

FISCAL YEAR 2024-2025
FIVE YEAR BASELINE PROJECTION SYNOPSIS at CONTINUATION
AND
NONDISCRETIONARY ADJUSTED STANDSTILL BUDGET

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**FIVE YEAR BASE LINE PROJECTION
STATE GENERAL FUND SUMMARY
CONTINUATION**

	Official Current Fiscal Year 2023-2024	Ensuing Fiscal Year 2024-2025	Projected Fiscal Year 2025-2026	Projected Fiscal Year 2026-2027	Projected Fiscal Year 2027-2028
REVENUES:					
Taxes, Licenses & Fees	\$15,547,100,000	\$15,599,000,000	\$15,136,800,000	\$15,307,000,000	\$15,444,900,000
Less Dedications	(\$3,557,300,000)	(\$3,607,700,000)	(\$3,561,700,000)	(\$3,568,700,000)	(\$3,574,900,000)
TOTAL REC REVENUES	\$11,989,800,000	\$11,991,300,000	\$11,575,100,000	\$11,738,300,000	\$11,870,000,000
ANNUAL REC GROWTH RATE		0.01%	-3.47%	1.41%	1.12%
Other Revenues:					
Carry Forward Balances	\$432,168,187	\$0	\$0	\$0	\$0
Total Other Revenue	\$432,168,187	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$12,421,968,187	\$11,991,300,000	\$11,575,100,000	\$11,738,300,000	\$11,870,000,000
EXPENDITURES:					
General Appropriation Bill (Act 447 of 2023 RS)	\$10,827,190,915	\$11,241,975,738	\$11,300,202,662	\$11,524,826,083	\$11,770,718,645
Ancillary Appropriation Bill (Act 408 of 2023 RS)	\$0	\$0	\$6,122,434	\$12,459,154	\$19,017,659
Non-Appropriated Requirements	\$529,145,269	\$547,914,908	\$548,987,038	\$536,566,115	\$535,072,697
Judicial Appropriation Bill (Act 400 of 2023 RS)	\$178,883,689	\$178,883,689	\$178,883,689	\$178,883,689	\$178,883,689
Legislative Appropriation Bill (Act 415 of 2023 RS)	\$87,296,566	\$87,296,566	\$87,296,566	\$87,296,566	\$87,296,566
Special Acts	\$0	\$0	\$12,392,524	\$12,392,524	\$12,392,524
Capital Outlay Bill (Act 465 of 2023 RS)	\$166,819,000	\$0	\$0	\$0	\$0
TOTAL ADJUSTED EXPENDITURES (less carryforwards)	\$11,789,335,439	\$12,056,070,901	\$12,133,884,913	\$12,352,424,131	\$12,603,381,780
ANNUAL ADJUSTED GROWTH RATE		2.26%	0.65%	1.80%	2.03%
Other Expenditures:					
Carryforward BA-7s Expenditures	\$432,168,187	\$0	\$0	\$0	\$0
Funds Bill (Act 410 of 2023) and Athletic Trainer Development Fund transfer per Act 495 of 2022	\$109,000,000	\$0	\$0	\$0	\$0
Total Other Expenditures	\$541,168,187	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$12,330,503,626	\$12,056,070,901	\$12,133,884,913	\$12,352,424,131	\$12,603,381,780
PROJECTED BALANCE	\$91,464,561	(\$64,770,901)	(\$558,784,913)	(\$614,124,131)	(\$733,381,780)
Oil Prices included in the REC forecast.	\$78.24	\$76.08	\$71.94	\$71.47	\$71.10

FIVE YEAR BASE LINE PROJECTION STATE GENERAL FUND REVENUE

	Official Current Fiscal Year 2023-2024	Projected Fiscal Year 2024-2025	Projected Fiscal Year 2025-2026	Projected Fiscal Year 2026-2027	Projected Fiscal Year 2027-2028
REVENUES:					
Taxes, Licenses & Fees:					
Corporate Franchise & Income	\$964,300,000	\$800,000,000	\$800,000,000	\$800,000,000	\$800,000,000
Individual Income	\$4,532,700,000	\$4,680,900,000	\$4,717,600,000	\$4,759,100,000	\$4,825,700,000
Sales, General & Motor Vehicle	\$4,849,100,000	\$5,038,500,000	\$4,466,100,000	\$4,580,800,000	\$4,659,400,000
Mineral Revenues	\$997,900,000	\$933,500,000	\$978,900,000	\$974,200,000	\$959,300,000
Gaming Revenues	\$969,200,000	\$929,000,000	\$929,000,000	\$929,000,000	\$929,000,000
Other	\$3,233,900,000	\$3,217,100,000	\$3,245,200,000	\$3,263,900,000	\$3,271,500,000
TOTAL TAXES, LICENSES, & FEES	\$15,547,100,000	\$15,599,000,000	\$15,136,800,000	\$15,307,000,000	\$15,444,900,000
LESS DEDICATIONS	(\$3,557,300,000)	(\$3,607,700,000)	(\$3,561,700,000)	(\$3,568,700,000)	(\$3,574,900,000)
TOTAL REVENUE	\$11,989,800,000	\$11,991,300,000	\$11,575,100,000	\$11,738,300,000	\$11,870,000,000

ANNUAL GROWTH RATE		0.01%	-3.47%	1.41%	1.12%
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OIL PRICE	\$78.24	\$76.08	\$71.94	\$71.47	\$71.10
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Source: The forecast adopted by the Revenue Estimating Conference on December 14, 2023

STATE OF LOUISIANA
Five Year Baseline Projection - Statewide
Continuation for FY2024 - 2025

		Existing Operating Budget as of 12/01/2023:	\$12,221,503,626	\$12,221,503,626	\$12,221,503,626	\$12,221,503,626
Adjustment Type	Description	Adjustments 2024 - 2025	Projected 2025 - 2026	Projected 2026 - 2027	Projected 2027 - 2028	
STATEWIDE	Acquisitions & Major Repairs	\$149,824,021	\$0	\$0	\$0	
STATEWIDE	Capitol Park Security	(\$30,760)	(\$30,760)	(\$30,760)	(\$30,760)	
STATEWIDE	Capitol Police	(\$4,461)	(\$4,461)	(\$4,461)	(\$4,461)	
STATEWIDE	Civil Service Training Series	\$3,350,444	\$3,350,444	\$3,350,444	\$3,350,444	
STATEWIDE	Group Insurance Rate Adjustment for Active Employees	\$7,170,822	\$14,818,508	\$22,974,760	\$31,673,457	
STATEWIDE	Group Insurance Rate Adjustment for Retirees	\$5,648,533	\$11,672,691	\$18,097,452	\$24,949,509	
STATEWIDE	Inflation	\$7,289,993	\$14,738,178	\$22,337,613	\$30,105,519	
STATEWIDE	Legislative Auditor Fees	\$620,040	\$620,040	\$620,040	\$620,040	
STATEWIDE	Maintenance in State-Owned Buildings	\$74,208	\$74,208	\$74,208	\$74,208	
STATEWIDE	Market Rate Classified	\$37,328,608	\$75,777,075	\$115,378,931	\$156,168,837	
STATEWIDE	Market Rate Unclassified	\$997,924	\$2,025,784	\$3,084,481	\$4,174,938	
STATEWIDE	Medical Inflation	\$21,992,504	\$44,247,170	\$66,606,729	\$89,421,416	
STATEWIDE	Non-Recurring Acquisitions & Major Repairs	(\$6,387,429)	(\$6,387,429)	(\$6,387,429)	(\$6,387,429)	
STATEWIDE	Non-recurring Carryforwards	(\$432,168,187)	(\$432,168,187)	(\$432,168,187)	(\$432,168,187)	
STATEWIDE	Non-recur Special Legislative Project	(\$263,078,111)	(\$263,078,111)	(\$263,078,111)	(\$263,078,111)	
STATEWIDE	Office of State Procurement	(\$109,819)	(\$109,819)	(\$109,819)	(\$109,819)	
STATEWIDE	Office of Technology Services (OTS)	\$22,380,990	\$22,380,990	\$22,380,990	\$22,380,990	
STATEWIDE	Related Benefits Base Adjustment	\$20,436,867	\$20,436,867	\$20,436,867	\$20,436,867	
STATEWIDE	Rent in State-Owned Buildings	(\$3,375,383)	(\$3,375,383)	(\$3,375,383)	(\$3,375,383)	

STATE OF LOUISIANA
Five Year Baseline Projection - Statewide
Continuation for FY2024 - 2025

		Existing Operating Budget as of 12/01/2023:	\$12,221,503,626	\$12,221,503,626	\$12,221,503,626	\$12,221,503,626
Adjustment Type	Description	Adjustments 2024 - 2025	Projected 2025 - 2026	Projected 2026 - 2027	Projected 2027 - 2028	
STATEWIDE	Retirement Rate Adjustment	(\$99,211,390)	(\$99,211,390)	(\$99,211,390)	(\$99,211,390)	
STATEWIDE	Risk Management	\$11,992,834	\$18,115,268	\$24,451,988	\$31,010,493	
STATEWIDE	Salary Base Adjustment	\$32,948,458	\$32,948,458	\$32,948,458	\$32,948,458	
STATEWIDE	State Treasury Fees	\$124,354	\$124,354	\$124,354	\$124,354	
STATEWIDE	UPS Fees	(\$21,513)	(\$21,513)	(\$21,513)	(\$21,513)	
Subtotal of Statewide Adjustments:		(\$482,206,453)	(\$543,057,018)	(\$451,519,738)	(\$356,947,523)	
Adjustment Type		Adjustments 2024 - 2025	Projected 2025 - 2026	Projected 2026 - 2027	Projected 2027 - 2028	
	Means of Finance Substitution	\$302,754,573	\$314,525,981	\$330,836,772	\$357,868,982	
	Non-Recurring Other	(\$66,768,325)	(\$71,768,325)	(\$71,768,325)	(\$71,768,325)	
	Other Adjustments	\$133,277,938	\$122,648,461	\$103,563,512	\$78,646,209	
	Other Annualizations	\$22,030,176	\$50,813,081	\$61,364,856	\$88,913,235	
	Workload Adjustments	(\$74,520,634)	\$39,219,107	\$158,443,428	\$285,165,576	
Subtotal of Non-Statewide Adjustments:		\$316,773,728	\$455,438,305	\$582,440,243	\$738,825,677	
Continuation Total:		\$12,056,070,901	\$12,133,884,913	\$12,352,424,131	\$12,603,381,780	

STATE OF LOUISIANA
Five Year Baseline Projection - Significant Items
Continuation for FY2024 - 2025

Description	Adjustments 2024 - 2025	Projected 2025 - 2026	Projected 2026 - 2027	Projected 2027 - 2028
Bridge and Road Hazards	\$0	\$12,392,524	\$12,392,524	\$12,392,524
Elections Expense	(\$2,201,366)	(\$8,222,686)	(\$3,274,806)	\$37,000
Local Housing of State Adult Offenders	\$0	\$0	(\$3,650,999)	(\$3,650,999)
Medicaid Payments	\$248,352,805	\$395,774,396	\$544,892,929	\$728,436,930
Minimum Foundation Program	\$10,762,861	\$8,169,020	\$8,169,020	\$8,169,020
State Debt Service	\$1,787,972	\$1,822,405	\$1,864,965	\$1,902,760
Taylor Opportunity Program for Students	(\$24,430,046)	(\$18,001,666)	(\$10,472,364)	(\$2,757,174)
Wildlife & Fisheries MOF Substitution	\$0	\$21,000,000	\$21,000,000	\$21,000,000
	\$234,272,226	\$412,933,993	\$570,921,269	\$765,530,061

Notes:

The 'Existing Operating Budget as of 12/1/2023' (EOB) represents the budgeted amount as of December 1, 2023 for FY 2023-2024.

The section labeled 'Statewide Standards' are statewide adjustments and, to the extent necessary, are made to all appropriations.

Growth rates are not applied to Salaries (Object Codes 5110010/510025/5620072/5980000). The Market Rate Adjustment is included as specific items allowing for an average 3% growth rate per year for eligible employees.

Implementation of the civil service pay plan and market rate adjustments are included for Unclassified Employees only to the extent an approved pay salary schedule exists relative to the unclassified employees.

Acquisitions and Major Repairs - Comprised of Replacement Equipment, Major Repairs to existing property, and other needed equipment and major repairs but not included as a Workload adjustment, Annualization adjustment, or New or Expanded adjustment.

The Annual Growth Rate, Inflation, forecast for the projected years is based upon the Moody's Economy.com forecast of November 2023. The projected fiscal years' growth rate of the implicit price deflator for total consumption expenditures is 2.25%, 2.19%, 2.24%, and 2.24% for fiscal years 2024-2025 through 2027-2028, respectively.

Group Benefits Adjustments

OGB will enact a 6.15% premium rate increase for its self-funded health insurance plans effective January 1, 2024. This is anticipated to generate an additional \$92.6 million in premium revenues for OGB in Plan Year (calendar) 2024.

In order to offset the actuarially projected 6.0% trend/annual growth in medical claims costs and 9.0% trend/annual growth in prescription drug claims costs, and to achieve an actuarially recommended fund balance of approximately \$262 million by FYE 2028, OGB's actuary recommends increasing agency revenues through the enactment of the following premium rate increases: 6.65% (or \$106.3 million) in Plan Year 2025; 6.65% (or \$113.4 million) in Plan Year 2026; 6.65% (or \$121.0 million) in Plan Year 2027; and 6.65% (or \$129.0 million) in Plan Year 2028. Without these premium rate increases in Plan Years 2024 and beyond, OGB's fund balance is projected to be depleted sometime in Plan Year 2026.

These growth projections are dependent on OGB's operating environment remaining the same. Thus, the actuarial out-year growth projections do not factor in changes to federal or state law, national or regional healthcare trends, benefits offered, plan enrollment, or membership demographics beyond present levels.

While the above premium rate increases in future plan years are recommendations, OGB and its actuary will continue to work with the Group Benefits Estimating Conference, the Group Benefits Policy and Planning Board, the Commissioner of Administration, and the Joint Legislative Committee on the Budget to determine what combination of adjustments to existing premium rates, plan of benefits, and eligibility rules are needed in order to offset actuarially projected growth in medical and prescription drug claims expenditures, per Act 146 of the 2015 Regular Legislative Session.

OGB's FYE 2024 fund balance is projected to be \$433.5 million, according to actuarial projections received on December 8, 2023, which are based in part on OGB member claims experience and OGB accrual financial data through September 2023. Current and future fiscal year OGB fund balance projections are updated periodically as additional claims experience data and information on medical and prescription drug claims cost trends become available.

Note: The above information is subject to change as OGB works with the administration to implement their strategic direction for OGB in the current and ensuing fiscal years.

Risk Management Premiums

A. FY24-25 premiums will increase 6.40% for \$266.2 million in total means of financing (State General Fund at \$174.9 million, \$12.0 million increase over 23-24). The Office of Risk Management projects an average increase of 3.5% in FY 25-26, FY 26-27, and FY 27-28.

- In FY 25-26 the estimated increase over FY 24-25 is \$9.3 million in total means of financing (\$6.1 million increase in State General Fund).
- In FY 26-27 the estimated increase over FY 25-26 is \$9.6 million in total means of financing (\$6.3 million increase in State General Fund).
- In FY 27-28 the estimated increase over FY26-27 is \$10.0 million in total means of financing (\$6.6 million increase in State General Fund).

The Statewide Property Excess insurance total limit in FY 23-24 is as follows:

- The State of Louisiana provides property coverage for Named Storm Losses up to a limit of \$350 million, which includes excess coverage of \$300 million plus a Self-Insured Retention (SIR) of \$50 million per occurrence.
- The flood peril has a total combined single limit of \$310 million which includes excess coverage of \$260 million plus SIR of \$50 million.
- Earthquake has combined limit of \$270 million which includes coverage of \$260 million plus SIR of \$10 million.
- All other perils have a limit of \$800 million, each with SIR of \$10 million.
- Fine Arts coverage is provided on a Statewide basis with a separate combined single limit of \$400 million.
- This property coverage does not include Louisiana State University-Baton Rouge Campus, LSU Board of Supervisors, and Paul M. Hebert Law Center.

B. The stated assumptions do not attempt to anticipate legislative changes in tort liability and payments.

C. Department of Transportation and Development - There is no funding provided for the payment of Road and Bridge Hazard premiums. The payments of Claims and other costs paid by the Office of Risk Management for Road and Bridge Hazards in prior years have exceeded premium collections by \$312 million, through June 30, 2023. ORM processes Road and Bridge Hazard claims, but no longer pays those claims from the Self Insurance Fund. Through June 30, 2023 the 5-Year average on claims payable is \$12.4 million. During this 5-year period:

- \$40.4 million was paid in FY 19
- \$10.5 million was paid in FY 20
- no payments were made in FY 21
- \$8.5 million was paid in FY 22
- \$2.7 million was paid in FY 23

Revised Statute 48:78 prohibits the use of the Transportation Trust Fund for this purpose. The 5-Year average on claims payable for Road and Bridge Hazards for out years is in Special Acts.

D. Recommended funding for Road and Bridge Hazard administrative expenses and related matters in fiscal year 2024-2025 totals \$9,839,752 in Fees and Self-generated Revenues (via the Self-Insurance Fund) to the Office of Risk Management.

E. Currently no premiums are collected for the payment of Survivor Benefits paid to surviving family members of police and firefighters killed in the line of duty. The 3-Year average for claims paid in FY 21 through FY 23 is \$5,536,909. The 5-Year average for claims paid in prior years is \$4,040,260. In FY 22-23, \$3,725,000 was paid on fourteen (14) claims.

The Office of Risk Management was appropriated \$5,000,000 in FY 2023-2024 for Survivor Benefits payments and for payment of insurance premiums, and co-pay and deductible payments for disabled firemen and law officers approved under Act 391 of 2017 Regular Session. The average time for the Survivor Benefit Board to receive documentation and approve claims in FY 23 has been 9 months. The Office of Risk Management processes the approved claims for payment within 5 days of receipt.

F. As of June 30, 2023, the Office of Risk Management has unpaid liabilities for losses and loss adjustment expense reserves totaling \$1.02 billion. These liabilities include:

- expected future payments for reported claims
- expected payments for losses that have been incurred but not reported (IBNR)
- expected payments for ORM's expenses required for managing the resolution of these claims

These liabilities have been incurred but are not yet due to be paid. ORM's contracted independent actuarial firm, Willis Towers Watson, deemed ORM's reserves for these liabilities to be appropriate in a Statement of Actuarial Opinion dated August 18, 2023. ORM does not factor in these liabilities when calculating the premiums billed each year. Annual funding for the program is currently determined on a "cash needs" basis. The cash needs funding is intended to provide for expected payments during the fiscal year. The State of Louisiana Office of Risk Management financial statement indicates a program deficit of \$877.1 million as of June 30, 2023. The five year projection only reflects the budget of cash needs premiums for out years.

Election Expenses

- The Continuation Budget for FY2024-2025 election expenses including ballot printing is \$20.8 million. Elections include an Open Primary / Presidential / Congressional, Open General / Congressional, Municipal Primary and Municipal General.
- The total estimated cost of election expenses including ballot printing in FY2025-2026 is \$14.8 million. Elections include an Open Primary/Orleans Municipal Primary, Open General/Orleans Municipal Primary, Municipal Primary and Municipal General.
- The total estimated cost of election expenses including ballot printing in FY2026-2027 is \$19.8 million. Elections include an Open Primary/Congressional, Open General/Congressional, Municipal Primary and Municipal General.
- The total estimated cost of election expenses including ballot printing in FY2027-2028 is \$23.1 million. Elections include a Gubernatorial Primary, Gubernatorial General, Presidential Preference / Municipal Primary, and Municipal General.

Election and ballot expenses include the cost of the commissioners, deputy custodians, janitors, drayman, clerk of court, registrar of voters, parish board of election supervisor, and precinct rentals. The cost of election expenses and ballot printing fluctuates because of the cyclical nature of the types and number of elections held. Additionally, the costs of elections increased due to Acts 135 and 167 of the 2008 Regular Session, which established a permanent program to conduct early voting at additional locations and extended hours of early voting in all parishes, respectively. Act 134 of the 2008 Regular Session eliminated the July election date for proposition only elections, citing that it would be more cost efficient for localities to hold propositions elections on dates that coincide with other available elections. Given this, the cost of municipal elections increased slightly to accommodate this change. Municipal elections cost distribution depends on what issues are on the ballot. For gubernatorial, congressional, legislative, constitutional amendment, and judges, the state pays the first 50%. The costs of all elections were increased further with Act 423 of the 2021 Regular Session, which added extra days that the Parish Board of Election Supervisors members may be compensated for the preparation and verification process for the tabulation and counting of absentee and early voting ballots. Acts 365 and 377 of the 2021 Regular Session increased the cost of presidential elections by increasing the number of commissioners for the presidential preference primary election, and extending the period for early voting prior to election day in presidential elections.

It should be noted that the Secretary of State is currently making an effort to upgrade the State's voting system with newer machines and technology, as well as, address national cybersecurity issues surrounding elections. There is no amount projected for this endeavor in the out years at this time, as there is no Request for Proposal (RFP) in place to provide any estimation.

Local Housing of State Adult Offenders

The continuation budget for FY 2024-2025 for Local Housing of State Adult Offenders is \$186 million in State General Fund (Direct), which is equivalent to the Existing Operating Budget. The continuation amount provides funding for the housing of approximately 14,669 offenders (12,678 in local jails and 1,991 in Transitional Work Programs), \$9.5 million for the housing of approximately 13,668 parolees in accordance with R.S. 15:824, as well as \$7.5 million for Intensive Incarceration which houses approximately 1,000 offenders.

FY 2025-2026 contain no growth or reduction in the population estimate. FY 2026-2027 & FY 2027-2028 reflect a reduction of approximately 500 female offenders which will be moved out of the local level to the state-run facility. The new Louisiana Correctional Institute for Women is anticipated to be fully operational by the end of FY 2025-2026. This will create a net savings to the state of approximately \$3.6 million per year.

Note: Regarding Criminal Justice Reinvestment Initiative Savings: No savings were realized in FY 2022-2023 due to a population increase. The out year projections do not contain any estimates on savings amounts related to criminal justice reforms as those savings are calculated on June 30th, the end of each fiscal year. However, as a result of Act 748 of the 2022 Regular Legislative Session, beginning in FY 2023-2024 the savings will be allocated differently.

If savings are realized, 70% of the savings would be reinvested as follows:

1. 15% would be allocated to the Louisiana Commission on Law Enforcement and the Administration of Criminal Justice to award competitive grants for various victim services, including but not limited to victim safety assessments and safety planning, trauma-informed treatment and services for victims and survivors, shelters and transitional housing for domestic violence victims and their children, batterers' intervention programming, and victim-focused education and training for justice system professionals.
2. 10% would be allocated to Department of Public Safety and Corrections to award incentive grants to parishes, judicial districts, and nonprofit community partner organizations to expand evidence-backed prison alternatives and reduce admissions to the state prison system.
3. 45% would be allocated to the Louisiana Community and Technical College System for targeted investments in educational and vocational training aimed at recidivism reduction programming for adult and juvenile offenders.

Medicaid Payments (Includes Medical Vendor Administration and Medical Vendor Payments)

For the Medical Vendor Payments program, growth for the out years for Medical inflation is measured using the chained price index for Medical Services as published by Moody's, as of December 2023. The rates are as follows: FY 2025-2026= 3.62%; FY 2026-2027 = 3.51% and FY 2027-2028 = 3.46%. These rates were applied against the total State General Fund in the FY 24 base in the Public Providers program and the Private Providers program, but excluding supplemental payments, Managed Care payments, Nursing Homes, and Intermediate Care Facilities for Developmentally Disabled. The required amount of State General Fund for the out years is: FY 2025-2026 - \$147.4 million; FY 2026-2027 -\$297.4 million; and FY 2027-2028 - \$479.9 million.

Means of finance (MOF) substitutions replacing non-recurring revenue with State General Fund (Direct) which allows for services to continue at current level. These MOF substitutions result in a net increase in State General Fund (Direct) of \$300.7 million, for FY 2024-2025 Continuation budget, and include:

1. \$285.1 million Means of Finance substitution replacing Statutory Dedication from the Medical Assistance Trust Fund (MATF) and Federal Funds with State General Fund. This balance in the MATF was primarily due to the 6.2% enhanced

FMAP provided for in the Families First Coronavirus Response Act that was received in FY 21. The additional Federal Funds were due to the enhanced FMAP received in FY23 and FY24.

2. (\$54.7) million due to changes in the federal Medicaid match rates for FY25. The base Federal Medical Assistance Percentage (FMAP) for FY24 is 67.57%. In FY25, that base rate will increase to 67.96%.
3. \$57.4 million replacing Fees and Self-Generated Revenues with the State General Fund (Direct). Because of CMS rules, physician FMP program is being eliminated. This program has been collecting more intergovernmental transfers (IGT) revenue than necessary to support the physician FMP program. Therefore, a means of financing substitution is necessary to continue the adequate level of state match to maintain managed care services.
4. \$12.8 million to replace Statutory Dedications from the Medicaid Trust Fund for the Elderly which was used for the Nursing Home Rebase in FY 24.
5. (\$9.1) million decrease due to an increase in projected collections in the Louisiana Fund Statutory Dedication.
6. 8.5 million increase due to decrease in projected collections in the Health Excellence Fund Statutory Dedication.

The following adjustments for the FY 25 Continuation Budget also increased the need for State General Fund in the following amounts:

- \$2.1 million for increase for Intermediate Care Facilities for the Developmentally Disabled which is required in non-rebase years;
- \$21.7 million for the nursing home annualization and inflationary rates in non-rebase years
- \$236,211 for the managed care Dental Benefit Program
- \$2 million for increased Title XIX and UCC Medicaid payments by other state agencies
- \$28.3 million for Clawback payments
- \$4.1million for Medicare Part A & B
- (\$116.3) million for MCO adjustment due to the ending of Public Health Emergency, maintenance of effort is no longer in effect since April, 2023
- \$320,957 for annualization and addition of Rural Health Clinics and federally mandated Medical Economic Index (MEI) rate adjustments.

The enrollment data used in the formulation of the FY25 Continuation Budget is based on data collected through August of the current fiscal year. As additional data is collected and the extent of the impact of the return of Medicaid eligibility redeterminations is better quantified with each passing month, adjustments to the enrollment estimates for FY25 and corresponding total FY25 cost of the Medicaid program are possible both during the drafting of the Governor's Executive

Budget Recommendations and legislative action taken on the budget in the appropriation process during the 2024 Regular Legislative Session.

The FY 25 Continuation Budget assumes continuation of the hospital directed payment plan. This plan was initially approved for FY 23 and LDH submits the renewal annually for approval to the Center for Medicaid and Medicare Services.

Increases in Medicaid payments for the out years are based on projecting the State match for each adjustment, for which State General Fund (Direct) is assumed for the entire State Share responsibility. Adjustments to other means of financing, to include Interagency Transfers, Fees and Self-generated Revenue, and Statutory Dedications available in the out years may adjust the amount of State General Fund (Direct) that is needed in the out years.

FY 2025-2026 SGF (Direct) need over FY25 Continuation amount:

- \$83.1million for MCOs based on total allocation to the MCOs.
- \$28.5 million for the nursing home rebase in FY 26 previously the MTFE was used to cover Nursing Home rebases however, the fund no longer has a recurring revenue which will result in a State General Fund need for these biennial rebases
- \$17.1 million for Clawback payments
- \$5.5 million for Fee for Service utilization growth
- \$8.1 million for Medicare Part A and B
- \$2.1 million for ICF-DD Increase- FY 26 is when the ICF-DD's should be re-based
- \$2.5 million for the managed care Dental Benefit Program
- \$289,894 for annualization and addition of Rural Health Clinics and federally mandated Medical Economic Index (MEI) rate adjustments

FY 2026-2027 SGF (Direct) need over FY25 Continuation amount:

- \$163 million for MCOs based on total allocation in the FY 25 continuation budget
- \$38.8 million for a nursing home annualization
- \$35.4 million for Clawback payments

- \$12.5 million for Fee for Service utilization growth
- \$20.6 million for Medicare Part A and B
- \$5.2 million for ICF-DD rebase
- \$4.8 million for the managed Dental Benefit Program
- \$16.3 million to replace New Opportunities Waiver (NOW) Fund based on fund projections
- \$579,787 for annualization and addition of Rural Health Clinics and federally mandated Medical Economic Index (MEI) rate adjustments

FY 2027-2028 SGF (Direct) need over FY25 Continuation amount:

- \$245.2 million for growth for MCOs based on total allocation to the MCOs in the FY 25 continuation budget
- \$66 million for the nursing home rebase in FY 28, previously the MTFE was used to cover Nursing Home rebases however, the fund no longer has a recurring revenue which will result in a State General Fund need for these biennial rebases
- \$55.1 million for Clawback payments
- \$20.4 million for Fee for Service utilization growth
- \$34 million for Medicare Part A and B
- \$7.5 million for ICF-DD Increase- FY 26 is when the ICF-DD's will be re-based
- \$7.2 million for the managed Dental Benefit Program
- \$869,681 for annualization and addition of Rural Health Clinics and federally mandated Medical Economic Index (MEI) rate adjustments

Department of Wildlife & Fisheries

The Conservation Fund has realized significant reductions in revenues over the last several years primarily due to declining mineral royalties and interest income, which led to a dependence on fund balance disbursements. As such, the department has utilized significant amounts from the available fund balance since FY 2016-2017. There was a fee increase provided by Act 356 of the 2021 Regular Legislative Session, however; it does not provide sufficient funding to cover all departmental costs. As such, use of the Conservation Fund Balance will continue to be necessary in the current year. With this continued use, the Conservation Fund's balance will be exhausted in FY 2024-2025. Additionally, there is \$6.5 million of State General Fund (Direct) included in continuation for FY 2024-2025; moreover, in order to maintain necessary levels of service in FY 2025-

2026 and beyond, the department would need to be provided with additional State General Fund (Direct) due to the lack of Conservation funding.

Taylor Opportunity Program for Students (TOPS)

The FY 2024-2025 Continuation Budget provides the Office of Student Financial Assistance (LOSFA) full funding of \$307.5 million for 56,547 awards, an increase of 2.1% from the current FY24 projection. Act 44 of 2017 modified language contained in Act 18 of 2016 that states TOPS awards must equal tuition amounts charged during the 2016-2017 academic year. The agency is projecting a 2.1% increase in the number of awards for FY26 (\$313.9 million for 57,735 awards), a 2.4% increase in the number of awards for FY27 (\$321.5 million for 59,120 awards), and a 2.4% increase in the number of awards for FY28 (\$329.2 million for 60,539 awards).

Increased projections are due to: 1) an anticipated average annual increase of 1% in high school graduates through academic year 2024-2025, 2) as of December 2015, the Board of Elementary and Secondary Education (BESE) requires all high school graduating seniors submit the FAFSA in applying for TOPS, and 3) the Performance and Honors awards granted are increasing in total number/percentage of the total TOPS awards. Additionally, certain TOPS requirements were waived including grade point averages (GPA) and ACT testing during the 2020 and 2021 Legislative Sessions due to the ongoing COVID pandemic and hurricanes in the southwestern portion of the state, as well an allowance for many students to delay their postsecondary school start dates until the spring semester; each of these resulting in potential future impacts on TOPS funding totals.

Of note, the tobacco settlement bonds are expected to be paid in full in FY 2023-2024, ahead of the debt payoff schedule of 2035. Once the debt is paid in full, the 60% portion of the tobacco settlement payment is then made available to the state allowing for a greater Statutory Dedication allocation toward TOPS awards, and a potential lesser need of State General Fund (Direct).

Minimum Foundation Program (MFP)

Summary:

The FY 2024-2025 Continuation Budget for the MFP totals \$4.201 billion, which is a decrease of \$24.2 million over the FY 2023-2024 EOB of \$4.225 billion. Currently, there is uncertainty in the direction student counts are going due to many factors such as the impacts from the hurricanes, the economy, the pandemic, and recent legislation that all combine to make the ability to project the future MFP totals one of the greatest challenges the department has faced since Katrina. The department used the most recent information available to project Levels 1 to 3 of the formula, which resulted in a decrease from FY 2024-

25 to FY 2025-26 of 0.07%, and there is no change from FY 2025-26 through FY 2027-28. Level 4 of the formula is projected to slightly increase by 0.01% from FY 2024-25 to FY 2025-26, and there is no change from FY 2025-26 through FY 2027-28. All other components of the approved formula, such as the prior year audit adjustments, mid-year student adjustments, and FY20, FY22 and FY23 pay raises, remain unchanged and are held constant for the out-years. The FY 2023-24 legislative amendments which funded items outside of the formula were addressed as follows: the apprenticeship program and the differentiated compensation were both non-recurred in FY2024-25 and the out-years, whereas the teacher pay raises (stipends) and Ecole Point-au-Chien funding are held constant. House Resolution No. 297 of the 2023 Regular Legislative Session urges and requests that BESE include funding for the FY24 pay raises in future years, and Ecole Point-au-Chien is a state school as of 07/01/2023; therefore, these are both contained in FY2024-25 and the out-years. The base per pupil remains unchanged at \$4,015 since FY20.

Specific Adjustments:

The FY 2024-2025 Continuation Budget is \$3.910 billion in State General Fund and \$4.201 billion total. The budget contains a net means of finance substitution increasing State General Fund by \$8.4 million due to the following changes in Statutory Dedications: a decrease of \$5.9 million in the Lottery Proceeds Fund and a decrease of \$2.5 million in the Support Education in Louisiana First (SELF) Fund due to the Revenue Estimating Conference (REC) forecast. The Lottery Proceeds Fund is budgeted at \$191 million, and the SELF Fund is budgeted at \$100.2 million. State General Fund for projections associated with the total cost of the program include a net increase of \$2.3 million, or 0.06%, based on the cost to fully fund the formula adopted by the Board of Elementary and Secondary Education on March 9, 2022, which became HCR 23 of the 2022 Regular Legislative Session. However, accounting for the FY2023-24 projected shortfall of \$7,010,733 results in a decrease of \$4.7 million, or 0.12%, for FY2024-25. The apprenticeship program and the differentiated compensation were both non-recurred in FY2024-25, resulting in a reduction of \$26.5 million.

Out-Year Projections:

The out-year projections are based on two types of adjustments: the Means of Financing (MOF) adjustment to balance statutory dedications to the REC forecast, and the Other Adjustment to determine the total cost of the program based on the MFP formula.

MOF / Statutory Dedications: For all years, the Lottery Proceeds Fund is projected at \$191 million, and the SELF Fund is projected at 100.2 million. No prior year fund balances are projected in the out years.

Other Adjustments:

The department utilized historical data for projecting the total MFP expenditures, and the growth percentage applied for FY 2025-2026 is as follows: Level 1 Base Allocation -0.07%, Level 2 Incentive for Local Effort -0.06%%, Level 3 Legislative Allocations -0.09%, and Level 4 Supplementary Funding 0.01%. Allocations for Certificated and Non-Certificated Pay Raises from FY 2019-2020, 2021-2022 and 2022-23, as well as the 2023-24 teacher pay raises (stipends) and Ecole Point-au-Chien are held constant. The resulting overall impact is about -0.06%. There is no change from FY 2025-26 to FY 2026-27 and 2027-28.

Total projected MFP is \$4.199 billion for FY 2025-2026, 2026-2027, and 2027-28. Compared to FY 2024-2025, the growth projections reflect a State General Fund decrease of \$2.6 million in FY 2025-2026, with the remaining years unchanged.

Non-Appropriated Debt

The figures included for annual \$350M General Obligation Bond issuances reflect the current projections provided by the State Bond Commission. The actual debt service requirement could be significantly different if alternative bond structures are used. A savings from currently authorized or future General Obligation Bond refinancing could lower the state general fund requirement for non-appropriated debt, thereby freeing up state general fund, which may fund other areas of the budget or a larger bond issuance.

Road and Bridge Hazard Claims (Special Acts)

Projections are based on 5 years of average claim payments of approximately \$12.4 million.

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STATE OF LOUISIANA
Five Year Baseline Projection - Department Summary
Continuation for FY2024 - 2025

Dept	Department	Adjustments 2024 - 2025	Projected 2025 - 2026	Over/(Under) 2024 - 2025
01A	Executive Department	\$24,777,701	(\$21,078,040)	(\$45,855,741)
03A	Department of Veterans Affairs	(\$195,785)	\$85,130	\$280,915
04A	Secretary of State	(\$4,358,450)	(\$9,222,799)	(\$4,864,349)
04B	Office of the Attorney General	(\$1,939,091)	(\$1,800,900)	\$138,191
04C	Lieutenant Governor	(\$149,955)	(\$140,594)	\$9,361
04D	State Treasurer	(\$27,450)	(\$27,450)	\$0
04F	Agriculture and Forestry	(\$814,849)	(\$1,493,866)	(\$679,017)
05A	Department of Economic Development	(\$19,413,913)	(\$19,038,384)	\$375,529
06A	Department of Culture Recreation and Tourism	(\$10,681,028)	(\$10,901,285)	(\$220,257)
07A	Department of Transportation and Development	\$2,841,996	(\$40,871,197)	(\$43,713,193)
08A	Corrections Services	\$67,809,877	(\$1,846,354)	(\$69,656,231)
08B	Public Safety Services	\$14,397,778	(\$11,054,387)	(\$25,452,165)
08C	Youth Services	(\$6,437,080)	(\$7,669,573)	(\$1,232,493)
09A	Louisiana Department of Health	\$306,634,664	\$489,877,895	\$183,243,231
10A	Department of Children and Family Services	(\$3,068,798)	\$14,171,860	\$17,240,658
11A	Department of Natural Resources	(\$4,283,992)	(\$4,002,652)	\$281,340
13A	Department of Environmental Quality	(\$2,971,627)	(\$2,938,416)	\$33,211
16A	Department of Wildlife and Fisheries	(\$4,926,395)	\$16,073,605	\$21,000,000
17A	Department of Civil Service	(\$1,936,447)	(\$1,811,199)	\$125,248
19A	Higher Education	(\$104,633,711)	(\$84,812,631)	\$19,821,080

STATE OF LOUISIANA
Five Year Baseline Projection - Department Summary
Continuation for FY2024 - 2025

Dept	Department	Adjustments 2024 - 2025	Projected 2025 - 2026	Over/(Under) 2024 - 2025
19B	Special Schools and Commissions	(\$3,769,442)	(\$2,615,162)	\$1,154,280
19D	Department of Education	(\$18,500,508)	(\$20,385,828)	(\$1,885,320)
19E	LSU Health Care Services Division	(\$831,032)	(\$700,834)	\$130,198
20A	Other Requirements	(\$234,255,827)	(\$213,910,855)	\$20,344,972
21A	Ancillary Appropriations	(\$10,500,000)	(\$4,377,566)	\$6,122,434
22A	Non-Appropriated Requirements	\$18,769,639	\$19,841,769	\$1,072,130
24A	Legislative Expense	(\$150,000)	(\$150,000)	\$0
26A	Capital Outlay	(\$166,819,000)	(\$166,819,000)	\$0
	Total Expenditures:	(\$165,432,725)	(\$87,618,713)	\$77,814,012

STATE OF LOUISIANA
Five Year Baseline Projection - Department
Continuation for FY2024 - 2025

Dept	Agency	Adjustment Type	Description	Adjustments 2024-2025	Projected 2025-2026	Projected 2026-2027	Projected 2027-2028
01A - Existing Operating Budget as of 12/01/2023:				\$299,854,507	\$299,854,507	\$299,854,507	\$299,854,507
01A		STATEWIDE	Acquisitions & Major Repairs	\$2,392,370	\$0	\$0	\$0
01A		STATEWIDE	Capitol Park Security	(\$19,543)	(\$19,543)	(\$19,543)	(\$19,543)
01A		STATEWIDE	Capitol Police	\$5,669	\$5,669	\$5,669	\$5,669
01A		STATEWIDE	Civil Service Training Series	\$54,952	\$54,952	\$54,952	\$54,952
01A		STATEWIDE	Group Insurance Rate Adjustment for Active Employees	\$228,642	\$472,490	\$732,552	\$1,009,911
01A		STATEWIDE	Group Insurance Rate Adjustment for Retirees	\$195,785	\$404,589	\$627,277	\$864,778
01A		STATEWIDE	Inflation	\$567,676	\$1,147,670	\$1,739,442	\$2,344,333
01A		STATEWIDE	Legislative Auditor Fees	\$358,700	\$358,700	\$358,700	\$358,700
01A		STATEWIDE	Maintenance in State-Owned Buildings	\$18,114	\$18,114	\$18,114	\$18,114
01A		STATEWIDE	Market Rate Classified	\$934,975	\$1,897,999	\$2,889,910	\$3,911,581
01A		STATEWIDE	Market Rate Unclassified	\$975,094	\$1,979,439	\$3,013,915	\$4,079,425
01A		STATEWIDE	Non-Recurring Acquisitions & Major Repairs	(\$2,048,957)	(\$2,048,957)	(\$2,048,957)	(\$2,048,957)
01A		STATEWIDE	Non-recurring Carryforwards	(\$41,594,321)	(\$41,594,321)	(\$41,594,321)	(\$41,594,321)
01A		STATEWIDE	Non-recur Special Legislative Project	(\$10,550,000)	(\$10,550,000)	(\$10,550,000)	(\$10,550,000)
01A		STATEWIDE	Office of State Procurement	(\$95,409)	(\$95,409)	(\$95,409)	(\$95,409)
01A		STATEWIDE	Office of Technology Services (OTS)	\$7,546,373	\$7,546,373	\$7,546,373	\$7,546,373
01A		STATEWIDE	Related Benefits Base Adjustment	\$103,361	\$103,361	\$103,361	\$103,361
01A		STATEWIDE	Rent in State-Owned Buildings	(\$16,926)	(\$16,926)	(\$16,926)	(\$16,926)
01A		STATEWIDE	Retirement Rate Adjustment	(\$3,122,478)	(\$3,122,478)	(\$3,122,478)	(\$3,122,478)
01A		STATEWIDE	Risk Management	\$1,715,145	\$1,715,145	\$1,715,145	\$1,715,145
01A		STATEWIDE	Salary Base Adjustment	\$2,045,524	\$2,045,524	\$2,045,524	\$2,045,524

STATE OF LOUISIANA
Five Year Baseline Projection - Department
Continuation for FY2024 - 2025

Dept	Agency	Adjustment Type	Description	Adjustments 2024-2025	Projected 2025-2026	Projected 2026-2027	Projected 2027-2028
01A		STATEWIDE	State Treasury Fees	(\$1,306)	(\$1,306)	(\$1,306)	(\$1,306)
01A		STATEWIDE	UPS Fees	\$4,525	\$4,525	\$4,525	\$4,525
Subtotal of Statewide Adjustments:				(\$40,302,035)	(\$39,694,390)	(\$36,593,481)	(\$33,386,549)
01A	100	OTHDADJ	Removes funding for election year transition costs.	(\$65,000)	(\$65,000)	(\$65,000)	(\$65,000)
01A	102	OTHDADJ	Funding for administrative expenditures.	\$736	\$736	\$736	\$736
01A	111	OTHDADJ	Funding for the 10% state's cost shares of FEMA approved COVID-19 Hazard Mitigation grant projects and IEM third-party contract for grants assistance. Projects are spread equally over a three-year period of performance; this will provide the first of the three required cost shares.	\$2,437,656	\$2,437,656	\$2,437,656	\$32,500
01A	111	OTHDADJ	Funding for the closeout of Hurricane Katrina, Hurricane Isaac, Severe Storms and Flooding of March and August 2016, and COVID-19 in FY 2024-2025 (\$60,922,206), Hurricane Laura in FY 2025-2026 (\$19,189,153), and Hurricane Ida in FY 2026-2027 (\$19,640,406).	\$60,922,206	\$19,189,153	\$19,640,406	\$0
01A	111	OTHDADJ	Increase in costs and maintenance to the Louisiana Wireless information Network (LWIN) system. This will provide for ongoing operating costs of \$78,302 and one-time Acquisitions and Major Repairs of \$3,822,393.	\$3,900,695	\$78,302	\$78,302	\$78,302
01A	111	OTHDADJ	Reduces funding to the Louisiana Cyber Assurance Program for the State's cost share to the Federal State and Local Cybersecurity Grant Program and to the Office of Technology Service (OTS).	(\$2,092,682)	(\$2,924,497)	(\$3,590,005)	(\$3,590,005)
01A	112	NROTHER	Non-recurs funding for building materials for an operational building at the Regional Staging Area (RSA) in Roseland.	(\$100,000)	(\$100,000)	(\$100,000)	(\$100,000)
01A	112	OTHDADJ	Lifecycle replacement of 50 computers.	\$35,000	\$0	\$0	\$0
01A	112	OTHDADJ	Lifecycle replacement of computers and laptops, servers, and various imaging and sound theater equipment used in the STARBASE and Youth Challenge Programs.	\$41,125	\$0	\$0	\$0

STATE OF LOUISIANA
Five Year Baseline Projection - Department
Continuation for FY2024 - 2025

Dept	Agency	Adjustment Type	Description	Adjustments 2024-2025	Projected 2025-2026	Projected 2026-2027	Projected 2027-2028
Subtotal of Non-Statewide Adjustments:				\$65,079,736	\$18,616,350	\$18,402,095	(\$3,643,467)
01A - Continuation Total:				\$324,632,208	\$278,776,467	\$281,663,121	\$262,824,491
03A - Existing Operating Budget as of 12/01/2023:				\$14,947,469	\$14,947,469	\$14,947,469	\$14,947,469
03A		STATEWIDE	Capitol Park Security	(\$190)	(\$190)	(\$190)	(\$190)
03A		STATEWIDE	Civil Service Training Series	\$23,324	\$23,324	\$23,324	\$23,324
03A		STATEWIDE	Group Insurance Rate Adjustment for Active Employees	\$17,063	\$35,261	\$54,669	\$75,367
03A		STATEWIDE	Group Insurance Rate Adjustment for Retirees	\$11,054	\$22,843	\$35,416	\$48,825
03A		STATEWIDE	Inflation	\$18,446	\$37,291	\$56,520	\$76,175
03A		STATEWIDE	Legislative Auditor Fees	(\$12,741)	(\$12,741)	(\$12,741)	(\$12,741)
03A		STATEWIDE	Market Rate Classified	\$225,324	\$457,407	\$696,452	\$942,669
03A		STATEWIDE	Non-Recurring Acquisitions & Major Repairs	(\$80,000)	(\$80,000)	(\$80,000)	(\$80,000)
03A		STATEWIDE	Non-recurring Carryforwards	(\$377,399)	(\$377,399)	(\$377,399)	(\$377,399)
03A		STATEWIDE	Non-recur Special Legislative Project	(\$150,000)	(\$150,000)	(\$150,000)	(\$150,000)
03A		STATEWIDE	Office of State Procurement	(\$207)	(\$207)	(\$207)	(\$207)
03A		STATEWIDE	Office of Technology Services (OTS)	(\$19,731)	(\$19,731)	(\$19,731)	(\$19,731)
03A		STATEWIDE	Related Benefits Base Adjustment	\$215,254	\$215,254	\$215,254	\$215,254
03A		STATEWIDE	Rent in State-Owned Buildings	\$2,435	\$2,435	\$2,435	\$2,435
03A		STATEWIDE	Retirement Rate Adjustment	(\$393,848)	(\$393,848)	(\$393,848)	(\$393,848)
03A		STATEWIDE	Risk Management	(\$7,822)	(\$7,822)	(\$7,822)	(\$7,822)
03A		STATEWIDE	Salary Base Adjustment	\$184,703	\$184,703	\$184,703	\$184,703
03A		STATEWIDE	State Treasury Fees	(\$687)	(\$687)	(\$687)	(\$687)

STATE OF LOUISIANA
Five Year Baseline Projection - Department
Continuation for FY2024 - 2025

Dept	Agency	Adjustment Type	Description	Adjustments 2024-2025	Projected 2025-2026	Projected 2026-2027	Projected 2027-2028
03A		STATEWIDE	UPS Fees	\$227	\$227	\$227	\$227
Subtotal of Statewide Adjustments:				(\$344,795)	(\$63,880)	\$226,375	\$526,354
03A	130	OTHDADJ	Funding for VetPro Software that allows Veteran Assistant Counselors to file claims for our veterans with the Federal Veterans Administration and keep track of all state and federal benefit assistance given to veterans. This software is subscription based.	\$149,010	\$149,010	\$149,010	\$149,010
Subtotal of Non-Statewide Adjustments:				\$149,010	\$149,010	\$149,010	\$149,010
03A - Continuation Total:				\$14,751,684	\$15,032,599	\$15,322,854	\$15,622,833
04A - Existing Operating Budget as of 12/01/2023:				\$75,119,855	\$75,119,855	\$75,119,855	\$75,119,855
04A		STATEWIDE	Acquisitions & Major Repairs	\$57,037	\$0	\$0	\$0
04A		STATEWIDE	Civil Service Training Series	\$49,788	\$49,788	\$49,788	\$49,788
04A		STATEWIDE	Group Insurance Rate Adjustment for Active Employees	\$56,831	\$117,441	\$182,081	\$251,020
04A		STATEWIDE	Group Insurance Rate Adjustment for Retirees	\$18,529	\$38,290	\$59,365	\$81,842
04A		STATEWIDE	Inflation	\$255,184	\$515,907	\$781,924	\$1,053,839
04A		STATEWIDE	Market Rate Classified	\$356,445	\$723,582	\$1,101,734	\$1,491,230
04A		STATEWIDE	Non-Recurring Acquisitions & Major Repairs	(\$682,500)	(\$682,500)	(\$682,500)	(\$682,500)
04A		STATEWIDE	Non-recurring Carryforwards	(\$2,270,787)	(\$2,270,787)	(\$2,270,787)	(\$2,270,787)
04A		STATEWIDE	Related Benefits Base Adjustment	\$519,968	\$519,968	\$519,968	\$519,968
04A		STATEWIDE	Retirement Rate Adjustment	(\$686,029)	(\$686,029)	(\$686,029)	(\$686,029)
04A		STATEWIDE	Risk Management	\$62,709	\$62,709	\$62,709	\$62,709
04A		STATEWIDE	Salary Base Adjustment	(\$739,029)	(\$739,029)	(\$739,029)	(\$739,029)
Subtotal of Statewide Adjustments:				(\$3,001,854)	(\$2,350,660)	(\$1,620,776)	(\$867,949)

STATE OF LOUISIANA
Five Year Baseline Projection - Department
Continuation for FY2024 - 2025

Dept	Agency	Adjustment Type	Description	Adjustments 2024-2025	Projected 2025-2026	Projected 2026-2027	Projected 2027-2028
04A	139	OTHDADJ	Aligns projected election expenses with anticipated FY 25 need. The total estimated cost of election expenses in FY 2024-2025 is \$20,895,320, and the existing operating budget in FY2023-2024 is \$23,096,686, resulting in a (\$2,201,366) adjustment. This decrease is mostly attributable to a reduction in the number of statewide elections that will be held in FY2024-2025, and the corresponding election day precinct payroll costs for that statewide election.	(\$2,201,366)	(\$8,222,686)	(\$3,274,806)	\$37,000
04A	139	OTHDADJ	Provides for Registrar of Voters (ROV) market rate adjustments, step increases, Certified Elections Registration Administrator (CERA) certifications and corresponding benefits	\$832,770	\$1,350,547	\$1,885,327	\$2,437,670
04A	139	OTHDADJ	This request is for an updated phone system at the Old Governor's Mansion (OGM).	\$12,000	\$0	\$0	\$0
Subtotal of Non-Statewide Adjustments:				(\$1,356,596)	(\$6,872,139)	(\$1,389,479)	\$2,474,670
04A - Continuation Total:				\$70,761,405	\$65,897,056	\$72,109,600	\$76,726,576
04B - Existing Operating Budget as of 12/01/2023:				\$18,883,644	\$18,883,644	\$18,883,644	\$18,883,644
04B		STATEWIDE	Group Insurance Rate Adjustment for Active Employees	\$76,435	\$157,953	\$244,893	\$337,614
04B		STATEWIDE	Group Insurance Rate Adjustment for Retirees	\$20,469	\$42,299	\$65,581	\$90,412
04B		STATEWIDE	Inflation	\$34,102	\$68,945	\$104,496	\$140,833
04B		STATEWIDE	Non-Recurring Acquisitions & Major Repairs	(\$27,125)	(\$27,125)	(\$27,125)	(\$27,125)
04B		STATEWIDE	Non-recurring Carryforwards	(\$260,278)	(\$260,278)	(\$260,278)	(\$260,278)
04B		STATEWIDE	Non-recur Special Legislative Project	(\$1,000,000)	(\$1,000,000)	(\$1,000,000)	(\$1,000,000)
04B		STATEWIDE	Related Benefits Base Adjustment	\$735,216	\$735,216	\$735,216	\$735,216
04B		STATEWIDE	Retirement Rate Adjustment	(\$1,429,783)	(\$1,429,783)	(\$1,429,783)	(\$1,429,783)
04B		STATEWIDE	Salary Base Adjustment	\$101,196	\$101,196	\$101,196	\$101,196

STATE OF LOUISIANA
Five Year Baseline Projection - Department
Continuation for FY2024 - 2025

Dept	Agency	Adjustment Type	Description	Adjustments 2024-2025	Projected 2025-2026	Projected 2026-2027	Projected 2027-2028
Subtotal of Statewide Adjustments:				(\$1,749,768)	(\$1,611,577)	(\$1,465,804)	(\$1,311,915)
04B	141	MOFSUB	Means of financing substitution to properly allocate expenditures. This decreases State General Fund and increases expenditures out of Statutory Dedications in the Video Draw Poker Fund in personnel services.	(\$189,323)	(\$189,323)	(\$189,323)	(\$189,323)
Subtotal of Non-Statewide Adjustments:				(\$189,323)	(\$189,323)	(\$189,323)	(\$189,323)
04B - Continuation Total:				\$16,944,553	\$17,082,744	\$17,228,517	\$17,382,406
04C - Existing Operating Budget as of 12/01/2023:				\$1,509,553	\$1,509,553	\$1,509,553	\$1,509,553
04C		STATEWIDE	Capitol Park Security	(\$294)	(\$294)	(\$294)	(\$294)
04C		STATEWIDE	Group Insurance Rate Adjustment for Active Employees	\$5,213	\$10,773	\$16,703	\$23,027
04C		STATEWIDE	Group Insurance Rate Adjustment for Retirees	\$1,844	\$3,811	\$5,909	\$8,146
04C		STATEWIDE	Inflation	\$1,795	\$3,629	\$5,500	\$7,412
04C		STATEWIDE	Maintenance in State-Owned Buildings	\$1,754	\$1,754	\$1,754	\$1,754
04C		STATEWIDE	Non-recurring Carryforwards	(\$30,000)	(\$30,000)	(\$30,000)	(\$30,000)
04C		STATEWIDE	Non-recur Special Legislative Project	(\$100,000)	(\$100,000)	(\$100,000)	(\$100,000)
04C		STATEWIDE	Office of Technology Services (OTS)	\$275	\$275	\$275	\$275
04C		STATEWIDE	Related Benefits Base Adjustment	\$51,832	\$51,832	\$51,832	\$51,832
04C		STATEWIDE	Retirement Rate Adjustment	(\$110,835)	(\$110,835)	(\$110,835)	(\$110,835)
04C		STATEWIDE	Risk Management	\$38,563	\$38,563	\$38,563	\$38,563
04C		STATEWIDE	Salary Base Adjustment	(\$10,166)	(\$10,166)	(\$10,166)	(\$10,166)
04C		STATEWIDE	UPS Fees	\$64	\$64	\$64	\$64
Subtotal of Statewide Adjustments:				(\$149,955)	(\$140,594)	(\$130,695)	(\$120,222)
Subtotal of Non-Statewide Adjustments:				\$0	\$0	\$0	\$0

STATE OF LOUISIANA
Five Year Baseline Projection - Department
Continuation for FY2024 - 2025

Dept	Agency	Adjustment Type	Description	Adjustments 2024-2025	Projected 2025-2026	Projected 2026-2027	Projected 2027-2028
04C - Continuation Total:				\$1,359,598	\$1,368,959	\$1,378,858	\$1,389,331
04D - Existing Operating Budget as of 12/01/2023:				\$232,710	\$232,710	\$232,710	\$232,710
04D		STATEWIDE	Non-Recurring Acquisitions & Major Repairs	(\$147,450)	(\$147,450)	(\$147,450)	(\$147,450)
Subtotal of Statewide Adjustments:				(\$147,450)	(\$147,450)	(\$147,450)	(\$147,450)
04D	147	OTHADAJ	This adjustment is for the cost associated with the department running and maintaining data software for public school board databases due to the passage of Act 370 of 2023 RLS. These databases post financial reports and contract information that are made available on the school boards websites.	\$120,000	\$120,000	\$120,000	\$120,000
Subtotal of Non-Statewide Adjustments:				\$120,000	\$120,000	\$120,000	\$120,000
04D - Continuation Total:				\$205,260	\$205,260	\$205,260	\$205,260
04E - Existing Operating Budget as of 12/01/2023:				\$0	\$0	\$0	\$0
Subtotal of Statewide Adjustments:				\$0	\$0	\$0	\$0
Subtotal of Non-Statewide Adjustments:				\$0	\$0	\$0	\$0
04E - Continuation Total:				\$0	\$0	\$0	\$0
04F - Existing Operating Budget as of 12/01/2023:				\$26,723,845	\$26,723,845	\$26,723,845	\$26,723,845
04F		STATEWIDE	Acquisitions & Major Repairs	\$1,370,067	\$0	\$0	\$0
04F		STATEWIDE	Civil Service Training Series	\$102,303	\$102,303	\$102,303	\$102,303
04F		STATEWIDE	Group Insurance Rate Adjustment for Active Employees	\$106,107	\$219,271	\$339,960	\$468,676
04F		STATEWIDE	Group Insurance Rate Adjustment for Retirees	\$195,617	\$404,243	\$626,742	\$864,039
04F		STATEWIDE	Inflation	\$15,004	\$30,335	\$45,977	\$61,965

STATE OF LOUISIANA
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Dept	Agency	Adjustment Type	Description	Adjustments 2024-2025	Projected 2025-2026	Projected 2026-2027	Projected 2027-2028
04F		STATEWIDE	Legislative Auditor Fees	(\$18,919)	(\$18,919)	(\$18,919)	(\$18,919)
04F		STATEWIDE	Market Rate Classified	\$829,057	\$1,682,986	\$2,562,531	\$3,468,463
04F		STATEWIDE	Non-recurring Carryforwards	(\$3,126,503)	(\$3,126,503)	(\$3,126,503)	(\$3,126,503)
04F		STATEWIDE	Office of State Procurement	\$4,633	\$4,633	\$4,633	\$4,633
04F		STATEWIDE	Office of Technology Services (OTS)	(\$152,492)	(\$152,492)	(\$152,492)	(\$152,492)
04F		STATEWIDE	Related Benefits Base Adjustment	(\$48,838)	(\$48,838)	(\$48,838)	(\$48,838)
04F		STATEWIDE	Retirement Rate Adjustment	(\$1,243,881)	(\$1,243,881)	(\$1,243,881)	(\$1,243,881)
04F		STATEWIDE	Risk Management	\$196,422	\$196,422	\$196,422	\$196,422
04F		STATEWIDE	Salary Base Adjustment	\$278,621	\$278,621	\$278,621	\$278,621
04F		STATEWIDE	State Treasury Fees	(\$4,400)	(\$4,400)	(\$4,400)	(\$4,400)
04F		STATEWIDE	UPS Fees	(\$1,918)	(\$1,918)	(\$1,918)	(\$1,918)
Subtotal of Statewide Adjustments:				(\$1,499,120)	(\$1,678,137)	(\$439,762)	\$848,171
04F	160	MOFSUB	Means of finance substitution decreasing Statutory Dedications out of the Wildlife Suppression Subfund to align budget with REC projected revenues.	\$184,271	\$184,271	\$184,271	\$184,271
04F	160	OTHDADJ	Replace phone system at LDAF Baton Rouge headquarters as that system is no longer supported.	\$200,000	\$0	\$0	\$0
04F	160	OTHDADJ	Replace virtual servers	\$300,000	\$0	\$0	\$0
Subtotal of Non-Statewide Adjustments:				\$684,271	\$184,271	\$184,271	\$184,271
04F - Continuation Total:				\$25,908,996	\$25,229,979	\$26,468,354	\$27,756,287
04G - Existing Operating Budget as of 12/01/2023:				\$0	\$0	\$0	\$0
Subtotal of Statewide Adjustments:				\$0	\$0	\$0	\$0
Subtotal of Non-Statewide Adjustments:				\$0	\$0	\$0	\$0

STATE OF LOUISIANA
Five Year Baseline Projection - Department
Continuation for FY2024 - 2025

Dept	Agency	Adjustment Type	Description	Adjustments 2024-2025	Projected 2025-2026	Projected 2026-2027	Projected 2027-2028
04G - Continuation Total:				\$0	\$0	\$0	\$0
05A - Existing Operating Budget as of 12/01/2023:				\$55,349,569	\$55,349,569	\$55,349,569	\$55,349,569
05A		STATEWIDE	Capitol Park Security	(\$6,759)	(\$6,759)	(\$6,759)	(\$6,759)
05A		STATEWIDE	Group Insurance Rate Adjustment for Active Employees	\$30,064	\$62,127	\$96,322	\$132,791
05A		STATEWIDE	Group Insurance Rate Adjustment for Retirees	\$15,887	\$32,830	\$50,900	\$70,172
05A		STATEWIDE	Inflation	\$168,001	\$339,649	\$514,781	\$693,794
05A		STATEWIDE	Legislative Auditor Fees	(\$2,294)	(\$2,294)	(\$2,294)	(\$2,294)
05A		STATEWIDE	Market Rate Classified	\$150,364	\$305,239	\$464,758	\$629,065
05A		STATEWIDE	Non-recurring Carryforwards	(\$16,788,237)	(\$16,788,237)	(\$16,788,237)	(\$16,788,237)
05A		STATEWIDE	Non-recur Special Legislative Project	(\$2,500,000)	(\$2,500,000)	(\$2,500,000)	(\$2,500,000)
05A		STATEWIDE	Office of State Procurement	\$23,603	\$23,603	\$23,603	\$23,603
05A		STATEWIDE	Office of Technology Services (OTS)	(\$178,865)	(\$178,865)	(\$178,865)	(\$178,865)
05A		STATEWIDE	Related Benefits Base Adjustment	\$171,269	\$171,269	\$171,269	\$171,269
05A		STATEWIDE	Rent in State-Owned Buildings	(\$189,516)	(\$189,516)	(\$189,516)	(\$189,516)
05A		STATEWIDE	Retirement Rate Adjustment	(\$588,613)	(\$588,613)	(\$588,613)	(\$588,613)
05A		STATEWIDE	Risk Management	\$7,397	\$7,397	\$7,397	\$7,397
05A		STATEWIDE	Salary Base Adjustment	\$275,371	\$275,371	\$275,371	\$275,371
05A		STATEWIDE	State Treasury Fees	(\$1,592)	(\$1,592)	(\$1,592)	(\$1,592)
05A		STATEWIDE	UPS Fees	\$7	\$7	\$7	\$7
Subtotal of Statewide Adjustments:				(\$19,413,913)	(\$19,038,384)	(\$18,651,468)	(\$18,252,407)
Subtotal of Non-Statewide Adjustments:				\$0	\$0	\$0	\$0

STATE OF LOUISIANA
Five Year Baseline Projection - Department
Continuation for FY2024 - 2025

Dept	Agency	Adjustment Type	Description	Adjustments 2024-2025	Projected 2025-2026	Projected 2026-2027	Projected 2027-2028
05A - Continuation Total:				\$35,935,656	\$36,311,185	\$36,698,101	\$37,097,162
06A - Existing Operating Budget as of 12/01/2023:				\$57,075,416	\$57,075,416	\$57,075,416	\$57,075,416
06A		STATEWIDE	Acquisitions & Major Repairs	\$1,488,798	\$0	\$0	\$0
06A		STATEWIDE	Capitol Park Security	(\$3,923)	(\$3,923)	(\$3,923)	(\$3,923)
06A		STATEWIDE	Group Insurance Rate Adjustment for Active Employees	\$130,469	\$269,615	\$418,013	\$576,280
06A		STATEWIDE	Group Insurance Rate Adjustment for Retirees	\$62,291	\$128,725	\$199,576	\$275,139
06A		STATEWIDE	Inflation	\$71,075	\$143,691	\$217,781	\$293,516
06A		STATEWIDE	Legislative Auditor Fees	\$10,387	\$10,387	\$10,387	\$10,387
06A		STATEWIDE	Maintenance in State-Owned Buildings	\$30,992	\$30,992	\$30,992	\$30,992
06A		STATEWIDE	Market Rate Classified	\$961,500	\$1,951,845	\$2,971,900	\$4,022,554
06A		STATEWIDE	Non-Recurring Acquisitions & Major Repairs	(\$35,000)	(\$35,000)	(\$35,000)	(\$35,000)
06A		STATEWIDE	Non-recurring Carryforwards	(\$10,308,138)	(\$10,308,138)	(\$10,308,138)	(\$10,308,138)
06A		STATEWIDE	Non-recur Special Legislative Project	(\$2,600,000)	(\$2,600,000)	(\$2,600,000)	(\$2,600,000)
06A		STATEWIDE	Office of State Procurement	(\$5,275)	(\$5,275)	(\$5,275)	(\$5,275)
06A		STATEWIDE	Office of Technology Services (OTS)	\$6,638	\$6,638	\$6,638	\$6,638
06A		STATEWIDE	Related Benefits Base Adjustment	\$636,933	\$636,933	\$636,933	\$636,933
06A		STATEWIDE	Rent in State-Owned Buildings	\$202	\$202	\$202	\$202
06A		STATEWIDE	Retirement Rate Adjustment	(\$1,729,352)	(\$1,729,352)	(\$1,729,352)	(\$1,729,352)
06A		STATEWIDE	Risk Management	\$701,470	\$701,470	\$701,470	\$701,470
06A		STATEWIDE	Salary Base Adjustment	(\$100,633)	(\$100,633)	(\$100,633)	(\$100,633)
06A		STATEWIDE	UPS Fees	\$538	\$538	\$538	\$538

STATE OF LOUISIANA
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Dept	Agency	Adjustment Type	Description	Adjustments 2024-2025	Projected 2025-2026	Projected 2026-2027	Projected 2027-2028
Subtotal of Statewide Adjustments:				(\$10,681,028)	(\$10,901,285)	(\$9,587,891)	(\$8,227,672)
Subtotal of Non-Statewide Adjustments:				\$0	\$0	\$0	\$0
06A - Continuation Total:				\$46,394,388	\$46,174,131	\$47,487,525	\$48,847,744
07A - Existing Operating Budget as of 12/01/2023:				\$43,993,004	\$43,993,004	\$43,993,004	\$43,993,004
07A		STATEWIDE	Acquisitions & Major Repairs	\$38,774,750	\$0	\$0	\$0
07A		STATEWIDE	Inflation	\$60,250	\$121,807	\$184,614	\$248,814
07A		STATEWIDE	Non-recurring Carryforwards	(\$28,078,004)	(\$28,078,004)	(\$28,078,004)	(\$28,078,004)
07A		STATEWIDE	Non-recur Special Legislative Project	(\$7,915,000)	(\$7,915,000)	(\$7,915,000)	(\$7,915,000)
Subtotal of Statewide Adjustments:				\$2,841,996	(\$35,871,197)	(\$35,808,390)	(\$35,744,190)
07A	276	NROTHER	Remove funding for the Port of Lake Charles to perform the Calcasieu Dredged Material Management Plan as the current cooperative endeavor agreement concludes in FY 25.	\$0	(\$5,000,000)	(\$5,000,000)	(\$5,000,000)
Subtotal of Non-Statewide Adjustments:				\$0	(\$5,000,000)	(\$5,000,000)	(\$5,000,000)
07A - Continuation Total:				\$46,835,000	\$3,121,807	\$3,184,614	\$3,248,814
08A - Existing Operating Budget as of 12/01/2023:				\$655,088,667	\$655,088,667	\$655,088,667	\$655,088,667
08A		STATEWIDE	Acquisitions & Major Repairs	\$83,523,917	\$0	\$0	\$0
08A		STATEWIDE	Capitol Police	\$20,480	\$20,480	\$20,480	\$20,480
08A		STATEWIDE	Civil Service Training Series	\$1,731,485	\$1,731,485	\$1,731,485	\$1,731,485
08A		STATEWIDE	Group Insurance Rate Adjustment for Active Employees	\$1,095,985	\$2,264,853	\$3,511,451	\$4,840,956
08A		STATEWIDE	Group Insurance Rate Adjustment for Retirees	\$709,128	\$1,465,413	\$2,271,991	\$3,132,212
08A		STATEWIDE	Inflation	\$1,834,544	\$3,708,896	\$5,621,309	\$7,576,119

STATE OF LOUISIANA
Five Year Baseline Projection - Department
Continuation for FY2024 - 2025

Dept	Agency	Adjustment Type	Description	Adjustments 2024-2025	Projected 2025-2026	Projected 2026-2027	Projected 2027-2028
08A		STATEWIDE	Legislative Auditor Fees	\$42,692	\$42,692	\$42,692	\$42,692
08A		STATEWIDE	Market Rate Classified	\$9,774,933	\$19,843,114	\$30,213,325	\$40,894,639
08A		STATEWIDE	Non-recurring Carryforwards	(\$20,330,651)	(\$20,330,651)	(\$20,330,651)	(\$20,330,651)
08A		STATEWIDE	Office of State Procurement	\$3,618	\$3,618	\$3,618	\$3,618
08A		STATEWIDE	Office of Technology Services (OTS)	(\$158,235)	(\$158,235)	(\$158,235)	(\$158,235)
08A		STATEWIDE	Related Benefits Base Adjustment	\$4,382,925	\$4,382,925	\$4,382,925	\$4,382,925
08A		STATEWIDE	Rent in State-Owned Buildings	(\$101,223)	(\$101,223)	(\$101,223)	(\$101,223)
08A		STATEWIDE	Retirement Rate Adjustment	(\$17,636,879)	(\$17,636,879)	(\$17,636,879)	(\$17,636,879)
08A		STATEWIDE	Risk Management	(\$1,356,692)	(\$1,356,692)	(\$1,356,692)	(\$1,356,692)
08A		STATEWIDE	Salary Base Adjustment	\$4,280,731	\$4,280,731	\$4,280,731	\$4,280,731
08A		STATEWIDE	State Treasury Fees	(\$1,072)	(\$1,072)	(\$1,072)	(\$1,072)
08A		STATEWIDE	UPS Fees	(\$5,809)	(\$5,809)	(\$5,809)	(\$5,809)
Subtotal of Statewide Adjustments:				\$67,809,877	(\$1,846,354)	\$12,489,446	\$27,315,296
08A	400	OTHDADJ	Provides funding and (4) authorized positions for an investigative Unit (Internal Affairs) that will take on high profiled investigations for the Department. The Department is moving (4) positions and funding from LSP to HDQ.	\$418,784	\$418,784	\$418,784	\$418,784
08A	402	OTHDADJ	Provides funding and (4) authorized positions for an investigative Unit (Internal Affairs) that will take on high profiled investigations for the Department. The Department is moving (4) positions and funding from LSP to HDQ.	(\$418,784)	(\$418,784)	(\$418,784)	(\$418,784)
08A	406	OTHDADJ	Adjustment anticipating the completion of the Louisiana Correctional Institute for Women facility which will allow female offenders to move out of the local level to the state-run facility.	\$0	\$0	\$1,861,500	\$1,861,500
Subtotal of Non-Statewide Adjustments:				\$0	\$0	\$1,861,500	\$1,861,500

STATE OF LOUISIANA
Five Year Baseline Projection - Department
Continuation for FY2024 - 2025

Dept	Agency	Adjustment Type	Description	Adjustments 2024-2025	Projected 2025-2026	Projected 2026-2027	Projected 2027-2028
08A - Continuation Total:				\$722,898,544	\$653,242,313	\$669,439,613	\$684,265,463
08B - Existing Operating Budget as of 12/01/2023:				\$63,778,361	\$63,778,361	\$63,778,361	\$63,778,361
08B		STATEWIDE	Acquisitions & Major Repairs	\$16,488,176	\$0	\$0	\$0
08B		STATEWIDE	Inflation	\$231,000	\$467,011	\$707,816	\$953,959
08B		STATEWIDE	Non-Recurring Acquisitions & Major Repairs	(\$2,852,397)	(\$2,852,397)	(\$2,852,397)	(\$2,852,397)
08B		STATEWIDE	Non-recurring Carryforwards	(\$20,476,403)	(\$20,476,403)	(\$20,476,403)	(\$20,476,403)
08B		STATEWIDE	Non-recur Special Legislative Project	(\$391,010)	(\$391,010)	(\$391,010)	(\$391,010)
Subtotal of Statewide Adjustments:				(\$7,000,634)	(\$23,252,799)	(\$23,011,994)	(\$22,765,851)
08B	419	MOFSUB	Means of finance substitution increasing State General Fund (Direct) and reducing Statutory Dedications out of the Louisiana State Police Salary Fund for personal services expenditures in accordance with the most recent forecast adopted by the Revenue Estimating Conference on December 14, 2023.	\$9,200,000	\$0	\$0	\$0
08B	419	MOFSUB	Means of finance substitution increasing State General Fund (Direct) and reducing Statutory Dedications out of the Riverboat Gaming Enforcement Fund in order to fund personal services in the Office of State Police.	\$8,512,853	\$8,512,853	\$8,512,853	\$8,512,853
08B	419	NROTHER	Non-recurs one-time funding associated with the Towing and Recovery software application.	(\$217,000)	(\$217,000)	(\$217,000)	(\$217,000)
08B	419	OTHDADJ	Provides additional funding in order to conduct two 50-person attrition cadet classes.	\$3,902,559	\$3,902,559	\$3,902,559	\$3,902,559
Subtotal of Non-Statewide Adjustments:				\$21,398,412	\$12,198,412	\$12,198,412	\$12,198,412
08B - Continuation Total:				\$78,176,139	\$52,723,974	\$52,964,779	\$53,210,922
08C - Existing Operating Budget as of 12/01/2023:				\$152,728,317	\$152,728,317	\$152,728,317	\$152,728,317

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Dept	Agency	Adjustment Type	Description	Adjustments 2024-2025	Projected 2025-2026	Projected 2026-2027	Projected 2027-2028
08C		STATEWIDE	Acquisitions & Major Repairs	\$3,484,583	\$0	\$0	\$0
08C		STATEWIDE	Capitol Police	\$13,318	\$13,318	\$13,318	\$13,318
08C		STATEWIDE	Civil Service Training Series	\$336,822	\$336,822	\$336,822	\$336,822
08C		STATEWIDE	Group Insurance Rate Adjustment for Active Employees	\$212,119	\$438,344	\$679,613	\$936,928
08C		STATEWIDE	Group Insurance Rate Adjustment for Retirees	\$183,947	\$380,126	\$589,351	\$812,491
08C		STATEWIDE	Inflation	\$176,447	\$356,723	\$540,660	\$728,674
08C		STATEWIDE	Legislative Auditor Fees	\$7,614	\$7,614	\$7,614	\$7,614
08C		STATEWIDE	Maintenance in State-Owned Buildings	\$2,928	\$2,928	\$2,928	\$2,928
08C		STATEWIDE	Market Rate Classified	\$1,601,369	\$3,250,779	\$4,949,668	\$6,699,524
08C		STATEWIDE	Non-Recurring Acquisitions & Major Repairs	(\$114,000)	(\$114,000)	(\$114,000)	(\$114,000)
08C		STATEWIDE	Non-recurring Carryforwards	(\$5,993,787)	(\$5,993,787)	(\$5,993,787)	(\$5,993,787)
08C		STATEWIDE	Office of State Procurement	(\$35,119)	(\$35,119)	(\$35,119)	(\$35,119)
08C		STATEWIDE	Office of Technology Services (OTS)	(\$1,377,946)	(\$1,377,946)	(\$1,377,946)	(\$1,377,946)
08C		STATEWIDE	Related Benefits Base Adjustment	\$177,017	\$177,017	\$177,017	\$177,017
08C		STATEWIDE	Rent in State-Owned Buildings	\$3,755	\$3,755	\$3,755	\$3,755
08C		STATEWIDE	Retirement Rate Adjustment	(\$3,076,614)	(\$3,076,614)	(\$3,076,614)	(\$3,076,614)
08C		STATEWIDE	Risk Management	(\$2,552,649)	(\$2,552,649)	(\$2,552,649)	(\$2,552,649)
08C		STATEWIDE	Salary Base Adjustment	\$515,255	\$515,255	\$515,255	\$515,255
08C		STATEWIDE	UPS Fees	(\$2,139)	(\$2,139)	(\$2,139)	(\$2,139)
Subtotal of Statewide Adjustments:				(\$6,437,080)	(\$7,669,573)	(\$5,336,253)	(\$2,917,928)
Subtotal of Non-Statewide Adjustments:				\$0	\$0	\$0	\$0
08C - Continuation Total:				\$146,291,237	\$145,058,744	\$147,392,064	\$149,810,389

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Dept	Agency	Adjustment Type	Description	Adjustments 2024-2025	Projected 2025-2026	Projected 2026-2027	Projected 2027-2028
09A - Existing Operating Budget as of 12/01/2023:				\$2,934,624,231	\$2,934,624,231	\$2,934,624,231	\$2,934,624,231
09A		STATEWIDE	Acquisitions & Major Repairs	\$1,841,379	\$0	\$0	\$0
09A		STATEWIDE	Capitol Park Security	\$36,073	\$36,073	\$36,073	\$36,073
09A		STATEWIDE	Capitol Police	(\$80,999)	(\$80,999)	(\$80,999)	(\$80,999)
09A		STATEWIDE	Civil Service Training Series	\$144,300	\$144,300	\$144,300	\$144,300
09A		STATEWIDE	Group Insurance Rate Adjustment for Active Employees	\$1,112,246	\$2,298,457	\$3,563,551	\$4,912,782
09A		STATEWIDE	Group Insurance Rate Adjustment for Retirees	\$922,848	\$1,907,065	\$2,956,733	\$4,076,208
09A		STATEWIDE	Inflation	\$2,900,334	\$5,863,603	\$8,887,050	\$11,977,523
09A		STATEWIDE	Legislative Auditor Fees	(\$188,996)	(\$188,996)	(\$188,996)	(\$188,996)
09A		STATEWIDE	Maintenance in State-Owned Buildings	\$7,948	\$7,948	\$7,948	\$7,948
09A		STATEWIDE	Market Rate Classified	\$10,023,939	\$20,348,595	\$30,982,975	\$41,936,384
09A		STATEWIDE	Medical Inflation	\$21,992,504	\$44,247,170	\$66,606,729	\$89,421,416
09A		STATEWIDE	Non-recurring Carryforwards	(\$13,594,675)	(\$13,594,675)	(\$13,594,675)	(\$13,594,675)
09A		STATEWIDE	Non-recur Special Legislative Project	(\$5,246,600)	(\$5,246,600)	(\$5,246,600)	(\$5,246,600)
09A		STATEWIDE	Office of State Procurement	(\$54,944)	(\$54,944)	(\$54,944)	(\$54,944)
09A		STATEWIDE	Office of Technology Services (OTS)	\$6,307,557	\$6,307,557	\$6,307,557	\$6,307,557
09A		STATEWIDE	Related Benefits Base Adjustment	\$10,010,887	\$10,010,887	\$10,010,887	\$10,010,887
09A		STATEWIDE	Rent in State-Owned Buildings	(\$2,125,094)	(\$2,125,094)	(\$2,125,094)	(\$2,125,094)
09A		STATEWIDE	Retirement Rate Adjustment	(\$17,639,308)	(\$17,639,308)	(\$17,639,308)	(\$17,639,308)
09A		STATEWIDE	Risk Management	\$2,997,498	\$2,997,498	\$2,997,498	\$2,997,498
09A		STATEWIDE	Salary Base Adjustment	\$20,220,172	\$20,220,172	\$20,220,172	\$20,220,172

STATE OF LOUISIANA
Five Year Baseline Projection - Department
Continuation for FY2024 - 2025

Dept	Agency	Adjustment Type	Description	Adjustments 2024-2025	Projected 2025-2026	Projected 2026-2027	Projected 2027-2028
09A		STATEWIDE	State Treasury Fees	\$88,633	\$88,633	\$88,633	\$88,633
09A		STATEWIDE	UPS Fees	(\$13,364)	(\$13,364)	(\$13,364)	(\$13,364)
Subtotal of Statewide Adjustments:				\$39,662,338	\$75,533,978	\$113,866,126	\$153,193,401
09A	301	OTHADAJ	Provides for a lease increase for the Treatment Center and Alcohol Drug Unit building.	\$22,524	\$22,524	\$22,524	\$22,524
09A	305	MOFSUB	Means of finance substitution replacing Medical Assistance Programs Fraud Detection Fund with State General Fund (Direct) as a result of the latest Revenue Estimating Conference forecast.	(\$218,595)	(\$218,595)	(\$218,595)	(\$218,595)
09A	305	OTHTECH	Transfers one-time funding from Medical Vendor Payments (MVP) is used in Medical Vendor Administration (MVA) for Medicaid Eligibility Unwind related to Public Health Emergency (PHE) disenrollment activities in FY24.	(\$44,616,898)	(\$44,616,898)	(\$44,616,898)	(\$44,616,898)
09A	305	WORKLOAD	Provides funding for the Upper Payment Limit (UPL) calculations for Medicaid in compliance with the CMS mandate.	\$50,000	\$50,000	\$50,000	\$50,000
09A	305	WORKLOAD	Provides funding to develop a web-based survey tool to assure that payments have been implemented or disbursed to appropriate direct support workers and support coordinators in accordance with the Home and Community-Based Services (HCBS) American Rescue Plan Act (ARPA) funding requirements.	\$171,595	\$171,595	\$171,595	\$171,595
09A	305	WORKLOAD	Provides funding 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. Additional funding is required to incorporate the transition to Full Medicaid Pricing (FMP) payments for the physician payment model.	\$350,000	\$350,000	\$350,000	\$350,000
09A	305	WORKLOAD	Provides funding 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.	\$204,880	\$204,880	\$204,880	\$204,880

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Five Year Baseline Projection - Department
Continuation for FY2024 - 2025

Dept	Agency	Adjustment Type	Description	Adjustments 2024-2025	Projected 2025-2026	Projected 2026-2027	Projected 2027-2028
09A	305	WORKLOAD	Provides funding to prepare for the case mix index transition mandated by CMS. The funding is required to address additional hours to prepare for the case mix index transition from Resource Utilization Groups (RUGS) to the Patient-Driven Payment Model (PDPM). Nursing home facilities utilize the case mix index for their reimbursement methodology.	\$91,680	\$91,680	\$91,680	\$91,680
09A	305	WORKLOAD	Provides funding to provide independent audits for Disproportionate Hospital Payments (DSH) to stay in compliance with the CMS mandate.	\$43,001	\$43,001	\$43,001	\$43,001
09A	305	WORKLOAD	Provides funding to support operational costs for the new External Quality Organization Review Contract. 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 §438 Subpart E.	\$155,525	\$155,525	\$155,525	\$155,525
09A	306	MOFSUB	Means of finance substitution due to a FMAP rate changes. For Title XIX, the FY 24 blended rate is 67.57% federal and the FY 25 blended rate is 67.96% federal. For UCC, the FY 24 FMAP rate is 67.67% federal and the FY 25 rate is 68.06% federal. For LaCHIP, the FY 24 blended rate is 77.30% federal, and the FY 25 blended rate is 77.57%.	(\$54,723,160)	(\$54,723,160)	(\$54,723,160)	(\$54,723,160)
09A	306	MOFSUB	Means of finance substitution replacing Federal Funds from the enhanced FMAP rate and fund balance Statutory Dedications out of the Louisiana Medical Assistance Trust Fund with the State General Fund (Direct).	\$285,067,808	\$285,067,808	\$285,067,808	\$285,067,808

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Five Year Baseline Projection - Department
Continuation for FY2024 - 2025

Dept	Agency	Adjustment Type	Description	Adjustments 2024-2025	Projected 2025-2026	Projected 2026-2027	Projected 2027-2028
09A	306	MOFSUB	Means of finance substitution replacing Fees and Self-Generated Revenues with State General Fund (Direct) for the transition of Physician Full Medicaid Pricing (FMP) payments to an alternative payment method. CMS requires the Physician FMP payment method to transition to an alternate payment method by July 1, 2024. According to the agency, the alternate payment method has not been finalized yet.	\$57,446,490	\$57,446,490	\$57,446,490	\$57,446,490
09A	306	MOFSUB	Means of finance substitution replacing Statutory Dedications from the Medicaid Trust Fund for the Elderly with the State General Fund (Direct), which was used for the Nursing Home Rebase in FY 24.	\$12,835,609	\$12,835,609	\$12,835,609	\$12,835,609
09A	306	MOFSUB	Means of financing substitution replacing the Health Excellence Fund with the State General Fund (Direct) based on REC projections.	\$8,528,654	\$8,528,654	\$8,528,654	\$8,528,654
09A	306	MOFSUB	Means of financing substitution replacing the New Opportunities Waiver Fund with the State General Fund (Direct).	\$0	\$0	\$16,315,856	\$43,348,066
09A	306	MOFSUB	Means of financing substitution replacing the State General Fund (Direct) with the Louisiana Fund based on REC projections.	(\$9,145,946)	(\$9,145,946)	(\$9,145,946)	(\$9,145,946)
09A	306	OTHANN	Annualization of the FY24 nursing home rebase, and also for room/board rates for hospice recipients. Administrative rules and the Medicaid State Plan allows for a rebase every other year and inflationary adjustments in non-rebase years. The transition in nursing home reimbursement methodology (the case mix index) is factored into this adjustment.	\$21,709,219	\$50,202,230	\$60,464,112	\$87,722,597
09A	306	OTHANN	Annualization of the twelve Rural Health Clinics added in FY24, the addition of ten new Rural Health Clinics in FY25, and the federally mandated annual Medical Economic Index (MEI) adjustment to the Rural Health Clinics Rates. This ensures that the LDH meets the guidelines in accordance with Section 1902(aa) provisions of the Benefits Improvement Act (BIPA), effective January 1, 2001.	\$96,651	\$221,501	\$346,350	\$471,200

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Continuation for FY2024 - 2025

Dept	Agency	Adjustment Type	Description	Adjustments 2024-2025	Projected 2025-2026	Projected 2026-2027	Projected 2027-2028
09A	306	OTHANN	Annualization of twenty-two Federally Qualified Health Clinics (FQHC) added in FY24, the addition of twenty-four FQHC in FY25, and the federally mandated annual Medical Economic Index (MEI) adjustment to the rural health clinic rates This ensures that the LDH meets the guidelines in accordance with Section 1902 (aa) provisions of the Benefits Improvement Act (BIPA), effective January 1, 2001.	\$224,306	\$389,350	\$554,394	\$719,438
09A	306	OTHDADJ	Adjustment for Intermediate Care Facilities for the Developmentally Disabled (ICF/DDs) as required by the State Plan in non-rebase years	\$2,085,805	\$4,213,329	\$7,310,997	\$9,543,031
09A	306	OTHDADJ	Adjusts funding in the Public Providers and Uncompensated Care Costs (UCC) programs due to the increased or decreased need for Title XIX and UCC in various agencies' recommended budgets.	\$6,746,979	\$6,746,979	\$6,746,979	\$6,746,979
09A	306	OTHDADJ	Increase for mandated inflationary increases to rural hospital inpatient rates. Act 327 of the 2007 Legislative Session mandates that rural hospital inpatient rates are to be given an inflationary adjustment in non-rebase years. FY25 is not a rebase year. The new rate year will begin effective July 1, 2024.	\$248,711	\$506,425	\$515,471	\$524,701
09A	306	OTHTECH	Receives one-time funding transfers back from the Medical Vendor Administration (MVA) for Medicaid Eligibility Unwind related to Public Health Emergency (PHE) disenrollment activities in FY24.	\$44,616,898	\$44,616,898	\$44,616,898	\$44,616,898
09A	306	WORKLOAD	Adjustment for the managed care Dental Benefit Program (PAHP) for dental services. It reflects 12 months of capitated PMPM payments and includes the following: 1) utilization/trend adjustment; 2) enrollment changes; and 3) premium tax changes.	\$236,211	\$2,688,131	\$5,004,290	\$7,389,021
09A	306	WORKLOAD	Clawback payments, which are paid to the Centers for Medicare and Medicaid Services (CMS) for a phase-down contribution to finance a portion of the Medicare drug expenditures for individuals (known as dual eligibles) whose projected Medicaid drug coverage is assumed by Medicare Part-D.	\$28,350,436	\$45,441,790	\$63,782,522	\$83,463,962
09A	306	WORKLOAD	Provides for Fee for Service utilization growth.	\$0	\$5,531,900	\$12,483,545	\$20,398,773

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Five Year Baseline Projection - Department
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Dept	Agency	Adjustment Type	Description	Adjustments 2024-2025	Projected 2025-2026	Projected 2026-2027	Projected 2027-2028
09A	306	WORKLOAD	Provides funding for the Managed Care Organization (MCO) Program for physical, specialized behavioral health, and non-emergency medical transportation services. It reflects 12 months of capitated PMPM payments and includes the following: 1) utilization/trend adjustment; 2) enrollment/kick changes; 3) Pharmacy Rebates, and 4) premium tax changes. MCIP is excluded from this request.	(\$116,295,735)	(\$33,233,847)	\$45,785,229	\$129,149,262
09A	306	WORKLOAD	The Medicare Part A and Part B adjustment provides funding for federally mandated rate changes to Medicare premiums and for the anticipated increase in the number of "dual eligibles" low-income seniors and disabled individuals who qualify for both Medicare and Medicaid who enroll in the Medicare Savings Program and the Low-Income Subsidy (LIS) program	\$4,092,681	\$12,209,067	\$24,725,643	\$38,102,359
09A	307	OTHDADJ	Funding for legal software to securely store state agencies litigation data. The previous software no longer exists as an accessible program to OTS/DOA.	\$50,000	\$0	\$0	\$0
09A	309	OTHDADJ	Provides a lease increase and cost for new building at Terrebonne Behavioral Health, a lease increase at St. Mary Behavioral Health, and a lease increase at River Parishes Behavioral Health Clinic	\$336,258	\$336,258	\$336,258	\$336,258

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Dept	Agency	Adjustment Type	Description	Adjustments 2024-2025	Projected 2025-2026	Projected 2026-2027	Projected 2027-2028
09A	320	WORKLOAD	Funding for the My Choice program to provide transition planning and support services for individuals with Serious Mental Illness (SMI) based on the Dept. of Justice (DOJ) Agreement.	\$1,950,000	\$1,950,000	\$1,950,000	\$1,950,000
09A	320	WORKLOAD	Three (3) Program Monitors for the My Choice Louisiana initiative. OAAS is currently out of compliance with their DOJ Agreement and needs these positions in order to meet the criteria of the agreement, such as contacting individuals within 3 days and having face-to-face meetings within 14 days.	\$321,062	\$321,062	\$321,062	\$321,062
09A	324	OTHDADJ	Removes funding for a upgrade to Call Works Hardware System that was a one time expense.	(\$97,590)	(\$97,590)	(\$97,590)	(\$97,590)
09A	324	OTHDADJ	Removes funding for the American College of Surgeons (ACS) State System Consultation Visit. The Trauma Systems Consultation Program of the ACS Committee on Trauma (COT) is required to evaluate trauma systems and provides consultative guidance for future system development.	(\$70,000)	(\$70,000)	(\$70,000)	(\$70,000)
09A	326	MOFSUB	Means of finance substitution replacing the Hospital Preparedness Plan grant. This grant is being used to pay for the Medical Special Needs Shelters and Warehouse.	\$208,000	\$208,000	\$208,000	\$208,000
09A	326	OTHDADJ	The Lead & Copper Rule Revision is a Rule promulgated under the Safe Drinking Water Act.EPA will be issuing an additional LCR rule called Lead and Copper Improvements (LCRI) by the end of 2023.	\$266,206	\$266,206	\$266,206	\$266,206
09A	330	MOFSUB	Means of finance substitution replacing Health Care Facility Fund with State General Fund (Direct) as a result of the latest Revenue Estimating Conference forecast.	\$22,212	\$22,212	\$22,212	\$22,212
09A	330	OTHDADJ	Additional funding is needed for 24 Civil Intermediate Transitional beds for Central Louisiana State Hospital (CLSH), this would allow the beds to also accept Forensic Supervised Transitional Residential Aftercare (FSTRA) services. These are to help patients transition back into the community. This is to remain in compliance with Cooper/Jackson Settlement.	\$2,586,040	\$2,586,040	\$2,586,040	\$2,586,040

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Dept	Agency	Adjustment Type	Description	Adjustments 2024-2025	Projected 2025-2026	Projected 2026-2027	Projected 2027-2028
09A	330	OTHDADJ	Funding is needed for 26 Forensic Supervised Transitional Residential Aftercare (FSTRA) beds at East Louisiana Mental Health System (ELMHS). This is to remain in compliance with the Cooper/Jackson Settlement.	\$2,453,024	\$2,453,024	\$2,453,024	\$2,453,024
09A	330	OTHDADJ	Funding is needed for 60 Forensic Supervised Transitional Residential Aftercare (FSTRA) beds at Villa Feliciana Medical Complex (Villa) but are operated by East Louisiana Mental Health System (ELMHS). This is due to remain in compliance with the Cooper/Jackson Settlement.	\$3,681,595	\$3,681,595	\$3,681,595	\$3,681,595
09A	330	OTHDADJ	Provides funding for a 43-percent increase in hospital patient pharmaceuticals budget for the rising cost of medications used to treat schizophrenia and schizoaffective disorder in adults. This adjustment also includes a corresponding increase in payments from Medical Vendor Payments for Medicaid eligible expenses.	\$910,119	\$910,119	\$910,119	\$910,119
09A	330	OTHDADJ	Provides funding for an increase in the cost of the dietary services contract for meals, snacks, and nutritional supplements. This is to support 120 patients at Central Louisiana State Hospital and 677 patients at Eastern Louisiana Mental Health System. This adjustment also includes a corresponding increase in payments from Medical Vendor Payments for Medicaid eligible expenses.	\$2,024,847	\$2,024,847	\$2,024,847	\$2,024,847
09A	330	OTHDADJ	Provides funding to Eastern Louisiana Mental Health System (ELMHS) for payment to Villa Feliciana Medical Complex (Villa) for sick bay beds due to increase in the contract's daily bed rate. The agreement between ELMHS and Villa tie the per diem bed rate to the Medicaid reimbursement rate, which is increasing for FY25.	\$421,849	\$421,849	\$421,849	\$421,849
09A	330	WORKLOAD	Provides an 18% and 15% contract increase for Grace Outreach Center and Harmony Center supervised Community group home contracts.	\$2,549,189	\$2,549,189	\$2,549,189	\$2,549,189
09A	340	WORKLOAD	Funding for additional screeners for Request for Services Registry (RSFR) for Screenings Registry. Initial screenings and re-screenings outpace the capacity of current screeners by about 70-90 screenings per month.	\$58,433	\$58,433	\$58,433	\$58,433

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Dept	Agency	Adjustment Type	Description	Adjustments 2024-2025	Projected 2025-2026	Projected 2026-2027	Projected 2027-2028
09A	350	MOFSUB	Means of Finance substitution replacing the COVID-19 Health Disparities Grant, which expires on May 31, 2024, to support closing the gap on health disparities among populations that are high-risk and underserved.	\$633,753	\$633,753	\$633,753	\$633,753
09A	350	OTHDADJ	Provides funding to develop and maintain a data platform to collect data on women's health to serve as a data clearinghouse for women's health status in Louisiana, which is part of the agency's mission and function specified in ACT 676 of the 2022 Regular Session.	\$100,000	\$100,000	\$100,000	\$100,000
09A	375	OTHDADJ	Provides for a lease increase for the building that houses Administrative and Developmental Disabilities Division.	\$192,000	\$192,000	\$192,000	\$192,000
Subtotal of Non-Statewide Adjustments:				\$266,972,326	\$414,343,917	\$563,462,450	\$747,006,451
09A - Continuation Total:				\$3,241,258,895	\$3,424,502,126	\$3,611,952,807	\$3,834,824,083
10A - Existing Operating Budget as of 12/01/2023:				\$288,499,293	\$288,499,293	\$288,499,293	\$288,499,293
10A		STATEWIDE	Capitol Park Security	(\$11,050)	(\$11,050)	(\$11,050)	(\$11,050)
10A		STATEWIDE	Capitol Police	\$22,839	\$22,839	\$22,839	\$22,839
10A		STATEWIDE	Civil Service Training Series	\$783,852	\$783,852	\$783,852	\$783,852
10A		STATEWIDE	Group Insurance Rate Adjustment for Active Employees	\$471,320	\$973,982	\$1,510,071	\$2,081,814
10A		STATEWIDE	Group Insurance Rate Adjustment for Retirees	\$438,364	\$905,879	\$1,404,484	\$1,936,250
10A		STATEWIDE	Inflation	\$344,538	\$696,552	\$1,055,715	\$1,422,841
10A		STATEWIDE	Legislative Auditor Fees	(\$4,864)	(\$4,864)	(\$4,864)	(\$4,864)
10A		STATEWIDE	Maintenance in State-Owned Buildings	\$11,275	\$11,275	\$11,275	\$11,275
10A		STATEWIDE	Market Rate Classified	\$4,402,966	\$8,938,020	\$13,609,118	\$18,420,350
10A		STATEWIDE	Non-recurring Carryforwards	(\$1,542,729)	(\$1,542,729)	(\$1,542,729)	(\$1,542,729)
10A		STATEWIDE	Non-recur Special Legislative Project	(\$7,000,000)	(\$7,000,000)	(\$7,000,000)	(\$7,000,000)

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Continuation for FY2024 - 2025

Dept	Agency	Adjustment Type	Description	Adjustments 2024-2025	Projected 2025-2026	Projected 2026-2027	Projected 2027-2028
10A		STATEWIDE	Office of State Procurement	\$12,795	\$12,795	\$12,795	\$12,795
10A		STATEWIDE	Office of Technology Services (OTS)	\$2,975,993	\$2,975,993	\$2,975,993	\$2,975,993
10A		STATEWIDE	Related Benefits Base Adjustment	\$1,966,146	\$1,966,146	\$1,966,146	\$1,966,146
10A		STATEWIDE	Rent in State-Owned Buildings	(\$942,890)	(\$942,890)	(\$942,890)	(\$942,890)
10A		STATEWIDE	Retirement Rate Adjustment	(\$9,735,746)	(\$9,735,746)	(\$9,735,746)	(\$9,735,746)
10A		STATEWIDE	Risk Management	\$242,669	\$242,669	\$242,669	\$242,669
10A		STATEWIDE	Salary Base Adjustment	\$4,660,590	\$4,660,590	\$4,660,590	\$4,660,590
10A		STATEWIDE	State Treasury Fees	(\$180,534)	(\$180,534)	(\$180,534)	(\$180,534)
10A		STATEWIDE	UPS Fees	\$220	\$220	\$220	\$220
Subtotal of Statewide Adjustments:				(\$3,084,246)	\$2,772,999	\$8,837,954	\$15,119,821
10A	360	OTHDADJ	Adjusts the funding provided for the development of Child Support Enforcement Modernization Project (CSEMP). The system is expected to continue the Planning Phase and begin the Design, Development and Implementation (DDI) Phase throughout Fiscal Year 2024-2025.	\$2,128,372	\$5,653,607	\$6,002,942	(\$396,797)
10A	360	OTHDADJ	Adjusts the funding provided for the development of Comprehensive Child Welfare Information System (CCWIS). The system is expected to continue the Planning Phase throughout Fiscal Year 2024-2025.	(\$2,112,924)	\$5,745,254	(\$379,344)	(\$4,144,804)
Subtotal of Non-Statewide Adjustments:				\$15,448	\$11,398,861	\$5,623,598	(\$4,541,601)
10A - Continuation Total:				\$285,430,495	\$302,671,153	\$302,960,845	\$299,077,513
11A - Existing Operating Budget as of 12/01/2023:				\$27,718,362	\$27,718,362	\$27,718,362	\$27,718,362
11A		STATEWIDE	Acquisitions & Major Repairs	\$402,944	\$0	\$0	\$0
11A		STATEWIDE	Capitol Park Security	(\$15,144)	(\$15,144)	(\$15,144)	(\$15,144)

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Five Year Baseline Projection - Department
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Dept	Agency	Adjustment Type	Description	Adjustments 2024-2025	Projected 2025-2026	Projected 2026-2027	Projected 2027-2028
11A		STATEWIDE	Civil Service Training Series	\$78,243	\$78,243	\$78,243	\$78,243
11A		STATEWIDE	Group Insurance Rate Adjustment for Active Employees	\$56,595	\$116,954	\$181,326	\$249,979
11A		STATEWIDE	Group Insurance Rate Adjustment for Retirees	\$38,614	\$79,796	\$123,716	\$170,557
11A		STATEWIDE	Inflation	\$13,667	\$27,631	\$41,879	\$56,443
11A		STATEWIDE	Legislative Auditor Fees	(\$16,908)	(\$16,908)	(\$16,908)	(\$16,908)
11A		STATEWIDE	Maintenance in State-Owned Buildings	\$1,138	\$1,138	\$1,138	\$1,138
11A		STATEWIDE	Market Rate Classified	\$552,212	\$1,120,991	\$1,706,832	\$2,310,249
11A		STATEWIDE	Non-recurring Carryforwards	(\$5,063,349)	(\$5,063,349)	(\$5,063,349)	(\$5,063,349)
11A		STATEWIDE	Office of State Procurement	\$1,579	\$1,579	\$1,579	\$1,579
11A		STATEWIDE	Office of Technology Services (OTS)	(\$17,573)	(\$17,573)	(\$17,573)	(\$17,573)
11A		STATEWIDE	Related Benefits Base Adjustment	\$514,381	\$514,381	\$514,381	\$514,381
11A		STATEWIDE	Rent in State-Owned Buildings	\$16,306	\$16,306	\$16,306	\$16,306
11A		STATEWIDE	Retirement Rate Adjustment	(\$862,379)	(\$862,379)	(\$862,379)	(\$862,379)
11A		STATEWIDE	Risk Management	\$8,034	\$8,034	\$8,034	\$8,034
11A		STATEWIDE	Salary Base Adjustment	\$7,951	\$7,951	\$7,951	\$7,951
11A		STATEWIDE	UPS Fees	(\$303)	(\$303)	(\$303)	(\$303)
Subtotal of Statewide Adjustments:				(\$4,283,992)	(\$4,002,652)	(\$3,294,271)	(\$2,560,796)
Subtotal of Non-Statewide Adjustments:				\$0	\$0	\$0	\$0
11A - Continuation Total:				\$23,434,370	\$23,715,710	\$24,424,091	\$25,157,566
12A - Existing Operating Budget as of 12/01/2023:				\$0	\$0	\$0	\$0
Subtotal of Statewide Adjustments:				\$0	\$0	\$0	\$0

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Five Year Baseline Projection - Department
Continuation for FY2024 - 2025

Dept	Agency	Adjustment Type	Description	Adjustments 2024-2025	Projected 2025-2026	Projected 2026-2027	Projected 2027-2028
Subtotal of Non-Statewide Adjustments:				\$0	\$0	\$0	\$0
12A - Continuation Total:				\$0	\$0	\$0	\$0
13A - Existing Operating Budget as of 12/01/2023:				\$16,858,079	\$16,858,079	\$16,858,079	\$16,858,079
13A		STATEWIDE	Inflation	\$32,504	\$65,715	\$99,599	\$134,235
13A		STATEWIDE	Non-recurring Carryforwards	(\$2,778,544)	(\$2,778,544)	(\$2,778,544)	(\$2,778,544)
Subtotal of Statewide Adjustments:				(\$2,746,040)	(\$2,712,829)	(\$2,678,945)	(\$2,644,309)
13A	856	MOFSUB	Means of finance substitution decreasing State General Fund and increasing Fees and Self-generated Revenues out of the Environmental Trust Dedicated Fund Account for the Self-Audit Program that was authorized per Act No. 481 of the 2021 Regular Legislative Session.	(\$225,587)	(\$225,587)	(\$225,587)	(\$225,587)
Subtotal of Non-Statewide Adjustments:				(\$225,587)	(\$225,587)	(\$225,587)	(\$225,587)
13A - Continuation Total:				\$13,886,452	\$13,919,663	\$13,953,547	\$13,988,183
14A - Existing Operating Budget as of 12/01/2023:				\$14,810,048	\$14,810,048	\$14,810,048	\$14,810,048
Subtotal of Statewide Adjustments:				\$0	\$0	\$0	\$0
Subtotal of Non-Statewide Adjustments:				\$0	\$0	\$0	\$0
14A - Continuation Total:				\$14,810,048	\$14,810,048	\$14,810,048	\$14,810,048
16A - Existing Operating Budget as of 12/01/2023:				\$11,426,395	\$11,426,395	\$11,426,395	\$11,426,395
16A		STATEWIDE	Non-recurring Carryforwards	(\$10,676,395)	(\$10,676,395)	(\$10,676,395)	(\$10,676,395)
16A		STATEWIDE	Non-recur Special Legislative Project	(\$750,000)	(\$750,000)	(\$750,000)	(\$750,000)
16A		STATEWIDE	Office of Technology Services (OTS)	\$6,500,000	\$6,500,000	\$6,500,000	\$6,500,000

STATE OF LOUISIANA
Five Year Baseline Projection - Department
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Dept	Agency	Adjustment Type	Description	Adjustments 2024-2025	Projected 2025-2026	Projected 2026-2027	Projected 2027-2028
Subtotal of Statewide Adjustments:				(\$4,926,395)	(\$4,926,395)	(\$4,926,395)	(\$4,926,395)
16A	513	MOFSUB	Means of finance substitution decreasing Statutory Dedications out of the Conservation Fund to align with projected revenues.	\$0	\$10,500,000	\$10,500,000	\$10,500,000
16A	514	MOFSUB	Means of finance substitution decreasing Statutory Dedications out of the Conservation Fund to align with projected revenues.	\$0	\$10,500,000	\$10,500,000	\$10,500,000
Subtotal of Non-Statewide Adjustments:				\$0	\$21,000,000	\$21,000,000	\$21,000,000
16A - Continuation Total:				\$6,500,000	\$27,500,000	\$27,500,000	\$27,500,000
17A - Existing Operating Budget as of 12/01/2023:				\$8,637,485	\$8,637,485	\$8,637,485	\$8,637,485
17A		STATEWIDE	Capitol Park Security	(\$2,658)	(\$2,658)	(\$2,658)	(\$2,658)
17A		STATEWIDE	Civil Service Training Series	\$31,940	\$31,940	\$31,940	\$31,940
17A		STATEWIDE	Group Insurance Rate Adjustment for Active Employees	\$11,245	\$23,238	\$36,028	\$49,669
17A		STATEWIDE	Group Insurance Rate Adjustment for Retirees	\$2,969	\$6,135	\$9,512	\$13,113
17A		STATEWIDE	Inflation	\$10,093	\$20,406	\$30,926	\$41,680
17A		STATEWIDE	Legislative Auditor Fees	\$137	\$137	\$137	\$137
17A		STATEWIDE	Market Rate Classified	\$114,218	\$231,863	\$353,037	\$477,846
17A		STATEWIDE	Non-recurring Carryforwards	(\$1,800,000)	(\$1,800,000)	(\$1,800,000)	(\$1,800,000)
17A		STATEWIDE	Office of Technology Services (OTS)	(\$1,677)	(\$1,677)	(\$1,677)	(\$1,677)
17A		STATEWIDE	Related Benefits Base Adjustment	(\$47,685)	(\$47,685)	(\$47,685)	(\$47,685)
17A		STATEWIDE	Rent in State-Owned Buildings	(\$36,011)	(\$36,011)	(\$36,011)	(\$36,011)
17A		STATEWIDE	Retirement Rate Adjustment	(\$233,242)	(\$233,242)	(\$233,242)	(\$233,242)
17A		STATEWIDE	Risk Management	(\$7,759)	(\$7,759)	(\$7,759)	(\$7,759)

STATE OF LOUISIANA
Five Year Baseline Projection - Department
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Dept	Agency	Adjustment Type	Description	Adjustments 2024-2025	Projected 2025-2026	Projected 2026-2027	Projected 2027-2028
17A		STATEWIDE	Salary Base Adjustment	(\$38,521)	(\$38,521)	(\$38,521)	(\$38,521)
17A		STATEWIDE	State Treasury Fees	\$828	\$828	\$828	\$828
17A		STATEWIDE	UPS Fees	\$202	\$202	\$202	\$202
Subtotal of Statewide Adjustments:				(\$1,995,921)	(\$1,852,804)	(\$1,704,943)	(\$1,552,138)
17A	562	OTHDADJ	Increase for Westlaw Subscription	\$1,555	\$1,555	\$1,555	\$1,555
17A	562	OTHDADJ	Replacement of IT equipment including laptops, printer, scanners and desk computers.	\$17,869	\$0	\$0	\$0
17A	563	OTHDADJ	Provides funding for an increase of a legal contract due to an increase in appeals	\$40,050	\$40,050	\$40,050	\$40,050
Subtotal of Non-Statewide Adjustments:				\$59,474	\$41,605	\$41,605	\$41,605
17A - Continuation Total:				\$6,701,038	\$6,826,286	\$6,974,147	\$7,126,952
18A - Existing Operating Budget as of 12/01/2023:				\$0	\$0	\$0	\$0
Subtotal of Statewide Adjustments:				\$0	\$0	\$0	\$0
Subtotal of Non-Statewide Adjustments:				\$0	\$0	\$0	\$0
18A - Continuation Total:				\$0	\$0	\$0	\$0
19A - Existing Operating Budget as of 12/01/2023:				\$1,387,178,812	\$1,387,178,812	\$1,387,178,812	\$1,387,178,812
19A		STATEWIDE	Capitol Park Security	(\$1,654)	(\$1,654)	(\$1,654)	(\$1,654)
19A		STATEWIDE	Group Insurance Rate Adjustment for Active Employees	\$3,391,062	\$7,007,630	\$10,864,699	\$14,978,289
19A		STATEWIDE	Group Insurance Rate Adjustment for Retirees	\$2,529,646	\$5,227,513	\$8,104,787	\$11,173,424
19A		STATEWIDE	Legislative Auditor Fees	\$304,536	\$304,536	\$304,536	\$304,536
19A		STATEWIDE	Market Rate Classified	\$6,872,101	\$13,950,366	\$21,240,968	\$28,750,284

STATE OF LOUISIANA
Five Year Baseline Projection - Department
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Dept	Agency	Adjustment Type	Description	Adjustments 2024-2025	Projected 2025-2026	Projected 2026-2027	Projected 2027-2028
19A		STATEWIDE	Non-recurring Carryforwards	(\$2,000,000)	(\$2,000,000)	(\$2,000,000)	(\$2,000,000)
19A		STATEWIDE	Office of State Procurement	\$14,595	\$14,595	\$14,595	\$14,595
19A		STATEWIDE	Office of Technology Services (OTS)	(\$509,120)	(\$509,120)	(\$509,120)	(\$509,120)
19A		STATEWIDE	Rent in State-Owned Buildings	\$7,895	\$7,895	\$7,895	\$7,895
19A		STATEWIDE	Retirement Rate Adjustment	(\$39,156,219)	(\$39,156,219)	(\$39,156,219)	(\$39,156,219)
19A		STATEWIDE	Risk Management	\$11,216,841	\$11,216,841	\$11,216,841	\$11,216,841
19A		STATEWIDE	State Treasury Fees	\$224,674	\$224,674	\$224,674	\$224,674
19A		STATEWIDE	UPS Fees	(\$711)	(\$711)	(\$711)	(\$711)
Subtotal of Statewide Adjustments:				(\$17,106,354)	(\$3,713,654)	\$10,311,291	\$25,002,834
19A	600	NROTHER	Non-recurs funding received outside of the higher education formula from Louisiana State University - A&M College for a landscape industry study.	(\$100,000)	(\$100,000)	(\$100,000)	(\$100,000)
19A	600	NROTHER	Non-recurs funding received outside of the higher education formula from Louisiana State University - A&M College for a student record system.	(\$3,500,000)	(\$3,500,000)	(\$3,500,000)	(\$3,500,000)
19A	600	NROTHER	Non-recurs funding received outside of the higher education formula from Louisiana State University - A&M College for a study on student athlete health.	(\$150,000)	(\$150,000)	(\$150,000)	(\$150,000)
19A	600	NROTHER	Non-recurs funding received outside of the higher education formula from Louisiana State University - A&M College for athletic facilities planning and design.	(\$5,000,000)	(\$5,000,000)	(\$5,000,000)	(\$5,000,000)
19A	600	NROTHER	Non-recurs funding received outside of the higher education formula from Louisiana State University - A&M College for graduate assistantships.	(\$8,000,000)	(\$8,000,000)	(\$8,000,000)	(\$8,000,000)
19A	600	NROTHER	Non-recurs funding received outside of the higher education formula from Louisiana State University - A&M College for the LSU Litter Institute.	(\$800,000)	(\$800,000)	(\$800,000)	(\$800,000)

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Dept	Agency	Adjustment Type	Description	Adjustments 2024-2025	Projected 2025-2026	Projected 2026-2027	Projected 2027-2028
19A	600	NROTHER	Non-recurs funding received outside of the higher education formula from Louisiana State University - A&M College for the platform of Energy Transition.	(\$5,000,000)	(\$5,000,000)	(\$5,000,000)	(\$5,000,000)
19A	600	NROTHER	Non-recurs funding received outside of the higher education formula from Louisiana State University Health Sciences Center - New Orleans for security improvements and equipment.	(\$1,000,000)	(\$1,000,000)	(\$1,000,000)	(\$1,000,000)
19A	600	NROTHER	Non-recurs funding received outside of the higher education formula from Louisiana State University Health Sciences Center - Shreveport for analytical chemistry equipment.	(\$576,325)	(\$576,325)	(\$576,325)	(\$576,325)
19A	600	NROTHER	Non-recurs funding received outside of the higher education formula from Louisiana State University Health Sciences Center - Shreveport for graduate assistantships.	(\$1,000,000)	(\$1,000,000)	(\$1,000,000)	(\$1,000,000)
19A	600	NROTHER	Non-recurs funding received outside of the higher education formula from Louisiana State University - Shreveport for operational expenditures.	(\$1,000,000)	(\$1,000,000)	(\$1,000,000)	(\$1,000,000)
19A	600	NROTHER	Non-recurs funding received outside of the higher education formula from Pennington Biomedical Research Center for faculty recruitment.	(\$1,000,000)	(\$1,000,000)	(\$1,000,000)	(\$1,000,000)
19A	615	NROTHER	Non-recurs funding received outside of the higher education formula from Southern University - Agricultural & Mechanical College for the Museum of Art.	(\$100,000)	(\$100,000)	(\$100,000)	(\$100,000)
19A	615	NROTHER	Non-recurs funding received outside of the higher education formula from Southern University - New Orleans for new academic programs.	(\$3,000,000)	(\$3,000,000)	(\$3,000,000)	(\$3,000,000)
19A	615	NROTHER	Non-recurs funding received outside of the higher education formula from the Southern University Agricultural Research and Extension Center for operational expenses.	(\$2,800,000)	(\$2,800,000)	(\$2,800,000)	(\$2,800,000)

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Dept	Agency	Adjustment Type	Description	Adjustments 2024-2025	Projected 2025-2026	Projected 2026-2027	Projected 2027-2028
19A	615	NROTHER	Non-recurs funding received outside of the higher education formula from the Southern University Board of Supervisors for graduate assistantships. Southern University – Agricultural & Mechanical College: (\$240,000) Southern University – Law Center: (\$120,000) Southern University – New Orleans: (\$40,000)	(\$400,000)	(\$400,000)	(\$400,000)	(\$400,000)
19A	615	NROTHER	Non-recurs funding received outside of the higher education formula from the Southern University Board of Supervisors for operational expenditures.	(\$1,500,000)	(\$1,500,000)	(\$1,500,000)	(\$1,500,000)
19A	615	NROTHER	Non-recurs funding received outside of the higher education formula from the Southern University - Law Center for operational expenditures.	(\$1,275,000)	(\$1,275,000)	(\$1,275,000)	(\$1,275,000)
19A	620	NROTHER	Non-recurs funding received outside of the higher education formula from McNeese State University for recovery, planning, and construction projects.	(\$150,000)	(\$150,000)	(\$150,000)	(\$150,000)
19A	620	NROTHER	Non-recurs funding received outside of the higher education formula from McNeese State University for the Governor’s Gifted Program.	(\$150,000)	(\$150,000)	(\$150,000)	(\$150,000)
19A	620	NROTHER	Non-recurs funding received outside of the higher education formula from the University of Louisiana at Lafayette for research and development expansion for advanced manufacturing and sustainability complex.	(\$17,000,000)	(\$17,000,000)	(\$17,000,000)	(\$17,000,000)
19A	620	NROTHER	Non-recurs funding received outside of the higher education formula from the University of Louisiana at Lafayette for the Cajun Advanced Picosatellite Experiment (CAPE).	(\$250,000)	(\$250,000)	(\$250,000)	(\$250,000)
19A	620	NROTHER	Non-recurs funding received outside of the higher education formula from the University of Louisiana at Lafayette for the VAX-Up Louisiana Partnership between ULL, LDH, and private sector partners to address health equity and health outcomes in rural and/or underserved communities and populations.	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)

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Dept	Agency	Adjustment Type	Description	Adjustments 2024-2025	Projected 2025-2026	Projected 2026-2027	Projected 2027-2028
19A	620	NROTHER	Non-recurs funding received outside of the higher education formula from the University of Louisiana Board of Supervisors for graduate assistantships. Nicholls State University: (\$76,122) Grambling State University: (\$30,811) Louisiana Tech University: (\$246,126) McNeese State University: (\$76,846) University of Louisiana at Monroe: (\$196,466) Northwestern State University: (\$74,309) Southeastern State University: (\$247,938) University of Louisiana at Lafayette: (\$484,277) University of New Orleans: (\$167,105)	(\$1,600,000)	(\$1,600,000)	(\$1,600,000)	(\$1,600,000)
19A	649	NROTHER	Non-recurs funding received outside of the higher education formula from Delgado Community College for fixtures, furnishings, and equipment for the newly constructed Athletic Complex.	(\$800,000)	(\$800,000)	(\$800,000)	(\$800,000)
19A	649	NROTHER	Non-recurs funding received outside of the higher education formula from Delgado Community College for operational expenditures.	(\$1,000,000)	(\$1,000,000)	(\$1,000,000)	(\$1,000,000)
19A	649	NROTHER	Non-recurs funding received outside of the higher education formula from SOWELA Technical Community College for operational expenditures.	(\$200,000)	(\$200,000)	(\$200,000)	(\$200,000)
19A	649	NROTHER	Non-recurs funding received outside of the higher education formula from SOWELA Technical Community College for parking lot improvements.	(\$100,000)	(\$100,000)	(\$100,000)	(\$100,000)
19A	649	NROTHER	Non-recurs funding received outside of the higher education formula from the Louisiana Community and Technical Colleges System Board of Supervisors to provide Parolees Vocational Training options to reenter the workforce.	(\$5,000,000)	(\$5,000,000)	(\$5,000,000)	(\$5,000,000)
19A	671	MOFSUB	Means of finance substitution associated with the Office of Student Financial Assistance (LOSFA) for the Tuition Opportunity Program for Students (TOPS) Fund reflecting the most recent Revenue Estimating Conference (REC) distribution.	(\$23,827,744)	(\$23,856,336)	(\$23,861,401)	(\$23,861,401)

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Dept	Agency	Adjustment Type	Description	Adjustments 2024-2025	Projected 2025-2026	Projected 2026-2027	Projected 2027-2028
19A	671	OTHDADJ	Adjustment for Tuition Opportunity Program for Students (TOPS) awards as projected by the Office of Student Financial Assistance. The total amount funded for TOPS awards in Fiscal Year 2024-2025 is \$307,474,901.	(\$602,302)	\$5,854,670	\$13,389,037	\$21,104,227
19A	671	OTHDADJ	Provides funding to the LSU Board of Supervisors for cost increases associated with the LSU First Health Plan. This adjustment is not included in the total higher education statewide adjustment, as it is for the LSU System specifically.	\$3,354,014	\$3,354,014	\$3,354,014	\$3,354,014
Subtotal of Non-Statewide Adjustments:				(\$87,527,357)	(\$81,098,977)	(\$73,569,675)	(\$65,854,485)
19A - Continuation Total:				\$1,282,545,101	\$1,302,366,181	\$1,323,920,428	\$1,346,327,161
19B - Existing Operating Budget as of 12/01/2023:				\$62,296,688	\$62,296,688	\$62,296,688	\$62,296,688
19B		STATEWIDE	Capitol Park Security	(\$165)	(\$165)	(\$165)	(\$165)
19B		STATEWIDE	Capitol Police	\$14,092	\$14,092	\$14,092	\$14,092
19B		STATEWIDE	Group Insurance Rate Adjustment for Active Employees	\$132,844	\$274,522	\$425,622	\$586,772
19B		STATEWIDE	Group Insurance Rate Adjustment for Retirees	\$135,964	\$280,969	\$435,616	\$600,549
19B		STATEWIDE	Inflation	\$205,147	\$414,746	\$628,602	\$847,198
19B		STATEWIDE	Legislative Auditor Fees	\$15,328	\$15,328	\$15,328	\$15,328
19B		STATEWIDE	Market Rate Classified	\$257,328	\$522,378	\$795,378	\$1,076,567
19B		STATEWIDE	Market Rate Unclassified	\$22,830	\$46,345	\$70,566	\$95,513
19B		STATEWIDE	Non-Recurring Acquisitions & Major Repairs	(\$400,000)	(\$400,000)	(\$400,000)	(\$400,000)
19B		STATEWIDE	Non-recurring Carryforwards	(\$4,933,453)	(\$4,933,453)	(\$4,933,453)	(\$4,933,453)
19B		STATEWIDE	Non-recur Special Legislative Project	(\$1,829,000)	(\$1,829,000)	(\$1,829,000)	(\$1,829,000)
19B		STATEWIDE	Office of State Procurement	(\$511)	(\$511)	(\$511)	(\$511)

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Dept	Agency	Adjustment Type	Description	Adjustments 2024-2025	Projected 2025-2026	Projected 2026-2027	Projected 2027-2028
19B		STATEWIDE	Office of Technology Services (OTS)	\$14,088	\$14,088	\$14,088	\$14,088
19B		STATEWIDE	Related Benefits Base Adjustment	\$543,331	\$543,331	\$543,331	\$543,331
19B		STATEWIDE	Rent in State-Owned Buildings	\$182	\$182	\$182	\$182
19B		STATEWIDE	Retirement Rate Adjustment	(\$1,067,860)	(\$1,067,860)	(\$1,067,860)	(\$1,067,860)
19B		STATEWIDE	Risk Management	(\$34,090)	(\$34,090)	(\$34,090)	(\$34,090)
19B		STATEWIDE	Salary Base Adjustment	\$1,118,382	\$1,118,382	\$1,118,382	\$1,118,382
19B		STATEWIDE	State Treasury Fees	(\$582)	(\$582)	(\$582)	(\$582)
19B		STATEWIDE	UPS Fees	(\$2,095)	(\$2,095)	(\$2,095)	(\$2,095)
Subtotal of Statewide Adjustments:				(\$5,808,240)	(\$5,023,393)	(\$4,206,569)	(\$3,355,754)
19B	656	WORKLOAD	Provides for the increased costs of running the existing routes in the agency's transportation contracts.	\$204,730	\$204,730	\$204,730	\$204,730
19B	657	OTHDADJ	Provides for an increase in the food services contract largely due to the rising costs of food.	\$153,225	\$153,225	\$153,225	\$153,225
19B	657	OTHDADJ	Provides for an increase in utilities, which has been gradually rising over the last several years.	\$39,074	\$39,074	\$39,074	\$39,074
19B	658	OTHDADJ	Provides for an increase in the school's leasing agreements, which contains an annual growth in rent for both the dormitory and academic buildings.	\$111,900	\$240,007	\$300,187	\$300,187
19B	658	OTHDADJ	Provides for increases in the school's utility costs, supplies, and janitorial contract.	\$76,370	\$76,370	\$76,370	\$76,370
19B	658	OTHDADJ	Provides for the increased costs of running routes in the transportation contract.	\$180,020	\$180,020	\$180,020	\$180,020
19B	658	WORKLOAD	Provides for the adequate staffing of residential mentors during all hours of the day and night while students are on campus.	\$235,172	\$235,172	\$235,172	\$235,172

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Five Year Baseline Projection - Department
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Dept	Agency	Adjustment Type	Description	Adjustments 2024-2025	Projected 2025-2026	Projected 2026-2027	Projected 2027-2028
19B	659	WORKLOAD	Provides for administrative positions in the school's front office to assist in the managing of the school, including a secretary and a paraprofessional.	\$93,635	\$93,635	\$93,635	\$93,635
19B	659	WORKLOAD	Provides for an additional French instructor at the school to assist in the school's growing student population.	\$73,698	\$73,698	\$73,698	\$73,698
19B	659	WORKLOAD	Provides for the operating services of the school, including utilities, telecommunications, and a security system subscription.	\$15,822	\$15,822	\$15,822	\$15,822
19B	659	WORKLOAD	Provides for the professional services contracts, including a school counselor, a speech therapist, an occupational therapist, and other special education services.	\$25,600	\$25,600	\$25,600	\$25,600
19B	659	WORKLOAD	Provides for the supplies of the school, including the fuel of the school bus and general office supplies.	\$23,900	\$23,900	\$23,900	\$23,900
19B	659	WORKLOAD	Provides for the teachers in the prekindergarten and second grade classrooms that will begin in the 2024 - 2025 academic school year. École Pointe-au-Chien was created as a French immersion school for grades prekindergarten through fourth, but has only opened kindergarten and first grades thus far.	\$160,268	\$240,402	\$320,535	\$320,535
19B	662	OTHDADJ	Adjusts operating services due to increased cost of utilities and maintenance of buildings and equipment.	\$323,000	\$323,000	\$323,000	\$323,000
19B	673	OTHDADJ	Provides for an increase in the school's leasing agreements, which has an increase in rent due to the rising costs of maintenance, operations, and insurance.	\$322,384	\$483,576	\$483,576	\$483,576
Subtotal of Non-Statewide Adjustments:				\$2,038,798	\$2,408,231	\$2,548,544	\$2,548,544
19B - Continuation Total:				\$58,527,246	\$59,681,526	\$60,638,663	\$61,489,478
19D - Existing Operating Budget as of 12/01/2023:				\$4,204,307,129	\$4,204,307,129	\$4,204,307,129	\$4,204,307,129
19D		STATEWIDE	Capitol Park Security	(\$3,240)	(\$3,240)	(\$3,240)	(\$3,240)
19D		STATEWIDE	Capitol Police	\$140	\$140	\$140	\$140

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Dept	Agency	Adjustment Type	Description	Adjustments 2024-2025	Projected 2025-2026	Projected 2026-2027	Projected 2027-2028
19D		STATEWIDE	Civil Service Training Series	\$13,435	\$13,435	\$13,435	\$13,435
19D		STATEWIDE	Group Insurance Rate Adjustment for Active Employees	\$29,414	\$60,784	\$94,240	\$129,921
19D		STATEWIDE	Group Insurance Rate Adjustment for Retirees	\$117,021	\$241,824	\$374,926	\$516,880
19D		STATEWIDE	Inflation	\$335,796	\$678,878	\$1,028,928	\$1,386,738
19D		STATEWIDE	Legislative Auditor Fees	\$112,946	\$112,946	\$112,946	\$112,946
19D		STATEWIDE	Maintenance in State-Owned Buildings	\$59	\$59	\$59	\$59
19D		STATEWIDE	Market Rate Classified	\$203,171	\$412,437	\$627,980	\$849,990
19D		STATEWIDE	Non-recur Special Legislative Project	(\$31,719,281)	(\$31,719,281)	(\$31,719,281)	(\$31,719,281)
19D		STATEWIDE	Office of State Procurement	\$22,383	\$22,383	\$22,383	\$22,383
19D		STATEWIDE	Office of Technology Services (OTS)	\$1,534,899	\$1,534,899	\$1,534,899	\$1,534,899
19D		STATEWIDE	Related Benefits Base Adjustment	\$504,870	\$504,870	\$504,870	\$504,870
19D		STATEWIDE	Rent in State-Owned Buildings	\$3,555	\$3,555	\$3,555	\$3,555
19D		STATEWIDE	Retirement Rate Adjustment	(\$396,693)	(\$396,693)	(\$396,693)	(\$396,693)
19D		STATEWIDE	Risk Management	(\$169,284)	(\$169,284)	(\$169,284)	(\$169,284)
19D		STATEWIDE	Salary Base Adjustment	\$148,311	\$148,311	\$148,311	\$148,311
19D		STATEWIDE	State Treasury Fees	\$392	\$392	\$392	\$392
19D		STATEWIDE	UPS Fees	(\$1,263)	(\$1,263)	(\$1,263)	(\$1,263)
Subtotal of Statewide Adjustments:				(\$29,263,369)	(\$28,554,848)	(\$27,822,697)	(\$27,065,242)
19D	678	OTHTECH	Transfers funding from Subgrantee Assistance to State Activities to improve literacy and content achievement in grades 6-12 relative to the Southern Regional Educational Board interstate comparisons by contracting with Teacher Leader Advisors.	\$250,000	\$250,000	\$250,000	\$250,000

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Dept	Agency	Adjustment Type	Description	Adjustments 2024-2025	Projected 2025-2026	Projected 2026-2027	Projected 2027-2028
19D	681	OTHTECH	Transfers funding from Subgrantee Assistance to State Activities to improve literacy and content achievement in grades 6-12 relative to the Southern Regional Educational Board interstate comparisons by contracting with Teacher Leader Advisors.	(\$250,000)	(\$250,000)	(\$250,000)	(\$250,000)
19D	695	MOFSUB	Means of finance substitution based on the most recent Revenue Estimating Conference (REC) forecast of the Lottery Proceeds Fund.	\$5,931,000	\$5,931,000	\$5,931,000	\$5,931,000
19D	695	MOFSUB	Means of finance substitution based on the most recent Revenue Estimating Conference (REC) forecast of the Support Education in Louisiana First (SELF) Fund.	\$2,514,278	\$2,514,278	\$2,514,278	\$2,514,278
19D	695	WORKLOAD	Adjusts funding in the MFP based on the most recent projections of the cost to fully fund the existing formula.	\$2,317,583	(\$276,258)	(\$276,258)	(\$276,258)
Subtotal of Non-Statewide Adjustments:				\$10,762,861	\$8,169,020	\$8,169,020	\$8,169,020
19D - Continuation Total:				\$4,185,806,621	\$4,183,921,301	\$4,184,653,452	\$4,185,410,907
19E - Existing Operating Budget as of 12/01/2023:				\$25,829,112	\$25,829,112	\$25,829,112	\$25,829,112
19E		STATEWIDE	Group Insurance Rate Adjustment for Active Employees	\$7,168	\$14,813	\$22,966	\$31,661
19E		STATEWIDE	Group Insurance Rate Adjustment for Retirees	\$48,556	\$100,341	\$155,570	\$214,472
19E		STATEWIDE	Legislative Auditor Fees	(\$2,956)	(\$2,956)	(\$2,956)	(\$2,956)
19E		STATEWIDE	Market Rate Classified	\$68,706	\$139,474	\$212,365	\$287,442
19E		STATEWIDE	Office of State Procurement	(\$1,560)	(\$1,560)	(\$1,560)	(\$1,560)
19E		STATEWIDE	Retirement Rate Adjustment	(\$101,631)	(\$101,631)	(\$101,631)	(\$101,631)
19E		STATEWIDE	Risk Management	(\$849,315)	(\$849,315)	(\$849,315)	(\$849,315)
Subtotal of Statewide Adjustments:				(\$831,032)	(\$700,834)	(\$564,561)	(\$421,887)
Subtotal of Non-Statewide Adjustments:				\$0	\$0	\$0	\$0

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Dept	Agency	Adjustment Type	Description	Adjustments 2024-2025	Projected 2025-2026	Projected 2026-2027	Projected 2027-2028
19E - Continuation Total:				\$24,998,080	\$25,128,278	\$25,264,551	\$25,407,225
20A - Existing Operating Budget as of 12/01/2023:				\$801,238,551	\$801,238,551	\$801,238,551	\$801,238,551
20A		STATEWIDE	Inflation	\$14,390	\$29,093	\$44,094	\$59,428
20A		STATEWIDE	Non-recurring Carryforwards	(\$229,494,534)	(\$229,494,534)	(\$229,494,534)	(\$229,494,534)
20A		STATEWIDE	Non-recur Special Legislative Project	(\$24,508,220)	(\$24,508,220)	(\$24,508,220)	(\$24,508,220)
20A		STATEWIDE	Office of Technology Services (OTS)	(\$89,194)	(\$89,194)	(\$89,194)	(\$89,194)
20A		STATEWIDE	UPS Fees	\$306	\$306	\$306	\$306
Subtotal of Statewide Adjustments:				(\$254,077,252)	(\$254,062,549)	(\$254,047,548)	(\$254,032,214)
20A	451	OTHDADJ	Adjustment anticipating the completion of the Louisiana Correctional Institute for Women facility which will allow female offenders to move out of the local level to the state-run facility.	\$0	\$0	(\$5,512,499)	(\$5,512,499)
20A	906	OTHDADJ	An increase for the District Attorneys' Retirement System (DARS).	\$837,750	\$837,750	\$837,750	\$837,750
20A	923	OTHDADJ	Adjustment to the debt service payment for the Department of Corrections Energy Services Contract (ESCO) due to normal increases in the subsidy payments, maintenance charges, as well as the bank's management fees. Based on the payment schedule, the debt will be paid in full on January 22, 2028.	\$48,222	\$90,405	\$127,940	\$166,160
20A	923	OTHDADJ	Adjustment to the debt service payment for the Louisiana Correction Institute for Women due to normal changes in the payment schedule. Based on the payment schedule, the debt will be paid in full on October 1, 2043.	\$1,736,325	\$1,731,450	\$1,733,075	\$1,735,825
20A	923	OTHDADJ	Adjustment to the debt service payment for the Office of Juvenile Justice - Swanson Facility due to normal changes in the payment schedule. Based on the payment schedule, the debt will be paid in full on October 1, 2040.	\$3,425	\$550	\$3,950	\$775

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Dept	Agency	Adjustment Type	Description	Adjustments 2024-2025	Projected 2025-2026	Projected 2026-2027	Projected 2027-2028
20A	930	OTHDADJ	Adjustment due to changes in the bond amortization schedule at Baton Rouge Community College, South Louisiana Community College, and Bossier Parish Community College for required payments of indebtedness, equipment leases, and maintenance reserves.	(\$1,264)	\$112,718	\$109,620	\$148,474
20A	930	OTHDADJ	Adjustment due to changes in the bond amortization schedule at Louisiana Delta Community College for required payments of indebtedness and maintenance reserves.	\$3,000	(\$250)	\$250	(\$3,375)
20A	930	OTHDADJ	Adjustment due to changes in the bond amortization schedule for various capital outlay projects as specified in Act 360 of the 2013 Regular Legislative Session in the Louisiana Community and Technical Colleges System for required payments of indebtedness and maintenance reserves.	(\$4,779)	(\$116,299)	(\$116,216)	(\$146,792)
20A	930	OTHDADJ	Adjustment due to changes in the bond amortization schedule for various capital outlay projects as specified in Act 391 of the 2007 Regular Legislative Session in the Louisiana Community and Technical Colleges System for required payments of indebtedness and maintenance reserves.	\$1,875	\$1,875	\$3,625	\$5,625
20A	931	OTHDADJ	Provides funding required for project commitments.	\$9,593,084	\$17,497,184	\$4,247,959	(\$830,216)
20A	945	OTHDADJ	Restores funding for the LA Bar Foundation that was initially non-recurred, as it was carried forward from FY23 to FY24. The funding is allocated to the Bar Foundation's civil legal aid efforts.	\$500,000	\$500,000	\$500,000	\$500,000
20A	950	OTHDADJ	Bridge and Road Hazards	\$0	\$12,392,524	\$12,392,524	\$12,392,524
20A	977	OTHDADJ	Increase to the Transportation Infrastructure Finance and Innovation Act (TIFIA) obligations based on the debt service schedule by \$1,464,293 and to the Louisiana Public Facilities Authority (LPFA) refunding bond series by \$146,857.	\$1,611,150	\$1,611,150	\$1,611,150	\$1,611,150

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Dept	Agency	Adjustment Type	Description	Adjustments 2024-2025	Projected 2025-2026	Projected 2026-2027	Projected 2027-2028
20A	XXX	OTHDADJ	Transfers State General Fund (Direct) to Statutory Dedications out of the E18 - Higher Education Initiatives Fund (\$5,000,000), V29 - State Emergency Response Fund (\$1,100,000) and reduces transfers of State General Fund (Direct) to Statutory Dedications out of the S07 - Military Family Assistance Fund (\$100,000), V31 - Louisiana Public Defender Fund (\$457,363), and CR5 - DNA Testing Post-Conviction Relief for Indigents Fund.	\$5,492,637	\$5,492,637	\$5,492,637	\$5,492,637
Subtotal of Non-Statewide Adjustments:				\$19,821,425	\$40,151,694	\$21,431,765	\$16,398,038
20A - Continuation Total:				\$566,982,724	\$587,327,696	\$568,622,768	\$563,604,375
21A - Existing Operating Budget as of 12/01/2023:				\$10,500,000	\$10,500,000	\$10,500,000	\$10,500,000
21A		STATEWIDE	Non-recurring Carryforwards	(\$10,500,000)	(\$10,500,000)	(\$10,500,000)	(\$10,500,000)
21A		STATEWIDE	Risk Management	\$0	\$6,122,434	\$12,459,154	\$19,017,659
Subtotal of Statewide Adjustments:				(\$10,500,000)	(\$4,377,566)	\$1,959,154	\$8,517,659
Subtotal of Non-Statewide Adjustments:				\$0	\$0	\$0	\$0
21A - Continuation Total:				\$0	\$6,122,434	\$12,459,154	\$19,017,659
22A - Existing Operating Budget as of 12/01/2023:				\$529,145,269	\$529,145,269	\$529,145,269	\$529,145,269
Subtotal of Statewide Adjustments:				\$0	\$0	\$0	\$0
22A	922	OTHDADJ	Adjustment for the first anticipated payment of a new bond series to be issued in the spring.	\$26,466,750	\$79,853,500	\$107,242,750	\$135,324,000
22A	922	OTHDADJ	Adjusts the general obligation debt service per the most recent amortization schedule from the Dept. of Treasury.	(\$7,697,111)	(\$60,011,731)	(\$99,821,904)	(\$129,396,572)
Subtotal of Non-Statewide Adjustments:				\$18,769,639	\$19,841,769	\$7,420,846	\$5,927,428
22A - Continuation Total:				\$547,914,908	\$548,987,038	\$536,566,115	\$535,072,697

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Dept	Agency	Adjustment Type	Description	Adjustments 2024-2025	Projected 2025-2026	Projected 2026-2027	Projected 2027-2028
23A - Existing Operating Budget as of 12/01/2023:				\$178,883,689	\$178,883,689	\$178,883,689	\$178,883,689
23A		STATEWIDE	Capitol Park Security	(\$1,154)	(\$1,154)	(\$1,154)	(\$1,154)
23A		STATEWIDE	Legislative Auditor Fees	\$15,378	\$15,378	\$15,378	\$15,378
23A		STATEWIDE	Risk Management	(\$166,367)	(\$166,367)	(\$166,367)	(\$166,367)
Subtotal of Statewide Adjustments:				(\$152,143)	(\$152,143)	(\$152,143)	(\$152,143)
23A	949	OTHDADJ	Adjustment to base to account for statewide adjustments.	\$152,143	\$152,143	\$152,143	\$152,143
Subtotal of Non-Statewide Adjustments:				\$152,143	\$152,143	\$152,143	\$152,143
23A - Continuation Total:				\$178,883,689	\$178,883,689	\$178,883,689	\$178,883,689
24A - Existing Operating Budget as of 12/01/2023:				\$87,446,566	\$87,446,566	\$87,446,566	\$87,446,566
24A		STATEWIDE	Capitol Park Security	(\$1,059)	(\$1,059)	(\$1,059)	(\$1,059)
24A		STATEWIDE	Non-recurring Carryforwards	(\$150,000)	(\$150,000)	(\$150,000)	(\$150,000)
24A		STATEWIDE	Rent in State-Owned Buildings	\$1,947	\$1,947	\$1,947	\$1,947
24A		STATEWIDE	Risk Management	(\$49,936)	(\$49,936)	(\$49,936)	(\$49,936)
Subtotal of Statewide Adjustments:				(\$199,048)	(\$199,048)	(\$199,048)	(\$199,048)
24A	951	OTHDADJ	Adjustment to base to account for statewide adjustments.	\$44,058	\$44,058	\$44,058	\$44,058
24A	952	OTHDADJ	Adjustment to base to account for statewide adjustments.	\$4,873	\$4,873	\$4,873	\$4,873
24A	954	OTHDADJ	Adjustment to base to account for statewide adjustments.	(\$1,790)	(\$1,790)	(\$1,790)	(\$1,790)
24A	955	OTHDADJ	Adjustment to base to account for statewide adjustments.	\$2,026	\$2,026	\$2,026	\$2,026
24A	960	OTHDADJ	Adjustment to base to account for statewide adjustments.	\$281	\$281	\$281	\$281
24A	962	OTHDADJ	Adjustment to base to account for statewide adjustments.	(\$400)	(\$400)	(\$400)	(\$400)
Subtotal of Non-Statewide Adjustments:				\$49,048	\$49,048	\$49,048	\$49,048
24A - Continuation Total:				\$87,296,566	\$87,296,566	\$87,296,566	\$87,296,566

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Dept	Agency	Adjustment Type	Description	Adjustments 2024-2025	Projected 2025-2026	Projected 2026-2027	Projected 2027-2028
26A - Existing Operating Budget as of 12/01/2023:				\$166,819,000	\$166,819,000	\$166,819,000	\$166,819,000
26A		STATEWIDE	Non-recur Special Legislative Project	(\$166,819,000)	(\$166,819,000)	(\$166,819,000)	(\$166,819,000)
Subtotal of Statewide Adjustments:				(\$166,819,000)	(\$166,819,000)	(\$166,819,000)	(\$166,819,000)
Subtotal of Non-Statewide Adjustments:				\$0	\$0	\$0	\$0
26A - Continuation Total:				\$0	\$0	\$0	\$0
Continuation Grand Total:				\$12,056,070,901	\$12,133,884,913	\$12,352,424,131	\$12,603,381,780