



Louisiana Senate Finance Committee



FY19 Executive Budget

14 – Louisiana Workforce Commission

April 2018

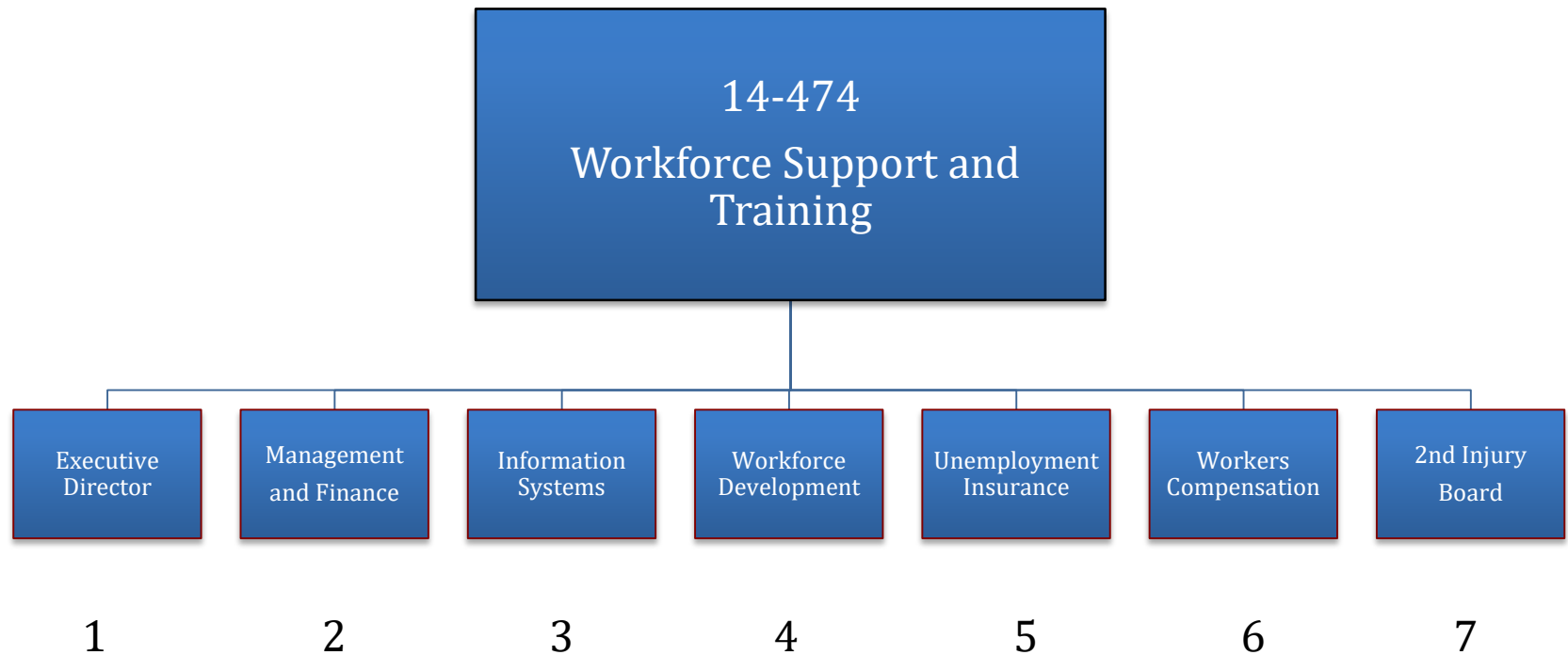
Sen. John A. Alario, President
Sen. Eric LaFleur, Chairman



FY19 Executive Budget

Schedule 14 — Workforce Commission Agencies

Departmental mission — “The mission of the Louisiana Workforce Commission (LWC) is utilizing state, federal, and private resources to provide the training, employment, assistance, and regulatory services to increase employment, and to promote workplace safety and expanded employment opportunities in the State of Louisiana in a climate favorable to business, workers, and job seekers.





FY19 Executive Budget

Schedule 14 — Workforce Commission Agencies

1. **The Office of the Executive Director** provides leadership and management of all departmental programs, communicates departmental direction, ensures the quality of services provided, and fosters better relations with all stakeholders, thereby increasing awareness and use of departmental services.
2. **The Office of Management and Finance** develops, promotes and implements the policies and mandates, and provides technical and administrative support, necessary to fulfill the vision and mission of the Louisiana Workforce Commission in serving its customers. The Louisiana Workforce Commission customers include department management, programs and employees, the Division of Administration, various federal and state agencies, local political subdivisions, citizens of Louisiana, and vendors.
3. **The Office of Information Systems** provides timely and accurate labor market information, and provides information technology solutions to the Louisiana Workforce Commission, its customers and stakeholders. It is also the mission of this program to collect and analyze labor market and economic data for dissemination to assist Louisiana and nationwide job seekers, employers, education, training program planners, training program providers, and all other interested persons and organizations in making informed workforce decisions.
4. **The Office of Workforce Development** provides high quality employment, training services, supportive services, and other employment related services to businesses and job seekers to develop a diversely skilled workforce with access to good paying jobs and to support and protect the rights and interests of Louisiana's workers through the administration and enforcement of state worker protection statutes and regulations.

The Office of Workforce Development has ten activities:

- Administration: This activity provides for the administration of various state and federal funds used to provide educational and workforce development opportunities throughout the state.
- Business Services: This activity provides tailored workforce solutions that focus on the unique needs of specific companies, industry sectors, and occupations.



FY19 Executive Budget

Schedule 14 — Workforce Commission Agencies

The Office of Workforce Development Activities Continued:

- Job Seeker Services: This activity provides job placement and training services to adults, dislocated workers and youth.
- Customized Training: This activity provides funds for Louisiana businesses to partner with Louisiana based training providers to deliver customized training to employees. It aligns training and educational programs with current and future workforce needs as driven by the needs of Louisiana employers. The intent is to increase the workers' skills and prevent the loss of jobs, as well as create new jobs. Additionally, this activity assists in building a diversified portfolio of businesses across multiple industry sectors.
- Community Services Block Grant (CSBG): This activity provides funding to 42 community action agencies in rural and urban throughout the state to assist low-income individuals and families combat poverty related conditions.
- Youth Worker Protection: This activity provides services and assistance to businesses and job seekers as well as oversight and compliance audits relative to statutory requirements related to Louisiana's minor labor law, private employment service law and medical exam and drug testing law.
- Vocational Rehabilitation Services for Career Development and Employment: This activity provides professional/quality outcome-based vocational rehabilitation services on a statewide basis to individuals with disabilities who have been determined eligible for the Vocational Rehabilitation Program, with the final goal of successful employment and independence.
- Randolph Sheppard Business Enterprise: This activity provides entrepreneurial opportunities for consumers who are legally blind to manage their own food service business by giving preference for such operations on federal, state, or municipal properties.
- Independent Living – Older Blind and Part B: This activity enables individuals who have significant disabilities to function more independently in home, work, and community environments, thereby reducing dependency on others for routine activities and community integration.



FY19 Executive Budget

Schedule 14 — Workforce Commission Agencies

5. **The Office of Unemployment Insurance Administration** promotes a stable, growth-oriented Louisiana through the administration of a solvent and secure Unemployment Insurance Trust Fund, which is supported by employer taxes. It is also the mission of this program to pay Unemployment Compensation Benefits to eligible unemployed workers.

The Office of Unemployment Insurance Administration has two activities:

- Unemployment Benefit Payments: This activity pays unemployment benefits to unemployed individuals in accordance with provisions of the Louisiana Employment Security Law. Funds used to pay benefits come from the Unemployment Insurance (UI) Trust fund that is financed by quarterly payroll taxes paid by Louisiana employers. Administrative responsibility includes the determination of monetary entitlement, weekly eligibility, deductible income, and non-monetary eligibility, including disqualifications for voluntary leaving and misconduct discharges. Initial and weekly claims are filed over the Internet or by telephone through the UI Call Center.
- Unemployment Insurance Taxes: This activity registers employers, assigns tax rates, and collects taxes from employers determined to be subject under Louisiana Employment Security Law and liable to pay UI taxes. This is a business tax on an employer's payroll and not a deduction from employee wages. Employers are responsible for submitting quarterly employee payroll data along with the payment of UI taxes. Taxes are deposited into the UI Trust Fund within 3 days of receipt, and are used to pay unemployment compensation to the unemployed. The payroll data is utilized in determining the monetary eligibility of unemployment claims. Compliance audits are conducted to ensure employers are reporting properly, to obtain missing wage data, and to collect delinquent taxes.

6. **The Office of Workers Compensation Administration** establishes standards of payment, utilizes and reviews procedure of injured worker claims, and receives, processes, hears and resolves legal actions in compliance with state statutes. It is also the mission of this office to educate and influence employers and employees in adopting comprehensive safety and health policies, practices and procedures, and to collect fees.



FY19 Executive Budget

Schedule 14 — Workforce Commission Agencies

The Office of Worker's Compensation Administration *has three activities:*

- **Fraud and Compliance:** *This activity is the enforcement arms of the Office of Workers' Compensation Administration (OWCA). It is charged with investigating fraudulent activity by any party affiliated with the Louisiana Workers' Compensation System, as well as ensuring that all employers within the State comply with their legal duty to be properly secured for workers' compensation coverage. These tasks are completed through the conducting of investigations of any allegations of fraudulent activity received through tips from the public, insurers, employers, law enforcement, or the OWCA Hearings Division, as well as conducting of audits of self-insured employers to ensure proper compliance.*
- **Hearings:** *This activity conducts hearings on claims for benefits, the conversion of entitlement to benefits, or other relief under the Workers' Compensation Act. Disputed claims may be filed by employees, employers, insurers or health care providers. Once filed a mediation conference may be requested with either a Louisiana Workforce Commission (LWC) or private mediator where the mediator attempts to resolve the dispute informally. If the dispute is resolved, the parties perfect a compromise or lump settlement to be approved by the Workers' Compensation Judge. If it is not resolved at mediation, a trial is held by a workers' compensation judge and a final decision is rendered. Court activity is concluded in a claim when it is either settled or final judgment rendered.*
- **Occupational Safety and Health Act (OSHA):** *This activity provides consultation, regulation, enforcement, and educational information to employers, regarding State of Louisiana and OSHA guidelines and regulations, in an effort to provide Louisiana workers and employers with a healthy and safe work environment, without levying fines and penalties.*

7. The Office of the 2nd Injury Board *encourages the employment of workers with a permanent condition that is an obstacle to employment or reemployment, by reimbursing the employer or if insured their insurer for the costs of workers' compensation benefits when such a worker sustains a subsequent job related injury. The Office of the 2nd Injury Board obtains assessments from insurance companies and self-insured employers, and reimburses those clients who have met the prerequisites.*

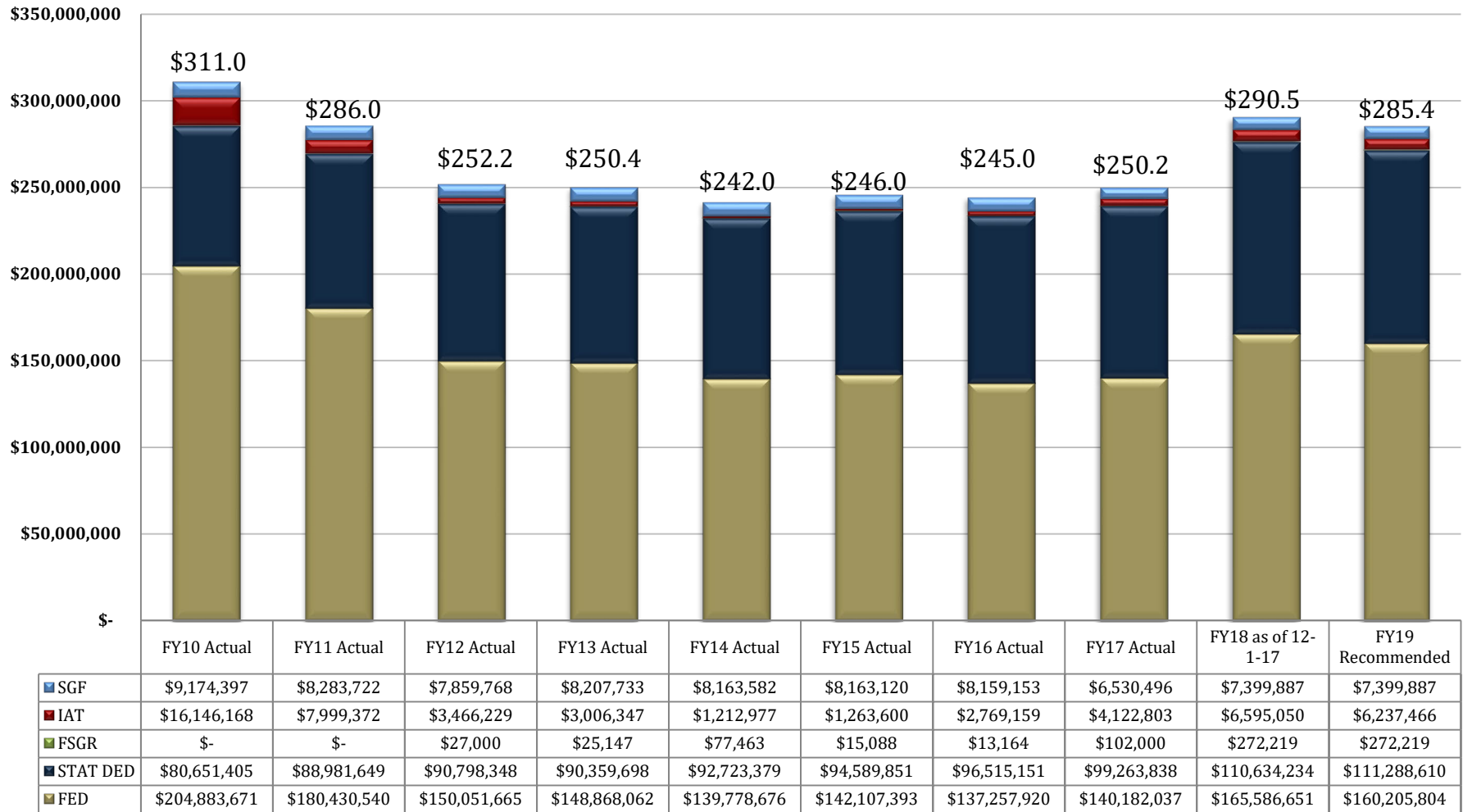


Workforce Commission

Changes in Funding since FY10

**Total Budget by Fiscal Year and Means of Finance
(in \$ millions)**

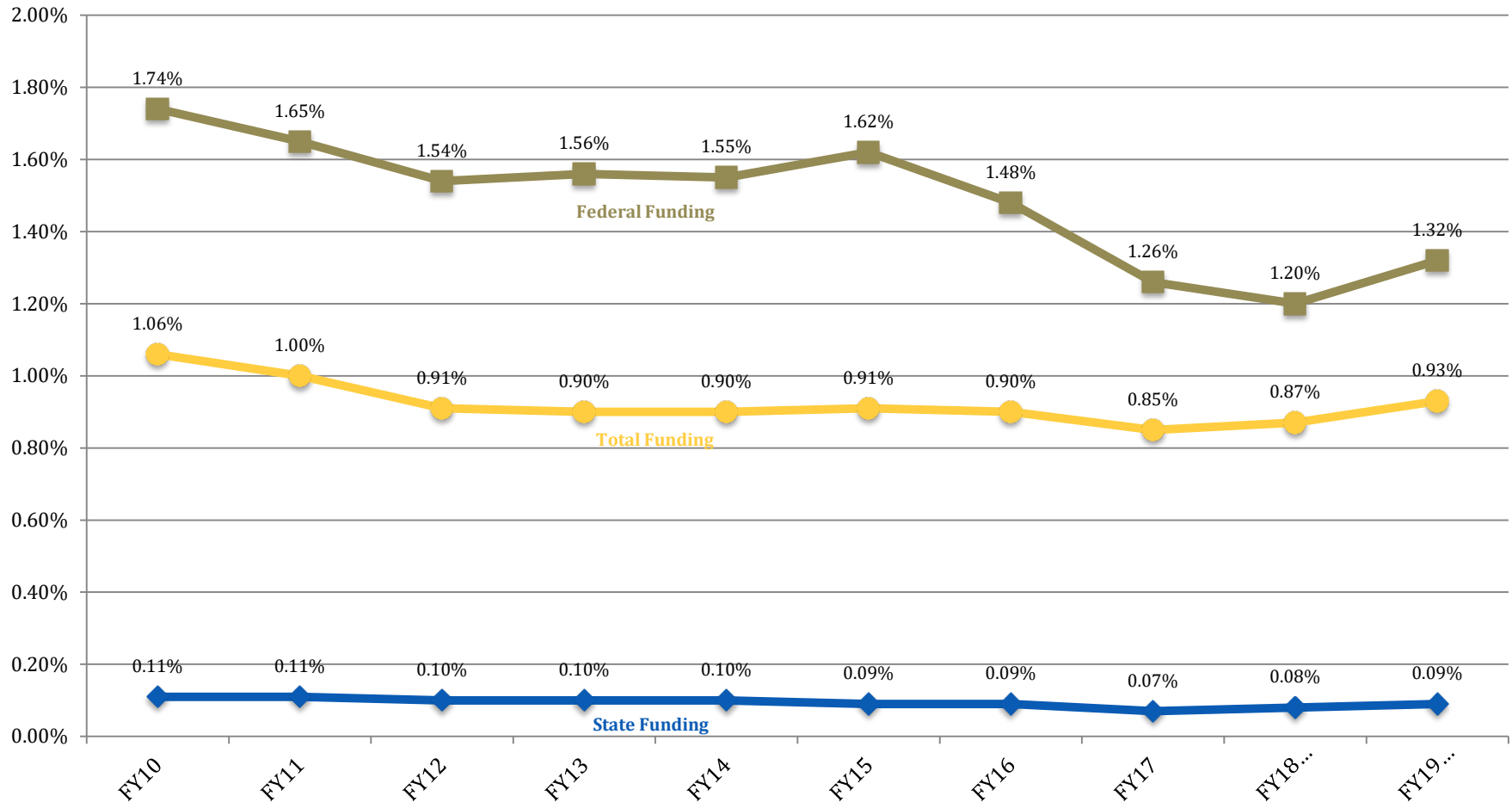
Change from FY10 to FY19 is -8.2%.





Workforce Commission's Changes in Funding since FY10

Workforce Commission's Budget as a Portion of the Total State Budget



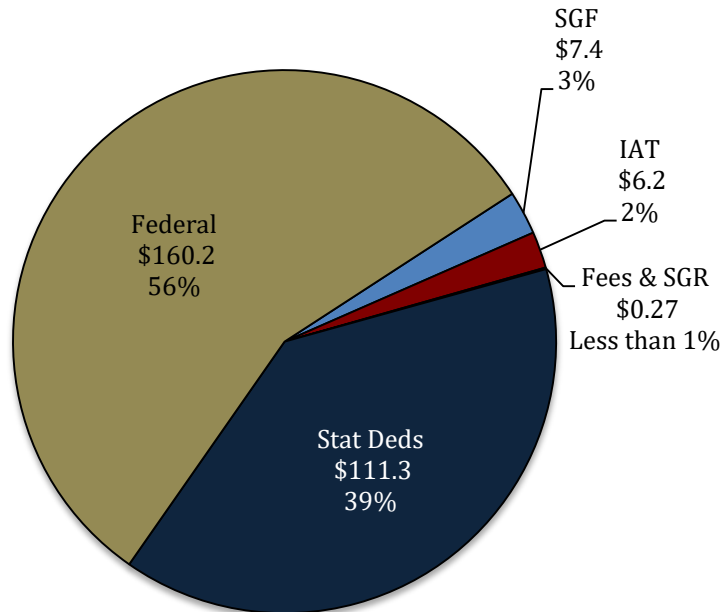


Workforce Commission

FY19 Recommended Means of Finance

| Total Funding | FY17 Actual | FY18 Enacted | FY18 EOB as of 12-1-17 | FY19 Recommended | <i>Difference FY19 Recommended vs. FY18 EOB as of 12-1-17</i> |
|--------------------------------|-----------------------|-----------------------|------------------------|-----------------------|---|
| Workforce Support and Training | \$ 250,201,174 | \$ 290,486,168 | \$ 290,488,041 | \$ 285,403,986 | \$ (5,084,055) |
| TOTAL | \$ 250,201,174 | \$ 290,486,168 | \$ 290,488,041 | \$ 285,403,986 | \$ (5,084,055) |
| Total Authorized FTEs | 929 | 925 | 925 | 921 | (4) |

**FY19 Recommended
Total Means of Finance
(In Millions)**



Total \$285.4 m.

Non-SGF funding sources for the Louisiana Workforce Commission include Interagency Transfers, Fees and Self-generated Revenues, Statutory Dedications, and Federal Funds.

Interagency Transfers are derived from DCFS for the Louisiana Job Employment and Training Program (LaJET) and the Strategies to Empower People Program (STEP).

Statutory Dedications, which make up thirty-nine percent of the department's budget, are derived from:

- Workers' Compensation 2nd Injury Fund,
- Incumbent Worker Training Account,
- Office of Workers' Compensation Administration Fund,
- Employment Security Administration Account,
- Penalty and Interest Account, and the
- Blind Vendors Trust Fund.

Federal Funds, which make up fifty-six percent of the department's funding, are derived from Employment Security Grants, Employment Security Administration Account, Workforce Innovations and Opportunity Act (WIOA), Federal Reed Act, and the Employment and Training Grants.



Workforce Commission Dedicated Funds FY17, FY18, and FY19

| Dedicated Funds | Source of Funding | FY17 Actual | FY17 EOB | FY19 Recommended |
|---|---|---------------------|----------------------|----------------------|
| Blind Vendors Trust Fund | Fees ; Monies collected from certain vending machines located on state, federal, and other property pursuant to the Randolph-Sheppard Act | \$483,710 | \$727,128 | \$728,414 |
| Employment Security Administration Account | Insurance taxes | \$3,526,189 | \$4,000,000 | \$4,000,000 |
| Incumbent Worker Training Account | Insurance taxes | \$18,387,652 | \$25,592,022 | \$25,647,123 |
| Office of Workers' Compensation Admin. Fund | Insurance taxes | \$14,006,747 | \$16,779,119 | \$17,193,992 |
| Penalty and Interest Account | Interest, Fines, and Penalties collected from employers. | \$2,640,338 | \$3,192,199 | \$3,254,029 |
| Workers' Compensation Second Injury Fund | Insurance taxes | \$60,219,202 | \$60,343,766 | \$60,465,052 |
| TOTALS | | \$99,263,838 | \$110,634,234 | \$111,288,610 |

Dedicated Fund Review Subcommittee recommendation:

Office of Workers' Compensation Administration Fund = Eliminate and reclassify to Fees and Self-generated Revenues

Workers' Compensation 2nd Injury Fund = No Change



Workforce Commission

FY19 Recommended Means of Finance by Agency

14 — Louisiana Workforce Commission FY19 Recommended Means of Financing by Agency

| Total MOF by Agency | SGF | IAT | FSGR | Stat Deds | Federal | Total |
|---|--------------------|--------------------|------------------|----------------------|----------------------|----------------------|
| Workforce Support & Training | \$7,399,887 | \$6,237,466 | \$272,219 | \$111,288,610 | \$160,205,804 | \$285,403,986 |
| Executive Director | \$0 | \$0 | \$0 | \$2,227,774 | \$2,060,452 | \$4,288,226 |
| Management and Finance | \$0 | \$0 | \$0 | \$2,126,953 | \$16,652,038 | \$18,778,991 |
| Information Systems | \$0 | \$0 | \$0 | \$1,733,065 | \$13,151,547 | \$14,884,612 |
| Workforce Development | \$7,399,887 | \$6,237,466 | \$272,219 | \$28,947,063 | \$100,498,323 | \$143,354,958 |
| Unemployment Insurance Admin. | \$0 | \$0 | \$0 | \$3,148,874 | \$26,749,087 | \$29,897,961 |
| Workers Compensation Admin. | \$0 | \$0 | \$0 | \$13,786,276 | \$1,094,357 | \$14,880,633 |
| 2nd Injury Board | \$0 | \$0 | \$0 | \$59,318,605 | \$0 | \$59,318,605 |
| TOTAL Workforce Support and Training | \$7,399,887 | \$6,237,466 | \$272,219 | \$111,288,610 | \$160,205,804 | \$285,403,986 |



Workforce Commission Expenditures FY17, FY18, and FY19

Expenditure Categories

| Expenditure Category | FY17 Actual | FY18 EOB | FY19 Recommended | Percent Change FY18 EOB vs. FY19 Recommended |
|--|----------------------|----------------------|----------------------|--|
| Personal Services: | \$70,386,790 | \$78,160,593 | \$80,659,032 | 3.2 |
| Salaries | \$40,591,294 | \$45,039,191 | \$46,430,271 | 3.1 |
| Other Compensation | \$2,437,998 | \$2,108,675 | \$2,760,942 | 30.9 |
| Related Benefits | \$27,357,498 | \$31,012,727 | \$31,467,819 | 1.5 |
| Operating Expenses: | \$10,189,169 | \$16,165,755 | \$13,543,488 | (16.2) |
| Travel | \$756,494 | \$925,165 | \$955,165 | 3.2 |
| Operating Services | \$8,982,608 | \$14,293,856 | \$11,641,589 | (18.6) |
| Supplies | \$450,067 | \$946,734 | \$946,734 | - |
| Professional Services | \$2,803,256 | \$7,415,410 | \$7,415,410 | - |
| Other Charges: | \$166,821,959 | \$188,746,283 | \$183,786,056 | (2.6) |
| Other Charges | \$154,034,126 | \$172,452,493 | \$168,638,728 | (2.2) |
| Debt Service | \$0 | \$0 | \$0 | - |
| Interagency Transfers | \$12,787,833 | \$16,293,790 | \$15,147,328 | (7.0) |
| Acquisitions & Major Repairs: | \$0 | \$0 | \$0 | - |
| Acquisitions | \$0 | \$0 | \$0 | - |
| Major Repairs | \$0 | \$0 | \$0 | - |
| Total Expenditures | \$250,201,174 | \$290,488,041 | \$285,403,986 | (1.8) |

Other Charges represents ///



Workforce Commission

Total Statewide Adjustments for FY19

14A_LWC

Louisiana Workforce Commission
ADJUSTMENTS TO EXISTING OPERATING BUDGET
Recommended

| GEN. FUND | I.A.T. | SELF-GEN. | STAT. DED. | I.E.B. | FEDERAL | TOTAL | T.O. | DESCRIPTION |
|-------------------------------|-------------|-----------|---------------|--------|---------------|---------------|------|--|
| \$7,399,887 | \$6,595,050 | \$272,219 | \$110,634,234 | \$0 | \$165,586,651 | \$290,488,041 | 925 | Existing Oper Budget as of 12/01/17 |
| A. STATEWIDE STANDARDS | | | | | | | | |
| \$0 | \$0 | \$0 | \$117,805 | \$0 | \$406,942 | \$524,747 | 0 | 2% General Increase Annualization Classified |
| \$0 | \$0 | \$0 | \$493 | \$0 | \$1,692 | \$2,185 | 0 | 2% General Increase Annualization Unclassified |
| \$0 | \$0 | \$0 | \$57,161 | \$0 | \$271,701 | \$328,862 | 0 | Structural Annualization Classified |
| \$0 | \$0 | \$0 | \$369,749 | \$0 | \$1,255,605 | \$1,625,354 | 0 | Market Rate Classified |
| \$0 | \$0 | \$0 | \$243 | \$0 | \$4,434 | \$4,677 | 0 | Civil Service Training Series |
| \$0 | \$0 | \$0 | \$175,996 | \$0 | \$201,032 | \$377,028 | 0 | Related Benefits Base Adjustment |
| \$0 | \$0 | \$0 | \$25,880 | \$0 | \$152 | \$26,032 | 0 | Retirement Rate Adjustment |
| \$0 | \$0 | \$0 | \$255,010 | \$0 | \$455,607 | \$710,617 | 0 | Salary Base Adjustment |
| \$0 | \$0 | \$0 | (\$288,265) | \$0 | (\$1,086,024) | (\$1,374,289) | 0 | Attrition Adjustment |
| \$0 | \$0 | \$0 | \$0 | \$0 | (\$379,041) | (\$379,041) | (4) | Personnel Reductions |
| \$0 | \$0 | \$0 | (\$73,675) | \$0 | (\$234,216) | (\$307,891) | 0 | Risk Management |
| \$0 | \$0 | \$0 | \$23,209 | \$0 | \$0 | \$23,209 | 0 | Legislative Auditor Fees |
| \$0 | \$0 | \$0 | \$4,935 | \$0 | \$295 | \$5,230 | 0 | Rent in State-Owned Buildings |
| \$0 | \$0 | \$0 | (\$236) | \$0 | (\$3,503) | (\$3,739) | 0 | Maintenance in State-Owned Buildings |
| \$0 | \$0 | \$0 | \$0 | \$0 | (\$7,416) | (\$7,416) | 0 | Capitol Police |
| \$0 | \$0 | \$0 | (\$2,419) | \$0 | (\$6,233) | (\$8,652) | 0 | UPS Fees |
| \$0 | \$0 | \$0 | (\$10,534) | \$0 | (\$27,139) | (\$37,673) | 0 | Civil Service Fees |
| \$0 | \$0 | \$0 | (\$961) | \$0 | \$0 | (\$961) | 0 | State Treasury Fees |
| \$0 | \$0 | \$0 | \$23,452 | \$0 | \$126,480 | \$149,932 | 0 | Office of Technology Services (OTS) |
| \$0 | \$0 | \$0 | (\$23,467) | \$0 | (\$60,463) | (\$83,930) | 0 | Office of State Procurement |



Workforce Commission

Total Statewide Adjustments for FY19

14A_LWC

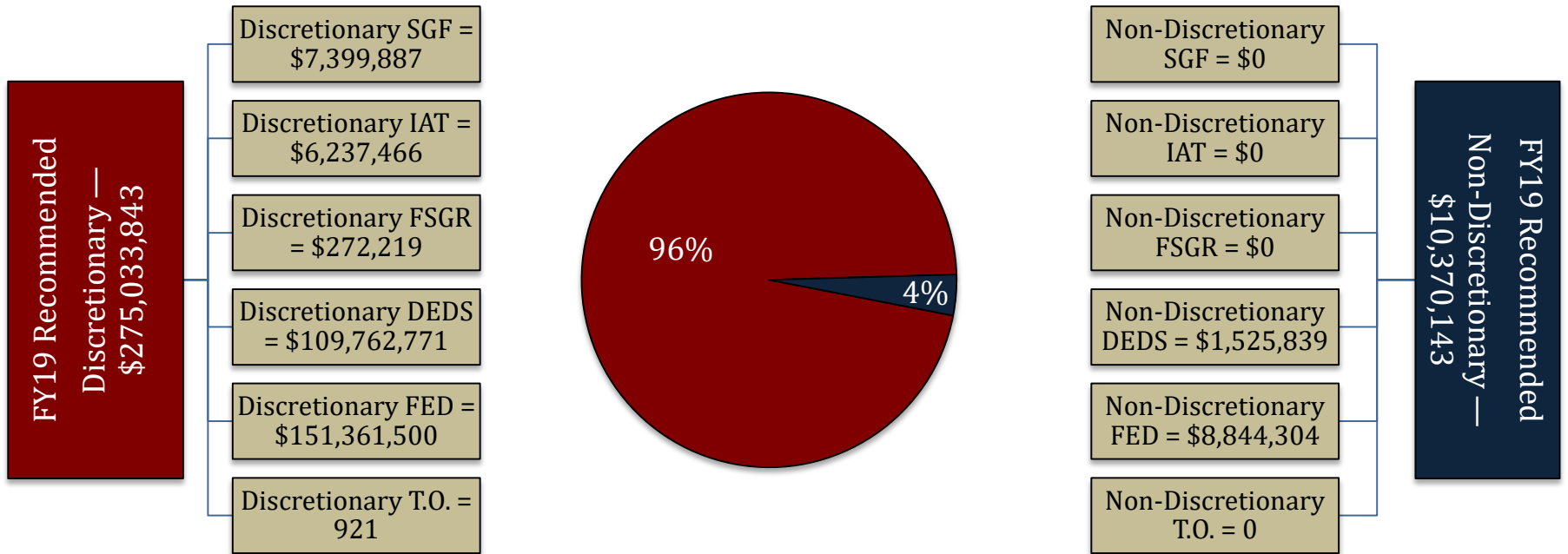
Louisiana Workforce Commission
ADJUSTMENTS TO EXISTING OPERATING BUDGET
Recommended

| GEN. FUND | I.A.T. | SELF-GEN. | STAT. DED. | I.E.B. | FEDERAL | TOTAL | T.O. | DESCRIPTION |
|-------------------------------|---------------|-----------|---------------|--------|---------------|---------------|------|--------------------------------------|
| A. STATEWIDE STANDARDS | | | | | | | | |
| \$0 | (\$1,000,000) | \$0 | \$0 | \$0 | (\$3,694,836) | (\$4,694,836) | 0 | TOTAL NON-RECURRING OTHER ADJUSTMENT |
| \$0 | \$642,416 | \$0 | \$0 | \$0 | (\$2,605,916) | (\$1,963,500) | 0 | TOTAL OTHER ADJUSTMENTS ADJUSTMENT |
| \$7,399,887 | \$6,237,466 | \$272,219 | \$111,288,610 | \$0 | \$160,205,804 | \$285,403,986 | 921 | Total Budget |
| \$0 | (\$357,584) | \$0 | \$654,376 | \$0 | (\$5,380,847) | (\$5,084,055) | (4) | Total Adjustments |



Workforce Commission

FY19 Discretionary/Non-Discretionary Comparison



| Total Discretionary Funding by Office | | |
|---------------------------------------|-----------|-------------------------|
| Workforce Support and Training | \$ | 275,033,843 100% |
| Total Discretionary | \$ | 275,033,843 100% |

| Total Non-Discretionary Funding by Type | | |
|---|-----------|------------------------|
| Needed for Debt Service | \$ | 702,261 7% |
| Unavoidable Obligations | \$ | 9,667,882 93% |
| Total Non-Discretionary | \$ | 10,370,143 100% |

Debt Service = Rent in State-owned Buildings

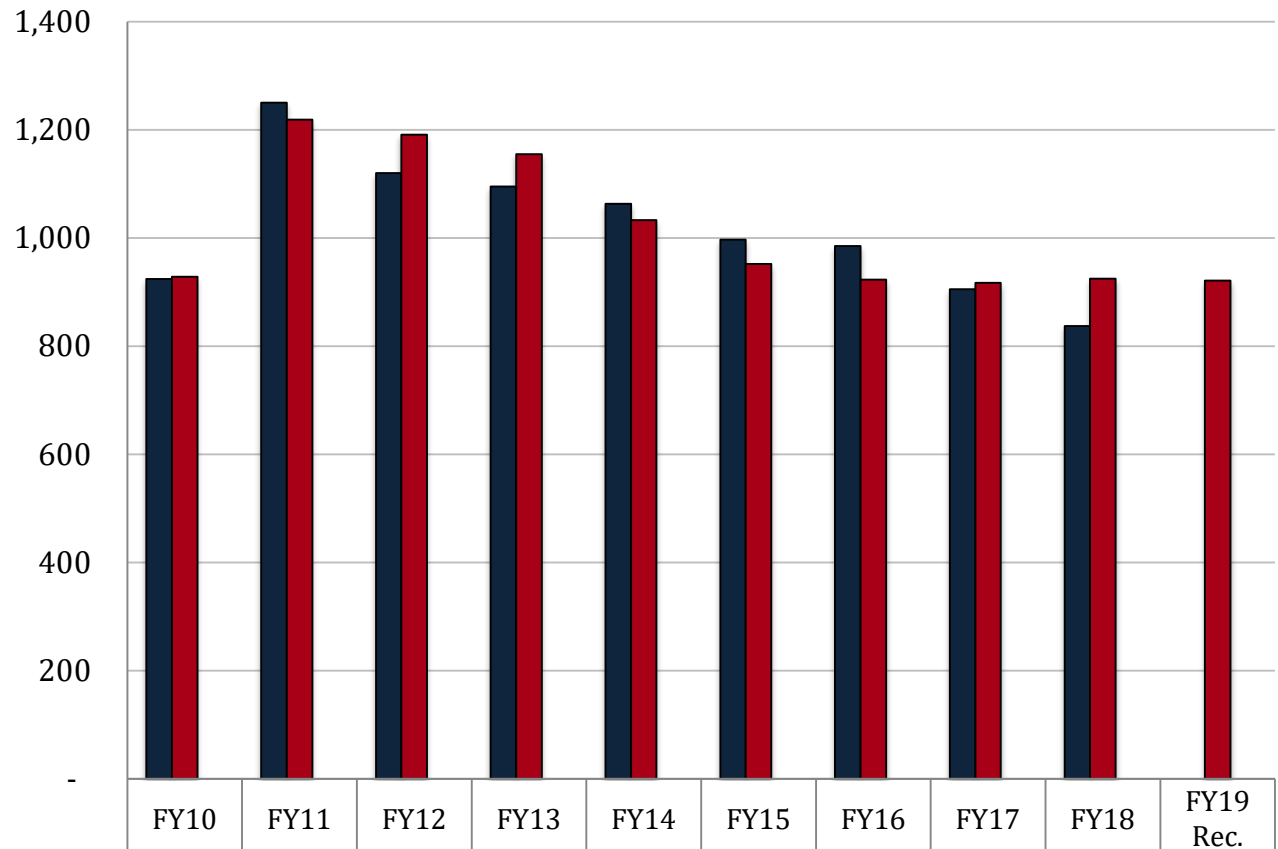
Unavoidable Obligations = Retirees Group Insurance; Maintenance in State-owned Buildings; and Legislative Auditor Fees.



Workforce Commission

FTEs, Authorized Positions, and Other Charges Positions

Total FY19
Recommended
Authorized Positions
of 921 are 2.8%
of Total State FY19
Recommended
Authorized Positions
of 33,301.



| | | | | | | | | | | |
|---|-----|-------|-------|-------|-------|-----|-----|-----|-----|-----|
| ■ Total FTEs (as of July 1 of each fiscal year) | 924 | 1,250 | 1,120 | 1,095 | 1,063 | 997 | 985 | 905 | 837 | - |
| ■ Total Authorized Positions (Enacted) | 928 | 1,219 | 1,191 | 1,155 | 1,033 | 952 | 923 | 917 | 925 | 921 |
| ■ Authorized Other Charges Positions | - | - | - | - | - | - | - | - | - | - |

Notes:

Data for Total FTEs uses the first weekly employment report published by State Civil Service in July at the start of the named fiscal year.

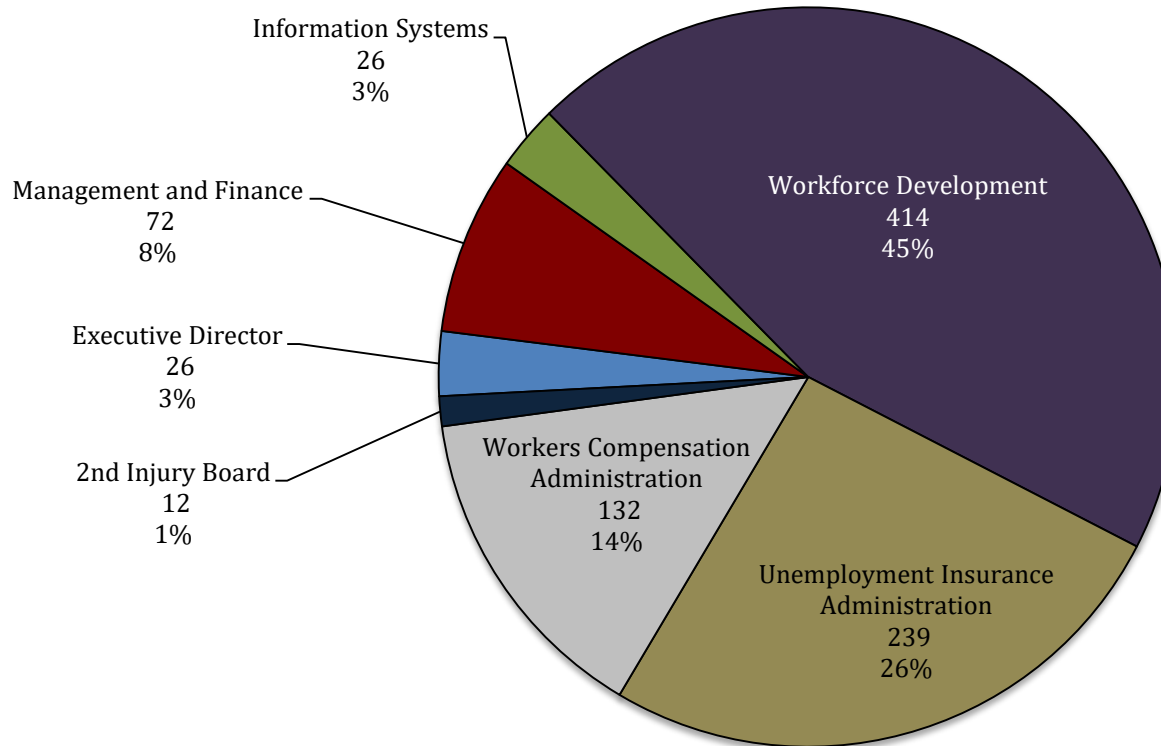
Data for Total Authorized Positions uses fiscal year enacted levels, except for FY18 Recommended.

Data for Other Charges Positions are reflected in the Executive Budget per Act 377 of the 2013 Regular Legislative Session (beginning in FY15).



Workforce Commission

FY19 Recommended Total Authorized Positions by Agency



| Workforce Support and Training | |
|---------------------------------------|-----|
| Executive Director | 26 |
| Management and Finance | 72 |
| Information Systems | 26 |
| Workforce Development | 414 |
| Unemployment Insurance Administration | 239 |
| Workers Compensation Administration | 132 |
| 2nd Injury Board | 12 |



Workforce Commission

Significant Increases for FY19

| Increase | Source | T.O. | Agency | Description |
|-----------|-----------------------|------|-----------------------|---|
| \$642,416 | Interagency Transfers | 0 | Workforce Development | Increase in funding in the Office of Workforce Development from the Department of Children and Family Services for the Louisiana Job Employment and Training Program (LaJET). Increasing the amount of clients being served through job training activities will result in them achieving self-sufficiency. |

Significant Decreases for FY19

| Decrease | Source | T.O. | Agency | Description |
|---------------|--------------|------|--|---|
| (\$4,694,836) | IAT; Federal | 0 | Workforce Development | Decrease in Interagency Transfers (\$1,000,000) and matching Federal Funds (\$3,694,836) non-recurs funding from the Louisiana Community and Technical Colleges System (LCTCS) for Louisiana Vocational Rehabilitation Services (LRS) activities. |
| (\$500,000) | Federal | 0 | Unemployment Benefits | Reduction is due to decreased historical cost associated with postage. |
| (\$605,916) | Federal | 0 | Unemployment Benefits; Workforce Development | Reduction is due to rental expenses being paid by the Office of Management and Finance Program. (Unemployment Benefits - (\$248,268); Workforce Development - (\$357,648)) |



Workforce Commission FY19 Budget Highlights

Jobseeker Services - \$244.5 million in funds consisting of Fees and Self-generated Revenues (\$272,219), Statutory Dedications (\$111.3M), and Federal Funds (\$132.9M) are included in this budget for the leveraging of this program.

Louisiana Rehabilitation Services - \$34.7 million in funding (State General Fund (\$7.4M), which is used as matching funds to draw (\$27.3M) in Federal Funds) will be used to provide career development and employment services.

Incumbent Worker Training Program - \$25.6 million in Statutory Dedications out of the Incumbent Worker Training Account is being used for Louisiana businesses to partner with Louisiana-based training providers to deliver customized training to the employees of awarded companies.

- The Incumbent Worker Training Program creates training partnerships among the LWC, business and industry, and training providers. The IWTP is designed to benefit business and industry by assisting in the skill development of existing employees, thereby increasing employee productivity and company growth. The program is funded by a portion of Unemployment Insurance tax contributions dedicated solely for customized training.

Louisiana Job Employment Training (LaJET) (\$3.7M) and the **Strategies to Empower People (STEP)** Programs (\$2.5M) received IAT funding totaling \$6.2 million from the Department of Children and Family Services (DCFS).

Help Individuals Reach Employment (HIRE) system, \$2.8 million in Federal Funds are included for continued redesign of the additional infrastructure improvements, which include module upgrades and programming.



Workforce Commission

Changes from FY19 Recommended to FY19 Re-engrossed

| Changes from FY19 Recommended to FY19 Re-engrossed | Source | T.O. | Agency | Description |
|--|---------|------|--------------------------------|--|
| (\$1,678,016) | IAT | 0 | Workforce Support and Training | Reduces excess budget authority for Louisiana Job Employment and Training Program. |
| \$3,694,836 | Federal | 0 | Workforce Support and Training | Provides additional funding for Louisiana Rehabilitation Services. |

| Total Funding | FY18 EOB as of 12-1-17 | FY19 Recommended | Difference FY19 Recommended vs. FY18 EOB as of 12-1-17 | FY19 Re-engrossed | Difference FY19 Re-engrossed vs. FY18 EOB as of 12-1-17 | Difference FY19 Re-engrossed vs. FY19 Recommended |
|--------------------------------|------------------------|-----------------------|--|-----------------------|---|---|
| Workforce Support and Training | \$ 290,488,041 | \$ 285,403,986 | \$ (5,084,055) | \$ 288,420,806 | \$ (2,067,235) | \$ 3,016,820 |
| TOTAL | \$ 290,488,041 | \$ 285,403,986 | \$ (5,084,055) | \$ 288,420,806 | \$ (2,067,235) | \$ 3,016,820 |
| Total Authorized FTEs | 925 | 921 | (4) | 921 | (4) | - |