime pay	\$13,125,950
Governor's Recommendations	
04F - Dept. of Agriculture & Forestry	
2023 wildfire emergency response expenses	\$15,000,000
08A - Corrections Services	
Operating costs including overtime, food, and supplies	\$31,000,000
08C - Youth Services	
Added security for secure care facilities	\$11,000,000
Fund Transfers	
Deposit into Voting Technology Fund	\$10,000,000
Deposit into State Emergency Response Fund	\$10,000,000
TOTAL	\$95,127,327



FY 25 BUDGET OVERVIEWS AND ISSUES

This section provides overviews of departments realizing significant budget adjustments in the FY 25 executive budget recommendation, and highlights specific issues that may be of interest to you as you evaluate and prioritize appropriations of the state’s fiscal resources. Because this section focuses on *significant* adjustments and issues, not all budget schedules will appear.

This document includes budget comparisons by all means of finance, at the Schedule and Agency levels, beginning on page 60. Additionally, in accordance with R.S. 24:604.2(A), the LFO provides a list of all major enhancements and increases, reductions, and means of finance substitutions compared to the previous year’s budget beginning on page 93. For purposes of major enhancements, reductions, and means of finance substitutions, the LFO generally views adjustments in excess of \$1 M as *major* or *significant*, as well as any adjustment that changes a department’s or agency’s authorized Table of Organization (T.O.) positions. In some agencies with smaller total budgets, the LFO may consider adjustments less than \$1 M as *major* if it represents a significant percentage of the budget unit’s total appropriation. On the other hand, in a few select agencies with very large budgets (e.g., LDH and LDOE), the LFO may only consider adjustments in increments significantly greater than \$1 M as *major* (i.e., more than \$5 M, more than \$10 M, etc.). Finally, some smaller adjustments are included because the LFO is aware of legislative interest through prior inquiries or public debate.

If you require additional information, or are curious about any department, agency, or activity within state government, its funding status for FY 25, or a specific budget adjustment, please do not hesitate to contact our office and we will be happy to provide you with additional details.



Table 11: Statewide Overviews and Highlights

Means of Finance	FY 24 Existing Operating Budget (12/01/23)	FY 25 Recommended	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$12,221,503,626	\$11,991,300,000	(\$230,203,626)	(1.9%)
STATE GENERAL FUND BY:				
Interagency Transfer	\$2,622,070,214	\$2,449,444,246	(\$172,625,968)	(6.6%)
Fees and Self-generated Revenue	\$5,736,155,170	\$5,699,956,323	(\$36,198,847)	(0.6%)
Statutory Dedications	\$7,028,735,666	\$6,541,836,339	(\$486,899,327)	(6.9%)
FEDERAL FUNDS	\$24,476,935,636	\$22,036,250,912	(\$2,440,684,724)	(10.0%)
TOTAL MEANS OF FINANCING	\$52,085,400,312	\$48,718,787,820	(\$3,366,612,492)	(6.5%)
T.O. POSITIONS	34,542	34,720	178	0.5%

- Increases \$201.3 M acquisitions and major repairs funding, including \$122.3 M SGF
- Decreases \$136.5 M in retirement rate adjustments, including \$60.2 M SGF

RETIREMENT RATE ADJUSTMENT

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

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

The state regularly makes payments that exceed the scheduled payment amount. Constitutionally, 10% of non-recurring state revenue is applied to the IUAL. *Note: Pursuant to Act 107 of the 2023 RS, starting in FY 25, the constitutionally required amount of non-recurring state revenue applied to the IUAL will increase to 25%.* Beyond this constitutional requirement, a supplemental payment of \$200 M was made to LASERS in FY 23, in accordance with Act 397 of the 2023 RS. Table 12 below shows the legislative appropriations of additional IUAL payments for the past five years, which amounts to \$406.1 M over that period.

Table 12: LASERS – Payment to IUAL

	FY 19	FY 20	FY 21	FY 22	FY 23	Total
Non-Recurring State Revenue	\$9,478,184	\$16,661,555	\$8,430,687	\$21,829,362	\$149,741,962	\$206,141,750
One-Time Additional Payment					\$200,000,000	\$200,000,000
Total Payments to UAL	\$9,478,184	\$16,661,555	\$8,430,687	\$21,829,362	\$349,741,962	\$406,141,750

For information purposes, Table 13 displays historical LASERS employer contribution rates, as well as the change from prior year.

Table 13: Employer Contribution Rate

Year	Percent	Change from Prior Year
FY 19	37.9%	
FY 20	40.8%	2.90%
FY 21	40.6%	-0.20%
FY 22	40.2%	-0.40%
FY 23	41.0%	0.80%
FY 24	41.9%	0.90%
FY 25	35.4%	-6.48%

Employers who participate in LASERS contribute a percentage of their total gross payroll to the system. The employer contribution rate is determined annually and will decrease from 41.9% in FY 24 to 35.4% in FY 25. In addition to the extra payments, it is important to note that other factors, such as investment returns, also contribute to the rate reduction. Nevertheless, as a result, agencies that participate in LASERS will have significantly less employer contribution payments in FY 25. Table 14 on page 24 summarizes the Retirement Rate Adjustment by department in the FY 25 executive budget. While the majority of the statewide retirement rate adjustment reflects reduced payments to LASERS, keep in mind the adjustment also includes other statewide retirement systems as well. However, for illustrative purposes, the table demonstrates that employer's net payments to statewide retirement systems will decrease by \$136.5 M from FY 24 to FY 25.

Table 14: FY 25 Retirement Rate Adjustment

Department	Credit
Executive	(\$9,618,938)
Veterans Affairs	(\$2,502,347)
State	(\$1,427,208)
Justice	(\$2,567,091)
Lieutenant Governor	(\$110,835)
Treasury	(\$297,933)
Public Service Commission	(\$337,411)
Agriculture & Forestry	(\$2,216,826)
Insurance	(\$998,591)
Economic Development	(\$637,139)
Culture, Recreation & Tourism	(\$1,952,068)
Transportation & Development	(\$15,801,585)
Corrections Services	(\$17,769,253)
Public Safety Services	(\$2,977,779)
Youth Services	(\$3,076,614)
Health	(\$30,069,886)
Children & Family Services	(\$19,471,492)
Energy & Natural Resources	(\$1,488,742)
Revenue	(\$2,865,862)
Environmental Quality	(\$3,103,916)
Workforce Commission	(\$3,120,453)
Wildlife & Fisheries	(\$3,334,004)
Civil Service	(\$838,140)
Special Schools & Commission	(\$1,344,864)
Education	(\$1,996,788)
LSU Health Care Services	(\$1,129,230)
Ancillary	(\$5,426,473)
Total Credit	(\$136,481,468)

The state has made significant progress in paying down the IUAL for LASERS. Through constitutionally mandated payments, supplemental appropriations, and other factors such as investment returns, the remaining IUAL balance has been reduced from \$1.7 B as of 6/30/22 to \$1.1 B as of 6/30/23.



01 – EXECUTIVE DEPARTMENT

Means of Finance	FY 24 Existing Operating Budget (12/01/23)	FY 25 Recommended	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$299,854,507	\$263,666,583	(\$36,187,924)	(12.1%)
STATE GENERAL FUND BY:				
Interagency Transfer	\$107,005,560	\$98,936,955	(\$8,068,605)	(7.5%)
Fees and Self-generated Revenue	\$202,890,121	\$190,606,850	(\$12,283,271)	(6.1%)
Statutory Dedications	\$472,014,153	\$417,213,099	(\$54,801,054)	(11.6%)
FEDERAL FUNDS	\$3,887,671,415	\$3,867,002,290	(\$20,669,125)	(0.5%)
TOTAL MEANS OF FINANCING	\$4,969,435,756	\$4,837,425,777	(\$132,009,979)	(2.7%)
T.O. POSITIONS	2,181	2,206	25	1.1%

- Removes funding for acquisitions and obligations carried forward from FY 23
- Non-recurs \$50 M out of the Water Sector Fund used to provide grants for repairs, improvements, and consolidation of community water and sewer systems
- Decreases \$28.6 M SGR in the Office of Community Development for recovery programs for hurricanes Katrina, Rita, Gustav, and Ike
- Non-recurs \$25.3 M total funding for Emergency Assistance for Non-Public Schools to support initiatives under the Governor’s Emergency Education Relief (GEER) program
- Increases \$26 M total funding for projected expenses related to the Louisiana Comprehensive Master Plan for a Sustainable Coast
- Increase twenty-five (25) authorized T.O. positions, including one (1) position in the Executive Office, eight (8) positions in the Division of Administration, and sixteen (16) in the Office of Elderly Affairs

01-116 LOUISIANA PUBLIC DEFENDER BOARD (LPDB)

ISSUE: REMOVAL OF STATE GENERAL FUND APPROPRIATION FOR OPERATIONS, PURCHASE, AND RENTAL OF BUILDINGS FOR THE LOUISIANA PUBLIC DEFENDER DISTRICT OFFICES

The total revenue for public defender district offices from all sources is projected at \$71.6 M in the current fiscal year. The last decade has seen a gradual shift in funding from Conviction and User Fees (CUFs) to state and local support. Additionally, inequities among district offices continue to exist and impact the level of available services among geographic regions.

Public defender district offices have experienced financial challenges due to a decrease in CUFs. CUFs are primarily comprised of revenue received from traffic tickets, but also include fees paid by defendants following conviction, plea of guilty, or nolo contendere. Funding from CUFs goes directly to the district public defender offices of the district in which the funds were generated and are transferred on a monthly basis. District offices received a high of \$32.3 M in CUFs collections in FY 13, but collections have consistently decreased since FY 14. In FY 13, CUFs comprised 62% of the total budget for districts, while Statutory Dedications from the Louisiana Public Defender Fund (Fund) comprised 33% of the budget. By FY 23, CUFs comprised only 34% of the budget, while the Fund comprised 54%.

District offices experienced further declines in CUFs collections during the COVID-19 pandemic. CUFs between FY 22 and FY 23 fell from \$22.2 M to \$21.5 M, and LPDB has projected CUFs revenue at \$23.9 M for FY 24. The legislature appropriated additional SGF to the Fund for distribution to districts in recent years. The Fund receives direct transfer deposits of SGF annually in Schedule 20-XXX Funds of the General Appropriations Bill. For FY 25, proposed appropriations out of the Fund decreased by \$3.7 M below the FY 24 EOB to a total of \$48.1 M.

District funding is also generated from local sources, which helps in some cases to assist with revenue declines. Local funding includes appropriations from parish governments to local district offices; however, only 4 of 40 districts receive local funding: 1st – Caddo; 19th – East Baton Rouge; 20th – East and West Feliciana; and 41st – Orleans Parish.

Due to lower CUF collections, some district offices have faced financial challenges for the last several years and have been forced to place cases on waitlists, eliminate investigator positions, cancel contracts, and restrict services. In FY 21, the legislature appropriated \$7.4 M to the Fund to replenish districts’ fund balances. In FY 22, there were four districts under restriction. As of February 2024, there are no districts under restriction of services.

In FY 21, the legislature appropriated \$3 M to the LPDB for the purchase of permanent office space, resulting in 10 district public defender offices acquiring permanent office space at a cost of \$1.7 M (purchase cost) and \$232,636 (renovation costs). In Act 447 of the 2023 RS, \$3.3 M SGF was appropriated to the LPDB for operations (\$2 M) and purchase or rental of buildings (\$1.3 M). The LPDB has acquired two more buildings for two additional district defender offices, resulting in a total of 12 district defender offices acquiring permanent office space in 11 districts.

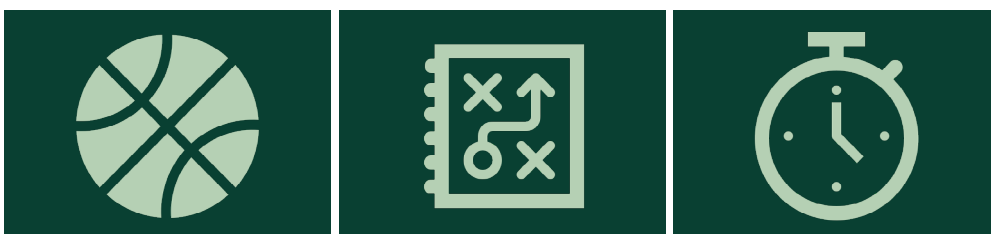
The FY 25 executive budget reduces \$3.3 M SGF to the LPDB. Several district offices have indicated a need to purchase additional buildings, generally because of insecurity in existing rental or donated spaces. LPDB reports that removal of the \$3.3 M SGF appropriation will impact the LPDB’s ability to fund the renovation and upkeep of existing buildings.

01-124 LOUISIANA STADIUM AND EXPOSITION DISTRICT

ISSUE: NEW ORLEANS PELICANS QUALITY JOBS TAX REBATE EXPIRATION

The New Orleans Pelicans participated in a Quality Jobs Rebate Agreement and were granted a payroll tax rebate through the program, capped at \$3.65 M annually, from 2012 to 2022. This rebate agreement began at the time the 2012 Amended and Restated Arena Use Agreement was executed between the team, the state, and the arena manager SMG (now ASM). This Arena Use Agreement had an initial term from 7/01/12 through 6/30/24, with an extension option for an additional five years through 6/30/29, which the Pelicans have elected to activate. A component of this agreement requires that if the Quality Jobs Rebate is not renewed, then the state shall pay or shall cause the Louisiana Stadium and Exposition District (LSED) to make the payment of \$3.65 M in lieu of the rebate for the remainder of the use agreement.

To address this obligation, an appropriation of \$3.65 M SGF is currently included in the governor’s FY 25 executive budget within LED Debt Service and State Commitments located in the Other Requirements schedule. This appropriation would fulfill the payment requirement for FY 25; however, it is not clear how the state and the parties involved intend to fulfill the amount potentially owed of \$7.3 M for the combined FY 23 and FY 24 obligations.



04A – DEPARTMENT OF STATE

Means of Finance	FY 24 Existing Operating Budget (12/01/23)	FY 25 Recommended	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$75,119,855	\$71,329,113	(\$3,790,742)	(5.0%)
STATE GENERAL FUND BY:				
Interagency Transfer	\$756,743	\$700,100	(\$56,643)	(7.5%)
Fees and Self-generated Revenue	\$37,052,900	\$36,488,207	(\$564,693)	(1.5%)
Statutory Dedications	\$140,557	\$113,078	(\$27,479)	(19.6%)
FEDERAL FUNDS	\$0	\$0	\$0	-
TOTAL MEANS OF FINANCING	\$113,070,055	\$108,630,498	(\$4,439,557)	(3.9%)
T.O. POSITIONS	364	364	0	0.0%

- Decreases \$2.2 M SGF to align budget with projected election expenses
- Removes funding for acquisitions and obligations carried forward from FY 23
- Increases \$1 M SGF for redistricting litigation

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 LA Vote Fund, as discussed on the following page.

At the JLCB meeting on 2/08/24, the commissioner of administration recommended transferring \$10 M of excess SGF into the Voting Technology Fund for a new voting system. This deposit will presumably be included in a Funds bill during the 2024 RS.

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 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 delineated in Table 15 below. 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 15: Excess SGF deposited into the Voting Technology Fund

Act	Amount
Act 410 of the 2023 RS	\$20 M
Act 199 of the 2022 RS	\$10 M
Act 114 of the 2021 RS	\$5 M
Total Excess SGF	\$35 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 LA Vote Fund, Election Administration Account, which was created by Act 142 of the 2003 RS. As of 2/14/24, the Help LA Vote Fund had a balance of \$14.8 M and the Voting Technology Fund had a balance of \$36.5 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.



04B – DEPARTMENT OF JUSTICE

Means of Finance	FY 24 Existing Operating Budget (12/01/23)	FY 25 Recommended	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$18,883,644	\$19,322,648	\$439,004	2.3%
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	\$26,161,513	(\$964,347)	(3.6%)
FEDERAL FUNDS	\$9,001,705	\$9,210,759	\$209,054	2.3%
TOTAL MEANS OF FINANCING	\$96,963,756	\$95,223,441	(\$1,740,315)	(1.8%)
T.O. POSITIONS	512	525	13	2.5%

- Increases \$2.3 M SGF and thirteen (13) T.O. positions for Project NOLA
- Removes funding for acquisitions and obligations carried forward from FY 23
- Increases \$1 M SGF for redistricting litigation

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) will enter into a collaborative effort, entitled Project NOLA, to address the issue of case backlog in Orleans Parish. Through Project NOLA, the Attorney General will be involved in New Orleans criminal investigations and assist 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 34)

The FY 25 executive budget includes a \$2.3 M SGF appropriation for 13 new T.O. positions for Project NOLA. This includes funding for one (1) director, six (6) prosecutors, five (5) investigators, and one (1) administrative staff. The Attorney General projects that through Project NOLA, the Orleans Parish DA will be able to reduce its case backlog with assistance from the Louisiana Department of Justice assuming any backlog or future cases involving criminal cases in New Orleans brought by the Louisiana State Police and other state investigative agencies.

The Louisiana Department of Justice will work 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 arrest 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 that 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 began while under the agreement, until the cases are resolved, even if the CEA has expired.

04D - DEPARTMENT OF TREASURY

Means of Finance	FY 24 Existing Operating Budget (12/01/23)	FY 25 Recommended	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	\$10,869,931	(\$57,075)	(0.5%)
Statutory Dedications	\$811,455	\$811,455	\$0	0.0%
FEDERAL FUNDS	\$0	\$0	\$0	-
TOTAL MEANS OF FINANCING	\$14,617,463	\$13,605,098	(\$1,012,365)	(6.9%)
T.O. POSITIONS	64	73	9	12.3%

- Decreases \$927,840 IAT for the administration of the Hurricane Ida recovery program
- Increases eight (8) authorized T.O. positions for the Unclaimed Property Division
- Increases one (1) authorized T.O. position to handle the increased workload in Cooperative Endeavor Agreements (CEAs)



04F - DEPARTMENT OF AGRICULTURE & FORESTRY

Means of Finance	FY 24 Existing Operating Budget (12/01/23)	FY 25 Recommended	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$26,723,845	\$25,029,615	(\$1,694,230)	(6.3%)
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	\$38,420,115	(\$226,764)	(0.6%)
FEDERAL FUNDS	\$22,772,452	\$12,580,196	(\$10,192,256)	(44.8%)
TOTAL MEANS OF FINANCING	\$114,868,667	\$84,820,580	(\$30,048,087)	(26.2%)
T.O. POSITIONS	590	590	0	0.0%

- Removes funding for acquisitions and obligations carried forward from FY 23
- Removes \$17.9 M IAT used to bring in additional firefighting capabilities from federal and state resources to fight wildfires that covered more than 60,000 acres
- Provides \$500,000 SGF to upgrade the phone system and servers at the Baton Rouge Headquarters



04G – DEPARTMENT OF INSURANCE

Means of Finance	FY 24 Existing Operating Budget (12/01/23)	FY 25 Recommended	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	\$5,000,000	(\$38,150,000)	(88.4%)
FEDERAL FUNDS	\$1,195,671	\$1,195,671	\$0	0.0%
TOTAL MEANS OF FINANCING	\$82,818,168	\$42,266,714	(\$40,551,454)	(49.0%)
T.O. POSITIONS	222	230	8	3.5%

- Non-recurs one-time funding of \$25 M Statutory Dedications out of the LA Fortify Homes Program, which reduces funding to \$5 M
- Non-recurs one-time funding of \$13.5 M Statutory Dedications out of the Insure LA Incentive Fund as the program has ended
- Increases \$387,382 SGR and four (4) authorized T.O. positions to provide administrative services, including contracting and auditing, for the Fortify Homes program
- Increases \$398,208 SGR and four (4) authorized T.O. positions to support departmental functions



04G-165 COMMISSIONER OF INSURANCE

ISSUE: RETAINING SELF-GENERATED REVENUE

The FY 25 budget does not include a recommendation that LDI retain their SGR, which usually over the last few decades reverted to the state general fund as fees in excess of the departmental appropriation. At the last Revenue Estimating Conference (REC) meeting on 12/14/23, the revenue estimate for FY 24 was adopted without a \$12.5 M reversion from LDI.

The LDI requested to retain and appropriate \$15 M SGR to fund the Fortify Roofs Program. For FY 24, in accordance with Act 410 of 2023 (the Funds bill), \$10 M SGR that was retained by LDI was transferred into the LA Fortify Homes Program Fund and appropriated at the JLCB 8/11/23 meeting. In addition, the Fortify Homes Program received \$20 M SGF from the FY 23 Excess; totaling \$30 M appropriated for the Fortify Homes Program in FY 24.

The LDI has expressed a desire to fund the Fortify Homes Program with excess \$15 M SGR. However, the FY 25 budget recommendations do not include excess SGR. If no additional funding is appropriated, the Fortify Homes Program will only have \$5 M of funding remaining in FY 25.

05 - DEPARTMENT OF ECONOMIC DEVELOPMENT

Means of Finance	FY 24 Existing Operating Budget (12/01/23)	FY 25 Recommended	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$55,349,569	\$35,502,410	(\$19,847,159)	(35.9%)
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	\$2,000,000	(\$2,727,959)	(57.7%)
FEDERAL FUNDS	\$29,728,070	\$34,464,794	\$4,736,724	15.9%
TOTAL MEANS OF FINANCING	\$98,498,119	\$78,297,191	(\$20,200,928)	(20.5%)
T.O. POSITIONS	113	113	0	0.0%

- Removes funding for obligations carried forward from FY 23
- Non-recurs \$1.6 M Statutory Dedications out of the Small Business Innovation Retention Fund and the Small Business Innovation Recruitment Fund
- Increases \$27.1 M Federal for the State Small Business Credit Initiative



06 - DEPARTMENT OF CULTURE, RECREATION & TOURISM

Means of Finance	FY 24 Existing Operating Budget (12/01/23)	FY 25 Recommended	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$57,075,416	\$45,346,114	(\$11,729,302)	(20.6%)
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	\$53,987,006	(\$9,640,694)	(15.2%)
Statutory Dedications	\$10,419,551	\$15,419,551	\$5,000,000	48.0%
FEDERAL FUNDS	\$12,822,003	\$13,448,106	\$626,103	4.9%
TOTAL MEANS OF FINANCING	\$151,669,674	\$134,920,744	(\$16,748,930)	(11.0%)
T.O. POSITIONS	588	594	6	1.0%

- Removes funding for acquisitions and obligations carried forward from FY 23
- Non-recurs \$2.6 M SGF for projects at Bogue Chitto State Park
- Decreases \$10 M SGR for the "Year of Music" marketing campaign
- Net increases \$5 M Statutory Dedications out of the Major Events Incentive Fund for the New Orleans Super Bowl Host Committee



07 - DEPARTMENT OF TRANSPORTATION AND DEVELOPMENT

Means of Finance	FY 24 Existing Operating Budget (12/01/23)	FY 25 Recommended	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$43,993,004	\$68,694,750	\$24,701,746	56.1%
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	\$616,309,134	(\$43,517,691)	(6.6%)
FEDERAL FUNDS	\$30,612,163	\$30,262,163	(\$350,000)	(1.1%)
TOTAL MEANS OF FINANCING	\$847,855,351	\$792,766,573	(\$55,088,778)	(6.5%)
T.O. POSITIONS	4,319	4,319	0	0.0%

- Increases \$21.9 M SGF in the nine highway district offices to provide for additional roadway repairs and maintenance
- Non-recurs \$13.5 M Statutory Dedications out of the Capital Outlay Savings Fund associated with the Port of New Orleans partnership for the new terminal project
- Non-recurs \$16 M Statutory Dedications out of the Capital Outlay Savings Fund associated with the Iberia Parish partnership for road enhancements for the solar plant project
- Removes funding for acquisitions and obligations carried forward from FY 23



08A - DPS&C - CORRECTIONS SERVICES

Means of Finance	FY 24 Existing Operating Budget (12/01/23)	FY 25 Recommended	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$655,088,667	\$717,013,720	\$61,925,053	9.5%
STATE GENERAL FUND BY:				
Interagency Transfer	\$16,400,129	\$16,400,129	\$0	0.0%
Fees and Self-generated Revenue	\$44,514,635	\$35,800,462	(\$8,714,173)	(19.6%)
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%

- Increases \$62.1 M SGF for acquisitions and major repairs
- Removes funding for obligations carried forward from FY 23
- Increases \$20.5 M SGF for increased operating costs, supply costs, and other compensation costs throughout the department



08B – DPS&C – PUBLIC SAFETY SERVICES

Means of Finance	FY 24 Existing Operating Budget (12/01/23)	FY 25 Recommended	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$63,778,361	\$70,519,004	\$6,740,643	10.6%
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	\$126,092,183	(\$11,723,798)	(8.5%)
FEDERAL FUNDS	\$39,663,476	\$39,083,787	(\$579,689)	(1.5%)
TOTAL MEANS OF FINANCING	\$581,158,800	\$596,465,955	\$15,307,155	2.6%
T.O. POSITIONS	2,689	2,732	43	1.6%

- Increases \$10.8 M SGF for forty-three (43) T.O. positions to establish Troop NOLA
- Provides \$3.5 M IAT from GOHSEP for LWIN maintenance and training
- Provides \$3 M SGR for the modernization of the Motor Carrier inspection and enforcement software
- Increases \$3.3 M SGF to increase differential pay of commissioned patrol personnel
- Provides \$2 M SGF for an independent review of State Police operations conducted by the Attorney General’s Office and outside counsel

08B – 419 OFFICE OF STATE POLICE

ISSUE: TROOP NOLA

The Louisiana State Police were tasked by the governor to implement a standalone troop referred to as Troop NOLA to address crime in the city of New Orleans. Currently, there is no timetable for the launch of the troop; however, the FY 25 executive budget provides \$10.8 M SGF for its establishment. Personnel from various troops in Louisiana will be transferred to troop NOLA to make up its initial staffing. The vacancies left behind will be backfilled as cadet classes graduate. Forty-three (43) authorized positions are funded in the FY 25 executive budget. Table 16 details the salaries and related benefits by position. Additionally, \$2 M in overtime is funded in the FY 25 executive budget and is calculated based on a four-year average of troops.

Table 16: Breakdown of Troop NOLA Personal Services

Count	Title	Average Salary	Total Salaries	Related Benefits	Total Personnel Expense
24	Trooper	\$71,228	\$1,709,472	\$1,587,169	\$3,296,641
8	Sergeant	\$86,005	\$688,040	\$613,995	\$1,302,035
5	Lieutenant	\$100,823	\$504,115	\$436,980	\$941,095
1	Major	\$151,009	\$151,009	\$123,455	\$274,464
1	Captain	\$125,392	\$125,392	\$105,049	\$230,441
1	Criminal Investigator	\$77,277	\$77,277	\$70,478	\$147,755
1	Investigative Specialist 3	\$56,638	\$56,638*	\$36,064	\$36,064
1	Administrative Coordinator	\$43,701	\$43,701*	\$30,722	\$30,722
1	Administrative Assistant 4	\$43,701	\$43,701*	\$30,722	\$30,722
	Overtime (4 year average)	-	\$2,272,386	-	\$2,272,386
	Total Personnel Budget		\$5,527,691	\$3,034,634	\$8,562,325

*Non-Commissioned salaries funding is not included in the FY 25 executive budget.

The troop will rely on local jurisdictions such as parish prisons or city jails when arrests are made. Additionally, the governor and the Orleans Parish District Attorney have agreed that the Attorney General’s Office will prosecute criminal suspects arrested by Troop NOLA. As a result of that agreement, the Louisiana Department of Justice will now have involvement in New Orleans criminal investigations and assist with prosecuting cases stemming from arrests made by Troop NOLA (see additional information under “ISSUE: PROJECT NOLA – A Partnership Between The Louisiana Department of Justice and the Orleans District Attorney” on page 29). For the foreseeable future, the troop will be housed on S. Johnson St. within the LSU Health campus through a partnership with the university. The LFO is still awaiting a response from the Department of Public Safety as to the details of the agreement and the associated costs.

The FY 25 executive budget also provides funding for cadet classes, body cameras, tasers, and office equipment. Table 17 below provides detail as to the other items funded in the FY 25 executive budget.

Table 17: Breakdown of Troop NOLA Significant Expenses (excluding personal services)

Significant Itemized Expenses	Cost per Cadet	Budget
Vehicle Purchase & Finance	40 vehicles at \$75,000 each at 5% for 5 years	\$630,000
Vehicle Maintenance	\$250 per vehicle per month	\$120,000
Vehicle Supplies	\$700 per vehicle per month	\$336,000
Academy Cost per Cadet	\$9,631 per Cadet	\$385,240
Academy Cost (Fixed)		\$187,613
Guns/Vests	\$3,015 per Cadet	\$120,600
Total Itemized Expense		\$1,779,453

Finally, an additional \$500,000 included in the FY 25 executive budget provides for miscellaneous items such as uniforms, desks, chairs, tablets, body cameras, digital cameras, cell phones, etc. The allocation of funds included in the FY 25 executive budget are as follows:

Table 18: Overview of Troop NOLA Expenses

Category	Budget	MOF
Personal Services	\$8.6 M	SGF
Itemized	\$1.8 M	SGF
Other Miscellaneous	\$0.5 M	SGF
Troop Nola Budget	\$10.8 M	SGF

ISSUE: VAPE TAX PROCEEDS MEANS OF FINANCE SUBSTITUTION

The FY 25 executive budget executes a means of finance substitution exchanging \$9.2 M from the Insurance Verification Fund for \$9.2 M in the Louisiana State Police Salary Fund. The adjustment replaces funding that is not available. Initially, it was anticipated that revenues from the vape tax would be used to fund the pay raise; however, the vape tax issue is being contested in court (See “ISSUE: Vape Tax Proceeds” on page 42). Beginning in FY 26, a new funding source for the pay increases may be required depending on the court’s vape tax ruling.

09 – DEPARTMENT OF HEALTH

Means of Finance	FY 24 Existing Operating Budget (12/01/23)	FY 25 Recommended	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$2,934,624,231	\$3,134,882,530	\$200,258,299	6.8%
STATE GENERAL FUND BY:				
Interagency Transfer	\$722,471,983	\$700,447,138	(\$22,024,845)	(3.0%)
Fees and Self-generated Revenue	\$762,416,360	\$643,630,653	(\$118,785,707)	(15.6%)
Statutory Dedications	\$1,535,019,908	\$1,316,337,675	(\$218,682,233)	(14.2%)
FEDERAL FUNDS	\$15,492,021,516	\$13,993,257,590	(\$1,498,763,926)	(9.7%)
TOTAL MEANS OF FINANCING	\$21,446,553,998	\$19,788,555,586	(\$1,657,998,412)	(7.7%)
T.O. POSITIONS	6,456	6,475	19	0.3%

- Means of finance substitution exchanging \$174.4 M Statutory Dedications out of the Medical Assistance Trust Fund (MATF) and \$110.7 M Federal with an equal amount of \$285.1 M SGF. The Federal Funds were from enhanced Federal Medical Assistance Percentage (eFMAP), which is no longer available due to the end of the public health emergency. The MATF was a prior fund balance.
- Decreases \$1.35 B as follows: \$116.3 M SGF, \$59 M SGR, \$35.3 M Statutory Dedications out of MATF, and \$1.14 B in Federal for Managed Care Organization (MCO) payments. The decrease reflects 12 months of capitated PMPM payments and includes utilization/trend adjustment, enrollment changes, pharmacy rebates, premium tax changes, and premium tax from hospital directed payments.
- Decreases \$73.3 M Federal to remove one-time funds associated with the Home and Community Based Services (HCBS) spending plan to enhance services to providers through the American Rescue Plan Act (ARPA).

09 – 306 MEDICAL VENDOR PAYMENTS

The executive budget recommendation decreases total funding in Medicaid by approximately \$1.4 B (7.6%) for FY 25, from the EOB Base of \$18.8 B to a total appropriation of \$17.3 B. The net decrease in funding is largely the result of a reduction in funding of \$1.4 B in the managed care program. However, the Medicaid budget includes significant funding increases associated with provider rate increases, programmatic funding increases, and annualizations of prior year funding initiatives. See the means of finance comparison for 09-306 Medical Vendor Payments (MVP) on the following page.

Note: For FY 25, SGF increases by approximately \$228 M (10%) primarily due to means of finance adjustments (means of finance substitution) that replace the use of non-recurring revenues associated with the COVID-19 pandemic related enhanced FMAP (federal medical assistance percentage) and state matching funds required for various increase adjustments.

MEDICAL VENDOR PAYMENTS SIGNIFICANT ADJUSTMENTS

Means of Finance	FY 24 Existing Operating Budget (12/01/23)	FY 25 Recommended	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$2,273,579,905	\$2,501,646,334	\$228,066,429	10.0%
STATE GENERAL FUND BY:				
Interagency Transfer	\$168,237,585	\$166,436,529	(\$1,801,056)	(1.1%)
Fees and Self-generated Revenue	\$673,229,574	\$554,334,489	(\$118,895,085)	(17.7%)
Statutory Dedications	\$1,497,342,348	\$1,277,491,470	(\$219,850,878)	(14.7%)
FEDERAL FUNDS	\$14,161,340,272	\$12,842,384,701	(\$1,318,955,571)	(9.3%)
TOTAL MEANS OF FINANCING	\$18,773,729,684	\$17,342,293,523	(\$1,431,436,161)	(7.6%)

The executive budget recommendation 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 MCO program
- Decrease \$46.9 M to Managed Care Incentive Payment Program (MCIP)
- 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 FQHC's

Note: Approximately \$89 M (\$44.6 SGF and \$44.6 M Federal matching funds) is transferred back from Medical Vendor Administration (MVA) to MVP in 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-19 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 (FMAP), is approximately 67.96% (67.96% Federal, and 32.04% state match). This is an increase over the FY 24 blended FMAP of approximately 67.57% (67.57% federal, 32.43% state).

Enrollment

The FY 25 Medicaid budget assumes overall enrollment is decreasing from 1,463,048 (June 2024) to 1,411,688 (through May 2025), which represents a net decrease of 51,360.

The Centers for Medicaid and Medicare Services (CMS) is no longer mandating a maintenance of effort requirement as a result of receiving enhanced federal funding; therefore, Louisiana began terminating Medicaid coverage beginning in FY 24 for those individuals no longer qualified to be enrolled. The FY 24 budget assumed overall net enrollment changes, including projected reductions in enrollment associated with the PHE maintenance of effort unwind (projected to decrease by approximately 355,000 enrollees over the course of 12 months from June 2023 to May 2024). The FY 25 budget annualizes these reductions, and further projects another 51,360 will fall off the Medicaid eligibility rolls in FY 25. The projected decrease in enrollment over the course of the year assumes terminations net of new enrollment growth. See Table 19 below for a breakout of the FY 25 projected enrollment changes by month.

Table 19: FY 25 Projected Medicaid Enrollment by Month

Enrollment Month	Non Expansion			Expansion			Total Enrollment
	New Enrollment	Closures (plus churn)	Monthly Enrollment	New Enrollment	Closures (plus churn)	Monthly Enrollment	
June 2024	0	0	906,001	0	0	557,047	1,463,048
Jul	3,859	(2,721)	907,139	4,361	(6,409)	554,999	1,462,138
Aug	3,960	(4,203)	906,896	3,739	(6,819)	551,919	1,458,815
Sep	3,416	(2,661)	907,651	3,748	(5,648)	550,019	1,457,670
Oct	3,806	(5,297)	906,160	4,069	(22,534)	531,554	1,437,714
Nov	5,771	(3,221)	908,710	7,359	(6,361)	532,551	1,441,261
Dec	5,648	(1,641)	912,717	7,755	(5,521)	534,785	1,447,502
Jan 2025	7,611	(11,352)	908,976	7,642	(13,005)	529,422	1,438,398
Feb	6,468	(3,886)	911,558	4,779	(6,826)	527,374	1,438,932
Mar	5,483	(7,462)	909,579	4,758	(7,756)	524,375	1,433,954
Apr	5,118	(7,361)	907,336	4,808	(15,543)	513,640	1,420,976
May	4,479	(7,976)	903,839	5,607	(11,398)	507,849	1,411,688

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 into 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. These revenues reflect a portion of revenues utilized by the LDH as a state match source to draw federal financial participation for directed payments. In addition, annual program spending will be required to be approved by CMS annually. The FY 25 Medicaid budget assumes approximately \$2.8 B in budget authority for hospital directed payments.

10 – DEPARTMENT OF CHILDREN AND FAMILY SERVICES

Means of Finance	FY 24 Existing Operating Budget (12/01/23)	FY 25 Recommended	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$288,499,293	\$292,557,203	\$4,057,910	1.4%
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	\$601,460,491	(\$12,123,959)	(2.0%)
TOTAL MEANS OF FINANCING	\$937,945,935	\$928,879,886	(\$9,066,049)	(1.0%)
T.O. POSITIONS	3,737	3,760	23	0.6%

- Provides \$9.2 M SGF and Federal funding for rate increases for Congregate Care providers
- Provides \$6.2 M Federal to begin an Electronic Healthy Incentive Program (eHIP) pilot
- Decreases \$4.2 M SGF and Federal funding to align the Comprehensive Child Welfare Information System budget with projected expenses in FY 25
- Increases \$4.1 M SGF to provide field offices in Baton Rouge and New Orleans with supplemental staffing contracts
- Increases \$3.9 M SGF and Federal funding to expand the capacity of the Therapeutic Foster Care beds
- Annualizes \$1.8 M Federal for the Family First Prevention Services Act (FFPSA)

10 – 360 OFFICE OF CHILDREN AND FAMILY SERVICES

ISSUE: TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF)

The FY 25 executive budget recommendation includes \$149 M in TANF funding, which is a decrease of approximately \$11.9 M from FY 24. TANF, which is 100% federally funded, is allocated between three areas: Core Welfare, Child Welfare, and TANF Initiatives. The LFO is working with DCFS to clarify the allocation of TANF funds across these areas. Once resolved, this document will be updated to reflect the anticipated distribution in FY 25 compared to FY 24.

11 – DEPARTMENT OF ENERGY AND NATURAL RESOURCES

Means of Finance	FY 24 Existing Operating Budget (12/01/23)	FY 25 Recommended	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	\$33,257,236	\$2,069,749	6.6%
FEDERAL FUNDS	\$94,615,820	\$130,087,430	\$35,471,610	37.5%
TOTAL MEANS OF FINANCING	\$182,022,204	\$219,080,426	\$37,058,222	20.4%
T.O. POSITIONS	329	341	12	3.5%

- Increases \$4 M SGF and \$68.4 M Federal for four new federal energy initiatives
- Increases fourteen (14) positions to administer new programs and federal grant compliance, accounting, and reporting
- Removes funding for acquisitions and obligations carried forward from FY 23
- Non-recurs \$20.2 M Federal and removes two (2) T.O. positions from the HALO Hydrogen Hub
- Non-recurs \$13 M Federal used for plugging abandoned oil wells

11 – ENERGY AND NATURAL RESOURCES

ISSUE: OILFIELD SITE RESTORATION

The Oilfield Site Restoration Program was created in 1993 to address the problem of orphaned well sites across the state. This 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 2/14/24 the Department of Energy and Natural Resources (DENR) SONRIS Data Portal showed that Louisiana had 4,340 orphaned wells. Over the last five years, a total of 667 wells (averaging 133 wells annually) have been plugged using state funds.

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 Oilfield Site Restoration 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 (U.S. DOE) to remedy more orphaned wells.

The most substantial portion of the funding from the IIJA allocated a total of \$4.7 B to the U.S. DOI to distribute to state well site restoration programs. Estimates show the total funding available to Louisiana will be approximately \$175 M, spread over the course of several years. 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, 542 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 on top of multiple existing grants. Each of these new grants are five-year formula grants: Solar For All (\$250 M), Home Efficiency Rebates (HER) (\$106.6 M), Home Electrification and Appliance Rebates (HEAR) (\$106 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 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, which is 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 DENR \$250 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.

Below you can find a list of existing grants from FY 23, as well as new, anticipated grants for FY 25.

Table 20: Energy and Natural Resources – Federal Grants
(\$ in millions)

Grant	FY 23	FY 24	FY 25	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31	Total
HERO		\$23.1	\$23.1	\$29.3	\$35.9	\$35.6	\$45.6	\$38.1	\$18.6	\$249.3
HERO (State Match)		\$4.0	\$4.0	\$4.0	\$4.0	\$3.5	\$1.8	\$1.3		\$22.6
HER Program		\$10.0	\$28.2	\$28.0	\$18.8	\$18.8				\$103.8
HEAR Program		\$10.0	\$28.0	\$28.0	\$18.7	\$18.7				\$103.4
Solar for All		\$25.0	\$88.0	\$63.0	\$38.0	\$38.0				\$252.0
SEP IIJA Formula	\$8.8	\$8.8	\$9.1	\$9.7	\$10.0					\$46.4
Energy Security	\$11.4	\$11.3	\$12.0	\$13.0	\$13.5					\$61.2
Grid Resiliency	\$14.0	\$14.0	\$14.8	\$16.2	\$17.0					\$76.0
Grid Resiliency (State Match)	\$2.1	\$2.1	\$2.2	\$2.4	\$2.6					\$11.4
EEC* Block Grant	\$4.6	\$4.6	\$3.8	\$2.4	\$1.6					\$17.0
New Revolving Loan Grant	\$6.5	\$6.5	\$5.4	\$3.4	\$2.2					\$24.0
Total	\$47.4	\$119.4	\$218.6	\$199.4	\$162.3	\$114.6	\$47.4	\$39.4	\$18.6	\$967.1

*Energy Efficient Conservation

12 – DEPARTMENT OF REVENUE

Means of Finance	FY 24 Existing Operating Budget (12/01/23)	FY 25 Recommended	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%

- Removes funding for acquisitions and obligations carried forward from FY 23
- Provides \$977,900 SGR for office expansions in Baton Rouge and Monroe and the reopening of the Lake Charles office
- Provides \$213,400 SGR for the development of the BLAIR (Bingo, Licensing, Accounting, and Inventory Reporting) system in Charitable Gaming



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

ISSUE: VAPE TAX PROCEEDS

The FY 25 executive budget proposes using \$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 vaping 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. Though only \$14.2 M was expected to be generated annually, year-to-date vape tax revenues have not materialized as originally anticipated due to legal challenges to laws regarding vape sales limited to the Louisiana Office of Alcohol and Tobacco Control (ATC) listings. These legal challenges have created enforcement limitations and an unstable taxing environment. The expected revenue decrease of an estimated \$9.2 M annually was recognized at the REC meeting held on 12/18/23. 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 (HB 19 of the 2024 2nd ES) and \$9.2 M in FY 25 (recommended in the executive budget to become HB 1 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.

Prior to 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 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 executive budget does not recommend an appropriation of vape tax proceeds for these agencies.

**HB 19 of 24 2nd ES provided for an additional \$4.75 M SGF appropriation in the LA State Police for pay raises in FY 24. Since these pay raises are presumed to be recurring costs using excess revenues, the Legislative Fiscal Office anticipates an additional source of funding will be necessary in the FY 25 budget and presumably beyond for the agency. 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.*

16 – DEPARTMENT OF WILDLIFE AND FISHERIES

Means of Finance	FY 24 Existing Operating Budget (12/01/23)	FY 25 Recommended	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$11,426,395	\$0	(\$11,426,395)	(100.0%)
STATE GENERAL FUND BY:				
Interagency Transfer	\$18,030,698	\$15,118,472	(\$2,912,226)	(16.2%)
Fees and Self-generated Revenue	\$10,119,988	\$9,876,689	(\$243,299)	(2.4%)
Statutory Dedications	\$135,237,747	\$107,968,985	(\$27,268,762)	(20.2%)
FEDERAL FUNDS	\$106,893,517	\$82,636,002	(\$24,257,515)	(22.7%)
TOTAL MEANS OF FINANCING	\$281,708,345	\$215,600,148	(\$66,108,197)	(23.5%)
T.O. POSITIONS	784	786	2	0.3%

- Removes funding for acquisitions and obligations carried forward from FY 23
- Reduces \$10 M Statutory Dedications used to provide grants for the Louisiana Outdoors Forever Program
- Reduces \$24.3 M Federal from the NOAA 2019 Flood Disaster Spending Plan
- Increases \$3.1 M Federal for shooting range grants



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, replenishment of natural resources and wildlife, and 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 50.1% 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 75.6% of total statutory dedication funding and 37.9% 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, the 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 \$21.5 M in FY 21. Due to an increase in mineral revenues in FY 22, the department's revenues exceeded expenditures by approximately \$1.4 M. In FY 23, mineral royalties decreased and the department needed \$18.9 M of the fund balance to cover expenditures. The department expects expenditures to exceed revenues in the foreseeable future by approximately \$19 M annually. At this rate, the department would remain solvent through FY 25. Starting in FY 26, the department would require another source of revenue, assumed to be SGE, to continue current operations. See Table 21 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 estimates from the previous year.

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 the out 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 21: 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	\$58,337,735	\$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	\$74,815,283	\$37,526,305
FY 24	\$36,267,682	\$66,350,798	\$81,533,226	\$19,785,254
FY 25	\$19,785,254	\$64,475,798	\$81,673,690	\$1,287,362

Note: Amounts reflect actual revenue and expenditures with the exception of FY 24 and FY 25 which are projected based on LDWF estimates.

**Beginning balances exclude various transfers in and transfers out of the fund, e.g. Capital Outlay Escrow Fund*

19A – HIGHER EDUCATION

Means of Finance	FY 24 Existing Operating Budget (12/01/23)	FY 25 Recommended	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$1,387,178,812	\$1,283,170,408	(\$104,008,404)	(7.5%)
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	\$1,756,543,204	\$27,085,009	1.6%
Statutory Dedications	\$261,174,619	\$230,430,033	(\$30,744,586)	(11.8%)
FEDERAL FUNDS	\$51,185,269	\$50,904,633	(\$280,636)	(0.5%)
TOTAL MEANS OF FINANCING	\$3,471,745,900	\$3,349,022,283	(\$122,723,617)	(3.5%)
T.O. POSITIONS	0	0	0	-

- Reduces \$66.5 M SGF from one-time funding received outside the funding formula
- Executes a Means of Financing substitution replacing \$23.8 M of SGF with funding from the TOPS Fund
- Reduces \$11.7 M SGF from savings realized from lower net costs for statewide services (Retirement, Risk Management, Market Rate Pay, and Group Benefits)
- Increases \$27.1 M SGR for the LSU and Southern University Systems due to projected enrollment increases
- Fully funds TOPS Scholarship Program
- Provides funding for LUMCON research expansion and initiatives

19A – HIGHER EDUCATION

ISSUE: TAYLOR OPPORTUNITY PROGRAM FOR STUDENTS STATUS

The FY 25 executive budget recommends fully funding the Taylor Opportunity Program for Students (TOPS) Scholarship at \$307.5 M. This reflects an overall decrease of \$602,302 compared to the FY 24 EOB Base of \$308.1 M. However, recent student participation projections for FY 24 have been revised downward resulting in an overall need of \$296 M, which changes the FY 25 comparison to an \$11.5 M increase or 3.8%. The participation and associated funding required to fully fund TOPS has 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 shows the following trends:
 - 3.3% 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 17,597, an increase of 365 over the 2021-22 amount of 17,232.
 - 2.3% decline in acceptance rates of TOPS OPH eligible students from the 2021-22 rate of 82.2% to the 2022-23 rate of 79.9%. This continues the trend of slight declines in the acceptance rates, which on average have annually dropped by 1% over the last five years.

Table 22 below shows the historical changes in total TOPS payment amounts based on institutional billings on behalf of recipients by award level: Opportunity, Performance, Honors, TOPS Tech, National Guard Stipend, and TOPS Tech-Early Start.

Table 22: TOPS Payments

Amount of TOPS Payments to Public and Private Colleges & Universities					
TOPS Payments by Award Level (millions):	FY 21	FY 22	FY 23	Projected FY 24	Projected FY 25
Opportunity	\$123.1	\$113.8	\$110.4	\$129.4	\$133.4
Performance	\$94.1	\$93.8	\$85.0	\$80.6	\$83.9
Honors	\$96.8	\$95.5	\$84.6	\$80.3	\$83.6
Tech	\$6.6	\$6.6	\$6.1	\$5.6	\$5.6
National Guard Stipends	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
Tech Early Start	\$0.2	\$0.3	\$0.5	\$0.0	\$0.9
Total Amount of Payments	\$320.9	\$310.1	\$286.7	\$296.0	\$307.5

Source: LA Office of Student Financial Assistance - TOPS Payment Summary 2/07/24; Projections as of 12/29/23

Correspondingly, Table 23 below shows the historical changes in the number of awards to individual, unique recipients by different award levels.

Table 23: TOPS Award Counts

Number of TOPS Awards to Distinct Students					
TOPS Awards by Award Level:	FY 21	FY 22	FY 23	Projected FY 24	Projected FY 25
Opportunity	23,448	22,047	21,038	23,995	24,728
Performance	15,674	15,704	14,009	13,315	13,861
Honors	14,211	14,068	12,371	11,623	12,104
Tech	2,616	2,583	2,429	2,080	2,114
Tech Early Start	918	1,249	1,783	136	3,602
Total Awards	56,867	55,651	51,630	51,149	56,409

Source: LA Office of Student Financial Assistance - TOPS Payment Summary 2/07/24; Projections as of 12/29/23

ISSUE: GO GRANT FUNDING AND AWARD AMOUNTS

The FY 25 executive budget recommends consistent funding for GO Grants at \$70.5 M SGF, no change from the FY 24 appropriation. If this recommendation is maintained during the budget process, this will represent the first year without an increase in funding for the program 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 2022-23, the program served 33,489 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 24 on page 48 shows the changes in GO Grant appropriations, number of students awarded, and the average award.

Table 24: GO Grant Statistics

GO Grants Awards for Public and Private Colleges & Universities					
	FY 21	FY 22	FY 23	YTD FY 24	Projected FY 25
Total Appropriated (\$ in millions)	\$29.4	\$40.5	\$55.5	\$70.5	\$70.5
Total Amount of Awards (\$ in millions)	\$29.3	\$40.4	\$55.4	\$41.0	N/A
Actual Number of Students (Unduplicated)	24,631	29,852	33,489	27,410	N/A
Average Award Amount	\$1,190	\$1,353	\$1,653	\$1,291	N/A

Source: LA Office of Student Financial Assistance - GO Grant Payment Summary 2/19/24



ISSUE: M.J. FOSTER PROMISE PROGRAM

The FY 25 executive budget recommends appropriating \$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 amount is equal to those appropriated in FY 23 and FY 24 and also conforms with the limitation contained in R.S. 17:3047.4 (C)(2) on the annual appropriation for the awards not exceeding \$10.5 M.

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. Act 287 of the 2023 RS expanded the eligible uses of the award to include mandatory books and instructional materials, changed the initial award payment to allow it to be applied to a student’s balance before other aid, and removed the required 20 hours of annual community service.

Table 25 provides an overview of the program activity in FY 24 as of January 2024.

Table 25: M.J. Foster Promise Program Awards

FY 24 M.J. Foster Promise Program Awards			
	Amount Paid	No. Payment Requests	Average Amount
Public Institutions	\$2,921,659	1,634	\$1,788
Proprietary Institutions	\$5,580,136	1,642	\$3,398
Total	\$8,501,795	3,276	\$2,595

Source: LA Office of Student Financial Assistance, M.J. Foster Promise Report 1/22/24

ISSUE: FACULTY PAY

There are an estimated 10,165 instructional faculty members employed throughout public higher education campuses in Louisiana. According to the latest available data published by the Southern Regional Education Board (SREB), Louisiana average salaries for all instructional staff stand at 83% and 86% of the SREB average at four- and two-year institutions, respectively (Table 26). Louisiana ranks 16th out of the 16 states in the southern region for the average salaries of instructional faculty at four-year institutions, and 14th out of the 16 states for two-year institutions. The FY 25 budget does not include a specific allocation of funds for Higher Education faculty pay increases.

Pay raises provided in the FYs 22, 23, and 24 budgets are not yet reflected in the data below, but will begin to impact the statistics in 2025.

Table 26: SREB Average Salaries of Full-time Faculty 2020-21

Public Four-Year Institutions							
	Professor	Associate Professor	Assistant Professor	Instructor	Lecturer	No Academic Rank	All Instructional Staff
SREB states	\$121,701	\$87,552	\$76,263	\$53,966	\$57,010	\$64,877	\$87,148
Louisiana	\$99,018	\$74,580	\$67,920	\$47,853	\$69,230	\$53,379	\$72,195
Difference	(\$22,683)	(\$12,972)	(\$8,343)	(\$6,113)	\$12,220	(\$11,498)	(\$14,953)
LA % of SREB	81%	85%	89%	89%	121%	82%	83%
Public Two-Year Institutions							
	Professor	Associate Professor	Assistant Professor	Instructor	Lecturer	No Academic Rank	All Instructional Staff
SREB states	\$68,518	\$61,117	\$54,707	\$50,394	\$41,944	\$54,740	\$56,438
Louisiana	\$61,907	\$50,463	\$46,705	\$42,899	\$36,433	\$38,043	\$48,287
Difference	(\$6,611)	(\$10,654)	(\$8,002)	(\$7,495)	(\$5,511)	(\$16,697)	(\$8,151)
LA % of SREB	90%	83%	85%	85%	87%	69%	86%

Source: Southern Regional Education Board (SREB)



ISSUE: HIGHER EDUCATION ENROLLMENT

In FY 23, actual SGR 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 27 below 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 to reach a five year high of 217,618 students. Over the five-year timeframe, the overall increase is 1.6%, or 3,425.

Table 27: Higher Education Enrollment by Institution

Student Headcount Enrollment							
Based on Fall Semester/Quarter Student Headcount							
Campus	2019	2020	2021	2022	2023	# Change 22 to 23	% Change 22 to 23
Baton Rouge CC	8,116	7,376	7,494	9,284	10,859	1,575	17.0%
Bossier Parish CC	6,462	5,973	5,727	6,311	5,654	(657)	(10.4%)
Central LA Technical CC	2,526	2,098	2,085	1,223	1,194	(29)	(2.4%)
Delgado CC	14,140	13,034	12,139	12,377	12,130	(247)	(2.0%)
L. E. Fletcher Technical CC	2,304	2,105	1,762	2,050	2,428	378	18.4%
LA Delta CC	4,522	3,874	3,956	4,109	3,775	(334)	(8.1%)
Northshore Technical CC	4,674	3,552	4,612	5,074	5,716	642	12.7%
Northwest LA Technical CC	1,108	935	957	970	1,044	74	7.6%
Nunez CC	2,096	2,132	2,086	2,365	2,950	585	24.7%
River Parishes CC	3,232	2,756	2,401	2,338	2,406	68	2.9%
South LA CC	6,698	5,855	5,995	5,677	5,888	211	3.7%
Sowela Technical CC	4,058	2,914	3,068	3,267	3,316	49	1.5%
LCTCS System Total	59,936	52,604	52,282	55,045	57,360	2,315	4.2%
LSU - Alexandria	3,372	3,585	3,696	4,221	5,217	996	23.6%
LSU - A&M College	32,348	35,453	37,129	38,731	42,031	3,300	8.5%
LSU - Eunice	2,993	3,153	3,064	3,088	3,687	599	19.4%
LSU - Shreveport	8,579	9,955	8,881	8,721	9,736	1,015	11.6%
LSU HSC - New Orleans	2,820	2,829	2,835	2,740	2,685	(55)	(2.0%)
LSU HSC - Shreveport	939	982	1,020	1,016	1,045	29	2.9%
LSU System Total	51,051	55,957	56,625	58,517	64,401	5,884	10.1%
SU - A&M College	7,810	7,748	8,317	8,226	8,249	23	0.3%
SU - New Orleans	2,309	2,264	2,106	1,950	2,059	109	5.6%
SU - Shreveport	2,932	2,457	2,745	3,154	3,156	2	0.1%
SU System Total	13,051	12,469	13,168	13,330	13,464	134	1.0%
Grambling	5,253	5,495	5,291	5,098	5,125	27	0.5%
LA Tech	11,821	11,088	11,082	10,933	11,555	622	5.7%
McNeese	7,307	7,281	6,451	6,252	6,078	(174)	(2.8%)
Nicholls	6,545	6,859	6,285	5,918	6,258	340	5.7%
Northwestern	10,918	11,539	10,950	9,505	8,902	(603)	(6.3%)
Southeastern	14,266	14,514	13,497	13,504	13,904	400	3.0%
UL Lafayette	17,108	16,642	16,406	15,423	15,478	55	0.4%
UL Monroe	8,699	9,132	8,726	8,437	8,478	41	0.5%
UNO	8,238	8,397	7,964	7,167	6,615	(552)	(7.7%)
UL System Total	90,155	90,947	86,652	82,237	82,393	156	0.2%
Statewide Total	214,193	211,977	208,727	209,129	217,618	8,489	4.1%

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

Notes: 1. Beginning in FY 2022, LCTCS realigned three campuses originally at CLTCC to BPC (Natchitoches and Sabine Valley) and SOWELA TCC (Lamar Salter).

2. SU Law Center and LSU Law Center enrollment figures are included in their respective A&M campus figures

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 4-year institutions and \$4,000 to \$10,000 at 2-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 28 shows the statewide changes in Fall enrollment by student residency over the last five years.



Table 28: Higher Education Enrollment by Residency

Student Headcount Enrollment by Residency							
<i>Based on Fall Semester/Quarter Student Headcount</i>							
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	2019	2020	2021	2022	2023	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)

19D – LOUISIANA DEPARTMENT OF EDUCATION

Means of Finance	FY 24 Existing Operating Budget (12/01/23)	FY 25 Recommended	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$4,204,307,129	\$4,195,567,360	(\$8,739,769)	(0.2%)
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	\$334,265,605	(\$9,657,495)	(2.8%)
FEDERAL FUNDS	\$3,617,474,399	\$2,722,394,451	(\$895,079,948)	(24.7%)
TOTAL MEANS OF FINANCING	\$8,266,369,448	\$7,333,472,063	(\$932,897,385)	(11.3%)
T.O. POSITIONS	495	501	6	1.2%

- Non-recurs \$909.2 M Federal stimulus dollars associated with the COVID-19 pandemic
- Non-recurs \$224.2 M SGF for one-time allocations to the MFP in FY 24
- Fully funds the current MFP formula
- Increases \$198 M SGF to provide one-time stipends for certificated teachers and non-certificated support staff
- Increases \$704,646 Federal funding and six (6) T.O. Education Program Consultant 3 positions to monitor special education programs

19D – 678 STATE ACTIVITIES

ISSUE: EARLY CHILDHOOD CARE AND EDUCATION

Early childhood care and education activities are comprised of both state and federally funded programs. Act 639 of the 2018 RS established the Early Childhood Care & Education Commission (ECCE) with the charge to establish a vision for the future of early childhood care and education in Louisiana. Act 82 of the 2022 RS changed the ECCE from a temporary body to a permanent one. The ECCE is tasked with gathering and analyzing data on availability, quality, and cost for children birth through age four, determining needs and priorities, and developing a plan focused on access, affordability, and quality.

In 2019, the ECCE adopted the *LA B to 3 Plan*, which recommended an initial investment of \$85.8 M SGF and an increase of nearly that amount each year over the next 10 years. Since then, Louisiana received a significant increase in federal allocations through the federal Child Care and Development Fund (CCDF) and other competitive grants, as well as significant child care funding through federal COVID-19 relief packages. The needs of the *LA B to 3 Plan* program have grown as well, with the program's February 2023 report making the following recommendations to the legislature:

1. Invest \$200 M now and annually to replace expiring federal relief dollars and prevent more than 16,000 children from losing quality early care and education.
2. Make an additional \$115 M down payment to decrease the number of unserved children and working families in Louisiana.
3. Appropriate 10% of state excess funds from FY 23 to the Early Childhood Education Fund to match and incentivize local investment.

The Child Care Assistance Program (CCAP) helps low-income families pay for child care while working or attending school or training. The program is funded in part through the CCDF as 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.

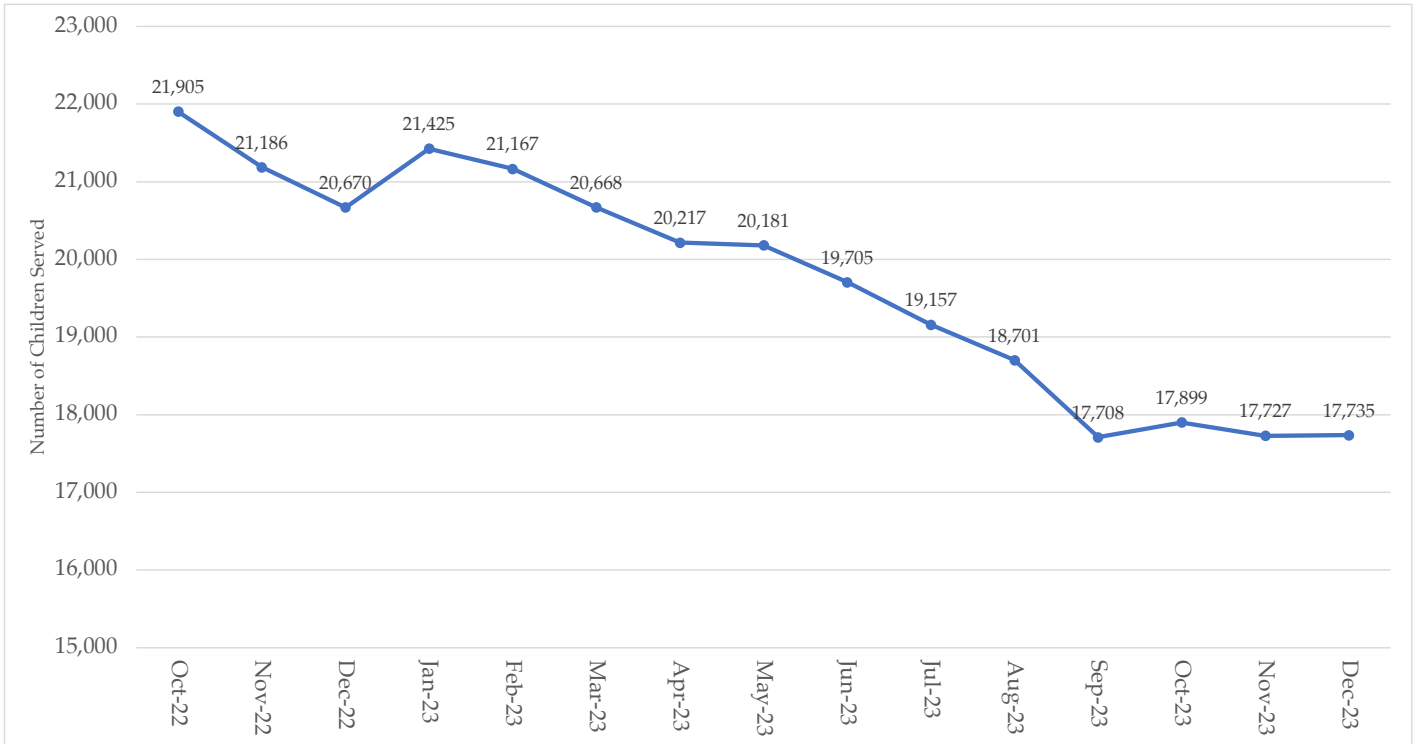
In February 2021, maximum CCAP daily reimbursement rates were increased to the 75th percentile of costs in the child care market in order to ensure that CCAP complied with a federal requirement that the program provide access to child care services comparable to those provided to families who do not receive child care assistance. In February 2022, a second increase in maximum CCAP daily reimbursement rates went into effect, as shown below.

Table 29: CCAP Maximum Daily Reimbursement Rates for Regular Care

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

In October 2022, as CCAP program expenses approached its budgeted funding level, LDOE implemented a waitlist to limit program participation. Families who apply to the program have their applications processed, and if they are determined to be eligible for the program, are placed on the waitlist to receive funding as soon as it is available. Those exempt from the waitlist include children experiencing homelessness, children from families participating in Early Head Start-Child Care Partnerships, children in foster care, or eligible special needs children. Since the waitlist began, CCAP enrollment has declined by 19% from 21,186 children across 1,056 providers in October 2022, to 17,735 children across 1,027 providers in December 2023. Chart 4 on page 54 illustrates a steady decline in enrollment through September 2023, before leveling off through the remainder of the year. Though many factors can affect enrollment numbers, LDOE primarily attributes the decline and subsequent leveling to the waitlist working as intended, permitting the program to enroll families as soon as possible within funding limitations.

Chart 4: CCAP Number of Children Served Post Waitlist Implementation



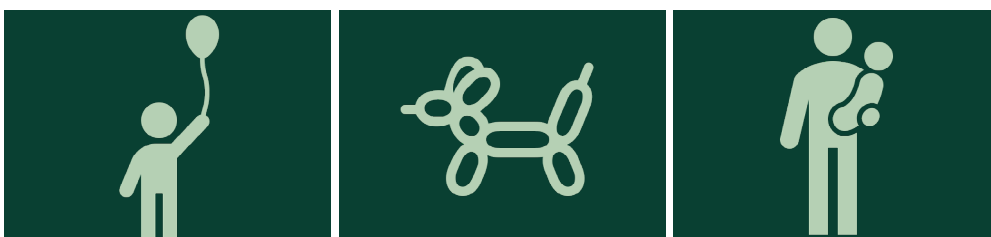
FY 25 funding for CCAP is \$202.3 M, including \$112 M Federal through the CCDF and \$87.9 M SGF. This maintains FY 24 funding levels, which included an increase of \$51.7 M SGF to partially backfill approximately \$150 M of federal CCDF funding appropriated through COVID-19 relief legislation that is no longer available.

The Early Childhood Education (ECE) Fund was created by Act 353 of the 2017 RS to receive state funding for allocation to local entities that will expand the number of slots in Type III early learning centers eligible for the CCAP.

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

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

The FY 25 executive budget proposes an increase of \$5.8 M out of the ECE Fund over the \$25.2 M appropriated in FY 24. The total \$31 M dedication out of the fund will be used to make one-to-one matching funds awards to Early Childhood Community Networks for projects to expand the number of early childhood care and education quality slots. As of 2/12/24, the ECE Fund has a balance of \$55.7 M.



19D – 695 MINIMUM FOUNDATION PROGRAM

ISSUE: MINIMUM FOUNDATION PROGRAM

The Minimum Foundation Program (MFP) provides block grants for 681,176 students attending 69 city and parish schools, charter schools, and other public schools, representing the primary source of state funding for K-12 education. The FY 25 executive budget recommends a \$23.9 M net decrease over the FY 24 EOB Base, for a total appropriation of \$4.2 B. This decrease reflects non-recurring, one-time money included in the FY 24 budget, outside of the MFP formula (\$224.2 M), which is partially offset by the following recommended appropriations:

- \$2.3 M to fully fund the MFP based on the most recent student count projections and the existing formula requirements.
- \$198 M SGF for one-time certificated teacher and non-certificated personnel pay stipends.

Note: This increase is not included as part of the MFP formula, but is allocated within this agency's recommended budget.

The executive budget proposal, and this analysis, contemplates a continuance of the current MFP formula. Adjustments to appropriations may be necessary in the event BESE's FY 25 proposal, due to the legislature on 3/15/24, recommends significant formula changes, and these changes are subsequently approved by the legislature.

The FY 25 budget executes two means of financing substitutions, replacing \$8.4 M in Statutory Dedications with an equal amount of SGF. This substitution is the result of revisions to the most recent REC forecast resulting in a \$5.9 M decrease in proceeds to the Lottery Proceeds Fund and a \$2.5 M decrease to the Support Education in Louisiana First (SELF) Fund.

ISSUE: TEACHER AND SUPPORT WORKER PAY

The executive budget recommendation includes \$198 M SGF to provide one-time stipends and related employer retirement contributions for school personnel. During the presentation of the executive budget to the JLCB on 2/08/24, Commissioner of Administration Taylor Barras stated this is not being recommended for inclusion within the MFP formula as a permanent pay raise due to concerns about the availability of revenue in future fiscal years. Specifics on how the stipends will be allocated have not yet been determined, but the intent is for LDOE to use these funds to retain and recruit educators by rewarding high-performing teachers and those in traditionally hard-to-fill positions, such as science, math, and special education.

According to data provided by the Southern Regional Education Board (SREB), in 2020-21, Louisiana's average teacher salary was \$52,472, which was \$3,204 below the regional average of \$55,676. In 2021-22, the average salary increased by \$1,625, or 3%, to \$54,097. This increase is reflective of the \$1,500 certificated staff pay raise that was included in the 2022-23 MFP formula. Over the same period, the regional average teacher salary increased by \$1,089 (2%) to \$56,765, resulting in no significant impact on the gap between Louisiana's average teacher salary and the regional average. The most recent SREB salary comparisons are shown in Table 30 on page 56.

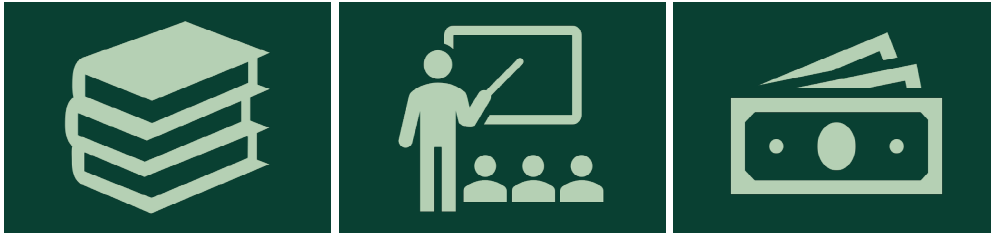


Table 30: SREB Average Teacher Salaries

State	2020-2021		2021-2022	
	Average Salary	Average Top Salary	Average Salary	Average Top Salary
Alabama	\$54,271	\$69,466	\$55,834	\$73,644
Arkansas	\$51,668	\$54,163	\$52,610	\$55,409
Delaware	\$65,141	\$88,135	\$65,647	\$89,506
Florida	\$51,009	\$66,405	\$51,230	\$68,442
Georgia	\$60,553	\$80,262	\$62,240	\$80,641
Kentucky	\$54,139	\$62,950	\$54,574	\$64,055
Louisiana	\$52,472	\$58,470	\$54,097	\$59,427
Maryland	\$74,006	\$95,142	\$75,766	\$96,138
Mississippi	\$46,862	\$70,175	\$47,902	\$71,064
North Carolina	\$53,458	\$63,359	\$54,863	\$64,260
Oklahoma	\$54,762	\$57,151	\$54,804	\$57,435
South Carolina	\$53,188	\$76,568	\$54,814	\$68,511
Tennessee	\$52,871	\$64,967	\$53,285	\$66,808
Texas	\$57,641	\$63,673	\$58,887	\$64,739
Virginia	\$58,506	\$72,255	\$61,367	\$75,027
West Virginia	\$50,261	\$65,778	\$50,315	\$65,868
Regional Average	\$55,676	\$69,307	\$56,765	\$70,061
LA Difference	(\$3,204)	(\$10,837)	(\$2,668)	(\$10,634)
LA as % of SREB Average	94.2%	84.4%	95.3%	84.8%

Source: Southern Regional Education Board, Teacher Compensation Dashboard.

NOTE: “Average Top Salary” is the average of the maximum salaries appearing in the teacher pay schedules across all school districts within each state.

NOTE: The information reflected predates and does not account for the \$2,000 stipend provided to teachers via Act 447 of the 2023 RS, or pay raises provided by other states.

20 – OTHER REQUIREMENTS

Means of Finance	FY 24 Existing Operating Budget (12/01/23)	FY 25 Recommended	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$801,238,551	\$571,362,967	(\$229,875,584)	(28.7%)
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	\$276,490,148	(\$83,636,681)	(23.2%)
FEDERAL FUNDS	\$27,913,571	\$16,284,670	(\$11,628,901)	(41.7%)
TOTAL MEANS OF FINANCING	\$1,266,060,267	\$940,867,434	(\$325,192,833)	(25.7%)
T.O. POSITIONS	0	0	0	0.0%

- Removes funding for obligations carried forward from FY 23
- Decreases \$6 M out of the Sports Wagering Local Allocation Fund and the Video Draw Poker Fund, due to projected decrease in revenues
- Non-recurs \$24.5 M SGF for various legislative line items included for 20-945 State Aid to Local Governmental Entities
- Increases \$3.7 M SGF to provide funding for contractual obligations with the New Orleans Pelicans

20 – 931 LED DEBT SERVICE / STATE COMMITMENTS

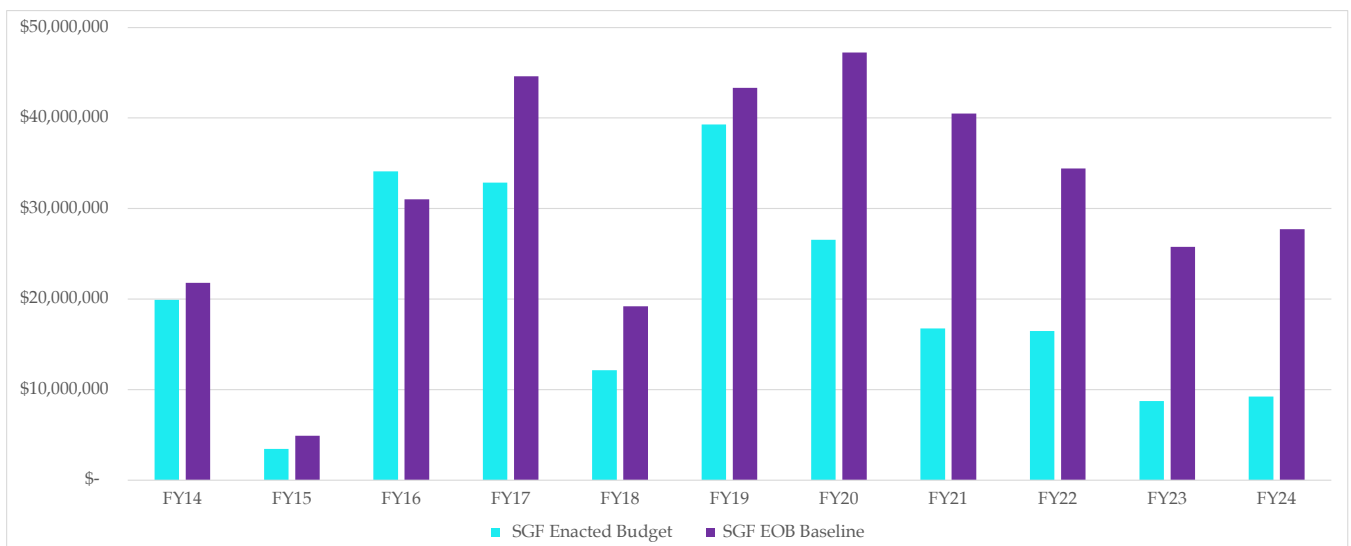
ISSUE: SGF CARRYFORWARDS

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 5 isolates the analysis to the SGF included in Schedule 20-931 and to the SGF allowing for a useful illustration of current budgetary practices.

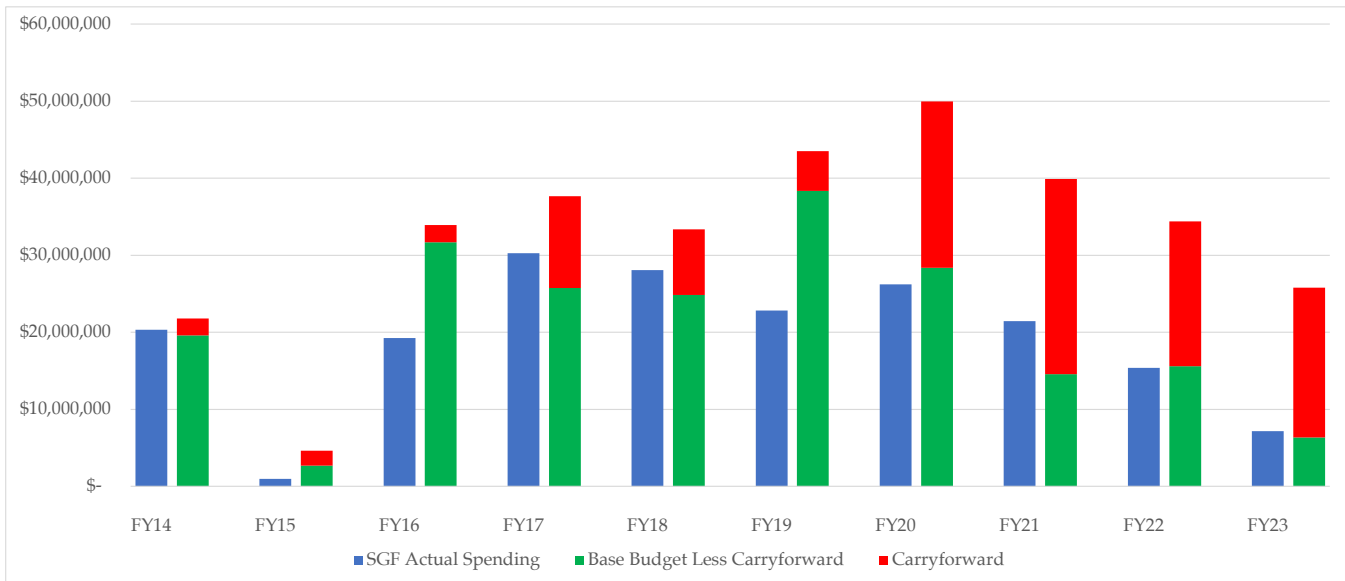
Chart 5: SGF in Enacted Budget vs. EOB Baseline



As noted in Chart 5 on page 57, 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 6, a significant amount of SGF budget authority has remained unspent.

Chart 6: SGF in Actual Spending vs. Total Appropriation

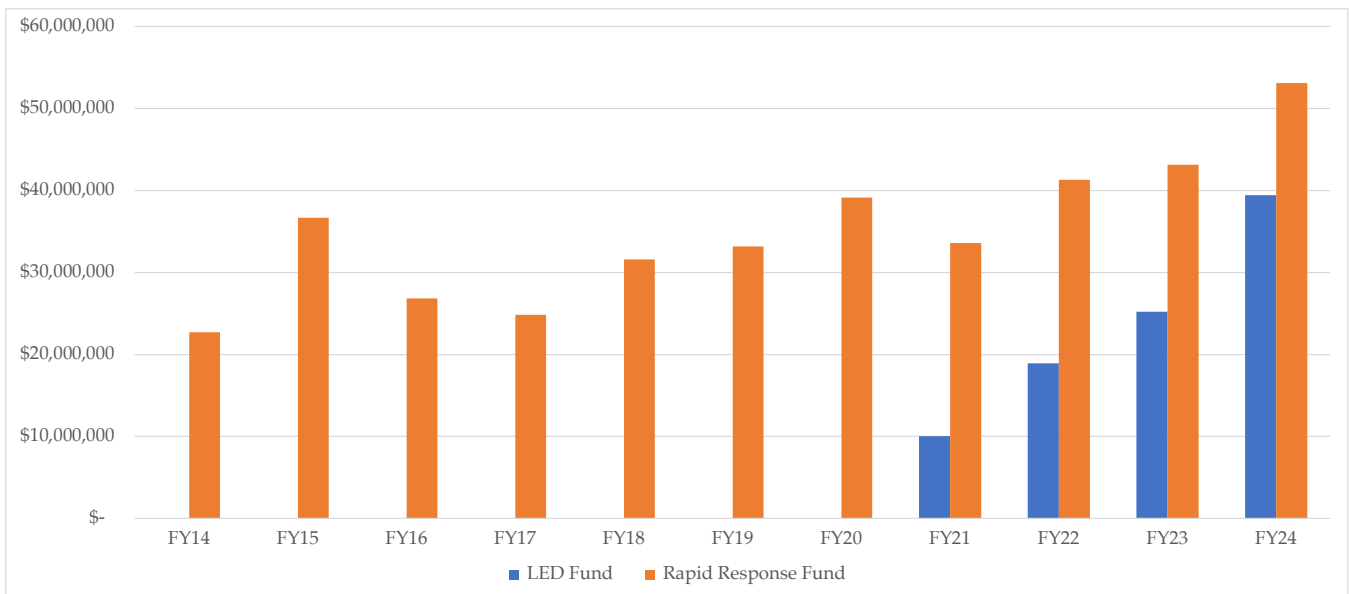


For simplification purposes, the 20-931 SGF budget is broken into a base budget less carryforwards and a carryforward portion in Chart 6. In several fiscal years LED did not spend the base budget less carryforwards of their appropriation, while at the same time carried forward a significant amount of 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 three 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 7 on page 59. 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 7: FY Beginning Fund Balance*



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

20 – XXX FUNDS TRANSFERS

ISSUE: SGF TRANSFERS EXECUTED IN HB 1

Each year the general appropriations bill directs the State Treasurer to transfer SGF into a number of special funds for appropriation in that fiscal year. The FY 25 executive budget recommends the following transfers compared to those made in Act 447 of the 2023 RS (the FY 24 enacted general appropriations bill).

Table 31: SGF Transfers to Select Funds FY 24 Compared to FY 25

Fund Name	FY 24 Transfer	FY 25 Recommended 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

STATEWIDE BUDGET

Department Budget Summary

	FY 23 Actuals	FY 24 EOB 12/1/2023	FY 25 HB1 Original	FY 25 - FY 24 Change	Percent Change
GRAND TOTAL - Statewide Budget					
State General Fund	\$11,880,229,942	\$12,221,503,626	\$11,991,300,000	(\$230,203,626)	-1.9%
Interagency Transfers	\$2,020,793,556	\$2,622,070,214	\$2,449,444,246	(\$172,625,968)	-6.6%
Fees & Self-gen Revenues	\$5,103,274,496	\$5,736,155,170	\$5,699,956,323	(\$36,198,847)	-0.6%
Statutory Dedications	\$6,539,374,675	\$7,028,735,666	\$6,541,836,339	(\$486,899,327)	-6.9%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$21,149,149,449	\$24,476,935,636	\$22,036,250,912	(\$2,440,684,724)	-10.0%
	\$46,692,822,118	\$52,085,400,312	\$48,718,787,820	(\$3,366,612,492)	-6.5%
T.O.	34,357	34,542	34,720	178	0.5%
Other Charges Positions	1,723	1,706	1,708	2	0.1%
STATE FUNDS (excludes Federal)	\$25,543,672,669	\$27,608,464,676	\$26,682,536,908	(\$925,927,768)	-3.4%
General Appropriation Bill					
State General Fund	\$10,511,310,521	\$11,248,709,102	\$11,108,410,960	(\$140,298,142)	-1.2%
Interagency Transfers	\$1,003,346,275	\$1,325,565,995	\$1,212,092,177	(\$113,473,818)	-8.6%
Fees & Self-gen Revenues	\$3,159,741,547	\$3,637,072,169	\$3,513,900,358	(\$123,171,811)	-3.4%
Statutory Dedications	\$3,591,634,747	\$4,213,559,729	\$3,698,014,623	(\$515,545,106)	-12.2%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$21,003,432,461	\$24,310,951,805	\$21,870,267,081	(\$2,440,684,724)	-10.0%
	\$39,269,465,551	\$44,735,858,800	\$41,402,685,199	(\$3,333,173,601)	-7.5%
T.O.	33,153	33,332	33,509	177	0.5%
Other Charges Positions	1,714	1,697	1,699	2	0.1%
01 Executive					
State General Fund	\$371,637,985	\$299,854,507	\$263,666,583	(\$36,187,924)	-12.1%
Interagency Transfers	\$69,099,270	\$107,005,560	\$98,936,955	(\$8,068,605)	-7.5%
Fees & Self-gen Revenues	\$177,397,990	\$202,890,121	\$190,606,850	(\$12,283,271)	-6.1%
Statutory Dedications	\$670,033,002	\$472,014,153	\$417,213,099	(\$54,801,054)	-11.6%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$2,914,490,810	\$3,887,671,415	\$3,867,002,290	(\$20,669,125)	-0.5%
	\$4,202,659,056	\$4,969,435,756	\$4,837,425,777	(\$132,009,979)	-2.7%
T.O.	2,148	2,181	2,206	25	1.1%
Other Charges Positions	286	268	268	0	0.0%
01 Executive					
100 Executive Office					
State General Fund	\$10,468,590	\$12,211,266	\$13,482,865	\$1,271,599	10.4%
Interagency Transfers	\$4,991,555	\$3,290,203	\$3,820,203	\$530,000	16.1%
Fees & Self-gen Revenues	\$1,643,572	\$1,699,743	\$1,696,727	(\$3,016)	-0.2%
Statutory Dedications	\$118,864	\$150,000	\$150,000	\$0	0.0%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$2,343,275	\$4,091,452	\$3,699,392	(\$392,060)	-9.6%
	\$19,565,855	\$21,442,664	\$22,849,187	\$1,406,523	6.6%
T.O.	88	90	91	1	1.1%
Other Charges Positions	0	0	0	0	-
01 Executive					
101 Indian Affairs					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$15,000	\$18,000	\$18,000	\$0	0.0%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$15,000	\$18,000	\$18,000	\$0	0.0%
T.O.	1	1	1	0	0.0%
Other Charges Positions	0	0	0	0	-
01 Executive					
102 Inspector General					
State General Fund	\$2,330,613	\$2,379,259	\$2,350,809	(\$28,450)	-1.2%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$16,330	\$16,330	\$0	0.0%
	\$2,330,613	\$2,395,589	\$2,367,139	(\$28,450)	-1.2%
T.O.	15	15	15	0	0.0%
Other Charges Positions	0	0	0	0	-

	FY 23 Actuals	FY 24 EOB 12/1/2023	FY 25 HB1 Original	FY 25 - FY 24 Change	Percent Change
01 Executive					
103 Mental Health Advocacy Services					
State General Fund	\$5,057,862	\$5,959,206	\$5,903,984	(\$55,222)	-0.9%
Interagency Transfers	\$291,735	\$672,055	\$672,055	\$0	0.0%
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$5,349,597	\$6,631,261	\$6,576,039	(\$55,222)	-0.8%
T.O.	45	47	47	0	0.0%
Other Charges Positions	6	6	6	0	0.0%
01 Executive					
106 LA Tax Commission					
State General Fund	\$2,157,964	\$1,968,912	\$2,058,414	\$89,502	4.5%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$2,916,901	\$3,366,822	\$3,387,438	\$20,616	0.6%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$5,074,865	\$5,335,734	\$5,445,852	\$110,118	2.1%
T.O.	36	36	36	0	0.0%
Other Charges Positions	0	0	0	0	-
01 Executive					
107 Division of Administration					
State General Fund	\$84,801,178	\$67,990,886	\$74,605,233	\$6,614,347	9.7%
Interagency Transfers	\$47,897,583	\$82,328,984	\$72,281,855	(\$10,047,129)	-12.2%
Fees & Self-gen Revenues	\$36,148,488	\$79,330,589	\$51,056,446	(\$28,274,143)	-35.6%
Statutory Dedications	\$18,239,839	\$160,130,000	\$96,630,000	(\$63,500,000)	-39.7%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$321,763,648	\$718,844,245	\$705,508,361	(\$13,335,884)	-1.9%
	\$508,850,736	\$1,108,624,704	\$1,000,081,895	(\$108,542,809)	-9.8%
T.O.	509	520	528	8	1.5%
Other Charges Positions	42	42	42	0	0.0%
01 Executive					
109 Coastal Protection & Restoration Authority					
State General Fund	\$343,859	\$4,344,084	\$0	(\$4,344,084)	-100.0%
Interagency Transfers	\$6,335,846	\$8,432,420	\$12,784,400	\$4,351,980	51.6%
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$51,402,263	\$114,521,400	\$130,846,126	\$16,324,726	14.3%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$22,729,178	\$54,418,161	\$59,067,678	\$4,649,517	8.5%
	\$80,811,146	\$181,716,065	\$202,698,204	\$20,982,139	11.5%
T.O.	185	186	186	0	0.0%
Other Charges Positions	7	6	6	0	0.0%
01 Executive					
111 Homeland Security & Emergency Prep					
State General Fund	\$178,020,121	\$92,791,076	\$73,170,620	(\$19,620,456)	-21.1%
Interagency Transfers	\$59,040	\$801,087	\$578,135	(\$222,952)	-27.8%
Fees & Self-gen Revenues	\$554,415	\$1,265,396	\$1,265,396	\$0	0.0%
Statutory Dedications	\$519,673,406	\$103,596,875	\$101,500,000	(\$2,096,875)	-2.0%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$2,435,902,092	\$2,958,456,033	\$2,955,952,328	(\$2,503,705)	-0.1%
	\$3,134,209,074	\$3,156,910,467	\$3,132,466,479	(\$24,443,988)	-0.8%
T.O.	64	100	100	0	0.0%
Other Charges Positions	227	210	210	0	0.0%
01 Executive					
112 Department of Military Affairs					
State General Fund	\$47,108,939	\$62,839,931	\$50,425,117	(\$12,414,814)	-19.8%
Interagency Transfers	\$4,209,687	\$6,385,436	\$3,704,932	(\$2,680,504)	-42.0%
Fees & Self-gen Revenues	\$4,063,127	\$6,344,056	\$6,009,065	(\$334,991)	-5.3%
Statutory Dedications	\$0	\$50,000	\$50,000	\$0	0.0%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$62,072,512	\$78,260,254	\$66,841,712	(\$11,418,542)	-14.6%
	\$117,454,265	\$153,879,677	\$127,030,826	(\$26,848,851)	-17.4%
T.O.	880	860	860	0	0.0%
Other Charges Positions	4	4	4	0	0.0%

	FY 23 Actuals	FY 24 EOB 12/1/2023	FY 25 HB1 Original	FY 25 - FY 24 Change	Percent Change
01 Executive					
116 LA Public Defender Board					
State General Fund	\$3,220,073	\$3,300,000	\$0	(\$3,300,000)	-100.0%
Interagency Transfers	\$800,000	\$824,999	\$824,999	\$0	0.0%
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$45,983,962	\$47,618,704	\$47,184,543	(\$434,161)	-0.9%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$149,385	\$75,823	\$75,823	\$0	0.0%
	\$50,153,419	\$51,819,526	\$48,085,365	(\$3,734,161)	-7.2%
T.O.	17	17	17	0	0.0%
Other Charges Positions	0	0	0	0	-
01 Executive					
124 LA Stadium & Exposition District					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$115,813,951	\$88,404,327	\$103,365,026	\$14,960,699	16.9%
Statutory Dedications	\$18,225,856	\$19,899,331	\$19,899,331	\$0	0.0%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$134,039,807	\$108,303,658	\$123,264,357	\$14,960,699	13.8%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
01 Executive					
129 LA Commission on Law Enforcement					
State General Fund	\$3,716,035	\$9,078,909	\$3,726,237	(\$5,352,672)	-59.0%
Interagency Transfers	\$4,513,823	\$4,270,376	\$4,270,376	\$0	0.0%
Fees & Self-gen Revenues	\$274,904	\$371,273	\$363,863	(\$7,410)	-2.0%
Statutory Dedications	\$6,157,844	\$14,009,425	\$8,889,543	(\$5,119,882)	-36.5%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$38,281,774	\$37,852,300	\$40,747,913	\$2,895,613	7.6%
	\$52,944,380	\$65,582,283	\$57,997,932	(\$7,584,351)	-11.6%
T.O.	42	43	43	0	0.0%
Other Charges Positions	0	0	0	0	-
01 Executive					
133 Elderly Affairs					
State General Fund	\$34,412,751	\$36,890,978	\$37,943,304	\$1,052,326	2.9%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$12,500	\$12,500	\$0	0.0%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$31,248,946	\$35,656,817	\$35,092,753	(\$564,064)	-1.6%
	\$65,661,697	\$72,560,295	\$73,048,557	\$488,262	0.7%
T.O.	71	71	87	16	22.5%
Other Charges Positions	0	0	0	0	-
01 Executive					
254 LA State Racing Commission					
State General Fund	\$0	\$100,000	\$0	(\$100,000)	-100.0%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$3,967,374	\$6,085,527	\$7,383,310	\$1,297,783	21.3%
Statutory Dedications	\$10,230,969	\$12,038,418	\$12,063,556	\$25,138	0.2%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$14,198,343	\$18,223,945	\$19,446,866	\$1,222,921	6.7%
T.O.	89	89	89	0	0.0%
Other Charges Positions	0	0	0	0	-
01 Executive					
255 Financial Institutions					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$12,000,258	\$15,991,888	\$16,049,079	\$57,191	0.4%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$12,000,258	\$15,991,888	\$16,049,079	\$57,191	0.4%
T.O.	106	106	106	0	0.0%
Other Charges Positions	0	0	0	0	-

	FY 23 Actuals	FY 24 EOB 12/1/2023	FY 25 HBI Original	FY 25 - FY 24 Change	Percent Change
03 Veterans Affairs					
State General Fund	\$12,205,857	\$14,947,469	\$16,936,245	\$1,988,776	13.3%
Interagency Transfers	\$2,375,754	\$2,479,430	\$2,479,430	\$0	0.0%
Fees & Self-gen Revenues	\$12,101,887	\$14,857,293	\$14,933,621	\$76,328	0.5%
Statutory Dedications	\$120,357	\$215,528	\$215,528	\$0	0.0%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$54,524,222	\$59,062,414	\$59,302,436	\$240,022	0.4%
	\$81,328,075	\$91,562,134	\$93,867,260	\$2,305,126	2.5%
T.O.	847	850	851	1	0.1%
Other Charges Positions	0	0	0	0	-
03 Veterans Affairs					
130 Department of Veterans Affairs					
State General Fund	\$9,901,733	\$12,589,465	\$14,888,763	\$2,299,298	18.3%
Interagency Transfers	\$1,728,651	\$1,794,664	\$1,794,664	\$0	0.0%
Fees & Self-gen Revenues	\$1,358,903	\$1,418,774	\$1,418,488	(\$286)	0.0%
Statutory Dedications	\$120,357	\$215,528	\$215,528	\$0	0.0%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$1,207,750	\$1,345,073	\$1,186,269	(\$158,804)	-11.8%
	\$14,317,394	\$17,363,504	\$19,503,712	\$2,140,208	12.3%
T.O.	122	125	126	1	0.8%
Other Charges Positions	0	0	0	0	-
03 Veterans Affairs					
131 LA War Veterans Home					
State General Fund	\$2,304,124	\$2,358,004	\$2,047,482	(\$310,522)	-13.2%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$1,704,543	\$2,244,727	\$2,321,341	\$76,614	3.4%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$7,550,854	\$7,766,741	\$9,473,764	\$1,707,023	22.0%
	\$11,559,521	\$12,369,472	\$13,842,587	\$1,473,115	11.9%
T.O.	122	122	122	0	0.0%
Other Charges Positions	0	0	0	0	-
03 Veterans Affairs					
132 Northeast LA War Veterans Home					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$1,943,903	\$2,400,000	\$2,400,000	\$0	0.0%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$11,426,791	\$12,354,659	\$11,928,125	(\$426,534)	-3.5%
	\$13,370,694	\$14,754,659	\$14,328,125	(\$426,534)	-2.9%
T.O.	149	149	149	0	0.0%
Other Charges Positions	0	0	0	0	-
03 Veterans Affairs					
134 Southwest LA War Veterans Home					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$201,260	\$201,260	\$201,260	\$0	0.0%
Fees & Self-gen Revenues	\$2,329,458	\$3,138,587	\$3,138,587	\$0	0.0%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$11,808,214	\$13,594,663	\$12,609,683	(\$984,980)	-7.2%
	\$14,338,932	\$16,934,510	\$15,949,530	(\$984,980)	-5.8%
T.O.	153	153	153	0	0.0%
Other Charges Positions	0	0	0	0	-
03 Veterans Affairs					
135 Northwest LA War Veterans Home					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$2,393,311	\$2,723,792	\$2,723,792	\$0	0.0%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$11,536,269	\$12,344,794	\$12,800,746	\$455,952	3.7%
	\$13,929,580	\$15,068,586	\$15,524,538	\$455,952	3.0%
T.O.	150	150	150	0	0.0%
Other Charges Positions	0	0	0	0	-

	FY 23 Actuals	FY 24 EOB 12/1/2023	FY 25 HB1 Original	FY 25 - FY 24 Change	Percent Change
03 Veterans Affairs					
136 Southeast LA War Veterans Home					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$445,842	\$483,506	\$483,506	\$0	0.0%
Fees & Self-gen Revenues	\$2,371,768	\$2,931,413	\$2,931,413	\$0	0.0%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$10,994,344	\$11,656,484	\$11,303,849	(\$352,635)	-3.0%
	\$13,811,954	\$15,071,403	\$14,718,768	(\$352,635)	-2.3%
T.O.	151	151	151	0	0.0%
Other Charges Positions	0	0	0	0	-
04A State					
State General Fund	\$63,759,352	\$75,119,855	\$71,329,113	(\$3,790,742)	-5.0%
Interagency Transfers	\$632,354	\$756,743	\$700,100	(\$56,643)	-7.5%
Fees & Self-gen Revenues	\$32,118,557	\$37,052,900	\$36,488,207	(\$564,693)	-1.5%
Statutory Dedications	\$0	\$140,557	\$113,078	(\$27,479)	-19.6%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$96,510,263	\$113,070,055	\$108,630,498	(\$4,439,557)	-3.9%
T.O.	350	364	364	0	0.0%
Other Charges Positions	0	0	0	0	-
04A State					
139 Secretary of State					
State General Fund	\$63,759,352	\$75,119,855	\$71,329,113	(\$3,790,742)	-5.0%
Interagency Transfers	\$632,354	\$756,743	\$700,100	(\$56,643)	-7.5%
Fees & Self-gen Revenues	\$32,118,557	\$37,052,900	\$36,488,207	(\$564,693)	-1.5%
Statutory Dedications	\$0	\$140,557	\$113,078	(\$27,479)	-19.6%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$96,510,263	\$113,070,055	\$108,630,498	(\$4,439,557)	-3.9%
T.O.	350	364	364	0	0.0%
Other Charges Positions	0	0	0	0	-
04B Justice					
State General Fund	\$16,421,202	\$18,883,644	\$19,322,648	\$439,004	2.3%
Interagency Transfers	\$23,771,534	\$25,558,877	\$24,808,905	(\$749,972)	-2.9%
Fees & Self-gen Revenues	\$8,768,176	\$16,393,670	\$15,719,616	(\$674,054)	-4.1%
Statutory Dedications	\$20,751,580	\$27,125,860	\$26,161,513	(\$964,347)	-3.6%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$7,931,441	\$9,001,705	\$9,210,759	\$209,054	2.3%
	\$77,643,932	\$96,963,756	\$95,223,441	(\$1,740,315)	-1.8%
T.O.	512	512	525	13	2.5%
Other Charges Positions	1	1	1	0	0.0%
04B Justice					
141 Attorney General					
State General Fund	\$16,421,202	\$18,883,644	\$19,322,648	\$439,004	2.3%
Interagency Transfers	\$23,771,534	\$25,558,877	\$24,808,905	(\$749,972)	-2.9%
Fees & Self-gen Revenues	\$8,768,176	\$16,393,670	\$15,719,616	(\$674,054)	-4.1%
Statutory Dedications	\$20,751,580	\$27,125,860	\$26,161,513	(\$964,347)	-3.6%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$7,931,441	\$9,001,705	\$9,210,759	\$209,054	2.3%
	\$77,643,932	\$96,963,756	\$95,223,441	(\$1,740,315)	-1.8%
T.O.	512	512	525	13	2.5%
Other Charges Positions	1	1	1	0	0.0%
04C Lieutenant Governor					
State General Fund	\$3,376,931	\$1,509,553	\$1,356,435	(\$153,118)	-10.1%
Interagency Transfers	\$1,016,987	\$1,095,750	\$1,095,750	\$0	0.0%
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$5,637,415	\$8,145,094	\$8,145,094	\$0	0.0%
	\$10,031,333	\$10,750,397	\$10,597,279	(\$153,118)	-1.4%
T.O.	7	7	7	0	0.0%
Other Charges Positions	8	8	8	0	0.0%
04C Lieutenant Governor					
146 Lt. Governor					
State General Fund	\$3,376,931	\$1,509,553	\$1,356,435	(\$153,118)	-10.1%
Interagency Transfers	\$1,016,987	\$1,095,750	\$1,095,750	\$0	0.0%
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$5,637,415	\$8,145,094	\$8,145,094	\$0	0.0%
	\$10,031,333	\$10,750,397	\$10,597,279	(\$153,118)	-1.4%
T.O.	7	7	7	0	0.0%
Other Charges Positions	8	8	8	0	0.0%

	FY 23 Actuals	FY 24 EOB 12/1/2023	FY 25 HBI Original	FY 25 - FY 24 Change	Percent Change
04D Treasury					
State General Fund	\$0	\$232,710	\$205,260	(\$27,450)	-11.8%
Interagency Transfers	\$2,053,083	\$2,646,292	\$1,718,452	(\$927,840)	-35.1%
Fees & Self-gen Revenues	\$9,459,902	\$10,927,006	\$10,869,931	(\$57,075)	-0.5%
Statutory Dedications	\$555,476	\$811,455	\$811,455	\$0	0.0%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$12,068,461	\$14,617,463	\$13,605,098	(\$1,012,365)	-6.9%
T.O.	62	64	73	9	14.1%
Other Charges Positions	0	0	0	0	-
04D Treasury					
147 State Treasurer					
State General Fund	\$0	\$232,710	\$205,260	(\$27,450)	-11.8%
Interagency Transfers	\$2,053,083	\$2,646,292	\$1,718,452	(\$927,840)	-35.1%
Fees & Self-gen Revenues	\$9,459,902	\$10,927,006	\$10,869,931	(\$57,075)	-0.5%
Statutory Dedications	\$555,476	\$811,455	\$811,455	\$0	0.0%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$12,068,461	\$14,617,463	\$13,605,098	(\$1,012,365)	-6.9%
T.O.	62	64	73	9	14.1%
Other Charges Positions	0	0	0	0	-
04E Public Service Commission					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$8,941,821	\$10,653,943	\$10,473,235	(\$180,708)	-1.7%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$8,941,821	\$10,653,943	\$10,473,235	(\$180,708)	-1.7%
T.O.	95	95	95	0	0.0%
Other Charges Positions	0	0	0	0	-
04E Public Service Commission					
158 Public Service Commission					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$8,941,821	\$10,653,943	\$10,473,235	(\$180,708)	-1.7%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$8,941,821	\$10,653,943	\$10,473,235	(\$180,708)	-1.7%
T.O.	95	95	95	0	0.0%
Other Charges Positions	0	0	0	0	-
04F Agriculture & Forestry					
State General Fund	\$24,955,789	\$26,723,845	\$25,029,615	(\$1,694,230)	-6.3%
Interagency Transfers	\$387,345	\$18,472,182	\$537,345	(\$17,934,837)	-97.1%
Fees & Self-gen Revenues	\$7,866,240	\$8,253,309	\$8,253,309	\$0	0.0%
Statutory Dedications	\$35,733,876	\$38,646,879	\$38,420,115	(\$226,764)	-0.6%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$10,372,521	\$22,772,452	\$12,580,196	(\$10,192,256)	-44.8%
	\$79,315,770	\$114,868,667	\$84,820,580	(\$30,048,087)	-26.2%
T.O.	590	590	590	0	0.0%
Other Charges Positions	2	2	2	0	0.0%
04F Agriculture & Forestry					
160 Agriculture & Forestry					
State General Fund	\$24,955,789	\$26,723,845	\$25,029,615	(\$1,694,230)	-6.3%
Interagency Transfers	\$387,345	\$18,472,182	\$537,345	(\$17,934,837)	-97.1%
Fees & Self-gen Revenues	\$7,866,240	\$8,253,309	\$8,253,309	\$0	0.0%
Statutory Dedications	\$35,733,876	\$38,646,879	\$38,420,115	(\$226,764)	-0.6%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$10,372,521	\$22,772,452	\$12,580,196	(\$10,192,256)	-44.8%
	\$79,315,770	\$114,868,667	\$84,820,580	(\$30,048,087)	-26.2%
T.O.	590	590	590	0	0.0%
Other Charges Positions	2	2	2	0	0.0%
04G Insurance					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$32,056,801	\$38,472,497	\$36,071,043	(\$2,401,454)	-6.2%
Statutory Dedications	\$41,850,000	\$43,150,000	\$5,000,000	(\$38,150,000)	-88.4%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$904,253	\$1,195,671	\$1,195,671	\$0	0.0%
	\$74,811,054	\$82,818,168	\$42,266,714	(\$40,551,454)	-49.0%
T.O.	222	222	230	8	3.6%
Other Charges Positions	0	0	0	0	-

	FY 23 Actuals	FY 24 EOB 12/1/2023	FY 25 HB1 Original	FY 25 - FY 24 Change	Percent Change
04G Insurance					
165 Commissioner of Insurance					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$32,056,801	\$38,472,497	\$36,071,043	(\$2,401,454)	-6.2%
Statutory Dedications	\$41,850,000	\$43,150,000	\$5,000,000	(\$38,150,000)	-88.4%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$904,253	\$1,195,671	\$1,195,671	\$0	0.0%
	\$74,811,054	\$82,818,168	\$42,266,714	(\$40,551,454)	-49.0%
T.O.	222	222	230	8	3.6%
Other Charges Positions	0	0	0	0	-
05 Economic Development					
State General Fund	\$37,269,097	\$55,349,569	\$35,502,410	(\$19,847,159)	-35.9%
Interagency Transfers	\$84,840	\$215,160	\$175,000	(\$40,160)	-18.7%
Fees & Self-gen Revenues	\$2,283,813	\$8,477,361	\$6,154,987	(\$2,322,374)	-27.4%
Statutory Dedications	\$2,672,288	\$4,727,959	\$2,000,000	(\$2,727,959)	-57.7%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$6,511,099	\$29,728,070	\$34,464,794	\$4,736,724	15.9%
	\$48,821,137	\$98,498,119	\$78,297,191	(\$20,200,928)	-20.5%
T.O.	113	113	113	0	0.0%
Other Charges Positions	4	4	4	0	0.0%
05 Economic Development					
251 Office of the Secretary					
State General Fund	\$17,178,989	\$23,882,139	\$19,693,252	(\$4,188,887)	-17.5%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$17,178,989	\$23,882,139	\$19,693,252	(\$4,188,887)	-17.5%
T.O.	35	38	38	0	0.0%
Other Charges Positions	0	0	0	0	-
05 Economic Development					
252 Business Development					
State General Fund	\$20,090,107	\$31,467,430	\$15,809,158	(\$15,658,272)	-49.8%
Interagency Transfers	\$84,840	\$215,160	\$175,000	(\$40,160)	-18.7%
Fees & Self-gen Revenues	\$2,283,813	\$8,477,361	\$6,154,987	(\$2,322,374)	-27.4%
Statutory Dedications	\$2,672,288	\$4,727,959	\$2,000,000	(\$2,727,959)	-57.7%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$6,511,099	\$29,728,070	\$34,464,794	\$4,736,724	15.9%
	\$31,642,148	\$74,615,980	\$58,603,939	(\$16,012,041)	-21.5%
T.O.	78	75	75	0	0.0%
Other Charges Positions	4	4	4	0	0.0%
06 Culture, Recreation & Tourism					
State General Fund	\$42,497,875	\$57,075,416	\$45,346,114	(\$11,729,302)	-20.6%
Interagency Transfers	\$7,786,371	\$7,725,004	\$6,719,967	(\$1,005,037)	-13.0%
Fees & Self-gen Revenues	\$60,385,231	\$63,627,700	\$53,987,006	(\$9,640,694)	-15.2%
Statutory Dedications	\$6,285,778	\$10,419,551	\$15,419,551	\$5,000,000	48.0%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$5,993,960	\$12,822,003	\$13,448,106	\$626,103	4.9%
	\$122,949,216	\$151,669,674	\$134,920,744	(\$16,748,930)	-11.0%
T.O.	582	588	594	6	1.0%
Other Charges Positions	14	14	14	0	0.0%
06 Culture, Recreation & Tourism					
261 Office of the Secretary					
State General Fund	\$11,556,444	\$23,052,879	\$10,896,466	(\$12,156,413)	-52.7%
Interagency Transfers	\$3,440,854	\$2,644,166	\$1,639,129	(\$1,005,037)	-38.0%
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$243,839	\$919,551	\$919,551	\$0	0.0%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$15,241,137	\$26,616,596	\$13,455,146	(\$13,161,450)	-49.4%
T.O.	55	52	58	6	11.5%
Other Charges Positions	0	0	0	0	-
06 Culture, Recreation & Tourism					
262 State Library					
State General Fund	\$4,881,731	\$4,972,828	\$5,102,840	\$130,012	2.6%
Interagency Transfers	\$621,346	\$821,436	\$821,436	\$0	0.0%
Fees & Self-gen Revenues	\$156,365	\$90,000	\$90,000	\$0	0.0%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$2,268,433	\$3,500,000	\$3,500,000	\$0	0.0%
	\$7,927,874	\$9,384,264	\$9,514,276	\$130,012	1.4%
T.O.	48	48	48	0	0.0%
Other Charges Positions	0	0	0	0	-

	FY 23 Actuals	FY 24 EOB 12/1/2023	FY 25 HBI Original	FY 25 - FY 24 Change	Percent Change
06 Culture, Recreation & Tourism					
263 State Museum					
State General Fund	\$5,779,092	\$5,978,864	\$6,441,985	\$463,121	7.7%
Interagency Transfers	\$1,440,082	\$1,440,474	\$1,440,474	\$0	0.0%
Fees & Self-gen Revenues	\$1,034,491	\$1,274,312	\$1,271,043	(\$3,269)	-0.3%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$900,000	\$900,000	-
	\$8,253,665	\$8,693,650	\$10,053,502	\$1,359,852	15.6%
T.O.	68	68	68	0	0.0%
Other Charges Positions	0	0	0	0	-
06 Culture, Recreation & Tourism					
264 State Parks					
State General Fund	\$17,329,175	\$19,551,992	\$19,879,844	\$327,852	1.7%
Interagency Transfers	\$0	\$224,122	\$224,122	\$0	0.0%
Fees & Self-gen Revenues	\$21,005,654	\$20,018,286	\$18,096,094	(\$1,922,192)	-9.6%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$305,824	\$5,910,990	\$5,910,990	\$0	0.0%
	\$38,640,653	\$45,705,390	\$44,111,050	(\$1,594,340)	-3.5%
T.O.	303	311	311	0	0.0%
Other Charges Positions	6	6	6	0	0.0%
06 Culture, Recreation & Tourism					
265 Cultural Development					
State General Fund	\$2,424,227	\$2,516,957	\$2,523,556	\$6,599	0.3%
Interagency Transfers	\$2,284,090	\$2,551,590	\$2,551,590	\$0	0.0%
Fees & Self-gen Revenues	\$777,024	\$802,230	\$802,230	\$0	0.0%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$3,314,191	\$3,037,116	\$3,037,116	\$0	0.0%
	\$8,799,531	\$8,907,893	\$8,914,492	\$6,599	0.1%
T.O.	32	33	33	0	0.0%
Other Charges Positions	7	7	7	0	0.0%
06 Culture, Recreation & Tourism					
267 Tourism					
State General Fund	\$527,206	\$1,001,896	\$501,423	(\$500,473)	-50.0%
Interagency Transfers	\$0	\$43,216	\$43,216	\$0	0.0%
Fees & Self-gen Revenues	\$37,411,698	\$41,442,872	\$33,727,639	(\$7,715,233)	-18.6%
Statutory Dedications	\$6,041,939	\$9,500,000	\$14,500,000	\$5,000,000	52.6%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$105,512	\$373,897	\$100,000	(\$273,897)	-73.3%
	\$44,086,355	\$52,361,881	\$48,872,278	(\$3,489,603)	-6.7%
T.O.	76	76	76	0	0.0%
Other Charges Positions	1	1	1	0	0.0%
07 Transportation & Development					
State General Fund	\$14,338,531	\$43,993,004	\$68,694,750	\$24,701,746	56.1%
Interagency Transfers	\$45,112,710	\$71,368,492	\$47,580,651	(\$23,787,841)	-33.3%
Fees & Self-gen Revenues	\$30,608,090	\$42,054,867	\$29,919,875	(\$12,134,992)	-28.9%
Statutory Dedications	\$570,012,872	\$659,826,825	\$616,309,134	(\$43,517,691)	-6.6%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$18,571,342	\$30,612,163	\$30,262,163	(\$350,000)	-1.1%
	\$678,643,545	\$847,855,351	\$792,766,573	(\$55,088,778)	-6.5%
T.O.	4,287	4,319	4,319	0	0.0%
Other Charges Positions	0	0	0	0	-
07 Transportation & Development					
273 Administration					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$21,976	\$21,976	\$21,976	\$0	0.0%
Fees & Self-gen Revenues	\$10,148	\$26,505	\$101,505	\$75,000	283.0%
Statutory Dedications	\$53,053,875	\$55,053,174	\$54,761,608	(\$291,566)	-0.5%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$53,085,999	\$55,101,655	\$54,885,089	(\$216,566)	-0.4%
T.O.	201	201	201	0	0.0%
Other Charges Positions	0	0	0	0	-

	FY 23 Actuals	FY 24 EOB 12/1/2023	FY 25 HB1 Original	FY 25 - FY 24 Change	Percent Change
07 Transportation & Development					
276 Engineering & Operations					
State General Fund	\$14,338,531	\$43,993,004	\$68,694,750	\$24,701,746	56.1%
Interagency Transfers	\$45,090,734	\$71,346,516	\$47,558,675	(\$23,787,841)	-33.3%
Fees & Self-gen Revenues	\$30,597,942	\$42,028,362	\$29,818,370	(\$12,209,992)	-29.1%
Statutory Dedications	\$516,958,997	\$604,773,651	\$561,547,526	(\$43,226,125)	-7.1%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$18,571,342	\$30,612,163	\$30,262,163	(\$350,000)	-1.1%
	\$625,557,547	\$792,753,696	\$737,881,484	(\$54,872,212)	-6.9%
T.O.	4,086	4,118	4,118	0	0.0%
Other Charges Positions	0	0	0	0	-
08A DPSC Corrections Services					
State General Fund	\$672,619,546	\$655,088,667	\$717,013,720	\$61,925,053	9.5%
Interagency Transfers	\$19,860,659	\$16,400,129	\$16,400,129	\$0	0.0%
Fees & Self-gen Revenues	\$32,599,377	\$44,514,635	\$35,800,462	(\$8,714,173)	-19.6%
Statutory Dedications	\$960,000	\$960,000	\$960,000	\$0	0.0%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$1,523,135	\$4,612,646	\$4,612,646	\$0	0.0%
	\$727,562,717	\$721,576,077	\$774,786,957	\$53,210,880	7.4%
T.O.	4,890	4,890	4,890	0	0.0%
Other Charges Positions	0	0	0	0	-
08A DPSC Corrections Services					
400 Administration					
State General Fund	\$114,555,133	\$105,681,332	\$96,961,907	(\$8,719,425)	-8.3%
Interagency Transfers	\$9,040,746	\$13,740,466	\$13,740,466	\$0	0.0%
Fees & Self-gen Revenues	\$1,565,136	\$1,565,136	\$1,565,136	\$0	0.0%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$1,523,135	\$4,612,646	\$4,612,646	\$0	0.0%
	\$126,684,150	\$125,599,580	\$116,880,155	(\$8,719,425)	-6.9%
T.O.	235	235	239	4	1.7%
Other Charges Positions	0	0	0	0	-
08A DPSC Corrections Services					
402 LA State Penitentiary					
State General Fund	\$158,683,111	\$161,041,668	\$163,831,525	\$2,789,857	1.7%
Interagency Transfers	\$2,909,635	\$172,500	\$172,500	\$0	0.0%
Fees & Self-gen Revenues	\$7,867,504	\$12,292,611	\$12,329,614	\$37,003	0.3%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$169,460,250	\$173,506,779	\$176,333,639	\$2,826,860	1.6%
T.O.	1,289	1,266	1,262	(4)	-0.3%
Other Charges Positions	0	0	0	0	-
08A DPSC Corrections Services					
405 Raymond Laborde Correctional Center					
State General Fund	\$38,600,347	\$40,048,035	\$41,428,338	\$1,380,303	3.4%
Interagency Transfers	\$1,096,237	\$144,859	\$144,859	\$0	0.0%
Fees & Self-gen Revenues	\$2,491,079	\$2,261,861	\$2,263,635	\$1,774	0.1%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$42,187,663	\$42,454,755	\$43,836,832	\$1,382,077	3.3%
T.O.	332	355	355	0	0.0%
Other Charges Positions	0	0	0	0	-
08A DPSC Corrections Services					
406 LA Correctional Institute for Women					
State General Fund	\$31,015,402	\$29,030,577	\$32,228,912	\$3,198,335	11.0%
Interagency Transfers	\$625,101	\$72,430	\$72,430	\$0	0.0%
Fees & Self-gen Revenues	\$715,198	\$1,707,734	\$1,669,364	(\$38,370)	-2.2%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$32,355,701	\$30,810,741	\$33,970,706	\$3,159,965	10.3%
T.O.	265	265	265	0	0.0%
Other Charges Positions	0	0	0	0	-

	FY 23 Actuals	FY 24 EOB 12/1/2023	FY 25 HB1 Original	FY 25 - FY 24 Change	Percent Change
08A DPSC Corrections Services					
407 Winn Correctional Center					
State General Fund	\$108,635	\$288,970	\$288,970	\$0	0.0%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$292,953	\$289,105	\$301,298	\$12,193	4.2%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$401,588	\$578,075	\$590,268	\$12,193	2.1%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
08A DPSC Corrections Services					
408 Allen Correctional Center					
State General Fund	\$30,442,129	\$32,056,134	\$33,469,534	\$1,413,400	4.4%
Interagency Transfers	\$659,978	\$78,032	\$78,032	\$0	0.0%
Fees & Self-gen Revenues	\$1,252,051	\$1,793,048	\$1,798,818	\$5,770	0.3%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$32,354,157	\$33,927,214	\$35,346,384	\$1,419,170	4.2%
T.O.	293	293	293	0	0.0%
Other Charges Positions	0	0	0	0	-
08A DPSC Corrections Services					
409 Dixon Correctional Institute					
State General Fund	\$57,013,739	\$57,866,237	\$61,104,989	\$3,238,752	5.6%
Interagency Transfers	\$2,612,814	\$1,715,447	\$1,715,447	\$0	0.0%
Fees & Self-gen Revenues	\$2,613,461	\$2,790,159	\$2,766,962	(\$23,197)	-0.8%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$62,240,013	\$62,371,843	\$65,587,398	\$3,215,555	5.2%
T.O.	463	463	463	0	0.0%
Other Charges Positions	0	0	0	0	-
08A DPSC Corrections Services					
413 Elayn Hunt Correctional Center					
State General Fund	\$90,520,393	\$77,876,898	\$103,305,847	\$25,428,949	32.7%
Interagency Transfers	\$1,115,111	\$243,048	\$243,048	\$0	0.0%
Fees & Self-gen Revenues	\$2,384,218	\$2,595,783	\$2,610,463	\$14,680	0.6%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$94,019,723	\$80,715,729	\$106,159,358	\$25,443,629	31.5%
T.O.	637	637	637	0	0.0%
Other Charges Positions	0	0	0	0	-
08A DPSC Corrections Services					
414 David Wade Correctional Center					
State General Fund	\$38,151,074	\$34,372,728	\$37,987,653	\$3,614,925	10.5%
Interagency Transfers	\$912,115	\$77,283	\$77,283	\$0	0.0%
Fees & Self-gen Revenues	\$1,634,733	\$2,012,844	\$2,032,052	\$19,208	1.0%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$40,697,922	\$36,462,855	\$40,096,988	\$3,634,133	10.0%
T.O.	326	326	326	0	0.0%
Other Charges Positions	0	0	0	0	-
08A DPSC Corrections Services					
415 Adult Probation & Parole					
State General Fund	\$79,091,043	\$84,963,769	\$95,019,547	\$10,055,778	11.8%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$9,928,422	\$15,133,980	\$6,354,000	(\$8,779,980)	-58.0%
Statutory Dedications	\$960,000	\$960,000	\$960,000	\$0	0.0%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$89,979,465	\$101,057,749	\$102,333,547	\$1,275,798	1.3%
T.O.	753	753	753	0	0.0%
Other Charges Positions	0	0	0	0	-

	FY 23 Actuals	FY 24 EOB 12/1/2023	FY 25 HB1 Original	FY 25 - FY 24 Change	Percent Change
08A DPSC Corrections Services					
416 B. B. "Sixty" Rayburn Correctional Center					
State General Fund	\$34,438,540	\$31,862,319	\$51,386,498	\$19,524,179	61.3%
Interagency Transfers	\$888,923	\$156,064	\$156,064	\$0	0.0%
Fees & Self-gen Revenues	\$1,854,622	\$2,072,374	\$2,109,120	\$36,746	1.8%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$37,182,085	\$34,090,757	\$53,651,682	\$19,560,925	57.4%
T.O.	297	297	297	0	0.0%
Other Charges Positions	0	0	0	0	-
08B DPSC Public Safety Services					
State General Fund	\$16,968,207	\$63,778,361	\$70,519,004	\$6,740,643	10.6%
Interagency Transfers	\$34,194,544	\$37,400,539	\$39,199,541	\$1,799,002	4.8%
Fees & Self-gen Revenues	\$292,169,761	\$302,500,443	\$321,571,440	\$19,070,997	6.3%
Statutory Dedications	\$131,356,684	\$137,815,981	\$126,092,183	(\$11,723,798)	-8.5%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$20,362,792	\$39,663,476	\$39,083,787	(\$579,689)	-1.5%
	\$495,051,988	\$581,158,800	\$596,465,955	\$15,307,155	2.6%
T.O.	2,684	2,689	2,732	43	1.6%
Other Charges Positions	0	0	0	0	-
08B DPSC Public Safety Services					
418 Management & Finance					
State General Fund	\$3,500,000	\$0	\$1,309,247	\$1,309,247	-
Interagency Transfers	\$3,105,021	\$3,766,719	\$3,766,719	\$0	0.0%
Fees & Self-gen Revenues	\$20,855,769	\$19,501,375	\$18,807,401	(\$693,974)	-3.6%
Statutory Dedications	\$7,685,976	\$7,764,726	\$7,764,726	\$0	0.0%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$35,146,765	\$31,032,820	\$31,648,093	\$615,273	2.0%
T.O.	104	104	104	0	0.0%
Other Charges Positions	0	0	0	0	-
08B DPSC Public Safety Services					
419 State Police					
State General Fund	\$12,468,207	\$60,618,694	\$69,209,757	\$8,591,063	14.2%
Interagency Transfers	\$27,107,548	\$30,739,249	\$33,288,251	\$2,549,002	8.3%
Fees & Self-gen Revenues	\$196,851,138	\$204,602,564	\$224,858,750	\$20,256,186	9.9%
Statutory Dedications	\$97,213,479	\$102,322,905	\$89,758,051	(\$12,564,854)	-12.3%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$7,308,610	\$14,134,908	\$13,894,158	(\$240,750)	-1.7%
	\$340,948,981	\$412,418,320	\$431,008,967	\$18,590,647	4.5%
T.O.	1,771	1,781	1,824	43	2.4%
Other Charges Positions	0	0	0	0	-
08B DPSC Public Safety Services					
420 Motor Vehicles					
State General Fund	\$1,000,000	\$1,797,274	\$0	(\$1,797,274)	-100.0%
Interagency Transfers	\$166,776	\$472,500	\$472,500	\$0	0.0%
Fees & Self-gen Revenues	\$66,144,906	\$69,381,523	\$68,874,414	(\$507,109)	-0.7%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$1,447,595	\$1,890,750	\$1,890,750	\$0	0.0%
	\$68,759,276	\$73,542,047	\$71,237,664	(\$2,304,383)	-3.1%
T.O.	567	566	566	0	0.0%
Other Charges Positions	0	0	0	0	-
08B DPSC Public Safety Services					
422 State Fire Marshal					
State General Fund	\$0	\$1,362,393	\$0	(\$1,362,393)	-100.0%
Interagency Transfers	\$3,815,200	\$2,009,721	\$1,259,721	(\$750,000)	-37.3%
Fees & Self-gen Revenues	\$6,095,704	\$6,481,072	\$6,481,072	\$0	0.0%
Statutory Dedications	\$25,578,623	\$26,710,654	\$27,566,984	\$856,330	3.2%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$59,862	\$892,446	\$587,011	(\$305,435)	-34.2%
	\$35,549,389	\$37,456,286	\$35,894,788	(\$1,561,498)	-4.2%
T.O.	211	207	207	0	0.0%
Other Charges Positions	0	0	0	0	-

	FY 23 Actuals	FY 24 EOB 12/1/2023	FY 25 HBI Original	FY 25 - FY 24 Change	Percent Change
08B DPSC Public Safety Services					
423 LA Gaming Control Board					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$878,606	\$1,017,696	\$1,002,422	(\$15,274)	-1.5%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$878,606	\$1,017,696	\$1,002,422	(\$15,274)	-1.5%
T.O.	4	4	4	0	0.0%
Other Charges Positions	0	0	0	0	-
08B DPSC Public Safety Services					
424 Liquefied Petroleum Gas Commission					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$1,424,234	\$1,630,778	\$1,646,672	\$15,894	1.0%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$1,424,234	\$1,630,778	\$1,646,672	\$15,894	1.0%
T.O.	12	12	12	0	0.0%
Other Charges Positions	0	0	0	0	-
08B DPSC Public Safety Services					
425 LA Highway Safety Commission					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$0	\$412,350	\$412,350	\$0	0.0%
Fees & Self-gen Revenues	\$798,010	\$903,131	\$903,131	\$0	0.0%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$11,546,726	\$22,745,372	\$22,711,868	(\$33,504)	-0.1%
	\$12,344,736	\$24,060,853	\$24,027,349	(\$33,504)	-0.1%
T.O.	15	15	15	0	0.0%
Other Charges Positions	0	0	0	0	-
08C DPSC Youth Services					
State General Fund	\$155,326,252	\$152,728,317	\$145,118,882	(\$7,609,435)	-5.0%
Interagency Transfers	\$13,902,651	\$19,944,621	\$19,944,621	\$0	0.0%
Fees & Self-gen Revenues	\$141,343	\$924,509	\$924,509	\$0	0.0%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$738,334	\$891,796	\$891,796	\$0	0.0%
	\$170,108,580	\$174,489,243	\$166,879,808	(\$7,609,435)	-4.4%
T.O.	907	907	907	0	0.0%
Other Charges Positions	6	6	6	0	0.0%
08C DPSC Youth Services					
403 Juvenile Justice					
State General Fund	\$155,326,252	\$152,728,317	\$145,118,882	(\$7,609,435)	-5.0%
Interagency Transfers	\$13,902,651	\$19,944,621	\$19,944,621	\$0	0.0%
Fees & Self-gen Revenues	\$141,343	\$924,509	\$924,509	\$0	0.0%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$738,334	\$891,796	\$891,796	\$0	0.0%
	\$170,108,580	\$174,489,243	\$166,879,808	(\$7,609,435)	-4.4%
T.O.	907	907	907	0	0.0%
Other Charges Positions	6	6	6	0	0.0%
09 Health					
State General Fund	\$2,442,175,672	\$2,934,624,231	\$3,134,882,531	\$200,258,300	6.8%
Interagency Transfers	\$522,148,593	\$722,471,983	\$700,447,138	(\$22,024,845)	-3.0%
Fees & Self-gen Revenues	\$573,009,639	\$762,416,360	\$643,630,653	(\$118,785,707)	-15.6%
Statutory Dedications	\$973,968,302	\$1,535,019,908	\$1,316,337,675	(\$218,682,233)	-14.2%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$14,141,926,408	\$15,492,021,516	\$13,993,257,590	(\$1,498,763,926)	-9.7%
	\$18,653,228,614	\$21,446,553,998	\$19,788,555,587	(\$1,657,998,411)	-7.7%
T.O.	6,457	6,456	6,475	19	0.3%
Other Charges Positions	1,344	1,345	1,347	2	0.1%
09 Health					
300 Jefferson Parish Human Services Authority					
State General Fund	\$15,696,025	\$15,271,320	\$15,560,341	\$289,021	1.9%
Interagency Transfers	\$1,894,655	\$4,486,789	\$4,486,789	\$0	0.0%
Fees & Self-gen Revenues	\$2,725,000	\$2,725,000	\$2,725,000	\$0	0.0%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$20,315,680	\$22,483,109	\$22,772,130	\$289,021	1.3%
T.O.	0	0	0	0	-
Other Charges Positions	176	176	176	0	0.0%

	FY 23 Actuals	FY 24 EOB 12/1/2023	FY 25 HB1 Original	FY 25 - FY 24 Change	Percent Change
09 Health					
301 Florida Parishes Human Services Authority					
State General Fund	\$16,071,027	\$16,027,773	\$16,386,230	\$358,457	2.2%
Interagency Transfers	\$7,345,079	\$7,863,344	\$7,863,344	\$0	0.0%
Fees & Self-gen Revenues	\$2,506,500	\$2,754,288	\$2,754,288	\$0	0.0%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$1,000,000	\$1,000,000	-
	\$25,922,605	\$26,645,405	\$28,003,862	\$1,358,457	5.1%
T.O.	0	0	0	0	-
Other Charges Positions	181	181	181	0	0.0%
09 Health					
302 Capital Area Human Services District					
State General Fund	\$18,777,153	\$16,919,894	\$18,818,386	\$1,898,492	11.2%
Interagency Transfers	\$10,186,922	\$11,100,731	\$11,100,731	\$0	0.0%
Fees & Self-gen Revenues	\$3,515,321	\$3,553,108	\$3,553,108	\$0	0.0%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$32,479,396	\$31,573,733	\$33,472,225	\$1,898,492	6.0%
T.O.	0	0	0	0	-
Other Charges Positions	218	218	218	0	0.0%
09 Health					
303 Developmental Disabilities Council					
State General Fund	\$1,007,517	\$1,007,517	\$507,517	(\$500,000)	-49.6%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$1,481,873	\$1,823,311	\$1,741,392	(\$81,919)	-4.5%
	\$2,489,390	\$2,830,828	\$2,248,909	(\$581,919)	-20.6%
T.O.	8	8	8	0	0.0%
Other Charges Positions	0	0	0	0	-
09 Health					
304 Metropolitan Human Services District					
State General Fund	\$19,379,962	\$18,402,595	\$18,088,015	(\$314,580)	-1.7%
Interagency Transfers	\$6,949,238	\$9,339,786	\$9,339,786	\$0	0.0%
Fees & Self-gen Revenues	\$451,961	\$1,229,243	\$1,229,243	\$0	0.0%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$1,577,755	\$2,355,052	\$2,355,052	\$0	0.0%
	\$28,358,916	\$31,326,676	\$31,012,096	(\$314,580)	-1.0%
T.O.	0	0	0	0	-
Other Charges Positions	144	140	140	0	0.0%
09 Health					
305 Medical Vendor Administration					
State General Fund	\$118,526,794	\$182,219,643	\$131,687,277	(\$50,532,366)	-27.7%
Interagency Transfers	\$19,317,434	\$27,952,896	\$499,672	(\$27,453,224)	-98.2%
Fees & Self-gen Revenues	\$983,416	\$4,200,000	\$4,200,000	\$0	0.0%
Statutory Dedications	\$0	\$711,345	\$929,940	\$218,595	30.7%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$277,214,638	\$550,554,876	\$458,347,468	(\$92,207,408)	-16.7%
	\$416,042,282	\$765,638,760	\$595,664,357	(\$169,974,403)	-22.2%
T.O.	996	996	996	0	0.0%
Other Charges Positions	0	0	0	0	-
09 Health					
306 Medical Vendor Payments					
State General Fund	\$1,867,274,341	\$2,273,579,905	\$2,501,646,334	\$228,066,429	10.0%
Interagency Transfers	\$95,130,777	\$168,237,585	\$166,436,529	(\$1,801,056)	-1.1%
Fees & Self-gen Revenues	\$501,150,050	\$673,229,574	\$554,334,489	(\$118,895,085)	-17.7%
Statutory Dedications	\$955,279,706	\$1,497,342,348	\$1,277,491,470	(\$219,850,878)	-14.7%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$13,376,842,689	\$14,161,340,272	\$12,842,384,701	(\$1,318,955,571)	-9.3%
	\$16,795,677,563	\$18,773,729,684	\$17,342,293,523	(\$1,431,436,161)	-7.6%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-

	FY 23 Actuals	FY 24 EOB 12/1/2023	FY 25 HB1 Original	FY 25 - FY 24 Change	Percent Change
09 Health					
307 Office of Secretary					
State General Fund	\$57,249,819	\$63,201,444	\$62,417,699	(\$783,745)	-1.2%
Interagency Transfers	\$6,642,027	\$11,781,441	\$12,314,057	\$532,616	4.5%
Fees & Self-gen Revenues	\$2,139,311	\$2,869,401	\$2,869,401	\$0	0.0%
Statutory Dedications	\$420,419	\$9,325,000	\$9,325,000	\$0	0.0%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$16,560,761	\$21,495,464	\$21,495,464	\$0	0.0%
	\$83,012,336	\$108,672,750	\$108,421,621	(\$251,129)	-0.2%
T.O.	440	439	449	10	2.3%
Other Charges Positions	0	0	1	1	-
09 Health					
309 South Central LA Human Services Authority					
State General Fund	\$16,325,063	\$16,713,641	\$16,881,979	\$168,338	1.0%
Interagency Transfers	\$6,361,599	\$7,943,733	\$7,943,733	\$0	0.0%
Fees & Self-gen Revenues	\$2,999,180	\$3,000,000	\$3,100,000	\$100,000	3.3%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$25,685,843	\$27,657,374	\$27,925,712	\$268,338	1.0%
T.O.	0	0	0	0	-
Other Charges Positions	145	145	145	0	0.0%
09 Health					
310 Northeast Delta Human Services Authority					
State General Fund	\$11,038,224	\$11,143,605	\$11,309,002	\$165,397	1.5%
Interagency Transfers	\$4,152,568	\$5,085,087	\$4,483,420	(\$601,667)	-11.8%
Fees & Self-gen Revenues	\$0	\$807,899	\$773,844	(\$34,055)	-4.2%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$15,190,792	\$17,036,591	\$16,566,266	(\$470,325)	-2.8%
T.O.	0	0	0	0	-
Other Charges Positions	101	101	101	0	0.0%
09 Health					
320 Aging & Adult Services					
State General Fund	\$26,244,252	\$26,768,148	\$29,092,182	\$2,324,034	8.7%
Interagency Transfers	\$28,059,042	\$37,859,615	\$41,306,413	\$3,446,798	9.1%
Fees & Self-gen Revenues	\$513,196	\$782,680	\$782,680	\$0	0.0%
Statutory Dedications	\$3,530,380	\$3,508,434	\$3,508,434	\$0	0.0%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$8,649	\$181,733	\$181,733	\$0	0.0%
	\$58,355,518	\$69,100,610	\$74,871,442	\$5,770,832	8.4%
T.O.	412	412	422	10	2.4%
Other Charges Positions	0	0	0	0	-
09 Health					
324 LA Emergency Response Network Board					
State General Fund	\$1,958,468	\$2,453,234	\$2,144,908	(\$308,326)	-12.6%
Interagency Transfers	\$197,666	\$70,000	\$40,000	(\$30,000)	-42.9%
Fees & Self-gen Revenues	\$20,203	\$24,000	\$0	(\$24,000)	-100.0%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$2,176,338	\$2,547,234	\$2,184,908	(\$362,326)	-14.2%
T.O.	8	10	10	0	0.0%
Other Charges Positions	0	0	0	0	-
09 Health					
325 Acadiana Area Human Services District					
State General Fund	\$14,401,901	\$14,658,889	\$14,666,975	\$8,086	0.1%
Interagency Transfers	\$3,416,670	\$5,107,914	\$5,107,914	\$0	0.0%
Fees & Self-gen Revenues	\$1,048,674	\$1,536,196	\$1,536,196	\$0	0.0%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$140,220	\$1,000,000	\$1,000,000	\$0	0.0%
	\$19,007,464	\$22,302,999	\$22,311,085	\$8,086	0.0%
T.O.	0	0	0	0	-
Other Charges Positions	119	119	119	0	0.0%

	FY 23 Actuals	FY 24 EOB 12/1/2023	FY 25 HB1 Original	FY 25 - FY 24 Change	Percent Change
09 Health					
326 Public Health					
State General Fund	\$60,786,603	\$60,167,535	\$59,946,578	(\$220,957)	-0.4%
Interagency Transfers	\$54,090,295	\$87,213,926	\$87,005,926	(\$208,000)	-0.2%
Fees & Self-gen Revenues	\$49,278,060	\$56,721,419	\$56,642,869	(\$78,550)	-0.1%
Statutory Dedications	\$9,991,300	\$18,000,320	\$18,000,320	\$0	0.0%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$382,854,004	\$640,785,539	\$552,284,082	(\$88,501,457)	-13.8%
	\$557,000,261	\$862,888,739	\$773,879,775	(\$89,008,964)	-10.3%
T.O.	1,230	1,227	1,229	2	0.2%
Other Charges Positions	0	0	0	0	-
09 Health					
330 Behavioral Health					
State General Fund	\$130,148,400	\$143,292,776	\$161,779,151	\$18,486,375	12.9%
Interagency Transfers	\$117,092,100	\$154,898,557	\$162,106,887	\$7,208,330	4.7%
Fees & Self-gen Revenues	\$497,886	\$1,465,918	\$1,387,150	(\$78,768)	-5.4%
Statutory Dedications	\$4,746,498	\$5,713,461	\$6,663,511	\$950,050	16.6%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$77,668,990	\$104,543,722	\$104,526,151	(\$17,571)	0.0%
	\$330,153,874	\$409,914,434	\$436,462,850	\$26,548,416	6.5%
T.O.	1,671	1,671	1,673	2	0.1%
Other Charges Positions	6	6	6	0	0.0%
09 Health					
340 OCDD					
State General Fund	\$38,135,081	\$42,697,714	\$43,250,725	\$553,011	1.3%
Interagency Transfers	\$146,905,323	\$165,565,950	\$164,267,003	(\$1,298,947)	-0.8%
Fees & Self-gen Revenues	\$2,656,214	\$4,017,634	\$4,142,385	\$124,751	3.1%
Statutory Dedications	\$0	\$419,000	\$419,000	\$0	0.0%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$7,460,053	\$7,816,547	\$7,816,547	\$0	0.0%
	\$195,156,671	\$220,516,845	\$219,895,660	(\$621,185)	-0.3%
T.O.	1,682	1,681	1,682	1	0.1%
Other Charges Positions	0	0	0	0	-
09 Health					
350 Office on Women's Health and Community Health					
State General Fund	\$719,108	\$1,686,331	\$1,172,768	(\$513,563)	-30.5%
Interagency Transfers	\$0	\$1,819,695	\$0	(\$1,819,695)	-100.0%
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$719,108	\$3,506,026	\$1,172,768	(\$2,333,258)	-66.5%
T.O.	10	12	6	(6)	-50.0%
Other Charges Positions	0	0	0	0	-
09 Health					
375 Imperial Calcasieu Human Services Authority					
State General Fund	\$8,462,079	\$8,788,854	\$9,243,739	\$454,885	5.2%
Interagency Transfers	\$3,277,584	\$3,185,171	\$3,185,171	\$0	0.0%
Fees & Self-gen Revenues	\$1,299,015	\$1,300,000	\$1,400,000	\$100,000	7.7%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$116,777	\$125,000	\$125,000	\$0	0.0%
	\$13,155,454	\$13,399,025	\$13,953,910	\$554,885	4.1%
T.O.	0	0	0	0	-
Other Charges Positions	77	80	80	0	0.0%
09 Health					
376 Central LA Human Services District					
State General Fund	\$10,418,359	\$10,296,243	\$10,927,247	\$631,004	6.1%
Interagency Transfers	\$6,205,239	\$6,712,519	\$6,712,519	\$0	0.0%
Fees & Self-gen Revenues	\$868,139	\$1,000,000	\$1,000,000	\$0	0.0%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$17,491,737	\$18,008,762	\$18,639,766	\$631,004	3.5%
T.O.	0	0	0	0	-
Other Charges Positions	88	88	89	1	1.1%

	FY 23 Actuals	FY 24 EOB 12/1/2023	FY 25 HBI Original	FY 25 - FY 24 Change	Percent Change
09 Health					
377 Northwest LA Human Services District					
State General Fund	\$9,555,496	\$9,327,170	\$9,355,478	\$28,308	0.3%
Interagency Transfers	\$4,924,375	\$6,247,244	\$6,247,244	\$0	0.0%
Fees & Self-gen Revenues	\$357,514	\$1,200,000	\$1,200,000	\$0	0.0%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$14,837,384	\$16,774,414	\$16,802,722	\$28,308	0.2%
T.O.	0	0	0	0	-
Other Charges Positions	89	91	91	0	0.0%
10 Children & Family Services					
State General Fund	\$263,404,124	\$288,499,293	\$292,557,203	\$4,057,910	1.4%
Interagency Transfers	\$15,450,936	\$16,502,907	\$16,502,907	\$0	0.0%
Fees & Self-gen Revenues	\$10,388,960	\$16,634,991	\$16,634,991	\$0	0.0%
Statutory Dedications	\$636,029	\$2,724,294	\$1,724,294	(\$1,000,000)	-36.7%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$540,133,322	\$613,584,450	\$601,460,491	(\$12,123,959)	-2.0%
	\$830,013,372	\$937,945,935	\$928,879,886	(\$9,066,049)	-1.0%
T.O.	3,664	3,737	3,760	23	0.6%
Other Charges Positions	0	0	0	0	-
10 Children & Family Services					
360 Children & Family Services					
State General Fund	\$263,404,124	\$288,499,293	\$292,557,203	\$4,057,910	1.4%
Interagency Transfers	\$15,450,936	\$16,502,907	\$16,502,907	\$0	0.0%
Fees & Self-gen Revenues	\$10,388,960	\$16,634,991	\$16,634,991	\$0	0.0%
Statutory Dedications	\$636,029	\$2,724,294	\$1,724,294	(\$1,000,000)	-36.7%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$540,133,322	\$613,584,450	\$601,460,491	(\$12,123,959)	-2.0%
	\$830,013,372	\$937,945,935	\$928,879,886	(\$9,066,049)	-1.0%
T.O.	3,664	3,737	3,760	23	0.6%
Other Charges Positions	0	0	0	0	-
11 Natural Resources					
State General Fund	\$12,021,058	\$27,718,362	\$27,096,926	(\$621,436)	-2.2%
Interagency Transfers	\$6,782,860	\$8,892,137	\$8,632,737	(\$259,400)	-2.9%
Fees & Self-gen Revenues	\$18,536,760	\$19,608,398	\$20,006,097	\$397,699	2.0%
Statutory Dedications	\$16,954,545	\$31,187,487	\$33,257,236	\$2,069,749	6.6%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$20,641,915	\$94,615,820	\$130,087,430	\$35,471,610	37.5%
	\$74,937,138	\$182,022,204	\$219,080,426	\$37,058,222	20.4%
T.O.	321	329	341	12	3.6%
Other Charges Positions	0	0	0	0	-
11 Natural Resources					
431 Office of Secretary					
State General Fund	\$7,804,611	\$21,518,822	\$20,404,850	(\$1,113,972)	-5.2%
Interagency Transfers	\$5,725,900	\$7,392,720	\$7,133,320	(\$259,400)	-3.5%
Fees & Self-gen Revenues	\$3,957,834	\$4,382,113	\$5,023,717	\$641,604	14.6%
Statutory Dedications	\$16,954,545	\$28,668,111	\$30,442,387	\$1,774,276	6.2%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$17,607,175	\$90,499,820	\$125,795,905	\$35,296,085	39.0%
	\$52,050,066	\$152,461,586	\$188,800,179	\$36,338,593	23.8%
T.O.	42	148	156	8	5.4%
Other Charges Positions	0	0	0	0	-
11 Natural Resources					
432 Conservation					
State General Fund	\$4,216,447	\$6,199,540	\$6,692,076	\$492,536	7.9%
Interagency Transfers	\$1,056,960	\$1,499,417	\$1,499,417	\$0	0.0%
Fees & Self-gen Revenues	\$14,578,926	\$15,226,285	\$14,982,380	(\$243,905)	-1.6%
Statutory Dedications	\$0	\$2,519,376	\$2,814,849	\$295,473	11.7%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$3,034,740	\$4,116,000	\$4,291,525	\$175,525	4.3%
	\$22,887,072	\$29,560,618	\$30,280,247	\$719,629	2.4%
T.O.	179	181	185	4	2.2%
Other Charges Positions	0	0	0	0	-
11 Natural Resources					
434 Mineral Resources					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$0	\$0	\$0	\$0	-
T.O.	55	0	0	0	-
Other Charges Positions	0	0	0	0	-

	FY 23 Actuals	FY 24 EOB 12/1/2023	FY 25 HB1 Original	FY 25 - FY 24 Change	Percent Change
11 Natural Resources					
435 Coastal Management					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$0	\$0	\$0	\$0	-
T.O.	45	0	0	0	-
Other Charges Positions	0	0	0	0	-
12 Revenue					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$434,837	\$515,000	\$515,000	\$0	0.0%
Fees & Self-gen Revenues	\$113,003,100	\$118,857,224	\$118,637,147	(\$220,077)	-0.2%
Statutory Dedications	\$557,914	\$557,914	\$557,914	\$0	0.0%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$113,995,851	\$119,930,138	\$119,710,061	(\$220,077)	-0.2%
T.O.	727	724	724	0	0.0%
Other Charges Positions	15	15	15	0	0.0%
12 Revenue					
440 Office of Revenue					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$434,837	\$515,000	\$515,000	\$0	0.0%
Fees & Self-gen Revenues	\$113,003,100	\$118,857,224	\$118,637,147	(\$220,077)	-0.2%
Statutory Dedications	\$557,914	\$557,914	\$557,914	\$0	0.0%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$113,995,851	\$119,930,138	\$119,710,061	(\$220,077)	-0.2%
T.O.	727	724	724	0	0.0%
Other Charges Positions	15	15	15	0	0.0%
13 Environmental Quality					
State General Fund	\$4,568,830	\$16,858,079	\$13,853,948	(\$3,004,131)	-17.8%
Interagency Transfers	\$4,476,431	\$4,528,414	\$3,239,295	(\$1,289,119)	-28.5%
Fees & Self-gen Revenues	\$96,949,300	\$107,275,732	\$108,900,638	\$1,624,906	1.5%
Statutory Dedications	\$9,649,921	\$11,099,515	\$10,873,471	(\$226,044)	-2.0%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$16,696,437	\$20,742,743	\$20,290,956	(\$451,787)	-2.2%
	\$132,340,920	\$160,504,483	\$157,158,308	(\$3,346,175)	-2.1%
T.O.	707	711	712	1	0.1%
Other Charges Positions	0	0	0	0	-
13 Environmental Quality					
856 Environmental Quality					
State General Fund	\$4,568,830	\$16,858,079	\$13,853,948	(\$3,004,131)	-17.8%
Interagency Transfers	\$4,476,431	\$4,528,414	\$3,239,295	(\$1,289,119)	-28.5%
Fees & Self-gen Revenues	\$96,949,300	\$107,275,732	\$108,900,638	\$1,624,906	1.5%
Statutory Dedications	\$9,649,921	\$11,099,515	\$10,873,471	(\$226,044)	-2.0%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$16,696,437	\$20,742,743	\$20,290,956	(\$451,787)	-2.2%
	\$132,340,920	\$160,504,483	\$157,158,308	(\$3,346,175)	-2.1%
T.O.	707	711	712	1	0.1%
Other Charges Positions	0	0	0	0	-
14 Workforce Commission					
State General Fund	\$10,633,949	\$14,810,048	\$14,810,048	\$0	0.0%
Interagency Transfers	\$3,945,761	\$3,200,000	\$3,200,000	\$0	0.0%
Fees & Self-gen Revenues	\$16,000	\$72,219	\$72,219	\$0	0.0%
Statutory Dedications	\$99,302,371	\$114,568,895	\$114,811,325	\$242,430	0.2%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$182,644,828	\$175,044,157	\$167,428,330	(\$7,615,827)	-4.4%
	\$296,542,909	\$307,695,319	\$300,321,922	(\$7,373,397)	-2.4%
T.O.	878	873	873	0	0.0%
Other Charges Positions	0	0	0	0	-
14 Workforce Commission					
474 Workforce Support & Training					
State General Fund	\$10,633,949	\$14,810,048	\$14,810,048	\$0	0.0%
Interagency Transfers	\$3,945,761	\$3,200,000	\$3,200,000	\$0	0.0%
Fees & Self-gen Revenues	\$16,000	\$72,219	\$72,219	\$0	0.0%
Statutory Dedications	\$99,302,371	\$114,568,895	\$114,811,325	\$242,430	0.2%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$182,644,828	\$175,044,157	\$167,428,330	(\$7,615,827)	-4.4%
	\$296,542,909	\$307,695,319	\$300,321,922	(\$7,373,397)	-2.4%
T.O.	878	873	873	0	0.0%
Other Charges Positions	0	0	0	0	-

	FY 23 Actuals	FY 24 EOB 12/1/2023	FY 25 HBI Original	FY 25 - FY 24 Change	Percent Change
16 Wildlife & Fisheries					
State General Fund	\$14,279,577	\$11,426,395	\$0	(\$11,426,395)	-100.0%
Interagency Transfers	\$12,855,100	\$18,030,698	\$15,118,472	(\$2,912,226)	-16.2%
Fees & Self-gen Revenues	\$5,956,762	\$10,119,988	\$9,876,689	(\$243,299)	-2.4%
Statutory Dedications	\$89,976,914	\$135,237,747	\$107,968,985	(\$27,268,762)	-20.2%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$33,449,969	\$106,893,517	\$82,636,002	(\$24,257,515)	-22.7%
	\$156,518,323	\$281,708,345	\$215,600,148	(\$66,108,197)	-23.5%
T.O.	782	784	786	2	0.3%
Other Charges Positions	3	3	3	0	0.0%
16 Wildlife & Fisheries					
511 Management & Finance					
State General Fund	\$3,850,000	\$0	\$0	\$0	-
Interagency Transfers	\$0	\$19,500	\$19,500	\$0	0.0%
Fees & Self-gen Revenues	\$10,450	\$10,450	\$10,450	\$0	0.0%
Statutory Dedications	\$14,986,809	\$24,423,768	\$18,330,289	(\$6,093,479)	-24.9%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$181,619	\$229,315	\$229,315	\$0	0.0%
	\$19,028,878	\$24,683,033	\$18,589,554	(\$6,093,479)	-24.7%
T.O.	43	45	45	0	0.0%
Other Charges Positions	0	0	0	0	-
16 Wildlife & Fisheries					
512 Office of Secretary					
State General Fund	\$5,532,212	\$9,416,902	\$0	(\$9,416,902)	-100.0%
Interagency Transfers	\$232,071	\$329,304	\$329,304	\$0	0.0%
Fees & Self-gen Revenues	\$196,157	\$269,975	\$294,975	\$25,000	9.3%
Statutory Dedications	\$38,030,984	\$41,567,879	\$40,532,313	(\$1,035,566)	-2.5%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$2,801,375	\$3,194,967	\$3,266,210	\$71,243	2.2%
	\$46,792,799	\$54,779,027	\$44,422,802	(\$10,356,225)	-18.9%
T.O.	281	280	282	2	0.7%
Other Charges Positions	0	0	0	0	-
16 Wildlife & Fisheries					
513 Office of Wildlife					
State General Fund	\$2,853,946	\$1,769,193	\$0	(\$1,769,193)	-100.0%
Interagency Transfers	\$2,470,719	\$4,370,863	\$4,270,863	(\$100,000)	-2.3%
Fees & Self-gen Revenues	\$2,571,406	\$4,487,066	\$4,030,289	(\$456,777)	-10.2%
Statutory Dedications	\$17,929,451	\$28,355,407	\$27,442,352	(\$913,055)	-3.2%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$19,595,124	\$33,389,866	\$33,404,882	\$15,016	0.0%
	\$45,420,646	\$72,372,395	\$69,148,386	(\$3,224,009)	-4.5%
T.O.	225	226	226	0	0.0%
Other Charges Positions	3	3	3	0	0.0%
16 Wildlife & Fisheries					
514 Office of Fisheries					
State General Fund	\$2,043,419	\$240,300	\$0	(\$240,300)	-100.0%
Interagency Transfers	\$10,152,310	\$13,311,031	\$10,498,805	(\$2,812,226)	-21.1%
Fees & Self-gen Revenues	\$3,178,749	\$5,352,497	\$5,540,975	\$188,478	3.5%
Statutory Dedications	\$19,029,670	\$40,890,693	\$21,664,031	(\$19,226,662)	-47.0%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$10,871,851	\$70,079,369	\$45,735,595	(\$24,343,774)	-34.7%
	\$45,276,000	\$129,873,890	\$83,439,406	(\$46,434,484)	-35.8%
T.O.	233	233	233	0	0.0%
Other Charges Positions	0	0	0	0	-
17 Civil Service					
State General Fund	\$6,597,103	\$8,637,485	\$6,490,791	(\$2,146,694)	-24.9%
Interagency Transfers	\$13,613,758	\$14,749,675	\$15,540,662	\$790,987	5.4%
Fees & Self-gen Revenues	\$3,734,442	\$3,680,232	\$5,660,651	\$1,980,419	53.8%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$23,945,302	\$27,067,392	\$27,692,104	\$624,712	2.3%
T.O.	178	178	182	4	2.2%
Other Charges Positions	0	0	0	0	-
17 Civil Service					
560 State Civil Service					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$12,782,991	\$13,952,766	\$14,678,573	\$725,807	5.2%
Fees & Self-gen Revenues	\$817,179	\$418,494	\$439,134	\$20,640	4.9%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$13,600,170	\$14,371,260	\$15,117,707	\$746,447	5.2%
T.O.	103	103	105	2	1.9%
Other Charges Positions	0	0	0	0	-

	FY 23 Actuals	FY 24 EOB 12/1/2023	FY 25 HB1 Original	FY 25 - FY 24 Change	Percent Change
17 Civil Service					
561 Municipal Fire & Police C.S.					
State General Fund	\$0	\$1,800,000	\$0	(\$1,800,000)	-100.0%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$2,495,721	\$2,724,865	\$4,684,658	\$1,959,793	71.9%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$2,495,721	\$4,524,865	\$4,684,658	\$159,793	3.5%
T.O.	20	20	21	1	5.0%
Other Charges Positions	0	0	0	0	-
17 Civil Service					
562 Ethics Administration					
State General Fund	\$5,066,091	\$5,296,512	\$5,028,707	(\$267,805)	-5.1%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$175,116	\$175,498	\$175,498	\$0	0.0%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$5,241,207	\$5,472,010	\$5,204,205	(\$267,805)	-4.9%
T.O.	41	41	41	0	0.0%
Other Charges Positions	0	0	0	0	-
17 Civil Service					
563 State Police Commission					
State General Fund	\$773,208	\$774,403	\$814,753	\$40,350	5.2%
Interagency Transfers	\$55,000	\$55,000	\$55,000	\$0	0.0%
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$828,208	\$829,403	\$869,753	\$40,350	4.9%
T.O.	4	4	4	0	0.0%
Other Charges Positions	0	0	0	0	-
17 Civil Service					
565 Board of Tax Appeals					
State General Fund	\$757,804	\$766,570	\$647,331	(\$119,239)	-15.6%
Interagency Transfers	\$775,766	\$741,909	\$807,089	\$65,180	8.8%
Fees & Self-gen Revenues	\$246,426	\$361,375	\$361,361	(\$14)	0.0%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$1,779,996	\$1,869,854	\$1,815,781	(\$54,073)	-2.9%
T.O.	10	10	11	1	10.0%
Other Charges Positions	0	0	0	0	-
18 Retirement Systems					
State General Fund	\$397,652,052	\$0	\$0	\$0	-
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$397,652,052	\$0	\$0	\$0	-
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
18 Retirement Systems					
585 State Employee Retirement System (LASERS)					
State General Fund	\$348,365,390	\$0	\$0	\$0	-
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$348,365,390	\$0	\$0	\$0	-
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-

	FY 23 Actuals	FY 24 EOB 12/1/2023	FY 25 HB1 Original	FY 25 - FY 24 Change	Percent Change
18 Retirement Systems					
586 LA Teachers Retirement System					
State General Fund	\$49,286,662	\$0	\$0	\$0	-
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$49,286,662	\$0	\$0	\$0	-
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
19A Higher Education					
State General Fund	\$1,254,008,466	\$1,387,178,812	\$1,283,170,408	(\$104,008,404)	-7.5%
Interagency Transfers	\$20,036,496	\$42,749,005	\$27,974,005	(\$14,775,000)	-34.6%
Fees & Self-gen Revenues	\$1,565,955,478	\$1,729,458,195	\$1,756,543,204	\$27,085,009	1.6%
Statutory Dedications	\$170,273,524	\$261,174,619	\$230,430,033	(\$30,744,586)	-11.8%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$31,937,767	\$51,185,269	\$50,904,633	(\$280,636)	-0.5%
	\$3,042,211,732	\$3,471,745,900	\$3,349,022,283	(\$122,723,617)	-3.5%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
19A Higher Education					
600 LSU System					
State General Fund	\$445,098,436	\$504,905,037	\$0	(\$504,905,037)	-100.0%
Interagency Transfers	\$8,457,330	\$8,485,184	\$8,485,184	\$0	0.0%
Fees & Self-gen Revenues	\$689,669,270	\$753,646,454	\$785,613,963	\$31,967,509	4.2%
Statutory Dedications	\$26,844,527	\$24,358,118	\$23,432,777	(\$925,341)	-3.8%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$11,004,860	\$13,018,275	\$13,018,275	\$0	0.0%
	\$1,181,074,423	\$1,304,413,068	\$830,550,199	(\$473,862,869)	-36.3%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
19A Higher Education					
615 SU System					
State General Fund	\$60,150,433	\$66,400,531	\$0	(\$66,400,531)	-100.0%
Interagency Transfers	\$4,476,791	\$4,476,791	\$4,476,791	\$0	0.0%
Fees & Self-gen Revenues	\$109,137,009	\$111,268,600	\$115,831,100	\$4,562,500	4.1%
Statutory Dedications	\$4,871,204	\$4,851,115	\$4,427,438	(\$423,677)	-8.7%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$3,654,209	\$3,654,209	\$3,654,209	\$0	0.0%
	\$182,289,646	\$190,651,246	\$128,389,538	(\$62,261,708)	-32.7%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
19A Higher Education					
620 UL System					
State General Fund	\$268,405,059	\$317,720,729	\$0	(\$317,720,729)	-100.0%
Interagency Transfers	\$942,000	\$259,923	\$259,923	\$0	0.0%
Fees & Self-gen Revenues	\$613,475,042	\$682,482,759	\$672,482,759	(\$10,000,000)	-1.5%
Statutory Dedications	\$20,014,404	\$20,277,218	\$16,741,918	(\$3,535,300)	-17.4%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$902,836,505	\$1,020,740,629	\$689,484,600	(\$331,256,029)	-32.5%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
19A Higher Education					
649 LCTCS System					
State General Fund	\$146,417,228	\$164,522,934	\$0	(\$164,522,934)	-100.0%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$149,169,988	\$170,030,083	\$170,585,083	\$555,000	0.3%
Statutory Dedications	\$38,997,478	\$30,909,474	\$15,769,088	(\$15,140,386)	-49.0%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$334,584,694	\$365,462,491	\$186,354,171	(\$179,108,320)	-49.0%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-

	FY 23 Actuals	FY 24 EOB 12/1/2023	FY 25 HB1 Original	FY 25 - FY 24 Change	Percent Change
19A Higher Education					
671 Board of Regents					
State General Fund	\$333,937,310	\$333,629,581	\$1,283,170,408	\$949,540,827	284.6%
Interagency Transfers	\$6,160,375	\$29,527,107	\$14,752,107	(\$14,775,000)	-50.0%
Fees & Self-gen Revenues	\$4,504,168	\$12,030,299	\$12,030,299	\$0	0.0%
Statutory Dedications	\$79,545,912	\$180,778,694	\$170,058,812	(\$10,719,882)	-5.9%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$17,278,698	\$34,512,785	\$34,232,149	(\$280,636)	-0.8%
	\$441,426,464	\$590,478,466	\$1,514,243,775	\$923,765,309	156.4%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
19B Special Schools & Comm.					
State General Fund	\$57,651,439	\$62,296,688	\$63,573,166	\$1,276,478	2.0%
Interagency Transfers	\$14,529,422	\$24,427,826	\$18,722,731	(\$5,705,095)	-23.4%
Fees & Self-gen Revenues	\$2,681,142	\$4,292,472	\$3,912,805	(\$379,667)	-8.8%
Statutory Dedications	\$12,863,720	\$22,084,673	\$22,582,281	\$497,608	2.3%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$87,725,723	\$113,101,659	\$108,790,983	(\$4,310,676)	-3.8%
T.O.	656	654	659	5	0.8%
Other Charges Positions	31	31	31	0	0.0%
19B Special Schools & Comm.					
656 Special School District					
State General Fund	\$24,759,320	\$28,032,126	\$28,954,284	\$922,158	3.3%
Interagency Transfers	\$6,856,932	\$12,378,806	\$10,353,588	(\$2,025,218)	-16.4%
Fees & Self-gen Revenues	\$128,088	\$257,812	\$168,145	(\$89,667)	-34.8%
Statutory Dedications	\$0	\$152,656	\$151,977	(\$679)	-0.4%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$31,744,340	\$40,821,400	\$39,627,994	(\$1,193,406)	-2.9%
T.O.	366	356	356	0	0.0%
Other Charges Positions	3	3	3	0	0.0%
19B Special Schools & Comm.					
657 LA School for Math, Science & the Arts					
State General Fund	\$6,994,526	\$6,302,110	\$6,747,103	\$444,993	7.1%
Interagency Transfers	\$2,947,665	\$6,585,753	\$3,087,004	(\$3,498,749)	-53.1%
Fees & Self-gen Revenues	\$266,572	\$650,459	\$650,459	\$0	0.0%
Statutory Dedications	\$71,386	\$80,432	\$79,206	(\$1,226)	-1.5%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$10,280,149	\$13,618,754	\$10,563,772	(\$3,054,982)	-22.4%
T.O.	91	91	91	0	0.0%
Other Charges Positions	28	28	28	0	0.0%
19B Special Schools & Comm.					
658 Thrive Academy					
State General Fund	\$7,591,411	\$7,421,057	\$7,950,562	\$529,505	7.1%
Interagency Transfers	\$2,219,154	\$2,307,413	\$2,217,413	(\$90,000)	-3.9%
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$78,181	\$78,319	\$77,664	(\$655)	-0.8%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$9,888,746	\$9,806,789	\$10,245,639	\$438,850	4.5%
T.O.	44	44	44	0	0.0%
Other Charges Positions	0	0	0	0	-
19B Special Schools & Comm.					
659 Ecole Pointe-au-Chien					
State General Fund	\$0	\$500,000	\$1,083,182	\$583,182	116.6%
Interagency Transfers	\$0	\$325,750	\$325,750	\$0	0.0%
Fees & Self-gen Revenues	\$0	\$1,000,000	\$700,000	(\$300,000)	-30.0%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$0	\$1,825,750	\$2,108,932	\$283,182	15.5%
T.O.	0	8	13	5	62.5%
Other Charges Positions	0	0	0	0	-

	FY 23 Actuals	FY 24 EOB 12/1/2023	FY 25 HBI Original	FY 25 - FY 24 Change	Percent Change
19B Special Schools & Comm.					
662 LA Educational Television Authority					
State General Fund	\$10,261,458	\$11,653,071	\$10,254,184	(\$1,398,887)	-12.0%
Interagency Transfers	\$152,511	\$315,917	\$315,917	\$0	0.0%
Fees & Self-gen Revenues	\$2,256,483	\$2,344,201	\$2,344,201	\$0	0.0%
Statutory Dedications	\$75,000	\$975,000	\$1,476,448	\$501,448	51.4%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$12,745,452	\$15,288,189	\$14,390,750	(\$897,439)	-5.9%
T.O.	65	65	65	0	0.0%
Other Charges Positions	0	0	0	0	-
19B Special Schools & Comm.					
666 Board of Elementary & Secondary Education					
State General Fund	\$1,148,515	\$1,144,451	\$1,155,652	\$11,201	1.0%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$30,000	\$40,000	\$50,000	\$10,000	25.0%
Statutory Dedications	\$12,639,153	\$20,718,780	\$20,718,780	\$0	0.0%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$13,817,668	\$21,903,231	\$21,924,432	\$21,201	0.1%
T.O.	11	11	11	0	0.0%
Other Charges Positions	0	0	0	0	-
19B Special Schools & Comm.					
673 N. O. Center for Creative Arts					
State General Fund	\$6,896,209	\$7,243,873	\$7,428,199	\$184,326	2.5%
Interagency Transfers	\$2,353,159	\$2,514,187	\$2,423,059	(\$91,128)	-3.6%
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$0	\$79,486	\$78,206	(\$1,280)	-1.6%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$9,249,369	\$9,837,546	\$9,929,464	\$91,918	0.9%
T.O.	79	79	79	0	0.0%
Other Charges Positions	0	0	0	0	-
19D Education					
State General Fund	\$3,867,541,638	\$4,204,307,129	\$4,195,567,360	(\$8,739,769)	-0.2%
Interagency Transfers	\$113,516,244	\$77,787,625	\$61,368,991	(\$16,418,634)	-21.1%
Fees & Self-gen Revenues	\$26,840,467	\$22,877,195	\$19,875,656	(\$3,001,539)	-13.1%
Statutory Dedications	\$345,523,668	\$343,923,100	\$334,265,605	(\$9,657,495)	-2.8%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$2,971,320,233	\$3,617,474,399	\$2,722,394,451	(\$895,079,948)	-24.7%
	\$7,324,742,249	\$8,266,369,448	\$7,333,472,063	(\$932,897,385)	-11.3%
T.O.	487	495	501	6	1.2%
Other Charges Positions	0	0	0	0	-
19D Education					
678 State Activities					
State General Fund	\$27,563,453	\$43,986,552	\$43,031,721	(\$954,831)	-2.2%
Interagency Transfers	\$13,450,599	\$7,939,651	\$14,809,651	\$6,870,000	86.5%
Fees & Self-gen Revenues	\$5,760,739	\$7,049,246	\$7,047,707	(\$1,539)	0.0%
Statutory Dedications	\$30,343	\$62,510	\$62,510	\$0	0.0%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$237,553,829	\$299,565,908	\$163,868,594	(\$135,697,314)	-45.3%
	\$284,358,963	\$358,603,867	\$228,820,183	(\$129,783,684)	-36.2%
T.O.	487	495	501	6	1.2%
Other Charges Positions	0	0	0	0	-
19D Education					
681 Subgrantee Assistance					
State General Fund	\$133,959,703	\$212,489,300	\$221,370,254	\$8,880,954	4.2%
Interagency Transfers	\$51,573,585	\$31,839,237	\$22,800,237	(\$9,039,000)	-28.4%
Fees & Self-gen Revenues	\$9,317,116	\$9,377,789	\$9,377,789	\$0	0.0%
Statutory Dedications	\$31,482,036	\$44,201,982	\$42,989,765	(\$1,212,217)	-2.7%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$2,733,766,404	\$3,317,908,491	\$2,558,525,857	(\$759,382,634)	-22.9%
	\$2,960,098,844	\$3,615,816,799	\$2,855,063,902	(\$760,752,897)	-21.0%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-

	FY 23 Actuals	FY 24 EOB 12/1/2023	FY 25 HB1 Original	FY 25 - FY 24 Change	Percent Change
19D Education					
682 Recovery School District (RSD)					
State General Fund	\$301,645	\$349,349	\$104,390	(\$244,959)	-70.1%
Interagency Transfers	\$48,492,060	\$38,008,737	\$23,759,103	(\$14,249,634)	-37.5%
Fees & Self-gen Revenues	\$11,762,611	\$6,450,160	\$3,450,160	(\$3,000,000)	-46.5%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$60,556,317	\$44,808,246	\$27,313,653	(\$17,494,593)	-39.0%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
19D Education					
695 Minimum Foundation Program (MFP)					
State General Fund	\$3,685,544,687	\$3,925,787,149	\$3,910,366,216	(\$15,420,933)	-0.4%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$314,011,289	\$299,658,608	\$291,213,330	(\$8,445,278)	-2.8%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$3,999,555,976	\$4,225,445,757	\$4,201,579,546	(\$23,866,211)	-0.6%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
19D Education					
697 Non-public Education Assistance					
State General Fund	\$20,172,149	\$21,694,779	\$20,694,779	(\$1,000,000)	-4.6%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$20,172,149	\$21,694,779	\$20,694,779	(\$1,000,000)	-4.6%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
19E LSU Health Care Services Division					
State General Fund	\$25,996,281	\$25,829,112	\$25,004,833	(\$824,279)	-3.2%
Interagency Transfers	\$15,284,109	\$18,660,587	\$18,603,701	(\$56,886)	-0.3%
Fees & Self-gen Revenues	\$25,556,672	\$25,378,952	\$23,575,560	(\$1,803,392)	-7.1%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$4,592,363	\$5,297,458	\$5,322,790	\$25,332	0.5%
	\$71,429,425	\$75,166,109	\$72,506,884	(\$2,659,225)	-3.5%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
19E LSU Health Care Services Division					
610 LSU HSC-HCSD					
State General Fund	\$25,996,281	\$25,829,112	\$25,004,833	(\$824,279)	-3.2%
Interagency Transfers	\$15,284,109	\$18,660,587	\$18,603,701	(\$56,886)	-0.3%
Fees & Self-gen Revenues	\$25,556,672	\$25,378,952	\$23,575,560	(\$1,803,392)	-7.1%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$4,592,363	\$5,297,458	\$5,322,790	\$25,332	0.5%
	\$71,429,425	\$75,166,109	\$72,506,884	(\$2,659,225)	-3.5%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
20 Other Requirements					
State General Fund	\$723,403,710	\$801,238,551	\$571,362,967	(\$229,875,584)	-28.7%
Interagency Transfers	\$39,993,627	\$61,981,359	\$61,929,692	(\$51,667)	-0.1%
Fees & Self-gen Revenues	\$10,213,838	\$14,799,957	\$14,799,957	\$0	0.0%
Statutory Dedications	\$391,595,926	\$360,126,829	\$276,490,148	(\$83,636,681)	-23.2%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$12,527,895	\$27,913,571	\$16,284,670	(\$11,628,901)	-41.7%
	\$1,177,734,995	\$1,266,060,267	\$940,867,434	(\$325,192,833)	-25.7%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
20 Other Requirements					
451 Local Housing of State Adult Offenders					
State General Fund	\$172,501,730	\$186,650,616	\$186,516,136	(\$134,480)	-0.1%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$172,501,730	\$186,650,616	\$186,516,136	(\$134,480)	-0.1%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-

	FY 23 Actuals	FY 24 EOB 12/1/2023	FY 25 HBI Original	FY 25 - FY 24 Change	Percent Change
20 Other Requirements					
452 Local Housing of State Juvenile Offenders					
State General Fund	\$2,014,428	\$2,015,575	\$2,759,414	\$743,839	36.9%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$2,014,428	\$2,015,575	\$2,759,414	\$743,839	36.9%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
20 Other Requirements					
901 State Sales Tax Dedications					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$54,304,159	\$63,355,272	\$54,432,931	(\$8,922,341)	-14.1%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$54,304,159	\$63,355,272	\$54,432,931	(\$8,922,341)	-14.1%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
20 Other Requirements					
903 Parish Transportation					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$46,400,000	\$46,400,000	\$46,400,000	\$0	0.0%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$46,400,000	\$46,400,000	\$46,400,000	\$0	0.0%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
20 Other Requirements					
905 Interim Emergency Board					
State General Fund	\$0	\$36,808	\$36,808	\$0	0.0%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$0	\$36,808	\$36,808	\$0	0.0%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
20 Other Requirements					
906 District Attorneys & Assistant DA					
State General Fund	\$32,757,220	\$34,495,308	\$35,244,868	\$749,560	2.2%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$5,450,000	\$5,450,000	\$5,450,000	\$0	0.0%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$38,207,220	\$39,945,308	\$40,694,868	\$749,560	1.9%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
20 Other Requirements					
923 Corrections Debt Service					
State General Fund	\$3,934,533	\$5,982,567	\$7,770,539	\$1,787,972	29.9%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$3,934,533	\$5,982,567	\$7,770,539	\$1,787,972	29.9%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-

	FY 23 Actuals	FY 24 EOB 12/1/2023	FY 25 HB1 Original	FY 25 - FY 24 Change	Percent Change
20 Other Requirements					
924 Video Draw Poker - Local Gov't Aid					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$62,845,727	\$63,030,572	\$61,012,440	(\$2,018,132)	-3.2%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$62,845,727	\$63,030,572	\$61,012,440	(\$2,018,132)	-3.2%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
20 Other Requirements					
925 Unclaimed Property Leverage Fund Debt Service					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$13,894,036	\$15,000,000	\$15,000,000	\$0	0.0%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$13,894,036	\$15,000,000	\$15,000,000	\$0	0.0%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
20 Other Requirements					
926 Sports Wagering Local Allocation Fund					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$0	\$8,404,036	\$4,271,986	(\$4,132,050)	-49.2%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$0	\$8,404,036	\$4,271,986	(\$4,132,050)	-49.2%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
20 Other Requirements					
930 Higher Education Debt Service & Maintenance					
State General Fund	\$43,561,672	\$43,911,124	\$43,909,956	(\$1,168)	0.0%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$43,561,672	\$43,911,124	\$43,909,956	(\$1,168)	0.0%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
20 Other Requirements					
931 LED Debt Service & State Commitments					
State General Fund	\$7,159,433	\$27,734,504	\$22,467,414	(\$5,267,090)	-19.0%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$250,000	\$0	\$0	\$0	-
Statutory Dedications	\$13,497,894	\$96,794,230	\$37,701,061	(\$59,093,169)	-61.1%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$4,240,115	\$11,628,901	\$0	(\$11,628,901)	-100.0%
	\$25,147,441	\$136,157,635	\$60,168,475	(\$75,989,160)	-55.8%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
20 Other Requirements					
932 2% Fire Insurance Fund					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$29,374,303	\$24,939,500	\$26,781,343	\$1,841,843	7.4%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$29,374,303	\$24,939,500	\$26,781,343	\$1,841,843	7.4%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-

	FY 23 Actuals	FY 24 EOB 12/1/2023	FY 25 HB1 Original	FY 25 - FY 24 Change	Percent Change
20 Other Requirements					
933 Governor's Conference & Interstate Compacts					
State General Fund	\$464,037	\$594,063	\$594,063	\$0	0.0%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$464,037	\$594,063	\$594,063	\$0	0.0%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
20 Other Requirements					
939 Prepaid Wireless 911 Srvc					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$9,401,015	\$14,000,000	\$14,000,000	\$0	0.0%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$9,401,015	\$14,000,000	\$14,000,000	\$0	0.0%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
20 Other Requirements					
940 Emergency Medical Services - Locals					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$150,000	\$150,000	\$150,000	\$0	0.0%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$150,000	\$150,000	\$150,000	\$0	0.0%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
20 Other Requirements					
941 Agriculture & Forestry - Pass Through Funds					
State General Fund	\$5,701,543	\$2,379,826	\$2,379,891	\$65	0.0%
Interagency Transfers	\$260,000	\$1,045,990	\$994,323	(\$51,667)	-4.9%
Fees & Self-gen Revenues	\$22,443	\$248,532	\$248,532	\$0	0.0%
Statutory Dedications	\$3,147,187	\$5,219,523	\$5,219,523	\$0	0.0%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$8,287,780	\$16,284,670	\$16,284,670	\$0	0.0%
	\$17,418,952	\$25,178,541	\$25,126,939	(\$51,602)	-0.2%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
20 Other Requirements					
945 State Aid to Local Govt. Entities					
State General Fund	\$99,898,239	\$232,447,177	\$6,940,853	(\$225,506,324)	-97.0%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$67,682,621	\$31,533,696	\$20,220,864	(\$11,312,832)	-35.9%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$167,580,860	\$263,980,873	\$27,161,717	(\$236,819,156)	-89.7%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
20 Other Requirements					
950 Special Acts/Judgments					
State General Fund	\$15,770,830	\$9,351,776	\$0	(\$9,351,776)	-100.0%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$95,000,000	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$110,770,830	\$9,351,776	\$0	(\$9,351,776)	-100.0%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-

	FY 23 Actuals	FY 24 EOB 12/1/2023	FY 25 HB1 Original	FY 25 - FY 24 Change	Percent Change
20 Other Requirements					
966 Supplemental Pay to Law Enforcement					
State General Fund	\$140,106,040	\$147,866,768	\$147,866,799	\$31	0.0%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$140,106,040	\$147,866,768	\$147,866,799	\$31	0.0%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
20 Other Requirements					
977 DOA Debt Service & Maintenance					
State General Fund	\$50,902,137	\$32,420,256	\$34,031,406	\$1,611,150	5.0%
Interagency Transfers	\$39,733,627	\$60,935,369	\$60,935,369	\$0	0.0%
Fees & Self-gen Revenues	\$390,380	\$401,425	\$401,425	\$0	0.0%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$91,026,143	\$93,757,050	\$95,368,200	\$1,611,150	1.7%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
20 Other Requirements					
XXX Funds					
State General Fund	\$148,631,869	\$75,352,183	\$80,844,820	\$5,492,637	7.3%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$148,631,869	\$75,352,183	\$80,844,820	\$5,492,637	7.3%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
Other Appropriation Bills					
State General Fund	\$844,615,575	\$443,649,255	\$334,974,132	(\$108,675,123)	-24.5%
Interagency Transfers	\$1,017,447,281	\$1,296,504,219	\$1,237,352,069	(\$59,152,150)	-4.6%
Fees & Self-gen Revenues	\$1,943,532,949	\$2,099,083,001	\$2,186,055,965	\$86,972,964	4.1%
Statutory Dedications	\$2,868,021,122	\$2,751,393,205	\$2,745,393,205	(\$6,000,000)	-0.2%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$145,716,988	\$165,983,831	\$165,983,831	\$0	0.0%
	\$6,819,333,915	\$6,756,613,511	\$6,669,759,202	(\$86,854,309)	-1.3%
T.O.	1,204	1,210	1,211	1	0.1%
Other Charges Positions	9	9	9	0	0.0%
21 Ancillary					
State General Fund	\$37,931,180	\$10,500,000	\$0	(\$10,500,000)	-100.0%
Interagency Transfers	\$876,829,439	\$1,098,650,969	\$1,039,498,819	(\$59,152,150)	-5.4%
Fees & Self-gen Revenues	\$1,795,358,562	\$1,887,202,352	\$1,974,175,316	\$86,972,964	4.6%
Statutory Dedications	\$59,518,955	\$182,288,058	\$182,288,058	\$0	0.0%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$34,510	\$1,169,000	\$1,169,000	\$0	0.0%
	\$2,769,672,646	\$3,179,810,379	\$3,197,131,193	\$17,320,814	0.5%
T.O.	1,204	1,210	1,211	1	0.1%
Other Charges Positions	9	9	9	0	0.0%
21 Ancillary					
800 Group Benefits					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$0	\$1,098,733	\$1,098,733	\$0	0.0%
Fees & Self-gen Revenues	\$1,738,429,659	\$1,809,239,626	\$1,910,930,064	\$101,690,438	5.6%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$1,738,429,659	\$1,810,338,359	\$1,912,028,797	\$101,690,438	5.6%
T.O.	56	56	56	0	0.0%
Other Charges Positions	0	0	0	0	-

	FY 23 Actuals	FY 24 EOB 12/1/2023	FY 25 HB1 Original	FY 25 - FY 24 Change	Percent Change
21 Ancillary					
804 Risk Management					
State General Fund	\$37,931,180	\$10,500,000	\$0	(\$10,500,000)	-100.0%
Interagency Transfers	\$241,842,567	\$294,354,590	\$292,247,518	(\$2,107,072)	-0.7%
Fees & Self-gen Revenues	\$20,726,787	\$45,081,346	\$30,302,241	(\$14,779,105)	-32.8%
Statutory Dedications	\$639,679	\$2,000,000	\$2,000,000	\$0	0.0%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$301,140,213	\$351,935,936	\$324,549,759	(\$27,386,177)	-7.8%
T.O.	41	42	42	0	0.0%
Other Charges Positions	0	0	0	0	-
21 Ancillary					
806 LA Property Assistance Agency					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$1,464,521	\$1,615,846	\$1,615,846	\$0	0.0%
Fees & Self-gen Revenues	\$10,418,397	\$10,976,522	\$10,892,509	(\$84,013)	-0.8%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$11,882,919	\$12,592,368	\$12,508,355	(\$84,013)	-0.7%
T.O.	37	37	37	0	0.0%
Other Charges Positions	0	0	0	0	-
21 Ancillary					
807 LA Federal Property Assistance					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$2,796	\$1,084,342	\$1,084,342	\$0	0.0%
Fees & Self-gen Revenues	\$1,562,639	\$2,371,494	\$2,398,231	\$26,737	1.1%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$1,565,434	\$3,455,836	\$3,482,573	\$26,737	0.8%
T.O.	9	9	9	0	0.0%
Other Charges Positions	0	0	0	0	-
21 Ancillary					
811 Prison Enterprises					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$29,822,918	\$26,231,562	\$26,478,752	\$247,190	0.9%
Fees & Self-gen Revenues	\$9,026,982	\$9,149,423	\$9,221,304	\$71,881	0.8%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$38,849,900	\$35,380,985	\$35,700,056	\$319,071	0.9%
T.O.	72	72	72	0	0.0%
Other Charges Positions	0	0	0	0	-
21 Ancillary					
815 Technology Services					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$588,086,371	\$756,648,429	\$699,676,025	(\$56,972,404)	-7.5%
Fees & Self-gen Revenues	\$7,896,337	\$1,518,473	\$1,518,473	\$0	0.0%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$595,982,708	\$758,166,902	\$701,194,498	(\$56,972,404)	-7.5%
T.O.	828	833	833	0	0.0%
Other Charges Positions	9	9	9	0	0.0%
21 Ancillary					
816 Division of Administrative Law					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$8,227,392	\$9,408,109	\$9,273,136	(\$134,973)	-1.4%
Fees & Self-gen Revenues	\$4,904	\$28,897	\$28,897	\$0	0.0%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$8,232,296	\$9,437,006	\$9,302,033	(\$134,973)	-1.4%
T.O.	58	58	59	1	1.7%
Other Charges Positions	0	0	0	0	-

	FY 23 Actuals	FY 24 EOB 12/1/2023	FY 25 HB1 Original	FY 25 - FY 24 Change	Percent Change
21 Ancillary					
820 Office of State Procurement					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$4,549,788	\$4,999,758	\$4,725,806	(\$273,952)	-5.5%
Fees & Self-gen Revenues	\$7,249,770	\$8,657,356	\$8,704,382	\$47,026	0.5%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$11,799,558	\$13,657,114	\$13,430,188	(\$226,926)	-1.7%
T.O.	99	99	99	0	0.0%
Other Charges Positions	0	0	0	0	-
21 Ancillary					
829 Aircraft Services					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$2,833,087	\$3,209,600	\$3,298,661	\$89,061	2.8%
Fees & Self-gen Revenues	\$43,088	\$179,215	\$179,215	\$0	0.0%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$2,876,174	\$3,388,815	\$3,477,876	\$89,061	2.6%
T.O.	4	4	4	0	0.0%
Other Charges Positions	0	0	0	0	-
21 Ancillary					
860 Environmental State Revolving Fund					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$38,198,444	\$129,606,600	\$129,606,600	\$0	0.0%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$34,510	\$1,169,000	\$1,169,000	\$0	0.0%
	\$38,232,954	\$130,775,600	\$130,775,600	\$0	0.0%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
21 Ancillary					
861 Safe Drinking Water Revolving Loan Fund					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$20,680,832	\$50,681,458	\$50,681,458	\$0	0.0%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$20,680,832	\$50,681,458	\$50,681,458	\$0	0.0%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
23 Judiciary					
State General Fund	\$174,577,666	\$178,883,689	\$184,583,689	\$5,700,000	3.2%
Interagency Transfers	\$9,392,850	\$9,392,850	\$9,392,850	\$0	0.0%
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$10,240,925	\$10,240,925	\$10,240,925	\$0	0.0%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$194,211,441	\$198,517,464	\$204,217,464	\$5,700,000	2.9%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
23 Judiciary					
949 Judiciary					
State General Fund	\$174,577,666	\$178,883,689	\$184,583,689	\$5,700,000	3.2%
Interagency Transfers	\$9,392,850	\$9,392,850	\$9,392,850	\$0	0.0%
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$10,240,925	\$10,240,925	\$10,240,925	\$0	0.0%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$194,211,441	\$198,517,464	\$204,217,464	\$5,700,000	2.9%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
24 Legislature					
State General Fund	\$86,077,844	\$87,446,566	\$87,590,443	\$143,877	0.2%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$23,879,387	\$23,780,649	\$23,780,649	\$0	0.0%
Statutory Dedications	\$16,000,000	\$16,000,000	\$10,000,000	(\$6,000,000)	-37.5%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$125,957,231	\$127,227,215	\$121,371,092	(\$5,856,123)	-4.6%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-

	FY 23 Actuals	FY 24 EOB 12/1/2023	FY 25 HB1 Original	FY 25 - FY 24 Change	Percent Change
24 Legislature					
951 House of Representatives					
State General Fund	\$30,998,300	\$30,998,300	\$30,998,300	\$0	0.0%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$30,998,300	\$30,998,300	\$30,998,300	\$0	0.0%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
24 Legislature					
952 Senate					
State General Fund	\$25,694,294	\$26,417,511	\$26,417,511	\$0	0.0%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$25,694,294	\$26,417,511	\$26,417,511	\$0	0.0%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
24 Legislature					
954 Legislative Auditor					
State General Fund	\$12,500,000	\$13,500,000	\$13,643,877	\$143,877	1.1%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$23,879,387	\$23,780,649	\$23,780,649	\$0	0.0%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$36,379,387	\$37,280,649	\$37,424,526	\$143,877	0.4%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
24 Legislature					
955 Legislative Fiscal Office					
State General Fund	\$3,638,849	\$3,516,854	\$3,516,854	\$0	0.0%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$3,638,849	\$3,516,854	\$3,516,854	\$0	0.0%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
24 Legislature					
960 Legislative Budgetary Control Council					
State General Fund	\$12,115,000	\$11,815,000	\$11,815,000	\$0	0.0%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$16,000,000	\$16,000,000	\$10,000,000	(\$6,000,000)	-37.5%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$28,115,000	\$27,815,000	\$21,815,000	(\$6,000,000)	-21.6%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
24 Legislature					
962 LA Law Institute					
State General Fund	\$1,131,401	\$1,198,901	\$1,198,901	\$0	0.0%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$1,131,401	\$1,198,901	\$1,198,901	\$0	0.0%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-

	FY 23 Actuals	FY 24 EOB 12/1/2023	FY 25 HBI Original	FY 25 - FY 24 Change	Percent Change
26 Capital Outlay Cash					
State General Fund	\$546,028,885	\$166,819,000	\$62,800,000	(\$104,019,000)	-62.4%
Interagency Transfers	\$131,224,992	\$188,460,400	\$188,460,400	\$0	0.0%
Fees & Self-gen Revenues	\$124,295,000	\$188,100,000	\$188,100,000	\$0	0.0%
Statutory Dedications	\$2,782,261,242	\$2,542,864,222	\$2,542,864,222	\$0	0.0%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$145,682,478	\$164,814,831	\$164,814,831	\$0	0.0%
	\$3,729,492,597	\$3,251,058,453	\$3,147,039,453	(\$104,019,000)	-3.2%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
26 Capital Outlay Cash					
115 Facility Planning & Control					
State General Fund	\$434,166,107	\$98,519,000	\$0	(\$98,519,000)	-100.0%
Interagency Transfers	\$121,224,992	\$178,460,400	\$178,460,400	\$0	0.0%
Fees & Self-gen Revenues	\$94,295,000	\$158,100,000	\$158,100,000	\$0	0.0%
Statutory Dedications	\$1,034,754,003	\$680,703,878	\$680,703,878	\$0	0.0%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$139,682,478	\$160,314,831	\$160,314,831	\$0	0.0%
	\$1,824,122,580	\$1,276,098,109	\$1,177,579,109	(\$98,519,000)	-7.7%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
26 Capital Outlay Cash					
279 DOTD-Capital Outlay/Non-State					
State General Fund	\$111,862,778	\$68,300,000	\$62,800,000	(\$5,500,000)	-8.1%
Interagency Transfers	\$10,000,000	\$10,000,000	\$10,000,000	\$0	0.0%
Fees & Self-gen Revenues	\$30,000,000	\$30,000,000	\$30,000,000	\$0	0.0%
Statutory Dedications	\$1,747,507,239	\$1,862,160,344	\$1,862,160,344	\$0	0.0%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$6,000,000	\$4,500,000	\$4,500,000	\$0	0.0%
	\$1,905,370,017	\$1,974,960,344	\$1,969,460,344	(\$5,500,000)	-0.3%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
Non-Appropriated Requirements					
State General Fund	\$524,303,846	\$529,145,269	\$547,914,908	\$18,769,639	3.5%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$79,718,806	\$63,782,732	\$98,428,511	\$34,645,779	54.3%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$604,022,652	\$592,928,001	\$646,343,419	\$53,415,418	9.0%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
22 Non-Appropriated Requirements					
State General Fund	\$524,303,846	\$529,145,269	\$547,914,908	\$18,769,639	3.5%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$79,718,806	\$63,782,732	\$98,428,511	\$34,645,779	54.3%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$604,022,652	\$592,928,001	\$646,343,419	\$53,415,418	9.0%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
22 Non-Appropriated Requirements					
917918 Severance, Parish Royalty & Hwy #2					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$79,718,806	\$63,782,732	\$98,428,511	\$34,645,779	54.3%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$79,718,806	\$63,782,732	\$98,428,511	\$34,645,779	54.3%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-
22 Non-Appropriated Requirements					
921920 Revenue Sharing & Interim Emergency Board					
State General Fund	\$90,000,000	\$91,322,862	\$91,322,862	\$0	0.0%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$90,000,000	\$91,322,862	\$91,322,862	\$0	0.0%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-

	FY 23 Actuals	FY 24 EOB 12/1/2023	FY 25 HB1 Original	FY 25 - FY 24 Change	Percent Change
22 Non-Appropriated Requirements					
922 State G. O. Debt Service					
State General Fund	\$434,303,846	\$437,822,407	\$456,592,046	\$18,769,639	4.3%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$434,303,846	\$437,822,407	\$456,592,046	\$18,769,639	4.3%
T.O.	0	0	0	0	-
Other Charges Positions	0	0	0	0	-

STATEWIDE BUDGET

Department Budget Summary

	FY 23 Actuals	FY 24 EOB 12/1/2023	FY 25 HB1 Original	FY 25 - FY 24 Change	Percent Change
GRAND TOTAL - Statewide Budget					
State General Fund	\$11,880,229,942	\$12,221,503,626	\$11,991,300,000	(\$230,203,626)	-1.9%
Interagency Transfers	\$2,020,793,556	\$2,622,070,214	\$2,449,444,246	(\$172,625,968)	-6.6%
Fees & Self-gen Revenues	\$5,103,274,496	\$5,736,155,170	\$5,699,956,323	(\$36,198,847)	-0.6%
Statutory Dedications	\$6,539,374,675	\$7,028,735,666	\$6,541,836,339	(\$486,899,327)	-6.9%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$21,149,149,449	\$24,476,935,636	\$22,036,250,912	(\$2,440,684,724)	-10.0%
	\$46,692,822,118	\$52,085,400,312	\$48,718,787,820	(\$3,366,612,492)	-6.5%
T.O.	34,357	34,542	34,720	178	0.5%
Other Charges Positions	1,723	1,706	1,708	2	0.1%
STATE FUNDS (excludes Federal)	\$25,543,672,669	\$27,608,464,676	\$26,682,536,908	(\$925,927,768)	-3.4%
General Appropriation Bill					
State General Fund	\$10,511,310,521	\$11,248,709,102	\$11,108,410,960	(\$140,298,142)	-1.2%
Interagency Transfers	\$1,003,346,275	\$1,325,565,995	\$1,212,092,177	(\$113,473,818)	-8.6%
Fees & Self-gen Revenues	\$3,159,741,547	\$3,637,072,169	\$3,513,900,358	(\$123,171,811)	-3.4%
Statutory Dedications	\$3,591,634,747	\$4,213,559,729	\$3,698,014,623	(\$515,545,106)	-12.2%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$21,003,432,461	\$24,310,951,805	\$21,870,267,081	(\$2,440,684,724)	-10.0%
	\$39,269,465,551	\$44,735,858,800	\$41,402,685,199	(\$3,333,173,601)	-7.5%
T.O.	33,153	33,332	33,509	177	0.5%
Other Charges Positions	1,714	1,697	1,699	2	0.1%
01 Executive					
State General Fund	\$371,637,985	\$299,854,507	\$263,666,583	(\$36,187,924)	-12.1%
Interagency Transfers	\$69,099,270	\$107,005,560	\$98,936,955	(\$8,068,605)	-7.5%
Fees & Self-gen Revenues	\$177,397,990	\$202,890,121	\$190,606,850	(\$12,283,271)	-6.1%
Statutory Dedications	\$670,033,002	\$472,014,153	\$417,213,099	(\$54,801,054)	-11.6%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$2,914,490,810	\$3,887,671,415	\$3,867,002,290	(\$20,669,125)	-0.5%
	\$4,202,659,056	\$4,969,435,756	\$4,837,425,777	(\$132,009,979)	-2.7%
T.O.	2,148	2,181	2,206	25	1.1%
Other Charges Positions	286	268	268	0	0.0%
01 Executive					
100 Executive Office					
State General Fund	\$10,468,590	\$12,211,266	\$13,482,865	\$1,271,599	10.4%
Interagency Transfers	\$4,991,555	\$3,290,203	\$3,820,203	\$530,000	16.1%
Fees & Self-gen Revenues	\$1,643,572	\$1,699,743	\$1,696,727	(\$3,016)	-0.2%
Statutory Dedications	\$118,864	\$150,000	\$150,000	\$0	0.0%
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$2,343,275	\$4,091,452	\$3,699,392	(\$392,060)	-9.6%
	\$19,565,855	\$21,442,664	\$22,849,187	\$1,406,523	6.6%
T.O.	88	90	91	1	1.1%
Other Charges Positions	0	0	0	0	-
01 Executive					
101 Indian Affairs					
State General Fund	\$0	\$0	\$0	\$0	-
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$15,000	\$18,000	\$18,000	\$0	0.0%
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$0	\$0	\$0	-
	\$15,000	\$18,000	\$18,000	\$0	0.0%
T.O.	1	1	1	0	0.0%
Other Charges Positions	0	0	0	0	-
01 Executive					
102 Inspector General					
State General Fund	\$2,330,613	\$2,379,259	\$2,350,809	(\$28,450)	-1.2%
Interagency Transfers	\$0	\$0	\$0	\$0	-
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	-
Statutory Dedications	\$0	\$0	\$0	\$0	-
Interim Emergency Board	\$0	\$0	\$0	\$0	-
Federal Funds	\$0	\$16,330	\$16,330	\$0	0.0%
	\$2,330,613	\$2,395,589	\$2,367,139	(\$28,450)	-1.2%
T.O.	15	15	15	0	0.0%
Other Charges Positions	0	0	0	0	-

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
01 - Executive						
107 - Division of Administration						
01 - 107	Executive	Division of Administration	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 storm water, as approved by the Water Sector Commission and the Joint Legislative Committee on the Budget (JLCB). There will be no funds remaining in FY 25.	\$0	(\$50,000,000)	0
01 - 107	Executive	Division of Administration	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 HUD grant funds and could only be expended according to the requirements of the 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	\$0	(\$28,631,136)	0
01 - 107	Executive	Division of Administration	Decreases \$25.3 M (\$12.2 M IAT from the Louisiana Department of Education and \$13.1 M Federal from the 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.	\$0	(\$25,337,802)	0
01 - 107	Executive	Division of Administration	Decreases \$15 M from the statutorily dedicated 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.	\$0	(\$15,000,000)	0

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
01 - 107	Executive	Division of Administration	<p>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).</p> <p>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 applying for funding through the IIJA. Examples of services include grant writing, project development, engineering design, and needs assessments.</p> <p>Note: A total of \$5 M has been designated for the annual administrative operations of LITACorp and has been budgeted as follows:</p> <p>\$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 Not yet budgeted</u> \$5,000,000 IIJA program total administration budget</p>	\$0	\$1,500,000	0
01 - 107	Executive	Division of Administration	<p>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.</p> <p>The positions are as follows: 1 Senior Manager (\$99,112 salary and \$56,197 related benefits) 3 Program Manager (\$86,570 salary and \$50,758 related benefits each) 2 State Fiscal Analyst (\$69,368 salary and \$43,301 related benefits each) <u>2 Admin Program Specialist (\$52,936 salary and \$36,178 related benefits each)</u> 8 Total Positions</p> <p>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 <u>\$ 1,008 Travel</u> \$1,146,650 Total Budget</p>	\$0	\$1,146,650	8

Sch. #	Dept.	Agency	Explanation	SGE	Total	T.O.
109 - Coastal Protection & Restoration Authority						
01 - 109	Executive	Coastal Protection & Restoration Authority	Increases \$26 M (\$4.4 M IAT, \$17 M Statutory Dedications, \$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 (OM&M) in the operations budget. Funding needs can vary from year to year depending on the maintenance events planned and revenue sources tied to a specific project. CPRA bases funding by the 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:	\$0	\$25,988,385	0
			\$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			

Sch. #	Dept.	Agency	Explanation	SGE	Total	T.O.
01 - 109	Executive	Coastal Protection & Restoration Authority	Increases \$384,180 Statutory Dedications out of the Coastal Protection and Restoration Fund for IT acquisitions to replace and upgrade computer equipment and software. A portion of this adjustment is routine replacement of aging IT equipment and a portion is for new purchases primarily associated with the implementation of an Electronic Data Management System, which is currently in progress. Purchases include the following:	\$0	\$384,180	0

Routine Replacement:	Quantity	Cost
Monitors	50	\$15,000
Large Monitors	5	\$3,500
Standard Laptops	20	\$35,000
High Capacity Laptops	5	\$11,000
10-key Laptops	25	\$45,000
Computers	10	\$19,500
Printers	20	\$12,000
Network Printer	1	\$8,000
Scanner	5	\$2,000
Adobe Pro License	15	\$2,700
Adobe Standard License	60	\$10,000
Adobe All Apps License	6	\$5,400
Adobe Photoshop License	1	\$400
Docking Stations	60	\$18,000
Total Cost:		\$187,500

New Purchases	Quantity	Cost
TV for conference room	1	\$4,000
EDMS Software	1	\$75,000
Kodiak Scanners	2	\$23,000
Wide Format Scanner	1	\$20,000
Telerek Licensing	1	\$1,980
Excelera Software	1	\$60,345
Kofax Records Mgmt. Software	1	\$7,350
HMB Software	1	\$5,005
Total Cost:		\$196,680

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
111 - Homeland Security & Emergency Prep						
01 - 111	Executive	Homeland Security & Emergency Prep	Decreases funding for the LA 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 year's current budget. \$34,462,842 FY 24 Budget \$(2,092,682) Less adjustment \$32,370,160 FY 25 Budget	(\$2,092,682)	(\$2,092,682)	0
124 - LA Stadium & Exposition District						
01 - 124	Executive	LA Stadium & Exposition District	Increases \$13.2 M SGR resulting from projected increases in collections from hotel occupancy taxes in Orleans and Jefferson parishes and facility revenue 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.	\$0	\$13,184,188	0
129 - LA Commission on Law Enforcement						
01 - 129	State	LA Commission on Law Enforcement	Decreases \$5 M Statutory Dedications out of the Court Modernization and Technology Fund. These one time funds were transferred to the Louisiana Supreme Court to modernize and update IT systems, secure personnel to provide cybersecurity services, update court management information systems, and perform court technology assessments. There will be no funds remaining in FY 25.	\$0	(\$5,000,000)	0
01 - 129	Executive	LA Commission on Law Enforcement	Increases \$3 M Federal associated with the Victims of Crime Act of 1984 (VOCA). The funds will be used to support victim service programs and promote victim cooperation with law enforcement. The source of federal funds is the U.S. Department of Justice. There is no state match requirement; however, subgrantees, if any, must match 20% of award amount. Match can be cash or in-kind.	\$0	\$3,000,000	0

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.																																																												
133 - Elderly Affairs																																																																		
01 - 133	Executive	Elderly Affairs	Increases funding 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.	\$1,925,315	\$1,925,315	16																																																												
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			The Accountant 3 position is intended to ease the workload of the EPS section's current accountant by processing travel and monthly accounts payable processes. The remaining positions will allow for an increase in the statewide number of EPS regions from six (6) to eight (8) 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.																																																															
01 - 133	Executive	Elderly Affairs	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 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.	\$0	\$1,500,000	0																																																												
254 - LA State Racing Commission																																																																		
01 - 254	Executive	LA 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:	\$0	\$1,451,127	0																																																												
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Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.																										
03 - Veterans Affairs																																
130 - Department of Veterans Affairs																																
03 - 130	Veterans Affairs	Department of Veterans Affairs	Increases funding 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), LA 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, enumerated below. 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).	\$1,499,600	\$1,499,600	0																										
			<table border="0"> <thead> <tr> <th style="text-align: left;">Position</th> <th style="text-align: right;">Salary</th> </tr> </thead> <tbody> <tr> <td>Chief Executive Officer</td> <td style="text-align: right;">\$160,000</td> </tr> <tr> <td>Chief Operating Officer</td> <td style="text-align: right;">\$130,000</td> </tr> <tr> <td>Development/Grants Director</td> <td style="text-align: right;">\$80,000</td> </tr> <tr> <td>Partner Engagement Director</td> <td style="text-align: right;">\$70,000</td> </tr> <tr> <td>Growth/Strategy Director</td> <td style="text-align: right;">\$70,000</td> </tr> <tr> <td>Recruitment Manager</td> <td style="text-align: right;">\$75,000</td> </tr> <tr> <td>Community Manager</td> <td style="text-align: right;">\$60,000</td> </tr> <tr> <td>Community Manager</td> <td style="text-align: right;">\$60,000</td> </tr> <tr> <td>Community Manager</td> <td style="text-align: right;">\$60,000</td> </tr> <tr> <td>Community Manager</td> <td style="text-align: right;">\$60,000</td> </tr> <tr> <td>Marketing/Advertising Coord.</td> <td style="text-align: right;">\$55,000</td> </tr> <tr> <td>Total</td> <td style="text-align: right;">\$880,000</td> </tr> </tbody> </table>	Position	Salary	Chief Executive Officer	\$160,000	Chief Operating Officer	\$130,000	Development/Grants Director	\$80,000	Partner Engagement Director	\$70,000	Growth/Strategy Director	\$70,000	Recruitment Manager	\$75,000	Community Manager	\$60,000	Community Manager	\$60,000	Community Manager	\$60,000	Community Manager	\$60,000	Marketing/Advertising Coord.	\$55,000	Total	\$880,000			
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03 - 130	Veterans Affairs	Department of Veterans Affairs	Increases funding 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. The total cost is based on an estimated 500 newly eligible veterans at a \$949 cost for burial and \$355 cost for a gravesite marker along with 50 spouses/dependent children at a \$355 cost for the burial marker.	\$670,000	\$670,000	0																										
03 - 130	Veterans Affairs	Department of Veterans Affairs	Increases funding and one (1) authorized T.O. position for the Undersecretary within the Department of Veteran's 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 under R.S. 36:786 and was last filled in 2019.	\$171,761	\$171,761	1																										

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
131 - LA War Veterans Home						
03 - 131	Veterans Affairs	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 Jackson home. The LA War Veterans Home worked with the Office of State Procurement to put in place contracts with nurse staffing agencies. The current hourly pay rates at the Jackson Home are \$82/ hour for RNs, \$65/ hour for LPNs, and \$34/ hour for CNAs.	\$0	\$748,895	0

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
04A - State						
139 - Secretary of State						
04A - 139	State	Secretary of State	Decreases funding 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)	(\$2,201,366)	(\$2,201,366)	0
04A - 139	State	Secretary of State	Increases funding 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.	\$1,000,000	\$1,000,000	0
04A - 139	State	Secretary of State	Increases funding to provide for the state's portion (50%) of the Registrar of Voters (ROV) market rate adjustments (\$46,696), step increases (\$312,356), related benefits adjustment (\$464,912), and Certified Elections Registration Administrator (CERA) certifications (\$6,806). LA R.S. 18:59 requires the Secretary of State to pay 50% of salaries for classified employees in ROV offices.	\$832,770	\$832,770	0

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
04B - Justice						
141 - Attorney General						
04B - 141	Justice	Attorney General	Increases funding for thirteen (13) T.O. positions for Project NOLA, an initiative with the Orleans Parish District Attorney's Office to assist with prosecuting and investigating a backlog of cases. The T.O. positions are as follows: 1 Director (\$155,000 salary and \$74,010 related benefits) 6 Prosecutors (\$110,000 salary and \$54,772 related benefits) 5 Investigators (\$87,400 salary and \$45,111 related benefits) 1 Administrative Staff (\$69,667 salary and \$37,527 related benefits) \$1,321,667 Salaries \$ 665,724 Related Benefits \$ 39,000 Travel \$ 13,000 Supplies \$ 173,974 Operating Expenses \$ 84,474 Acquisitions \$2,297,839 Total Budget	\$2,297,839	\$2,297,839	13
04B - 141	Justice	Attorney General	Increases \$1 M funding for litigation related to existing congressional maps, specifically three ongoing suits against the Louisiana Secretary of State, challenging the state's enacted congressional redistricting plan as a violation of Section 2 of the Voting Rights Act - <i>Robinson v. Ardoin</i> , <i>Galmon v. Ardoin</i> , and <i>Nairne v. Ardoin</i> .	\$1,000,000	\$1,000,000	0
04B - 141	Justice	Attorney General	Means of finance substitution exchanging \$189,323 SGF with an equal amount of Statutory Dedications out of the Video Draw Poker Device Fund for personal services.	(\$189,323)	\$0	0

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
04D - Treasury						
147 - State Treasurer						
04D - 147	Treasury	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 Fund. 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.	\$0	(\$927,840)	0
04D - 147	Treasury	State Treasurer	Increases \$85,000 SGR to fund one (1) T.O. Treasury Fiscal Control Analyst position. The position will assist in managing Cooperative Endeavor Agreements (CEAs). The budget is as follows: \$55,250 salary and \$29,750 related benefits.	\$0	\$85,000	1
04D - 147	Treasury	State Treasurer	Increases eight (8) T.O. positions (Accounting Specialist 2) as a result of converting job appointments to classified positions.	\$0	\$0	8
<i>FY 25 Expenditures</i> \$328,723 - Salaries (\$328,723) - Other Compensation						

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
04F - Agriculture & Forestry						
160 - Agriculture & Forestry						
04F - 160	Agriculture & Forestry	Agriculture & 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. The department has requested SGF to cover state matching requirements (25%) and other expenses not covered by the FMAG.	\$0	(\$17,934,837)	0
04F - 160	Agriculture & Forestry	Agriculture & Forestry	Increases funding 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 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 costing \$300,000.	\$500,000	\$500,000	0
04F - 160	Agriculture & Forestry	Agriculture & Forestry	Means of finance substitution exchanging \$184,271 Statutory Dedications out of the Wildfire Suppression Subfund with an equal amount of SGF resulting from a decrease in the REC forecasted revenue collections in the fund. These funds will be used for salary and related benefits for the Office of Forestry's firefighters.	\$184,271	\$0	0

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
04G - Insurance						
165 - Commissioner of Insurance						
04G - 165	Insurance	Commissioner of Insurance	<p>Decreases \$25 M Statutory Dedications out of the Louisiana Fortify Homes Program Fund within the Administrative & Fiscal Program. The purpose of the LA 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.</p> <p>The LDI has accepted 3,000 applications, of which the first 1,500 were required to be LA Citizens policyholders. The department anticipates awarding 2,500 grants to homeowners and expending \$25 M out of the Louisiana Fortify Homes Program Fund in FY 24. The remaining \$5 M of funding will be expended in FY 25.</p> <p style="margin-left: 40px;">LA Fortify Homes Program (LFHP) FY 25 Recommended - \$ 5,000,000 FY 24 EOB - \$30,000,000 (\$25,000,000)</p>	\$0	(\$25,000,000)	0

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.												
04G - 165	Insurance	Commissioner of Insurance	<p>Decreases \$13.2 M Statutory Dedications out of the Insure LA Incentive Fund. The funding was used to award a second round of grants to insurance companies through the Insure LA Incentive Program, which was re-created by Act 754 of the 2023 RS. The original source of funding in the Insure LA 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). Also, Act 410 transferred \$2.5 M of SGR into the Insure LA Incentive Fund.</p> <p>The Insure LA 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.</p> <p>After the first round of incentive awards, the Insure LA 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 LA 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.</p> <p style="text-align: center;"><i>Insure LA Incentive Program Incentive Fund</i></p> <table border="0"> <tr> <td>FY 23 (Act 1 of 2023 1st ES)</td> <td style="text-align: right;">\$45 M</td> </tr> <tr> <td>FY 23 (Act 410 of 2023 RLS)</td> <td style="text-align: right;">\$7.5 M</td> </tr> <tr> <td>FY 24 (Act 410 of 2023 RLS)</td> <td style="text-align: right;"><u>\$2.5 M</u></td> </tr> <tr> <td>Total Funding Available</td> <td style="text-align: right;">\$55 M</td> </tr> <tr> <td>First Round of Incentive Awards, FY 23</td> <td style="text-align: right;">\$41.85 M</td> </tr> <tr> <td>Second Round of Incentive Awards, FY 24</td> <td style="text-align: right;">\$13.15 M*</td> </tr> </table> <p>*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.</p>	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*	\$0	(\$13,150,000)	0
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04G - 165	Insurance	Commissioner of Insurance	<p>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, roofs, make repairs to failing flashing and parapet caps, and to perform cleaning on the 20 year old 110,000 square foot, 4 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.</p> <p>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.</p>	\$0	(\$2,750,000)	0												

Sch. #	Dept.	Agency	Explanation	SGE	Total	T.O.																
04G - 165	Insurance	Commissioner of Insurance	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. <i>FY 25 REPLACEMENT ACQUISITIONS</i> \$ 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) \$145,284 - Juniper network switches, 100G (4 x \$36,321) \$647,690	\$0	\$647,690	0																
04G - 165	Insurance	Commissioner of Insurance	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 will provide managerial oversight and process grant applications of the program (\$387,382). 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. <i>LA FORTIFY HOMES PROGRAM</i> <i>FY 25 Adjustment</i> 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 <table border="1"> <thead> <tr> <th>Title</th> <th>Salary</th> <th>Related Benefits</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Contracts/Grant Reviewer Manager (1 position)</td> <td>\$79,435</td> <td>\$49,635</td> <td>\$129,070</td> </tr> <tr> <td>Contracts/Grant Reviewer 2 (3 positions)</td> <td>\$49,462</td> <td>\$36,642</td> <td><u>\$258,312</u></td> </tr> <tr> <td>Personal Services Sub-Total</td> <td></td> <td></td> <td>\$387,382</td> </tr> </tbody> </table>	Title	Salary	Related Benefits	Total	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	\$0	\$592,382	4
Title	Salary	Related Benefits	Total																			
Contracts/Grant Reviewer Manager (1 position)	\$79,435	\$49,635	\$129,070																			
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Personal Services Sub-Total			\$387,382																			

Sch. #	Dept.	Agency	Explanation	SGE	Total	T.O.
04G - 165	Insurance	Commissioner of Insurance	Increases \$398,208 SGR for four new (4) T.O. positions in the Administrative and Fiscal Program (two positions) and Market Compliance Program (two positions).	\$0	\$398,208	4

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 pro-active communications with the industry.

Title	Salary	Related Benefits	Total
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

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
04G - 165	Insurance	Commissioner of Insurance	<p>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.</p> <p>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.</p> <p>FY 25 IT Network Infrastructure \$ 78,000 - 5% Increase on Maintenance Contract \$ 52,000 - Inflationary Increase on Software Licenses \$130,000</p> <p>Software Licensing One-time funding increase 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.</p> <p>FY 25 TeamMate+ Software \$35,000 - FY 25 Recommended \$15,500 - FY 24 EOB \$19,500</p>	\$0	\$149,500	0
04G - 165	Insurance	Commissioner of Insurance	<p>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.</p> <p>ADVERTISING BUDGET FY 25 Recommended - \$137,808 FY 24 EOB - \$12,808 \$125,000</p>	\$0	\$125,000	0

<u>Sch. #</u>	<u>Dept.</u>	<u>Agency</u>	<u>Explanation</u>	<u>SGE</u>	<u>Total</u>	<u>T. O.</u>
04G - 165	Insurance	Commissioner of Insurance	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 2022. 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.	\$0	(\$85,000)	0
			FY 23 \$165,000			
			FY 24 \$ 85,000			
			Total Grant Award - \$250,000			
			Budget Adjustment:			
			FY 25 - \$ 0			
			FY 24 - \$ 85,000			
			(\$ 85,000)			

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
05 - Economic Development						
252 - Business Development						
05 - 252	Economic Development	Business Development	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.	\$0	\$27,108,720	0
05 - 252	Economic Development	Business Development	Decreases \$1.6 M Statutory Dedications out of the Small Business Innovation Retention Fund (\$1.1 M) and the Small Business Innovation Recruitment Fund (\$500,000) and decreases one (1) Non-T.O. FTE position of Department Administrator of the Small Business Innovation Retention Fund (\$57,116 salary and \$18,115 in related benefits). Existing staff have taken on this role. Neither fund has a recurring source of revenue. The source of these funds was the American Rescue Plan Act (ARPA). All ARPA funds must be encumbered by 12/31/24 and spent fully by 12/31/26.	\$0	(\$1,605,000)	0
<p>All of the Small Business Innovation Retention Fund has been encumbered to approximately 26 recipients; however, as of 2/12/24, no companies have expressed interest in the five (5) available \$100,000 awards in the Small Business Recruitment Fund. In order to qualify for the program, the companies must have a federal Small Business Innovation Research (SBIR) or Small Business Technology Transfer (STTR) award in hand.</p>						

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
06 - Culture, Recreation & Tourism						
261 - Office of the Secretary						
06 - 261	Culture, Recreation & Tourism	Office of the Secretary	<p>Increases six (6) unclassified T.O. positions to allow CRT to absorb the current staff of the non-profit <i>Keep Louisiana Beautiful</i> (KLB), making it a part of the department. This increase would allow 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.</p> <p>As a result of the funding included in the CEA, this adjustment will not lead to an increase in expenditures; however, for informational purposes, CRT estimates that in FY 25 the salaries and related benefits of these employees will total \$654,263.</p>	\$0	\$0	6
263 - State Museum						
06 - 263	Culture, Recreation & Tourism	State Museum	<p>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), which 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.</p> <p>According to the Office of State Museum, funding will be used to support the renovation of the New Orleans Jazz Museum campus. The project components include the reconstruction of the first-floor cafe, construction of an outdoor, pre-manufactured stage, and assorted improvements to museum grounds including updates to the electrical system to accommodate outdoor lighting and power outlets as well as drainage and landscaping improvements.</p>	\$0	\$900,000	0

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
			267 - Tourism			
06 - 267	Culture, Recreation & Tourism	Tourism	<p>Decreases \$10.5 M (\$10 M SGR and \$500,000 Statutory Dedications) related to the following one-time expenditures:</p> <ul style="list-style-type: none"> - \$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 receives 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 which will have a significant positive impact on economic development in Louisiana. The Office of Tourism received applications from the following entities requesting assistance in FY 24: <ul style="list-style-type: none"> - \$250,000 - The Ponchatoula Strawberry Festival taking place 4/12/24 - 4/14/24. - \$70,000 - The Louisiana Crawfish Fest Foundation for the Crawfish Festival taking place 3/21/24 - 3/24/24. - \$34,090 - The Tangipahoa Convention and Visitors Bureau, for a LHSAA Girls Championship taking place 2/26/24 - 3/2/24. <p>FY 24 requests currently total \$354,090; however, final grant awards are still being determined and may increase from the above. No single event can receive an award in excess of \$250,000 per statutory requirements.</p>	\$0	(\$10,500,000)	0
06 - 267	Culture, Recreation & Tourism	Tourism	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.	\$0	\$10,000,000	0
06 - 267	Culture, Recreation & Tourism	Tourism	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 receives 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.	\$0	\$2,812,998	0
06 - 267	Culture, Recreation & Tourism	Tourism	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.	\$0	\$500,000	0

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
07 - Transportation & Development						
276 - Engineering & Operations						
07 - 276	Transportation & Development	Engineering & Operations	Increases funding for DOTD to allocate to the nine highway district offices for additional roadway repairs and maintenance. No specific distribution has been determined at this time. DOTD anticipates further discussions with the administration and legislators to determine how to allocate the money to the districts and intended uses.	\$21,920,000	\$21,920,000	0
07 - 276	Transportation & Development	Engineering & Operations	Decreases \$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 2/14/24, the department has reimbursed the parish for approximately \$4 M in expenditures. The project is currently in the design phase. If the full amount is not reimbursed by the end of the current fiscal year, the remaining balance will be carried forward into FY 25.	\$0	(\$16,000,000)	0
07 - 276	Transportation & Development	Engineering & Operations	Decreases \$13.5 M Statutory Dedications out of the Capital Outlay Savings Fund that provided funding to advance the Port of New Orleans new terminal in St. Bernard Parish. DOTD partnered with the port to fund the final design phase of the project. The expenditure breakdown of the \$13.5 M decrease is as follows:	\$0	(\$13,500,000)	0
			East St. Bernard Highway Relocation Final Design Services	\$ 1,900,000		
			Drainage Pump Station Final Design Services	\$ 1,300,000		
			Landside Terminal Site Prep 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		

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
08A - DPSC Corrections Services						
415 - Adult Probation & Parole						
08A - 415	DPSC Corrections Services	Adult Probation & Parole	Means of finance substitution exchanging \$4.5 M SGR with an equal amount of SGF due to Act 463 of the 2023 RS. This legislation changed the rate at which offenders convicted of a fourth or consecutive 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, and a reduction in Probation and Parole SGR.	\$4,500,000	\$0	0
450 - Department Wide						
08A - 450	DPSC Corrections Services	Department Wide	Increases funding for operations. The department plans to utilize the funds as follows:	\$20,525,000	\$20,525,000	0
			<u>Other Comp</u> <u>Oper Svcs</u> <u>Supplies</u> <u>Total</u>			
		Probation & Parole	\$443,868 \$519,000 \$0 \$962,868			
		Allen	\$0 \$0 \$725,000 \$725,000			
		B. B. "Sixty" Rayburn	\$869,019 \$565,000 \$740,000 \$2,174,019			
		David Wade	\$926,508 \$600,000 \$730,000 \$2,256,508			
		Dixon	\$689,867 \$520,000 \$1,450,000 \$2,659,867			
		Elayn Hunt	\$94,924 \$395,000 \$3,890,000 \$4,379,924			
		LCIW	\$287,445 \$125,000 \$65,000 \$477,445			
		LA State Penitentiary	\$0 \$2,100,000 \$3,750,000 \$5,850,000			
		Raymond Laborde	\$259,369 \$400,000 \$380,000 \$1,039,369			
		Total	\$3,571,000 \$5,224,000 \$11,730,000 \$20,525,000			

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.																				
08B - DPSC Public Safety Services																										
419 - State Police																										
08B - 419	DPSC Public Safety Services	State Police	<p>Increases funding and forty-three (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 jurisdiction (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.</p> <p>Forty (40) of the positions are budgeted to include salary and benefits; three (3) positions are only budgeted for benefits.</p> <p>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)</p> <p>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)</p> <p>Note: Total salaries for non-commissioned positions equal \$144,040 but are not included in this adjustment.</p> <p>The budget is as follows:</p> <table> <tr> <td>\$3,255,305</td> <td>Salaries of Commissioned Personnel</td> </tr> <tr> <td>\$3,034,635</td> <td>Related Benefits</td> </tr> <tr> <td>\$2,272,386</td> <td>Overtime (based on a 4 year average of overtime for Troop N)</td> </tr> <tr> <td>\$659,523</td> <td>IAT (Academy cost, cell phone, laptop, tablet, etc.)</td> </tr> <tr> <td>\$630,000</td> <td>IPM Financing (Op Svcs - Automotive and IT Equipment)</td> </tr> <tr> <td>\$454,003</td> <td>Supplies (Automotive, Camera, Uniforms, etc.)</td> </tr> <tr> <td>\$291,360</td> <td>Acquisitions (Guns, Vests, Tasers, etc.)</td> </tr> <tr> <td>\$120,000</td> <td>Operating Services (Automotive maintenance)</td> </tr> <tr> <td><u>\$54,680</u></td> <td>Professional Services (Physical exam, drug test, polygraph, etc.)</td> </tr> <tr> <td>\$10,771,892</td> <td>Total Budget</td> </tr> </table>	\$3,255,305	Salaries of Commissioned Personnel	\$3,034,635	Related Benefits	\$2,272,386	Overtime (based on a 4 year average of overtime for Troop N)	\$659,523	IAT (Academy cost, cell phone, laptop, tablet, etc.)	\$630,000	IPM Financing (Op Svcs - 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 Budget	\$10,771,892	\$10,771,892	43
\$3,255,305	Salaries of Commissioned Personnel																									
\$3,034,635	Related Benefits																									
\$2,272,386	Overtime (based on a 4 year average of overtime for Troop N)																									
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\$10,771,892	Total Budget																									

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
08B - 419	DPSC Public Safety Services	State Police	Increases funding for two (2) 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.	\$3,902,559	\$3,902,559	0
08B - 419	DPSC Public Safety Services	State Police	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 - 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	\$0	\$3,538,808	0
08B - 419	DPSC Public Safety Services	State Police	Increases funding for shift differential pay that patrol personnel receive from \$0.50/hour to \$5/hour for working abnormal hours. This funding is 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 to receive shift differential pay. (700 employees x 1,040 hours x \$4.50 per hour = \$3,276,000)	\$3,276,000	\$3,276,000	0
08B - 419	DPSC Public Safety Services	State Police	Increases \$3 M SGR out of the Unified Carrier Registration Agreement Dedicated Fund Account for the Motor Carrier Support Application (MCSAP) IT modernization project to replace the Legacy Lotus Notes system. The Commercial Vehicle Enforcement Division (CVED) uses this application to conduct motor carrier safety inspections, conduct new entrant safety audits, and cite motor vehicle safety violations. The new application will enhance the reporting and analytics associated with the inspection and enforcement activities of the Transportation Safety Services (TSS). According to the Office of Technology Services, the project is estimated to take 12 months to complete, with an annual maintenance cost of \$90,000 after implementation.	\$0	\$3,000,000	0
08B - 419	DPSC Public Safety Services	State Police	Increases funding for the Louisiana State Police uniform allowance from \$8/day to \$15/day. (1,200 qualified personnel x approximately 260 workdays per year x \$7 per day increase = \$2.2 M)	\$2,200,000	\$2,200,000	0
08B - 419	DPSC Public Safety Services	State Police	Increases funding for a review of the Louisiana State Police (LSP) by the Attorney General's Office and the law firm WilmerHale. When Governor Landry took office, he announced an independent review of State Police operations and DOJ investigation. The details of the review have not been determined, but LSP anticipates further discussion with the administration and legislators to determine where and how these dollars will be spent.	\$2,000,000	\$2,000,000	0

<u>Sch. #</u>	<u>Dept.</u>	<u>Agency</u>	<u>Explanation</u>	<u>SGE</u>	<u>Total</u>	<u>T. O.</u>
08B - 419	DPSC Public Safety Services	State Police	Increases funding to provide support and assistance to the New Orleans Police Department with security efforts for the 2025 Super Bowl. Louisiana State Police will support activities such as media days, public affairs, emergency services, team hotel security, French Quarter detail, and Security and Traffic for the NFL Experience events. \$1,190,030 Overtime \$270,480 Lodging (210 Personnel x 7 nights x \$184 per night) \$116,340 Food (210 Personnel x 6 full days x \$74 per day) + (210 Personnel x 2 half days x \$55 per day) <u>\$24,000</u> Air Support/helicopter (\$1,000 per hour x 3 hours per day x 8 days) \$1,600,850	\$1,600,850	\$1,600,850	0
08B - 419	DPSC Public Safety Services	State Police	Means of financing substitution exchanging \$4.6 M SGF with an equal amount of SGR out of the United Carrier Registration Agreement Dedicated Fund Account to fund the Mobile Weights program.	(\$4,586,676)	\$0	0
08B - 419	DPSC Public Safety Services	State Police	Means of financing substitution exchanging \$9.2 M Statutory Dedications out of the Louisiana State Police Salary Fund with an equal amount of SGR out of the Insurance Verification System Dedicated Fund Account based on the latest REC forecast projections. These funds will be used to fund State Trooper personal services costs.	\$0	\$0	0
08B - 419	DPSC Public Safety Services	State Police	Means of financing substitution exchanging \$5.7 M Statutory Dedications out of the Riverboat Gaming Enforcement Fund with an equal amount of SGF for the procurement, installation, maintenance, and operation of an automated fingerprint identification system.	\$5,680,701	\$0	0

<u>Sch. #</u>	<u>Dept.</u>	<u>Agency</u>	<u>Explanation</u>	<u>SGE</u>	<u>Total</u>	<u>T. O.</u>
08C - DPSC Youth Services						
403 - Juvenile Justice						
08C - 403	DPSC Youth Services	Juvenile Justice	Increases funding for per diem rates at non-secure care contracted providers with the Office of Juvenile Justice for residential living services. The average current per diem rate for non-secure care contracted providers of residential, non-medical group home, and transitional placing services is \$207.57. The average per diem increase is \$25.80, representing an overall 9.5% increase in per diem rates for contracted providers.	\$3,773,570	\$3,773,570	

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.																																		
09 - Health																																								
301 - Florida Parishes Human Services Authority																																								
09 - 301	Health	Florida Parishes Human Services Authority	<p>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 behavior health care for anyone who requests care for mental health or substance use, regardless of their ability to pay, place of residence, or age.</p> <p>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.</p> <p>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.</p> <p><u>Grant Expenditures</u></p> <p>Positions (Job Appointments):</p> <table> <tr><td>Project Director (.5 FTE)</td><td>\$112,993</td></tr> <tr><td>Project Evaluator (.5 FTE)</td><td>\$78,852</td></tr> <tr><td>Care Coordinator-RN3</td><td>\$107,855</td></tr> <tr><td>Care Coordinator-LPN3</td><td>\$70,388</td></tr> <tr><td>Care Manager/Veteran's specific (Social Worker 3)</td><td>\$85,839</td></tr> <tr><td>Case Manager-Targeted Case Management (Social Worker 3)</td><td>\$85,839</td></tr> <tr><td>Social Worker 4: Adolescent Substance Abuse</td><td>\$183,672</td></tr> <tr><td>Social Worker 4: Functional Family Therapy-Child Welfare</td><td>\$91,836</td></tr> <tr><td>Social Worker 4: Functional Family Therapy (added Year 2)</td><td>\$37,397</td></tr> <tr><td>Travel</td><td>\$15,000</td></tr> <tr><td>Supplies:</td><td></td></tr> <tr><td>Computer equipment for new staff</td><td>\$1,429</td></tr> <tr><td>Cell phone services for FFT* staff and Peer (5 months)</td><td>\$1,620</td></tr> <tr><td>Contracts:</td><td></td></tr> <tr><td>Peer-Family Services Contract (6 months)</td><td>\$59,280</td></tr> <tr><td><u>Data Reporting and Community Needs Assessment</u></td><td>\$68,000</td></tr> <tr><td>Total</td><td>\$1,000,000</td></tr> </table> <p>*Functional Family Therapist</p>	Project Director (.5 FTE)	\$112,993	Project Evaluator (.5 FTE)	\$78,852	Care Coordinator-RN3	\$107,855	Care Coordinator-LPN3	\$70,388	Care Manager/Veteran's specific (Social Worker 3)	\$85,839	Case Manager-Targeted Case Management (Social Worker 3)	\$85,839	Social Worker 4: Adolescent Substance Abuse	\$183,672	Social Worker 4: Functional Family Therapy-Child Welfare	\$91,836	Social Worker 4: Functional Family Therapy (added Year 2)	\$37,397	Travel	\$15,000	Supplies:		Computer equipment for new staff	\$1,429	Cell phone services for FFT* staff and Peer (5 months)	\$1,620	Contracts:		Peer-Family Services Contract (6 months)	\$59,280	<u>Data Reporting and Community Needs Assessment</u>	\$68,000	Total	\$1,000,000	\$0	\$1,000,000	0
Project Director (.5 FTE)	\$112,993																																							
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Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
305 - Medical Vendor Administration						
09 - 305	Health	Medical Vendor Administration	Increases \$700,000 (\$350,000 SGF and \$350,000 Federal) for contract increase with a vendor (LeBlanc Robertson Chisholm, LRCA) to perform reviews of Medicaid cost reports submitted by Medicaid hospital, mental health, and rural health clinic programs and perform the calculations of ambulance and physician Upper Payment Limit (UPL) supplemental payments, and deliverables related to a new payment modeling, including a physician supplemental payment model.	\$350,000	\$700,000	0
09 - 305	Health	Medical Vendor Administration	Increases \$622,100 (\$155,525 SGF and \$466,575 Federal) for a contract increase to support operational costs for the new External Quality Organization Review Contract. The current vendor is Health Services Advisory Group, Inc. This contract performs independent external quality review (EQR) services that consist of mandatory and optional activities as outlined in the Code of Federal Regulations (CFR) Title 42 CFR Section 438 Subpart E. Specifically, the new deliverables result from Humana being added as a Medicaid Managed Care Organization under the new External Quality Review Organization contract effective 1/01/23.	\$155,525	\$622,100	0
09 - 305	Health	Medical Vendor Administration	Increases funding (\$204,880 SGF and \$204,880 Federal) for a contract increase with Eisner Amper to perform reviews of the cost reports of nursing home facilities, intermediate care facilities for individuals with intellectual disabilities, and Adult Day Health Care (ADHC) facilities. The source of federal funding is Medicaid matching funds. Information provided by LDH indicates the additional contract deliverables will be targeted towards review of rebasing of rates with certain facilities and changes in Adult Day Health Care provider financial reporting.	\$204,880	\$409,760	0
09 - 305	Health	Medical Vendor Administration	Converts three (3) job appointments (2-Medicaid Program Manager 1A, 1-Medicaid Program Monitor) expiring in FY 25 to authorized T.O. positions. There is no change in total personal services associated with this adjustment.	\$0	\$0	3

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
306 - Medical Vendor Payments						
09 - 306	Health	Medical Vendor Payments	<p>Decreases \$1.4 B (\$116.2 M SGF, \$60 M SGR, \$35.2 M Statutory Dedications, and \$1.1 B Federal) to Managed Care Organizations in FY 25. The source of SGR (Intergovernmental Transfers from public entities) and Statutory Dedication (premium tax collections) revenues are non SGF used as a state match source. The source of federal funding is Title 19 federal financial participation. The reduction is based on the following assumptions.</p> <p>MCO payments adjustment</p> <p>Increase/Decrease</p> <p>(\$1,717,609,812) - Projected enrollment reductions in Expansion & Non Expansion population groups \$614,827,542 - Utilization & Trend (unit cost of services) adjustment under Healthy Louisiana MC (\$247,559,053) - Pharmacy Rebate adjustment (\$1,350,341,323) - Total FY 25 MCO adjustment</p> <p>Notes: <i>Enrollment:</i> The FY 25 Medicaid budget assumes overall enrollment is decreasing from 1,463,048 (June 24) to 1,411,688 (May 25) from the prior year, which is a net decrease of 51,360. Projected enrollment includes net terminations (net of Medicaid churn), in addition to estimated normal monthly enrollment growth. In addition, this adjustment assumes a reduction in the number of child birth 'kick' payments, as kick payments are projected to decrease from 39,522 (FY 24 projection) to 33,084 in FY 25, or by 6,438.</p> <p><i>Trend:</i> Information provided by LDH indicates the rates utilized in the FY 25 Medicaid budget are based on the actual rates as of 7/2023 with approximately a 6.5% increase for the Non-expansion population and a 4.6% increase for the Expansion population.</p> <p><i>Rebate Adjustment:</i> Pharmacy rebates are projected to increase in the FY 25 Medicaid budget. Information provided by LDH indicates the projected increase in rebates is based on increasing drug costs (which is estimated to increase rebate collections) and increased utilization of higher cost drugs. However, enrollment changes (projected decreases in FY 25) are anticipated to impact the number of drug claims. Presumably, overall less claims would result in fewer pharmacy claims eligible for rebates. The overall rebate adjustment above (\$247.5 M) assumes more rebates will be received by LDH, as rebates offset expenditures.</p>	(\$116,295,735)	(\$1,350,341,323)	0

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
09 - 306	Health	Medical Vendor Payments	Increases \$67.8 M in funding (\$21.7 M SGF, \$46.1 Federal) for nursing home rates, including an increase for Hospice care. The source of federal funding is Title 19 federal financial participation. The increase is based on the following calculations:	\$21,709,219	\$67,756,613	0
			Nursing Home FY 25 (Projection less Hospice LTC)	\$1,291,595,226		
			Nursing Home FY 24 (from FY 24 Spread)	<u>\$1,228,533,971</u>		
			Nursing Home Increase in FY 25	\$63,061,255		
			Hospice (Long Term Care) FY 25	\$86,121,793		
			FY 24	<u>\$81,426,435</u>		
			Hospice (Long Term Care) Increase in FY 25	\$4,695,358		
			Total Increase in FY 25	\$67,756,613		
			State	32.04%	\$21,709,219	
			Federal	67.96%	<u>\$46,047,394</u>	
					\$67,756,613	
09 - 306	Health	Medical Vendor Payments	Decreases \$46.9 M (\$34.6 M SGR and \$12.3 M Federal) for the Managed Care Incentive Payment (MCIP) program. The source of SGR represents non-SGF revenues used as a state match source in Medicaid. The source of federal funding is Title 19 federal financial participation. MCIP payments are incentive payment arrangements that reimburse managed care companies (MCO's) over and above the established capitation rate in exchange for participating MCO's meeting specifically agreed upon target measures. Incentive payment arrangements may provide up to 105% of the capitation rate attributable to enrollees/services covered by the arrangement. The adjustment is based on the following calculation below.	\$0	(\$46,920,950)	0
			\$684,400,106 - FY 24 existing MCIP budget			
			<u>\$637,479,156</u> - FY 25 requested MCIP budget			
			(\$46,920,950) - FY 25 adjustment			
09 - 306	Health	Medical Vendor Payments	Increase in funding (\$13.9 M SGR, and \$29.6 M Federal) for hospital legacy UPL supplemental payments.	\$0	\$43,586,970	0

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
09 - 306	Health	Medical Vendor Payments	<p>Increases funding for Medicare Part D “clawback” payments. There is no federal match associated with this payment. Louisiana Medicaid pays mandatory premium payments to the Centers for Medicare and Medicaid Services (CMS) monthly to cover the state’s share of the cost to participate in the Medicare Prescription Drug Program (Medicare Part D) for dual eligibles (certain individuals enrolled in both Medicaid and Medicare). These individuals receive their drug benefit from Medicare, not Medicaid. The adjustment is based on a projected increase in the monthly enrollment count from 137,962 to 142,867 over the course of FY 25.</p> <p>\$205,457,418 - FY 24 projected spend (existing operating budget) \$233,807,854 - FY 25 projected spend on clawback premiums \$28,350,436 - FY 25 adjustment</p>	\$28,350,436	\$28,350,436	0

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
09 - 306	Health	Medical Vendor Payments	Increases \$12.8 M (\$4.1 M SGF and \$8.7 M Federal) for Medicare Part A and Part B premium adjustments for dual eligible recipients that qualify for both Medicaid and Medicare. The source of federal funds is Title 19 federal financial participation. The increase is based on a projected increase in enrollees for Part A and Part B benefits, in addition to a projected increase in premium costs for Part A and Part B.	\$4,092,681	\$12,773,661	0

FY 25 Medicare Part A

Months	Enrollees	Premium	Monthly Enrollment Adjustments	Cost
July 2024	11,039	\$509.00	-\$66,567	\$5,552,284
August 2024	11,070	\$509.00	-\$66,796	\$5,567,834
September 2024	11,103	\$509.00	-\$66,730	\$5,584,697
October 2024	11,135	\$509.00	-\$67,028	\$5,600,687
November 2024	11,167	\$509.00	-\$67,180	\$5,616,823
December 2024	11,198	\$509.00	-\$67,416	\$5,632,366
January 2025	11,230	\$536.00	-\$71,209	\$5,948,071
February 2025	11,262	\$536.00	-\$71,396	\$5,965,036
March 2025	11,294	\$536.00	-\$71,574	\$5,982,010
April 2025	11,327	\$536.00	-\$71,794	\$5,999,478
May 2025	11,359	\$536.00	-\$71,998	\$6,016,426
June 2025	11,391	\$536.00	-\$72,209	<u>\$6,033,367</u>
FY 25 Total Projected Cost for Part A Premiums				\$69,499,079

Months	Enrollees	Premium	Enrollment Adjustments	Cost
July 2024	224,863	\$174.80	-\$936,435	\$38,369,617.40
August 2024	225,321	\$174.80	-\$936,435	\$38,449,675.80
September 2024	225,739	\$174.80	-\$936,435	\$38,522,742.20
October 2024	226,295	\$174.80	-\$936,435	\$38,619,931.00
November 2024	226,924	\$174.80	-\$936,435	\$38,729,880.20
December 2024	227,649	\$174.80	-\$936,435	\$38,856,610.20
January 2025	228,495	\$185.00	-\$936,435	\$41,335,140.00
February 2025	229,107	\$185.00	-\$936,435	\$41,448,360.00
March 2025	229,745	\$185.00	-\$936,435	\$41,566,390.00
April 2025	230,420	\$185.00	-\$936,435	\$41,691,265.00
May 2025	231,115	\$185.00	-\$936,435	\$41,819,840.00
June 2025	231,820	\$185.00	-\$936,435	<u>\$41,950,265.00</u>
FY 25 Total Projected Cost for Part B Premiums				\$481,359,716.80

TOTAL PROJECTED COST for Medicare Premiums FY 25	\$550,858,796
EXISTING OPERATING BUDGET AMOUNT FY 24	\$538,085,135
FY 25 Adjustment	\$12,773,661

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
09 - 306	Health	Medical Vendor Payments	Increases \$8.3 M (\$2.7 M Statutory Dedications and \$5.6 M Federal) for the phase-in of 700 additional Community Choices Waiver (CCW) slots in FY 25. The source of Statutory Dedication funding is revenue from the Community Options Waiver Fund. The source of federal funding is Title 19 federal financial participation. The assumptions and calculations are reflected below.	\$0	\$8,319,700	0

Average monthly cost of CCW slot - \$3,070

Phase-in (FY 25)

Date Certified	Slots	Months	Cost
Jul-23	0	11	\$0
Aug-23	0	10	\$0
Sep-23	0	9	\$0
Oct-23	50	8	\$1,228,000
Nov-23	75	7	\$1,611,750
Dec-23	75	6	\$1,381,500
Jan-24	85	5	\$1,304,750
Feb-24	85	4	\$1,043,800
Mar-24	95	3	\$874,950
Apr-24	95	2	\$583,300
May-24	95	1	\$291,650
Jun-24	95	0	\$0
Total	700		\$8,319,700

09 - 306	Health	Medical Vendor Payments	Decreases \$6.8 M (\$236,211 SGF increase offset by decreases of \$46,135 SGR, \$647,671 Statutory Dedications, and \$6.4 M Federal) for the Louisiana dental benefits program (dental managed care). The source of federal funds is Title 19 federal financial participation. The adjustment is largely due to projected enrollment changes for FY 25.	\$236,211	(\$6,846,237)	0
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\$250,910,930 - FY 24 Existing Operating Base (EOB)

\$756,323 - Utilization and Trend (cost of services) adjustments

~~(\$7,602,560)~~ - Projected enrollment changes for FY 25 (includes expansion and non expansion groups)

(\$6,846,237) - FY 25 adjustment

\$244,064,693 - Total budget requested for FY 25

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
09 - 306	Health	Medical Vendor Payments	Increases \$6.5 M (\$2.1 M SGF and \$4.4 M Federal) for inflationary rate adjustments for Intermediate Care Facilities (ICF's). The source of federal funding is Title 19 federal financial participation. The assumptions and calculations are reflected below.	\$2,085,805	\$6,510,005	0
ICF/DD Private Rates						
Rate Year 24/25						
			Increase Amount	Medicaid Days	Cost	
		1-8 Beds	\$5.71	216,292	\$1,235,514	
		1-8 Beds	\$5.15	324,872	\$1,671,630	
		1-8 Beds	\$4.61	513,802	\$2,368,755	
		1-8 Beds	\$4.30	93,813	\$402,975	
		9-15 Beds	\$5.43	18,241	\$98,990	
		9-15 Beds	\$4.89	17,373	\$84,922	
		9-15 Beds	\$4.38	14,333	\$62,773	
		9-15 Beds	\$4.08	3,040	\$12,406	
		16-32 Beds	\$5.01	11,727	\$58,783	
		16-32 Beds	\$4.53	5,646	\$25,591	
		16-32 Beds	\$4.08	1,303	\$5,315	
		16-32 Beds	\$3.81	-	-	
		33+ Beds	\$4.76	46,472	\$221,307	
		33+ Beds	\$4.31	45,169	\$194,494	
		33+ Beds	\$3.88	14,333	\$55,540	
		33+ Beds	\$3.62	3,040	\$11,010	
				1,329,457	\$6,510,005	
		SGF	\$2,085,805			
		FEDERAL	\$4,424,200			
		Total	\$6,510,005			
09 - 306	Health	Medical Vendor Payments	Increases \$3.5 M (\$1.1 M SGF and \$2.4 M Federal) in the Medicaid public provider program to adjust for projected Medicaid claims payments to various public agencies. The source of federal funding is Title 19 federal financial participation.	\$1,130,193	\$3,527,444	0
09 - 306	Health	Medical Vendor Payments	Increases \$2.7 M (\$876,582 SGF and \$1.9 M Federal) to provide additional Disproportionate Share Hospital (DSH) payments for uncompensated care costs to certain hospital providers in FY 25. The source of federal funds is Medicaid matching funds. The state match rate for DSH payments in the FY 25 Medicaid budget is 68.06% federal matching funds, 31.94% state match.	\$876,582	\$2,744,465	0

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.																								
09 - 306	Health	Medical Vendor Payments	Increases \$776,252 (\$248,711 SGF and \$527,541 Federal) for rural hospital inpatient per diem rate increases. The source of federal funding is Title 19 federal financial participation. The adjustment is based on the assumptions and calculations reflected below.	\$248,711	\$776,252	0																								
			<table border="0"> <tr> <td>Fee for Service</td> <td>Avg of last 2 REBASES</td> <td>X FY 24 paid days</td> <td>Annual amt.</td> <td>60 day lag</td> <td>FY 25 Impact</td> </tr> <tr> <td>Acute (FFS)</td> <td>\$163</td> <td>5,145</td> <td>\$837,142.95</td> <td>\$137,612.54</td> <td>\$699,530</td> </tr> <tr> <td>Psych Unit (FFS)</td> <td>\$134</td> <td>687</td> <td><u>\$91,814</u></td> <td><u>\$15,092.73</u></td> <td><u>\$76,721</u></td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$928,957</td> <td>\$152,705</td> <td>\$776,252</td> </tr> </table>	Fee for Service	Avg of last 2 REBASES	X FY 24 paid days	Annual amt.	60 day lag	FY 25 Impact	Acute (FFS)	\$163	5,145	\$837,142.95	\$137,612.54	\$699,530	Psych Unit (FFS)	\$134	687	<u>\$91,814</u>	<u>\$15,092.73</u>	<u>\$76,721</u>				\$928,957	\$152,705	\$776,252			
Fee for Service	Avg of last 2 REBASES	X FY 24 paid days	Annual amt.	60 day lag	FY 25 Impact																									
Acute (FFS)	\$163	5,145	\$837,142.95	\$137,612.54	\$699,530																									
Psych Unit (FFS)	\$134	687	<u>\$91,814</u>	<u>\$15,092.73</u>	<u>\$76,721</u>																									
			\$928,957	\$152,705	\$776,252																									
09 - 306	Health	Medical Vendor Payments	Increases \$700,081 (\$224,306 SGF and \$475,775 Federal) for annualized costs associated with 22 Federally Qualified Health Clinics (FQHCs) enrolled in FY 24, and costs associated with 24 FQHCs projected to enroll in FY 25. In addition, the overall increase provides for a 3.9% inflationary rate adjustment (Medicare Economic Index, or MEI) to existing and new clinics. The source of federal funds is Title 19 federal financial participation.	\$224,306	\$700,081	0																								
			<p>Projected FQHC Base Expenditures</p> <table border="0"> <tr> <td>FY 24</td> <td>\$3,353,237</td> </tr> <tr> <td>MEI Percentage</td> <td><u>3.9%</u></td> </tr> <tr> <td>FQHC MEI Adjustment</td> <td>\$130,776</td> </tr> </table> <p>Projected FQHC Expenditures FY 25 - \$3,484,013</p> <table border="0"> <tr> <td>FY 24 EOB</td> <td>\$2,783,932</td> </tr> <tr> <td>Need for FY 25</td> <td>\$700,081</td> </tr> </table> <table border="0"> <tr> <td>SGF</td> <td>\$224,306</td> <td>32.04%</td> </tr> <tr> <td>Federal</td> <td>\$475,775</td> <td>67.96%</td> </tr> </table>	FY 24	\$3,353,237	MEI Percentage	<u>3.9%</u>	FQHC MEI Adjustment	\$130,776	FY 24 EOB	\$2,783,932	Need for FY 25	\$700,081	SGF	\$224,306	32.04%	Federal	\$475,775	67.96%											
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Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
09 - 306	Health	Medical Vendor Payments	Increases \$301,658 (\$96,651 SGF and \$205,007 Federal) to annualize costs associated with 12 Rural Health Clinics (RHCs) enrolled in FY 24, and costs associated with 10 RHCs projected to enroll in FY 25. In addition, the overall increase provides for a 3.85% inflationary rate adjustment (Medicare Economic Index, or MEI) to existing and new clinics. The source of federal funds is Title 19 federal financial participation.	\$96,651	\$301,658	0
			Projected RHC Base Expenditures FY 24	\$5,812,322		
			MEI Percentage	3.85%		
			RHC MEI Adjustment	\$223,774		
			Projected RHC Expenditures FY 25	\$6,036,096		
			FY 24 EOB	\$5,734,438		
			Need for FY 25	\$301,658		
			SGF	\$96,651		32.04%
			Federal	\$205,007		67.96%
09 - 306	Health	Medical Vendor Payments	Means of finance substitution exchanging Statutory Dedications out of the Health Excellence Fund with an equal amount of SGF based on the latest REC forecast projections. The SGF will be used as a state match source for Medicaid expenditures in FY 25.	\$8,528,654	\$0	0
09 - 306	Health	Medical Vendor Payments	Means of finance substitution exchanging SGF with an equal amount of Statutory Dedications out of the Louisiana Fund based on the latest REC forecast projections. These revenues are used as a state match source for Medicaid expenditures.	(\$9,145,946)	\$0	0
09 - 306	Health	Medical Vendor Payments	Means of finance substitution exchanging Statutory Dedications out of the MTFE fund with an equal amount of SGF for nursing home rates.	\$12,835,609	\$0	0
09 - 306	Health	Medical Vendor Payments	Means of finance substitution exchanging Statutory Dedications out of the MATF and Federal with an equal amount of SGF. Federal funding and MATF revenue represents one-time revenues from the enhanced Federal Medical Assistance Percentage (eFMAP) rate that was utilized in Medicaid in FY 24.	\$285,067,808	\$0	0
			(\$174,364,096) - Medical Assistance Trust Fund (MATF) net revenue replacement			
			(\$10,703,712) - Two quarters of eFMAP in FY 24			
			(\$285,067,808) - eFMAP funds no longer available for FY 25			
			\$285,067,808 - SGF added in FY 25 Medicaid budget utilized for state match			

<u>Sch. #</u>	<u>Dept.</u>	<u>Agency</u>	<u>Explanation</u>	<u>SGE</u>	<u>Total</u>	<u>T. O.</u>
09 - 306	Health	Medical Vendor Payments	Means of finance substitution exchanging SGF, IAT, and SGR with an equal amount of Federal as a result of changes in the Federal Medical Assistance Percentage (FMAP). The source of IAT and SGR are non SGF revenues used as state match. The source of federal funds is Title 19 federal financial participation. The adjustment is based on a blended federal participation rate that is projected to increase from 67.57% (32.43% state) in FY 24 to 67.96% (32.04% state) in FY 25. For the Uncompensated Care Costs program, the FMAP is increasing from 67.67% Federal in FY 24 to 68.06% Federal in FY 25.	(\$54,723,160)	\$0	0
307 - Office of Secretary						
09 - 307	Health	Office of Secretary	Increases funding to support health education outreach, partnership development, and community health assessments geared toward sustainable implementation of health improvement strategies. The funding will be allocated between travel, supplies, and professional services. Travel - travel for individuals to local community and partnership meetings Operating Services - printing costs for educational materials Supplies - general office supplies Professional Svcs. - IT contract, and vendor for outreach activities	\$633,753	\$633,753	0
309 - South Central LA Human Services Authority						
09 - 309	Health	South Central LA Human Services Authority	Increases \$100,000 SGR for desktop computer replacements utilizing the configuration established by the Office of Telecommunications 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 (4) 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.	\$0	\$100,000	0
310 - Northeast Delta Human Services Authority						
09 - 310	Health	Northeast Delta Human Services Authority	Decreases \$601,667 IAT from the Office of Behavioral Health for a renovation project. The renovation updated 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. The anticipated completion date is 6/30/24.	\$0	(\$601,667)	0

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.																
320 - Aging & Adult Services																						
09 - 320	Health	Aging & Adult Services	<p>Increases \$2.2 M IAT from the Office of Community Development (OCD) for the Permanent Supportive Housing (PSH) program. The PSH program 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, which has not yet been finalized 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.</p> <p>The FY 24 budget for this program is \$2.2 M; however, because the CEA has not been 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.</p>	\$0	\$2,173,000	0																
09 - 320	Health	Aging & Adult Services	<p>Increases funding for the My Choice Louisiana program to provide transition planning and support services for individuals with serious mental illness based on the 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.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Type of Assistance</th> <th>Clients</th> <th>Cost Per Client</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Rental Assistance</td> <td>150</td> <td>\$10,000</td> <td>\$1,500,000</td> </tr> <tr> <td>Household Necessities</td> <td>150</td> <td>3,000</td> <td><u>450,000</u></td> </tr> <tr> <td>Total</td> <td></td> <td></td> <td>\$1,950,000</td> </tr> </tbody> </table> <p>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.</p>	Type of Assistance	Clients	Cost Per Client	Total	Rental Assistance	150	\$10,000	\$1,500,000	Household Necessities	150	3,000	<u>450,000</u>	Total			\$1,950,000	\$1,950,000	\$1,950,000	0
Type of Assistance	Clients	Cost Per Client	Total																			
Rental Assistance	150	\$10,000	\$1,500,000																			
Household Necessities	150	3,000	<u>450,000</u>																			
Total			\$1,950,000																			

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
09 - 320	Health	Aging & Adult Services	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 Feliciano Medical Complex.	\$0	\$1,011,454	0

Service	Unit Cost	Count	Total Cost
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
Current Budget			<u>\$1,042,800</u>
Adjustment			\$1,011,454

09 - 320	Health	Aging & Adult Services	Increases \$421,849 IAT from the Office of Behavioral Health (OBH) to Villa Feliciano Medical Complex for rate increases for 20 reserved sick bay beds. Eastern Louisiana Mental Health System (ELMHS) has an IAT agreement with Villa Feliciano Medical Complex to reserve 20 beds for ELMHS patients.	\$0	\$421,849	0
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The \$2.7 M in FY 24 projected expenditures includes 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 per day, plus \$28,000 in x-ray services, which results in a cost increase of \$348,039.

The Office of Behavioral Health's (OBH) 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.

Year	Bed Rate	Days*	Additional X-Ray Services	Expenditures
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				\$348,038
OHB Budget Deficit				<u>73,810</u>
Adjustment Amount				\$421,848

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

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
09 - 320	Health	Aging & Adult Services	Increases funding for three (3) Program Monitor 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 funding includes \$185,588 in salaries, \$79,338 in related benefits, \$6,000 in travel expenses, and \$50,136 in operating services expenses. My Choice Louisiana was implemented following a 2016 review by the United States Department of Justice (DOJ), which found that Louisiana was unnecessarily relying on nursing facilities to serve people with serious mental illness. The Office of Aging and Adult Services (OAAS) reports it is currently out of compliance with the agreement and needs these positions in order to meet the criteria of the agreement, such as contacting individuals within three (3) days of nursing home admission and having face-to-face meetings within 14 days.	\$321,062	\$321,062	3
09 - 320	Health	Aging & Adult Services	Increases seven (7) 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 Head and Spinal Cord Injury program. There is no change in total personal services costs associated with this adjustment.	\$0	\$0	7
324 - LA Emergency Response Network Board						
09 - 324	Health	LA Emergency Response Network Board	Decreases funding used to purchase and/or print educational supplies (i.e. TNCC books, ENPC books, Bleeding control kits, Lead ECG manuals, etc.) for four (4) education coordinators to travel throughout the state to educate individuals on practices that can be used to protect themselves against unnecessary trauma, time-sensitive related illnesses and deaths, and incidents of morbidity.	(\$12,860)	(\$12,860)	0
326 - Public Health						
09 - 326	Health	Public Health	Decreases \$80 M Federal related to COVID-19 federal grants. \$79.7 M of this amount is for the Epidemiology Laboratory Capacity (ELC) Reopening Schools grant, which supports 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 is related to the Housing Opportunities for Persons with AIDS (HOPWA) grant, which expands 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 constitutes the entire federal allocation of non-entitlement CARES Act HOPWA funding to Louisiana.	\$0	(\$80,000,000)	0

<u>Sch. #</u>	<u>Dept.</u>	<u>Agency</u>	<u>Explanation</u>	<u>SGE</u>	<u>Total</u>	<u>T. O.</u>
09 - 326	Health	Public Health	<p>Increases two (2) 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.</p> <p>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 health care providers to assure an adequate immunization level and to avoid unnecessary immunizations.</p> <p>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.</p>	\$0	\$0	2
09 - 326	Health	Public Health	Means of financing substitution exchanging IAT from the Louisiana Department of Health, Office of the Secretary for the Hospital Preparedness Plan grant with an equal amount of SGF . This grant is being used to pay for the state's Medical Needs Shelters and Warehouse. Medical Needs Shelters are congregate facilities that provide safe refuge to maintain the current health, safety, and well-being of medically dependent individuals who are not acutely ill and who have no other options for sheltering during an emergency.	\$208,000	\$0	0

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
330 - Behavioral Health						
09 - 330	Health	Behavioral Health	Increases \$3.9 M (\$2 M SGF and \$1.9 M IAT) from Medicaid 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). These annual increases are stipulated in the current contracts these dietary service companies have with CLSH and ELMHS.	\$2,024,847	\$3,889,824	0

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 ELMHS main campus and Admissions Special Security Area (ASSA) campus, which totals to \$3,729,955 to support 677 patients at ELMHS.

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

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.																
09 - 330	Health	Behavioral Health	<p>Increases funding 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. FSTRA provides care and services through arrangement or by the facility shall 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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <table border="0"> <thead> <tr> <th>FSTRA Services</th> <th>Cost</th> </tr> </thead> <tbody> <tr> <td>Travel</td> <td>\$1,971</td> </tr> <tr> <td>Operating Services (food services, other)</td> <td>\$973,893</td> </tr> <tr> <td>Supplies (prescription, personal care, clothing, etc.)</td> <td>\$869,649</td> </tr> <tr> <td>Professional Services (psychiatric and pastoral)</td> <td>\$563,019</td> </tr> <tr> <td>Other Charges</td> <td>\$93,732</td> </tr> <tr> <td>IAT (ORM and OTS)</td> <td><u>\$1,179,331</u></td> </tr> <tr> <td>Total</td> <td>\$3,681,595</td> </tr> </tbody> </table>	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	\$3,681,595	\$3,681,595	0
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<u>Sch. #</u>	<u>Dept.</u>	<u>Agency</u>	<u>Explanation</u>	<u>SGE</u>	<u>Total</u>	<u>T. O.</u>
09 - 330	Health	Behavioral Health	Increases funding for Forensic Supervised Transitional Residential Aftercare (FSTRA) service rates for 24 transitional beds, plus maintenance and psychiatric services.	\$2,586,040	\$2,586,040	0

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 RS 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>ESTRA</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
FY 25	24	365	\$352	\$3,646,000*

<u>EY 24 Budget</u>	<u>EY 25 Budget</u>	<u>Amount Increase</u>
\$1,059,960	\$3,646,000	\$2,586,040

*Additional \$562,480 provides coverage for maintenance and psychiatric services

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
09 - 330	Health	Behavioral Health	Increases funding 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.	\$2,549,189	\$2,549,189	0

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 is active through 6/30/24. The contract with Harmony Center expires on 3/31/24 and is scheduled for an additional emergency contract with 3% rate increases for both Forensic Supervised Transitional Residential and Aftercare (FSTRA) and Community Step Down (CSD) beds in the last three months of FY 24. The \$15,300 difference between the total adjustment and total cost increase remain unallotted.

Center	Beds	Rates		Days	Cost		Cost Increase
		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

09 - 330	Health	Behavioral Health	Increases funding 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 service providers are provided to group home clients outside of the group home bed rate. ELMHS will utilize the \$2.4 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.	\$2,453,024	\$2,453,024	0
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Center	Beds	FY 25 Rate	Days	Estimated Cost*
ELMHS	26	\$230	365	\$2,453,024

*Additional \$270,324 is an estimate of the provider costs based on existing group home contracts

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
09 - 330	Health	Behavioral Health	Increases funding (\$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 Medicaid for those patients who are admitted under a civil license.	\$910,119	\$1,820,239	0

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.

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

09 - 330	Health	Behavioral Health	Provides additional funding from the statutorily dedicated 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.	\$0	\$1,000,000	0
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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. The Office of Behavioral Health 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

Campaign Expenditures	Expenditures
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
Place-Based Media	\$234,375
Total	\$1,000,000

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.																														
09 - 330	Health	Behavioral Health	<p>Increases funding to Eastern Louisiana Mental Health System (ELMHS) for payment to Villa Felician 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.</p> <p>The \$2.7 M in FY 24 projected expenditures includes 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.</p> <p>The Office of Behavioral Health's (OBH) 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.</p> <p>Villa Bed Rate Increase</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Bed Rate</th> <th>Days*</th> <th>Additional X-Ray Services</th> <th>Expenditures</th> </tr> </thead> <tbody> <tr> <td>FY 24</td> <td>\$433</td> <td>6,205</td> <td>\$28,000</td> <td>\$2,712,655</td> </tr> <tr> <td>FY 25</td> <td>\$489</td> <td>6,205</td> <td>\$28,000</td> <td><u>\$3,060,694</u></td> </tr> <tr> <td colspan="4">Cost Increase</td> <td>\$348,039</td> </tr> <tr> <td colspan="4">OBH Budget Deficit</td> <td><u>\$73,810</u></td> </tr> <tr> <td colspan="4">Adjustment Amount</td> <td>\$421,849</td> </tr> </tbody> </table> <p>*17 average beds x 365 days = 6,205 billable bed days</p>	Year	Bed Rate	Days*	Additional X-Ray Services	Expenditures	FY 24	\$433	6,205	\$28,000	\$2,712,655	FY 25	\$489	6,205	\$28,000	<u>\$3,060,694</u>	Cost Increase				\$348,039	OBH Budget Deficit				<u>\$73,810</u>	Adjustment Amount				\$421,849	\$421,849	\$421,849	0
Year	Bed Rate	Days*	Additional X-Ray Services	Expenditures																																
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09 - 330	Health	Behavioral Health	Decrease \$27,738 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 throughout all of the Local Governing Entities (LGEs), in addition to services provided by the Office of Behavioral Health through the Tobacco Prevention and Control Program and the Louisiana Tobacco Quitline.	\$0	(\$27,738)	0																														
09 - 330	Health	Behavioral Health	Means of finance substitution exchanging \$22,212 Statutory Dedications out of the Health Care Facility Fund with an equal amount of SGF as a result of the latest Revenue Estimating Conference forecast.	\$22,212	\$0	0																														

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
09 - 330	Health	Behavioral Health	Increases one (1) 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) expiring 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.	\$0	\$0	1
09 - 330	Health	Behavioral Health	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) expiring 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.	\$0	\$0	1
340 - OCDD						
09 - 340	Health	OCDD	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.	\$0	\$986,232	0
09 - 340	Health	OCDD	Increases \$500,000 IAT from Medical Vendor Administration 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 Act (ARPA). The funding is initially provided to Medicaid, 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/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, video doorbells).	\$0	\$500,000	0

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
09 - 340	Health	OCDD	<p>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.</p> <p>Currently, the Office for Citizens with Developmental Disabilities (OCDD) conducts approximately 350-400 screenings per month. Initial screenings and re-screenings outpace the capacity of current screeners by about 70-90 screenings per month. This funding will cover additional screeners hired under OCDD's current budget authority for non-T.O. job appointments.</p>	\$58,433	\$202,959	0
09 - 340	Health	OCDD	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.	\$0	\$0	1
09 - 340	Health	OCDD	Means of financing substitution exchanging \$110,000 IAT from Medical Vendor Payments with an equal amount of SGR from patient liability fees at the Central Louisiana Supports and Service Center (CLSSC). Medicaid reduces its payments to CLSSC based upon a resident's outside income, such as child support or Supplemental Security Income benefits. With limited exceptions, this income must be paid to the CLSSC. This means of financing substitution aligns budget authority with projected revenue sources.	\$0	\$0	0

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
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10 - Children & Family Services

360 - Children & Family Services

10 - 360	Children & Family Services	Children & Family Services	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 its 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 adjustment includes approximately \$2.5 M in funding for days of service uncovered by Medicaid for inpatient and intensive residential treatment for a total adjustment of \$9.2 M in FY 25.	\$6,914,588	\$9,219,451	0
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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. Funding is needed to pay the additional costs to ensure each child in this special population has a home.

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, Special Board, 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

*Rounded up according to cents

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
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Two factors 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		Cost		Difference
		FY 24	FY 24	FY 24	FY 25	
TGH	25	\$178.39	\$815,965	\$1,627,809	\$811,844	
PRTF	5	\$496.00	\$570,325	\$992,000	\$421,675	
IPH	27	\$737.63	<u>\$6,144,678</u>	<u>\$7,376,300</u>	<u>\$1,231,622</u>	
Total			\$7,530,968	\$9,996,109	\$2,465,141	

10 - 360	Children & Family Services	Children & Family Services	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 \$.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 to the SNAP recipients in benefits, call center for increased operational activity, and DCFS Communications program to provide coverage for marketing/communication supplies.	\$0	\$6,201,485	0
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Cost Description	FY 25 Cost
Marketing/Communications Supplies	\$50,000
Operational Support for Call Center	\$70,012
eHIP Benefits	<u>\$6,081,473</u>
Total	\$6,201,485

Sch. #	Dept.	Agency	Explanation	SGE	Total	T.O.
10 - 360	Children & Family Services	Children & Family Services	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.	(\$2,112,924)	(\$4,225,847)	0

The FY 24 base amount of funding is \$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 intent of the project is 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
Business Process Re-Engineering (Vendor)	\$0
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
Contingency Reserve (Risk Mitigation)	\$48,980
Total	\$9,063,759

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

Sch. #	Dept.	Agency	Explanation	SGE	Total	T.O.
10 - 360	Children & Family Services	Children & Family Services	Increases funding 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.	\$4,100,000	\$4,100,000	0

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 (night, 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 contract amounts to \$4.3 M, and DCFS is receiving \$4.1 M SGE according to the adjustment. DCFS will utilize FY 24 budget authority to provide coverage for the \$157,844 difference.

Positions	Rate	Annual Hours	Mileage Rate	Total Annual Miles	Annual Cost
New Orleans (NO)					
2 Second Shift Workers	\$67*	4,160	0.625	15,600	\$287,222
2 LCSW**	\$132	4,160	0.625	15,600	\$559,910
2 LCSW**	\$132	2,496	0.625	10,400	\$336,596
2 LCSW**	\$132	2,496	0.625	10,400	\$336,596
6 Staff	\$157	60	0.625	4,800	\$12,420
Baton Rouge (BR)					
2 Second Shift Workers	\$67*	4,160	0.625	5,600	\$287,222
2 LCSW**	\$132	4,160	0.625	15,600	\$559,910
2 LCSW**	\$132	2,496	0.625	10,400	\$336,596
2 LCSW**	\$132	2,496	0.625	10,400	\$336,596
6 Staff	\$157	60	0.625	2,760	\$11,145
Strike Team (BR/NO)					
6 Strike Team Members	\$67*	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*
Total					\$4,257,844*
Total Adjustment					<u>\$4,100,000</u>
Difference					\$157,844

*Rounded up according to cents
**Licensed Clinical Social Worker

Sch. #	Dept.	Agency	Explanation	SGE	Total	T.O.
10 - 360	Children & Family Services	Children & Family Services	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.	\$3,112,991	\$3,891,239	0

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 in efforts of providing specialized placements for children and youth with challenging issues. The 10% increased daily board rate for Level 1 is \$95 which is 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.

Level	No. of Beds		Days	Rates		Costs		Difference
	FY 24	FY 25		FY 24	FY 25	FY 24	FY 25	
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	\$2,147,853
Total								\$3,161,239

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 remaining \$730,000 will cover Crisis, Emergency Home, and Medical and Behavioral special board rates. 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. The total cost amount is \$730,000.

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

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

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
10 - 360	Children & Family Services	Children & Family Services	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.	\$0	\$1,768,074	0

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. The Child First contracts with the Bridge, Counsel NOLA, Social Work Professionals, and Volunteers of America to provide Child First 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 the Intercept model 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 executive budget recommends only the Federal share of \$1,768,074 for both Child First and Intercept programs (for FFPSA compliance) in FY 25. Since the requested \$589,358 SGF match was not recommended, the department has indicated they will try to find another source to utilize as a state match.

*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>\$2,357,432</u> (\$589,358 SGF and \$1,768,074 Federal)
	\$9,429,728
FY 25 EOB	\$7,072,296
FY 25 Recommended	<u>\$1,768,074</u> (Federal)
	\$8,840,370
FY 25 Requested	\$2,357,432
FY 25 Recommended	<u>\$1,768,074</u>
Remaining Need	\$589,358 (SGF Match)*

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

Sch. #	Dept.	Agency	Explanation	SGE	Total	T.O.
10 - 360	Children & Family Services	Children & Family Services	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 original source of funding is Temporary Assistance for Needy Families (TANF).	\$0	\$948,620	10
10 - 360	Children & Family Services	Children & Family Services	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).	\$397,500	\$530,000	0

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 3 years to fund care coordination services and ends in FY 24. The amount of \$1.5 M is necessary to provide full coverage for care coordination services; however, DCFS has a care coordination services budget amount of \$960,000. The need for the additional \$530,000 in FY 25 is due to 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	\$960,000
Adjustment	\$530,000

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
10 - 360	Children & Family Services	Children & Family Services	Increases thirteen (13) 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.	\$0	\$0	13

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
Program Manager 1-A – DHH	\$84,989	\$36,545	\$121,534
Program Manager 2 – DHH	\$97,302	\$41,840	\$139,142
Program Manager 1-A – DHH	\$84,989	\$36,545	\$121,534
Program Manager 1-A – DHH	\$84,989	\$36,545	\$121,534
Program Manager 1-A – DHH	\$84,989	\$36,545	\$121,534
Program Manager 1-A – DHH	\$84,989	\$36,545	\$121,534
Program Manager 1-A – DHH	\$84,989	\$36,545	\$121,534
Total			\$868,346

The Systems, Research and Analysis Group (MFD-QA-SRA) under the Office of Management and Finance in DCFS 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 in order to maintain the department's overall operation stance throughout the modernization process.

Positions	Salaries	Related Benefits	Total
Program Monitor – DHH	\$74,235	\$31,921	\$106,156
Program Monitor – DHH	\$74,235	\$31,921	\$106,156
Program Manager 1-B – DHH	\$90,938	\$39,103	\$130,041
Program Manager 1-A – DHH	\$84,989	\$36,545	\$121,534
Program Manager 1-A – DHH	\$84,989	\$36,545	\$121,534
Program Manager 1-A – DHH	\$84,989	\$36,545	\$121,534
Total			\$706,955

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
11 - Natural Resources						
431 - Office of Secretary						
11 - 431	Natural Resources	Office of Secretary	Increases \$27.1 M (\$4 M SGF and \$23 M Federal) for the Louisiana HUB of the 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.	\$4,009,750	\$27,087,557	0
11 - 431	Natural Resources	Office of Secretary	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 requested 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.	\$0	\$25,114,874	1
11 - 431	Natural Resources	Office of Secretary	Decreases \$20.2 M Federal budget authority 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.	\$0	(\$20,229,748)	(2)
11 - 431	Natural Resources	Office of Secretary	Decreases \$13 M Federal to align funding for the Orphaned and Marginal Oil and Gas Well Program. The FY 24 existing operating budget contains \$50 M in Federal for this program. However, for FY 25, the department anticipates receiving a total of \$37 M from the Department of Interior (\$35 M) and the Department of Energy (\$2 M). As of 2/15/24, the DENR has successfully used these funds to plug 676 orphaned wells.	\$0	(\$13,000,000)	0
11 - 431	Natural Resources	Office of Secretary	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 will add 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 for this grant. The compensation for this position is \$114,874, comprised of \$70,647 salary and \$44,227 related benefits.	\$0	\$10,114,874	1

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.															
11 - 431	Natural Resources	Office of Secretary	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 for this grant. 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.	\$0	\$10,114,874	1															
11 - 431	Natural Resources	Office of Secretary	Increases \$3 M SGR out of the Coastal Resources Trust Dedicated Fund Account to support various Coastal Protection and Restoration Authority (CPRA) beneficial use projects. These funds will be used by CPRA to supplement the budget of certain projects that have unforeseen costs.	\$0	\$3,000,000	0															
11 - 431	Natural Resources	Office of Secretary	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 any federal outer continental shelf revenue sharing program.	\$0	(\$2,300,000)	0															
11 - 431	Natural Resources	Office of Secretary	Increases \$1.3 M in 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.	\$0	\$1,256,889	2															
11 - 431	Natural Resources	Office of Secretary	Increases \$340,974 in 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.	\$0	\$340,974	3															
			<table border="0"> <tr> <td>Position</td> <td>Salary</td> <td>Related Benefits</td> </tr> <tr> <td>Accountant</td> <td>\$69,368</td> <td>\$43,633</td> </tr> <tr> <td>Accountant (Fiscal Travel)</td> <td>\$60,581</td> <td>\$38,106</td> </tr> <tr> <td>Contract/ Grant reviewer</td> <td>\$79,435</td> <td>\$49,851</td> </tr> <tr> <td>Total</td> <td>\$209,384</td> <td>\$131,590</td> </tr> </table>	Position	Salary	Related Benefits	Accountant	\$69,368	\$43,633	Accountant (Fiscal Travel)	\$60,581	\$38,106	Contract/ Grant reviewer	\$79,435	\$49,851	Total	\$209,384	\$131,590			
Position	Salary	Related Benefits																			
Accountant	\$69,368	\$43,633																			
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Contract/ Grant reviewer	\$79,435	\$49,851																			
Total	\$209,384	\$131,590																			

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
11 - 431	Natural Resources	Office of Secretary	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 combined.	\$0	\$229,748	2
432 - Conservation						
11 - 432	Natural Resources	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 the Conservation Enforcement Specialist 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 the Petroleum Scientist 3 is \$140,585 comprised of \$86,348 salary and \$54,237 related benefits.	\$123,830	\$228,563	1
11 - 432	Natural Resources	Conservation	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 replacement of IT equipment. This adjustment will encompass 76 monitors, five scanners, three desktop computers, 19 laptop computers, and two tablet computers for agency wide IT upgrades.	\$72,479	\$190,848	0
11 - 432	Natural Resources	Conservation	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. This position will have a salary of \$113,464 with related benefits being \$45,386, for a total compensation of \$158,850.	\$0	\$158,850	1

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
12 - Revenue						
440 - Office of Revenue						
12 - 440	Revenue	Office of Revenue	<p>Increases \$977,900 SGR for the expansion and re-opening of offices in three geographic areas across the state. No additional T.O. positions are created. Existing T.O. positions from other areas of the agency are to be shifted to fill the offices.</p> <p>\$250,000 - Expansion of the Collection Division, Criminal Division, and the Revenue Processing Division in the LaSalle Building in Baton Rouge (East Baton Rouge Parish) to allow for additional office space for employees and to centralize employees in appropriate areas in the building.</p> <p>\$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 income walk-in taxpayers and recruitment challenges in Baton Rouge and surrounding areas. Sixteen (16) positions are anticipated to be moved from the existing Baton Rouge HQ to the newly expanded Monroe Office. The workload of the positions will be the same as if hired in Baton Rouge.</p> <p>\$391,900 - Re-opening of the Southwest Louisiana Office in Lake Charles (Calcasieu Parish) for taxpayers to have face-to-face customer service to resolve billing issues, file delinquent tax returns, pay taxes owed, and promote voluntary compliance through taxpayer education. Currently, taxpayers in the Lake Charles area have to travel to the Lafayette office for face-to-face assistance. LDR anticipates a minimum of 200 taxpayers per month will visit the Lake Charles office. Twenty (20) positions are anticipated to be located at this office.</p>	\$0	\$977,900	0
12 - 440	Revenue	Office of Revenue	<p>Increases \$213,400 SGR for the enhancement of the BLAIR (Bingo, Licensing, Accounting, and Inventory Reporting) system in the Charitable Gaming Program. A new enhanced BLAIR system is currently being developed by Antares Technology Solutions and is anticipated to replace the existing technologically aged BLAIR system in the first or 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.</p>	\$0	\$213,400	0

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
13 - Environmental Quality						
856 - Environmental Quality						
13 - 856	Environmental Quality	Environmental Quality	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.	\$0	\$2,000,000	0
13 - 856	Environmental Quality	Environmental Quality	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 LA 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 LA 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.	\$0	(\$1,250,932)	0
13 - 856	Environmental Quality	Environmental Quality	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.	\$0	\$500,000	0
13 - 856	Environmental Quality	Environmental Quality	Means of finance substitution exchanging \$225,587 SGF with an equal amount of SGR out of the Environmental Trust Dedicated Fund Account for the Self-Audit Program that was authorized per Act 481 of the 2021 RS. The department collects fees to review environmental self-audits; these fees can only be used to cover the costs to review the self-audits.	(\$225,587)	\$0	0
13 - 856	Environmental Quality	Environmental Quality	Converts 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 (CWSRF) 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.	\$0	\$0	1

<u>Sch. #</u>	<u>Dept.</u>	<u>Agency</u>	<u>Explanation</u>	<u>SGE</u>	<u>Total</u>	<u>T. O.</u>
14 - Workforce Commission						
474 - Workforce Support & Training						
14 - 474	Workforce Commission	Workforce Support & Training	Decreases \$6.6 M Federal related to Average Weekly Insured Unemployment (AWIU) grant funding. This one-time funding was used for fraud detection, fraud prevention measures, and software upgrades, due to COVID-19, in the existing Helping Individuals Reach Employment (HIRE) website/call center and the Unemployment Insurance (UI) claim processing system.	\$0	(\$6,572,500)	0

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
16 - Wildlife & Fisheries						
511 - Management & Finance						
16 - 511	Wildlife & Fisheries	Management & Finance	Decreases \$10 M Statutory Dedications out of the Louisiana Outdoors Forever Fund for the Louisiana Outdoors Forever Program. Last year, this program allocated funds to the community 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.	\$0	(\$10,000,000)	0
512 - Office of Secretary						
16 - 512	Wildlife & Fisheries	Office of Secretary	Converts two (2) job appointment positions to two (2) authorized T.O. positions. 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.	\$0	\$0	2
513 - Office of Wildlife						
16 - 513	Wildlife & Fisheries	Office of Wildlife	Decreases \$4.4 M Federal for multiple non-recurring grants for expenditures anticipated to be 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 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.	\$0	(\$4,392,775)	0
16 - 513	Wildlife & Fisheries	Office of Wildlife	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.	\$0	\$3,144,151	0
16 - 513	Wildlife & Fisheries	Office of Wildlife	Increases \$1 M Federal for existing contracts conducting research on the West Nile Virus and Chlamydiae bacteria in alligators. Funds were added in FY 24 through a BA-7 approved by JLCB at the October meeting will run out at the end of the year. This funding will allow the department to continue these research activities into FY 25. The total funding in FY 25 allocated towards this research is \$1 M.	\$0	\$1,011,225	0

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
514 - Office of Fisheries						
16 - 514	Wildlife & Fisheries	Office of Fisheries	Decreases \$19.1 M Federal grant funds from the National Oceanic and Atmospheric Administration (NOAA) related to the 2019 Flood Disaster Spending Plan. These expenditures are being encumbered in FY 24 for a contract with Postlethwaite & Netterville (P&N) 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.	\$0	(\$19,153,255)	0
16 - 514	Wildlife & Fisheries	Office of Fisheries	Decreases \$5.1 M Federal from the National Oceanic and Atmospheric Administration (NOAA) related to the 2019 Flood Disaster Spending Plan. This portion of the funding is primarily being used 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 (ULL). As of 2/23/24 these funds have been expended, in order to complete these projects, an additional source of funding will need to be identified.	\$0	(\$5,128,554)	0
16 - 514	Wildlife & Fisheries	Office of Fisheries	Decreases \$5.1 M IAT from the Coastal Protection and Restoration Authority (CPRA) for projects associated with the Leveraging Opportunities and Strategic Partnerships to Advance Tolerant Oysters for Restoration (LO-SPAT) research initiative through the University of Louisiana-Lafayette. This one time transfer of funds was used towards the LO-SPAT initiative as it was being implemented at ULL. As of 2/23/24, these funds have been expended. In order to complete these projects, an additional source of funding will need to be identified.	\$0	(\$5,115,000)	0
16 - 514	Wildlife & Fisheries	Office of Fisheries	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.	\$0	\$3,350,739	0

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
17 - Civil Service						
560 - State Civil Service						
17 - 560	Civil Service	State Civil Service	<p>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.</p> <p>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. Beginning in FY 22, the contract price increased year over year with a total cost of \$436,842 and a base price for the last year of the contract term (FY 24) reaching \$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.</p>	\$0	\$345,765	0
17 - 560	Civil Service	State Civil Service	<p>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 while the other works with the Compensation Division.</p> <p>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.</p> <p>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 analysis to assist in the development of a competitive compensation strategy.</p>	\$0	\$245,084	2
561 - Municipal Fire & Police C.S.						
17 - 561	Civil Service	Municipal Fire & Police C.S.	<p>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.</p>	\$0	\$141,917	1

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
565 - Board of Tax Appeals						
17 - 565	Civil Service	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, which requires no additional funding. 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).	\$0	\$0	1
17 - 565	Civil Service	Board of Tax Appeals	Means of financing substitution exchanging \$38,798 SGF with an equal amount of IAT due to an increase in the amount expected to be sent from the Department of Revenue (LDR) in FY 25. Presumably, this is a negotiated amount between the agencies each year.	(\$38,798)	\$0	0

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
19A - Higher Education						
600 - LSU System						
19A - 600	Higher Education	LSU System	Increases \$31.8 M SGR for certain institutions in the LSU System resulting from increased tuition and fee collections due to projections in enrollment.	\$0	\$31,800,000	0
			\$27,800,000 LSU - A&M College			
			\$4,000,000 LSU - Alexandria			
			\$31,800,000 Total			
19A - 600	Higher Education	LSU System	Decreases funding at LSU System institutions that was received outside of the higher education funding formula through line-item appropriations contained in Act 447 of the 2023 RS. Appropriations non-recurred include the following:	(\$27,126,325)	(\$27,126,325)	0
			Campus	Amount		
			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 allocated 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	
			Total	(\$27,126,325)		

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.																								
615 - SU System																														
19A - 615	Higher Education	SU System	Decreases funding at Southern University System institutions that was received outside of the higher education funding formula through line-item appropriations contained in Act 447 of the 2023 RS. Appropriations non-recurred include the following:	(\$9,075,000)	(\$9,075,000)	0																								
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19A - 615	Higher Education	SU System	Increases \$4.6 M SGR for the Southern University A&M College resulting from increased tuition and fee collections due to projections in enrollment.	\$0	\$4,562,500	0																								
620 - UL System																														
19A - 620	Higher Education	UL System	Decreases funding at University of Louisiana System institutions that was received outside of the higher education funding formula through line-item appropriations contained in Act 447 of the 2023 RS. Appropriations non-recurred include the following:	(\$23,150,000)	(\$23,150,000)	0																								
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Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.																					
649 - LCTCS System																											
19A - 649	Higher Education	LCTCS System	Decreases funding at Louisiana Community and Technical Colleges System institutions that was received outside of the higher education funding formula through line-item appropriations contained in Act 447 of the 2023 RS. Appropriations non-recurred include the following:	(\$7,100,000)	(\$7,100,000)	0																					
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671 - Board of Regents																											
19A - 671	Higher Education	Board of Regents	Decreases \$17.2 M IAT from the Louisiana Department of Health - Medical Vendor Administration that was allocated across the Board and Regents and the four higher education systems for one-time student mental health and substance abuse initiatives. Allocations were made to the systems and were distributed in the following manner:	\$0	(\$17,200,000)	0																					
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19A - 671	Higher Education	Board of Regents	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. Allocations to systems were as follows:	\$0	(\$15,500,000)	0																					
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Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.												
19A - 671	Higher Education	Board of Regents	Decreases funding to higher education institutions resulting from the net changes to costs for statewide services. The change was primarily associated with a decrease resulting from savings in retirement rate contributions (\$39.2 M), which is partially offset by increases in risk management premiums (\$11.2 M), classified staff market rate pay increases (\$6.9 M), and group benefits premiums (\$5.9 M).	(\$15,081,047)	(\$15,081,047)	0												
19A - 671	Higher Education	Board of Regents	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. Allocations to systems were as follows:	\$0	(\$10,000,000)	0												
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19A - 671	Higher Education	Board of Regents	Decreases \$7.9 M Federal associated with the Federal Family Education Loan (FFEL) Program. The FFEL Program ended on 12/21/22 and the Office of Student Financial Assistance is in the process of closing out the program. The remaining amount of \$8.7 M will be available for close-out related expenditures in FY 25.	\$0	(\$7,930,636)	0												
19A - 671	Higher Education	Board of Regents	Increases \$4.8 M Federal for the Louisiana Universities Marine Consortium (LUMCON) from various grants. The largest portion is \$3.8 M originating from the National Science Foundation (NSF) 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 (BTNEP) grant funded by the Environmental Protection Agency.	\$0	\$4,750,000	0												
19A - 671	Higher Education	Board of Regents	Increases funding to the Board of Regents for allocation to the LSU Board of Supervisors for increased costs associated with the LSU First Health Plan.	\$3,354,014	\$3,354,014	0												

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
19A - 671	Higher Education	Board of Regents	<p>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).</p> <p>The Board of Regents was awarded \$2,125,000 from the OTP program, which will be utilized by LOUIS: the Louisiana Library Network consortium to enhance the delivery of open education resources for career and technical education courses. Funding will be available for utilization over three years beginning in Spring 2024.</p> <p>The Laura Bush 21st Century Librarian Program is a grant awarded annually by the IMLS. Funding proposals are aimed to develop a diverse librarian and archivist workforce, increase institutional capacity of libraries, archives, and graduate programs related to library and information science, and enhance professional development of the library and archival workforce. The Board of Regents is anticipating grant funding being awarded in the federal FY 24 cycle.</p>	\$0	\$2,250,000	0
19A - 671	Higher Education	Board of Regents	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.	\$0	\$2,000,000	0
19A - 671	Higher Education	Board of Regents	Increases \$1.8 M (\$600,000 SGF and \$1.2 M Federal) for the Louisiana Universities Marine Consortium (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) led by LUMCON. 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, which will allow the agency to receive additional federal funds from multiple grants.	\$600,000	\$1,750,000	0
19A - 671	Higher Education	Board of Regents	Means of finance substitution exchanging \$23.8 M SGF with an equal amount of Statutory Dedications out of the TOPS Fund to align funding for the TOPS Scholarship Program with the latest Revenue Estimating Conference (REC) forecast. TOPS Fund collections from the Tobacco Master Settlement Agreement have increased due to the payoff of the bonds related to the securitization of the settlement. Settlement funding that was directed to the bond payments will now flow into the TOPS Fund on a recurring basis pursuant to La. Constit. Art. VII §10.8(4)(b) and R.S. 39:98.1(D)(2).	(\$23,827,744)	\$0	0

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
19B - Special Schools & Comm.						
656 - Special School District						
19B - 656	Special Schools & Comm.	Special School District	Decreases \$1.1M IAT from the Louisiana Department of Education for federal grant funding received from the U.S. Department of Education as allocated in the congressional Coronavirus Response and Relief Supplemental Appropriations Act (2021) and the American Rescue Plan Act (2021), which provided Elementary and Secondary School Emergency Relief (ESSER) pandemic relief funds. This was a one-time allocation of ESSER funds to the SSD and will not be available in FY 25.	\$0	(\$1,101,127)	0
657 - LA School for Math, Science & the Arts						
19B - 657	Special Schools & Comm.	LA School for Math, Science & the Arts	Decreases \$1.2 M IAT from the Louisiana Department of Education for one-time federal grant funding received from the U.S. Department of Education as allocated in the congressional Coronavirus Response and Relief Supplemental Appropriations Act (2021) and the American Rescue Plan Act (2021), which provided Elementary and Secondary School Emergency Relief (ESSER) pandemic relief funds. This was a one-time allocation of ESSER funds to LSMSA and will not be available in FY 25.	\$0	(\$1,185,370)	0
19B - 657	Special Schools & Comm.	LA School for Math, Science & the Arts	Increases funding 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 executive budget applied 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.	\$153,225	\$153,225	0

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.																								
658 - Thrive Academy																														
19B - 658	Special Schools & Comm.	Thrive Academy	Increases funding to ensure adequate staffing for the supervision of residential students. Thrive reports there is often only one residential mentor per living unit, which does not meet the standard of best practice. The increase in appropriations would: <ul style="list-style-type: none"> - Ensure there are always two residential mentors to 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 - Provide 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 - Fund the employer contributions mandated by TRSL for employees working in excess of 20 hours per week \$164,712 of the increase provides for the required employer contribution to TRSL, which will allow current employees to work in excess of 20 hours per week. The Executive Budget assumes this cost based on the current "other compensation" expenses associated with Thrive's existing part-time employees. The remaining \$70,460 will provide funding to allow Thrive to hire additional residential mentors and security personnel.	\$235,172	\$235,172	0																								
19B - 658	Special Schools & Comm.	Thrive Academy	Increases funding 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.	\$180,020	\$180,020	0																								
659 - Ecole Pointe-au-Chien																														
19B - 659	Special Schools & Comm.	Ecole Pointe-au-Chien	Increases funding and five (5) unclassified T.O. positions as follows:	\$327,601	\$327,601	5																								
			<table border="1"> <thead> <tr> <th>POSITION</th> <th>SALARY</th> <th>RELATED BENEFITS</th> <th>TOTAL</th> </tr> </thead> <tbody> <tr> <td>Pre-K Instructor</td> <td>\$53,000</td> <td>\$27,134</td> <td>\$80,134</td> </tr> <tr> <td>2nd Grade Instructor</td> <td>\$53,000</td> <td>\$27,134</td> <td>\$80,134</td> </tr> <tr> <td>French Instructor</td> <td>\$48,000</td> <td>\$25,698</td> <td>\$73,698</td> </tr> <tr> <td>Secretary</td> <td>\$28,000</td> <td>\$20,703</td> <td>\$48,703</td> </tr> <tr> <td>Paraprofessional</td> <td>\$25,000</td> <td>\$19,932</td> <td>\$44,932</td> </tr> </tbody> </table>	POSITION	SALARY	RELATED BENEFITS	TOTAL	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			
POSITION	SALARY	RELATED BENEFITS	TOTAL																											
Pre-K Instructor	\$53,000	\$27,134	\$80,134																											
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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.																											

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
19B - 659	Special Schools & Comm.	Ecole Pointe-au-Chien	Decreases \$300,000 SGR in order to correctly align budget authority with anticipated receipts. The source of funds is the École 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.	\$0	(\$300,000)	0
662 - LA Educational Television Authority						
19B - 662	Special Schools & Comm.	LA 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 adjustment approved by JLCB on 8/11/23. The total dedication out of the fund for this program in FY 25 is \$1.4 M.	\$0	\$501,448	0
673 - N. O. Center for Creative Arts						
19B - 673	Special Schools & Comm.	N. O. Center for Creative Arts	Increases funding 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. Capital Outlay appropriations in Act 465 of the 2023 RS included \$8.1 M in Priority 5 for acquisition of the building. NOCCA reports they received a non-cash line of credit of \$8 M in December 2023, with the intent to request the purchase be moved from Priority 5 to Priority 1.	\$322,384	\$322,384	0

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
19D - Education						
678 - State Activities						
19D - 678	Education	State Activities	Decreases \$112.8 M Federal for funding received from the American Rescue Plan Act(ARPA), 2021, which provided U.S. Department of Education, Elementary and Secondary School Emergency Relief (ESSER III) funds. The agency has \$50.5 M in remaining ESSER-related federal budget authority for FY 25. ARP Act funds expire on 9/30/24.	\$0	(\$112,780,569)	0
19D - 678	Education	State Activities	Decreases \$23 M Federal for funding received from the Coronavirus Response and Relief Supplemental Appropriations Act, 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.	\$0	(\$23,000,000)	0
19D - 678	Education	State Activities	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.	\$0	\$6,870,000	0
19D - 678	Education	State Activities	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 over special education programs statewide in order to ensure compliance with federal regulations.	\$0	\$704,646	6
681 - Subgrantee Assistance						
19D - 681	Education	Subgrantee Assistance	Decreases \$748.3 M Federal for funding received from the American Rescue Plan Act (ARPA), 2021, which provided U.S. Department of Education, Elementary and Secondary School Emergency Relief (ESSER III) funds. The agency budget will have \$830.5 M in remaining ESSER-related federal authority for FY 25. ARP Act funds expire on 9/30/24.	\$0	(\$748,382,634)	0
19D - 681	Education	Subgrantee Assistance	Decreases \$25 M Federal for funding received from the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, 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.	\$0	(\$25,000,000)	0
19D - 681	Education	Subgrantee Assistance	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.	\$0	\$12,000,000	0

<u>Sch. #</u>	<u>Dept.</u>	<u>Agency</u>	<u>Explanation</u>	<u>SGE</u>	<u>Total</u>	<u>T. O.</u>
19D - 681	Education	Subgrantee Assistance	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 dedication out of the fund to \$31.4 M.	\$0	\$5,796,867	0
19D - 681	Education	Subgrantee Assistance	Decreases \$4 M Statutory Dedications out of the Education Excellence Fund (EEF) based on the most recent Revenue Estimating Conference (REC) forecast. This decrease brings the FY 25 recommended appropriation out of the fund to \$11.5 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.	\$0	(\$4,009,084)	0
19D - 681	Education	Subgrantee Assistance	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.	\$0	\$2,000,000	0
19D - 681	Education	Subgrantee Assistance	Increases \$961,000 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 \$2.9 M.	\$0	\$961,000	0
19D - 681	Education	Subgrantee Assistance	Means of financing substitution exchanging \$10 M IAT from the Department of Children and Family Services (DCFS) with an equal amount of SGF for the Cecil J. Picard LA 4 Early Childhood Program. This is due to a decline in Temporary Assistance for Needy Families (TANF) funds DCFS will receive. DCFS will still provide \$19.9 M in TANF funds for the program in FY 25. Total recommended funding for this program in FY 25 is \$95.3 M (\$75.4 M SGF and \$19.9 M IAT). The LA 4 program provides full day Pre-K programming in public schools to four-year-olds from disadvantaged families.	\$10,000,000	\$0	0
682 - Recovery School District (RSD)						
19D - 682	Education	Recovery School District (RSD)	Decreases \$4.2 M IAT from Subgrantee Assistance for federal grant funding received from the American Rescue Plan Act (ARPA) of 2021, which provided U.S. Department of Education, Elementary and Secondary School Emergency Relief (ESSER III) funds. This was a one-time allocation of ESSER funds to the RSD and will not be available in FY 25.	\$0	(\$4,209,267)	0
19D - 682	Education	Recovery School District (RSD)	Decreases \$3.7 M IAT from Subgrantee Assistance for federal grant funding received from the Coronavirus Response and Relief Supplemental Appropriations Act, 2021, which provided U.S. Department of Education, Elementary and Secondary School Emergency Relief (ESSER II) funds that expired on 9/30/23. This was a one-time allocation of ESSER funds to the RSD and will not be available in FY 25.	\$0	(\$3,735,579)	0

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
19D - 682	Education	Recovery School District (RSD)	Decreases funding by \$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.	\$0	(\$2,750,000)	0
695 - Minimum Foundation Program (MFP)						
19D - 695	Education	Minimum Foundation Program (MFP)	Increases funding to provide for stipends and associated employer retirement contributions for certificated teachers and non-certificated personnel. This funding is a one-time appropriation outside of the MFP formula. At the time of this publication, specific plans for how these funds will be allocated have not been determined.	\$198,000,000	\$198,000,000	0
19D - 695	Education	Minimum Foundation Program (MFP)	Increases funding for the Minimum Foundation Program (MFP) based on the most recent projections of the cost to fully fund the existing formula (HCR 23 of the 2022 RS) for the 2024-2025 school year.	\$2,317,583	\$2,317,583	0
19D - 695	Education	Minimum Foundation Program (MFP)	Means of financing substitution exchanging \$2.5 M Statutory Dedications out of the Support Education in Louisiana First (SELF) Fund with an equal amount of SGF based on the most recent forecast of the REC. In FY 25, the total allocation from the fund to the MFP is \$100.2 M.	\$2,514,278	\$0	0
19D - 695	Education	Minimum Foundation Program (MFP)	Means of financing substitution exchanging \$5.9 M Statutory Dedications out of the Lottery Proceeds Fund with an equal amount of SGF based on the most recent forecast of the REC. In FY 25, the total allocation from the fund to the MFP is \$191 M.	\$5,931,000	\$0	0

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
20 - Other Requirements						
901 - State Sales Tax Dedications						
20 - 901	Other Requirements	State Sales Tax Dedications	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 adopted revenue and recommended spending materialize as budgeted, \$900,000 will remain in the fund at the end of FY 25.	\$0	\$902,586	0
St. Tammany Fund						
			FY 24		\$1,859,793	
			FY 25		\$2,762,086	
			Difference		\$902,293	
			Non-recurred Carryforward Adjustment		\$293	
					\$902,586	
924 - Video Draw Poker - Local Gov't Aid						
20 - 924	Other Requirements	Video Draw Poker - Local Gov't Aid	Decreases \$2 M Statutory Dedications out of the Video Draw Poker Device Fund based on the most recent REC forecast. Funds are distributed to provide district attorneys and assistant district attorneys any increased compensation and then to governing authorities of municipalities and parishes in which video draw poker devices are operated. As a result of the decrease, the enforcement of laws and regulations governing video draw poker devices will likely not be at the same level of prior years. This decrease brings the FY 25 recommended appropriation out of the fund to \$61 M.	\$0	(\$2,018,132)	0
926 - Sports Wagering Local Allocation Fund						
20 - 926	Other Requirements	Sports Wagering Local Allocation Fund	Decreases \$4.1 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 recommended appropriation out of the fund to \$4.3 M.	\$0	(\$4,132,050)	0
			\$8.4 M FY 24 Budget			
			\$4.1 M Less Adjustment			
			\$4.3 M FY 25 Budget			

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
931 - LED Debt Service & State Commitments						
20 - 931	Other Requirements	LED Debt Service & State Commitments	<p>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 required project commitments.</p> <p>New Commitments - \$22.8 M</p> <ul style="list-style-type: none"> \$ 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 - United Utility Services <p>\$ 22,832,600 - Total</p> <p>In addition, net existing commitments decreased by \$39.5 M. This budget adjustment 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.</p>	\$9,593,084	(\$16,656,940)	0
20 - 931	Other Requirements	LED Debt Service & State Commitments	<p>Increases funding 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.</p>	\$3,650,000	\$3,650,000	0

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
21 - Ancillary						
800 - Group Benefits						
21 - 800	Ancillary	Group Benefits	<p>Increases \$104.5 M SGR to align the agency's budget authority with actuarial projections. This includes recommended increases of:</p> <p>\$104.4 M for self-funded medical and prescription plans claims, third-party administrator (TPA) fees, fully insured life and medical insurance provider premium pass-throughs, other medical services, and contractually-obligated administrative fees, expenses, and state program pass-throughs associated with health, life, and flexible benefit plans.</p> <p>\$125,382 for premiums collected by the Office of Group Benefits (OGB) on behalf of the Louisiana Department of Health (LDH) for the Louisiana Children's Health Insurance Plan (LaCHIP) and Family Opportunity Act (FOA) programs. OGB provides premium billing and collection services to LDH for the LaCHIP and FOA programs and remits collected premiums back to LDH. This amount represents the difference between FY 24 actuarial projection (\$505,121) and FY 24 EOB spread for those expenditures (\$379,739). The adjustment does not assume any changes in program participation or associated premium rates.</p>	\$0	\$104,511,786	0
804 - Risk Management						
21 - 804	Ancillary	Risk Management	<p>Increases \$18 M IAT from GOHSEP for the management of \$26.3 M in FEMA funds for repairs to the levee system at the Department of Wildlife and Fisheries Rockefeller Wildlife Management Area (WMA), which was damaged by Hurricane Laura. ORM was designated by the Commissioner of Administration as the single sub-recipient under Subpart G, Title 44, Code of Federal Regulations to represent the state relative to all damaged state-owned public facilities relating to Hurricane Laura. There is a FEMA-obligated Project Worksheet (PW) for \$29 M, which includes a match rate of \$26.3 M Federal (90%) and \$3 M State (10%). ORM will receive a total of \$26.3 M FEMA funds over the next two fiscal years. ORM receives \$18 M in FY 25 from the overall \$26.3 M anticipated funds from FEMA.</p> <p>FY 25 Recommended \$18,000,000 FY 26 Anticipated <u>\$8,300,000</u> Total \$26,300,000</p>	\$0	\$18,000,000	0

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
21 - 804	Ancillary	Risk Management	Decreases \$15 M SGR of anticipated funds from Excess Insurance Carriers to supplement the self-insurance fund and cover insured losses that exceed ORM's self-insured retention. Costs for the repair and restoration of damages to state-owned facilities during Hurricane Laura exceeded ORM's self-insured retention, and ORM was on schedule to receive \$25 M in FY 24. ORM no longer requires the \$25 M due to managed repairs and reduced budget authority of the anticipated funds by \$15 M. This \$15 M adjustment is the amount reduced in FY 25, and the remaining \$10 M will be used to pay claims for the repair of state property. FY 24 Projected \$25,000,000 FY 25 Adjustment (\$15,000,000) FY 25 Total \$10,000,000	\$0	(\$15,000,000)	0
21 - 804	Ancillary	Risk Management	Increases \$13.2 M (\$13 M IAT and \$220,895 SGR) from all state agency premiums for anticipated higher broker services as well as commercial and excess property insurance premiums. ORM purchases commercial insurance coverage to supplement the self-insurance fund. The increase is based on quotes from insurance brokers that anticipate a rate increase in the property excess/reinsurance market. Reinsurance premiums are expected to increase due to the frequency and severity of international catastrophic events that have negatively impacted the commercial insurance market worldwide as well as multiple catastrophic event property deductible (CAT deductible) losses due to named windstorms directly impacting Louisiana. The expected total increase for commercial excess insurance is projected to be \$13,230,574, resulting in a total budget of \$66,839,655 in FY 25. FY 25 Recommended \$66,839,655 FY 24 EOB \$53,609,081 FY 25 Adjustment \$13,230,574	\$0	\$13,230,574	0
21 - 804	Ancillary	Risk Management	Reduce \$11.9 M IAT for premiums and associated claims costs. The decrease is based on actuary's calculated premiums that is adjusted to a cash needs basis for FY 25. This adjustment to the claims payment expense category ensures that ORM's expenses are aligned with premiums. <i>Claims Payment Expenses</i> FY 24 \$116,779,916 (\$11,906,260) FY 25 \$104,873,656	\$0	(\$11,906,260)	0

Sch. #	Dept.	Agency	Explanation	SGE	Total	T. O.
21 - 804	Ancillary	Risk Management	Decreases \$10.3 M IAT for claims payments from GOHSEP paid to the LA Correctional Institute for Women (LCIW) to repair damage caused by the August 2016 flooding. The original source of the IAT is Federal funds from FEMA. Although LCIW is operated by the Department of Corrections, the building was insured by ORM. Therefore, ORM was designated as the FEMA applicant and is the sub-recipient of the disaster proceeds from FEMA for the rebuilding of the LCIW. The anticipated completion date of the repair is 2/04/25. <i>LCIW CONSTRUCTION PROJECT</i> FY 24 Budget \$18,324,500 FY 25 Adjustment (\$10,324,500) FY 25 Total \$8,000,000	\$0	(\$10,324,500)	0
21 - 804	Ancillary	Risk Management	Increases \$7.5 M IAT from GOHSEP. The original source of the IAT is Federal funds from FEMA. The ORM is the designated applicant and sub-recipient for FEMA public assistance on behalf of all state agencies and all state-owned public facilities. As such, ORM processes and recovers FEMA reimbursements. The ORM anticipates an increase in the amount of FEMA reimbursements that will be recovered in FY 25. FY 25 Recommended \$20,000,000 FY 24 EOB \$12,500,000 FY 25 Adjustment \$7,500,000	\$0	\$7,500,000	0
815 - Technology Services						
21 - 815	Ancillary	Technology Services	Decreases \$1 M IAT from GOHSEP to align funding with anticipated expenditures for the Cyber Assurance program. The Cyber Assurance program collects, analyzes, and distributes cyber threat intelligence, while invoking multiple layers of cybersecurity defenses that are constantly adjusted and monitored based on shared threat intelligence to effectively combat rogue elements.	\$0	(\$1,012,119)	0
816 - Division of Administrative Law						
21 - 816	Ancillary	Division of Administrative Law	Increases \$151,457 IAT to fund one (1) T.O. Administrative Law Judge position. The workload at DAL has increased from 9,195 cases in FY 22 to 11,589 cases in FY 23. The position will be responsible for presiding over cases. The budget is as follows: \$90,938 salary, \$53,448 related benefits, \$3,676 one-time purchase of computer and office equipment, \$1,000 supplies, and \$2,395 travel.	\$0	\$151,457	1

ACT 424 OF 2013 REPORT

Pursuant to Section 1 of Act 424 of the 2013 Regular Legislative Session, the Legislative Fiscal Office (LFO) is required to review the proposed executive budget for the ensuing fiscal year and report to the Joint Legislative Committee on the Budget (JLCB), the state legislature, and the governor whether the executive budget recommends appropriations out of the state general fund and dedicated funds for health care (09-LDH) and for higher education (19A-Higher Education and 19E-HCSD) in amounts less than the appropriations for either purpose as contained in the same schedules in the FY 24 existing operating budget as of the day the executive budget is submitted to the JLCB (February 8, 2024). For purposes of this analysis, the LFO includes in the FY 24 existing operating budget all mid-year budget adjustments processed and approved up to and including instruments approved by the JLCB on January 17, 2024.

The FY 25 recommended appropriations out of the state general fund and dedications contained in the Governor’s FY 25 Executive Budget reflect a reduction in appropriations from those means of financing sources for both Health Care and Higher Education. The provisions of R.S. 39:51 stipulate that a decreased appropriation for either purpose as contained in the same schedules compared to the existing year shall require that the governor introduce a General Appropriation Bill as provided in Article VII, Section 11(B) of the Constitution of Louisiana, which shall provide separate recommendations for discretionary and nondiscretionary expenditures and the means of financing for such expenditures which are subject to appropriation (see details on page 2). *The LFO determines the condition requiring separate recommendations for discretionary and nondiscretionary expenditures in the General Appropriation Bill is present, thus the General Appropriation Bill must be filed with this separation.*

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

Article VII, Section 10 (J)

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

- (1) The federal government
- (2) Self-generated collections by an entity subject to the policy and management authority established by Article VIII, Sections 5 through 7.
- (3) A transfer from another state agency, board, or commission.
- (4) The provisions of this Paragraph shall not apply to or affect funds allocated by Article VII, Section 4, Paragraphs (D) and (E).

As presented in Table 32, the LFO reports that the recommended appropriations out of the state general fund and dedications contained in the executive budget submitted by the governor are in an amount less than the appropriations for Schedule 09, Department of Health in the existing operating budget for the current year as of February 8, 2024, by approximately \$137.2 M.

Health Care
Table 32

09-LDH	FY 24 Current	FY 25 Proposed	Difference
SGF	\$2,934,624,231	\$3,134,882,531	\$200,258,300
SGR	\$762,416,360	\$643,630,653	(\$118,785,707)
Dedications	\$1,535,019,908	\$1,316,337,675	(\$218,682,233)
Total	\$5,232,060,499	\$5,094,850,859	(\$137,209,640)

As presented in Table 33C, the LFO reports that the recommended appropriations out of the state general fund and dedications contained in the executive budget submitted by the governor are in an amount less than the appropriations for Schedule 19 - Higher Education and Schedule 19 - LSU Health Sciences Center Health Care Services Division in the existing operating budget for the current year as of February 8, 2024, by approximately \$135.6 M.

**Higher Education
Table 33A**

19-HIED	FY 24 Current	FY 25 Proposed	Difference
SGF	\$1,387,178,812	\$1,283,170,408	(\$104,008,404)
Dedications	\$261,174,619	\$230,430,033	(\$30,744,586)
Total	\$1,648,353,431	\$1,513,600,441	(\$134,752,990)

Table 33B

19-HCSD	FY 24 Current	FY 25 Proposed	Difference
SGF	\$25,829,112	\$25,004,833	(\$824,279)
Dedications	\$0	\$0	\$0
Total	\$25,829,112	\$25,004,833	(\$824,279)

Table 33C

19-HIED and HCSD TOTAL	FY 24 Current	FY 25 Proposed	Difference
SGF	\$1,413,007,924	\$1,308,175,241	(\$104,832,683)
Dedications	\$261,174,619	\$230,430,033	(\$30,744,586)
Total	\$1,674,182,543	\$1,538,605,274	(\$135,577,269)

The FY 24 current Existing Operating Budget as of February 8, 2024, is reported from the LFO database. The FY 25 Executive Budget recommendation is reported from the Governor's FY 25 Executive Budget document.

COMMON ACRONYMS

ARPA	American Rescue Plan Act of 2021
BESE	Board of Elementary and Secondary Education
CARES	The Coronavirus Aid, Relief, and Economic Security Act of 2020
CCDF	Child Care and Development Fund
CDBG	Community Development Block Grant
CEA	Cooperative Endeavor Agreement
CMS	U.S. Centers for Medicare & Medicaid Services
COVID-19	SARS-CoV-2 (Coronavirus Disease 2019)
CPRA	Louisiana Coastal Protection & Restoration Authority
CRRSA	Coronavirus Response and Relief Supplemental Appropriations Act of 2020
CRT	Louisiana Department of Culture, Recreation & Tourism
DCFS	Louisiana Department of Children & Family Services
DEQ	Louisiana Department of Environmental Quality
DHHS	U.S. Department of Health & Human Services
DNR	Louisiana Department of Natural Resources
DOA	Louisiana Division of Administration
DOTD	Louisiana Department of Transportation & Development
DPSC	Louisiana Department of Public Safety & Corrections
DPSC-CS	Louisiana Department of Public Safety & Corrections – Corrections Services
DPSC-PS	Louisiana Department of Public Safety & Corrections – Public Safety Services
DPSC-YS	Louisiana Department of Public Safety & Corrections – Youth Services
DSH	Disproportionate Share Hospital payments
EOB	Existing Operating Budget (current fiscal year)
EOB Base	Existing Operating Budget on 12/1/22
ERP	Enterprise Resource Planning (integrated, real-time management, accounting and procurement software)
FITAP	Family Independence Temporary Assistance Program
FMAP	Federal Medical Assistance Percentage
FTE	Full-Time Equivalent (aggregation of full-time and part-time employees into 40-hour per week units, i.e., two 20 hour/week employees = 1 FTE)
FY	Fiscal Year (Louisiana July 1 through June 30)
GAB	General Appropriations Bill
GOEA	Governor’s Office of Elderly Affairs
GOHSEP	Governor’s Office of Homeland Security & Emergency Preparedness
HB	House Bill
HSDRRS	Hurricane Storm Damage and Risk Reduction System
IAT	Interagency Transfers
I/DD	Intellectual/Developmental Disabilities
ICF/DD	Intermediate Care Facility for the Developmentally Disabled
JLCB	Joint Legislative Committee on the Budget
LA R.S.	Louisiana Revised Statute, also “R.S.”
LASERS	Louisiana State Employees’ Retirement System
LEA	Local Education Agency
LCTCS	Louisiana Community and Technical Colleges System
LDAF	Louisiana Department of Agriculture & Forestry
LDH	Louisiana Department of Health
LDOE	Louisiana Department of Education
LDWF	Louisiana Department of Wildlife & Fisheries
LEA	Location Education Agency
LED	Louisiana Department of Economic Development
LFO	Legislative Fiscal Office
LSED	Louisiana Stadium and Exposition District
LSERS	Louisiana School Employees’ Retirement System
LSPRS	Louisiana State Police Retirement System
LWC	Louisiana Workforce Commission
LWIN	Louisiana Wireless Information Network
MATF	Medical Assistance Trust Fund

MCIP	Managed Care Incentive Payment
MCO	Managed Care Organization
MFP	Minimum Foundation Program (K-12 Education)
MOF	Means of Finance/Means of Financing (source of appropriation/ monies)
OBH	Office of Behavioral Health
OCD	Office of Community Development
OCDD	Office for Citizens with Developmental Disabilities
OJJ	Office of Youth Services, Office of Juvenile Justice
OPH	Office of Public Health
OTS	Office of Technology Services
PCOA	Parish Councils on Aging
REC	Revenue Estimating Conference
RFP	Request for Proposals
RS	Regular Session of the Legislature
SB	Senate Bill
SCC	Senior Citizens Centers
SEA	State Education Agency
SGF	State General Fund
SGR	Fees & Self-generated Revenues
SNAP	Supplemental Nutrition Assistance Program
SREB	Southern Regional Education Board
TANF	Temporary Assistance for Needy Families
TRSL	Teachers' Retirement System of Louisiana
T.O.	Table of Organization [position] – Authorized agency job positions
TOPS	Taylor Opportunity Program for Students
UAL	Unfunded Accrued Liability
WAE	When Actually Employed (paid for hours worked, not-full time)