

**A State That Works for Everyone:
How Louisiana Can and Must
Finance Vital Public Services**



Introduction/Executive Summary

The need for public services

An effective state government with well-funded public services is essential to building a better Louisiana. Unfortunately, the state's elected leaders – especially under the previous administration – have cut services to the point that state departments are in danger of failing their missions:

- While higher-income taxpayers saw most of the benefit of tax cuts, previous Governor Bobby Jindal cut services that benefit the majority of Louisianans, reducing the state workforce by 28,000.
- In the Louisiana Department of Health, facility closures for people in need of state services have led to overcrowding at the remaining, understaffed facilities, where assaults on staff by patients with behavioral problems are now rampant.
- In the Louisiana Workforce Commission, closures of offices and chronic understaffing have led to long wait times for people in need of services such as job training and veterans' assistance.
- In the Department of Public Safety and Corrections, nearly half of inmates are in parish jails and detention centers where the \$24.39 per diem to house inmates is not enough for programming to prepare inmates for re-entry into society. Meanwhile, in state prisons housing inmates with longer sentences for higher-level offenses, there is overcrowding and understaffing. Corrections cadets, who can start with salaries under \$20,000, have turnover rates over 200%. Effectively, the entire workforce of corrections cadets is replaced, *and then replaced again*, every year.
- The Department of Transportation and Development has a \$13 billion backlog for road and bridge projects, but further reductions in state funding are now jeopardizing \$450 million in federal matching funds over the next two years.
- The Department of Children and Family Services has seen its budget cut by 40% since 2007, with 200 fewer frontline case workers handling a growing number of children in need of services. 2012 cuts to DCFS domestic violence service contracts meant that emergency shelters lost 42% of their funding in the state.
- The number of children benefiting from the state's Child Care Assistance Program fell by nearly 70% between 2009 and 2016.

Louisiana has the money to fund public services

The means to adequately fund public services is right here in Louisiana, so long as the state can find the political will to change an unfair tax code that disproportionately taxes working people while allowing corporations and the wealthy to pay less than their fair share.

Louisiana is a wealthier state than the conditions of its people would lead you to believe. Unfortunately, much of the wealth generated in the state ends up elsewhere. Meanwhile, the money that does stay here ends up benefiting a relatively small group.

- Louisiana has a gross domestic product (GDP) in line with what you would expect from an average-income state, but its per-capita income is low. This is a sign that much of the wealth generated in the state benefits wealthy shareholders who live elsewhere.
- Louisiana has the fourth-worst income inequality in the country, trailing only three states with large numbers of residents from Wall Street, Silicon Valley and Hollywood.
- Corporations paid under \$250 million in corporate income and franchise taxes last year, while receiving over five times that much – \$1.4 billion – in tax breaks on that same tax. That is more than next year’s projected \$1.2 billion “fiscal cliff.”
- Since 2007, the state has given over \$16.7 billion in firm-specific tax “incentives” and other subsidies to corporations. This is second only to New York among the states, even though New York has four times as many people.
- Louisiana households making less than \$51,000 per year – the bottom 60% of the population – typically pay between 9.5% and 10% of their income in state and local taxes. Meanwhile, households with incomes over \$470,000 – the richest 1% – pay on average only 4.2% of their income in state and local taxes.

Louisiana needs a state government that serves its people, not wealthy interests. Strong public services, funded by corporations and the wealthy paying their fair share, are a key ingredient for a fairer Louisiana that benefits everyone.

The need for public services

State government has a vital role to play in improving Louisiana's quality of life. From K-12 and post-secondary education; to protecting public safety; to maintaining roads and bridges; to preserving the environment and public health, state government must be adequately funded and staffed to provide the public services necessary for a thriving society.

The immediate past administration had a different view, with Gov. Bobby Jindal operating on the idea that the state could only improve by "getting government off our backs." He acted accordingly, cutting taxes primarily for higher-income taxpayers, and also slashing public services. The last budget of his immediate predecessor, Kathleen Blanco, was \$29.805 billion in 2007-08; Jindal's last budget before he left office, for the fiscal year 2014-15, was for \$25.519 billion, a cut of over \$4 billion, or 14% even before accounting for inflation.¹ Under Jindal, the state cut 28,000 employees from the Civil Service,² many – though by no means all – of them in the formerly public hospital system that was privatized.

On top of the many cuts that have already been made, the state government has faced perennial budget shortfalls. Some members of the legislature have claimed that the state needs to make further cuts. We will take brief looks at three departments of state government, which demonstrate that the downsizing of state government has already been harmful to the people of Louisiana. The state cannot afford to cut any more.

Louisiana Department of Health

In terms of funding, the Louisiana Department of Health (LDH) is the largest in state government, with over \$12 billion appropriated in the 2016-17 budget.³ Over \$8 billion of that (two-thirds) is made up of federal funds, including a large increase in federal funds coming to the state as a result of the Medicaid expansion, which Gov. John Bel Edwards enacted after his predecessor's refusal to do so.

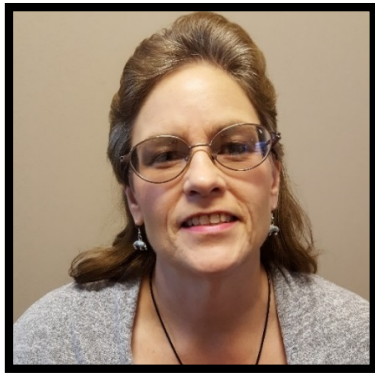
LDH's offices include services for seniors and people with adult-onset disabilities, as well as the state nursing home Villa Feliciana Medical Complex; behavioral health services, both through independent health districts and the two inpatient facilities Central Louisiana State Hospital (CLSH) and Eastern Louisiana Mental Health System (ELMHS); services for people with developmental disabilities, from public and private residential services to community-based services under Medicaid, and the Pinecrest facility; and a public health unit that oversees preventive health programs such as vaccinations, nutrition services like the WIC program and more, including maintaining birth and death records. LDH also oversees the Medicaid program in the state, dealing with the private insurers who run Medicaid managed care programs.

LDH was formerly known as the Department of Health and Hospitals, and the most well-known cuts to the department in the Jindal years were the closures and privatizations of the state's public hospitals, after which the department adopted its current name. Those services that remain part of LDH are chronically underfunded and, hence, understaffed.

An extreme example is Pinecrest Supports and Services Center in Pineville. This residential center for people with developmental disabilities made headlines in March of 2017 with stories of overworked staff under almost daily physical assault by residents.⁴ Formerly, Pinecrest residents were mostly people with severe impairments but few behavioral problems. But in the 2013 fiscal year, the state privatized Northwest Supports and Services Center in Bossier City

and North Lake Supports and Services Center in Hammond,⁵ leaving Pinecrest as the only remaining state residential facility for people with developmental disabilities.

In practice, this meant that most residents ended up in small, privately owned group homes, while Pinecrest served as a last-resort center for people who could not be treated in the community. The newer patients had less mental impairment, but more behavioral problems. This, coupled with the fact that the facility itself is understaffed, led to problems: From February 2016 through February 2017, staff reported 524 incidents at Pinecrest, including 196 staff members being punched and 65 scratched over the course of the twelve months, with nearly half the assaults requiring the employee to seek medical attention.⁶ Pinecrest is not the only problem story in the Department. Workers at other facilities such as Central Louisiana State Hospital and Eastern Louisiana Mental Health System also report inadequate staffing.



"One of the biggest problems at ELMHS is safety. Our clientele includes the criminally insane and mentally ill. Yet we can't recruit and maintain enough security guards to ensure everybody's safety. The staff here work hard for very low pay, dealing with dangerous patients and hazardous situations. We can't afford any more funding cuts. How are we supposed to hire and keep qualified employees if the pay is so low?"

-LaDonna Etheridge, Eastern Louisiana Mental Health System

There has been one bright spot in the story of the LDH budget, and it is a large one: Gov. John Bel Edwards's decision, in 2016, to expand Medicaid under the provisions of the Affordable Care Act. Over 400,000 people have gotten Medicaid coverage under the expansion, and the number is expected to reach 500,000 by the end of the next fiscal year. Within a year of the expansion, 1,193 adults were newly diagnosed with diabetes, and 67 women newly diagnosed with breast cancer, among other conditions for which people will now receive treatment.⁷

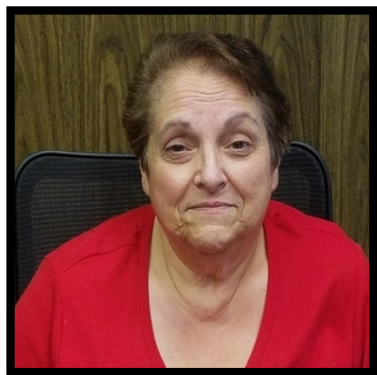
The funding formula for Medicaid expansion is so favorable for states that there is no cost to the state budget in the first few years of implementation, and relatively little cost thereafter. In contrast to Louisiana's overall economy, where wealth is created in the state but often siphoned off elsewhere, the Medicaid expansion brings more federal dollars into the state, and is spent on a program that benefits Louisianans.

Louisiana Workforce Commission

The Louisiana Workforce Commission (LWC) oversees workers' compensation and unemployment benefits, career services, job training programs, veteran and youth employment assistance, and trade adjustment assistance. It also compiles research and statistics on the state's labor market and enforces the state's labor laws.

LWC has been hampered in its ability to serve the public at least as far back as the closures of unemployment offices under the Mike Foster administration. People in need of LWC's services report long wait times on the phones.⁸ Beginning in November 2016, "LWC did not adequately manage the implementation of the Helping Individuals Reach Employment (HiRE) system," according to a later report by the state's legislative auditor,⁹ who noted that the new data system

“did not properly convert from the original system; interfaces to other systems did not properly function; and HiRE could not properly determine eligibility and benefits, process proper payments timely or without manual intervention, or produce reliable reports to support financial and federal reporting objectives.” The rollout was handled by the mother of former Governor Bobby Jindal.¹⁰ The problem was compounded by the chronic understaffing of the agency, which made it all the more difficult for people in need of services or benefits to get the help they needed finding a job, getting training or obtaining unemployment assistance.



“These are hardworking people who deserve better from our state. It’s our obligation. But we don’t have enough staff to help a lot of them through the process like this in a timely fashion. One of the avenues for assistance is over the phone. But because of staff reductions, they can spend up to two hours on hold... Can you imagine what it’s like having a flip phone where you pay by the minute, and having to be on hold that long? So where do they go for help? Where do they go for answers?”

-Cheryl Vidrine, Louisiana Workforce Commission

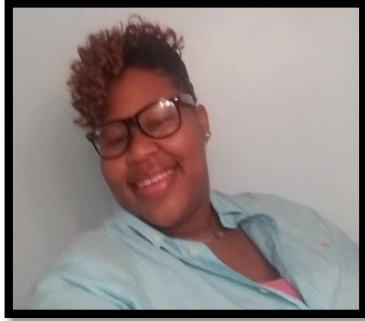
Department of Public Safety and Corrections

The Department of Public Safety and Corrections includes the state police and offices such as the State Fire Marshal, Louisiana Gaming Control Board, and Office of Motor Vehicles, in addition to the corrections system, which includes state prisons, community corrections, and re-entry initiatives.

There is widespread agreement that the state can stand to spend less on its criminal justice system, but spending less is dependent on whether the state makes policy changes to reduce what is the highest incarceration rate of any state in the country. A package of reforms suggested by the Justice Reinvestment Task Force,¹¹ if they were adopted wholesale, are projected to reduce the prison population by 13% and save some \$305 million, half of which would be reinvested into programs to reduce recidivism. But the changes and the savings would happen over 10 years – hardly a large sum of money in the overall scheme of the state budget.

Meanwhile, there are still over 35,000 people in prison in the state. Nearly half of these state inmates are in parish jails and private detention facilities that receive a \$24.39 per diem from the state budget to house inmates; the sum is enough to cover only housing and food, not the sort of programs that can help prepare inmates for re-entry to society.¹²

State prisons, meanwhile, tend to hold inmates who have committed higher-level offenses and are serving longer sentences. Prisons are overcrowded and understaffed. Corrections cadets – who can start with salaries as low as \$19,635¹³ -- are the occupation with by far the highest turnover in the state’s Civil Service system, at nearly 203%. Effectively, the entire workforce of corrections cadets is replaced, *and then replaced again*, every year. This is nearly twice the rate of the second-highest turnover occupation: 107% among residential service specialists in Department of Health facilities like Pinecrest, where we have already noted the difficult working conditions.¹⁴



"I have been working at Angola for almost 14 years. We are often short staffed, and the turnover rate is also very high. It seems that as soon as we hire a few guards, we lose a few as well. We need funding to be able to hire enough staff to ensure our safety, the safety of everybody inside the facility, and the safety of the community."

-Alisha Turner, Louisiana Department of Corrections

Other departments struggling

These three departments are not the only parts of state government that are struggling to meet the needs of Louisiana's people. The cuts of the past decade have been felt everywhere. The following is not even an exhaustive list:

- **The state's Department of Transportation and Development has a staggering \$13 billion backlog in needs for road and bridge projects**, and would need to spend an additional \$700 million per year to begin to deal effectively with transportation problems.¹⁵ The state is also in danger of not spending enough money to draw down federal matching funds, which could potentially cost the state \$450 million over the next two years.¹⁶
- **Since 2007, the Department of Children and Family Services saw its overall budget slashed by 40%**, leading to low morale, high turnover, and more than 200 fewer front-line child welfare workers handling a growing number of children in need of services. Two-thirds of foster care staff have caseloads that exceed national standards.¹⁷
- **Between 2008 and 2015, the Department of Agriculture and Forestry saw its workforce cut from 1,006 to 522.** Among the services cut were weights and measures inspectors who ensure that stores and restaurants are not overcharging consumers; there are not nearly enough inspectors to do an adequate job in the state.¹⁸
- **State aid to universities has been cut by 55% since 2008**, obliging students and their families to pick up the cost of rising tuition and fees. That is even before last year's cut to TOPS.¹⁹
- **2012's cuts to DCFS contracts for domestic violence services meant that emergency shelter programs lost 42% of their funding from the state.**²⁰ Of all states, Louisiana has the fourth-highest rate of violence against women.²¹
- **2011's cuts to the Department of Culture, Recreation, and Tourism led to state parks and museums reducing their hours of operation.**²²
- **The number of children in the state's Child Care Assistance Program fell from over 39,000 in 2009 to under 13,000 in 2016,**²³ a drop of nearly 70%. The state now allocates no general fund dollars to the Child Care Assistance Program.²⁴ (See Figure 4.)

The overall picture we see is a state government with no room to make any further cuts. Public services are strained enough as it is.

Louisiana has the money to fund public services

Louisiana has the means; it needs the political will

In the current legislative session, Louisiana's legislature is considering the budget for the 2017-18 fiscal year. The projected shortfall is \$440 million. Still worse is the looming "fiscal cliff," when a series of temporary tax hikes is set to expire at the end of the fiscal year, setting up a deficit of \$1.2 billion for the 2018-19 fiscal year. In this environment, there are many fatalistic calls for the state to "live within its means," based on the belief that the state must make more budget cuts because it simply doesn't have the money to adequately fund the services that people want and need.

Given what we know, this claim is simply false. The state can adequately fund public services and still "live within its means," because the means of funding is right here in the state, if only legislators can mobilize the political will.

Louisiana is not a poor state, but out-of-state corporations take much of the wealth

Louisiana, like the US South generally, has a reputation as a poorer part of the country. This reputation is only partially deserved: Louisiana has a lot of wealth, and generates a lot of income, but the people of Louisiana are not necessarily the people who benefit from it.

We can view this problem by looking at some statistics gathered by the federal government. The Bureau of Economic Analysis (BEA) notes that the population of Louisiana in 2016 (at 4,681,666) was ranked 25th among the states, while in 2015, Louisiana's gross domestic product (GDP, at \$239.3 billion) was ranked 24th among the states.²⁵

This is what you would expect to see if Louisiana had an average economy compared to other states, rather than a poorer economy: its rank in terms of GDP is about the same as its rank in population. However, the same BEA issue brief shows that in 2016, Louisiana's per capita personal income (at \$43,487) was significantly below the national average (at \$49,571), ranking 36th among the states.

Why would Louisiana rank 24th in GDP, but only 36th in per capita income? The reason is that GDP measures the overall economic activity in the state, but not all the income from that economic activity stays in the state. The BEA also notes that as of 2015, the largest industry in Louisiana was nondurable goods manufacturing, which accounted for nearly 19% of the state's economy, as compared to 6% for the country as a whole.²⁶

The largest share of that nondurable goods manufacturing in the state is accounted for by oil and petrochemicals: the state's Economic Development website touts the fact that "the state's refineries, chemical manufacturers and related industries process more than \$206 billion in annual shipments" – third in the country, behind only the much larger states of Texas and California.²⁷ However, industries like this are controlled by large corporations, and the money that they put into capital investment in Louisiana, the wages they pay to employees in the state, and the taxes they pay to state and local governments – are all outweighed, in aggregate, by

the wealth that they take *out* of the state in the form of corporate profits that benefit shareholders who mostly do not live in the state.

Enriching the few at the expense of the many

At the same time, most Louisianans do not even get their fair share of the money that remains in the state. The Center on Budget and Policy Priorities reports that the richest 5% of households in the state receive 19% of the income (see Figure 1).

The average income of this top 5% of Louisiana households (\$270,985) is five times as high as the average income of the middle 20% of households (\$56,044), and it is 16 times as large as the average income of the poorest 20% (\$17,113, see Figure 2).

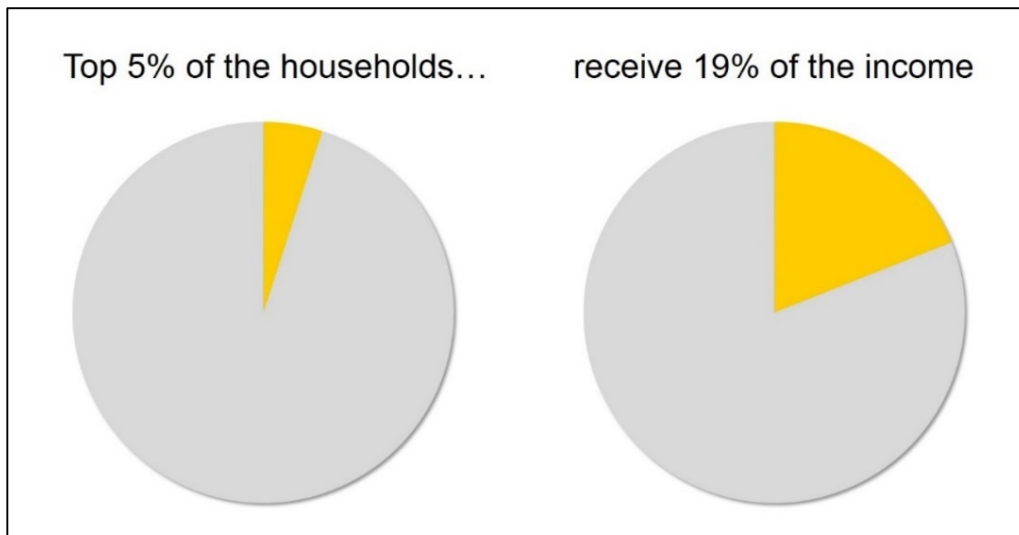


Figure 1: The richest 5% of Louisiana households receive 19% of the income. This is even before counting capital gains income, which goes mostly to wealthy people. (Source: Center on Budget and Policy Priorities)

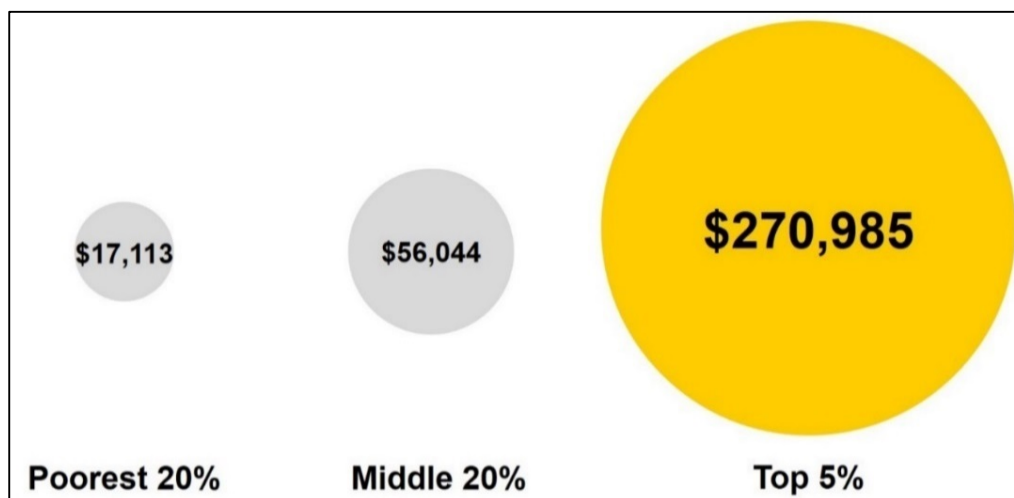


Figure 2: The richest 5% of Louisiana households have average incomes five times as large as the average incomes of households in the middle – and 16 times the average incomes of the poorest 20% of households. (Source: Center on Budget and Policy Priorities)

All told, Louisiana has the fourth-highest income inequality in the country – after New York, California, and Connecticut, three states with large numbers of millionaire residents from Wall Street, Silicon Valley and Hollywood (see Figure 3).²⁸

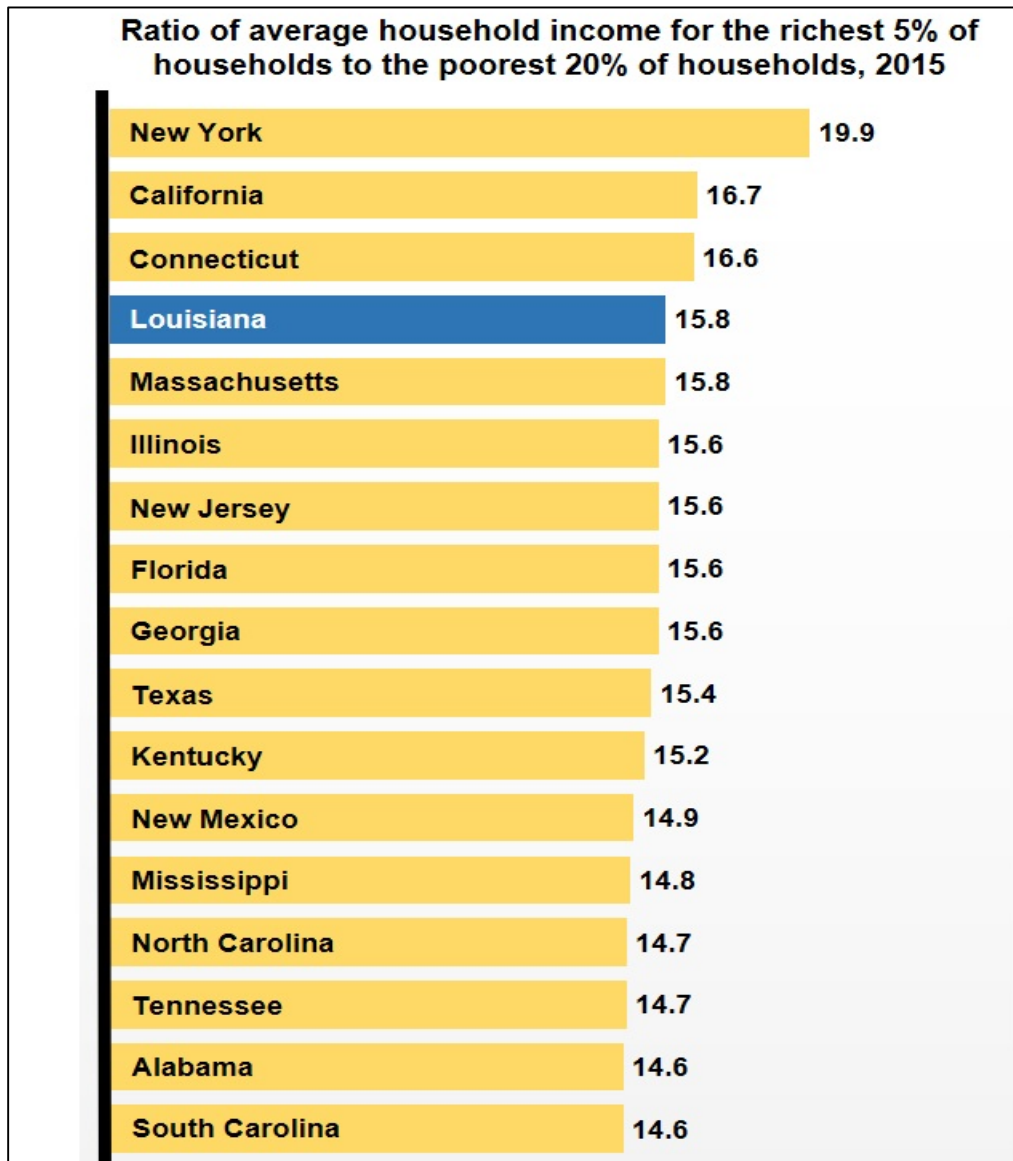


Figure 3: Louisiana has the fourth-worst level of income inequality in the country, behind only three states where many millionaires live. (Source: Center on Budget and Policy Priorities)

Corporate tax breaks

As we have seen, there is considerable wealth generated in the state, though much of it leaves in the form of corporate profits. State government, meanwhile, has essentially spent much of that wealth in the form of tax breaks for corporations that operate in the state. Last year, the state collected just under \$250 million in corporate income and franchise taxes,²⁹ but gave away over five times as much (\$1.4 billion) in tax breaks on that same tax.³⁰ The scale of these tax breaks is larger than the entirety of next year’s projected “fiscal cliff” (see Figure 7).

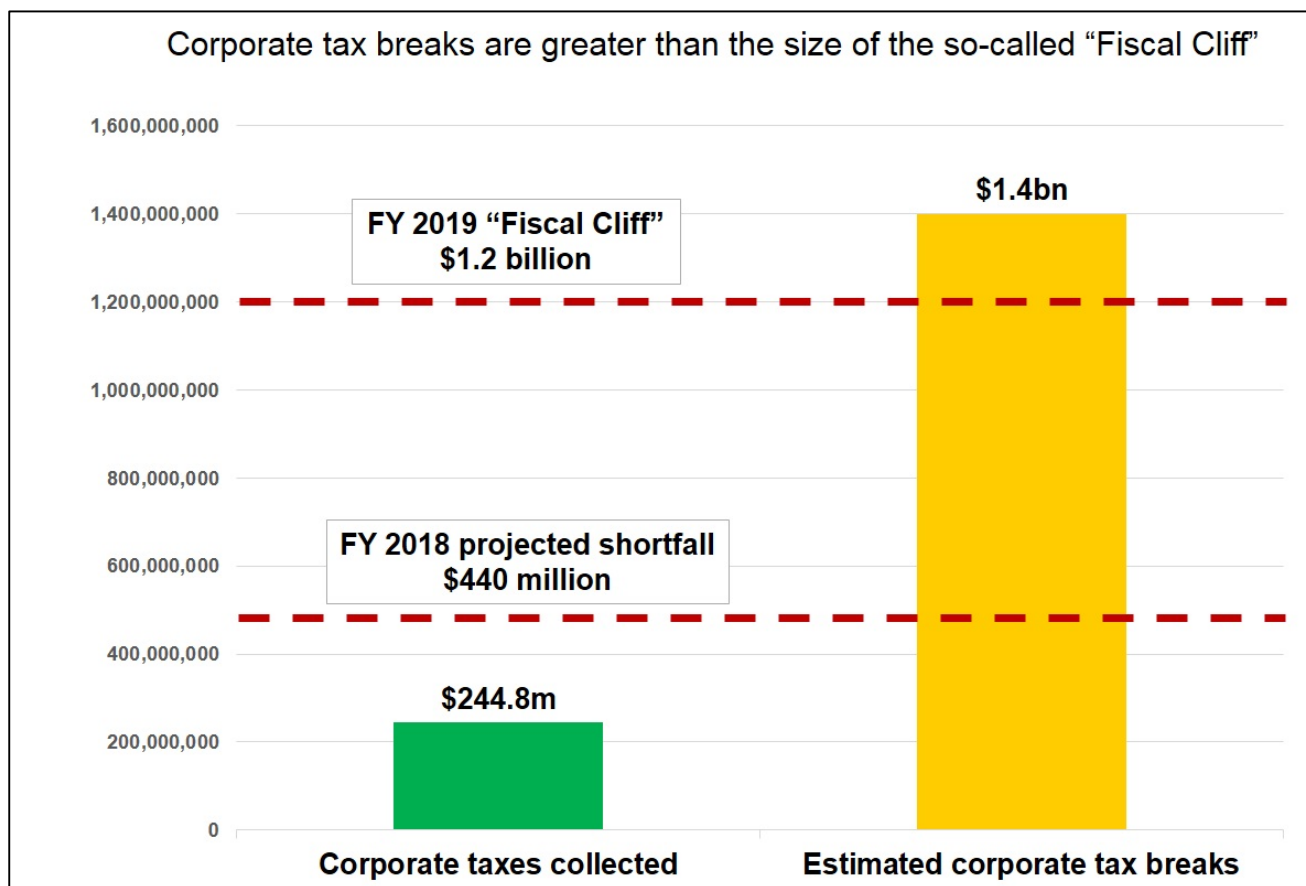


Figure 7: Corporations in Louisiana receive about five times as much in tax breaks as they pay in corporate income and franchise taxes. (Sources: Revenue Estimating Conference; wbrz.com)

In addition to routine tax breaks on the corporate income and franchise tax – such as the ability to deduct federal income tax paid – Louisiana also grants many firm-specific tax “incentives” and other forms of subsidies at both the state and local level. Louisiana has given over \$16.7 billion in state and local tax breaks to corporations since 2007,³¹ second only to New York among the states,³² even though New York has four times as many people.

Unfair individual tax system

Meanwhile, when it comes to taxing individuals who live in the state, Louisiana’s system is strongly *regressive*: it taxes lower-income people at a higher effective rate than it taxes higher-income people.

We have previously discussed the richest 5% of Louisiana’s households, who receive nearly 1 out of every 5 dollars in income in Louisiana. The richest subset of this group, households in the richest 1% of Louisianans, have incomes over \$470,000, and their average income is over \$1.2 million. A family in this ultra-wealthy group typically pays only 4.2% of its income in state and local taxes.

However, people in the middle 20% of the population – with household incomes between \$32,000 and \$51,000 – typically pay 9.5% of their income in state and local taxes.

For the poorest 40% of the population, with household incomes under \$32,000, the state and local tax bill typically comes to around 10% (see Figure 8).

This is the result of a tax system that relies heavily on the highest sales tax in the country (at a combined state and local rate of 10%), which hits working people – especially poorer people – especially hard. Income taxes, by contrast to sales taxes, tend to be more progressive in their effects, but Louisiana’s personal income tax is low, and shot through with deductions that primarily benefit the wealthiest taxpayers.

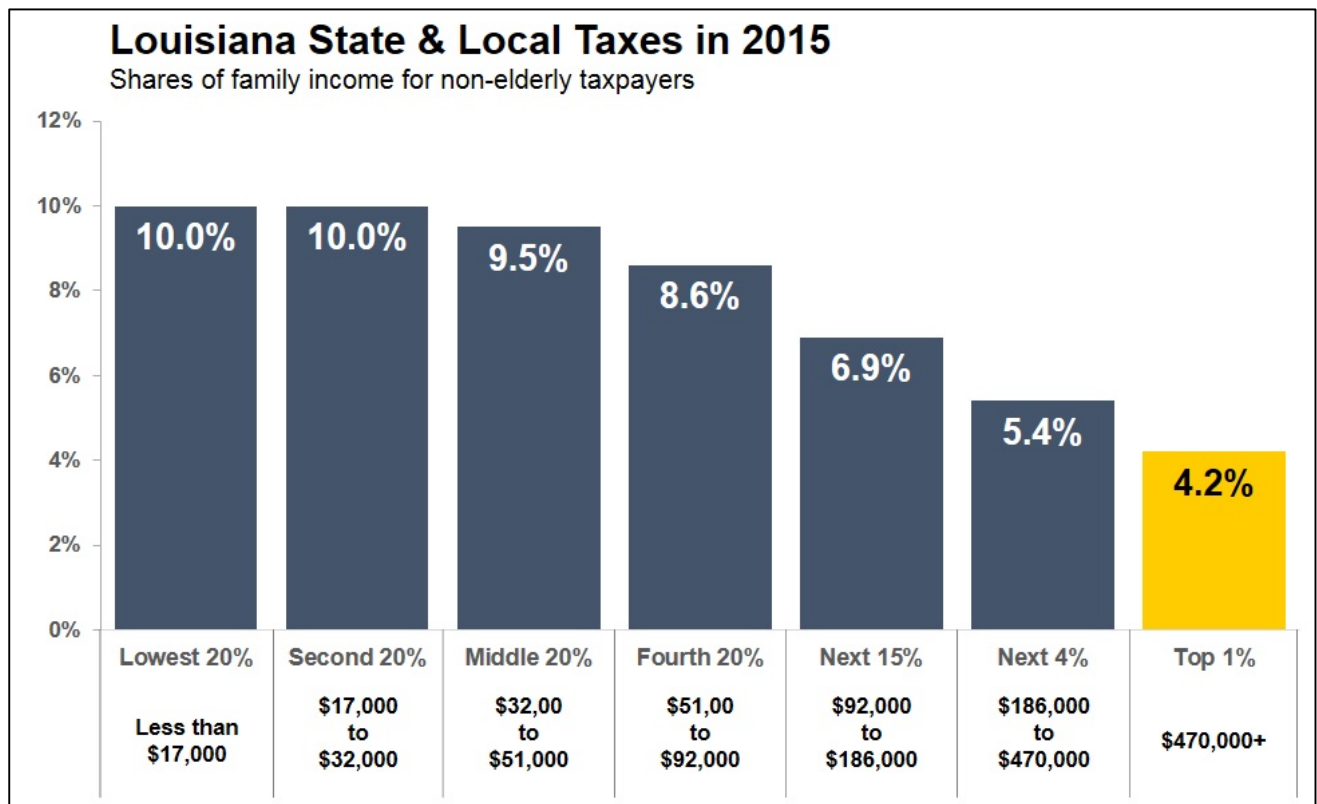


Figure 8: The state and local tax system for individuals in Louisiana is highly regressive and unfair.

Solutions are possible with the political will

There have been many proposals for raising revenue to deal with Louisiana’s perennial budget problems. From the Task Force on Structural Changes in Budget and Tax Policy³³ to the Louisiana Budget Project³⁴ to the governor himself, there is a range of proposals that deal honestly with the problems that the state faces. We will not go into the same level of detail here, but we can say that the general outlines of a solution are available: eliminating federal and itemized deductions from state tax liability both for corporations and for individuals, since these primarily benefit only higher-income households; lowering the sales tax rate, but expanding it to cover services, including services that wealthier people buy; applying much more stringent criteria to the issuance of state and local tax incentives for business; raising the top rate on the personal income tax.

Whatever the revenue solution looks like, the state should also not lose sight of the critical importance of public services, which benefit everyone in the state.

Conclusion

Louisiana's future will eventually be decided by the answer to the question: Who should our state budget serve? Right now, Louisianans benefit only from those services that corporate Louisiana and the wealthy are willing to fund. If we turn this upside down, we can see that the wealth generated in the state of Louisiana should instead be put at the service of its people. Rather than the current setup in state government, where badly-needed public services are underfunded, the people of Louisiana need well-funded public services that benefit everyone in the state. Corporate Louisiana and the wealthiest inhabitants of the state should be expected to pay their fair share for the upkeep of the state and the well-being of its people, rather than the reverse.

¹ Ourso, Annie. "A look at just how much Gov. Bobby Jindal has cut Louisiana's budget since he took office." *Greater Baton Rouge Business Report*. 2 Sept. 2015. Web: <https://www.businessreport.com/politics/look-just-much-gov-bobby-jindal-cut-louisianas-budget-since-took-office> (After using the BLS Inflation Calculator at <https://data.bls.gov/cgi-bin/cpicalc.pl?cost1=29805&year1=200801&year2=201501>, we learn that the \$29.8 billion budget of 2008 was the equivalent of \$33 billion in 2015 dollars, so the overall cuts to the budget were 22.7% in real dollars.)

² Ibid.

³ "Louisiana State Budget, FY 2016-2017." P. 101. Louisiana Division of Administration, 20 Sept. 2016. Web: http://www.doa.la.gov/opb/pub/FY17/StateBudget_FY17.pdf

⁴ Ballard, Mike. "In wake of cutbacks, Pinecrest staffers punched, bit, assaulted almost daily by mentally impaired residents." *The Advocate*. 25 Mar. 2017. Web: http://www.theadvocate.com/baton_rouge/news/politics/article_fc97a160-0f67-11e7-9b6a-8f4c3f184732.html

⁵ Louisiana Department of Health. Office for Citizens with Developmental Disabilities. DHH Finalizes Plans to Transition Northwest, North Lake Supports and Services Centers to Private Management. 13 Sept. 2012. Web: <http://new.dhh.louisiana.gov/index.cfm/newsroom/detail/2630>

⁶ Ballard, Mike. Op. cit.

⁷ Crisp, Elizabeth. "Louisiana's Medicaid expansion enrollment tops 400K people." *The Advocate*. 16 Feb. 2017. Web: http://www.theadvocate.com/baton_rouge/news/politics/article_9e784c0a-f479-11e6-be71-57eae137bd8e.html

⁸ Gray, David. "Daily Dime, July 2013." Louisiana Budget Project, July 2013. Web: <http://www.labudget.org/lbp/the-daily-dime-july-2013>

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¹⁰ Deslatte, Melinda. "Analysis: Audits unveil new Jindal-era financial problems." Associated Press, published by *The Town Talk*. 8 Jan. 2017. Web: <http://www.thetowntalk.com/story/news/2017/01/08/analysis-audits-unveil-new-jindal-era-financial-problems/96327280>

¹¹ "Louisiana Justice Reinvestment Task Force Report and Recommendations." Louisiana Justice Reinvestment Task Force, 16 Mar. 2017. Web: http://gov.louisiana.gov/assets/docs/Issues/Criminal-Justice/Justice-Reinvestment-Task-Force-Report_2017.pdf

¹² Ibid. P. 29.

¹³ Corrections Cadet Job Description. 15 Mar. 17. Louisiana Department of State Civil Service. Web: <http://www.civilservice.louisiana.gov/asp/OneStopJobInfo/DisplayJobSpec.aspx?JobCode=144140>

¹⁴ "SCS Annual Report on Turnover, FY 2015-2016." P. 10. Louisiana State Civil Service Commission, 14 Dec. 2016. Web: http://www.civilservice.louisiana.gov/files/publications/annual_reports/2015-2016%20Annual%20Turnover%20Report.pdf

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