



Louisiana Senate Finance Committee



FY24 Executive Budget

19A – Higher Education

April 2023

*Senator Patrick Page Cortez, President
Senator Bodi White, Chairman*



FY24 Recommended Budget Schedule 19A — Higher Education

Slide No.

Higher Education: Louisiana Prosper

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Schedule 19A — Higher Education

LOUISIANA HIGHER EDUCATION

OVERVIEW



Schedule 19A — Higher Education



BOARD of REGENTS
STATE OF LOUISIANA



- Louisiana State University A&M College (*includes LSU Board of Supervisors & LSU Law Center*)
- LSU Alexandria
- LSU Eunice
- LSU Shreveport
- LSU Health Sciences Center at New Orleans
- LSU Health Sciences Center at Shreveport
- LSU Agricultural Center
- Pennington Biomedical Research Center
- Southern University Board of Supervisors
- Southern University A&M College
- Southern University Law Center
- Southern University New Orleans
- Southern University Shreveport
- Southern University Agricultural & Extension Center
- University of Louisiana Board of Supervisors
- Grambling State University
- Louisiana Tech University
- McNeese State University
- Nicholls State University
- Northwestern State University
- Southeastern Louisiana University
- University of Louisiana at Lafayette
- University of Louisiana at Monroe
- University of New Orleans
- LCTCS Board of Supervisors
- Baton Rouge Comm. College
- Bossier Parish Comm. College
- Central La Tech. Comm. College
- Delgado Community College
- L.E. Fletcher Tech. Comm. College
- Louisiana Delta Comm. College
- Northwest La Tech. Comm. College
- Nunez Community College
- Northshore Tech. Comm. College
- River Parishes Comm. College
- South Louisiana Comm. College
- SOWELA Tech. Comm. College
- LCTCS Online
- Adult Basic Education
- Workforce Training Rapid Response



Schedule 19A — Higher Education



9*/82,237**



8*/58,517**



12*/55,046**



5*/13,330**

* Number of institutions under each system

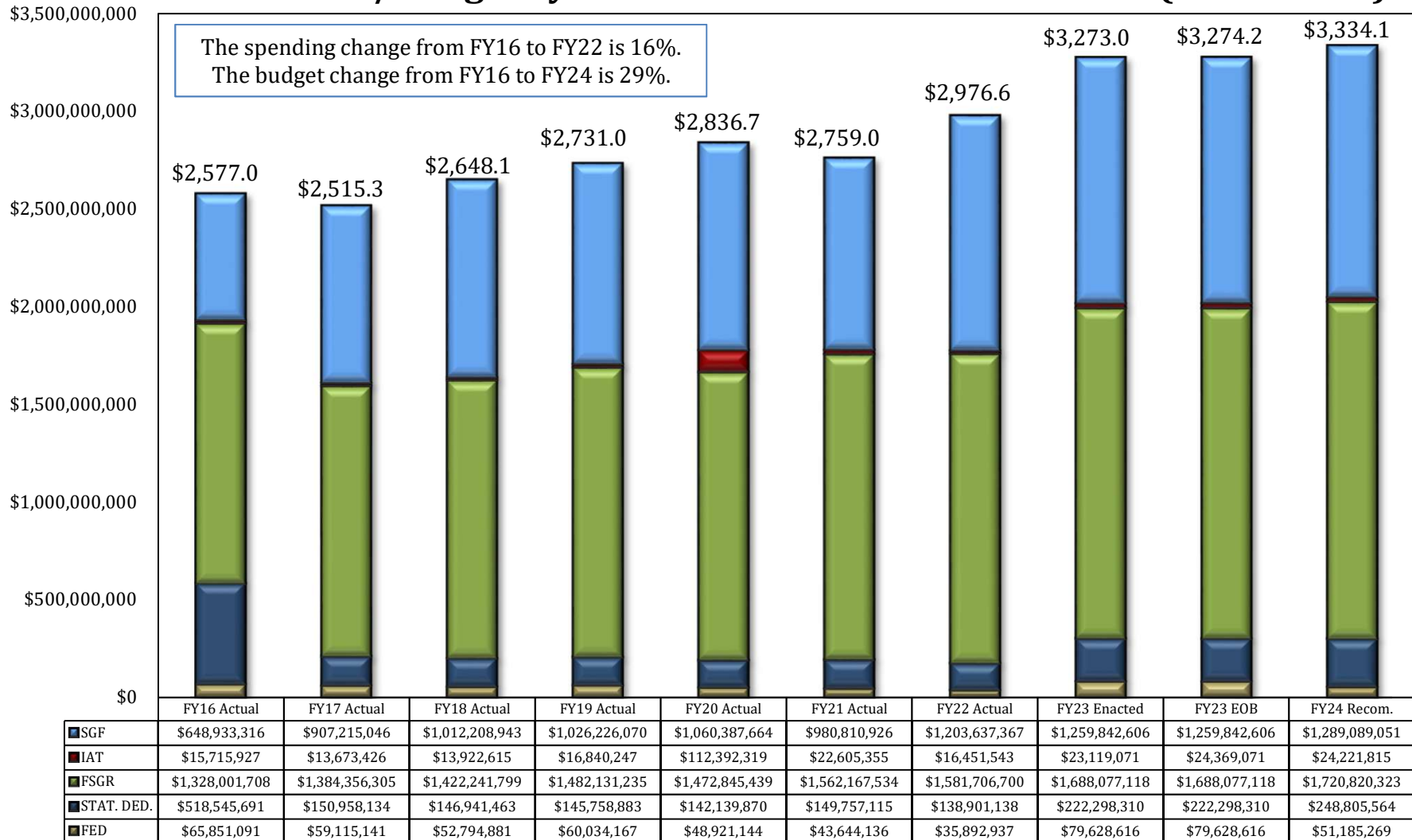
** Student enrollment as of Fall 2022. The Statewide total enrollment was 209,130.



Schedule 19A-Higher Education

Changes in Funding since FY16

Total Actual/Budget by Fiscal Year and Means of Finance (in \$ million)

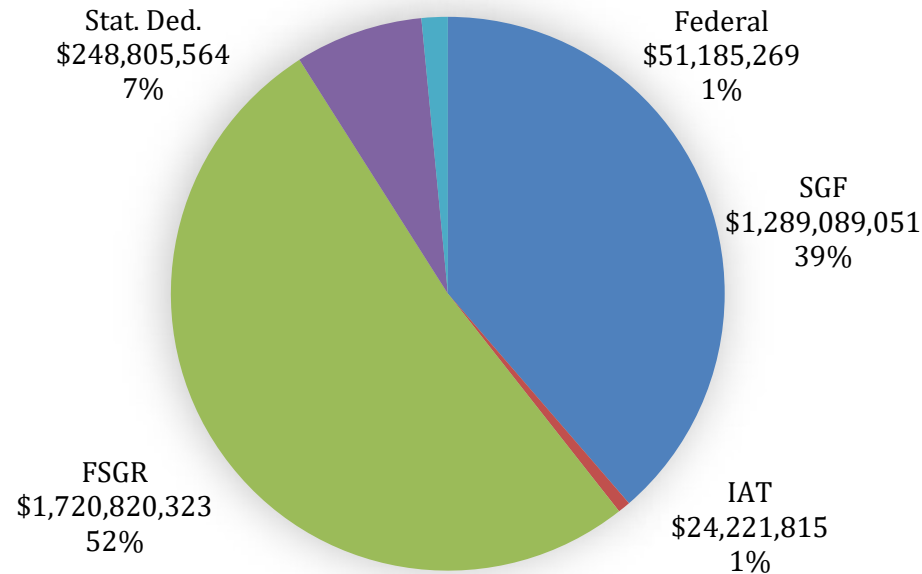


Note: The FY24 Executive Budget has all SGF allocated to the Board of Regents, the Board approved the SGF distribution in March 2023.



Schedule 19A - Higher Education FY24 Recommended Means of Finance

Total Recommended \$3.33 billion



Significant Statutory Dedications

- TOPS Fund [C] - \$127m for TOPS awards (\$62m MOF swap with SGF)
- Support Education in Louisiana First Fund [S] - \$41m for faculty salary and related benefits
- LA Quality Education Support Fund [C] - \$22m for research, endowment of scholars, enhancement of academic, research or agricultural departments, and graduate student recruitment
- M.J. Foster Promise Program Fund [S] - \$10.5m for students scholarship awards in high wage and high demand jobs training
- Workforce Training Rapid Response Fund [S] - \$25m for LCTCS workforce development (\$10m less. FY23 used for Good Jobs Challenge Program)
- Higher Education Initiative Fund [S] - \$9.6m for enhancement and instruction (\$20m less. FY23 used for dual enrollment, pathway, inclusive etc.)

Major Non-SGF Sources of Funding:

Interagency Transfers

- Funding from DOE/MFP for the SU Lab School and LSU Lab School
- Funding from LA Library Consortium (LOUIS) members fees, LA State Racing Commission, and LSU-Louisiana Optical Network Initiative (LONI) to the Board of Regents

Fees & Self-generated Revenues

- Tuition and Fees at public institutions: registration, non-resident, academic, operation, sales and services, etc.

Federal

- USDA Grants - agricultural extension stations, cooperative extension services and research
- National Science Foundation, US Department of Energy, National Aeronautics and Space Administration (NASA) for science and research
- LUMCON: NASA, US Environmental Protection Agency, US Department of Commerce, National Oceanic and Atmospheric Administration for ecological research, marine resources and conservation of coasts

Note: [C] – Constitutional Fund, [S] – Statutory Fund



Schedule 19A-Higher Education Dedicated Funds

FY22 Actual, FY23 EOB and FY24 Recommended

| Statutory Dedications | Source of Funding | FY22 Actual | FY23 EOB | FY24 Recom. |
|---|--|----------------------|----------------------|----------------------|
| Calcasieu Parish Fund | Taxes/Gaming, R.S. 27:392; R.S. 33:9571 | \$311,584 | \$1,027,230 | \$458,160 |
| Calcasieu Parish Higher Education Improvement Fund | Sales & Use Tax, R.S. 47:302.14 | \$1,725,017 | \$2,507,064 | \$2,494,651 |
| Cybersecurity Talent Initiative Fund | Appropriation, R.S. 17:3138.9 | \$1,000,000 | \$1,000,000 | \$1,000,000 |
| Education Excellence Fund | Settlements/Judgments, Art. VII, Section 10.10, R.S. 39:98.3 | \$37,404 | \$40,230 | \$46,992 |
| Equine Health Studies Program Fund | Taxes/Gaming, R.S. 27:392(B) | \$750,000 | \$750,000 | \$750,000 |
| Fireman Training Fund | Taxes/Insurance, R.S. 22:837 | \$3,655,956 | \$0 | \$0 |
| 2% Fire Insurance Fund | Taxes/Insurance, R.S. 22:347 | \$210,000 | \$0 | \$0 |
| Geaux Teach Fund | Appropriation, R.S. 17:7.6 | \$0 | \$0 | \$1,250,000 |
| Higher Education Initiatives Fund | Appropriation, R.S. 17:3129.6 | \$3,231,781 | \$29,666,667 | \$9,646,667 |
| Health Care Employment Reinvestment Opportunity (H.E.R.O.) fund | Appropriation, Grants & Donations, R.S. 17:3050.11 | \$570,500 | \$4,251,000 | \$182,210 |
| LA Quality Education Support Fund | Settlements/Judgments, Art. VII, Sect. 10.1, R.S. 17:3801 | \$20,354,585 | \$22,230,000 | \$22,230,000 |
| M.J. Foster Promise Program Fund | Appropriation, R.S. 17:3047.4 | \$0 | \$10,500,000 | \$10,500,000 |
| Medical & Allied Health Professional Education School & Loan Fund | Fees/R.S. 40:1207.2 | \$200,000 | \$200,000 | \$200,000 |
| Orleans Parish Excellence Fund | Taxes/Gaming, R.S. 27:392 | \$198,750 | \$503,150 | \$314,036 |
| Pari-mutual Live Racing Facility Gaming Control Fund | Taxes/Gaming, R.S. 27:392(C)(1),(2) | \$50,000 | \$50,000 | \$50,000 |
| Rockefeller Wildlife Refuge Trust & Protect Fund | Royalties & Interest, Article VII, Sect. 14, R.S. 56:797 | \$60,000 | \$60,000 | \$60,000 |
| Shreveport Riverfront & Convention Center & Independence Stadium Fund | Taxes & Interest, R.S. 47:302.2 and R.S. 47:332.6 | \$200,000 | \$400,000 | \$200,000 |
| Southern University AgCenter Program Fund | Taxes/Gaming, R.S. 27:392(B) | \$750,000 | \$750,000 | \$750,000 |
| Support Education in LA First (SELF) | Taxes/Gaming, R.S. 17:421.7 | \$37,274,345 | \$41,759,790 | \$41,275,118 |
| Tobacco Tax Health Care Fund | Taxes/Tobacco, R.S. 47:841.1(A) | \$5,795,038 | \$6,472,753 | \$5,421,219 |
| TOPS Fund | Settlements/Judgments, Art. VII, Section 10.10, R.S. 39:98.5 | \$52,526,178 | \$65,130,426 | \$126,976,511 |
| Workforce Training Rapid Response Fund | Taxes/SGF, R.S. 17:1874 | \$10,000,000 | \$35,000,000 | \$25,000,000 |
| TOTAL | | \$138,901,138 | \$222,298,310 | \$248,805,564 |



Schedule 19A - Higher Education FY24 Recommended Budget

TOTAL MOF for BOARD of REGENTS and SYSTEMS

| AGENCY | APP. NAME | FY22 Actual | FY23 Enacted | FY23 EOB as of 12-1-2022 | FY24 Recommended | FY23 Enacted to FY24 Recom. | FY23 EOB to FY24 Recom. |
|--------------------|------------------|------------------------|------------------------|-----------------------------|------------------------|--------------------------------|----------------------------|
| 19A-671 | Board of Regents | \$444,015,734 | \$559,207,509 | \$560,457,509 | \$534,943,466 | (\$24,264,043) | (\$25,514,043) |
| 19A-600 | LSU System | \$1,130,070,643 | \$1,194,304,200 | \$1,194,304,200 | \$1,276,217,396 | \$81,913,196 | \$81,913,196 |
| 19A-615 | SU System | \$178,551,525 | \$180,117,227 | \$180,117,227 | \$181,982,721 | \$1,865,494 | \$1,865,494 |
| 19A-620 | UL System | \$922,439,827 | \$962,492,329 | \$962,492,329 | \$982,590,629 | \$20,098,300 | \$20,098,300 |
| 19A-649 | LCTC System | \$301,511,956 | \$376,844,456 | \$376,844,456 | \$358,387,810 | (\$18,456,646) | (\$18,456,646) |
| GRAND TOTAL | | \$2,976,589,685 | \$3,272,965,721 | \$3,274,215,721 | \$3,334,122,022 | \$61,156,301 | \$59,906,301 |
| Growth Rate | | | | | | 1.9% | 1.8% |

SGF ONLY Subtotal for BOARD of REGENTS and SYSTEMS

| AGENCY | APP. NAME | FY22 Actual | FY23 Enacted | FY23 EOB as of 12-1-2022 | FY24 Recommended | FY23 Enacted to FY24 Recom. | FY23 EOB to FY24 Recom. |
|-----------------|------------------|------------------------|------------------------|-----------------------------|------------------------|--------------------------------|----------------------------|
| 19A-671 | Board of Regents | \$334,298,845 | \$359,921,449 | \$359,921,449 | \$303,991,145 | (\$55,930,304) | (\$55,930,304) |
| 19A-600 | LSU System | \$417,278,670 | \$429,998,436 | \$429,998,436 | \$477,778,712 | \$47,780,276 | \$47,780,276 |
| 19A-615 | SU System | \$54,173,797 | \$56,075,432 | \$56,075,432 | \$57,325,531 | \$1,250,099 | \$1,250,099 |
| 19A-620 | UL System | \$262,534,778 | \$267,855,060 | \$267,855,060 | \$292,570,729 | \$24,715,669 | \$24,715,669 |
| 19A-649 | LCTC System | \$135,351,277 | \$145,992,229 | \$145,992,229 | \$157,422,934 | \$11,430,705 | \$11,430,705 |
| SUBTOTAL | | \$1,203,637,367 | \$1,259,842,606 | \$1,259,842,606 | \$1,289,089,051 | \$29,246,445 | \$29,246,445 |
| Growth Rate | | | | | | 2.3% | 2.3% |

NON-SGF Subtotal for BOARD of REGENTS and SYSTEMS

| AGENCY | APP. NAME | FY22 Actual | FY23 Enacted | FY23 EOB as of 12-1-2022 | FY24 Recommended | FY23 Enacted to FY24 Recom. | FY23 EOB to FY24 Recom. |
|-----------------|------------------|------------------------|------------------------|-----------------------------|------------------------|--------------------------------|----------------------------|
| 19A-671 | Board of Regents | \$109,716,889 | \$199,286,060 | \$200,536,060 | \$230,952,321 | \$31,666,261 | \$30,416,261 |
| 19A-600 | LSU System | \$712,791,973 | \$764,305,764 | \$764,305,764 | \$798,438,684 | \$34,132,920 | \$34,132,920 |
| 19A-615 | SU System | \$124,377,728 | \$124,041,795 | \$124,041,795 | \$124,657,190 | \$615,395 | \$615,395 |
| 19A-620 | UL System | \$659,905,049 | \$694,637,269 | \$694,637,269 | \$690,019,900 | (\$4,617,369) | (\$4,617,369) |
| 19A-649 | LCTC System | \$166,160,679 | \$230,852,227 | \$230,852,227 | \$200,964,876 | (\$29,887,351) | (\$29,887,351) |
| SUBTOTAL | | \$1,772,952,318 | \$2,013,123,115 | \$2,014,373,115 | \$2,045,032,971 | \$31,909,856 | \$30,659,856 |
| Growth Rate | | | | | | 1.6% | 1.5% |

Note: FY24 recommended SGF amounts reflect the distribution approved by the Board of Regents in March 2023.



Schedule 19A - Higher Education FY24 SGF Budget Request

| State General Fund Increase for FY 2023-2024 | Request |
|--|----------------|
| Faculty & Unclassified Staff Pay Increase: <i>funded \$37.5m</i> | \$75.0 |
| Mandated Costs Increase: <i>statewide adjustments (funded \$19m, including LSU 1st)</i> | \$17.0 |
| Formula Funding to Institutions: <i>developed by BoR (funded)</i> | \$18.0 |
| Go Grant: <i>based on institutions' package policy (funded, total \$70.5m)</i> | \$15.0 |
| Specialized Units: <i>LSU & SU Ag Centers, SU Law Center, Pennington Biomedical, LSU-HSC at New Orleans & Shreveport, ULM Pharmacy (funded)</i> | \$10.0 |
| LOSFA High School Outreach: <i>funded \$3.5m</i> | \$7.0 |
| Focus on Coastal Marine Consortium (LUMCON): <i>funded</i> | \$2.0 |
| Cyber Security Protection: <i>funded \$7.5m, the Governor's initiative</i> | \$0.0 |
| Cyber Targeted Investment: <i>funded \$0, for new cyber security degree program(s)</i> | \$5.0 |
| | |
| TOPS: <i>reduced by \$23m, funded based on new projection</i> | \$7.6 |
| Master Plan Credential Alignment: <i>not funded</i> | \$80.0 |
| Dual Enrollment: <i>not funded</i> | \$25.3 |
| Textbook Affordability: <i>not funded</i> | \$2.5 |
| National Cancer Institution Designation: <i>not funded</i> | \$16.0 |
| Total SGF Increase Request (in \$ millions) | \$280.4 |



Schedule 19A - Higher Education FY24 Recommended Budget

| AGENCY | SGF Increases w/o Formula & Mandated Costs | AMOUNT |
|---|---|----------------------|
| BoR | BoR: Cyber Security Assurance and Security Operations Center (SOC) | \$7,500,000 |
| | LOSFA: Outreach program for high school students and adult learners | \$3,500,000 |
| | LOSFA: Go Grant for low income students | \$15,000,000 |
| | LUMCON: Operation cost and opening of the BlueWorks facility | \$2,000,000 |
| | Faculty and public safety staff pay raise (LUMCON only) | \$300,000 |
| LSU | LSU Ag Center - Part of \$10 m. for Specialized Units | \$2,850,000 |
| | LSU HSCNO - Part of \$10 m. for Specialized Units | \$2,850,000 |
| | LSU HSCS - Part of \$10 m. for Specialized Units | \$2,300,000 |
| | LSU HSCS - Operation | \$12,000,000 |
| | LSU Pennington Biomedical - Faculty Recruitment and Retention | \$2,000,000 |
| | LSU Pennington Biomedical - Part of \$10 m. for Specialized Units | \$1,000,000 |
| | Faculty and public safety staff pay raise | \$18,062,327 |
| SU | SU Law Center - Part of \$10 m. for Specialized Units | \$300,000 |
| | SU Ag Center - Part of \$10 m. for Specialized Units | \$350,000 |
| | Faculty and public safety staff pay raise | \$2,233,454 |
| UL | ULM Pharmacy - Part of \$10 m. for Specialized Units | \$350,000 |
| | Faculty and public safety staff pay raise | \$12,581,082 |
| LCTC | Faculty and public safety staff pay raise | \$4,323,137 |
| TOTAL SGF Increases w/o Formula & Mandated Costs | | \$89,500,000 |
| Total Formula Distribution Adjustments | | \$18,000,000 |
| Total Mandated Costs (Statewide Adjustments) | | \$19,000,202 |
| TOTAL SGF Increases w/o TOPS Adjustments | | \$126,500,202 |

Note: The "faculty and public safety staff pay raise" is allocated to the system office for system to determine the distribution.



Schedule 19A - Higher Education FY24 Recommended Budget

| AGENCY | SGF Non-Recurring Line Items | AMOUNT |
|---------------------------------------|---|-----------------------|
| UL | ULL - Hydraulic and hydrologic studies and analysis of watershed projects | (\$100,000) |
| | McNeese - Governor's Scholar Program | (\$150,000) |
| | LaTech - Dental program | (\$1,000,000) |
| | Grambling - Solar energy project | (\$750,000) |
| | Grambling - Security study of the campus | (\$350,000) |
| | UL BoS - Research development | (\$500,000) |
| SU | SU BoS - Law Center | (\$700,000) |
| | SU NO - Online programs | (\$2,000,000) |
| | SU Ag Center - Research and extension center for beef cattle research | (\$400,000) |
| | SU S - Operation | (\$400,000) |
| LSU | LSU Ag Center - Storm-resistant housing study | (\$500,000) |
| | LSU A&M - New computation tools for parish-based storm surge modeling | (\$450,000) |
| | LSU A&M - Defense Cybersecurity Program | (\$2,500,000) |
| | LSU S - Defense Cybersecurity Program | (\$2,500,000) |
| | LSU HSCNO - Extension of dental hygiene program | (\$250,000) |
| TOTAL Non-Recurring Line Items | | (\$12,550,000) |

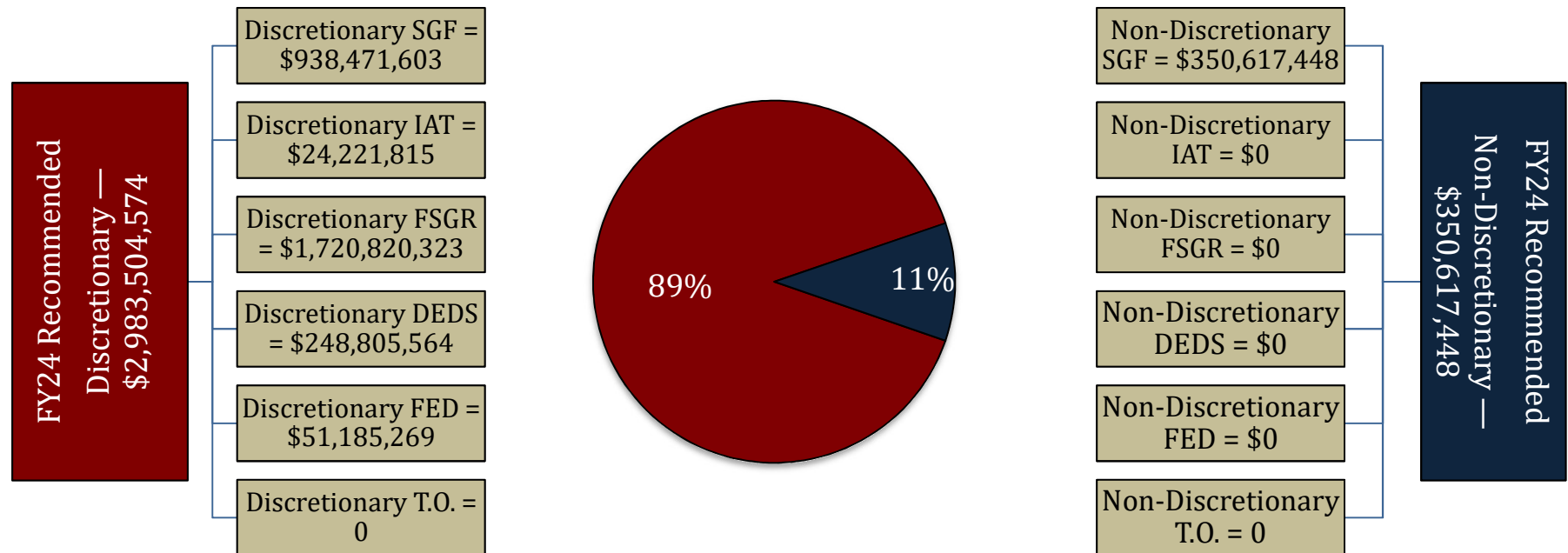
| | | |
|---|--|-----------------------|
| TOPS is fully funded based on the projection at the Executive Budget | TOPS Program Adjustments | Amount |
| | Means of Financing Substitution with TOPS Fund to replace State General Fund | \$0 |
| | State General Fund | (\$61,846,085) |
| | TOPS Fund | \$61,846,085 |
| | TOPS needs decreased due to the projection of a decline in participants | (\$22,857,672) |
| TOTAL TOPS Program Adjustments | | (\$22,857,672) |

Note: The FY23 Supplemental Bill (Original) includes (\$29.8 m.) SGF reduction in TOPS program.



Schedule 19A-Higher Education

FY24 Discretionary/Non-Discretionary Comparison



| Total Discretionary Funding by Office | | |
|---------------------------------------|-------------------------|-------------|
| Board of Regents | \$ 1,169,423,924 | 39% |
| LSU System | \$ 798,438,684 | 27% |
| SU System | \$ 124,657,190 | 4% |
| UL System | \$ 690,019,900 | 23% |
| LCTC System | \$ 200,964,876 | 7% |
| Total Discretionary | \$ 2,983,504,574 | 100% |

| Total Non-Discretionary Funding by Type | | |
|--|-----------------------|-------------|
| State Retirement Systems | | |
| Unfunded Accrued Liability | \$ 268,393,671 | 77% |
| Rent in State-Owned Buildings | \$ 757,441 | 0% |
| 8(g) replacement with State General Fund | \$ 3,400,000 | 1% |
| Retirees' Group Insurance | \$ 71,890,660 | 21% |
| Legislative Auditor Fees | \$ 6,175,676 | 2% |
| Total Non-Discretionary | \$ 350,617,448 | 100% |

Note: The FY24 Executive Budget rolled up the four systems' SGF DN and Non-DN expenditures into Board of Regents.

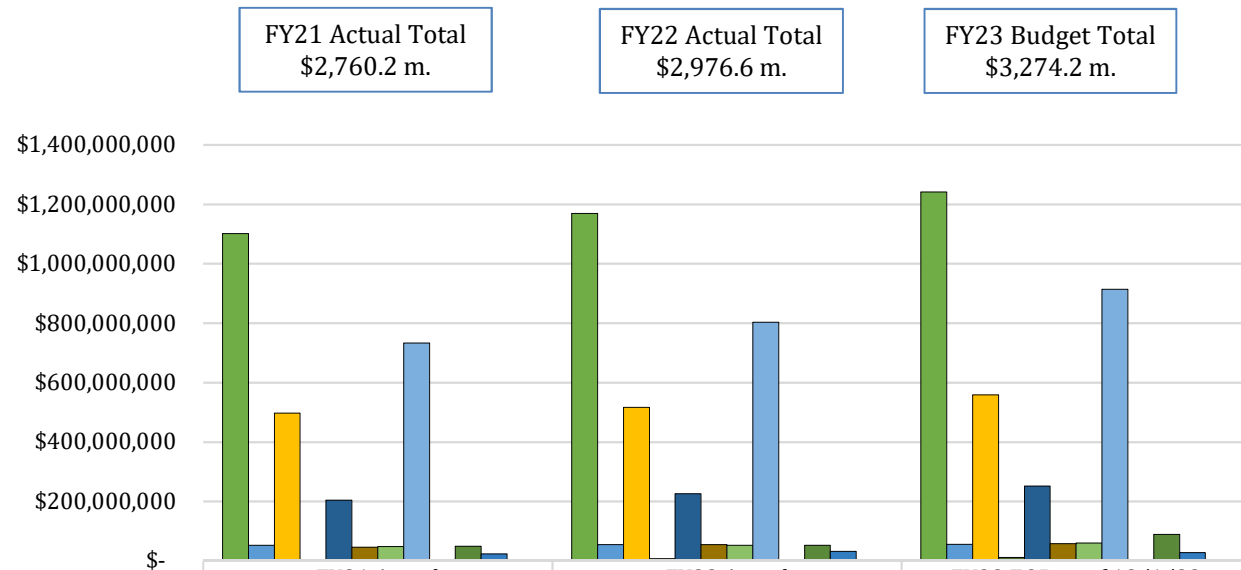
Source: Division of Administration - Office of Planning and Budget



Schedule 19A - Higher Education Categorical Expenditures FY21 Actual, FY22 Actual and FY23 Budget

For FY23 Budget, the largest Expenditure Category is Personal Services, which makes up 57 percent of the Total Expenditures.

The Other Charges category makes up 28 percent of the Total Expenditures, which includes mostly financial aid to students.



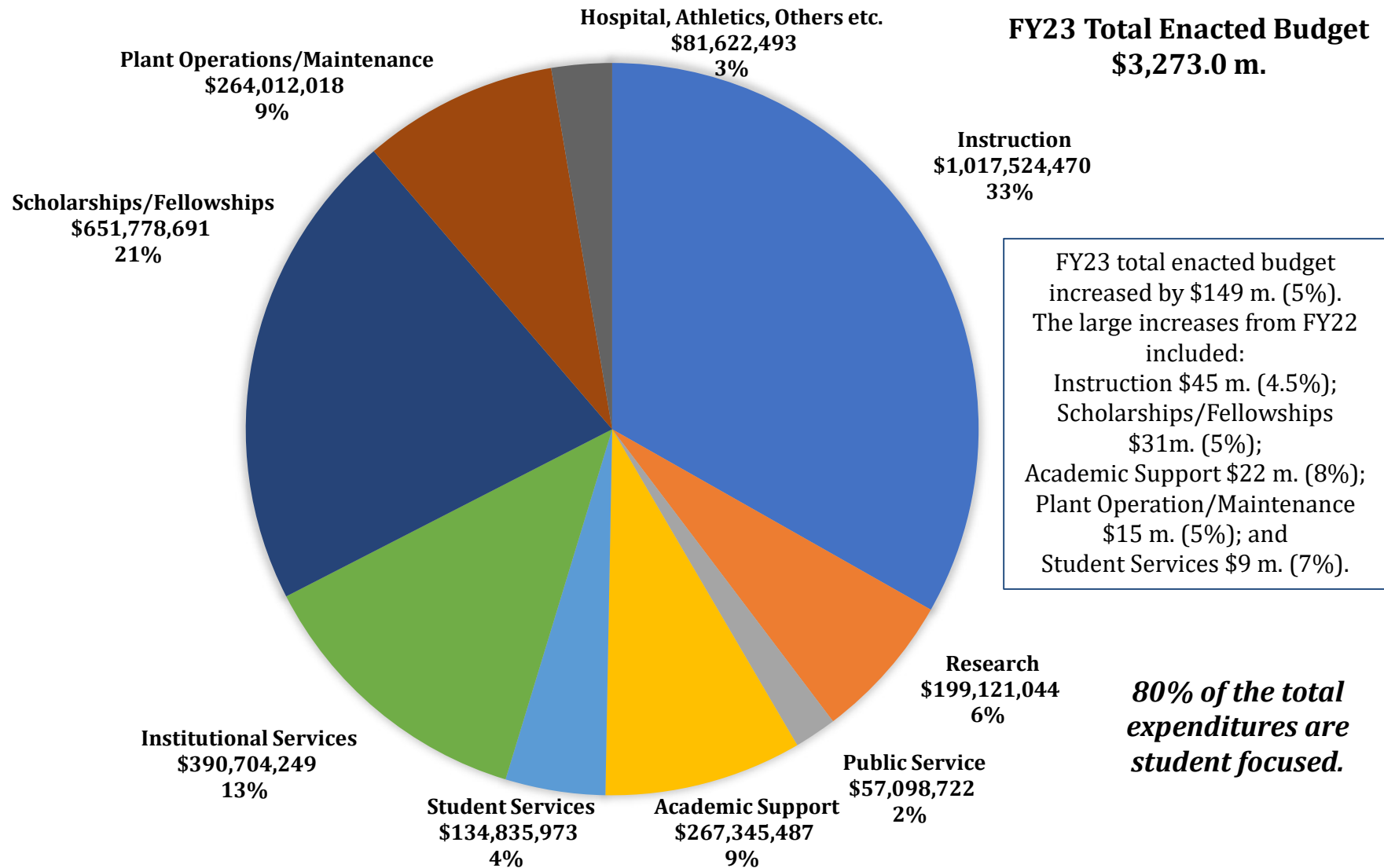
| | | FY21 Actual | FY22 Actual | FY23 EOB as of 12/1/22 |
|---------------------------------------|-----------------------|-----------------|-----------------|------------------------|
| Personal Services | Salaries | \$1,101,389,292 | \$1,169,505,230 | \$1,241,296,200 |
| | Other Compensation | \$52,407,624 | \$55,451,082 | \$55,802,781 |
| | Related Benefits | \$497,117,782 | \$517,129,555 | \$559,214,199 |
| Operating Expenses | Travel | \$1,338,944 | \$7,543,929 | \$12,237,585 |
| | Operating Services | \$204,975,479 | \$226,756,774 | \$251,760,274 |
| | Supplies | \$46,807,851 | \$54,943,704 | \$58,094,820 |
| Professional Services | Professional Services | \$48,327,373 | \$52,457,028 | \$59,959,427 |
| | Other Charges | \$733,442,288 | \$803,440,119 | \$914,772,715 |
| Other Charges | Debt Service | \$262,147 | \$263,885 | \$- |
| | Interagency Transfers | \$49,607,245 | \$52,453,998 | \$89,610,590 |
| Acquisitions and Major Repairs | Acquisitions | \$24,079,650 | \$32,582,141 | \$28,539,412 |
| | Major Repairs | \$416,999 | \$4,062,240 | \$2,927,718 |

Source: Division of Administration - Office of Planning and Budget

Note: The FY24 budget expenditure detail will be available during that fiscal year.



Schedule 19A-Higher Education Expenditures FY23 ENACTED BY FUNCTION



Source: Board of Regents



Schedule 19A-Higher Education Restricted/Unrestricted Funds

| RESTRICTED REVENUE SOURCE | FY23 Budgeted Restricted | % |
|--|----------------------------|----------------|
| Gifts, Grants, & Contracts | \$1,089,534,753 | 33.58% |
| Other Federal Grants | \$523,965,704 | 16.15% |
| Auxiliaries (Excluding Athletics) | \$364,887,867 | 11.25% |
| Pell Grants | \$366,025,259 | 11.28% |
| Student Fees | \$230,317,988 | 7.10% |
| Athletics Other Than Student Fees | \$239,778,502 | 7.39% |
| State Grants & Contracts | \$172,484,522 | 5.32% |
| Other Self-generated Funds | \$138,093,048 | 4.26% |
| Sales&Services of Educational Activities | \$57,884,721 | 1.78% |
| Medicare | \$20,770,866 | 0.64% |
| Physician Practice Plans | \$19,742,000 | 0.61% |
| Endowment Income | \$16,211,818 | 0.50% |
| Federal Program Administration | \$2,506,338 | 0.08% |
| Interagency Transfers: lab school etc. | \$1,721,000 | 0.05% |
| Workforce Rapid Response | \$608,949 | 0.02% |
| TOTAL RESTRICTED | \$3,244,533,335 | 100.00% |
| UNRESTRICTED REVENUE SOURCE | FY23 Budgeted Unrestricted | % |
| Fees & Self-generated Revenues | \$1,688,077,118 | 51.58% |
| State General Fund | \$1,259,842,606 | 38.49% |
| Dedicated Funds | \$222,298,310 | 6.79% |
| Federal | \$79,628,616 | 2.43% |
| Interagency Transfer | \$23,119,071 | 0.71% |
| TOTAL UNRESTRICTED (HB 1) | \$3,272,965,721 | 100.00% |

Note: The FY24 restricted funds and unrestricted funds information will be reported at the Board of Regents' September meeting.

Source: Board of Regents

| Total FY23 Higher Education | FY23 Budget | % |
|-----------------------------|------------------------|-------------|
| Total Unrestricted Revenues | \$3,272,965,721 | 50.2% |
| Total Restricted Revenues | \$3,244,533,335 | 49.8% |
| Total | \$6,517,499,056 | 100% |

Note: The amounts do not include BA-7s approved in FY23.

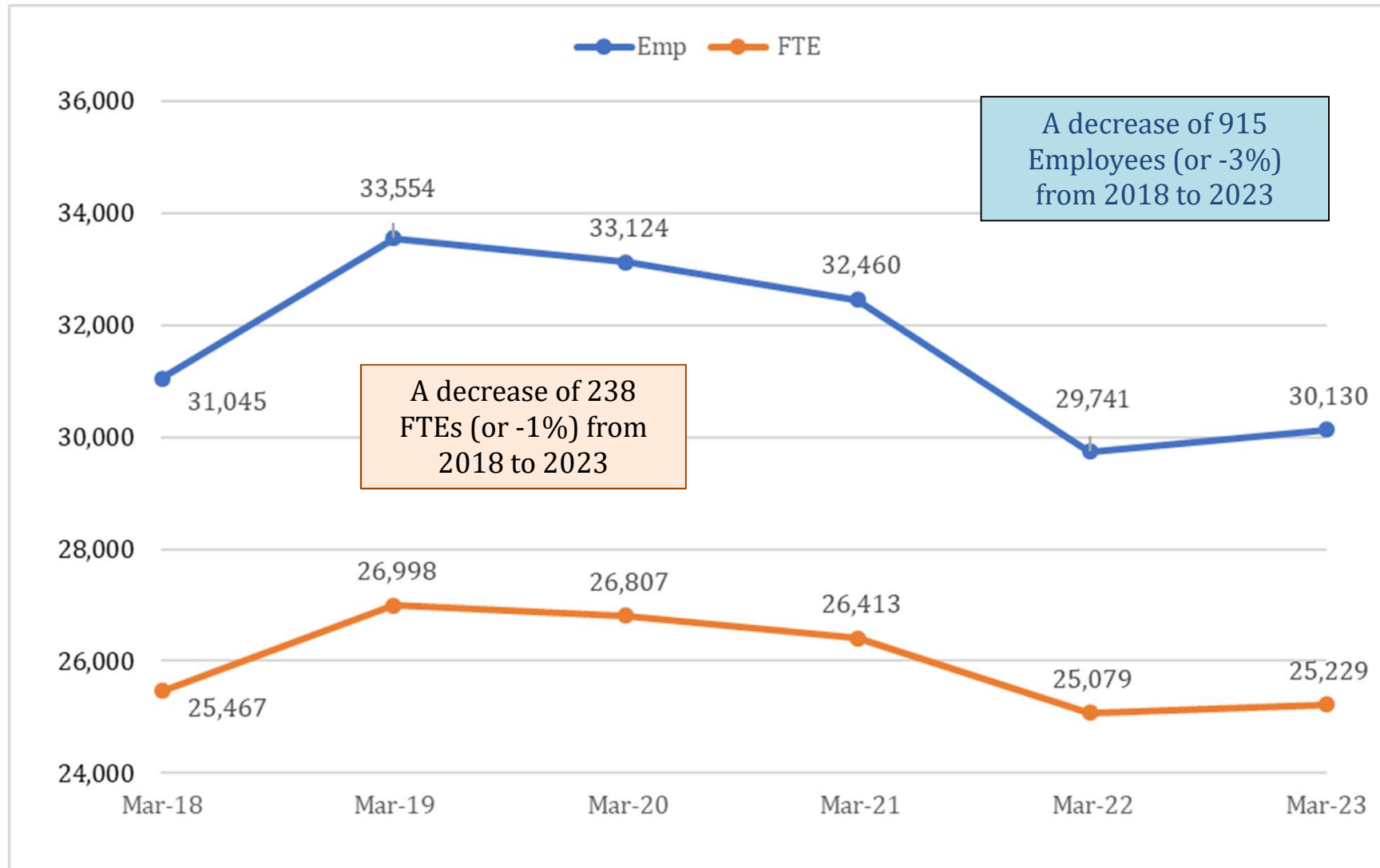
Unrestricted Funds are resources eligible for any purpose in carrying out the mission, duties and responsibilities of the institution. These funds include State Funds (SGF and Statutory Dedications), Federal Funds, Tuition and Fees, and other funds not restricted by a donor or grant. **The legislature appropriates unrestricted funds.**

Restricted Funds are utilized for the operation and support of programs, but are restricted by donors, state or federal agencies as to the purposes for which these funds can be expended. These funds are traditionally referred to as "off budget."

Examples of Restricted Funds include: revenues generated from services provided for student housing, dining, student union, student health, parking, athletics, faculty research, etc.



Schedule 19A-Higher Education Employees Employees & Full-Time Equivalents (FTEs)



Source: State Civil Service report on State Employment (non-OPB version) as of last weekly report in March



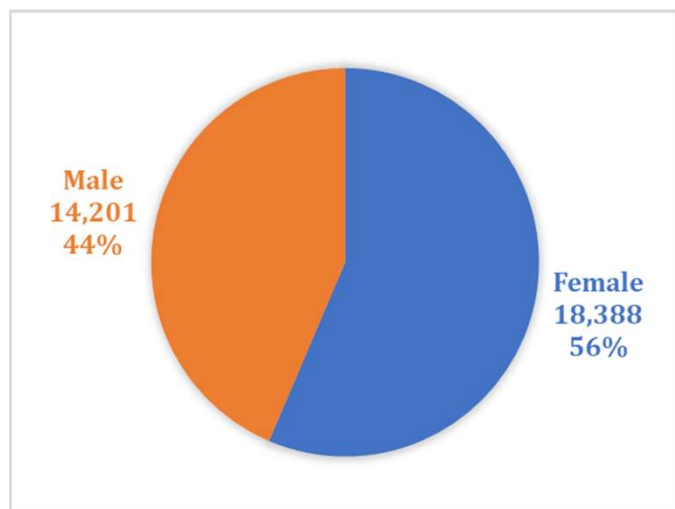
Schedule 19A-Higher Education Staff Demographics

| Gender | BoR | % | LSU | % | SU | % | UL | % | LCTC | % | TOTAL | % |
|--------------|------------|-------------|---------------|-------------|--------------|-------------|---------------|-------------|--------------|-------------|---------------|-------------|
| Female | 167 | 66% | 7,436 | 55% | 1,245 | 61% | 6,627 | 56% | 2,913 | 60% | 18,388 | 56% |
| Male | 87 | 34% | 6,185 | 45% | 807 | 39% | 5,144 | 44% | 1,978 | 40% | 14,201 | 44% |
| Total | 254 | 100% | 13,621 | 100% | 2,052 | 100% | 11,771 | 100% | 4,891 | 100% | 32,589 | 100% |

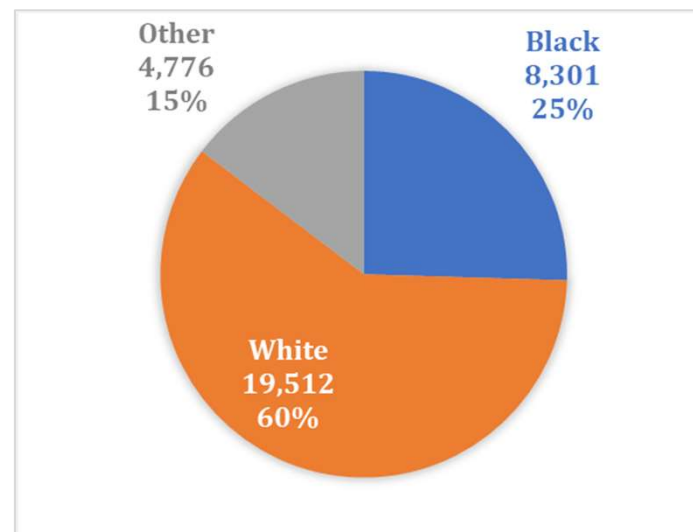
| Race | BoR | % | LSU | % | SU | % | UL | % | LCTC | % | TOTAL | % |
|--------------|------------|-------------|---------------|-------------|--------------|-------------|---------------|-------------|--------------|-------------|---------------|-------------|
| Black | 87 | 34% | 2,514 | 18% | 1,783 | 87% | 2,251 | 19% | 1,666 | 34% | 8,301 | 25% |
| White | 153 | 60% | 8,316 | 61% | 169 | 8% | 7,889 | 67% | 2,985 | 61% | 19,512 | 60% |
| Other | 14 | 6% | 2,791 | 20% | 100 | 5% | 1,631 | 14% | 240 | 5% | 4,776 | 15% |
| Total | 254 | 100% | 13,621 | 100% | 2,052 | 100% | 11,771 | 100% | 4,891 | 100% | 32,589 | 100% |

| | | | | | | | | | | | | |
|-------------|----|-----|-------|-----|-----|-----|-------|-----|-------|-----|-------|-----|
| Retirement* | 28 | 11% | 2,798 | 21% | 373 | 18% | 1,553 | 13% | 1,047 | 21% | 5,800 | 18% |
|-------------|----|-----|-------|-----|-----|-----|-------|-----|-------|-----|-------|-----|

*Currently in DROP or eligible to retire.



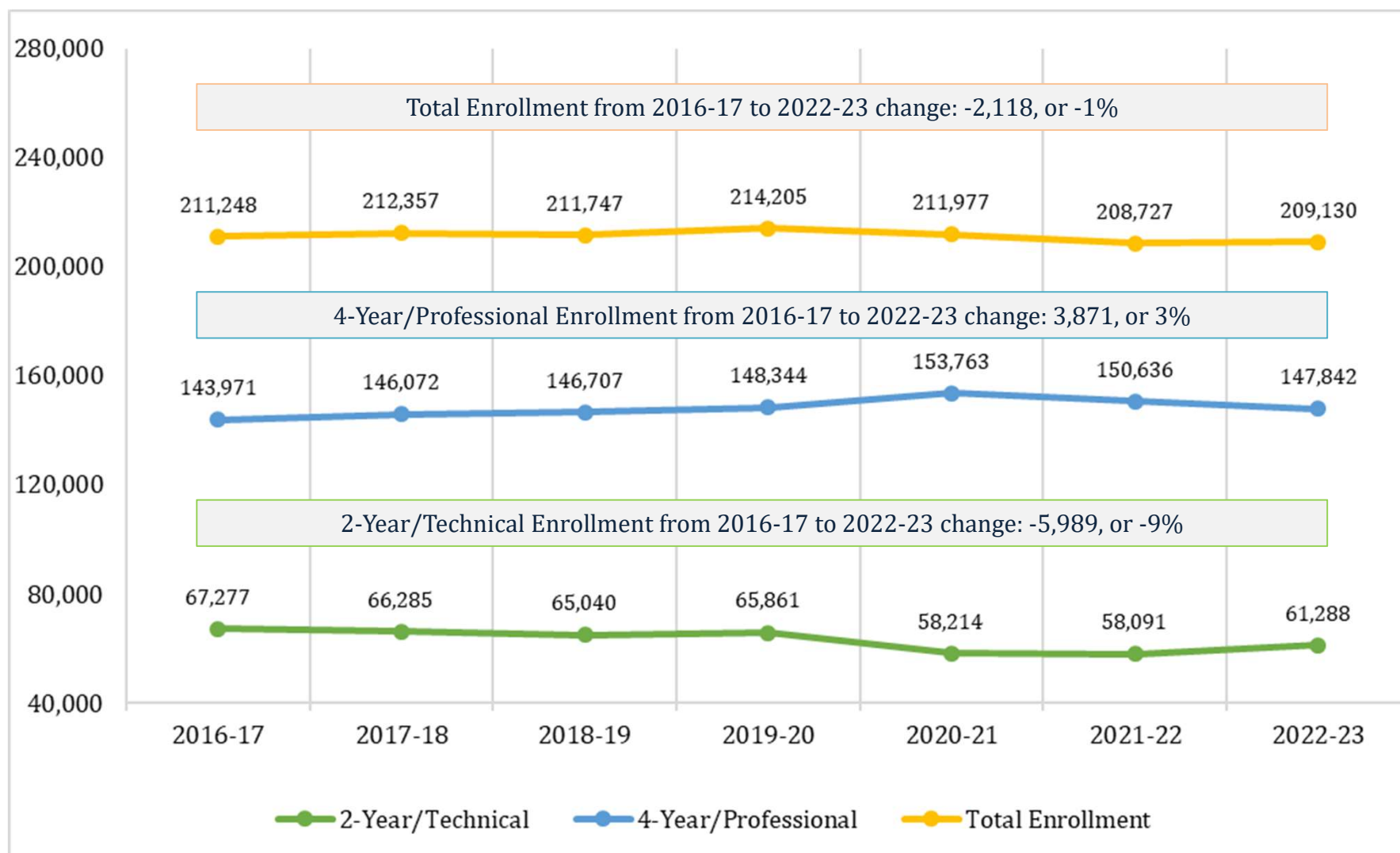
**TOTAL
32,589**



Note: Total includes part time employees.



Public Higher Education Enrollment (Headcount) Comparison from Fall 2016 to Fall 2022



Source: Board of Regents



Schedule 19A — Higher Education

State Fact Book 2021-2022

| Student Profiles | | Fall 2012 | Fall 2019 | Fall 2020 | Fall 2021 |
|--------------------------|--|------------|------------|------------|------------|
| | Fall Headcount | 224,887 | 214,193 | 211,977 | 208,688 |
| | % Undergraduate | 89.4% | 86.9% | 85.7% | 85.9% |
| | % Graduate | 10.6% | 13.1% | 14.3% | 14.1% |
| Financial Aid | | AY12-13 | AY19-20 | AY20-21 | AY21-22 |
| | % of Undergraduate on Pell | 35.4% | 39.8% | 38.0% | n/a |
| | % of Undergraduate on TOPS (LA Students Only) | 20.6% | 26.4% | 28.2% | n/a |
| Student Origin | | Fall 2012 | Fall 2019 | Fall 2020 | Fall 2021 |
| | % from Louisiana | 89.4% | 86.3% | 84.6% | 84.0% |
| | % from Out-of-State | 8.0% | 10.8% | 12.8% | 13.4% |
| | % from Out-of-Country | 2.6% | 2.8% | 2.6% | 2.6% |
| Instructional Faculty | | FY 2013 | FY 2020 | FY 2021 | FY 2022 |
| | Head Count | 10,471 | 10,609 | 10,070 | 10,234 |
| | FTE | 8,262 | 8,263 | 7,984 | 8,072 |
| Exec./Management Staff | | FY 2013 | FY 2020 | FY 2021 | FY 2022 |
| | Headcount | 1391 | 1374 | 1410 | 1482 |
| | FTE | 1485 | 1366 | 1402 | 1467 |
| Other Professional Staff | | FY 2013 | FY 2020 | FY 2021 | FY 2022 |
| | Headcount | 7,102 | 7,458 | 7,308 | 7,282 |
| | FTE | 6,958 | 7,233 | 7,105 | 7,076 |
| Retention Measures | | 2011 to 12 | 2018 to 19 | 2019 to 20 | 2020 to 21 |
| | Retention Rate Y1-Y2* | 65.6% | 68.4% | 69.8% | 68.5% |
| Graduation Rate Measures | | 2006-07 | 2013-14 | 2014-15 | 2015-16 |
| | Completing any level at any public institution** | 41.4% | 44.0% | 44.4% | 46.2% |

* 2-yr & 4-yr institutions only; First-time, full-time, degree-seeking students enrolled that are retained at the starting institution to the following Fall semester.

** Completing an Associate or Baccalaureate degree within 150% of normal time at any institution. Student must have started as Associate or Baccalaureate degree seeking, first-time in college, and enrolled full-time. (new definition)



19A-HIGHER EDUCATION FUNDING FORMULA

Act 462 of 2014 Regular Session (R.S. 17:3129.2) provides for the prevention of **dramatic changes** in funding from one institution to another while implementing the Outcomes Based Funding Formula. In FY17 (Year 1), the Board of Regents weighed the various portions of the formula as follows: 70% - Base Funding, 15% - Cost Portion, and 15% - Outcomes Portion. The weights were adjusted gradually over the following years.

Outcomes Based Funding Formula Methodology since FY17

| Fiscal Year | Base | Cost | Outcomes |
|-------------|---------------------|-------|----------|
| FY17 | 70.0% | 15.0% | 15.0% |
| FY18 | 65.0% | 17.5% | 17.5% |
| FY19 | 63.0% | 17.0% | 20.0% |
| FY20 | 63.0% | 17.0% | 20.0% |
| FY21 | Did not use Formula | | |
| FY22 | 58.0% | 17.0% | 25.0% |
| FY23 | 55.0% | 17.0% | 28.0% |
| FY24 | 50.0% | 20.0% | 30.0% |

- BASE: previous year's appropriation without line-items increase
- COST: credit hours weighted by discipline, operation and maintenance, and general support
- OUTCOMES: student success including retention and completion, research and workforce alignment

Note: FY21 did not have a formula distribution due to a SGF reduction.



Legislative Auditor Report

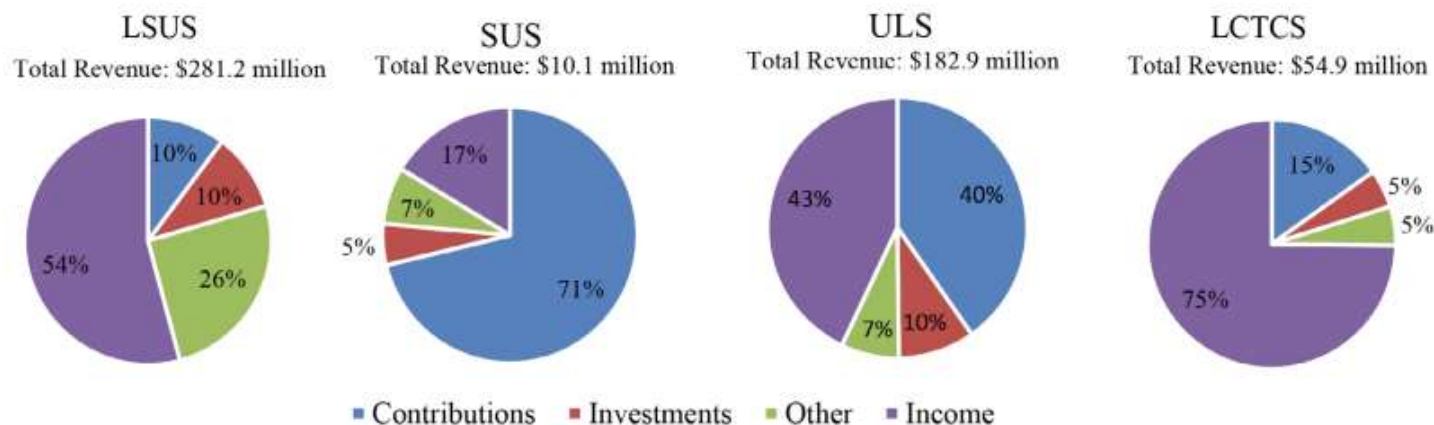
Higher Education Foundations and Affiliates in Louisiana

May 12, 2022

Note: The foundation funding is used for "restricted expenditures" and is "off budget".

At least 75 foundations are affiliated with public higher education institutions in Louisiana. In 2020, these foundations collectively held approximately \$4 billion in assets across all four higher education systems. In comparison, the fiscal year 2020 enacted budget for higher education institutions was \$2.4 billion. The top 10 foundations held a collective \$2.9 billion (72.1%) of the \$4 billion in total foundation assets. The two foundations with the highest total of assets were the LSU Foundation and the Tiger Athletic Foundation, which accounted for approximately \$1.2 billion, or 29%, of the \$4 billion. The foundations collectively took in about \$529.1 million in revenue in 2020 and spent about \$476.5 million.

Revenue Type by System
Fiscal Year End June 30, 2020 or December 31, 2020*



*For one foundation, asset amounts came from its 2017 financial audit.

Source: Prepared by legislative auditor's staff using foundation financial audits/statements.



Schedule 19A — Higher Education

LOUISIANA HIGHER EDUCATION

BOARD OF REGENTS



Schedule 19A — Higher Education

19A-671 Board of Regents



BOARD of REGENTS
STATE OF LOUISIANA

The Board of Regents, a state agency created by the 1974 Louisiana Constitution, coordinates all public higher education in Louisiana. The Board began operations January 1, 1975, succeeding the Coordinating Council for Higher Education.

The 15 volunteer members of the Board of Regents (BoR) are appointed by the Governor to six-year, overlapping terms, with two Regents drawn from each of Louisiana's Congressional districts and the remaining members are appointed by the Governor from the state at large, with the consent of the Senate. Since December 1, 2008, no member shall serve more than two and one-half terms in three consecutive terms.

The Board of Supervisors for the LSU System, SU System, UL system, and LCTC System have similar membership structures. In addition to the 15 members, the Board of LCTC System "shall" have two student members. The Legislature "may" provide one student member on the respective Board of BoR, LSU, SU and UL Systems. The student membership is for a one-year term, and shall have all of the privileges and rights of other board members.



Schedule 19A — Higher Education

19A-671 Board of Regents

The responsibilities of the Board of Regents and those of the four management boards are carefully drawn to ensure a balance and distinction between coordinating, planning and policy-making, and management implementation. The 1974 Louisiana Constitution gives the Board of Regents the following authority:

- *To review or eliminate existing degree programs or departments;*
- *To approve, disapprove, or modify proposed academic programs or departments;*
- *To study both the need for and feasibility of new post-secondary institutions as well as the conversion of existing schools into campuses offering more advanced courses of study;*
- *To formulate and update a master plan for higher education (which must include a higher education funding formula); and*
- *To review annual budget proposals for the operating and capital needs of each public institution prior to compilation of the Regents' higher education budget recommendations. The Board also recommends priorities for capital construction and improvements.*

The Constitution provides that all duties and responsibilities not specifically vested in the Board of Regents be assigned to the respective management board.



Schedule 19A-671 Board of Regents



Kim Hunter Reed, Ph.D.

Louisiana Prospers: Driving Our Talent Imperative – On August 28, 2019, the Board of Regents adopted a Master Plan for Higher Education that sets a strategic vision for the state and a robust attainment goal of 60% of working-age adults achieving a postsecondary education credential by the year 2030.

Reaching that goal will require the state to more than double the number of credentials produced annually from 40,000 to more than 85,000 over the years.

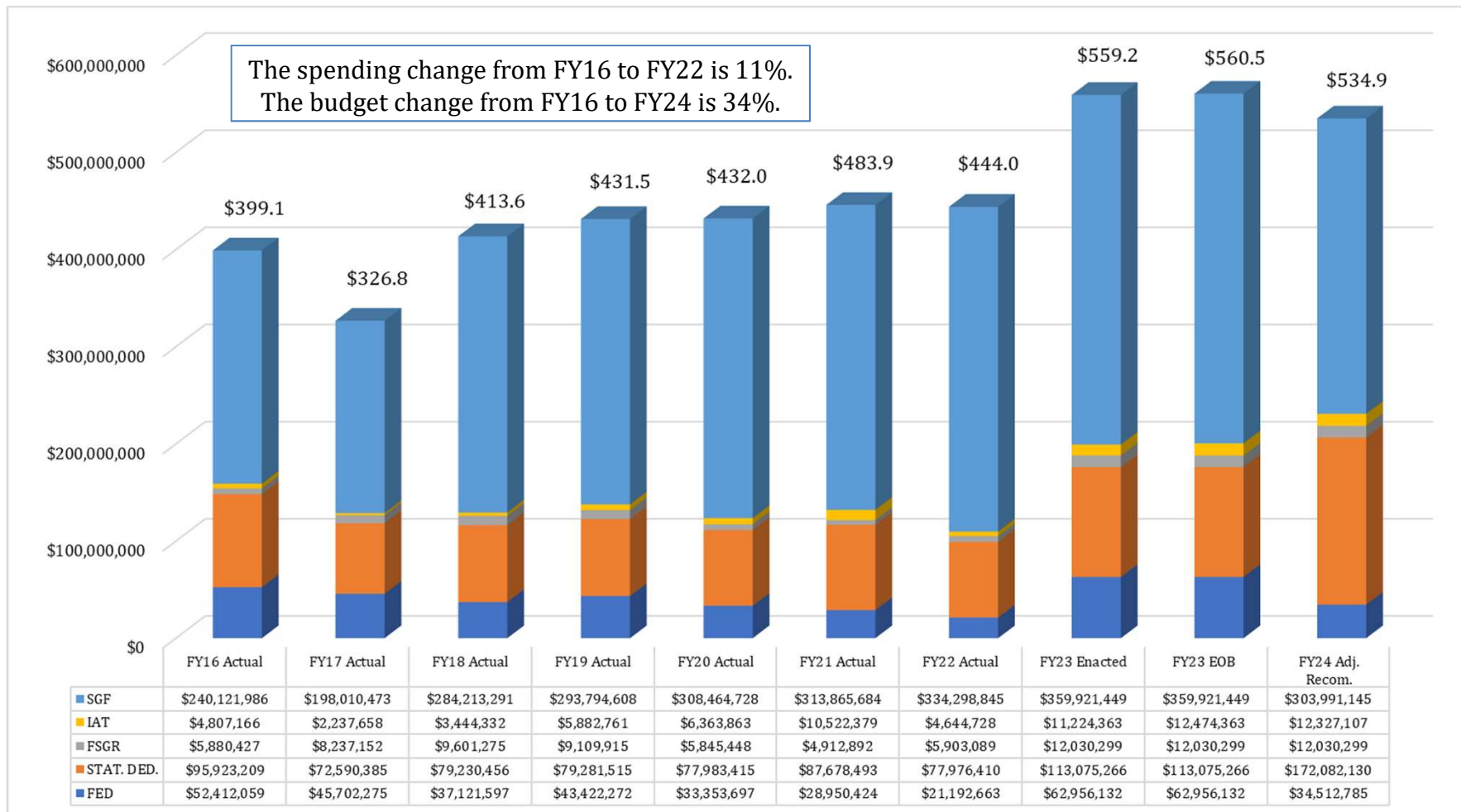
Programs – Board of Regents as a state agency has three programs: the Board of Regents, the Office of Student Financial Assistance (LOSFA), the Louisiana Universities Marine Consortium (LUMCON) *(including the LUMCON Auxiliary Account)*.



Schedule 19A-671 Board of Regents

Changes in Funding since FY16

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

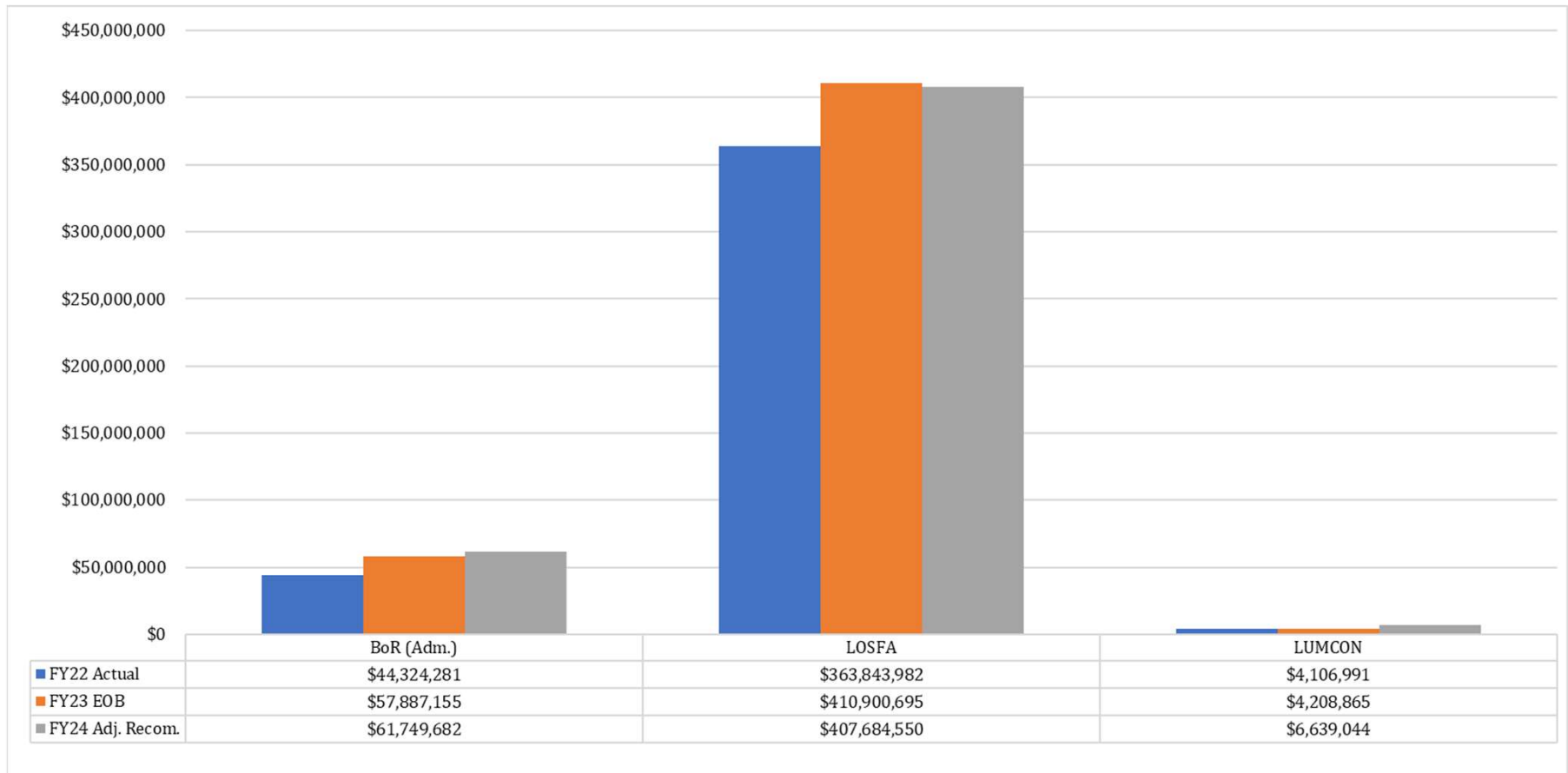


Note: The FY24 Adjusted Budget reflects the Board of Regents approved SGF distribution, including the line-items, pay raise, formula, mandated costs, etc.



Schedule 19A-671 Board of Regents FY22 Actual, FY23 EOB and FY24 Recommended

Change of Total State Funds (SGF & Dedications) by Program



Note: The FY24 Adjusted Budget reflects the Board of Regents approved SGF distribution in March 2023, including the pay raise.



Schedule 19A — Higher Education

LOUISIANA HIGHER EDUCATION

Louisiana State University System



19A-600 Louisiana State University System

The **Louisiana State University System** is budgetarily the largest public university system in the state.



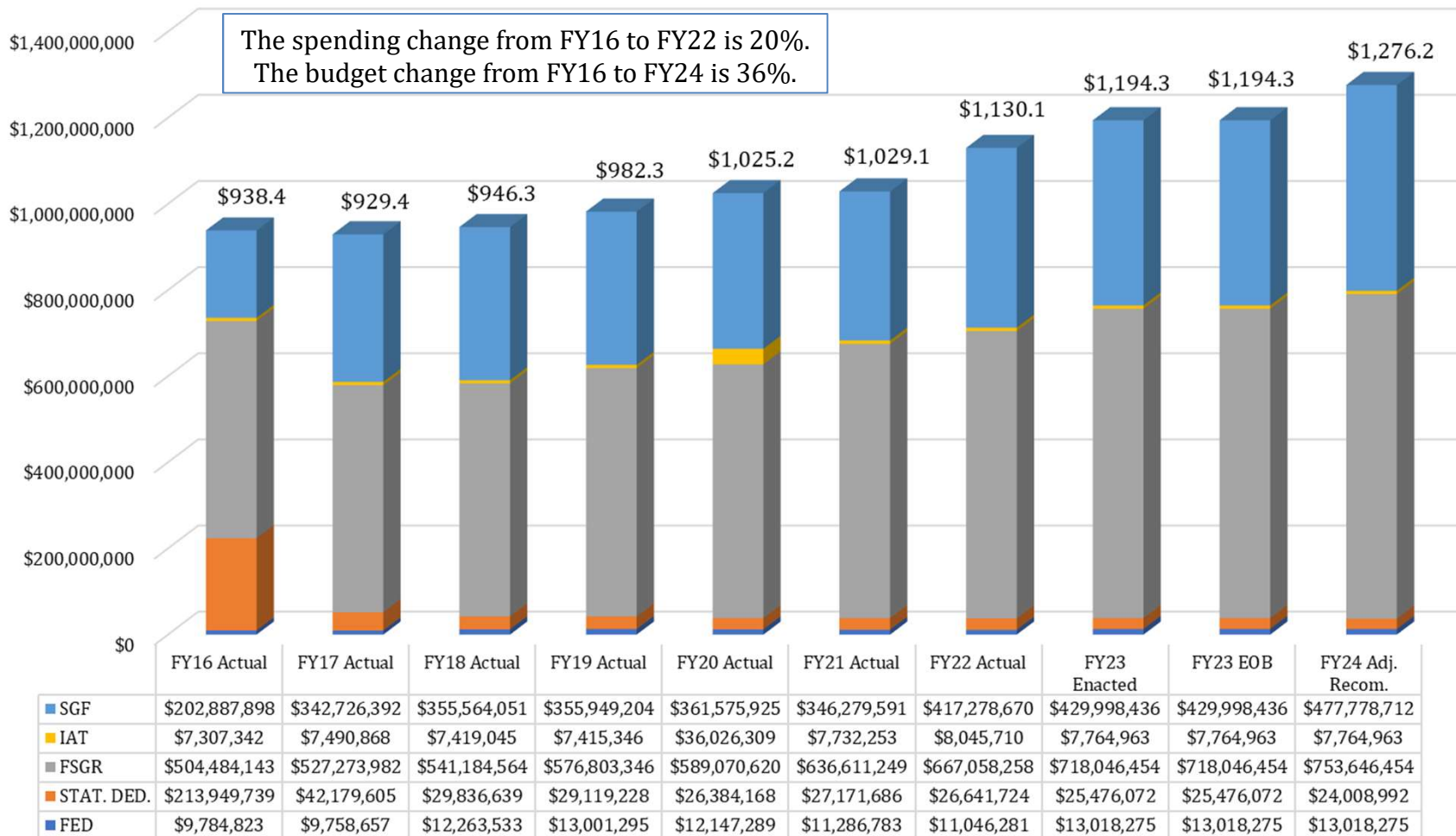
Dr. William F. Tate IV



19A-600 Louisiana State University System

Changes in Funding since FY16

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

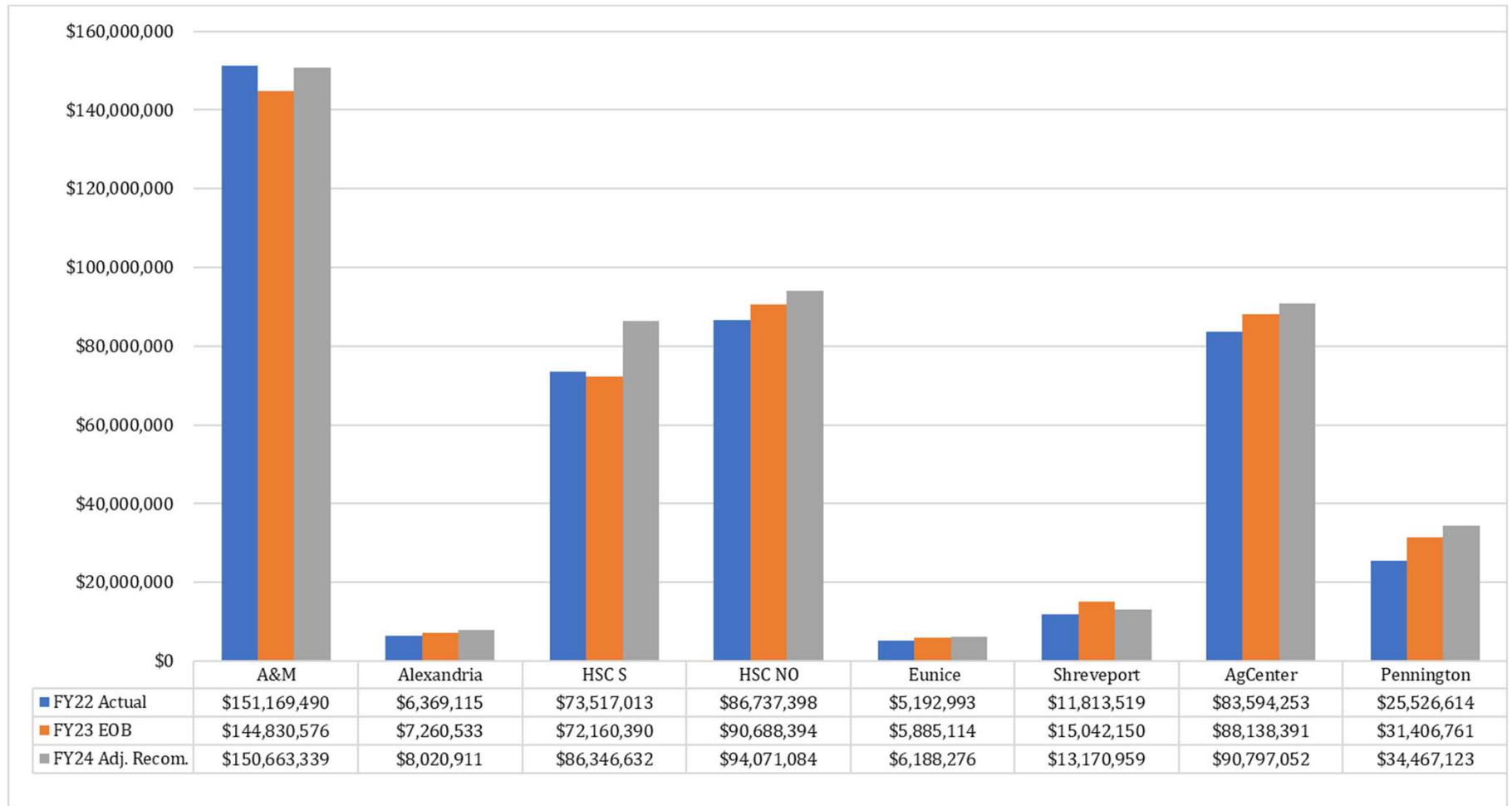


Note: The FY24 Adjusted Budget reflects the Board of Regents approved SGF distribution, including the line-items, pay raise, formula, mandated costs, etc.



19A-600 Louisiana State University System FY22 Actual, FY23 EOB and FY24 Recommended

Change of Total State Funds (SGF & Dedications) by Institution



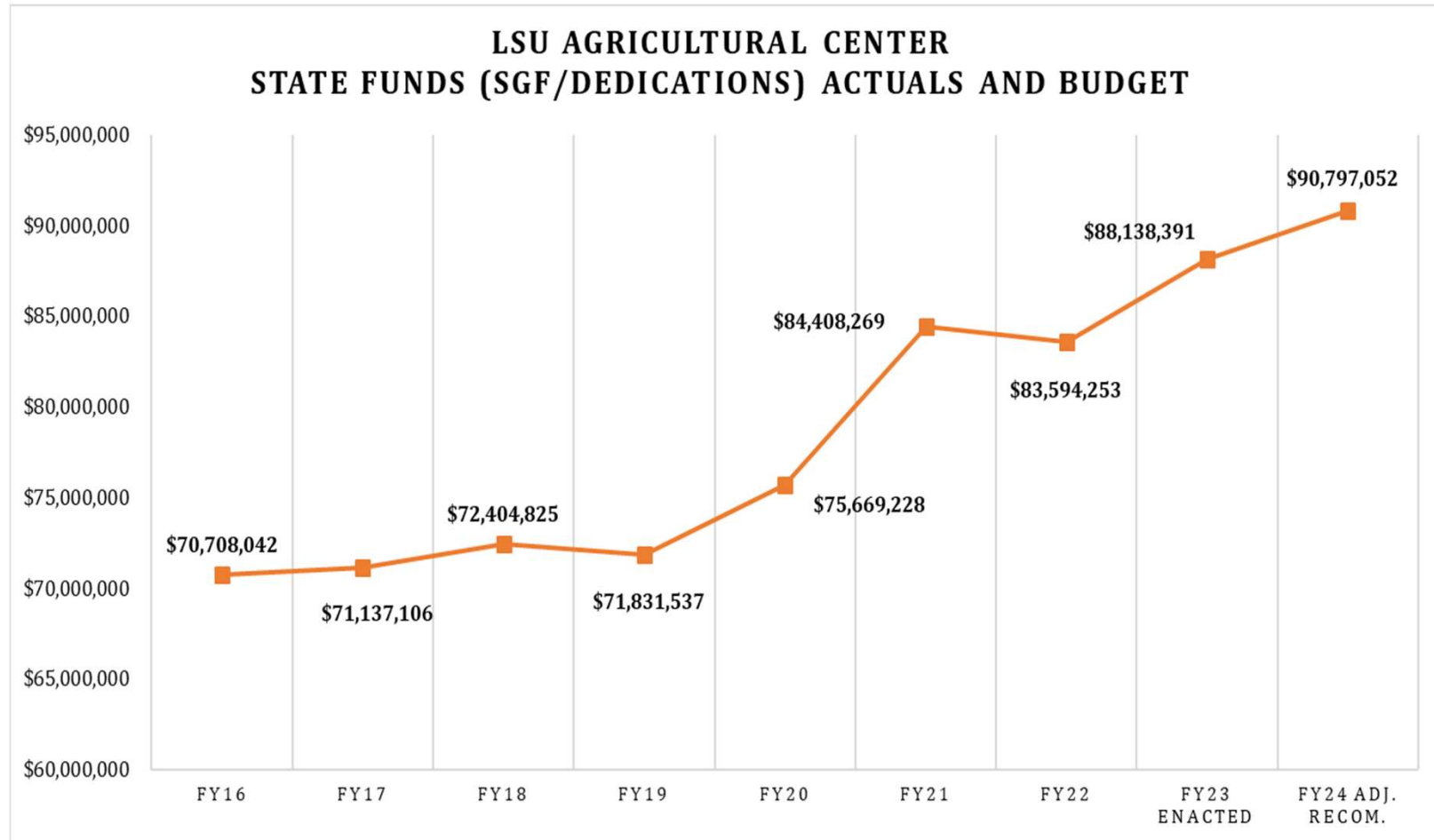
Note: The FY24 Adjusted Budget reflects the Board of Regents approved SGF distribution in March 2023, excluding the pay raise, which is allocated to the system office for system to determine the distribution.



19A-600 Louisiana State University System Specialized Units

The spending change from FY16 to FY22 is 18%.
The budget change from FY16 to FY24 is 28%.

The FY24 Adjusted Budget includes a
\$3 m. SGF increase.



Note: The Non-state funds include FSGR, FED and IAT (FY20), which has increased by 0.03% from FY16 to FY22 (total \$15.5 m.).

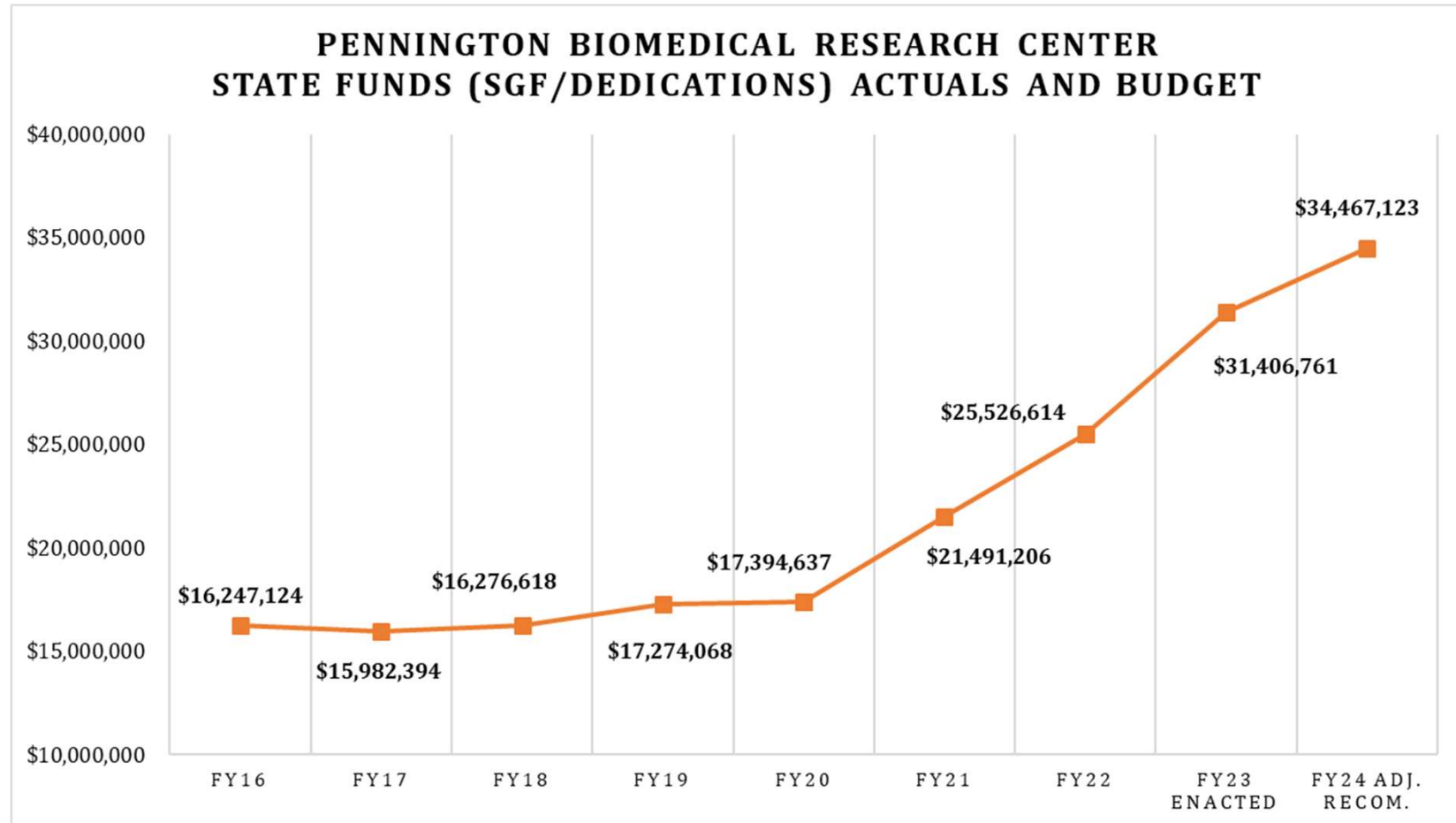
Source: Division of Administration - Office of Planning and Budget, and the Board of Regents



19A-600 Louisiana State University System Specialized Units

The spending change from FY16 to FY22 is 57%.
The budget change from FY16 to FY24 is 112%.

The FY24 Adjusted Budget includes a \$3 m.
SGF increase.



Note: The Non-state funds include FSGR and IAT (FY20), which has increased by 2% from FY15 to FY21 (\$0.83 m. vs. \$0.85 m.).

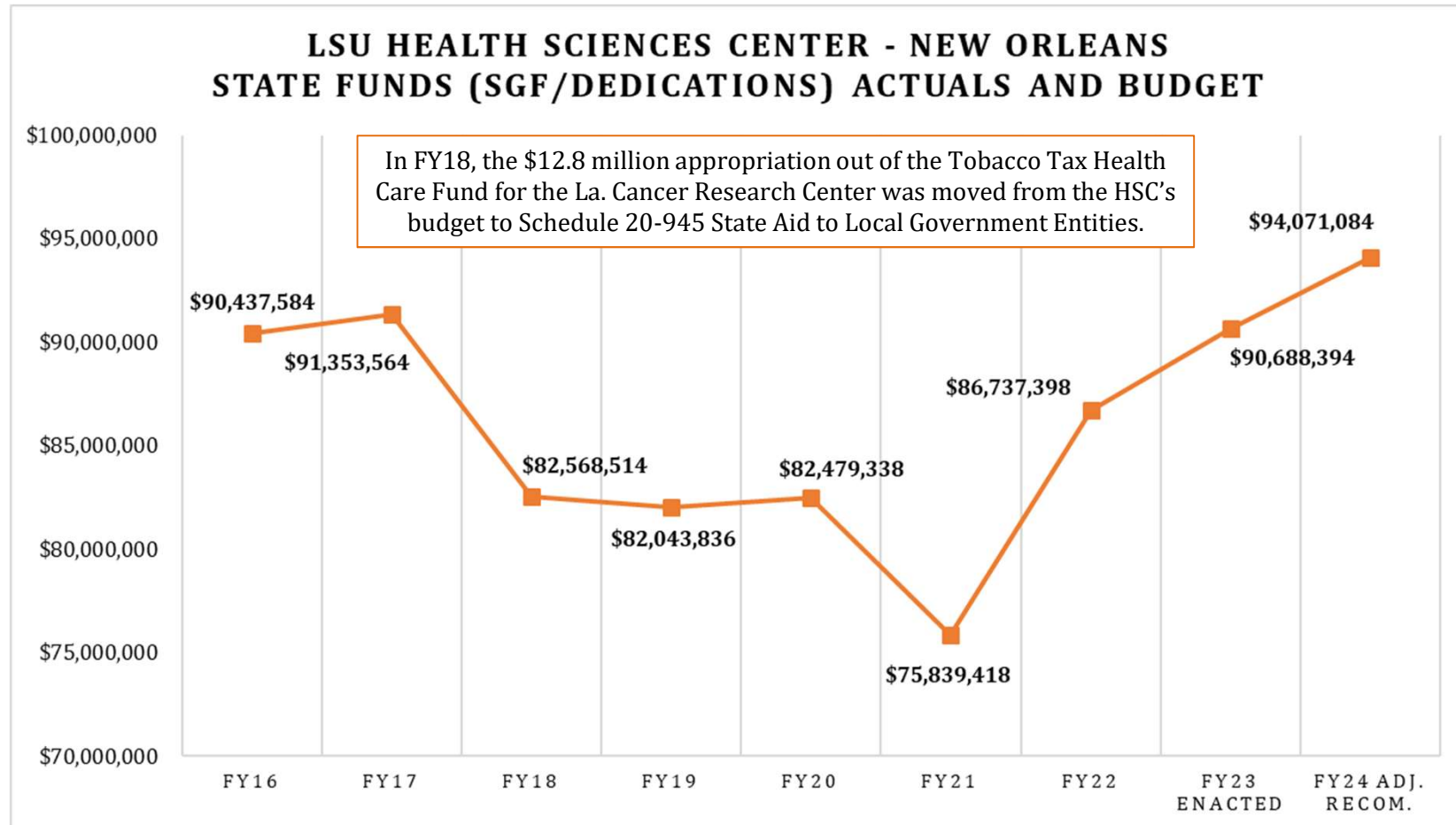
Source: Division of Administration - Office of Planning and Budget, and the Board of Regents



19A-600 Louisiana State University System Specialized Units

The spending change from FY16 to FY22 is -4%.
The budget change from FY16 to FY24 is 4%.

The FY24 Adjusted Budget includes a
\$3.4 m. SGF increase.



Note: The Non-state funds include FSGR and IAT (FY20), which has increased by 20% from FY16 to FY22 (\$55.2 m. vs. \$66.1 m.).

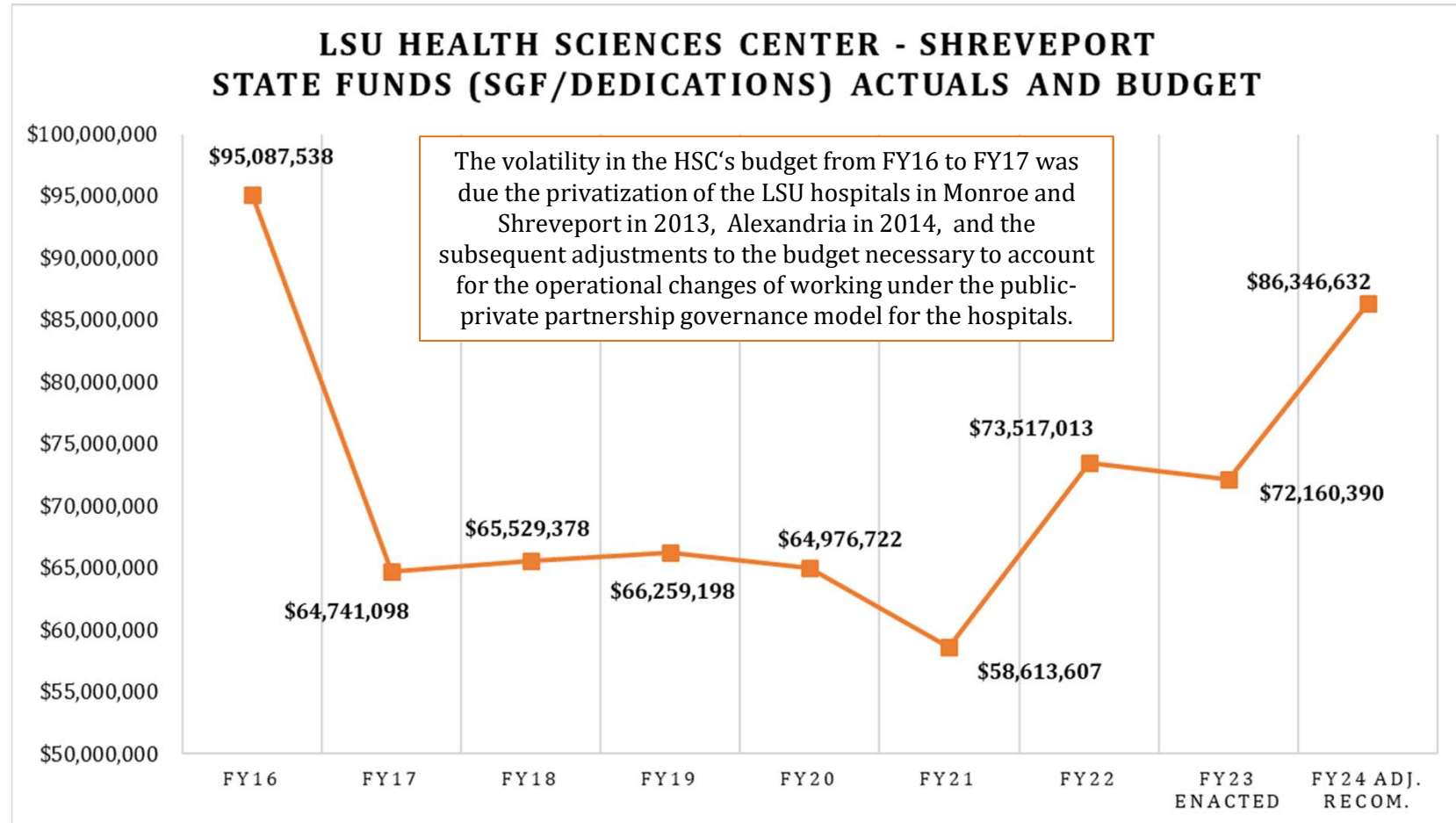
Source: Division of Administration - Office of Planning and Budget, and the Board of Regents



19A-600 Louisiana State University System Specialized Units

The spending change from FY16 to FY22 is **-23%**.
The budget change from FY16 to FY24 is **-9%**.

The FY24 Adjusted Budget includes
a \$15.2 m. SGF increase.



Note: The Non-state funds include FSGR and IAT (FY20), which has increased by 28% from FY16 to FY22 (\$18.8 m. vs. \$24.1 m.).

Source: Division of Administration - Office of Planning and Budget, and the Board of Regents



19A-600 Louisiana State University System

State Fact Book 2021-2022

| Student Profiles | | Fall 2012 | Fall 2019 | Fall 2020 | Fall 2021 |
|--------------------------|--|------------|------------|------------|------------|
| | Fall Headcount | 44,205 | 51,051 | 55,957 | 56,625 |
| | % Undergraduate | 79.5% | 70.6% | 69.4% | 71.4% |
| | % Graduate | 20.5% | 29.4% | 30.6% | 28.6% |
| Financial Aid | | AY12-13 | AY19-20 | AY20-21 | AY21-22 |
| | % of Undergraduate on Pell | 24.3% | 25.6% | 24.6% | n/a |
| | % of Undergraduate on TOPS (LA Students Only) | 46.2% | 48.7% | 50.5% | n/a |
| Student Origin | | Fall 2012 | Fall 2019 | Fall 2020 | Fall 2021 |
| | % from Louisiana | 80.2% | 73.5% | 70.1% | 68.8% |
| | % from Out-of-State | 15.6% | 22.3% | 26.4% | 27.5% |
| | % from Out-of-Country | 4.2% | 4.2% | 3.6% | 3.7% |
| Instructional Faculty | | FY 2013 | FY 2020 | FY 2021 | FY 2022 |
| | Head Count | 2,741 | 2,601 | 2,482 | 2,666 |
| | FTE | 2,298 | 2,253 | 2,141 | 2,305 |
| Exec./Management Staff | | FY 2013 | FY 2020 | FY 2021 | FY 2022 |
| | Headcount | 598 | 527 | 540 | 576 |
| | FTE | 594 | 523 | 536 | 572 |
| Other Professional Staff | | FY 2013 | FY 2020 | FY 2021 | FY 2022 |
| | Headcount | 3,889 | 3,233 | 3,226 | 3,164 |
| | FTE | 3,879 | 3,133 | 3,127 | 3,067 |
| Retention Measures | | 2011 to 12 | 2018 to 19 | 2019 to 20 | 2020 to 21 |
| | Retention Rate Y1-Y2* | 77.8% | 77.4% | 80.1% | 77.8% |
| Graduation Rate Measures | | 2006-07 | 2013-14 | 2014-15 | 2015-16 |
| | Completing any level at any public institution** | 61.7% | 64.2% | 63.5% | 64.5% |

* 2-yr & 4-yr institutions only; First-time, full-time, degree-seeking students enrolled that are retained at the starting institution to the following Fall semester.

** Completing an Associate or Baccalaureate degree within 150% of normal time at any institution. Student must have started as Associate or Baccalaureate degree seeking, first-time in college, and enrolled full-time. (new definition)



Legislative Auditor Report

Louisiana State University and Related Campuses

May 23, 2022

The Pennington Biomedical Research Center did not adequately monitor sub-recipients of the federal R&D Cluster to ensure required audits were completed within nine months of the sub-recipient's fiscal year-end. In addition, Louisiana State University and A&M College did not have adequate controls in place to accurately maintain active and inactive Federal Perkins Loan records in accordance with federal regulations. LSU A&M also improperly requested and received reimbursement from the Higher Education Emergency Relief Fund for costs totaling \$40,897 that did not comply with program requirements. In addition, LSU A&M did not ensure compliance with the Higher Education Emergency Relief Fund's public reporting requirements for the Institutional and Student Aid Portion funds. Prior year findings related to noncompliance with and inadequate controls over federal Special Tests and Provisions requirements and noncompliance with Gramm-Leach-Bliley Act student information security requirements were resolved.



Legislative Auditor Report

Louisiana State University Health Sciences Center – New Orleans

May 11, 2022

For the second consecutive year, LSUHSC-NO did not have adequate controls over project closeouts or accounting records for the Research and Development (R&D) Cluster federal program. In addition, LSUHSC-NO did not have adequate controls over sub-recipient monitoring for the R&D Cluster federal program.

Louisiana State University at Eunice

September 19, 2022

For the second consecutive report, the university had inadequate controls over student refunds and did not submit past-due student accounts receivable to the Louisiana Attorney General for collection in accordance with state law and the university's written procedures. Also, for the second consecutive report, unclassified employees of the university who earn leave did not certify time and attendance records monthly as required by state law. Prior-report findings related to failure to reconcile student online payments, inadequate controls over cash receipts, and loss of data and functions were resolved.



Legislative Auditor Report

Louisiana State University Health Sciences Center – Shreveport

June 23, 2022

For the second consecutive year, LSUHSC-S did not receive revenues for physician services it provided at the Monroe facility as specified in its Joint Venture agreements with the hospital partner. Also, for the second consecutive year, LSUHSC-S did not adequately monitor billing and collection services performed by a third-party servicer and the related sub-service organization, and did not maintain adequate controls over payroll processing. For the fourth consecutive year, LSUHSC-S did not have adequate controls over state and non-governmental grants and contracts to pursue collection of monies owed to it. For the third consecutive year, LSUHSC-S did not ensure internal control over documentation of personnel services for its federal R&D Cluster programs. Also, for the third consecutive year, LSUHSC-S did not have adequate controls in place to ensure compliance with Special Tests and Provisions requirements under the R&D Cluster programs. In addition, for the second consecutive year, LSUHSC-S did not adequately monitor sub-recipients under the R&D Cluster programs.



Schedule 19A — Higher Education

LOUISIANA HIGHER EDUCATION

Southern University System



19A-615 SU System

The **Southern University and A&M College System** is the only historically black college system in the United States.



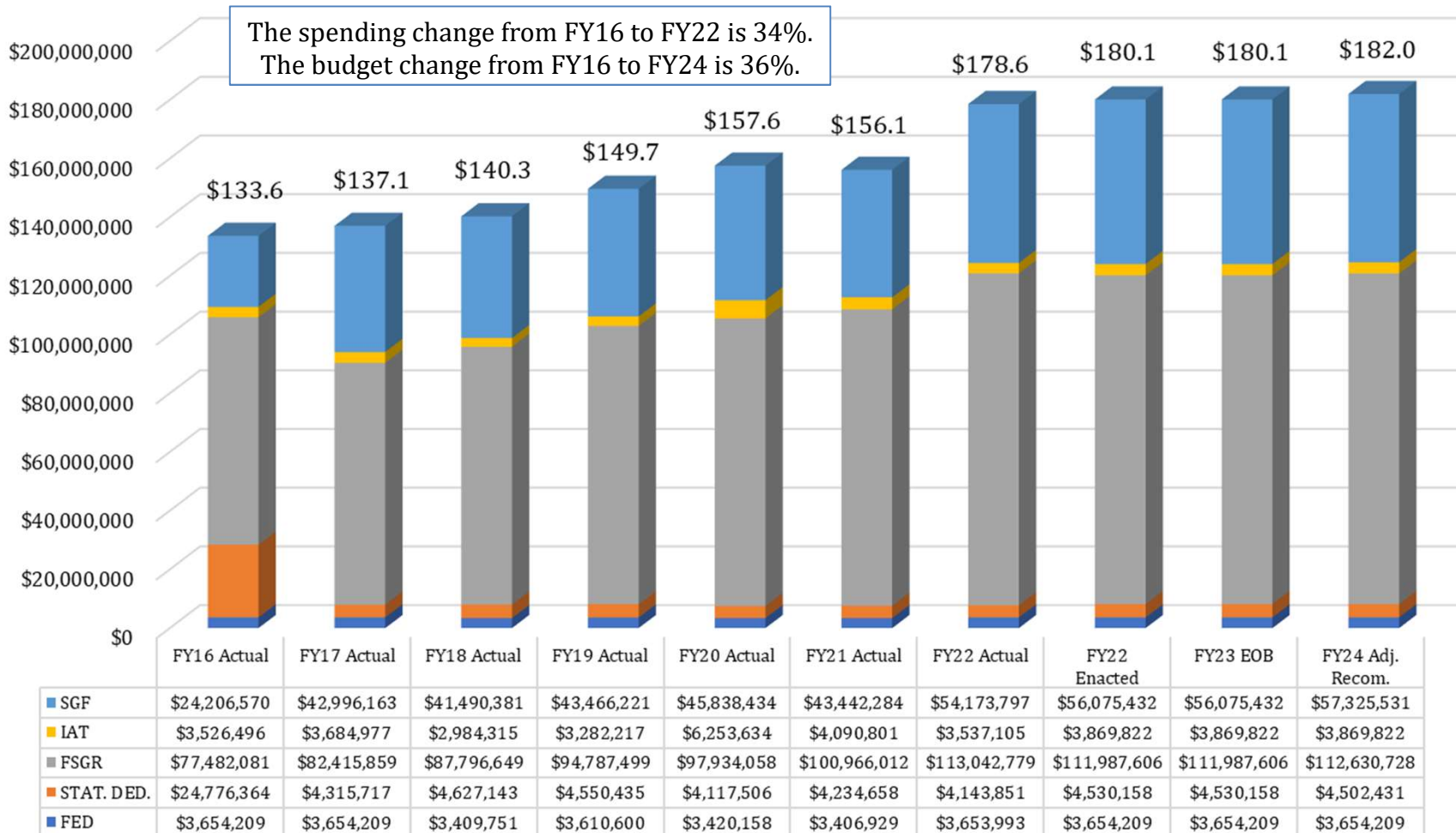
Mr. Dennis J. Shields



19A-615 Southern University System

Changes in Funding since FY16

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

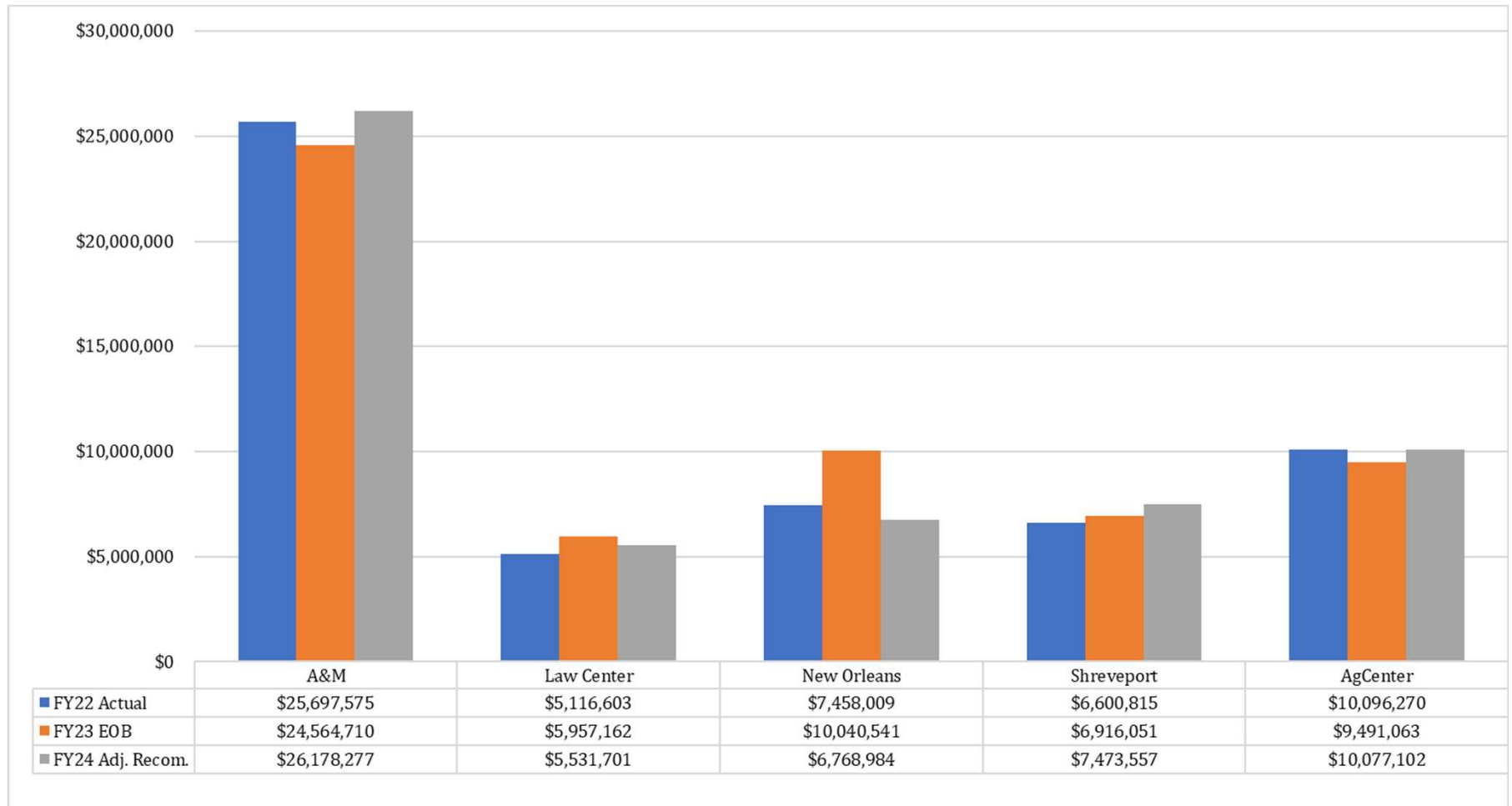


Note: The FY24 Adjusted Budget reflects the Board of Regents approved SGF distribution, including the line-items, pay raise, formula, mandated costs, etc.



19A-615 Southern University System FY22 Actual, FY23 EOB and FY24 Recommended

Total State Funds (SGF & Dedications) by Institution



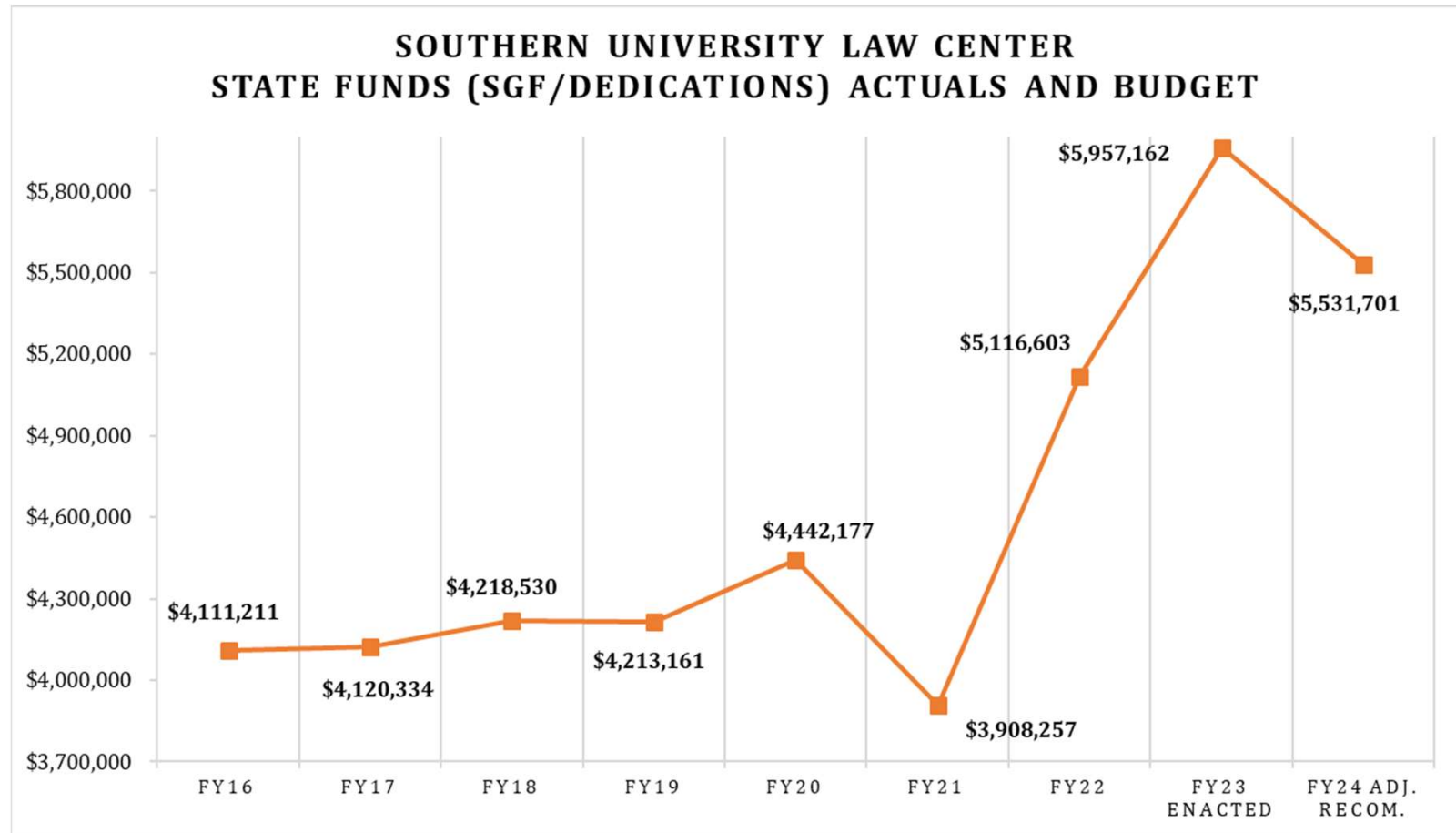
Note: The FY24 Adjusted Budget reflects the Board of Regents approved SGF distribution in March 2023, excluding the pay raise, which is allocated to the system office for system to determine the distribution.



19A-615 Southern University System Specialized Units

The spending change from FY16 to FY22 is 24%.
The budget change from FY16 to FY24 is 35%.

The FY24 Adjusted Budget includes a
\$0.4 m. SGF decrease.



Note: The Non-state funds include FSGR, FED and IAT (FY20), which has increased by 157% from FY16 to FY22 (\$8.9 m vs. \$23.0 m).

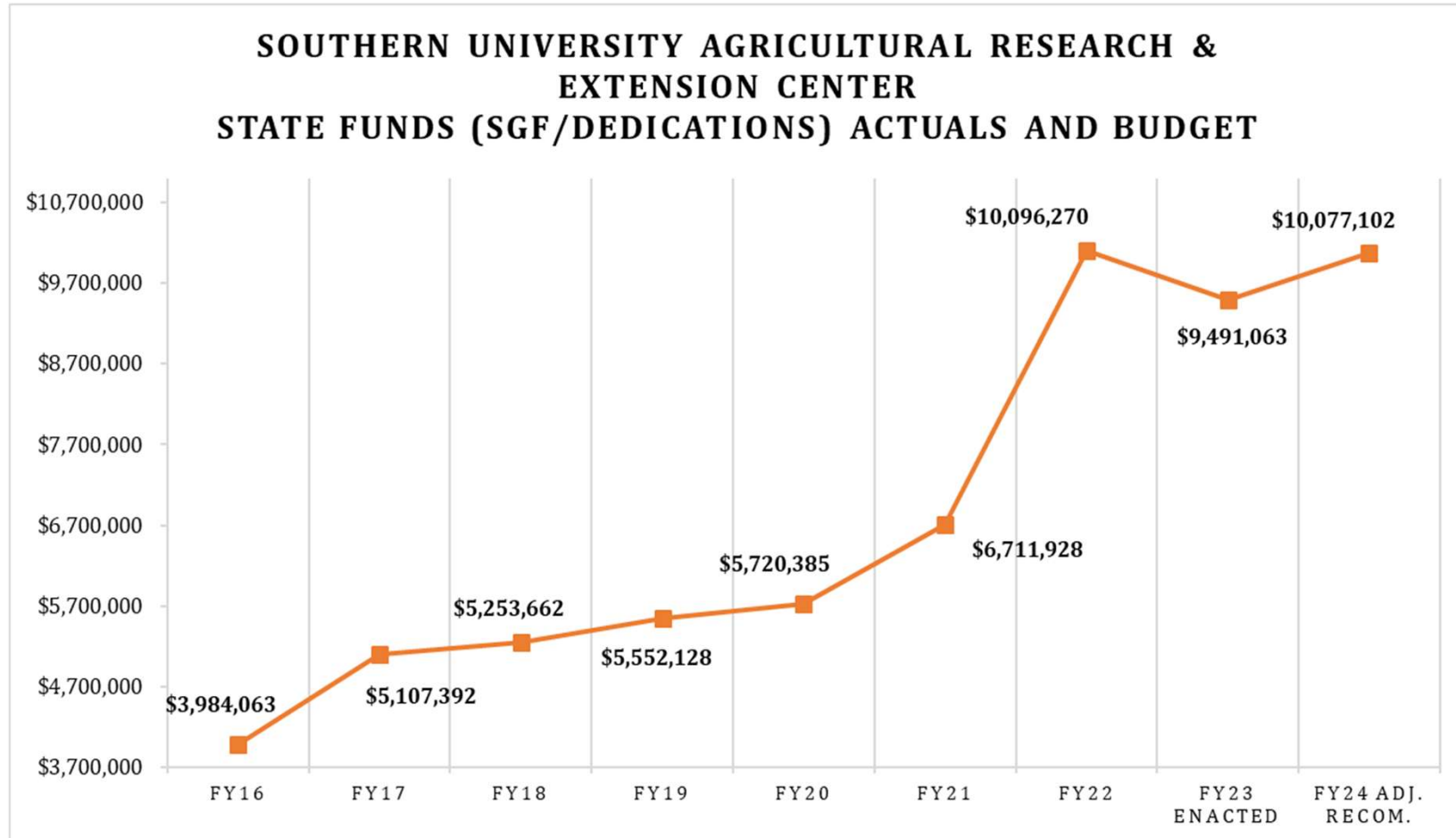
Source: Division of Administration - Office of Planning and Budget, and the Board of Regents



19A-615 Southern University System Specialized Units

The spending change from FY16 to FY22 is 153%.
The budget change from FY16 to FY24 is 153%.

The FY24 Adjusted Budget includes a
\$0.6 m. SGF increase.



Note: The Non-state funds include FED, which has not changed from FY16 to FY22 (total \$3.65 m.).

Source: Division of Administration - Office of Planning and Budget, and the Board of Regents



19A-615 Southern University System

State Fact Book 2021-2022

| Student Profiles | | Fall 2012 | Fall 2019 | Fall 2020 | Fall 2021 |
|--------------------------|--|------------|------------|------------|------------|
| | Fall Headcount | 13,659 | 13,051 | 12,469 | 13,168 |
| | % Undergraduate | 81.7% | 85.4% | 84.6% | 84.4% |
| | % Graduate | 18.3% | 14.6% | 15.4% | 15.6% |
| Financial Aid | | AY12-13 | AY19-20 | AY20-21 | AY21-22 |
| | % of Undergraduate on Pell | 63.8% | 61.5% | 56.4% | n/a |
| | % of Undergraduate on TOPS (LA Students Only) | 5.3% | 7.3% | 7.6% | n/a |
| Student Origin | | Fall 2012 | Fall 2019 | Fall 2020 | Fall 2021 |
| | % from Louisiana | 89.7% | 84.6% | 83.1% | 81.6% |
| | % from Out-of-State | 9.3% | 13.4% | 15.5% | 16.5% |
| | % from Out-of-Country | 1.0% | 1.9% | 1.4% | 1.9% |
| Instructional Faculty | | FY 2013 | FY 2020 | FY 2021 | FY 2022 |
| | Head Count | 800 | 839 | 812 | 833 |
| | FTE | 625 | 597 | 606 | 617 |
| Exec./Management Staff | | FY 2013 | FY 2020 | FY 2021 | FY 2022 |
| | Headcount | 98 | 139 | 144 | 119 |
| | FTE | 98 | 137 | 142 | 116 |
| Other Professional Staff | | FY 2013 | FY 2020 | FY 2021 | FY 2022 |
| | Headcount | 457 | 526 | 526 | 572 |
| | FTE | 449 | 506 | 508 | 556 |
| Retention Measures | | 2011 to 12 | 2018 to 19 | 2019 to 20 | 2020 to 21 |
| | Retention Rate Y1-Y2* | 49.6% | 48.7% | 43.6% | 48.2% |
| Graduation Rate Measures | | 2006-07 | 2013-14 | 2014-15 | 2015-16 |
| | Completing any level at any public institution** | 24.6% | 25.4% | 20.7% | 26.2% |

* 2-yr & 4-yr institutions only; First-time, full-time, degree-seeking students enrolled that are retained at the starting institution to the following Fall semester.

** Completing an Associate or Baccalaureate degree within 150% of normal time at any institution. Student must have started as Associate or Baccalaureate degree seeking, first-time in college, and enrolled full-time. (new definition)



Schedule 19A — Higher Education

LOUISIANA HIGHER EDUCATION

University of Louisiana System



19A-620 UL System

The **University of Louisiana System (UL System)** enrolls more students than any other public university system in the state.



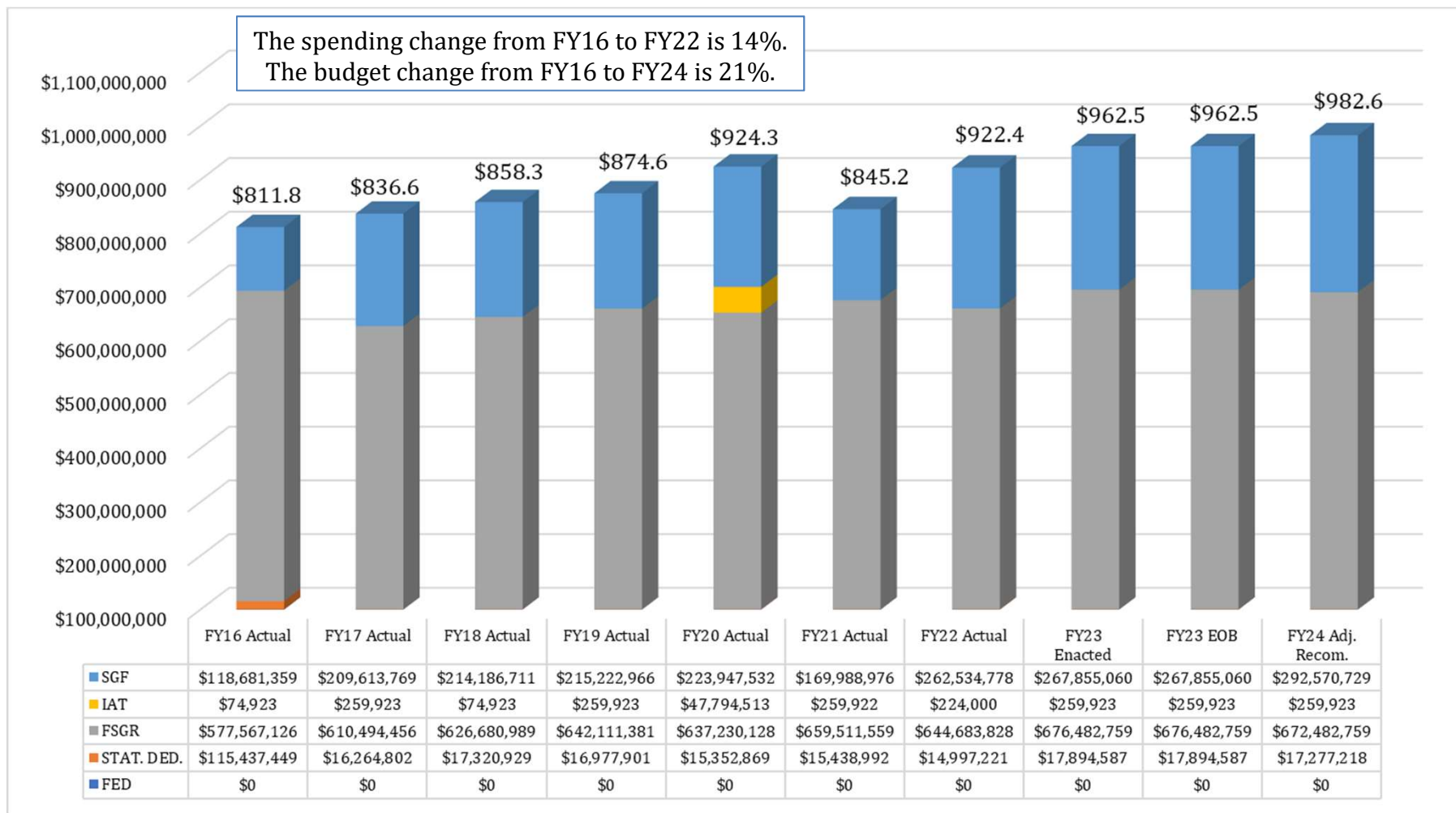
Dr. Jim B. Henderson



19A-620 University of Louisiana System

Changes in Funding since FY16

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

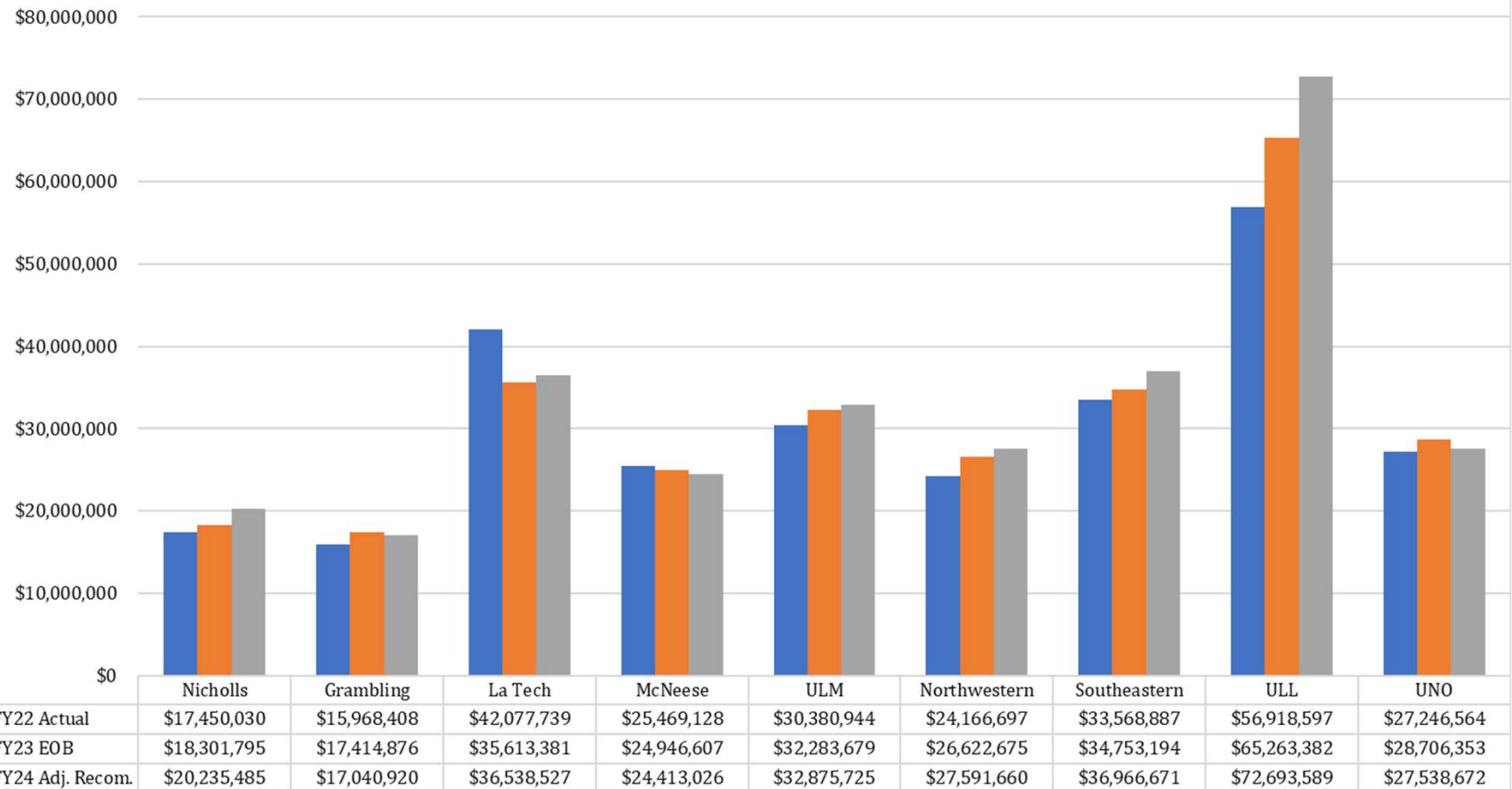


Note: The FY24 Adjusted Budget reflects the Board of Regents approved SGF distribution, including the line-items, pay raise, formula, mandated costs, etc.



19A-620 University of Louisiana System FY22 Actual, FY23 EOB and FY24 Recommended

Total State Funds (SGF & Dedications) by Institution



Note: The FY24 Adjusted Budget reflects the Board of Regents approved SGF distribution in March 2023, excluding the pay raise, which is allocated to the system office for system to determine the distribution.



19A-620 University of Louisiana System

State Fact Book 2021-2022

| Student Profiles | | Fall 2012 | Fall 2019 | Fall 2020 | Fall 2021 |
|--------------------------|--|------------|------------|------------|------------|
| | Fall Headcount | 92,564 | 90,155 | 90,947 | 86,612 |
| | % Undergraduate | 86.1% | 87.7% | 87.6% | 87.1% |
| | % Graduate | 13.9% | 12.3% | 12.4% | 12.9% |
| Financial Aid | | AY12-13 | AY19-20 | AY20-21 | AY21-22 |
| | % of Undergraduate on Pell | 34.9% | 35.0% | 34.1% | n/a |
| | % of Undergraduate on TOPS (LA Students Only) | 30.1% | 37.2% | 37.7% | n/a |
| Student Origin | | Fall 2012 | Fall 2019 | Fall 2020 | Fall 2021 |
| | % from Louisiana | 87.9% | 87.1% | 87.2% | 86.9% |
| | % from Out-of-State | 8.3% | 9.7% | 10.0% | 10.2% |
| | % from Out-of-Country | 3.8% | 3.2% | 2.8% | 2.9% |
| Instructional Faculty | | FY 2013 | FY 2020 | FY 2021 | FY 2022 |
| | Head Count | 3,837 | 4,279 | 4,165 | 4,147 |
| | FTE | 3,300 | 3,529 | 3,468 | 3,447 |
| Exec./Management Staff | | FY 2013 | FY 2020 | FY 2021 | FY 2022 |
| | Headcount | 595 | 560 | 583 | 634 |
| | FTE | 594 | 558 | 581 | 626 |
| Other Professional Staff | | FY 2013 | FY 2020 | FY 2021 | FY 2022 |
| | Headcount | 2,045 | 2,771 | 2,650 | 2,665 |
| | FTE | 1,999 | 2,701 | 2,599 | 2,604 |
| Retention Measures | | 2011 to 12 | 2018 to 19 | 2019 to 20 | 2020 to 21 |
| | Retention Rate Y1-Y2* | 58.9% | 72.6% | 75.4% | n/a |
| Graduation Rate Measures | | 2006-07 | 2013-14 | 2014-15 | 2015-16 |
| | Completing any level at any public institution** | 42.8% | 51.8% | 52.9% | 51.4% |

* 2-yr & 4-yr institutions only; First-time, full-time, degree-seeking students enrolled that are retained at the starting institution to the following Fall semester.

** Completing an Associate or Baccalaureate degree within 150% of normal time at any institution. Student must have started as Associate or Baccalaureate degree seeking, first-time in college, and enrolled full-time. (new definition)



Legislative Auditor Report

Grambling State University

June 8, 2022

The university granted some employees inappropriate access to the university's electronic administrative system. In addition, monthly reconciliations of School Account Statement data files to the university's financial records were not performed as required by federal regulations. The university also did not have adequate controls in place to ensure Title IV funds required to be returned to the U.S. Department of Education were calculated accurately and remitted. In addition, the university did not have a formal documented risk assessment or related safeguards to meet the minimum requirements of the Gramm-Leach-Bliley Act standards for protecting student information.

University of New Orleans

January 11, 2023

UNO management personnel circumvented university policies and procedures for public works projects when they used a pre-existing maintenance and repair contract to purchase and install a new boiler. The boiler cost was \$214,979. In addition, UNO Athletics Department management found approximately \$3,600 in cash receipts was stolen from two different secure locations. For the third consecutive audit, UNO employees did not follow payroll policies and procedures for the certification and approval of time and attendance records. Prior-year findings related to overpayments to employees and noncompliance with borrower data reconciliation requirements were resolved.



Legislative Auditor Report

Northwestern State University

June 22, 2022

NSU did not have adequate controls in place that could have helped prevent or detect a cyberattack that occurred in January 2021 affecting the payroll disbursement of 13 employees. In addition, NSU did not have adequate controls in place to correctly calculate the return of Title IV funds to the U.S. Department of Education for the Federal Pell Grant and Federal Direct Student Loans programs. NSU also did not have adequate controls in place to ensure that financial aid packages awarded to students did not exceed the limits set by federal regulations. In addition, NSU did not have adequate controls in place to make required returns of Title IV funding to the U.S. Department of Education within required timeframes. Additionally, NSU did not have a formal risk assessment documented or related safeguards to address the minimum requirements of the Gramm-Leach-Bliley Act standards for safeguarding student information. A prior-year finding related to noncompliance with timekeeping rules and policies was resolved.



Legislative Auditor Report

University of Louisiana at Lafayette

June 29, 2022

For the second consecutive year, the university did not have adequate controls in place to ensure returns of Title IV funds were accurately calculated as required by federal regulations. Also, for the second consecutive year, the university did not have a formal documented risk assessment or related safeguards to address the minimum requirements of the Gramm-Leach-Bliley Act standards for safeguarding student information. In addition, the university failed to inform students and/or parents receiving Federal Direct Student Loans of their right to cancel all or a portion of their loan disbursements and the procedures and time by which they had to notify the institution. The university also did not adequately implement controls to ensure compliance with certain reporting requirements for the Higher Education Emergency Relief Fund. Additionally, the university did not have adequate controls in place to ensure personnel expenses and effort charged to federal R&D awards accurately reflected work performed, and did not adequately monitor subrecipients of the R&D Cluster programs. Prior-year findings related to inappropriate system access and changes in enrollment status not reported were resolved.



Schedule 19A — Higher Education

LOUISIANA HIGHER EDUCATION

Louisiana Community and Technical College System



19A-649 Louisiana Community and Technical College System

The **LCTCS** fosters collaboration among its 7 Community Colleges, 5 Technical and Community Colleges, the LCTCS Online, Adult Basic Education, and Workforce Training Rapid Response programs.

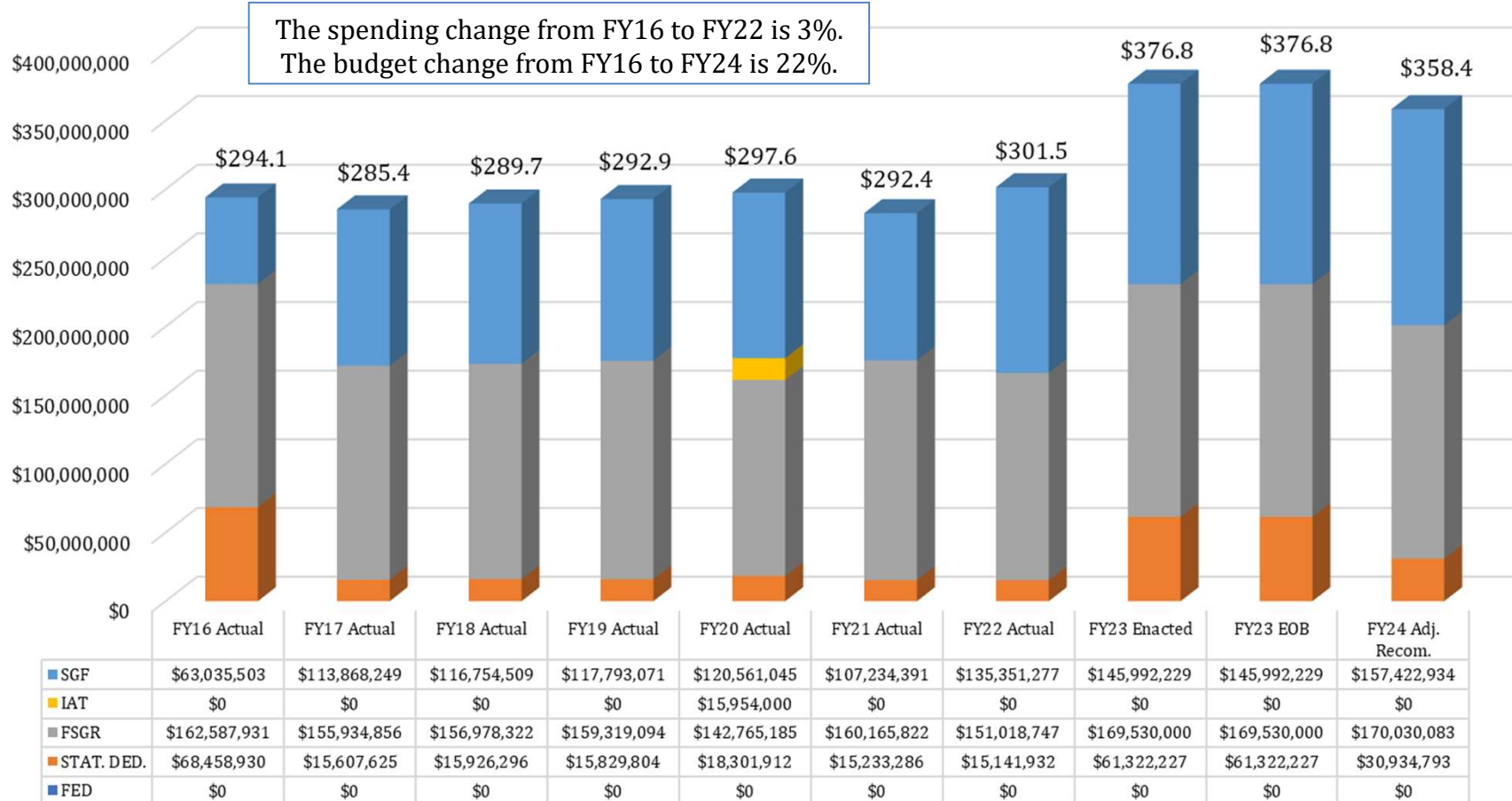


Dr. Monty Sullivan



19A-649 Louisiana Community and Technical College System Changes in Funding since FY16

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

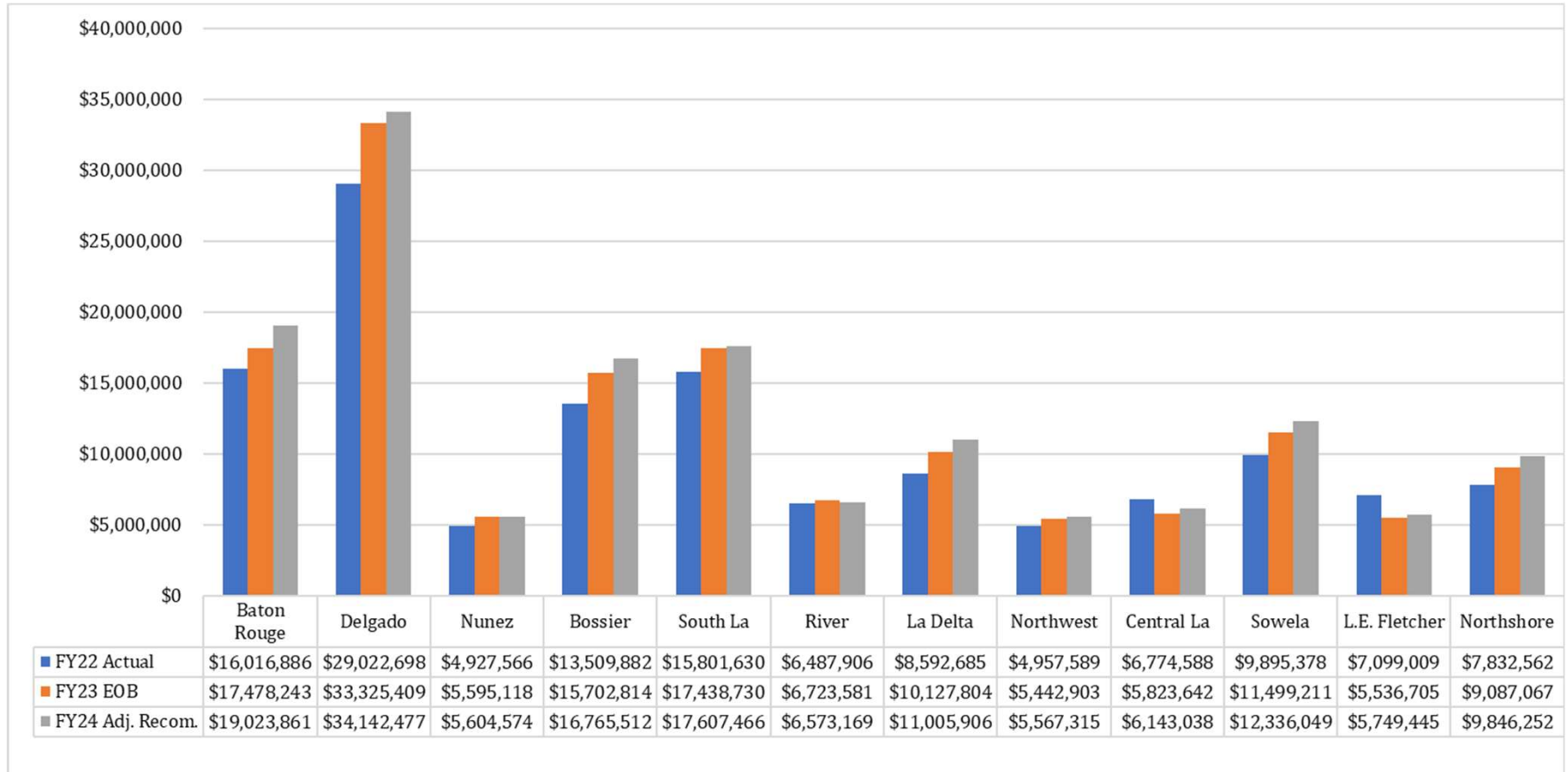


Note: The FY24 Adjusted Budget reflects the Board of Regents approved SGF distribution, including the line-items, pay raise, formula, mandated costs, etc.



19A-649 Louisiana Community and Technical College System FY22 Actual, FY23 EOB and FY24 Recommended

Total State Funds (SGF & Dedications) by Institution



Note: The FY24 Adjusted Budget reflects the Board of Regents approved SGF distribution in March 2023, excluding the pay raise, which is allocated to the system office for system to determine the distribution.



19A-649 Louisiana Community and Technical College System State Fact Book 2021-2022

| Student Profiles | | Fall 2012 | Fall 2019 | Fall 2020 | Fall 2021 |
|--------------------------|--|------------|------------|------------|------------|
| | Fall Headcount | 74,459 | 59,936 | 52,604 | 52,283 |
| | % Undergraduate | 100.0% | 100.0% | 100.0% | 100.0% |
| | % Graduate | 0.0% | 0.0% | 0.0% | 0.0% |
| Financial Aid | | AY12-13 | AY19-20 | AY20-21 | AY21-22 |
| | % of Undergraduate on Pell | 36.3% | 49.1% | 48.3% | n/a |
| | % of Undergraduate on TOPS (LA Students Only) | 5.7% | 7.8% | 7.9% | n/a |
| Student Origin | | Fall 2012 | Fall 2019 | Fall 2020 | Fall 2021 |
| | % from Louisiana | 96.6% | 96.6% | 96.0% | 96.1% |
| | % from Out-of-State | 3.0% | 2.2% | 2.6% | 2.7% |
| | % from Out-of-Country | 0.4% | 1.2% | 1.4% | 1.2% |
| Instructional Faculty | | FY 2013 | FY 2020 | FY 2021 | FY 2022 |
| | Head Count | 3,093 | 2,890 | 2,611 | 2,588 |
| | FTE | 2,039 | 1,885 | 1,764 | 1,704 |
| Exec./Management Staff | | FY 2013 | FY 2020 | FY 2021 | FY 2022 |
| | Headcount | 200 | 148 | 143 | 153 |
| | FTE | 200 | 148 | 143 | 153 |
| Other Professional Staff | | FY 2013 | FY 2020 | FY 2021 | FY 2022 |
| | Headcount | 711 | 928 | 906 | 881 |
| | FTE | 673 | 894 | 871 | 849 |
| Retention Measures | | 2011 to 12 | 2018 to 19 | 2019 to 20 | 2020 to 21 |
| | Retention Rate Y1-Y2* | 47.4% | 51.0% | 49.0% | 52.0% |
| Graduation Rate Measures | | 2006-07 | 2013-14 | 2014-15 | 2015-16 |
| | Completing any level at any public institution** | 13.8% | 14.6% | 14.8% | 17.1% |

* 2-yr & 4-yr institutions only; First-time, full-time, degree-seeking students enrolled that are retained at the starting institution to the following Fall semester.

** Completing an Associate or Baccalaureate degree within 150% of normal time at any institution. Student must have started as Associate or Baccalaureate degree seeking, first-time in college, and enrolled full-time. (new definition)



Legislative Auditor Report

SOWELA Technical Community College

February 23, 2022

SOWELA failed to terminate access to its electronic administrative system in a timely manner for ten employees who no longer worked for the college. A previous report finding related to inappropriate system access was resolved. As a result of a prior-report finding of possible improper one-time salary supplements to employees, auditors performed a review of payroll transactions that occurred between July 1, 2019, and December 31, 2020, and determined all payments were properly authorized, supported, and paid.

Baton Rouge Community College

April 6, 2022

For the second consecutive year, BRCC did not have adequate controls in place to ensure returns of Title IV funds were calculated accurately and sent to the U.S. Department of Education in a timely manner. BRCC also did not ensure that quarterly reports for the Higher Education Emergency Relief Funds program were accurate or that the reports were publicly posted by the required deadlines. Prior-year findings related to disbursement of CARES (Coronavirus Aid, Relief, and Economic Security) Act funds to ineligible students and untimely deactivation of fuel card personal identification numbers were resolved.



Legislative Auditor Report

South Louisiana Community College

May 18, 2022

The college failed to return federal Student Financial Assistance funds timely to the U.S. Department of Education for funds that were not received by a student or parent. In addition, SLCC did not have a formal risk assessment documented or related safeguards to address the minimum requirements of the Gramm-Leach-Bliley Act standards for safeguarding student information. SLCC also did not remove terminated employees' access to its electronic administrative system in a timely manner. Prior-report findings related to unallowed CARES Act payroll expenditures and unallowed disbursement of CARES Act funds to students were resolved. As a result of a prior-report finding of possible improper payments to employees, auditors performed a review of payroll transactions that occurred between July 1, 2020, and June 30, 2021, and found there were no one-time payments, and retroactive payments had adequate supporting documentation.

River Parishes Community College

September 7, 2022

For the third consecutive report, RPCC did not have adequate controls over student account balances and had problems with its bank reconciliations.

Source: Louisiana Legislative Auditor 2023 Annual Report -- Key Audit Issues -- Act 461 Report, February 15, 2023.



Legislative Auditor Report

Northwest Louisiana Technical Community College

May 25, 2022

For the second consecutive audit, the college failed to report and remit outstanding checks more than one year old to the State Treasurer as unclaimed property, as required by state law. Twenty-two outstanding checks totaling \$5,882 dated from August 2019 through June 2020 were not submitted to the Treasurer. Prior-year findings related to inaccurate financial reporting, inadequate controls over the assessment and refunding of student tuition and fees, and inadequate controls over the finance and student information systems were resolved.

Delgado Community College

December 15, 2022

Delgado submitted an inaccurate Annual Fiscal Report to LCTCS that required adjustments to the college's Statement of Net Assets, Statement of Revenues, Expenses, and Changes in Net Position, and Statement of Cash Flows. Previous report findings related to untimely recording of movable property additions and noncompliance with borrower data reconciliation requirements were resolved.



Legislative Auditor Report

Central Louisiana Technical Community College

October 31, 2022

CLTCC did not have adequate controls in place for the preparation of financial statements related to the areas of cash reconciliations, due from the federal government, due to the federal government, and receivable reconciliation between the electronic finance system and the student receivable subsidiary system.

Delta Community College

November 30, 2022

LDCC submitted an inaccurate Annual Fiscal Report to the Louisiana Community and Technical College System (LCTCS), which required adjustments to the college's Statement of Revenues, Expenses, and Changes in Net Position and the Statement of Cash Flows. A prior-report finding related to inadequate controls over the Banner System was resolved.



Schedule 19A — Higher Education

LOUISIANA HIGHER EDUCATION

M.J. FOSTER PROMISE

TOPS & GO GRANT



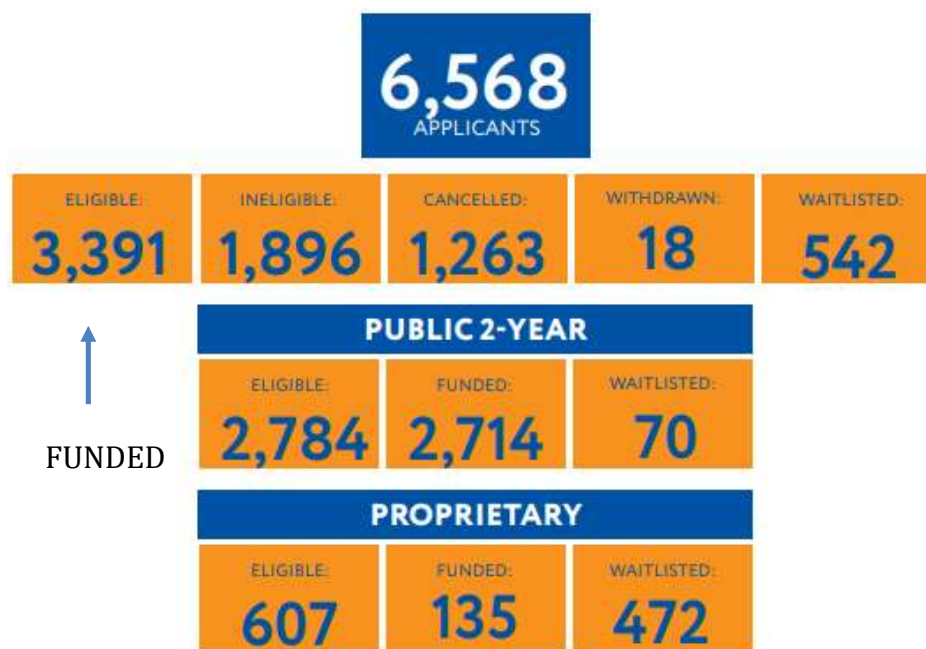
Schedule 19A — Higher Education

M.J. Foster Promise Program



Created by Act 457 of the 2021 regular session (R.S. 17:3047), the M.J. Foster Promise Program started in the 2022-2023 academic year with a State Funds appropriation of \$10.5 million.

In August of 2022, the reservation amount per two-year public M.J. Foster Promise eligible student was adjusted from \$6,400 to \$3,500. After a review by the Board of Regents, the reservation amount per student has been updated from \$6,400 to \$3,500 for proprietary students as well. There was recently an increase from 77 eligible proprietary students to 135 due to the change in reservation amount. Out of the \$10.5 million budget, \$500,000 is for proprietary institutions and \$10 million is for public two-year institutions.



*Data as of 04/17/2023



Schedule 19A — Higher Education

M.J. Foster Promise Program

**Total Payment
Requests
\$1,202,233**

| |
|-------------------------------------|
| Total Number of Payment Requests |
| 863 |
| Unduplicated Student Count |
| 631 |
| Average Overall Payment Request |
| \$1,393.09 |
| Average Public |
| \$1,398.61 |
| Average Proprietary |
| \$1,322.89 |

| TOP PROGRAMS BY ENROLLMENT | |
|---|------------------------------|
| Program Title | Sector |
| Registered Nursing/Registered Nurse | Healthcare |
| Licensed Practical/Vocational Nurse Training | Healthcare |
| Medical Insurance Coding Specialist/Coder | Healthcare |
| Truck and Bus Driver/Commercial Vehicle Operator & Instructor | Transportation & Warehouse |
| Surgical Technology/Technologist | Healthcare |
| Top Programs with Payment Request \$3,200 or more | |
| Program Title | Colleges |
| Blood Bank Technology Specialist | SLCC |
| Carpentry/Carpenter | SLCC |
| Clinical/Medical Laboratory Assistant | SLCC |
| Electrician | SLCC |
| Heating, Air Conditioning, Ventilation & Refrigeration | SLCC |
| Maintenance Technology/Technician | SLCC |
| Lineworker | SLCC |
| Medical Insurance Coding Specialist/Coder | SLCC |
| Medical/Clinical Assistant | BRCC, SOWELA, UNITECH |
| Nursing Assistant/Aide & Patient Care Assistant/Aide | REMINGTON , SOWELA |
| Pharmacy Technician/Assistant | SLCC, BRCC |
| Truck & Bus Driver/Commercial Vehicle Operator & Instructor | SLCC, CLTCC, LDCC, SOWELA |
| Welding Technology/Welder | SLCC |



Schedule 19A — Higher Education

Taylor Opportunity Program for Students (TOPS)



LOUISIANA OFFICE OF
STUDENT FINANCIAL ASSISTANCE
A Program of the Board of Regents

The Taylor Opportunity Program for Students (TOPS) is a program of state scholarships for Louisiana residents who attend either a public college or university in Louisiana, a Louisiana-approved proprietary or cosmetology school, or one that is a part of the Louisiana Association of Independent Colleges and Universities.

Four tiers of TOPS
scholarships are awarded:
Opportunity; Performance;
Honors; and Tech.

TOPS LEGISLATION HISTORY

- In 1989, **Governor Roemer** signed ACT 789 into law creating the first state-funded college tuition program in the country called the Louisiana College Tuition Plan (LCTP).
- In 1992, the program was renamed the Tuition Assistance Plan (TAP) by ACT 887 and ACT 718.
- In 1997, **Governor Foster** signed into law ACT 1375 and ACT 287 changing TAP to the Tuition Opportunity Program for Students (TOPS). It merged LA Honors and TAP into one program and eliminated the need requirement.
- In 2001, **Governor Foster** signed ACT 1202 which provides the Governor, Legislature and public with an annual evaluation of the TOPS Program.
- In 2008, **Governor Jindal** signed ACT 652 renaming TOPS the Louisiana Taylor Opportunity Program for Students in honor of Mr. Taylor.
- In 2015, **Governor Jindal** signed ACT 227 that modified & clarified specific data points without making substantive changes to the program.



Schedule 19A — Higher Education Taylor Opportunity Program for Students (TOPS)

2022 TOPS REPORT

From AY11-12 to
AY20-21, 86% of
students eligible for
TOPS were
enrolled.

The average time to
obtain a degree for a
TOPS recipient is 3-4
years, less than a
non-TOPS recipient of
5-6 years.

TOPS

Students with
TOPS have a higher
graduation and
retention rate than
non-TOPS students

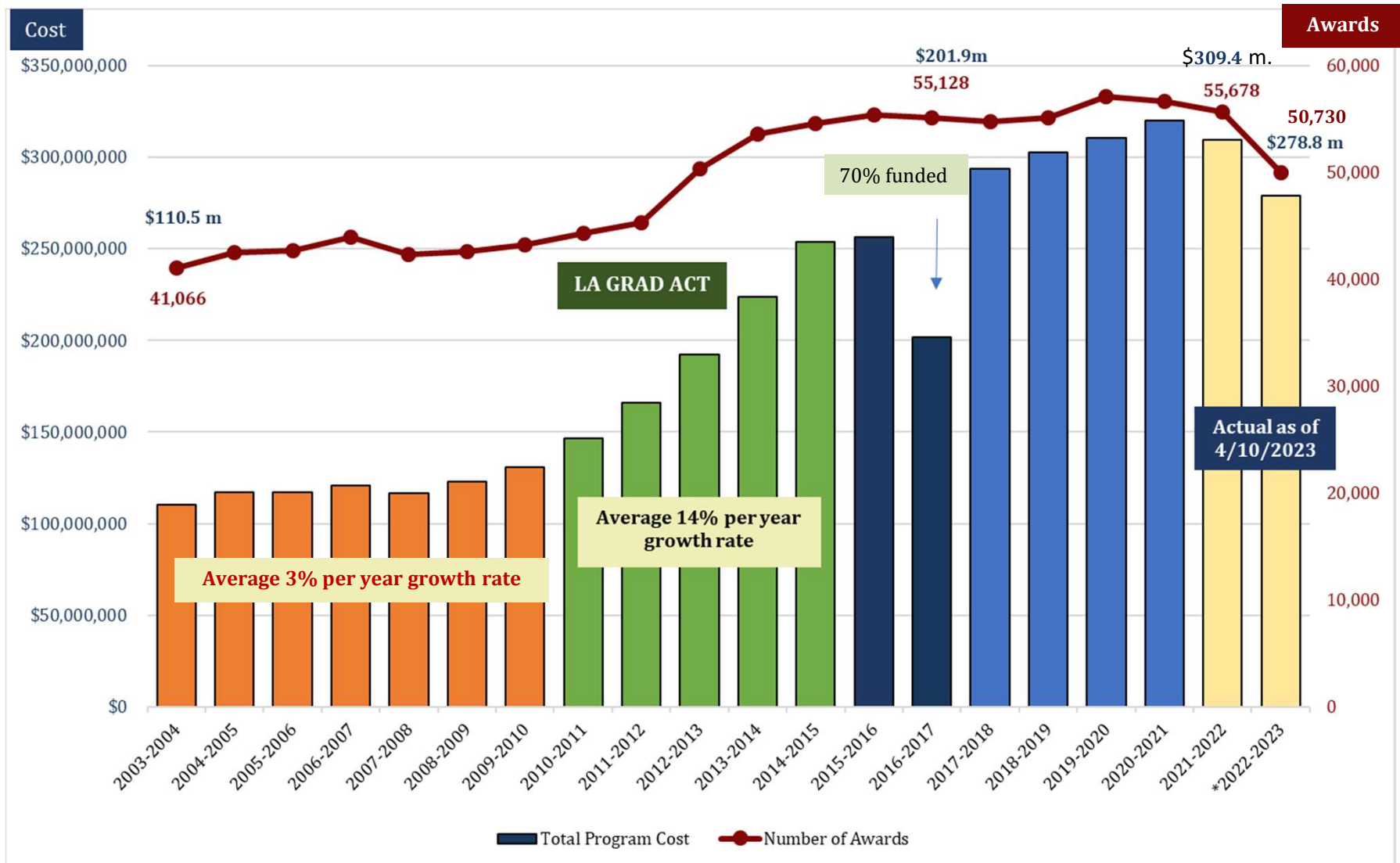
From AY98-99
through the AY21-22,
the state spent about
\$4.23 billion on the
TOPS program.

The average ACT score between 2012 and 2022 was 24 and the average high school GPA was 3.47.

Note: AY = Academic Year



Schedule 19A — Higher Education Taylor Opportunity Program for Students (TOPS)



Note: The FY23 projected expenditure by LOSFA is \$301.2 m., about \$30 m. below the FY23 EOB \$330.9 m..



Schedule 19A — Higher Education Taylor Opportunity Program for Students (TOPS)

RECENT TOPS EXPENDITURE

| TOPS Program | FY19 Actual | FY20 Actual | FY21 Actual | FY22 Actual | FY23 EOB | FY24 Recommended |
|----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| SGF | \$243,537,327 | \$248,301,372 | \$253,253,284 | \$244,305,906 | \$272,649,115 | \$187,945,358 |
| TOPS Fund | \$59,261,702 | \$58,411,326 | \$67,229,950 | \$65,130,426 | \$58,285,760 | \$120,131,845 |
| TOTAL | \$302,799,029 | \$306,712,698 | \$320,483,234 | \$309,436,332 | \$330,934,875 | \$308,077,203 |
| Private/Proprietary Institutions | \$21,105,122 | \$22,144,612 | \$22,035,446 | \$21,140,586 | \$22,752,591 | \$21,180,308 |
| Public Institutions | \$281,693,907 | \$284,568,086 | \$298,447,788 | \$288,295,746 | \$308,182,284 | \$286,896,895 |
| Public Institutions% | 93% | 93% | 93% | 93% | 93% | 93% |

TOPS BUDGET PROJECTION

| TOPS Award | 2022-2023 | | 2023-2024 | | 2024-2025 | | 2025-2026 | |
|---------------------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|
| Component | # | Amount | # | Amount | # | Amount | # | Amount |
| Honors | 11,855 | \$81,912,645 | 12,127 | \$83,796,636 | 12,382 | \$85,556,366 | 12,753 | \$88,123,057 |
| Performance | 13,576 | \$82,193,278 | 13,889 | \$84,083,723 | 14,180 | \$85,849,481 | 14,605 | \$88,424,966 |
| Opportunity | 24,220 | \$130,617,446 | 24,777 | \$133,621,647 | 25,297 | \$136,427,702 | 26,056 | \$140,520,533 |
| Tech | 2,070 | \$5,519,624 | 2,118 | \$5,646,575 | 2,162 | \$5,765,154 | 2,227 | \$5,938,108 |
| National Guard | 136 | \$64,907 | 139 | \$66,400 | 142 | \$67,794 | 146 | \$69,828 |
| SUB-TOTAL | 51,857 | \$300,307,900 | 53,050 | \$307,214,981 | 54,163 | \$313,666,497 | 55,787 | \$323,076,492 |
| % Increase/Decrease * | | -6.5% | | 2.3% | | 2.1% | | 3.0% |
| Avg Annual TOPS Awd * | | \$5,791 | | \$5,791 | | \$5,791 | | \$5,791 |
| Tech Early Start | 3,528 | \$842,837 | 3,609 | \$862,222 | 3,685 | \$880,328 | 3,796 | \$906,738 |
| TOTAL | 55,385 | \$301,150,737 | 62,388 | \$308,077,203 | 63,823 | \$314,546,825 | 65,419 | \$323,983,230 |
| *Excludes TOPS Tech Early Start | | | | | | | | |

Source: LOSFA within the Board of Regents

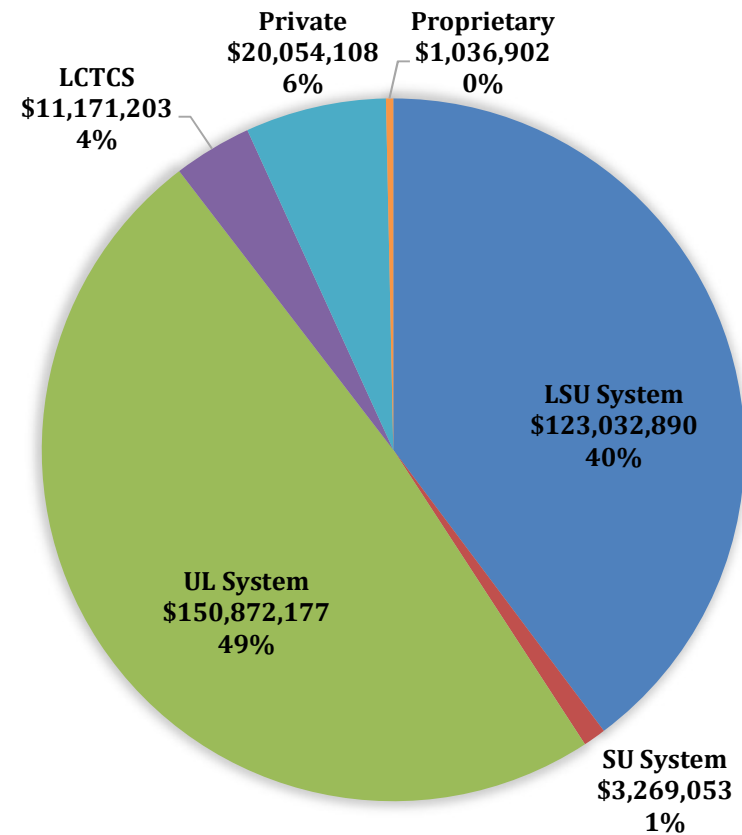
Note: Act 225 of 2020 Regular Session (R.S. 17:5029(E)) expands the TOPS Tech Awards eligibility to eligible veterans for academic years 2020-21 to 2022-23.



Schedule 19A — Higher Education Taylor Opportunity Program for Students (TOPS)

**T
O
P
S**

| Senate District | FY22 as of 2/21/2022 | FY23 as of 4/4/2023 | Change |
|--------------------|-------------------------|------------------------|----------------|
| Senate District 1 | 1,445 | 1,324 | (121) |
| Senate District 2 | 859 | 815 | (44) |
| Senate District 3 | 926 | 834 | (92) |
| Senate District 4 | 829 | 687 | (142) |
| Senate District 5 | 400 | 367 | (33) |
| Senate District 6 | 1,499 | 1,507 | 8 |
| Senate District 7 | 879 | 815 | (64) |
| Senate District 8 | 1,389 | 1,287 | (102) |
| Senate District 9 | 1,392 | 1,364 | (28) |
| Senate District 10 | 1,739 | 1,639 | (100) |
| Senate District 11 | 2,390 | 2,301 | (89) |
| Senate District 12 | 858 | 823 | (35) |
| Senate District 13 | 1,654 | 1,684 | 30 |
| Senate District 14 | 835 | 844 | 9 |
| Senate District 15 | 761 | 713 | (48) |
| Senate District 16 | 1,841 | 1,743 | (98) |
| Senate District 17 | 1,012 | 921 | (91) |
| Senate District 18 | 2,241 | 2,225 | (16) |
| Senate District 19 | 1,383 | 1,312 | (71) |
| Senate District 20 | 1,279 | 1,220 | (59) |
| Senate District 21 | 1,469 | 1,370 | (99) |
| Senate District 22 | 1,198 | 1,013 | (185) |
| Senate District 23 | 2,307 | 2,117 | (190) |
| Senate District 24 | 970 | 855 | (115) |
| Senate District 25 | 1,589 | 1,409 | (180) |
| Senate District 26 | 1,346 | 1,219 | (127) |
| Senate District 27 | 1,228 | 1,016 | (212) |
| Senate District 28 | 972 | 892 | (80) |
| Senate District 29 | 786 | 658 | (128) |
| Senate District 30 | 973 | 830 | (143) |
| Senate District 31 | 1,204 | 1,084 | (120) |
| Senate District 32 | 851 | 766 | (85) |
| Senate District 33 | 1,322 | 1,137 | (185) |
| Senate District 34 | 544 | 441 | (103) |
| Senate District 35 | 1,651 | 1,477 | (174) |
| Senate District 36 | 1,442 | 1,333 | (109) |
| Senate District 37 | 1,059 | 915 | (144) |
| Senate District 38 | 1,095 | 992 | (103) |
| Senate District 39 | 495 | 377 | (118) |
| Unknown | 5,331 | 4,999 | (332) |
| TOTAL | 53,443 | 49,325 | (4,118) |



Total AY 2021-22 Payment \$309,436,332

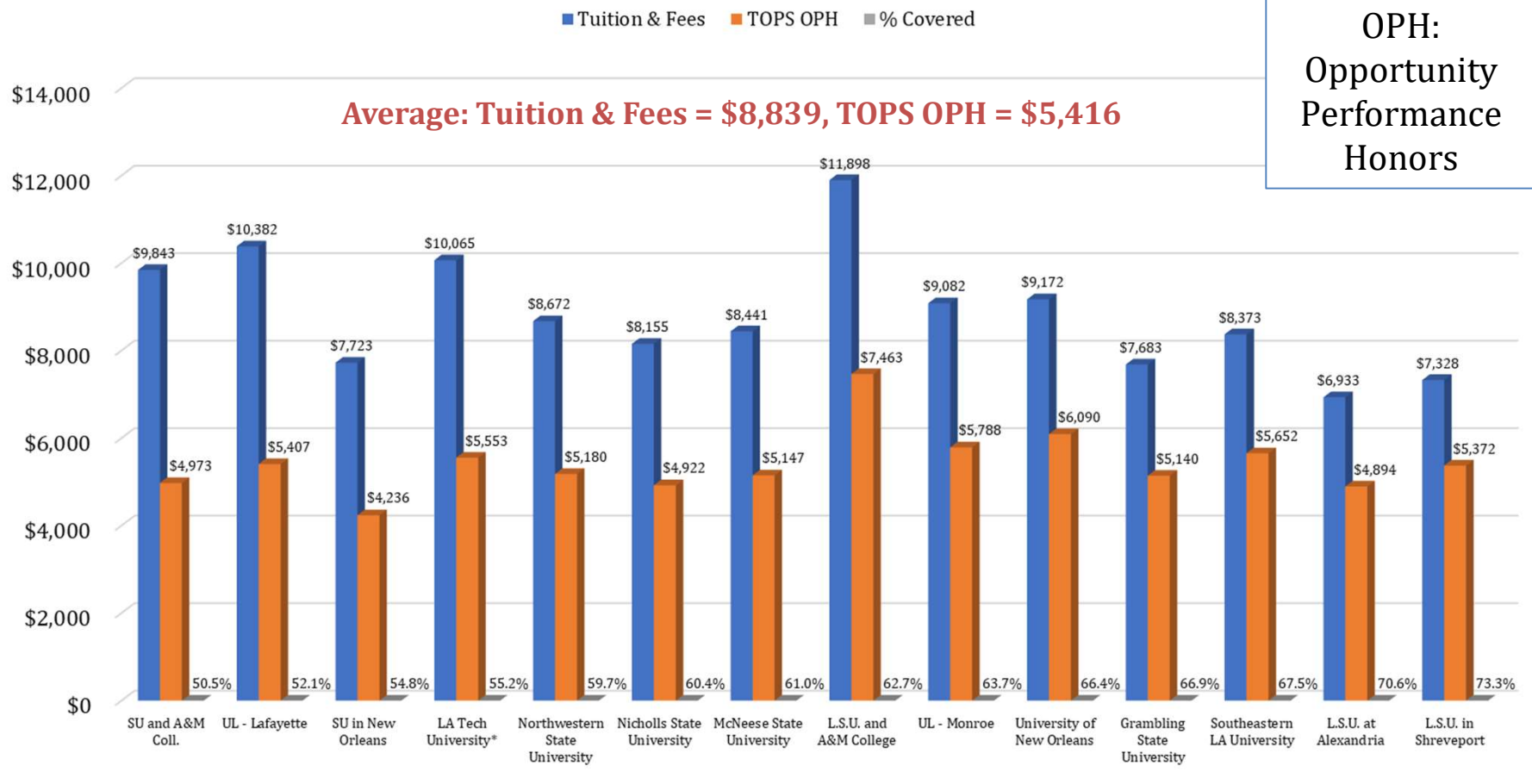
Note: Senate District Data is based on the residential address as self-reported on FAFSA at eligibility determination.

Source: LOSFA within the Board of Regents



Taylor Opportunity Program for Students (TOPS) 4-Year/Professional

OPH:
Opportunity
Performance
Honors



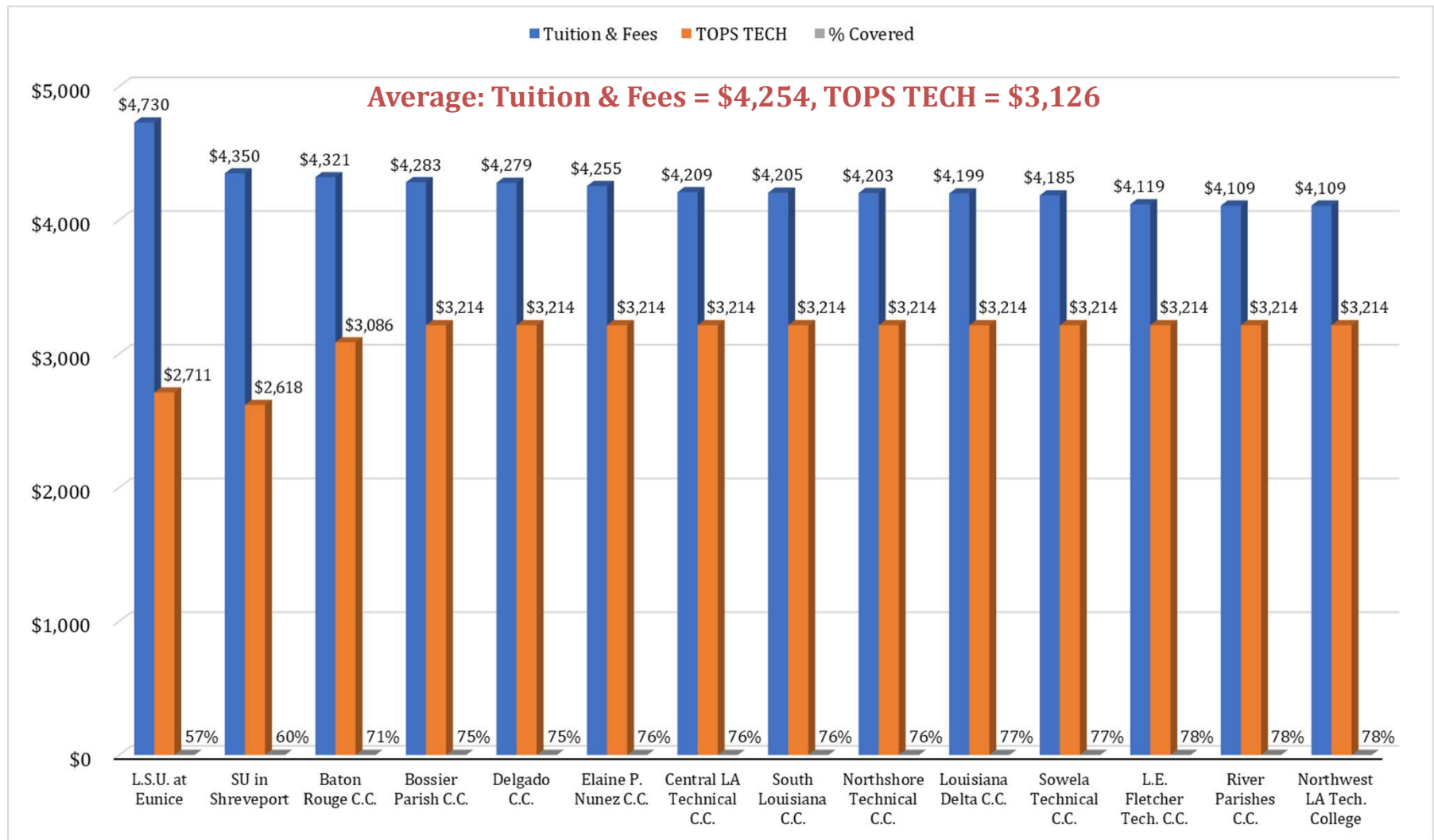
*Louisiana Tech University data is converted to a semester basis.

On average, 62% of Tuition & Fees are covered by TOPS OPH Award, 38% are not covered.

Note: Data is for academic year 2022-2023 resident undergraduate 12 hours per semester.



Taylor Opportunity Program for Students (TOPS) 2-Year/Technical



On average, 73% of Tuition & Fees are covered by TOPS TECH Award, 27% are not covered.

Note: Data is for academic year 2022-2023 resident undergraduate 12 hours per semester.



Schedule 19A — Higher Education

GO GRANT PROGRAM

Go Grant program is to provide a need-based component to the state's financial aid plan to support nontraditional and low to moderate-income students who need additional aid to afford the cost of attending college.

Award amounts to eligible students are based on the institution's allocation and their packaging policy. Awards may vary with each academic year. Awards are not paid for the summer sessions, quarters or terms.

The FY24 Budget for Go Grant increased by \$15 m. over FY23, following the increase in FY23 of \$15 m. and FY22 of \$11 m. The majority of the institutions have increased the per student award amount.

From 2021-22 to 2022-23, the total number of students receiving award has increased by 9% from 30,276 to 33,031, and the average amount of award has increased by 24% from \$1,334 to \$1,650.

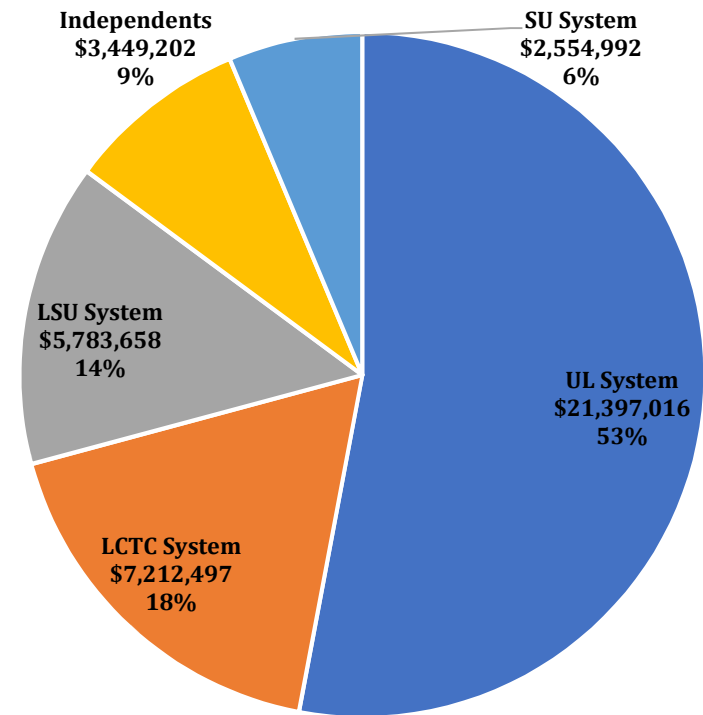
To be eligible, a student must receive a Federal Pell Grant and have a remaining need after deducting expected family contributions and any other financial aid. For the 2022-23 academic year, out of the 76,193 student recipients of Pell Grant, 37% of them also received Go Grant.



Go Grant Recipients & Payments

GO GRANT

| Senate District | FY22 as of 2/21/2022 | FY23 as of 4/4/2023 | Change |
|--------------------|-------------------------|------------------------|--------------|
| Senate District 1 | 701 | 955 | 254 |
| Senate District 2 | 557 | 711 | 154 |
| Senate District 3 | 1,053 | 1,402 | 349 |
| Senate District 4 | 921 | 1,238 | 317 |
| Senate District 5 | 572 | 728 | 156 |
| Senate District 6 | 565 | 810 | 245 |
| Senate District 7 | 874 | 1,164 | 290 |
| Senate District 8 | 981 | 1,236 | 255 |
| Senate District 9 | 476 | 586 | 110 |
| Senate District 10 | 738 | 856 | 118 |
| Senate District 11 | 600 | 756 | 156 |
| Senate District 12 | 455 | 576 | 121 |
| Senate District 13 | 472 | 688 | 216 |
| Senate District 14 | 462 | 642 | 180 |
| Senate District 15 | 586 | 826 | 240 |
| Senate District 16 | 407 | 581 | 174 |
| Senate District 17 | 351 | 465 | 114 |
| Senate District 18 | 467 | 646 | 179 |
| Senate District 19 | 669 | 808 | 139 |
| Senate District 20 | 518 | 651 | 133 |
| Senate District 21 | 591 | 853 | 262 |
| Senate District 22 | 363 | 618 | 255 |
| Senate District 23 | 374 | 655 | 281 |
| Senate District 24 | 383 | 696 | 313 |
| Senate District 25 | 490 | 619 | 129 |
| Senate District 26 | 294 | 515 | 221 |
| Senate District 27 | 514 | 619 | 105 |
| Senate District 28 | 358 | 530 | 172 |
| Senate District 29 | 605 | 745 | 140 |
| Senate District 30 | 321 | 409 | 88 |
| Senate District 31 | 447 | 695 | 248 |
| Senate District 32 | 337 | 479 | 142 |
| Senate District 33 | 540 | 768 | 228 |
| Senate District 34 | 450 | 622 | 172 |
| Senate District 35 | 521 | 707 | 186 |
| Senate District 36 | 434 | 682 | 248 |
| Senate District 37 | 523 | 755 | 232 |
| Senate District 38 | 596 | 848 | 252 |
| Senate District 39 | 504 | 680 | 176 |
| Unknown | 2,678 | 3,516 | 838 |
| TOTAL | 23,748 | 32,336 | 8,588 |



Total AY 2021-22 Payments \$40,397,365

Note: Senate District Data is based on the residential address as self-reported on FAFSA at eligibility determination.

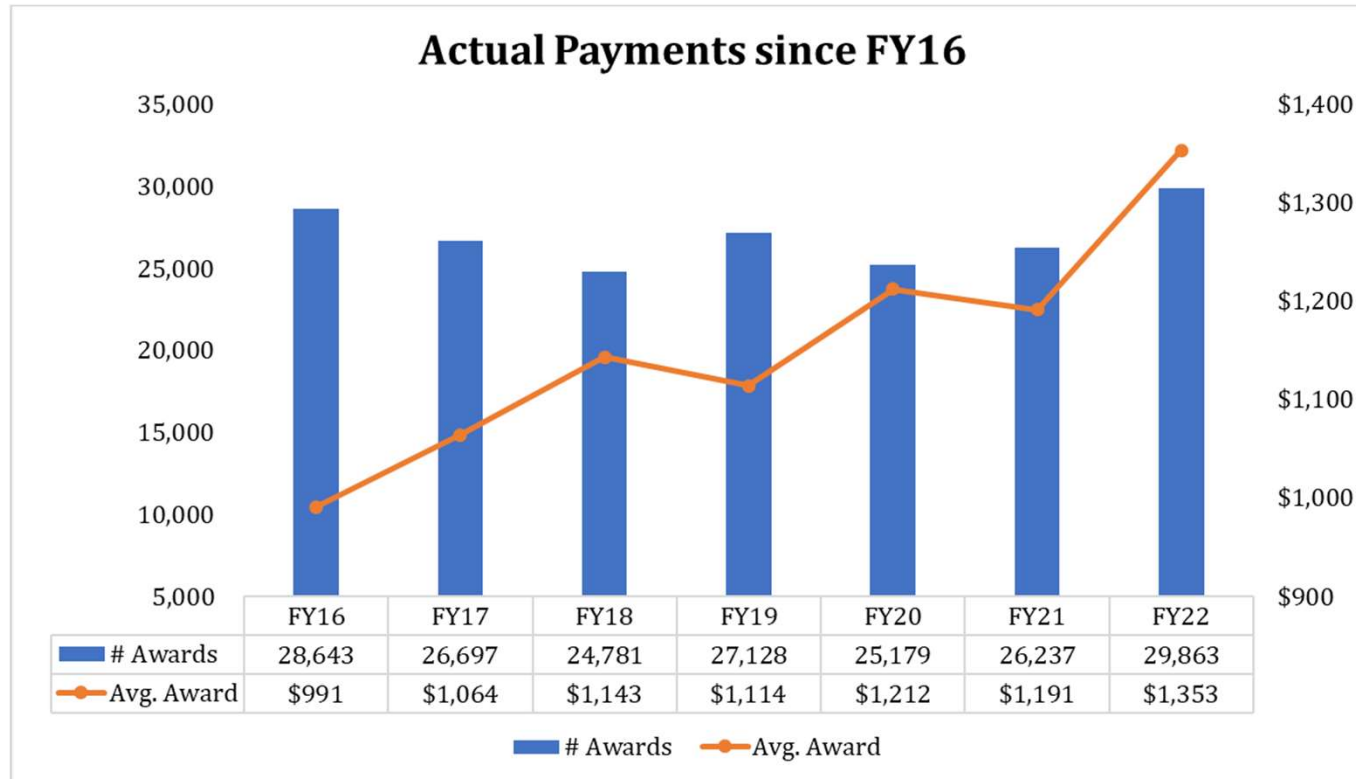
Source: LOSFA within the Board of Regents



Schedule 19A — Higher Education

Recent Go Grant History

| Go Grant Program | FY19 Actual | FY20 Actual | FY21 Actual | FY22 Actual | FY23 EOB | FY24 Recommended |
|----------------------------------|--------------|--------------|--------------|--------------|--------------|------------------|
| TOTAL SGF | \$28,310,890 | \$28,420,782 | \$29,342,958 | \$40,397,365 | \$55,480,716 | \$70,480,716 |
| Private/Proprietary Institutions | \$2,398,549 | \$2,405,082 | \$2,505,835 | \$3,449,202 | \$4,821,274 | \$6,124,774 |
| Public Institutions | \$25,912,341 | \$26,015,700 | \$26,837,123 | \$36,948,163 | \$50,659,442 | \$64,355,942 |
| Public Institutions% | 92% | 92% | 91% | 91% | 91% | 91% |



Source: LOSFA within the Board of Regents

Note: FY24 Recommended amounts are projections.



Schedule 19A — Higher Education

LOUISIANA HIGHER EDUCATION

TUITION & FEES

OPERATIONAL AUTONOMY



Schedule 19A — Higher Education Autonomy

LA GRAD ACT – Louisiana Granting Resources And Autonomy For Diplomas Act (Act 741 of 2010 Regular Session) (*R.S. 17:3139.5 (A)*)

- FY11 and FY12: increased tuition and mandatory fees up to 5% annually.
- FY13 and thereafter: increased tuition and mandatory fees up to 10% annually, until reaching the average tuition and fee amounts of its peer institutions (SREB), with weighted median household income.
- Operational Autonomy: carryforward funds, procurement, travel, etc.

Tuition Increases – Since July 1, 2016 (**FY17**), the tuition has not increased under the LA GRAD Act.

Mandatory Fees Autonomy – Act 293 of 2017 Regular Session (*R.S. 17:3351.20*) extended the sunset provision of higher education's fee autonomy **from FY17 to FY20**. This fee autonomy had been in place for 5 fiscal years (FY16 to FY20). *Thereafter, no legislation has passed to renew.*



Schedule 19A — Higher Education Autonomy

Operational Autonomy is contingent on Audit Opinion

Act 36 of 2020 2nd Extraordinary Session (R.S. 17:3393) removed the Operational Autonomy sunset date of July 1, 2020 and changed the reporting date from Sep. 15 to Oct. 1.

- 1). Authority to **retain any funds** which remain unexpended and unobligated at the end of the fiscal year for use at the institution's discretion. Each Management Board shall report such retainage to **JLCB** by October 1 of each year.
- 2). Authority to **identify and dispose of obsolete equipment**.
- 3). Authority to be **excluded** from any **table of organization**.
- 4). Authority to participate in the **higher education procurement code** in lieu of the Louisiana Procurement code. *
- 5). **Exemption** from participation in the state's **risk management** program.*
- 6). Authority to **administer all facilities projects** funded with FSGR, Fed, donations, grants, or revenue bonds.
- 7). Authority to **invest funds** in municipal bonds, tax exempt bonds or other taxable governmental bonds.

**Requires JLCB approval*



Undergraduate Tuition & Fees Change Fall Comparison: One Year & Ten Years

| Resident - 12 Hours Per Semester | Fall 2012 | Fall 2021 | Fall 2022 | 2022 vs. 2021 One-Yr Change | 2022 vs. 2012 Ten-Yr Change | Ten-Yr Change % |
|---|----------------|----------------|----------------|--------------------------------|--------------------------------|--------------------|
| Grambling State University | \$5,274 | \$7,683 | \$7,683 | \$0 | \$2,409 | 46% |
| Louisiana Tech University | \$6,544 | \$10,065 | \$10,065 | \$0 | \$3,521 | 54% |
| McNeese State University | \$5,058 | \$8,381 | \$8,441 | \$60 | \$3,383 | 67% |
| Nicholls State University | \$5,679 | \$7,945 | \$8,155 | \$210 | \$2,476 | 44% |
| Northwestern State University | \$5,480 | \$8,672 | \$8,672 | \$0 | \$3,192 | 58% |
| Southeastern Louisiana University | \$5,242 | \$8,289 | \$8,373 | \$84 | \$3,131 | 60% |
| University of Louisiana-Lafayette | \$5,362 | \$10,346 | \$10,382 | \$36 | \$5,020 | 94% |
| University of Louisiana at Monroe | \$5,443 | \$9,058 | \$9,082 | \$24 | \$3,639 | 67% |
| University of New Orleans | \$5,850 | \$9,072 | \$9,172 | \$100 | \$3,322 | 57% |
| LSU at Alexandria | \$4,617 | \$6,877 | \$6,933 | \$56 | \$2,316 | 50% |
| LSU A&M College | \$6,949 | \$11,902 | \$11,898 | (\$4) | \$4,949 | 71% |
| LSU in Shreveport | \$4,943 | \$7,328 | \$7,328 | \$0 | \$2,385 | 48% |
| Southern University A&M | \$5,810 | \$9,842 | \$9,842 | \$0 | \$4,032 | 69% |
| Southern University in New Orleans | \$4,372 | \$7,349 | \$7,723 | \$374 | \$3,351 | 77% |
| 4-YEAR Average Annual Tuition & Fees | \$5,473 | \$8,772 | \$8,839 | \$67 | \$3,366 | 62% |

| Resident - 12 Hours Per Semester | Fall 2012 | Fall 2021 | Fall 2022 | 2022 vs. 2021 One-Yr Change | 2022 vs. 2012 Ten-Yr Change | Ten-Yr Change % |
|---|----------------|----------------|----------------|--------------------------------|--------------------------------|--------------------|
| LSU at Eunice | \$2,820 | \$4,730 | \$4,730 | \$0 | \$1,910 | 68% |
| Southern University in Shreveport | \$3,305 | \$4,350 | \$4,350 | \$0 | \$1,045 | 32% |
| Baton Rouge Community College | \$3,091 | \$4,321 | \$4,321 | \$0 | \$1,230 | 40% |
| Bossier Parish Community College | \$2,911 | \$4,283 | \$4,283 | \$0 | \$1,372 | 47% |
| Delgado Community College | \$2,921 | \$4,279 | \$4,279 | \$0 | \$1,358 | 46% |
| Louisiana Delta Community College | \$2,931 | \$4,199 | \$4,199 | \$0 | \$1,268 | 43% |
| L.E. Fletcher Technical Comm. College | \$2,831 | \$4,119 | \$4,119 | \$0 | \$1,288 | 45% |
| Elaine P Nunez Community College | \$2,875 | \$4,255 | \$4,255 | \$0 | \$1,380 | 48% |
| River Parishes Community College | \$2,871 | \$4,109 | \$4,109 | \$0 | \$1,238 | 43% |
| South Louisiana Community College | \$2,881 | \$4,205 | \$4,205 | \$0 | \$1,324 | 46% |
| Sowela Technical Community College | \$2,871 | \$4,185 | \$4,185 | \$0 | \$1,314 | 46% |
| Northshore Technical Community College | \$2,885 | \$4,203 | \$4,203 | \$0 | \$1,318 | 46% |
| Central LA Tech Community College | \$2,881 | \$4,209 | \$4,209 | \$0 | \$1,328 | 46% |
| Northwest LA TCC | \$1,946 | \$4,109 | \$4,109 | \$0 | \$2,163 | 111% |
| 2-YEAR Average Annual Tuition & Fees | \$2,859 | \$4,254 | \$4,254 | \$0 | \$1,395 | 49% |

Any fee increases are related to the student fees and require approval (via election) by the institution of student body. Additionally, energy fees are able to increase as related to surcharges.

Source: Board of Regents



Schedule 19A — Higher Education

LOUISIANA HIGHER EDUCATION

BUDGET RESEARCH



Schedule 19A — Higher Education



SHEEO

The **State Higher Education Executive Officers Association (SHEEO)** serves the chief executives of statewide governing, policy, and coordinating boards of postsecondary education and their staffs.

Since 2003, SHEEO has produced the annual **State Higher Education Finance (SHEF)** report to broaden understanding and enable analysis of state-level and national funding and enrollment trends over time. The SHEF report provides the earliest possible review of state funding for higher education for the most recently completed fiscal year.

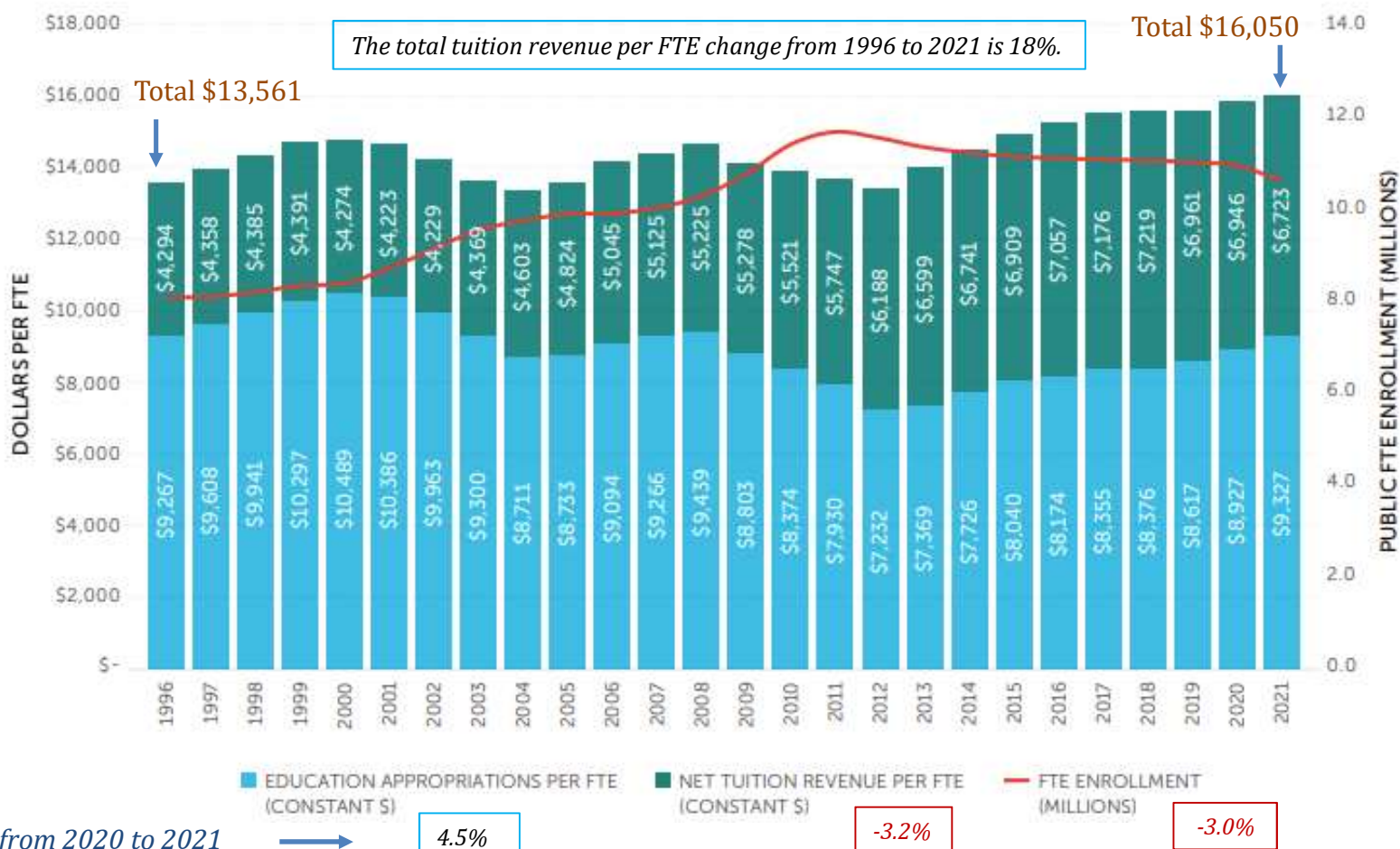
The **Grapevine** report is a collaboration between SHEEO and Illinois State University's Center for the Study of Education Policy. Since 2010, SHEEO has facilitated data collection for the Grapevine report. Beginning with the fiscal year 2022 report, Grapevine report is being published by SHEEO and is available on the SHEF website.

Per the Grapevine Report, the overall state support for higher education in FY23 reached \$112.3 billion, a 6.6% increase over FY22.



Schedule 19A — Higher Education

PUBLIC FTE ENROLLMENT, EDUCATION APPROPRIATIONS PER FTE, AND NET TUITION REVENUE PER FTE, U.S., FY 1996-2021 (CONSTANT DOLLARS)



Change from 2020 to 2021



4.5%

-3.2%

-3.0%

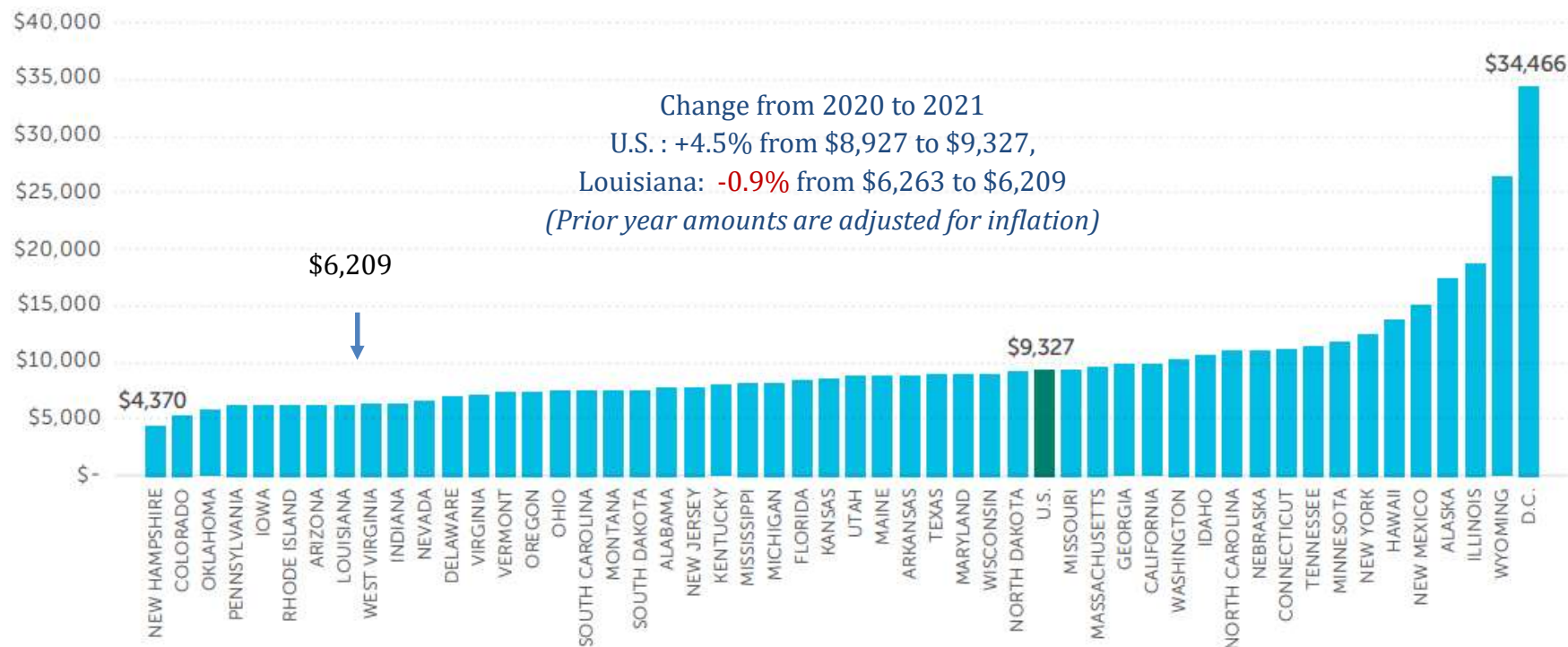
Source: State Higher Education Finance Report (SHEF) FY 2021 by SHEEO

Note: A constant dollar is an adjusted value of currency used to compare dollar value from one period to another.



Schedule 19A — Higher Education

Public Higher Education Appropriations Per FTE by State FY 2021



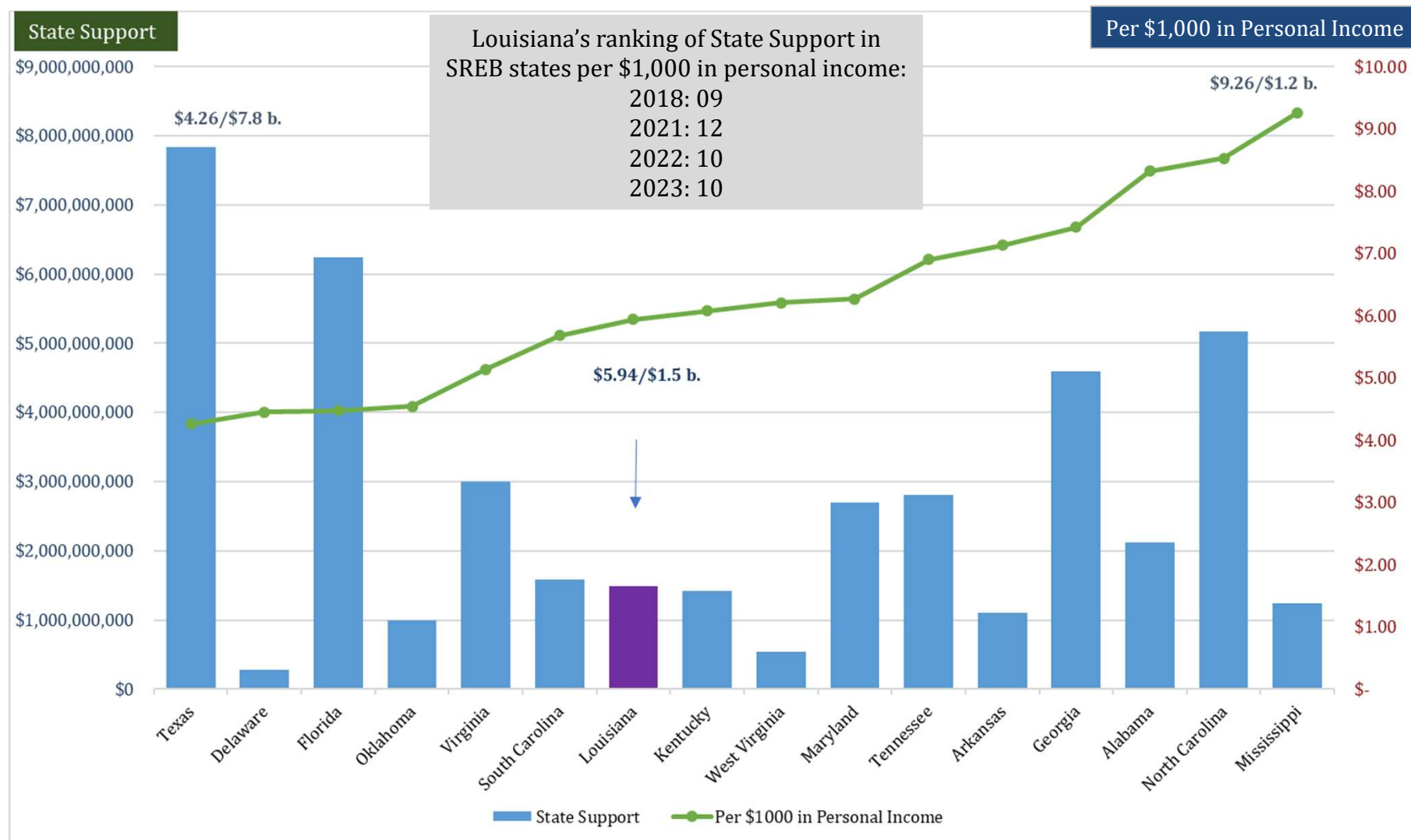
NOTES:

1. Education appropriations are a measure of state and local support available for public higher education operating expenses and student financial aid, excluding appropriations for research, hospitals, and medical education. Education appropriations include federal stimulus funding.
2. The U.S. calculation does not include the District of Columbia.

Source: State Higher Education Finance Report (SHEF) FY 2021 by SHEEO



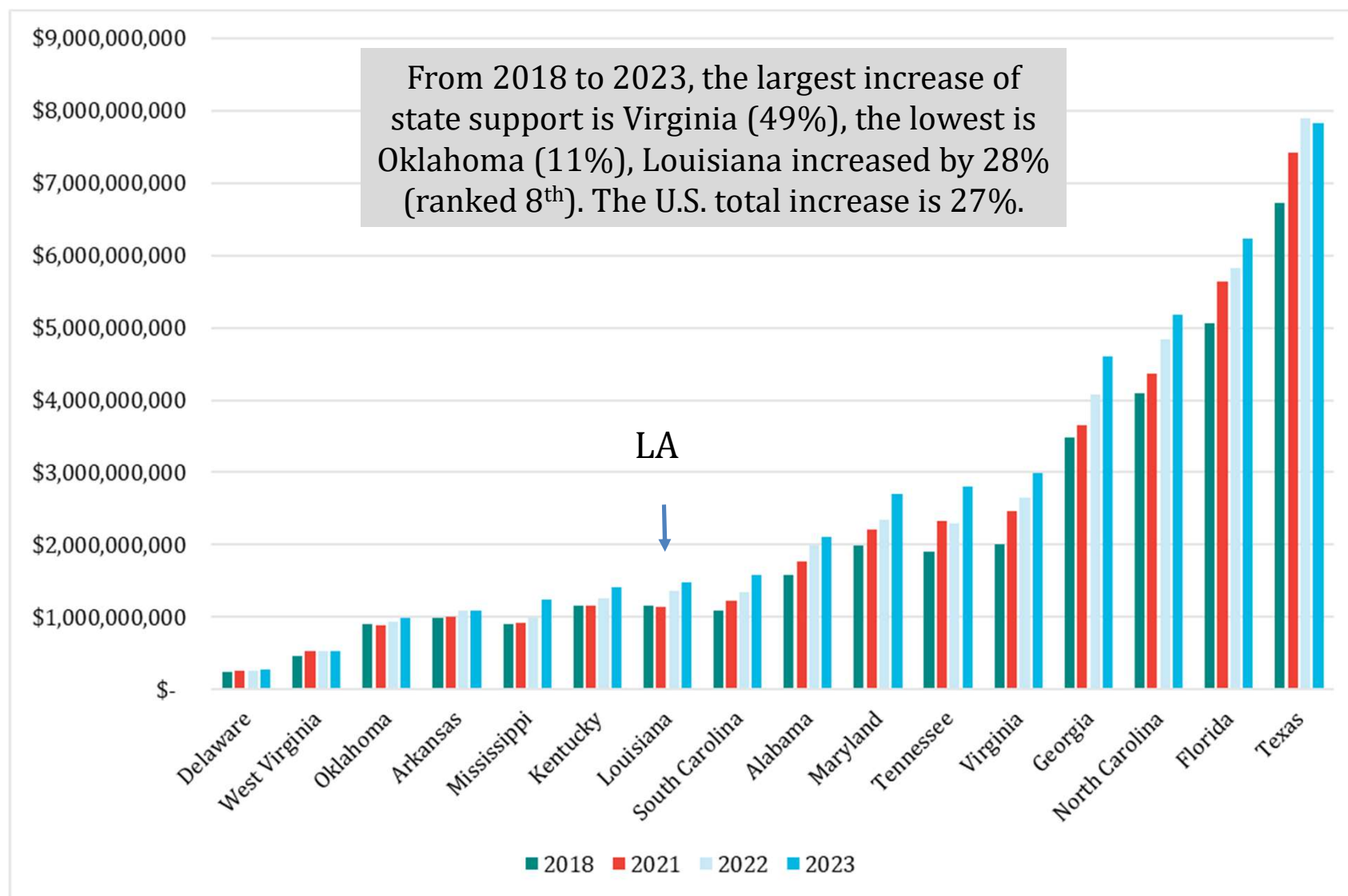
Schedule 19A — Higher Education State Support for Higher Education



Source: SHEEO - Grapevine Report on State Fiscal Support for Higher Education 2023



Schedule 19A — Higher Education State Support for Higher Education



Source: SHEEO - Grapevine Report on State Fiscal Support for Higher Education 2023



Schedule 19A — Higher Education



SREB is a nonpartisan, nonprofit organization headquartered in Atlanta. The nation's first regional interstate compact for education, SREB was created in 1948 by Southern governors and legislators who recognized the link between education and economic vitality.

The Board includes the governor and four gubernatorial appointees from each member state, including at least one state legislator and one educator. The Legislative Advisory Council of legislators from each state advises the Board.

SREB States: Alabama, Arkansas, Delaware, Florida, Georgia, Kentucky, Louisiana, Maryland, Mississippi, North Carolina, Oklahoma, South Carolina, Tennessee, Texas, Virginia and West Virginia.



Schedule 19A — Higher Education



SREB-State Data Exchange

Public 4-Year Institutions Conclusions of Comparison

- Comparing with the HEPI (inflation) adjusted 2010-2011 data, the 2020-2021 SREB average on **Total Funding per FTE** has increased by 3%, Louisiana has increased by 2%. The SREB average on **State Funding per FTE** has decreased by (13%), Louisiana has decreased by (49%).

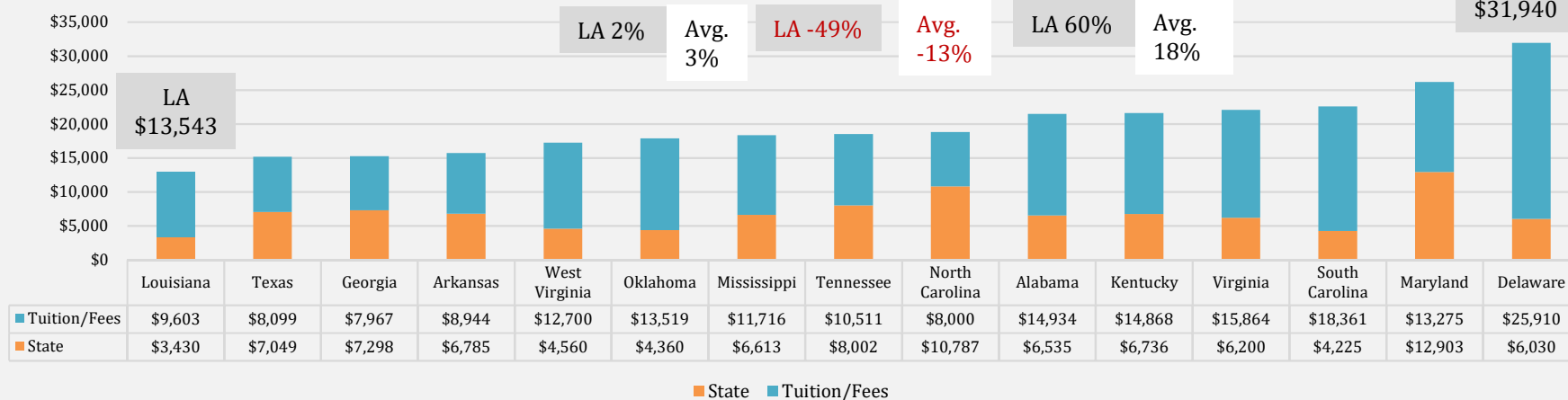
Public 2-Year Institutions Conclusions of Comparison

- Comparing with the HEPI (inflation) adjusted 2010-2011 data, the 2020-2021 SREB average on **Total Funding per FTE** has increased by 11%, Louisiana has increased by 7%. The SREB average on **State/Local Funding per FTE** has increased by 25%, Louisiana has decreased by (29%).

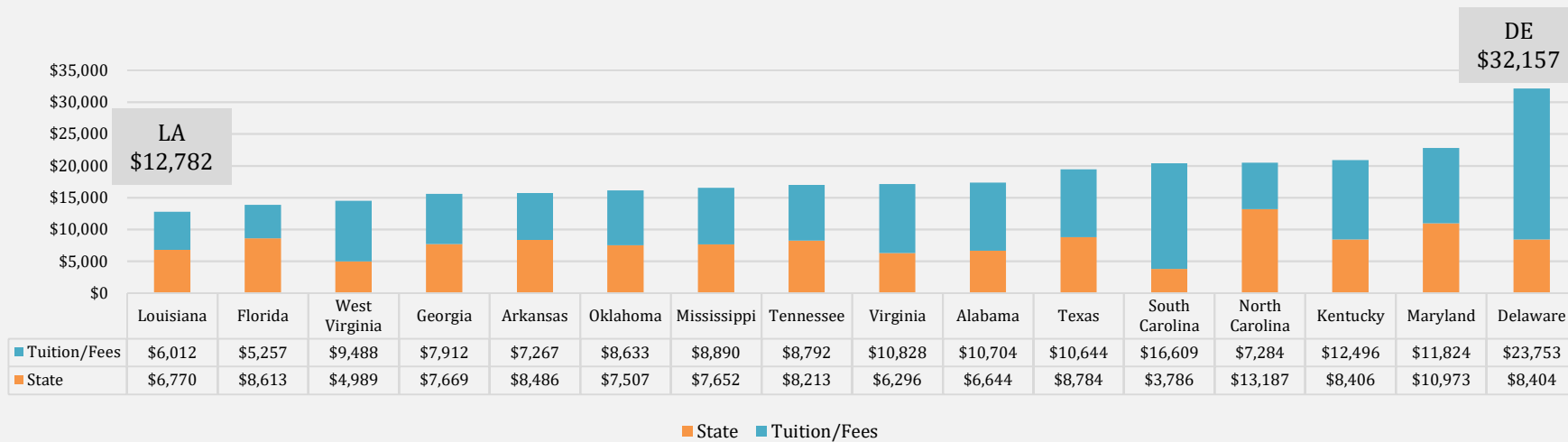


Public 4-Year Institutions – Total Funding Per FTE SREB Data Exchange

2020-2021 SREB Average = \$18,246 (State \$7,182; Tuition/Fees \$11,064)



2010-2011 SREB HEPI Adjusted Average = \$17,630 (State \$8,266; Tuition/Fees \$9,364)

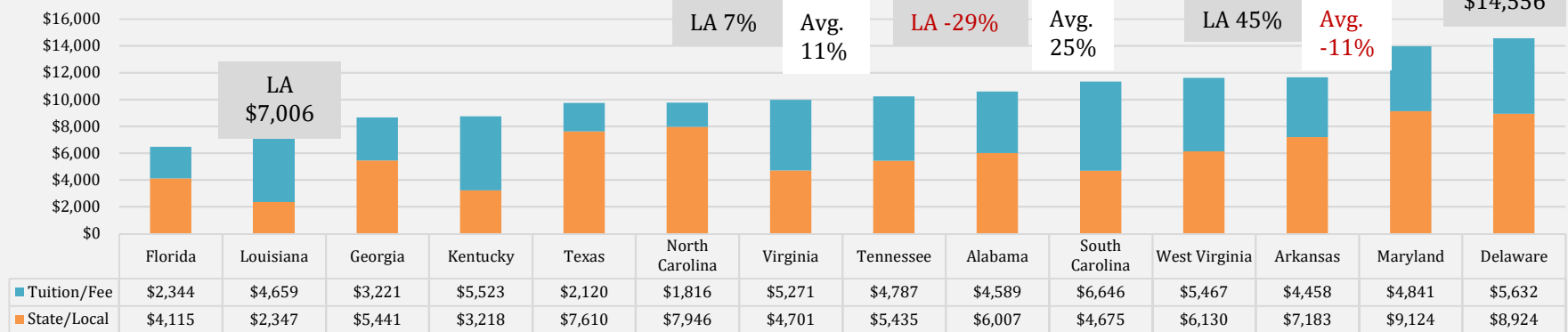


Note: Utilized the Commonfund Higher Education Price Index to calculate the 2010-2011 Adjusted SREB Average.



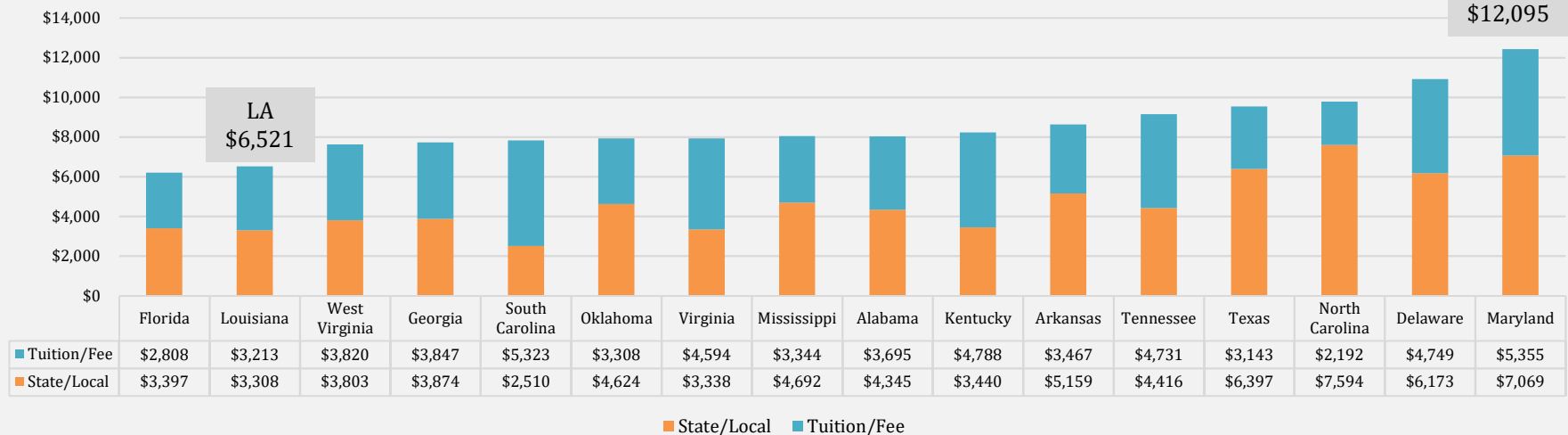
Public 2-Year Institutions – Total Funding Per FTE SREB Data Exchange

2020-20201 Average Total Funding per FTE = \$9,404 (State/Local \$6,270, Tuition/Fee \$3,134)



Note: Mississippi & Oklahoma were not reported

2010-2011 HEPI Adjusted Average Total Funding per FTE = \$8,490 (State/Local \$5,004, Tuition/Fee \$3,486)



Note: Utilized the Commonfund Higher Education Price Index to calculate the 2010-2011 Adjusted SREB Average.

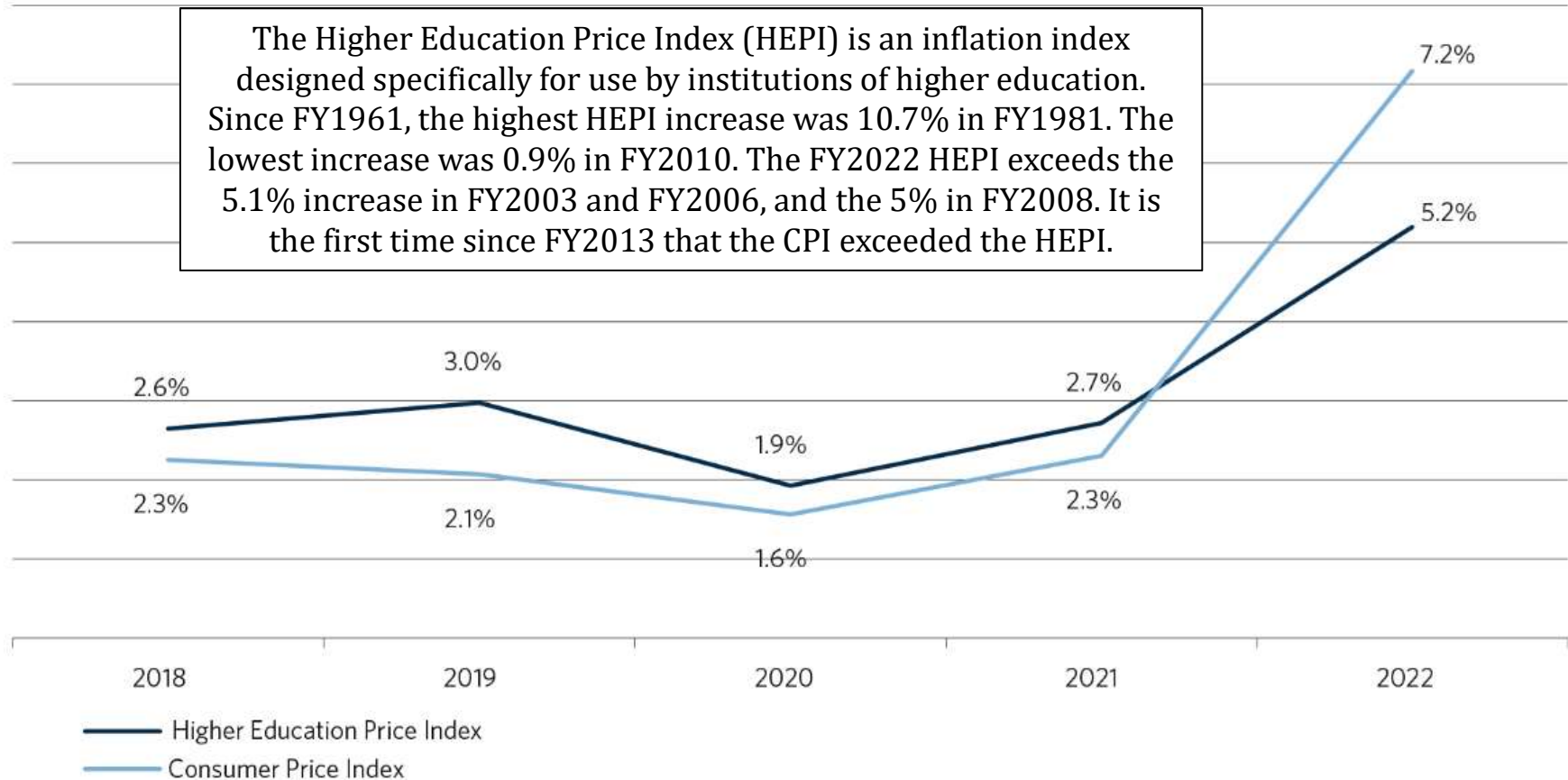


Schedule 19A-Higher Education

THE HIGHER EDUCATION PRICE INDEX

Fiscal Years 2018-2022

The Higher Education Price Index (HEPI) is an inflation index designed specifically for use by institutions of higher education. Since FY1961, the highest HEPI increase was 10.7% in FY1981. The lowest increase was 0.9% in FY2010. The FY2022 HEPI exceeds the 5.1% increase in FY2003 and FY2006, and the 5% in FY2008. It is the first time since FY2013 that the CPI exceeded the HEPI.



Source: 2022 Commonfund Higher Education Price Index Report