

Louisiana Senate Finance Committee



FY24 Executive Budget

19B – Special Schools and Commissions

April 2023

Sen. Patrick Page Cortez, President
Sen. Bodi White, Chairman





FY24 Recommended Budget

Schedule 19B — Special Schools and Commissions

Slide No.

Specialized Units: Louisiana Believes

19B - Departmental Overview	3
19B-659 - École Pointe-au-Chien (new)	4
19B-656 - Special School District	19
19B-657 - JDL La. School for Math, Science, and the Arts	27
19B-658 - Thrive Academy	35
19B-695 - La. Educational Television Authority	45
19B-666 – Board of Elementary and Secondary Education	52
19B-673 – New Orleans Center for Creative Arts	59



FY23 Recommended Budget

Missions of the Special Schools and Commissions



The mission of the Special Schools Programs is to provide special education and related services to children with exceptionalities who are enrolled in State-operated programs and to provide appropriate educational services to eligible children enrolled in State-operated mental health facilities.



The mission of the LSMSA is to foster in its young scholars lifelong growth toward reaching individual potentials and toward finding places of work and service in a global society through the examination and exchange of ideas in a community of learners. The LSMSA provides residential instruction to academically and artistically advanced students from throughout the state.



The mission of Thrive is to empower at-risk students in underserved Louisiana communities and prepare them academically and personally for success in college and beyond.



The mission of the Louisiana Educational Television Authority (LETA) is to provide programming that is intelligent, informative, educational and entertaining for the citizens of Louisiana. LETA strives to connect the citizens of Louisiana by creating content that showcases Louisiana's unique history, people, places, and events. The Louisiana Educational Television Authority provides broadcast programming for education, information, and entertainment. It can be viewed on six broadcast channels and on its free LPB App.



The mission of the Board of Elementary and Secondary Education (BESE) is to provide leadership and create policies for education that expand opportunities for children, empower families and communities, and advance Louisiana in an increasingly competitive global market. The Board of Elementary and Secondary Education administers state funds for local educational agencies and manages monies from the Louisiana Quality Education Support Fund (8g).



The agency's mission is to provide professional arts training, coaching, and performance opportunities for high school level students who aspire to be creative artists.



FY24 Recommended Budget Schedule 19B — Special Schools and Commissions

19B-659-École Pointe-au-Chien (new in FY24)

École Pointe-au-Chien is authorized by Act 454 of the 2022 Regular Session of the Louisiana State Legislature to provide a French immersion education program for the students of Terrebonne Parish between grades pre-kindergarten through fourth. The agency will be effective on July 1, 2023. It has one program- Instruction, with a FY24 recommended budget of \$500,000 in State General Fund. The agency will also receive MFP allocation of \$325,750 based on estimated student count of 35.





FY24 Recommended Budget

Schedule 19B — Special Schools and Commissions

19B-659-École Pointe-au-Chien (new in FY24)

The agency was allocated \$3 million for FY23, the Governing Board has a plan to spend these funds by December 31, 2023. Most of the \$3 million needs legislative approval to be carried forward to next fiscal year. The funds will be used for renovation or construction for the new school. *Beyond the \$0.5 m. SGF and \$325,750 MFP funding, the Board requests additional \$1 million and 8 authorized positions to be added in its FY24 budget.*

Beginning with the 2023-2024 school year, École Pointe-au-Chien will be located in the Knights of Columbus building in upper Pointe-aux-Chênes. Eventually, École Pointe-au-Chien will move to the site of the former Pointe-aux-Chênes Elementary building, which closed in 2021 due to a decision by the Terrebonne Parish School Board and then was damaged by Hurricane Ida. Renovations are expected to begin on the building later this year.

On March 13, 2023, the Board of Directors approved hiring two French teachers for the inaugural school year. Nine board members were present after being appointed by their respective state agencies or Indian Tribes (including the Consul General of France in Louisiana Nathalie Beras, ex officio, in an advisory capacity). In total, there will be 13 members serving on the board.

Preference in enrollment will be given to families who live in Pointe-aux-Chênes, Isle de Jean Charles or former residents who were displaced due to Hurricane Ida or relocation from the island by the state, as well as the families of former students of Pointe-aux-Chênes Elementary. If spots are still available, enrollment will then open as a lottery to other students in the area or anyone with a demonstrated background or interest in Louisiana French.



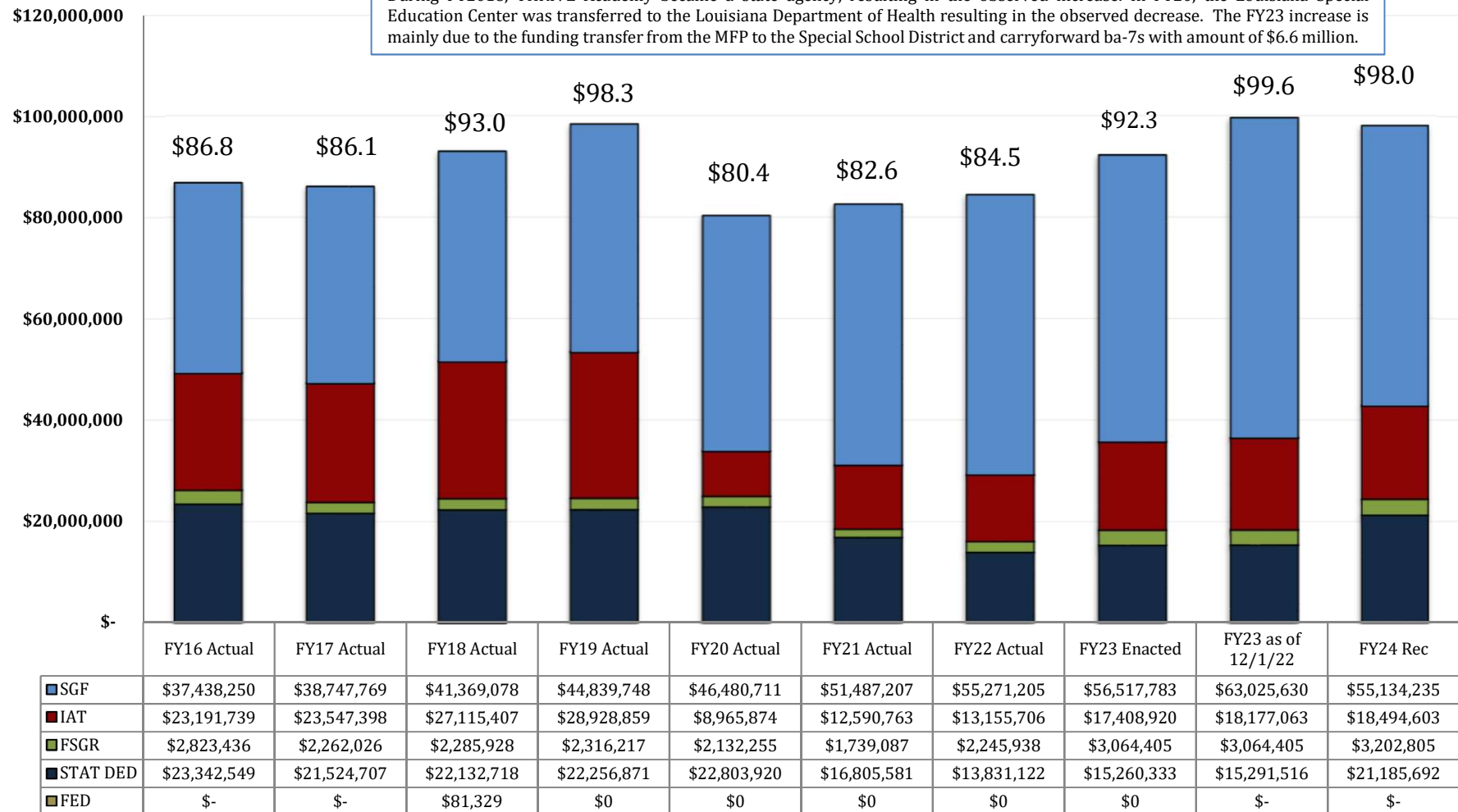
19B - Special Schools & Commissions

Changes in Funding since FY16

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

Spending change from FY16 to FY22 is -2.6%
Budget change from FY16 to FY24 is 12.9%

During FY2018, THRIVE Academy became a state agency, resulting in the observed increase. In FY20, the Louisiana Special Education Center was transferred to the Louisiana Department of Health resulting in the observed decrease. The FY23 increase is mainly due to the funding transfer from the MFP to the Special School District and carryforward ba-7s with amount of \$6.6 million.





19B - Special Schools & Commissions

Statewide Budget Adjustments Recommended for FY24

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Total	T.O.	Adjustment
\$63,025,630	\$18,177,063	\$3,064,405	\$15,291,516	\$99,558,614	656	FY23 Existing Operating Budget as of 12-1-22
(\$498,338)	(\$226,005)	(\$32,233)	\$0	(\$756,576)	0	Attrition Adjustment
\$370	\$0	\$0	\$370	\$740	0	Capitol Park Security
(\$1,928)	\$0	\$0	\$0	(\$1,928)	0	Civil Service Fees
\$82,567	\$0	\$0	\$0	\$82,567	0	Civil Service Pay Scale Adjustment
\$114,547	\$26,243	\$3,750	\$1,599	\$146,139	0	Group Insurance Rate Adjustment for Active Employees
\$115,708	\$20,169	\$3,183	\$0	\$139,060	0	Group Insurance Rate Adjustment for Retirees
\$27,291	\$0	\$0	\$1,360	\$28,651	0	Legislative Auditor Fees
\$321,931	\$28,182	\$23,911	\$20,774	\$394,798	0	Market Rate Classified
(\$1,242,551)	(\$478,017)	(\$58,895)	(\$19,639)	(\$1,799,102)	0	Non-recurring 27th Pay Period
(\$2,328,050)	(\$668,500)	\$0	\$0	(\$2,996,550)	0	Non-recurring Acquisitions & Major Repairs
(\$6,507,847)	(\$42,143)	\$0	(\$31,183)	(\$6,581,173)	0	Non-recurring Carryforwards
(\$10,122)	\$0	\$0	\$0	(\$10,122)	0	Office of State Procurement
\$11,978	\$0	\$0	\$0	\$11,978	0	Office of Technology Services (OTS)
(\$425,364)	(\$364,422)	\$0	\$0	(\$789,786)	(10)	Personnel Reductions
\$1,228,102	\$410,215	\$37,054	\$7,090	\$1,682,461	0	Related Benefits Base Adjustment
\$3,458	\$0	\$0	\$0	\$3,458	0	Rent in State-owned Buildings
(\$49,373)	(\$32,011)	\$7,861	(\$725)	(\$74,248)	0	Retirement Rate Adjustment
\$189,336	\$11,775	\$25,477	\$0	\$226,588	0	Risk Management
\$952,635	\$749,110	(\$108)	\$54,722	\$1,756,359	0	Salary Base Adjustment
\$394	\$0	\$0	\$0	\$394	0	State Treasury Fees
\$2,378	\$0	\$0	\$0	\$2,378	0	UPS Fees
(\$8,012,878)	(\$565,404)	\$10,000	\$34,368	(\$8,533,914)	(10)	Total Statewide Adjustments
\$637,572	\$400,256	\$128,400	\$5,859,828	\$7,026,056	0	Total Other Adjustments
(\$33,401)	\$0	\$0	\$0	(\$33,401)	0	Total Other Technical Adjustments
(\$482,688)	\$482,688	\$0	\$0	\$0	0	Total Means of Financing Substitution Adjustments
\$55,134,235	\$18,494,603	\$3,202,805	\$21,185,712	\$98,017,355	646	Total FY24 Recommended Budget
(\$7,891,395)	\$317,540	\$138,400	\$5,894,196	(\$1,541,259)	(10)	Total Adjustments (Statewide and Agency-Specific)

Note: All Non-Statewide Adjustments (Agency-Specific) are included at the agency level not the department level.

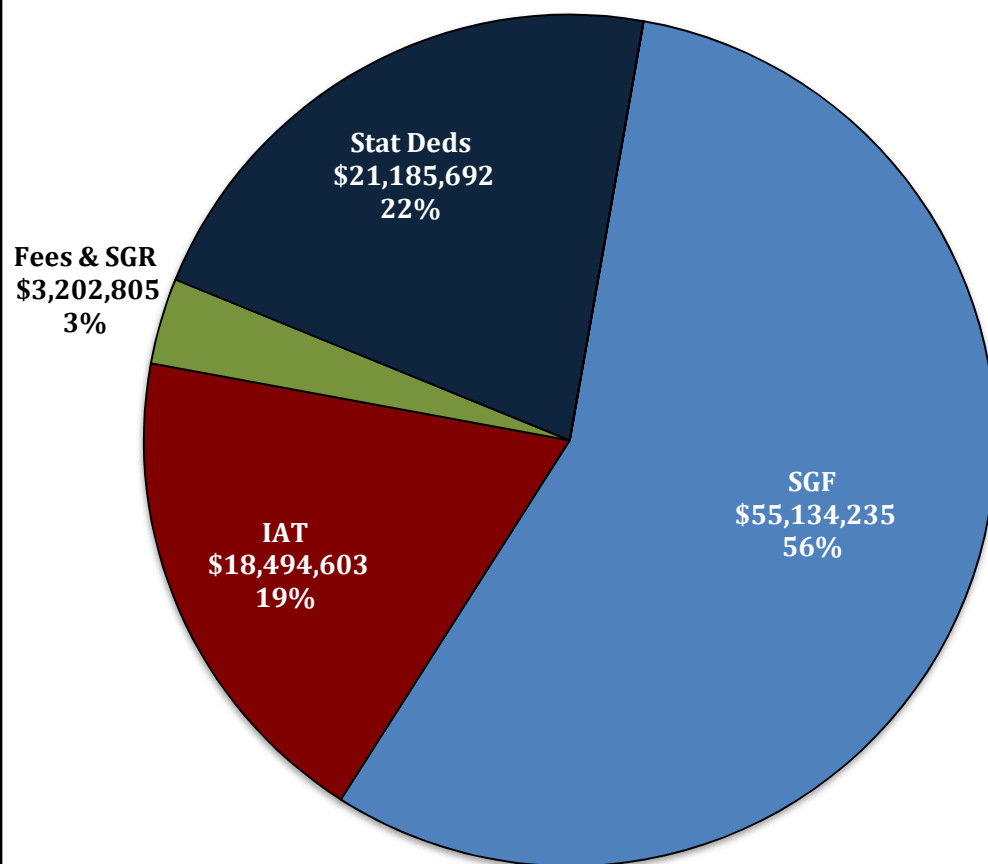


19B - Special Schools and Commissions

FY24 Recommended Means of Finance

Total \$98.0 m.

**FY24 Recommended
Total Means of Finance
(In Millions)**



Non-SGF Sources of Funding:

Dedicated Funds are derived from the Louisiana Quality Education Support Fund (Constitutional), the Education Excellence Fund (Constitutional), and the Charter School Startup Loan Fund (Statutory).

Interagency Transfers are derived from Medicaid funds for eligible students at the Louisiana Schools for the Deaf & Visually Impaired (LSDVI) and Thrive Academy, as well as for free and reduced meals and IDEA-B from DOE. Additional IAT monies are received from the Department of Education via MFP funds for the Louisiana School for Math, Science, and the Arts (LSMSA) and for the New Orleans Center for the Creative Arts (NOCCA). The Department of Education also provides federal special education monies for students of LSDVI.

Fees and Self-generated Revenues include fees received from employee maintenance of collections, athletic events fees and replacement fees for keys and badges in the SSD; sign language classes; non-governmental sources for using towers, equipment, and services of the Louisiana Educational Television Authority (LETA). These revenues also include donations to LETA from the Friends of Louisiana Public Broadcasting and monies from LSMSA room and board fees and virtual school.



19B - Special Schools & Commissions Dedicated Funds FY22, FY23, and FY24

Dedicated Funds	Source of Funding	FY22 Actual	FY23 EOB	FY24 Recom.	Change
Louisiana Charter School Startup Loan Fund (BESE)	Appropriations of the legislature	\$0	\$218,780	\$218,780	\$0
Louisiana Quality Education Support Fund (BESE)	Settlement with the federal government regarding offshore mineral production and leasing	\$13,527,764	\$14,575,454	\$20,500,000	\$5,924,546
Education Excellence Fund (SSD, LSMSA, THRIVE, LETA, NOCCA)	Tobacco Settlement Proceeds	\$303,358	\$497,282	\$466,912	(\$30,370)
TOTAL		\$13,831,122	\$15,291,516	\$21,185,692	\$5,894,176

The largest dedicated fund in Special Schools and Commissions is the Louisiana Quality Education Support Fund, which is found in the budget for BESE. It is projected to grow about \$6 million from FY23 EOB to FY24 Recommended according to the most recent forecast of the REC. The fund provides student enhancement block grants to local school systems.

The other dedicated funds does not forecast to show any growth from FY23 EOB to FY24 Recommended, with the Louisiana Charter School Startup Loan Fund remaining unchanged and the Education Excellence Fund decreased by (\$30,370).

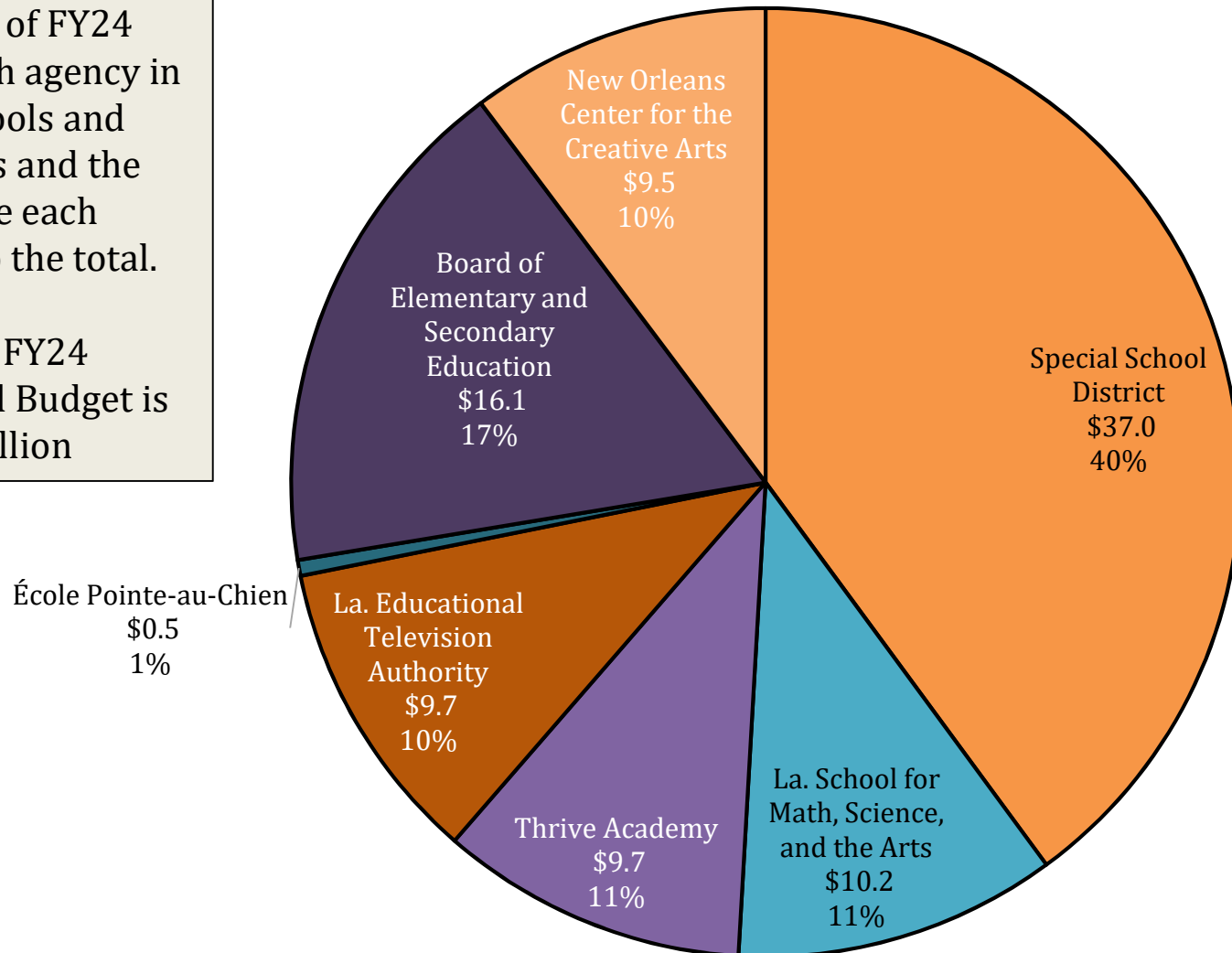
The Louisiana Charter School Startup Loan Fund plans to provide no-interest loans for Type 1, Type 2 or Type 3 charter schools. The maximum loan amount is \$100,000 for terms of up to three years.



19B - Special Schools and Commissions FY24 Recommended Budget By Agency

Distribution of FY24
funding for each agency in
Special Schools and
Commissions and the
percentage each
contributes to the total.

The Total FY24
Recommended Budget is
\$98.0 million



In \$ millions

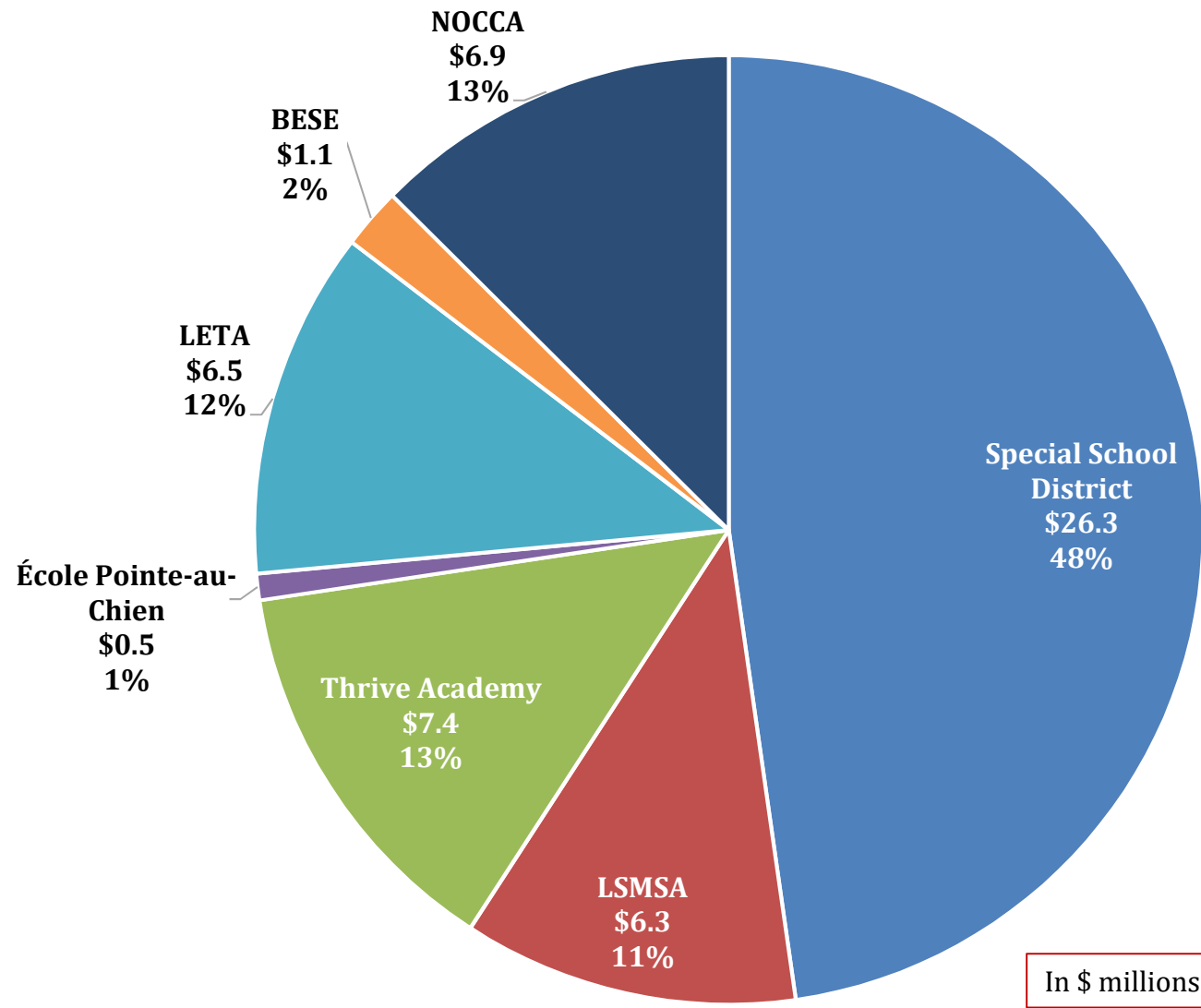


19B - Special Schools & Commissions

FY24 Recommended Distribution of State General Fund

Distribution of
**State General
Fund**
among the
various
agencies in
Special Schools
and
Commissions.

For FY24
Recommended,
the **Total State
General Fund**
is **\$55.1
million.**





Categorical Expenditures

Examples of Categories

Departments expend funding in the five major categories listed below.

Personal Services

- Salaries – Regular, overtime, and termination pay for Classified and Unclassified personnel.
- Other Compensation – Wages, student labor, compensation for board members and/or board of trustees, evening instruction, university instructors, etc.
- Related Benefits – Retirement contributions, post-retirement contributions/benefits, FICA tax, Medicare tax, group insurance contributions, compensated absences, other related benefits, taxable fringe benefits, etc.

Total Operating Expenses

- Travel – In-state and Out-of-state, including meal reimbursement.
- Operating Services – Advertising, printing, insurance, maintenance, rentals, data processing, internet costs, dues and subscriptions, mail delivery, telephones, data lines, vehicle tracking and telematics, utilities, depreciation, amortization, banking services, credit card fees, etc.
- Supplies – office supplies and equipment, computers, clothing and uniforms, medical, pharmaceutical, food, automotive, repair and maintenance, software, etc.

Professional Services – Accounting, auditing, management consulting, engineering, architectural, legal, medical and dental, veterinary, information technology, etc.

Total Other Charges

- Other Charges – Aid to school boards, local government, etc.; public assistance; miscellaneous charges; judgments, fines, and penalties; interest on judgments; punitive/compensatory damages; OC personal services, operating expenses, professional services; contract attorney expenses; recoupments; furlough; contractual services; interest expense; claim payments; commercial group insurance; reinsurance; loans issued; disbursements; etc.
- Debt Service – Principal, interest, related charges, reserve requirement, amortization, and bond premiums.
- Interagency Transfer Line-Item Expenditure – Any expenses paid for with Interagency Transfers – from commodities and services to equipment.

Acquisitions and Major Repairs

- Acquisitions – Land; buildings; automobiles; aircraft; accessories; equipment; software; hardware; farm and heavy equipment; boats; capital outlay expenditures; construction; etc.
- Major Repairs – Land improvement; buildings; automotive; grounds; boats; aircraft; movable equipment; farm equipment; medical; office; library; education; recreation; communication; other equipment; pollution remediation; etc.



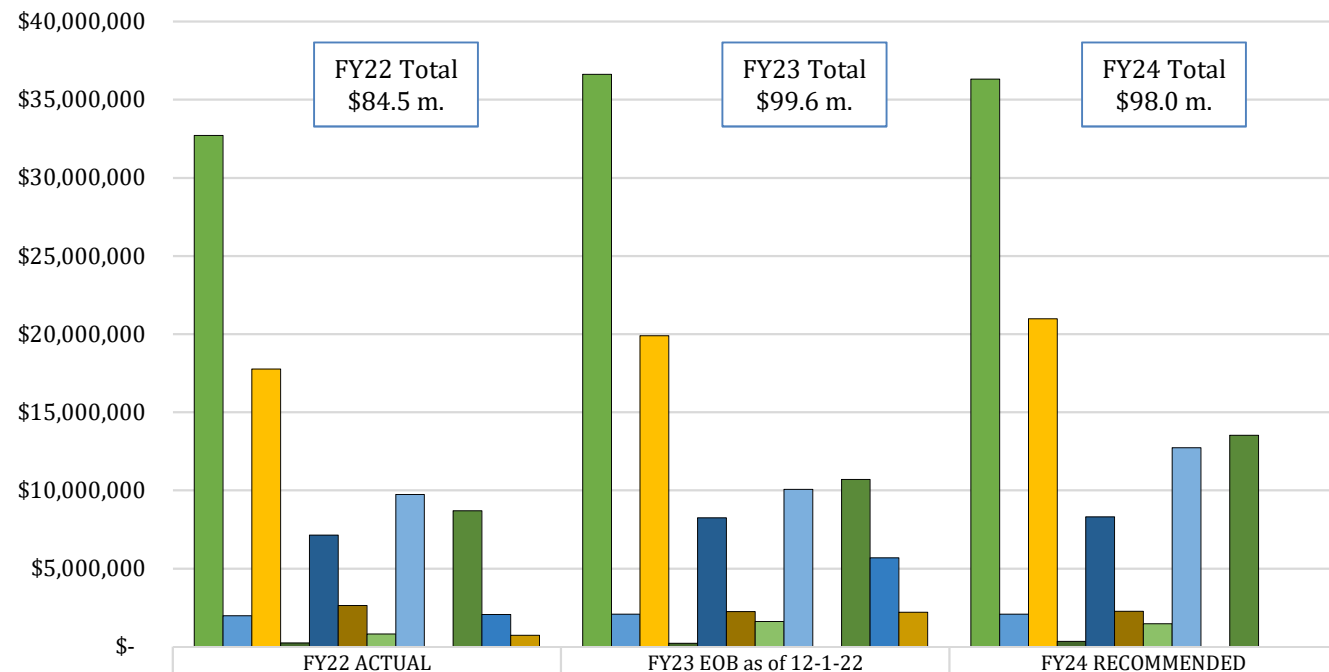
19B - Special Schools and Commissions

Categorical Expenditures - FY22, FY23, and FY24

For FY24 Recommended, the largest Expenditure Category is Personal Services, which makes up over 60.6 percent of Total Expenditures.

Operating Expenses make up about 11.1 percent of Total Expenditures. This category consists of travel, operating services, and supplies.

Other Charges contributes roughly 13.0 percent, which includes student transportation expenditure and funding for staff, etc.



Personal Services

Operating Expenses

Professional Services

Other Charges

Acquisitions and Major Repairs

	FY22 ACTUAL	FY23 EOB as of 12-1-22	FY24 RECOMMENDED
Salaries	\$32,716,649	\$36,618,391	\$36,311,723
Other Compensation	\$1,984,382	\$2,081,678	\$2,081,678
Related Benefits	\$17,770,520	\$19,891,577	\$20,979,859
Travel	\$231,979	\$210,503	\$335,503
Operating Services	\$7,130,631	\$8,254,149	\$8,315,147
Supplies	\$2,643,634	\$2,251,156	\$2,276,184
Professional Services	\$809,166	\$1,606,363	\$1,467,056
Other Charges	\$9,731,410	\$10,062,471	\$12,728,529
Debt Service	\$-	\$-	\$-
Interagency Transfers	\$8,691,435	\$10,693,423	\$13,521,656
Acquisitions	\$2,052,596	\$5,677,953	\$-
Major Repairs	\$741,568	\$2,210,950	\$-

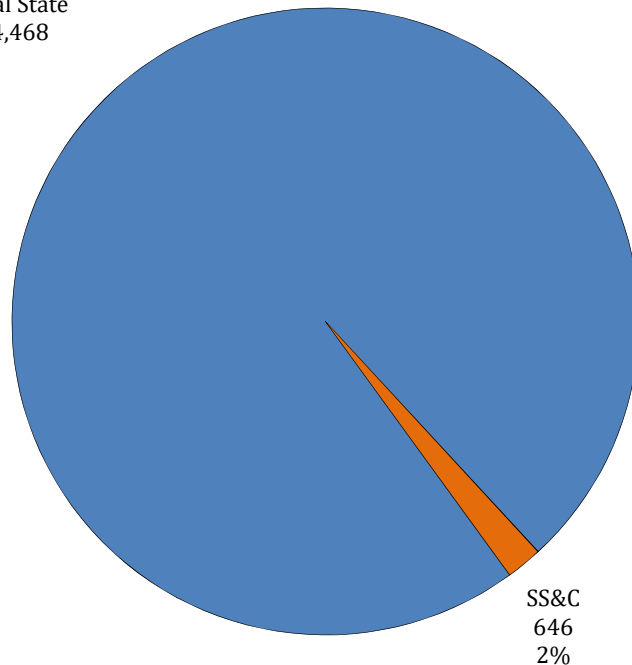


19B - Special Schools and Commissions

FTEs, Authorized T.O., and Other Charges Positions

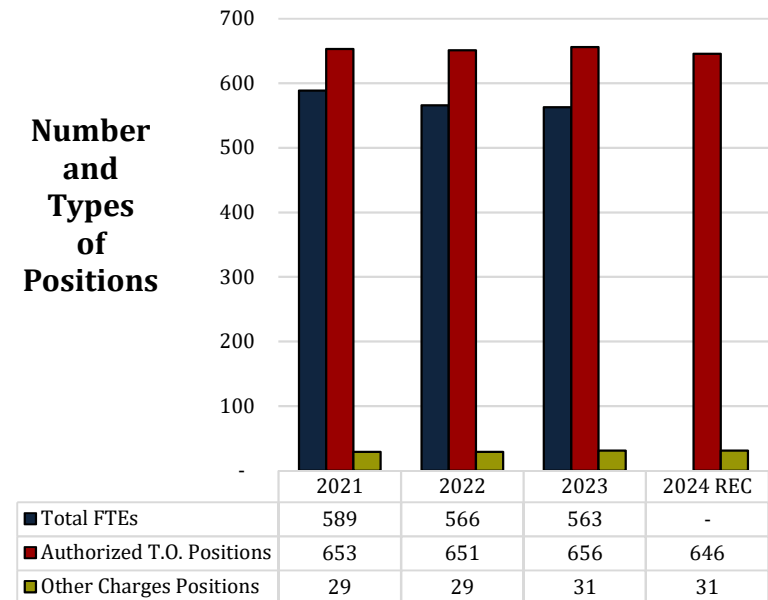
**FY24 Recommended Department Employees
as a portion of
FY24 Recommended Total State Employees**

Total State
34,468



FY23 number of funded, but not filled,
T.O. positions as of February 27 = 102

**Number
and
Types
of
Positions**



The full-time equivalent or **FTE** definition refers to the number of hours considered full-time. For example, if an agency considers 40 hours full time, and there are two employees working 20 hours per week, those two employees would be 1.0 FTE.

Authorized Positions are those referred to in the Table of Organization (or T.O.) for each department. This count includes only those positions paid for from the Salaries expenditure category for the organization units and agencies include in each department's appropriation. This excludes positions paid for from other expenditure categories, such as wages or per diem.

Other Charges positions are authorized under R.S. 39:2(5)(b) ...

(5)(b) "Authorized other charges positions" means the number of positions in an appropriation bill to be funded by the other charges continuing category of the accounting system for the state. The number may be adjusted during a fiscal year in accordance with law.

- [Act 377 of 2013 by Rep. Burrell]
- Positions coded in the Other Charges expenditure category
- These positions are usually associated with federal grants



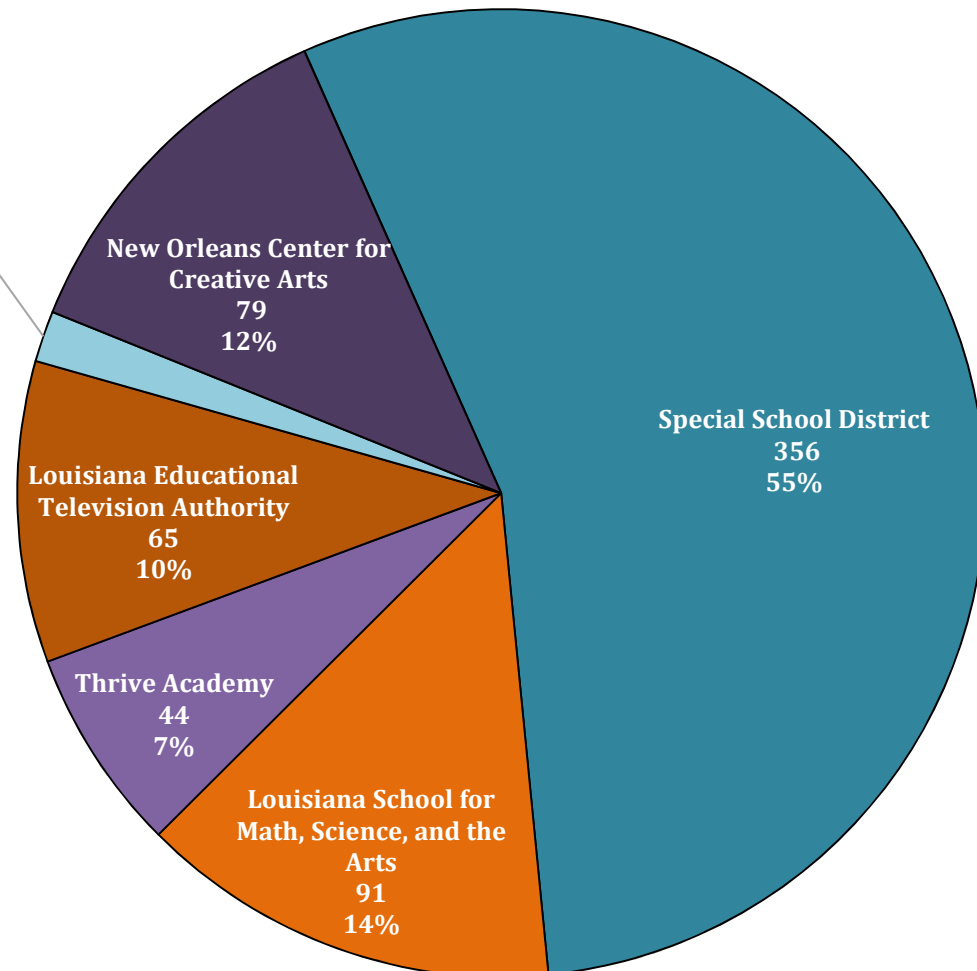
19B - Special Schools & Commissions

FY24 Recommended Total Authorized Positions by Agency

Distribution of Total Proposed Authorized Positions (646) for FY24 among each agency within Special Schools and Commissions.

The majority of the positions are spread across the Special School District which includes the School for the Deaf, School for the Visually Impaired, and the Special Schools program.

Board of Elementary &
Secondary Education
11
2%





19B - Special Schools and Commissions

Related Employment Information

Salaries and Related Benefits for the Positions are listed below in Chart 1.
In Chart 2, benefits are broken out to show the portion paid for active versus retired employees.
This is where payments for the Unfunded Accrued Liability (UAL) can be found.

1.

Personal Services	2021 Actual	2022 Actual	2023 Enacted	2024 Recommended
Salaries	\$31,859,695	\$32,716,649	\$36,618,391	\$36,311,723
Other Compensation	\$1,807,544	\$1,984,382	\$2,081,678	\$2,081,678
Related Benefits	\$17,476,492	\$17,770,520	\$19,891,577	\$20,979,859
Total Personal Services	\$51,143,731	\$52,471,550	\$58,591,646	\$59,373,260

Average T.O. Salary = \$56,210

Examples of Other Compensation include pay for WAE employees, part-time employees, student workers, etc.

2.

Related Benefits FY23 Recommended	Total Funding	%
Total Related Benefits	21,024,365	
UAL payments	\$9,141,151	43%
Retiree Health Benefits	\$4,360,418	
Remaining Benefits*	\$7,522,796	
Means of Finance	General Fund = 80%	Other = 20%

** Remaining Benefits include employer contribution to authorized positions' retirement, health, Medicare, FICA, Emoluments etc. The authorized positions include authorized T.O. positions and authorized other charges positions, both filled and vacant.*

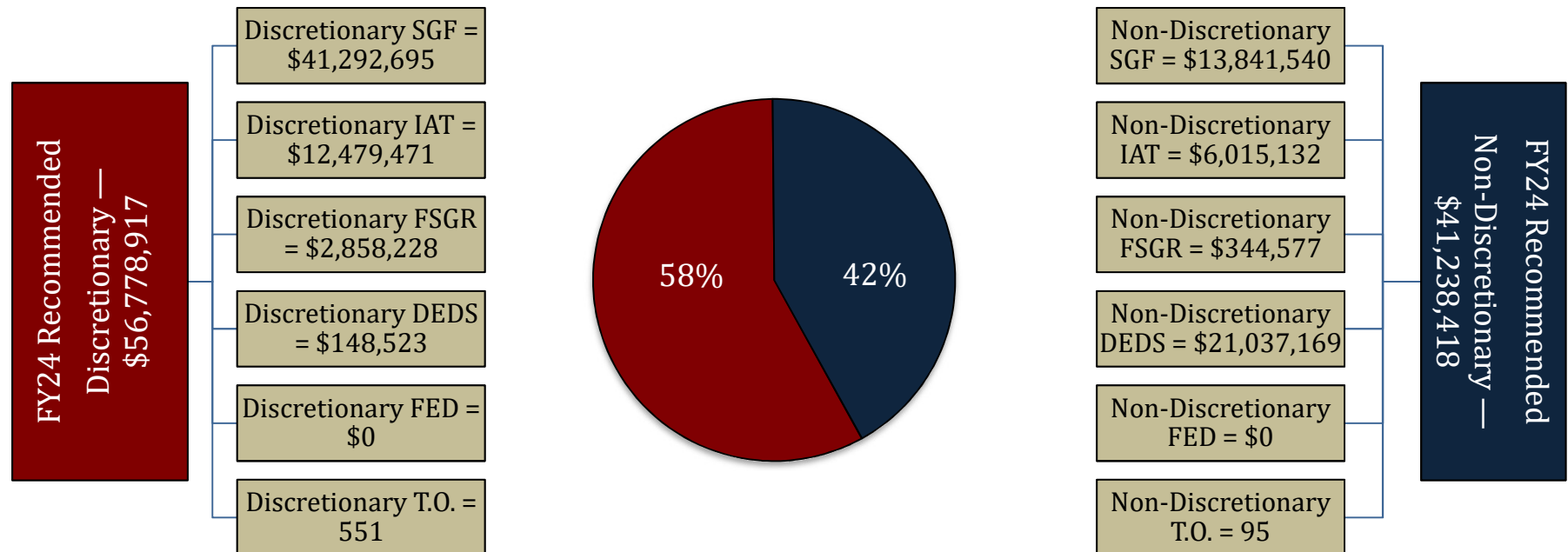
Other Charges Benefits
\$44,506

Department Demographics	Total	%
Gender		
Female	436	64
Male	240	36
Race/Ethnicity		
White	377	56
Black	280	41
Other	19	3
Indian		
Hawaiian/Pacific		
Declined to State		
Eligible to Retire within 1 Year	170	25



19B - Special Schools and Commissions

FY24 Discretionary/Non-Discretionary Comparison



Total Discretionary Funding by Office		
Special School District	\$ 22,314,174	39%
La. School for Math, Science, & the Arts	\$ 8,552,288	15%
Thrive Academy	\$ 8,939,420	16%
École Pointe-au-Chien	\$ 500,000	6%
La. Educational Television Authority	\$ 7,278,649	13%
Board of Elementary & Secondary Education	\$ 1,071,755	2%
New Orleans Center for Creative Arts	\$ 8,122,631	14%
Total Discretionary	\$ 56,778,917	100%

Total Non-Discretionary Funding by Type		
Needed for Debt Service	\$ 74,262	0.18%
Constitutional Requirements	\$ 30,099,275	72.99%
Due to Court Order	\$ 6,341,563	15.38%
Unavoidable Obligations	\$ 4,723,318	11.45%
Total Non-Discretionary	\$ 41,238,418	100%
<i>Debt Service = Rent in State-owned Buildings</i>		
<i>Constitutional Requirements = Superintendent salary, MFP, textbooks & instructional materials, and Education Excellence Fund</i>		
<i>Statutory Requirements = Deputy Superintendent salary and the Professional Improvement Program.</i>		
<i>Unavoidable Obligations = Retirees Group Insurance and Legislative Auditor Fees.</i>		



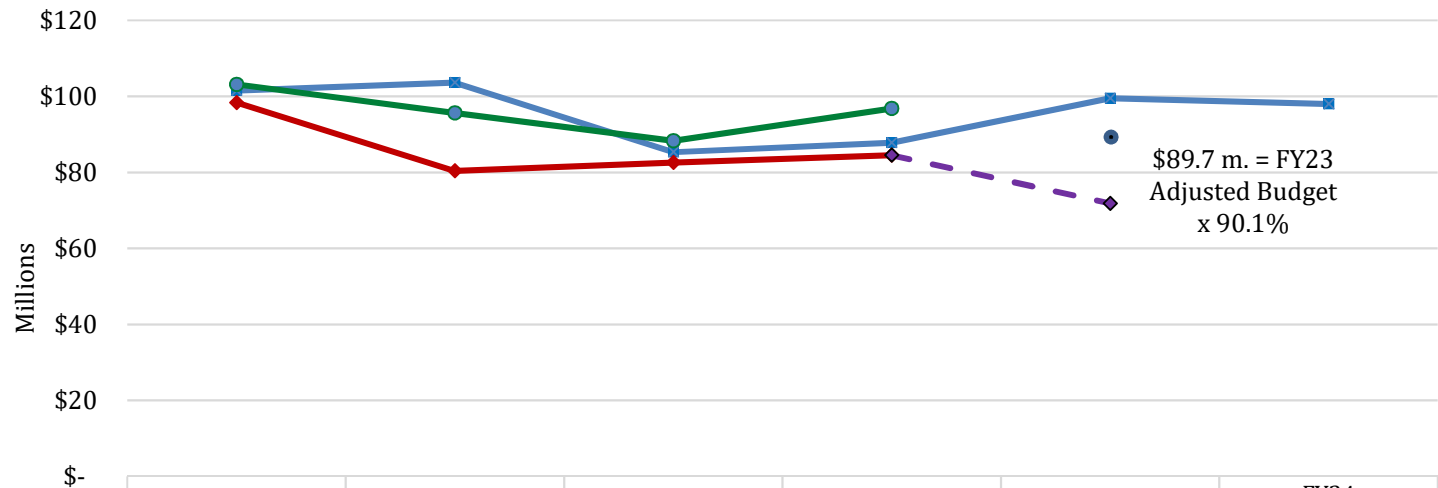
19B - Special Schools and Commissions

Enacted & FYE Budget vs. Actual Expenditures FY19 to FY22

FYE Budget = "Fiscal Year End" Budget includes all in-house and regular BA-7s through June 30 of the fiscal year. For FY23, it is as of February.

FY23 Known Supplemental Needs:
\$0

FY22 General Fund Reversions:
\$ 1,410,735



	FY19	FY20	FY21	FY22	FY23 thru Feb.	FY24 Recommended
Enacted Budget	\$101,581,936	\$103,616,696	\$85,329,917	\$87,778,176	\$99,558,614	\$98,017,335
FYE Budget	\$103,173,427	\$95,620,214	\$88,303,556	\$96,847,923		
Actual Expenditures	\$98,341,695	\$80,382,760	\$82,622,638	\$84,503,971		
FY23 Expenditure Trend				\$84,503,971	\$71,840,414	

Monthly Budget Activity				
	FY23 Adjusted Budget	FY23 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
Jul-22	\$ 92,251,441	\$ 7,435,483	\$ 84,815,958	8.1%
Aug-22	\$ 98,832,614	\$ 11,979,495	\$ 86,853,119	12.1%
Sep-22	\$ 99,558,614	\$ 18,507,293	\$ 81,051,321	18.6%
Oct-22	\$ 99,558,614	\$ 24,542,924	\$ 75,015,690	24.7%
Nov-22	\$ 99,558,614	\$ 32,563,508	\$ 66,995,106	32.7%
Dec-22	\$ 99,558,614	\$ 38,241,545	\$ 61,317,069	38.4%
Jan-23	\$ 99,558,614	\$ 44,213,483	\$ 55,345,131	44.4%

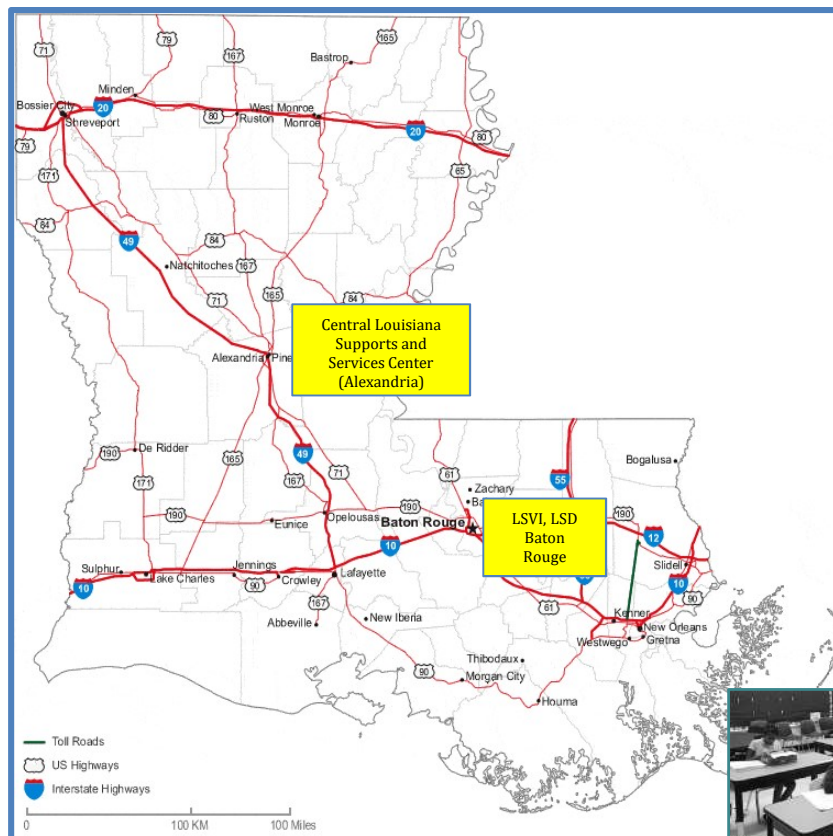
Monthly Budget Activity				
	FY23 Adjusted Budget	FY23 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
<i>(Trend based on average monthly expenditures to date)</i>				
Feb-23	\$ 99,558,614	\$ 47,893,609	\$ 51,665,005	48.1%
Mar-23	\$ 99,558,614	\$ 53,880,310	\$ 45,678,304	54.1%
Apr-23	\$ 99,558,614	\$ 59,867,011	\$ 39,691,603	60.1%
May-23	\$ 99,558,614	\$ 65,853,713	\$ 33,704,901	66.1%
Jun-23	\$ 99,558,614	\$ 71,840,414	\$ 27,718,200	72.2%

Historical Year End Average

90.1%



19B - Special Schools and Commissions



19B-656 Special School District



LOUISIANA SPECIAL SCHOOL DISTRICT

Education Without Limits.



FY23 Executive Budget

19B - 656 Special School District

Special School District



Mission – The Special School District (SSD) serves approximately 450 students across the state. The district operates two schools – Louisiana School for the Deaf in Baton Rouge (LSD) (275 students) and the Louisiana School for the Visually Impaired in Baton Rouge (LSVI) (160 students).

The District also now provides educational services to the Central Louisiana Supports and Services Center which was formerly the Louisiana Special Education Center in Alexandria.

The SSD also provides educational services to students at five privately operated facilities and 12 public health and correctional facilities spanning across four state agencies and four administrative departments.

The district operates from a central campus in Baton Rouge, located on Brightside Lane.

**Administration
& Shared Services**

**Louisiana
School for the
Visually
Impaired**

**Louisiana
School for the
Deaf**

**Special
Schools
Programs**

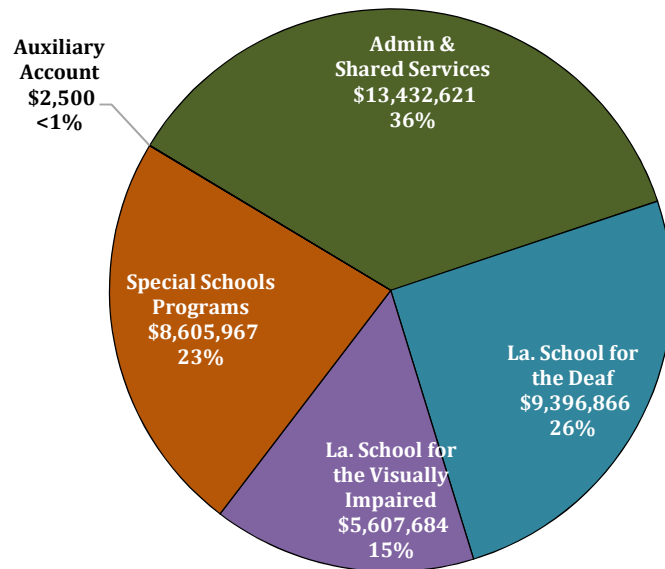
**Auxiliary
Account**



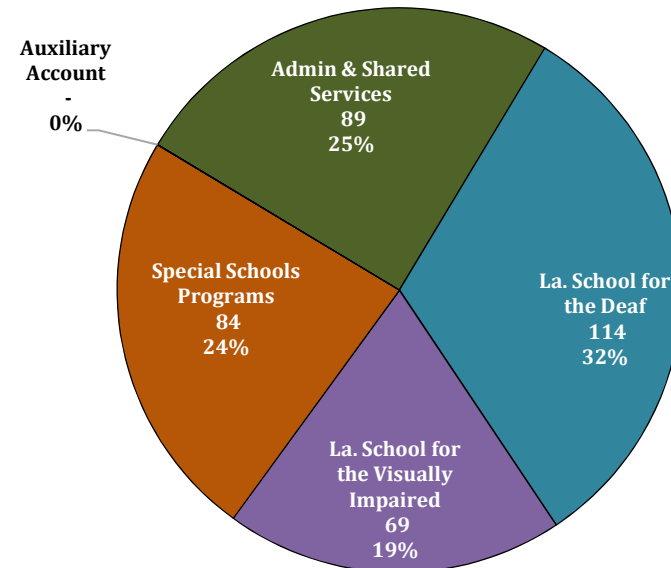
19B - 656 Special School District

Means of Finance History, Authorized T.O. Positions, and Student Count

FY24 Recommended Means of Finance by Program



FY24 Recommended Authorized T.O. by Program



Fiscal Year	2020 Actual*	2021 Actual	2022 Actual	2023 EOB	2024 Rec.
SGF	\$22,383,662	\$27,023,985	\$28,582,198	\$27,339,533	\$26,316,737
IAT	\$1,209,818	\$4,893,569	\$4,670,549	\$9,421,795	\$10,407,835
FSGR	\$18,391	\$17,106	\$5,955	\$39,745	\$168,145
Stat Ded	\$105,466	\$106,191	\$72,094	\$184,124	\$152,921
Federal	\$0	\$0	\$0	\$0	\$0
Total Budget	\$23,717,337	\$32,040,851	\$33,330,796	\$36,985,197	\$37,045,638
T.O.	276	369	366	366	356
Student Served	415	545	490	N/A	N/A

Budget Adjustments:
Non-recurring funding (\$2.2 m.); Personnel reduction (\$0.8 m.) and (10) T.O.; Salary & related benefits adjustments \$2.7 m.

Note: Student served in LSD & LSVI is referral of children to Parent Pupil Education Program (PPEP) services served. 2021 Actual includes students in special schools of mental health facilities, DOC and OJJ schools.

* Budget unit was 19B -653 Louisiana Schools for the Deaf and Visually Impaired. Act 468 of the 2021 Regular Session created the Special School District.



19B - 656 Special School District

Statewide Budget Adjustments Recommended for FY24

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Total	T.O.	Adjustment
\$27,339,533	\$9,421,795	\$39,745	\$184,124	\$36,985,197	366	FY23 Existing Operating Budget as of 12-1-22
(\$362,032)	(\$186,662)	\$0	\$0	(\$548,694)	0	Attrition Adjustment
(\$3,669)	\$0	\$0	\$0	(\$3,669)	0	Civil Service Fees
\$61,481	\$0	\$0	\$0	\$61,481	0	Civil Service Pay Scale Adjustment
\$64,609	\$21,000	\$0	\$0	\$85,609	0	Group Insurance Rate Adjustment for Active Employees
\$90,039	\$18,880	\$0	\$0	\$108,919	0	Group Insurance Rate Adjustment for Retirees
\$15,497	\$0	\$0	\$0	\$15,497	0	Legislative Auditor Fees
\$165,732	\$16,630	\$0	\$0	\$182,362	0	Market Rate Classified
(\$613,767)	(\$293,482)	\$0	\$0	(\$907,249)	0	Non-recurring 27th Pay Period
(\$648,150)	\$0	\$0	\$0	(\$648,150)	0	Non-recurring Acquisitions & Major Repairs
(\$648,661)	(\$13,190)	\$0	(\$31,183)	(\$693,034)	0	Non-recurring Carryforwards
(\$8,006)	\$0	\$0	\$0	(\$8,006)	0	Office of State Procurement
(\$5,956)	\$0	\$0	\$0	(\$5,956)	0	Office of Technology Services (OTS)
(\$425,364)	(\$364,422)	\$0	\$0	(\$789,786)	(10)	Personnel Reductions
\$1,027,277	\$378,136	\$0	\$0	\$1,405,413	0	Related Benefits Base Adjustment
(\$7,649)	(\$23,404)	\$0	\$0	(\$31,053)	0	Retirement Rate Adjustment
\$253	\$0	\$0	\$0	\$253	0	Risk Management
\$791,201	\$549,610	\$0	\$0	\$1,340,811	0	Salary Base Adjustment
\$458	\$0	\$0	\$0	\$458	0	UPS Fees
(\$506,707)	\$103,096	\$0	(\$31,183)	(\$434,794)	(10)	Total Statewide Adjustments
\$0	\$400,256	\$128,400	(\$20)	\$528,636	0	Total Other Adjustments
(\$33,401)	\$0	\$0	\$0	(\$33,401)	0	Total Other Technical Adjustments
(\$482,688)	\$482,688	\$0	\$0	\$0	0	Total Means of Financing Substitution Adjustments
\$26,316,737	\$10,407,835	\$168,145	\$152,921	\$37,045,638	356	Total FY24 Recommended Budget
(\$1,022,796)	\$986,040	\$128,400	(\$31,203)	\$60,441	(10)	Total Adjustments (Statewide and Agency-Specific)

Source: Division of Administration Office of Planning and Budget Adjustment Report



19B - 656 Special School District

Agency Specific Budget Adjustments Recommended for FY24

Means of Finance Substitution							
SGF (Direct)	IAT	FSGR	Stat Ded	FED	Total	T.O.	Adjustment
							Special Schools - Means of finance substitution replacing State General Fund (Direct) with Interagency Transfers for funding from the Pinecrest Support and Services Center in the Louisiana Department of Health for personnel costs.
(\$482,688)	\$482,688	\$0	\$0		\$0	0	
(\$482,688)	\$482,688	\$0	\$0	\$0	\$0	0	Total Non-recurring Other Adjustments
Other Adjustments							
SGF (Direct)	IAT	FSGR	Stat Ded	FED	Total	T.O.	Adjustment
							Adjusts Interagency Transfers budget authority to allow the Special School District to properly utilize Individuals with Disabilities Act and Subgrantee Assistance grants from the Louisiana Department of Education for operating expenses. <i>The adjustment is allocated to the programs of the School for the Deaf \$40,778, School for the Visually Impaired \$117,778 and Special Schools \$241,700.</i>
\$0	\$400,256	\$0	\$0	\$0	\$400,256	0	
							Adjusts Statutory Dedications out of the Education Excellence Fund (EEF) based on the most recent Revenue Estimating Conference (REC) forecast. <i>The adjustment is allocated to the programs of the School for the Deaf \$78 and the School for the Visually Impaired (\$98).</i>
\$0	\$0	\$0	(\$20)	\$0	(\$20)	0	
							Special Schools - Increase in Fees and Self-generated Revenue for professional development services provided by the Special School District to Local Educational Agencies (LEAs).
\$0	\$0	\$128,400	\$0	\$0	\$128,400	0	
\$0	\$400,256	\$128,400	(\$20)	\$0	\$528,636	0	Total Other Adjustments
Other Technical Adjustments							
SGF (Direct)	IAT	FSGR	Stat Ded	FED	Total	T.O.	Adjustment
							Realigns expenditures across programs in order to properly reflect the changing needs of the agency. <i>The realignment increases expenditures in the Administration program \$206,869 and decreases the other programs: School for the Deaf (\$31,338), School for the Visually Impaired (\$5,932), and Special Schools (\$203,000).</i>
(\$33,401)	\$0	\$0	\$0	\$0	(\$33,401)	0	
(\$33,401)	\$0	\$0	\$0	\$0	(\$33,401)	0	Total Other Technical Adjustments

Source: Division of Administration Office of Planning and Budget Adjustment Report



19B - 656 Special School District

Related Employment Information

Salaries and Related Benefits for the Positions are listed below in Chart 1.
In Chart 2, benefits are broken out to show the portion paid for active versus retired employees.
This is where payments for the Unfunded Accrued Liability (UAL) can be found.

1.

Personal Services	2021 Actual	2022 Actual	2023 Enacted	2024 Recommended
Salaries	\$15,700,156	\$15,864,439	\$18,038,439	\$17,962,388
Other Compensation	\$636,169	\$655,914	\$746,825	\$746,825
Related Benefits	\$9,770,842	\$9,909,811	\$11,036,433	\$12,020,297
Total Personal Services	\$26,107,167	\$26,430,164	\$29,821,697	\$30,729,510

Average T.O. Salary = \$50,456

Examples of Other Compensation include pay for WAE employees, part-time employees, student workers, etc.

2.

Related Benefits FY23 Recommended	Total Funding	%
Total Related Benefits	\$12,033,608	
UAL payments	\$4,634,613	39%
Retiree Health Benefits	\$3,542,081	
Remaining Benefits*	\$3,856,914	
Means of Finance	General Fund = 77%	Other = 23%

* Remaining Benefits include employer contribution to authorized positions' retirement, health, Medicare, FICA, Emoluments etc. The authorized positions include authorized T.O. positions and authorized other charges positions, both filled and vacant.

Other Charges Benefits
\$13,311

Department Demographics	Total	%
Gender		
Female	222	74
Male	78	26
Race/Ethnicity		
White	172	57
Black	119	40
Other	9	3
Indian		
Hawaiian/Pacific		
Declined to State		
Eligible to Retire within 1 Year	116	39

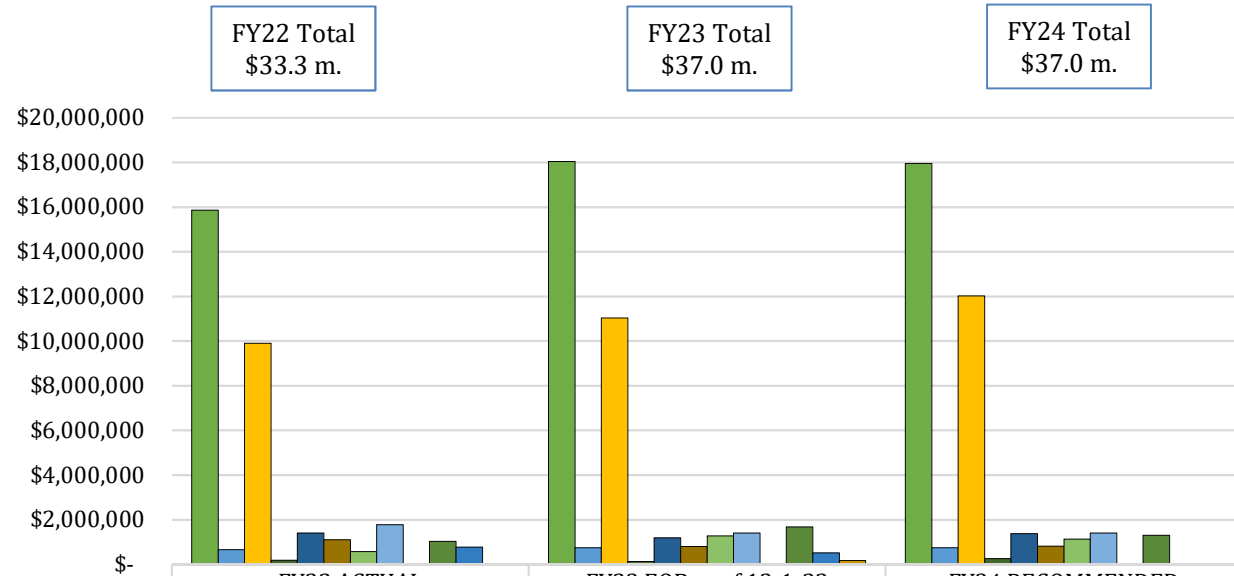


19B – 656 Special School District

Categorical Expenditures FY22, FY23, and FY24

For FY24 Recommended, the largest Expenditure Category is Personal Services, which makes up over 83 percent of Total Expenditures.

Other Charges contributes roughly 4 percent, which includes student transportation expenditure and funding for staff etc.



		FY22 ACTUAL	FY23 EOB as of 12-1-22	FY24 RECOMMENDED
Personal Services	Salaries	\$15,864,439	\$18,038,439	\$17,962,388
	Other Compensation	\$655,914	\$746,825	\$746,825
	Related Benefits	\$9,909,811	\$11,036,433	\$12,020,297
Operating Expenses	Travel	\$186,553	\$136,842	\$261,842
	Operating Services	\$1,409,618	\$1,191,645	\$1,382,765
	Supplies	\$1,110,124	\$800,025	\$825,632
Professional Services	Professional Services	\$578,380	\$1,274,378	\$1,135,071
	Other Charges	\$1,783,051	\$1,402,335	\$1,402,335
Other Charges	Debt Service	\$-	\$-	\$-
	Interagency Transfers	\$1,038,219	\$1,673,307	\$1,308,483
Acquisitions and Major Repairs	Acquisitions	\$777,398	\$514,724	\$-
	Major Repairs	\$17,290	\$170,244	\$-

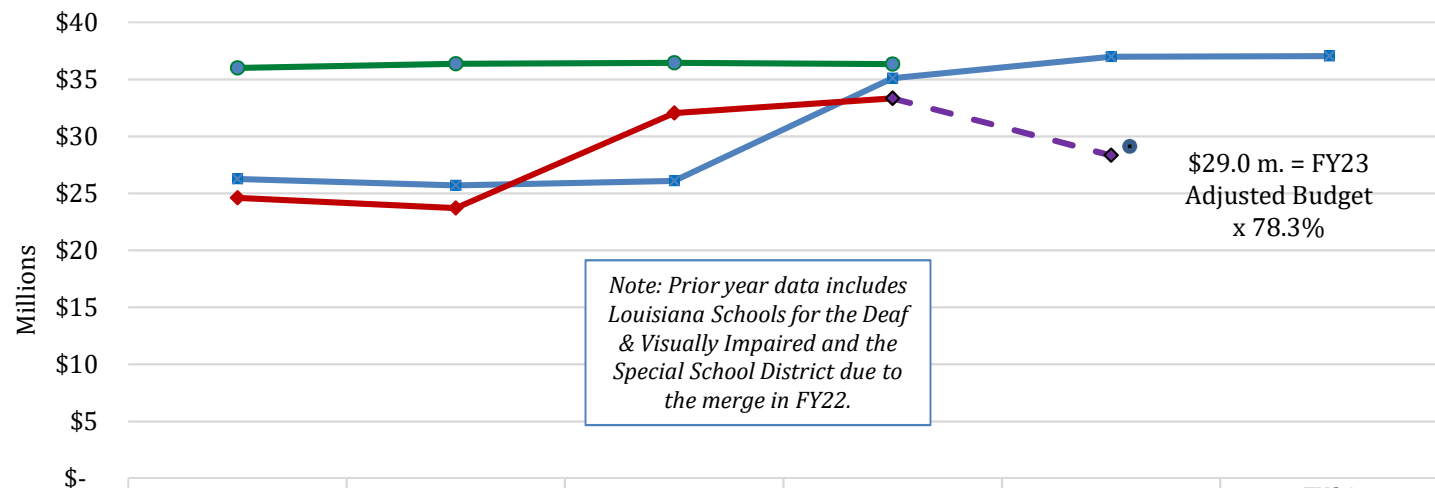


19B - 656 Special School District Enacted & FYE Budget vs. Actual Expenditures FY19 to FY22

FYE Budget = "Fiscal Year End" Budget includes all in-house and regular BA-7s through June 30 of the fiscal year. For FY23, it is as of February.

**FY23 Known
Supplemental Needs:
\$0**

**FY22 General Fund
Reversions:
\$450,476**



	FY19	FY20	FY21	FY22	FY23 thru Feb.	FY24 Recommended
Enacted Budget	\$26,261,063	\$25,714,259	\$26,087,796	\$35,104,327	\$36,985,197	\$37,045,638
FYE Budget	\$36,010,324	\$36,383,533	\$36,461,394	\$36,348,862		
Actual Expenditures	\$24,622,629	\$23,717,337	\$32,040,851	\$33,330,796		
FY23 Expenditure Trend				\$33,330,796	\$28,332,255	

Monthly Budget Activity				
	FY23 Adjusted Budget	FY23 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
Jul-22	\$ 36,292,163	\$ 3,444,611	\$ 32,847,552	9.5%
Aug-22	\$ 36,985,197	\$ 4,461,148	\$ 32,524,049	12.1%
Sep-22	\$ 36,985,197	\$ 7,091,295	\$ 29,893,902	19.2%
Oct-22	\$ 36,985,197	\$ 9,741,920	\$ 27,243,277	26.3%
Nov-22	\$ 36,985,197	\$ 12,977,683	\$ 24,007,514	35.1%
Dec-22	\$ 36,985,197	\$ 14,614,264	\$ 22,370,933	39.5%
Jan-23	\$ 36,985,197	\$ 16,458,139	\$ 20,527,058	44.5%

Monthly Budget Activity				
	FY23 Adjusted Budget	FY23 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
(Trend based on average monthly expenditures to date)				
Feb-23	\$ 36,985,197	\$ 18,291,375	\$ 18,693,822	49.5%
Mar-23	\$ 36,985,197	\$ 20,801,595	\$ 16,183,602	56.2%
Apr-23	\$ 36,985,197	\$ 23,311,815	\$ 13,673,382	63.0%
May-23	\$ 36,985,197	\$ 25,822,035	\$ 11,163,162	69.8%
Jun-23	\$ 36,985,197	\$ 28,332,255	\$ 8,652,942	76.6%

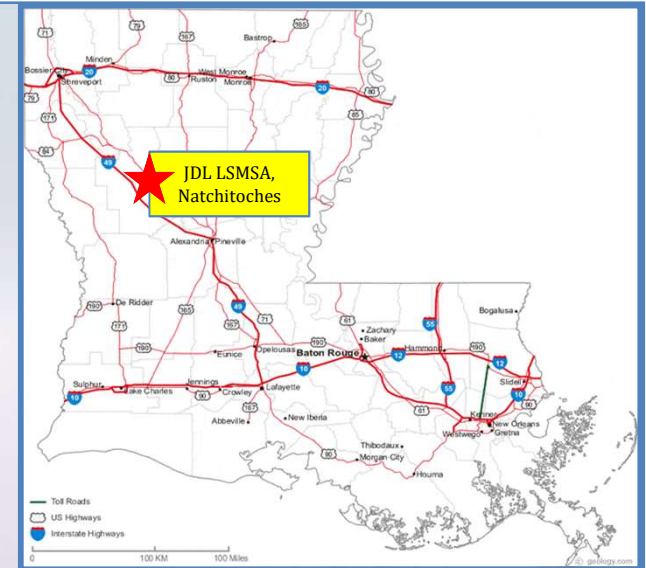
Historical Year End Average

78.3%



19B - Special Schools and Commissions

19B-657 Jimmy D. Long, Sr. Louisiana School for Math, Science, and the Arts





FY24 Executive Budget

19B-657 JDL Louisiana School for Math, Science, and the Arts

Jimmy D. Long Louisiana School for Math, Science, and the Arts



The JDL LSMSA was created by Act 932 of the 1981 legislative session. It provides residential instruction to academically and artistically advanced students from throughout the state.

The JDL LSMSA is a state-supported residential high school with competitive admissions for Louisiana's student in the 10-12th grade.

As a public school, there is no tuition to attend, and assistance from the LSMSA Foundation ensures the program is available to all qualifying students regardless of family financial need.

There are currently 266 students enrolled at LSMSA (as of April 2023).

Louisiana Virtual School

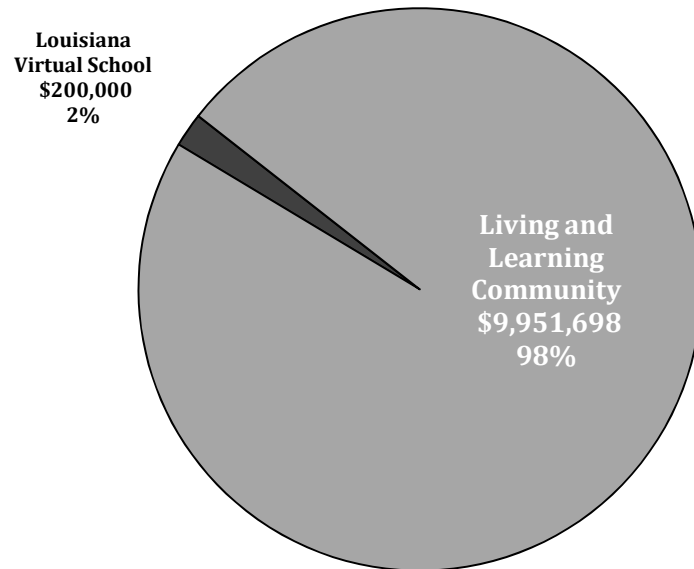
Living and Learning Community



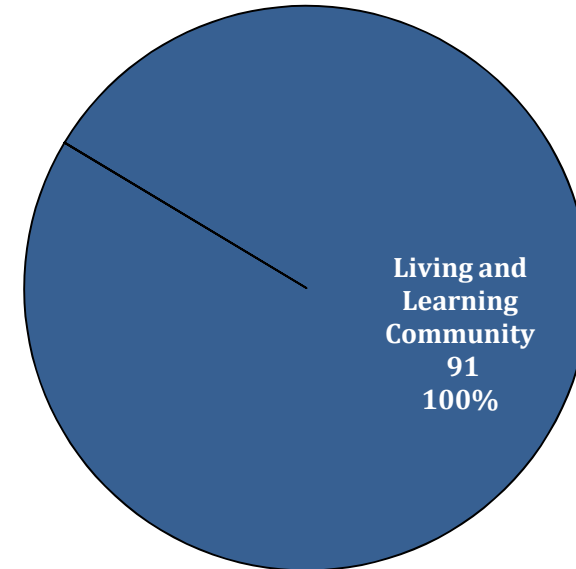
19B-657 JDL Louisiana School for Math, Science, and the Arts

Means of Finance History, Authorized T.O. Positions, and Student Count

FY24 Recommended Means of Finance by Program



FY24 Recommended Authorized T.O. by Program



Fiscal Year	2020 Actual	2021 Actual	2022 Actual	2023 EOB	2024 Rec.
SGF	\$5,604,029	\$5,494,293	\$6,148,602	\$7,245,041	\$6,302,110
IAT	\$3,270,709	\$3,046,075	\$3,221,531	\$3,786,621	\$3,118,121
FSGR	\$333,461	\$134,865	\$383,504	\$650,459	\$650,459
Stat Ded	\$32,680	\$0	\$77,809	\$80,448	\$81,008
Federal	\$0	\$0	\$0	\$0	\$0
Total Budget	\$9,240,879	\$8,675,233	\$9,831,446	\$11,762,569	\$10,151,698
T.O.	90	91	91	91	91
Other Charges	28	28	28	28	28
<i>Student Count (Sep. 30)</i>	<i>324</i>	<i>327</i>	<i>317</i>	<i>N/A</i>	<i>N/A</i>

Major Budget Adjustment(s):

Non-recurring funding of \$1,598,500 for one time expenditures of acquisitions and major repairs.



19B-657 JDL Louisiana School for Math, Science, and the Arts Statewide Budget Adjustments Recommended for FY24

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Total	T.O.	Adjustment
\$7,245,041	\$3,786,621	\$650,459	\$80,448	\$11,762,569	91	FY23 Existing Operating Budget as of 12-1-22
(\$53,966)	(\$20,358)	\$0	\$0	(\$74,324)	0	Attrition Adjustment
(\$24)	\$0	\$0	\$0	(\$24)	0	Civil Service Fees
\$1,389	\$0	\$0	\$0	\$1,389	0	Civil Service Pay Scale Adjustment
\$14,906	\$304	\$0	\$0	\$15,210	0	Group Insurance Rate Adjustment for Active Employees
\$8,689	\$177	\$0	\$0	\$8,866	0	Group Insurance Rate Adjustment for Retirees
\$340	\$0	\$0	\$0	\$340	0	Legislative Auditor Fees
\$14,933	\$5,773	\$0	\$0	\$20,706	0	Market Rate Classified
(\$152,900)	(\$106,448)	\$0	\$0	(\$259,348)	0	Non-recurring 27th Pay Period
(\$930,000)	(\$668,500)	\$0	\$0	(\$1,598,500)	0	Non-recurring Acquisitions & Major Repairs
(\$259)	\$0	\$0	\$0	(\$259)	0	Office of State Procurement
\$4,878	\$0	\$0	\$0	\$4,878	0	Office of Technology Services (OTS)
(\$9,106)	(\$186)	\$0	\$0	(\$9,292)	0	Related Benefits Base Adjustment
(\$26,509)	(\$541)	\$0	\$0	(\$27,050)	0	Retirement Rate Adjustment
\$99,130	\$0	\$0	\$0	\$99,130	0	Risk Management
\$53,384	\$121,279	\$0	\$0	\$174,663	0	Salary Base Adjustment
\$394	\$0	\$0	\$0	\$394	0	State Treasury Fees
\$790	\$0	\$0	\$0	\$790	0	UPS Fees
(\$973,931)	(\$668,500)	\$0	\$0	(\$1,642,431)	0	Total Statewide Adjustments
\$31,000	\$0	\$0	\$560	\$31,560	0	Total Other Adjustments
\$6,302,110	\$3,118,121	\$650,459	\$81,008	\$10,151,698	91	Total FY24 Recommended Budget
(\$942,931)	(\$668,500)	\$0	\$560	(\$1,610,871)	0	Total Adjustments (Statewide and Agency-Specific)

Source: Division of Administration Office of Planning and Budget Adjustment Report



19B-657 JDL Louisiana School for Math, Science, and the Arts Agency-Specific Budget Adjustments Recommended for FY24

Other Adjustments				
SGF (Direct)	Stat Ded	Total	T.O.	Adjustment
\$0	\$560	\$560	0	LSMSA (Living and Learning Community) - Adjusts Statutory Dedications out of the Education Excellence Fund (EEF) based on the most recent Revenue Estimating Conference (REC) forecast.
\$31,000	\$0	\$31,000	0	LSMSA (Living and Learning Community) - Provides funding for operating services in order to allow for one centralized contract for maintenance on all the school's elevators.
\$31,000	\$560	\$31,560	0	Total Other Adjustments

Source: Division of Administration Office of Planning and Budget Adjustment Report



19B-657 JDL Louisiana School for Math, Science, and the Arts

Related Employment Information

Salaries and Related Benefits for the Positions are listed below in Chart 1.
In Chart 2, benefits are broken out to show the portion paid for active versus retired employees.
This is where payments for the Unfunded Accrued Liability (UAL) can be found.

1.

Personal Services	2021 Actual	2022 Actual	2023 Enacted	2024 Recommended
Salaries	\$4,878,193	\$5,085,529	\$5,413,454	\$5,356,087
Other Compensation	\$68,243	\$89,000	\$89,000	\$89,000
Related Benefits	\$2,235,608	\$2,309,747	\$2,398,256	\$2,334,912
Total Personal Services	\$7,182,044	\$7,484,276	\$7,900,710	\$7,751,530

Average T.O. Salary = \$58,858

Examples of Other Compensation include pay for WAE employees, part-time employees, student workers, etc.

2.

Related Benefits FY23 Recommended	Total Funding	%
Total Related Benefits	\$2,337,638	
UAL payments	\$1,199,752	51%
Retiree Health Benefits	\$288,337	
Remaining Benefits*	\$849,549	
Means of Finance	General Fund =98 %	Other =2 %

* Remaining Benefits include employer contribution to authorized positions' retirement, health, Medicare, FICA, Emoluments etc. The authorized positions include authorized T.O. positions and authorized other charges positions, both filled and vacant.

Other Charges Benefits
\$31,195

Department Demographics	Total	%
Gender		
Female	63	61
Male	41	39
Race/Ethnicity		
White	84	81
Black	20	19
Other		
Indian		
Hawaiian/Pacific		
Declined to State		
Eligible to Retire within 1 Year	25	24

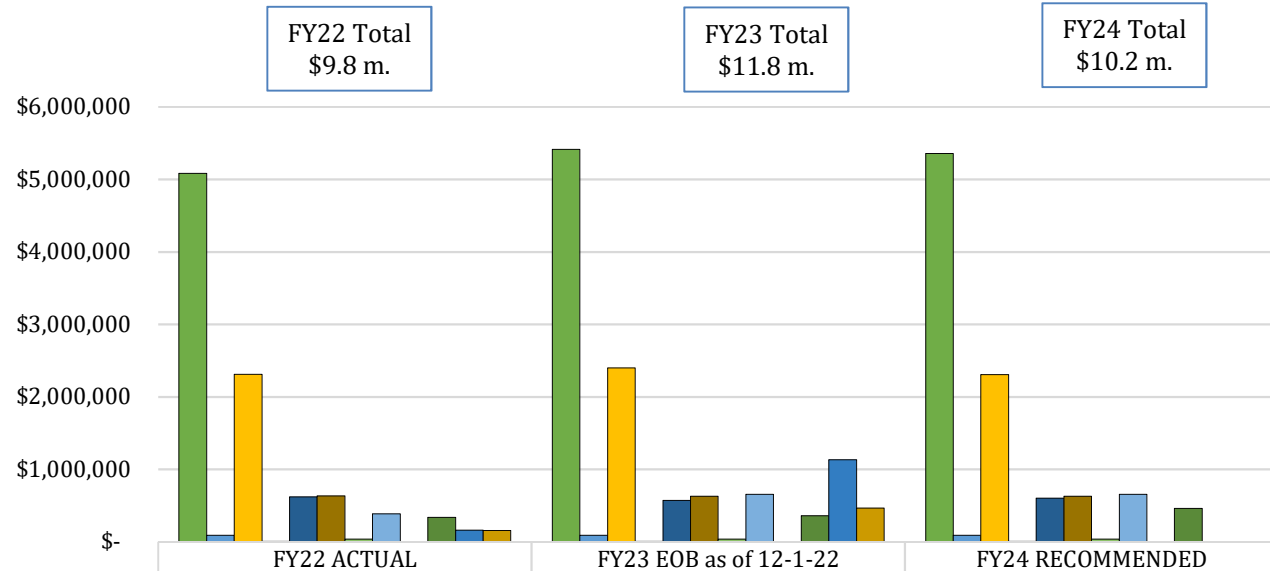


19B-657 JDL Louisiana School for Math, Science, and the Arts

Categorical Expenditures FY22, FY23, and FY24

For FY24 Recommended, the largest Expenditure Category is Personal Services, which makes up over 76 percent of Total Expenditures.

Other Charges contributes roughly 6 percent, which includes summer program expenses, online education and textbook supplies, temporary employees etc.



Personal Services	Salaries	FY22 ACTUAL	\$5,085,529	FY23 EOB as of 12-1-22	\$5,413,454	FY24 RECOMMENDED	\$5,356,087
	Other Compensation		\$89,000		\$89,000		\$89,000
	Related Benefits		\$2,309,747		\$2,398,256		\$2,306,443
Operating Expenses	Travel		\$7,317		\$7,600		\$7,600
	Operating Services		\$620,500		\$573,134		\$604,134
	Supplies		\$633,299		\$629,300		\$629,300
Professional Services	Professional Services		\$39,090		\$39,090		\$39,090
	Other Charges		\$386,230		\$655,825		\$656,385
Other Charges	Debt Service		\$-		\$-		\$-
	Interagency Transfers		\$339,434		\$358,410		\$463,659
Acquisitions and Major Repairs	Acquisitions		\$163,500		\$1,133,500		\$-
	Major Repairs		\$157,800		\$465,000		\$-

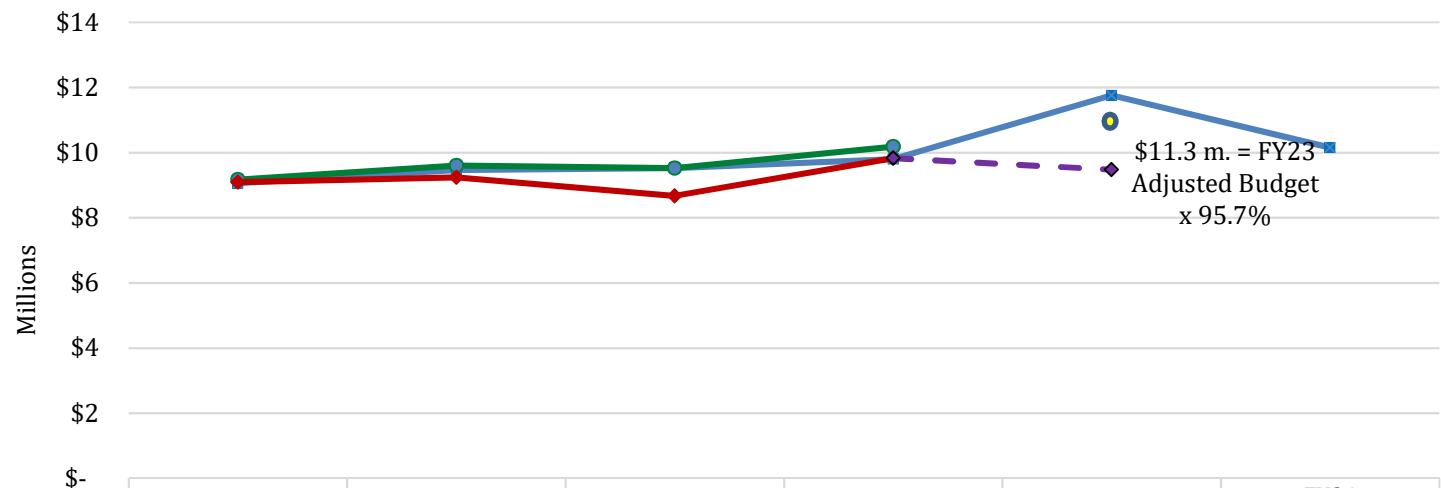


19B-657 JDL Louisiana School for Math, Science, and the Arts Enacted & FYE Budget vs. Actual Expenditures FY19 to FY22

FYE Budget = "Fiscal Year End" Budget includes all in-house and regular BA-7s through June 30 of the fiscal year. For FY23, it is as of February.

**FY23 Known
Supplemental Needs:
\$0**

**FY22 General Fund
Reversions:
\$18,360**



	FY19	FY20	FY21	FY22	FY23 thru Feb.	FY24 Recommended
Enacted Budget	\$9,059,323	\$9,465,815	\$9,524,128	\$9,800,590	\$11,762,569	\$10,151,698
FYE Budget	\$9,175,287	\$9,608,654	\$9,525,321	\$10,184,390		
Actual Expenditures	\$9,096,617	\$9,240,879	\$8,675,233	\$9,831,446		
FY23 Expenditure Trend				\$9,831,446	\$9,478,859	

Monthly Budget Activity				
	FY23 Adjusted Budget	FY23 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
Jul-22	\$ 11,036,569	\$ 1,059,118	\$ 9,977,451	9.6%
Aug-22	\$ 11,036,569	\$ 1,495,545	\$ 9,541,024	13.6%
Sep-22	\$ 11,762,569	\$ 2,582,142	\$ 9,180,427	22.0%
Oct-22	\$ 11,762,569	\$ 3,292,239	\$ 8,470,330	28.0%
Nov-22	\$ 11,762,569	\$ 4,351,979	\$ 7,410,590	37.0%
Dec-22	\$ 11,762,569	\$ 5,029,675	\$ 6,732,894	42.8%
Jan-23	\$ 11,762,569	\$ 5,794,076	\$ 5,968,493	49.3%

Monthly Budget Activity				
	FY23 Adjusted Budget	FY23 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
<i>(Trend based on average monthly expenditures to date)</i>				
Feb-23	\$ 11,762,569	\$ 6,545,107	\$ 5,217,462	55.6%
Mar-23	\$ 11,762,569	\$ 7,278,545	\$ 4,484,024	61.9%
Apr-23	\$ 11,762,569	\$ 8,011,983	\$ 3,750,586	68.1%
May-23	\$ 11,762,569	\$ 8,745,421	\$ 3,017,148	74.3%
Jun-23	\$ 11,762,569	\$ 9,478,859	\$ 2,283,710	80.6%

Historical Year End Average

95.7%

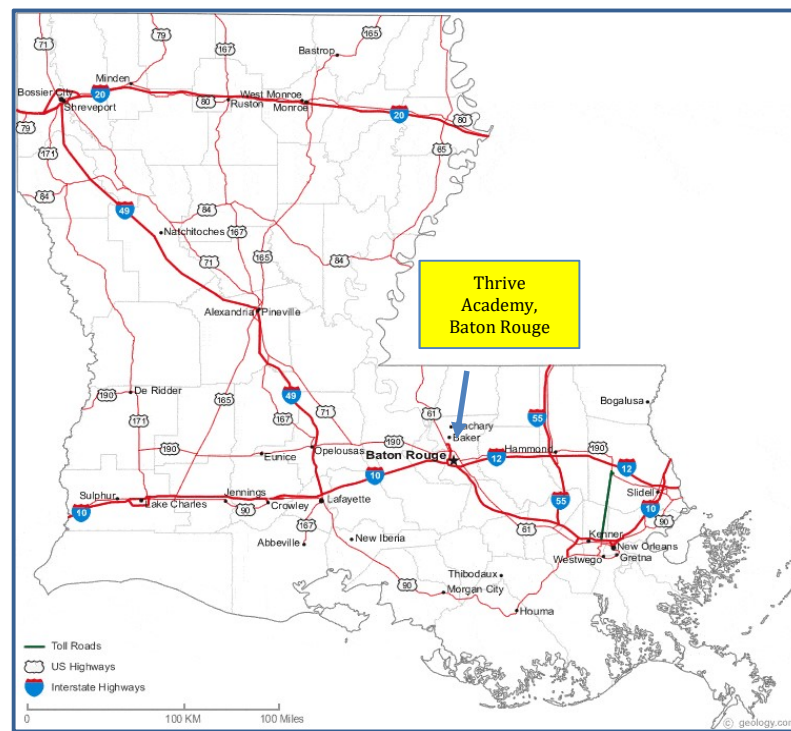


19B - Special Schools and Commissions

Performance
Score of the
2021-2022
school year

Thrive Academy has achieved a “C” ranking with a 13.4 point growth from the 2019 overall performance score of 56.2. This remarkable growth marks the first time Thrive is ranked a “C” school since becoming a middle and high school. Additionally, Thrive achieved a “B” ranking for the 2022 K8 & High School Progress Index and Strength of Diploma Index.

19B-658
Thrive Academy





FY24 Executive Budget 19B-658 Thrive Academy



Thrive Academy



Thrive Academy provides residential instruction to at-risk students from throughout the state.

Act 672 of the 2016 Regular Session created Thrive Academy as a state agency effective July 1, 2017.

The first state-funded operating budget for the school was FY18.

The Academy began as a charter school in East Baton Rouge Parish and accepts applications for grades 6 through 12. As of October 1, 2022, there were 163 students at Thrive Academy.



FY24 Executive Budget 19B-658 Thrive Academy

Thrive Academy

LDOE 2021-22 LEAP Score: Thrive ranked 6th among Top Schools for One-Year Growth in LEAP, the highest percentage point growth is 20%.

2021
Mastery and Above

8%

2022
Mastery and Above

22%

Percentage Point
Growth

14

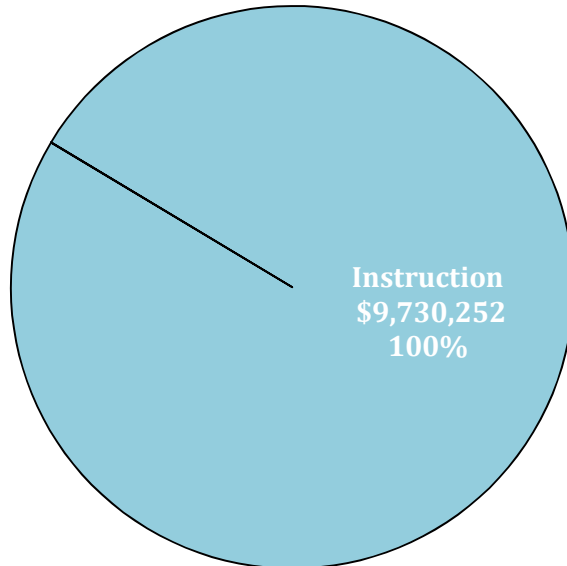
THRIVE ACADEMY'S OVERALL ELA AND SOCIAL STUDIES SCORES ABOVE THE OVERALL STATE AVERAGE.



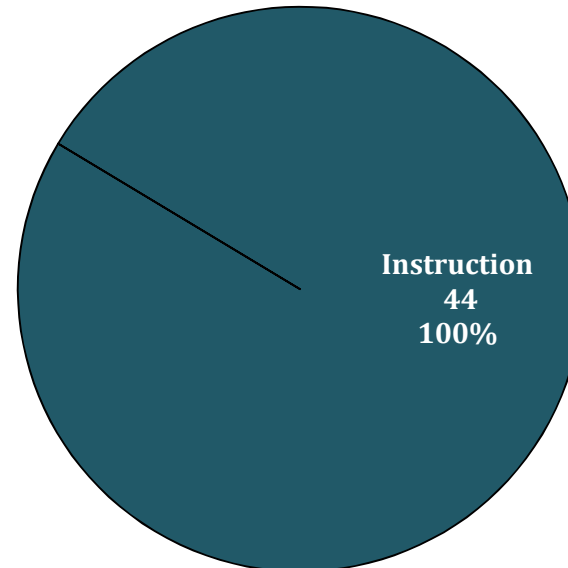
Schedule 19B-658 — Thrive Academy

Means of Finance History, Positions, and Student Count

FY24 Recommended Means of Finance by Program



FY24 Recommended Authorized T.O. by Program



Fiscal Year	2020 Actual	2021 Actual	2022 Actual	2023 EOB	2024 Rec.
SGF	\$4,878,870	\$4,996,768	\$5,300,013	\$7,558,397	\$7,421,057
IAT	\$2,016,439	\$2,065,205	\$2,660,597	\$2,230,841	\$2,230,841
FSGR	\$0	\$0	\$0	\$0	\$0
Stat Ded	\$78,090	\$78,843	\$78,455	\$78,412	\$78,354
Federal	\$0	\$0	\$0	\$0	\$0
Total Budget	\$6,973,399	\$7,140,816	\$8,039,065	\$9,867,650	\$9,730,252
T.O.	35	37	38	44	44
NON-T.O. FTE	12	12	12	12	12
<i>Student Count (Sep.30)</i>	<i>173</i>	<i>180</i>	<i>180</i>	<i>N/A</i>	<i>N/A</i>

Major Budget Adjustment(s):

Increased funding of \$106,572 for lease agreement for both the dormitory and academic buildings.



Schedule 19B-658 — Thrive Academy

Statewide Budget Adjustments Recommended for FY24

State General Fund (Direct)	Interagency Transfers	Statutory Dedications	Total	T.O.	Adjustment
\$7,558,397	\$2,230,841	\$78,412	\$9,867,650	44	FY23 Existing Operating Budget as of 12-1-22
\$13	\$0	\$0	\$13	0	Civil Service Fees
\$6,181	\$0	\$0	\$6,181	0	Civil Service Pay Scale Adjustment
\$6,032	\$2,011	\$0	\$8,043	0	Group Insurance Rate Adjustment for Active Employees
\$6,658	\$0	\$0	\$6,658	0	Legislative Auditor Fees
\$4,208	\$388	\$0	\$4,596	0	Market Rate Classified
(\$108,534)	(\$18,166)	\$0	(\$126,700)	0	Non-recurring 27th Pay Period
(\$230,604)	\$0	\$0	(\$230,604)	0	Non-recurring Carryforwards
(\$2,124)	\$0	\$0	(\$2,124)	0	Office of State Procurement
\$7,445	\$0	\$0	\$7,445	0	Office of Technology Services (OTS)
\$79,617	\$16,240	\$0	\$95,857	0	Related Benefits Base Adjustment
(\$15,874)	(\$5,291)	\$0	(\$21,165)	0	Retirement Rate Adjustment
\$13,486	\$0	\$0	\$13,486	0	Risk Management
(\$11,020)	\$4,818	\$0	(\$6,202)	0	Salary Base Adjustment
\$604	\$0	\$0	\$604	0	UPS Fees
(\$243,912)	\$0	\$0	(\$243,912)	0	Total Statewide Adjustments
\$106,572	\$0	(\$58)	\$106,514	0	Total Other Adjustments
\$7,421,057	\$2,230,841	\$78,354	\$9,730,252	44	Total FY24 Recommended Budget
(\$137,340)	\$0	(\$58)	(\$137,398)	0	Total Adjustments (Statewide and Agency-Specific)

Source: Division of Administration Office of Planning and Budget Adjustment Report



19B-658 — Thrive Academy

Agency-Specific Budget Adjustments Recommended for FY24

Other Adjustments				
SGF (Direct)	Stat Ded	Total	T.O.	Adjustment
\$0	(\$58)	(\$58)	0	Instruction - Adjusts Statutory Dedications out of the Education Excellence Fund (EEF) based on the most recent Revenue Estimating Conference (REC) forecast.
\$106,572	\$0	\$106,572	0	Instruction - Provides for an increase in operating services for Thrive Academy's leasing agreements, which include gradual increases in rent for both the dormitory and academic buildings.
\$106,572	(\$58)	\$106,514	0	Total Other Adjustments

Source: Division of Administration Office of Planning and Budget Adjustment Report



19B-658 — Thrive Academy

Related Employment Information

Salaries and Related Benefits for the Positions are listed below in Chart 1.
In Chart 2, benefits are broken out to show the portion paid for active versus retired employees.
This is where payments for the Unfunded Accrued Liability (UAL) can be found.

1.

Personal Services	2021 Actual	2022 Actual	2023 Enacted	2024 Recommended
Salaries	\$2,411,554	\$2,743,479	\$2,998,694	\$2,905,923
Other Compensation	\$948,516	\$1,069,257	\$1,068,950	\$1,068,950
Related Benefits	\$1,016,139	\$1,137,050	\$1,346,311	\$1,399,634
Total Personal Services	\$4,376,209	\$4,949,785	\$5,413,955	\$5,374,507

Average T.O. Salary = \$66,044

Examples of Other Compensation include pay for WAE employees, part-time employees, student workers, etc.

2.

Related Benefits FY23 Recommended	Total Funding	%
Total Related Benefits	\$1,399,634	
UAL payments	\$682,171	49%
Retiree Health Benefits	\$0	
Remaining Benefits*	\$717,463	
Means of Finance	General Fund =74 %	Other =26%

* Remaining Benefits include employer contribution to authorized positions' retirement, health, Medicare, FICA, Emoluments etc. The authorized positions include authorized T.O. positions and authorized other charges positions, both filled and vacant.

Other Charges Benefits
\$0

Department Demographics	Total	%
Gender		
Female	63	60
Male	42	40
Race/Ethnicity		
White	10	10
Black	92	88
Other	3	2
Indian		
Hawaiian/Pacific		
Declined to State		
Eligible to Retire within 1 Year	0	0

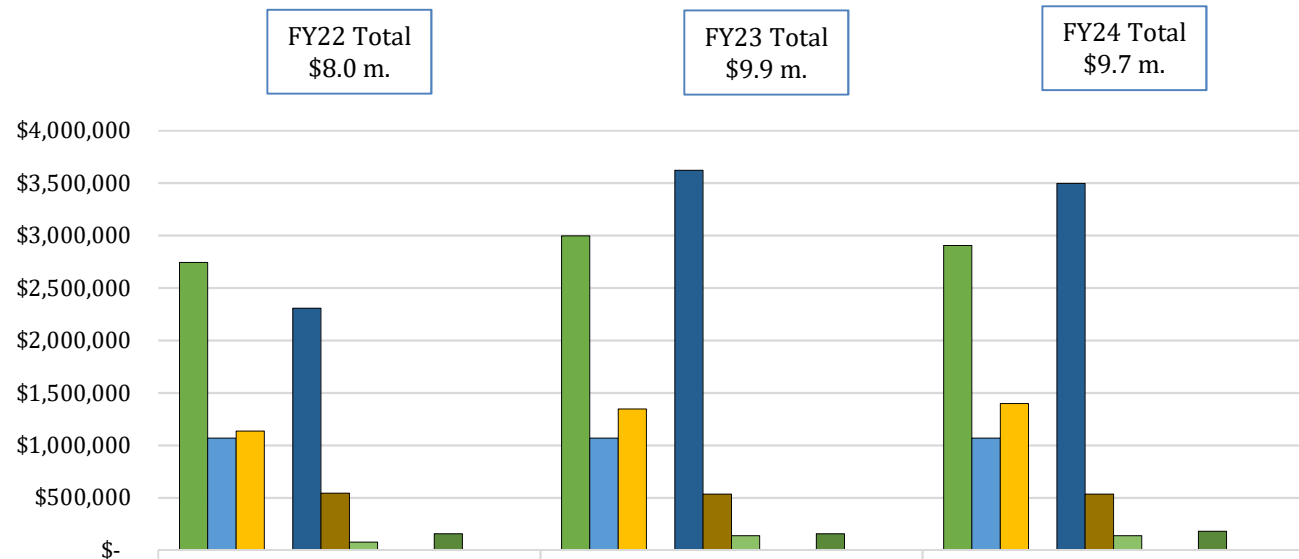


19B – 658 Thrive Academy

Categorical Expenditures FY22, FY23, and FY24

For FY24 Recommended, the largest Expenditure Category is Personal Services, which makes up over 55 percent of Total Expenditures.

Operating Services also contributes 41 percent.



		FY22 ACTUAL	FY23 EOB as of 12-1-22	FY24 RECOMMENDED
Personal Services	Salaries	\$2,743,479	\$2,998,694	\$2,905,923
	Other Compensation	\$1,069,257	\$1,068,950	\$1,068,950
	Related Benefits	\$1,137,050	\$1,346,311	\$1,399,634
Operating Expenses	Travel	\$-	\$-	\$-
	Operating Services	\$2,308,286	\$3,622,112	\$3,498,080
	Supplies	\$545,423	\$535,006	\$535,006
Professional Services	Professional Services	\$78,488	\$140,555	\$140,555
	Other Charges	\$-	\$-	\$-
	Debt Service	\$-	\$-	\$-
Other Charges	Interagency Transfers	\$157,083	\$156,022	\$182,104
	Acquisitions	\$-	\$-	\$-
Acquisitions and Major Repairs	Major Repairs	\$-	\$-	\$-



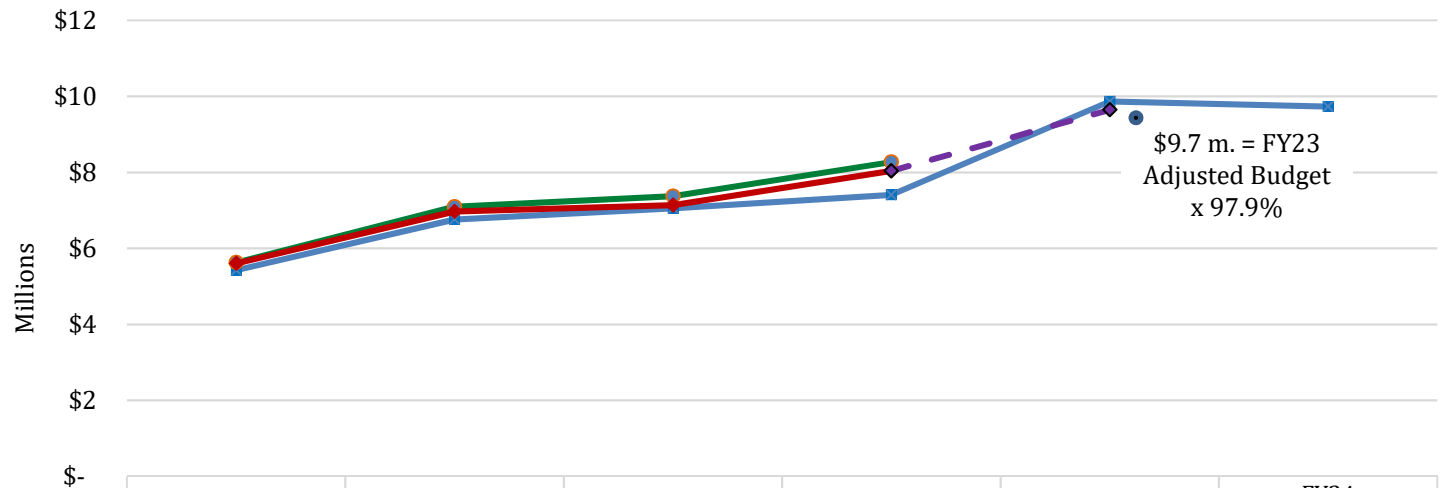
19B-658 Thrive Academy

Enacted & FYE Budget vs. Actual Expenditures FY19 to FY22

FYE Budget = "Fiscal Year End" Budget includes all in-house and regular BA-7s through June 30 of the fiscal year. For FY23, it is as of February.

**FY23 Known
Supplemental Needs:
\$0**

**FY22 General Fund
Reversions:
\$446**



	FY19	FY20	FY21	FY22	FY23 thru Feb.	FY24 Recommended
Enacted Budget	\$5,422,249	\$6,760,567	\$7,056,577	\$7,411,914	\$9,867,650	\$9,730,252
FYE Budget	\$5,627,691	\$7,099,630	\$7,376,068	\$8,273,326		
Actual Expenditures	\$5,604,798	\$6,973,400	\$7,140,816	\$8,039,065		
FY23 Expenditure Trend				\$8,039,065	\$9,645,861	

Monthly Budget Activity				
	FY23 Adjusted Budget	FY23 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
Jul-22	\$ 9,637,046	\$ 985,166	\$ 8,651,880	10.2%
Aug-22	\$ 9,867,650	\$ 1,991,028	\$ 7,876,622	20.2%
Sep-22	\$ 9,867,650	\$ 2,723,044	\$ 7,144,606	27.6%
Oct-22	\$ 9,867,650	\$ 3,521,597	\$ 6,346,053	35.7%
Nov-22	\$ 9,867,650	\$ 4,431,201	\$ 5,436,449	44.9%
Dec-22	\$ 9,867,650	\$ 5,164,362	\$ 4,703,288	52.3%
Jan-23	\$ 9,867,650	\$ 6,042,590	\$ 3,825,060	61.2%

Monthly Budget Activity				
	FY23 Adjusted Budget	FY23 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
<i>(Trend based on average monthly expenditures to date)</i>				
Feb-23	\$ 9,867,650	\$ 6,843,136	\$ 3,024,514	69.3%
Mar-23	\$ 9,867,650	\$ 7,543,817	\$ 2,323,833	76.4%
Apr-23	\$ 9,867,650	\$ 8,244,498	\$ 1,623,152	83.6%
May-23	\$ 9,867,650	\$ 8,945,179	\$ 922,471	90.7%
Jun-23	\$ 9,867,650	\$ 9,645,861	\$ 221,789	97.8%

Historical Year End Average

97.9%



Legislative Audit Report

Thrive Academy

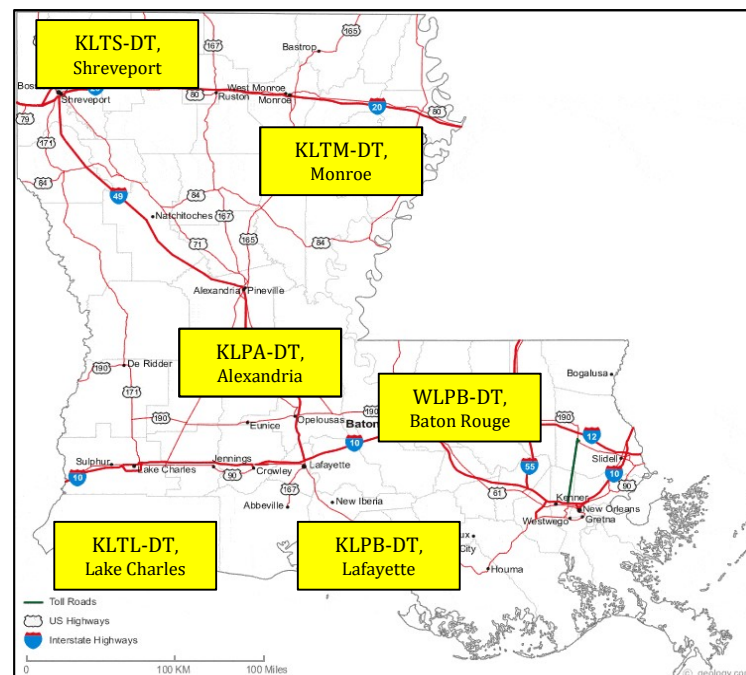
November 21, 2022

For the third consecutive report, Thrive did not ensure all payroll records were maintained and did not have adequate controls over employee leave records. In addition, Thrive failed to obtain proper approval for four contracts before incurring expenditures and procured professional, personal, consulting, and social services without initiating formal contracts as required. Thrive employees also did not accurately report information in the state's movable property system and did not maintain adequate documentation to support the information entered in the system. Prior-report findings related to noncompliance with records retention laws and weaknesses in controls over LaCarte card purchases were resolved.



19B Special Schools and Commissions

19B-662 Louisiana Educational Television Authority



Local Shows >





FY24 Executive Budget

19B-662 La. Educational Television Authority

Louisiana Educational Television Authority

The mission of the Louisiana Educational Television Authority (LETA) is to provide programming that is intelligent, informative, educational and entertaining for the citizens of Louisiana.

LETA strives to connect the citizens of Louisiana by creating content that showcases Louisiana's unique history, people, places, and events.

The Louisiana Educational Television Authority provides broadcast programming for education, information, and entertainment. It can be viewed on six broadcast channels and on its free LPB App.



MOBILE APP

Watch LPB
and PBS
on the go!

FREE DOWNLOAD!



PBS and our member stations are America's largest classroom, the nation's largest stage for the arts and a trusted window to the world. In addition, PBS's educational media helps prepare children for success in school and opens up the world to them in an age-appropriate way.

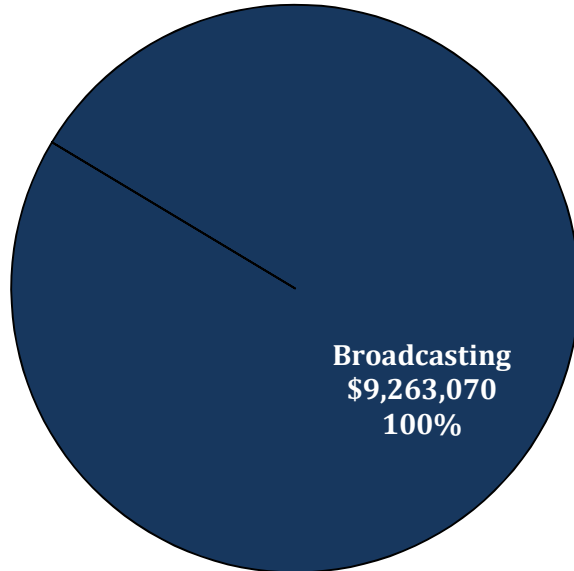
We invite you to learn more about America's largest public media enterprise.



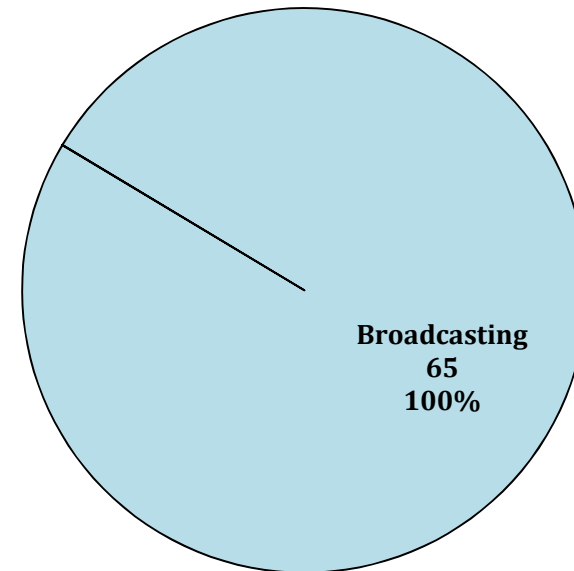
19B-662 La. Educational Television Authority

Means of Finance History, Authorized T.O. Positions, and Student Count

FY24 Recommended Means of Finance by Program



FY24 Recommended Authorized T.O. by Program



Fiscal Year	2020 Actual	2021 Actual	2022 Actual	2023 EOB	2024 Rec.
SGF	\$6,426,465	\$6,724,328	\$7,995,763	\$12,607,260	\$6,527,952
IAT	\$236,159	\$162,335	\$241,583	\$315,917	\$315,917
FSGR	\$1,758,847	\$1,565,560	\$1,826,479	\$2,344,201	\$2,344,201
Stat Ded	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
Federal	\$0	\$0	\$0	\$0	\$0
Total Budget	\$8,496,471	\$8,527,223	\$10,138,825	\$15,342,378	\$9,263,070
T.O.	66	66	66	65	65

Major Budget Adjustments:

Non-recurred one-time carryforward expenditures of \$5.6 m.



19B-662 La. Educational Television Authority

Statewide Budget Adjustments Recommended for FY24

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Total	T.O.	Adjustment
\$12,607,260	\$315,917	\$2,344,201	\$75,000	\$15,342,378	65	FY23 Existing Operating Budget as of 12-1-22
(\$28,602)	(\$3,883)	(\$32,233)	\$0	(\$64,718)	0	Attrition Adjustment
\$1,404	\$0	\$0	\$0	\$1,404	0	Civil Service Fees
\$11,683	\$0	\$0	\$0	\$11,683	0	Civil Service Pay Scale Adjustment
\$12,064	\$489	\$3,750	\$0	\$16,303	0	Group Insurance Rate Adjustment for Active Employees
\$10,240	\$415	\$3,183	\$0	\$13,838	0	Group Insurance Rate Adjustment for Retirees
\$102,001	\$2,852	\$23,911	\$0	\$128,764	0	Market Rate Classified
(\$168,308)	(\$7,027)	(\$58,895)	\$0	(\$234,230)	0	Non-recurring 27th Pay Period
(\$541,000)	\$0	\$0	\$0	(\$541,000)	0	Non-recurring Acquisitions & Major Repairs
(\$5,619,535)	\$0	\$0	\$0	(\$5,619,535)	0	Non-recurring Carryforwards
\$1,339	\$0	\$0	\$0	\$1,339	0	Office of State Procurement
\$1,468	\$0	\$0	\$0	\$1,468	0	Office of Technology Services (OTS)
\$80,974	\$6,141	\$37,054	\$0	\$124,169	0	Related Benefits Base Adjustment
\$25,293	\$1,025	\$7,861	\$0	\$34,179	0	Retirement Rate Adjustment
\$31,866	\$0	\$15,477	\$0	\$47,343	0	Risk Management
(\$295)	(\$12)	(\$108)	\$0	(\$415)	0	Salary Base Adjustment
\$100	\$0	\$0	\$0	\$100	0	UPS Fees
(\$6,079,308)	\$0	\$0	\$0	(\$6,079,308)	0	Total Statewide Adjustments
\$0	\$0	\$0	\$0	\$0	0	Total Other Adjustments
\$6,527,952	\$315,917	\$2,344,201	\$75,000	\$9,263,070	65	Total FY24 Recommended Budget
(\$6,079,308)	\$0	\$0	\$0	(\$6,079,308)	0	Total Adjustments (Statewide and Agency-Specific)

Source: Division of Administration Office of Planning and Budget Adjustment Report



19B-662 La. Educational Television Authority

Related Employment Information

Salaries and Related Benefits for the Positions are listed below in Chart 1.
In Chart 2, benefits are broken out to show the portion paid for active versus retired employees.
This is where payments for the Unfunded Accrued Liability (UAL) can be found.

1.

Personal Services	2021 Actual	2022 Actual	2023 Enacted	2024 Recommended
Salaries	\$3,576,401	\$3,567,015	\$4,281,645	\$4,173,505
Other Compensation	\$43,046	\$800	\$8,888	\$8,888
Related Benefits	\$2,194,845	\$2,158,402	\$2,615,432	\$2,753,145
Total Personal Services	\$5,814,292	\$5,726,217	\$6,905,965	\$6,935,538

Average T.O. Salary = \$64,208

Examples of Other Compensation include pay for WAE employees, part-time employees, student workers, etc.

2.

Related Benefits FY23 Recommended	Total Funding	%
Total Related Benefits	\$2,753,145	
UAL payments	\$1,459,421	53%
Retiree Health Benefits	\$450,000	
Remaining Benefits*	843,724	
Means of Finance	General Fund =73 %	Other =27%

* Remaining Benefits include employer contribution to authorized positions' retirement, health, Medicare, FICA, Emoluments etc. The authorized positions include authorized T.O. positions and authorized other charges positions, both filled and vacant.

Other Charges Benefits
\$0

Department Demographics	Total	%
Gender		
Female	26	44
Male	33	56
Race/Ethnicity		
White	41	69
Black	17	29
Other	1	2
Indian		
Hawaiian/Pacific		
Declined to State		
Eligible to Retire within 1 Year	12	20

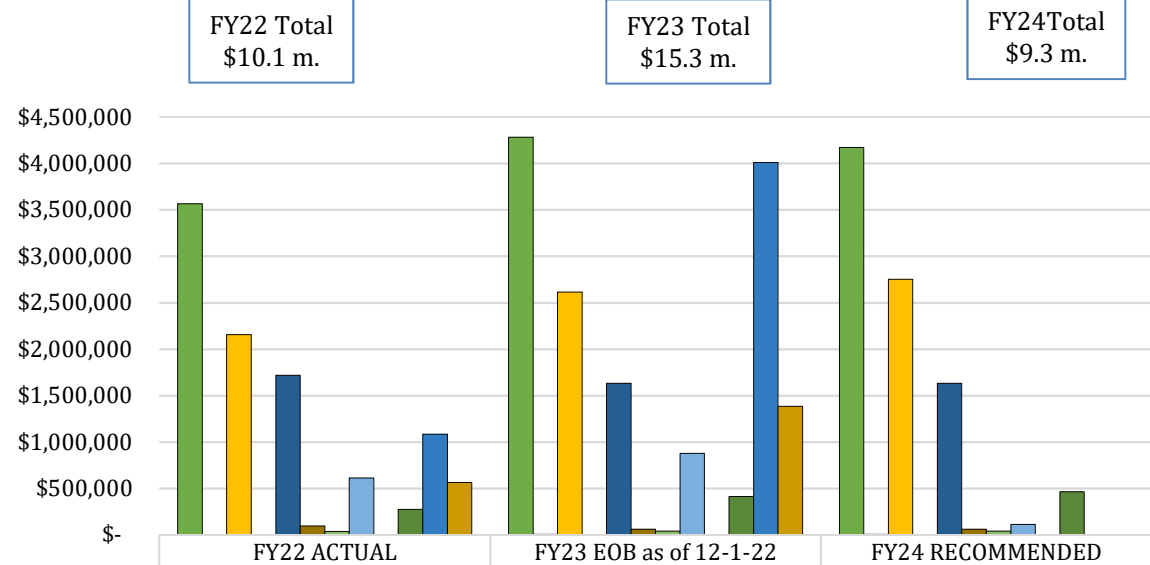


19B – 662 Louisiana Educational Television Authority

Categorical Expenditures FY22, FY23, and FY24

For FY24 Recommended, the largest Expenditure Category is Personal Services, which makes up over 75 percent of Total Expenditures.

Other Charges contributes roughly 1.3 percent, which includes overtime/related benefits for project work and early childhood education programming.



Personal Services

Operating Expenses

Professional Services

Other Charges

Acquisitions and Major Repairs

	FY22 ACTUAL	FY23 EOB as of 12-1-22	FY24 RECOMMENDED
Salaries	\$3,567,015	\$4,281,645	\$4,173,505
Other Compensation	\$800	\$8,888	\$8,888
Related Benefits	\$2,158,402	\$2,615,432	\$2,753,145
Travel	\$3,151	\$1,207	\$1,207
Operating Services	\$1,722,036	\$1,635,202	\$1,635,202
Supplies	\$100,033	\$65,517	\$65,517
Professional Services	\$39,250	\$43,375	\$43,375
Other Charges	\$614,814	\$880,703	\$116,703
Debt Service	\$-	\$-	\$-
Interagency Transfers	\$278,283	\$413,874	\$465,528
Acquisitions	\$1,088,563	\$4,010,829	\$-
Major Repairs	\$566,479	\$1,385,706	\$-

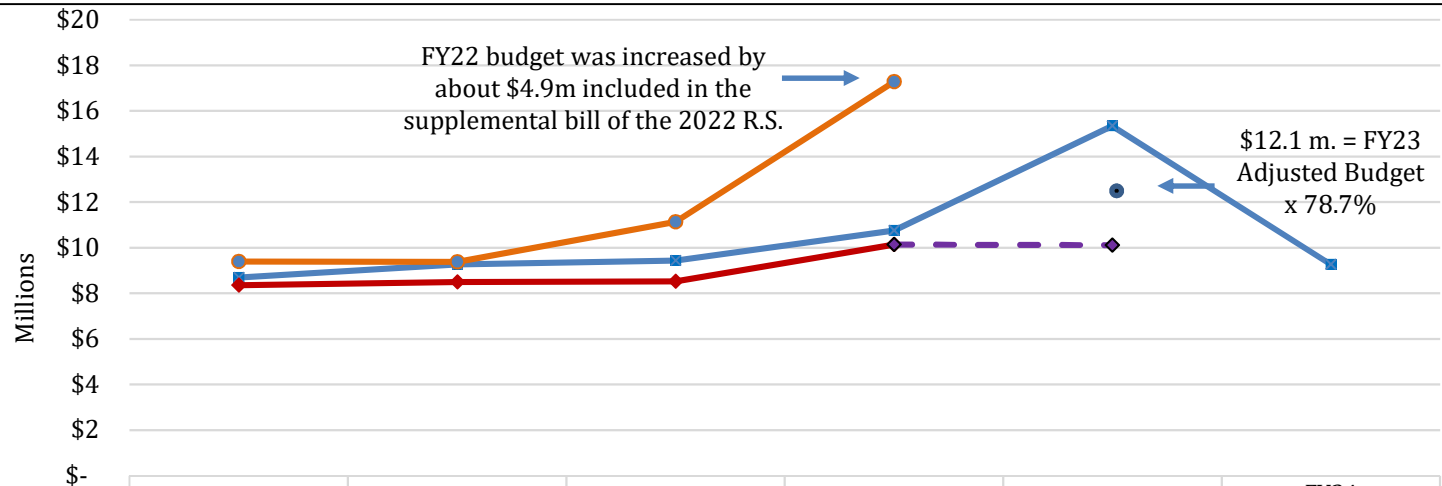


19B – 662 Louisiana Educational Television Authority Enacted & FYE Budget vs. Actual Expenditures FY19 to FY22

FYE Budget = "Fiscal Year End" Budget includes all in-house and regular BA-7s through June 30 of the fiscal year. For FY23, it is as of February.

**FY23 Known
Supplemental Needs:
\$0**

**FY22 General Fund
Reversions:
\$726,216**



	FY19	FY20	FY21	FY22	FY23 thru Feb.	FY24 Recommended
Enacted Budget	\$8,697,256	\$9,262,102	\$9,434,617	\$10,760,703	\$15,342,378	\$9,263,070
FYE Budget	\$9,392,194	\$9,383,657	\$11,132,742	\$17,276,584		
Actual Expenditures	\$8,354,960	\$8,496,471	\$8,527,223	\$10,138,824		
FY23 Expenditure Trend				\$10,138,824	\$10,114,949	

Monthly Budget Activity				
	FY23 Adjusted Budget	FY23 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
Jul-22	\$ 9,722,843	\$ 1,040,231	\$ 8,682,612	10.7%
Aug-22	\$ 9,722,843	\$ 1,701,206	\$ 8,021,637	17.5%
Sep-22	\$ 9,722,843	\$ 2,646,911	\$ 7,075,932	27.2%
Oct-22	\$ 9,722,843	\$ 3,610,407	\$ 6,112,436	37.1%
Nov-22	\$ 9,722,843	\$ 4,652,404	\$ 5,070,439	47.9%
Dec-22	\$ 9,722,843	\$ 5,625,010	\$ 4,097,833	57.9%
Jan-23	\$ 9,722,843	\$ 6,390,172	\$ 3,332,671	65.7%

Monthly Budget Activity				
	FY23 Adjusted Budget	FY23 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
<i>(Trend based on average monthly expenditures to date)</i>				
Feb-23	\$ 9,722,843	\$ 7,217,661	\$ 2,505,182	74.2%
Mar-23	\$ 9,722,843	\$ 8,060,573	\$ 1,662,270	82.9%
Apr-23	\$ 9,722,843	\$ 8,903,486	\$ 819,357	91.6%
May-23	\$ 9,722,843	\$ 9,746,398	\$ (23,555)	100.2%
Jun-23	\$ 9,722,843	\$ 10,589,311	\$ (866,468)	108.9%

Historical Year End Average

78.7%



19B Special Schools and Commissions

19B-666 Board of Elementary and Secondary Education



BESE is composed of 11 elected members.

Eight members are elected, one from each of the state's eight BESE districts, at the same time Louisiana's governor is elected.

Three members are appointed by the governor to represent the state at-large.

These members must be confirmed by the Louisiana Senate.

Each Board member serves a four-year term that runs concurrently with the term of the governor.





FY24 Executive Budget

19B-666 Board of Elementary and Secondary Education



Board of Elementary and Secondary Education

Minimum Foundation Program (MFP)

The Board of Elementary and Secondary Education administers state funds for local educational agencies, provides leadership, and creates policies for education statewide, including development of the Minimum Foundation Program (MFP) Formula.

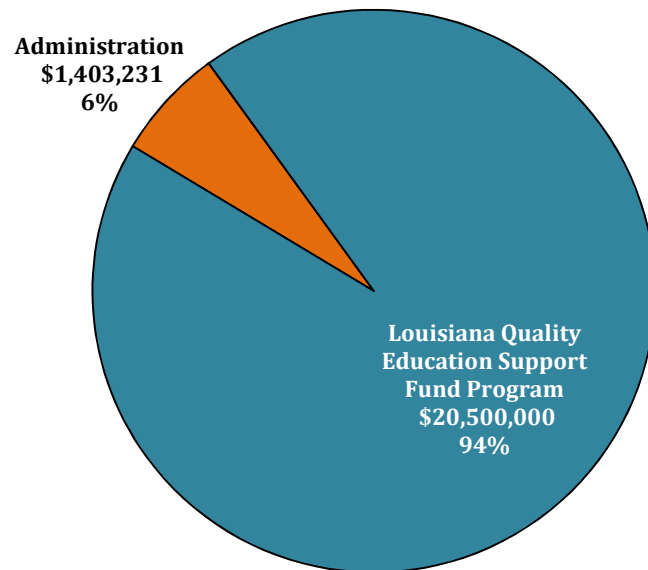
The Louisiana state constitution requires the state Board of Elementary and Secondary Education (BESE) to “annually develop and adopt a formula which shall be used to determine the cost of a minimum foundation program of education in all public elementary and secondary schools...” The MFP formula includes provisions to account for factors such as : student needs, wealth, and rewards for local tax effort. The formula ensures that the average state share of the cost of education is 65% and the school systems share on average is 35% of the cost.

For FY24, BESE submitted a proposal totaling \$4,281.7 million.

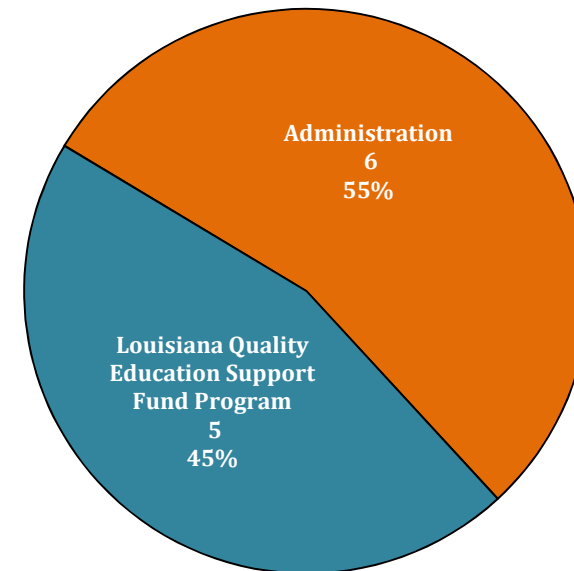


19B-666 Board of Elementary and Secondary Education Means of Finance History, Authorized T.O. Positions, and Student Count

FY24 Recommended Means of Finance by Program



FY24 Recommended Authorized T.O. by Program



Fiscal Year	2020 Actual	2021 Actual	2022 Actual	2023 EOB	2024 Rec.
SGF	\$942,588	\$1,076,990	\$915,144	\$1,247,244	\$1,144,451
IAT	\$49,000	\$0	\$0	\$0	\$0
FSGR	\$21,556	\$21,556	\$30,000	\$30,000	\$40,000
Stat Ded	\$22,512,152	\$16,545,547	\$13,527,764	\$14,794,234	\$20,718,780
Federal	\$0	\$0	\$0	\$0	\$0
Total Budget	\$23,525,296	\$17,644,093	\$14,472,908	\$16,071,478	\$21,903,231
T.O.	11	11	11	11	11



19B-666 Board of Elementary and Secondary Education

Statewide Budget Adjustments Recommended for FY24

State General Fund (Direct)	Fees and Self-generated Revenues	Statutory Dedications	Total	T.O.	Adjustment
\$1,247,244	\$30,000	\$14,794,234	\$16,071,478	11	FY23 Existing Operating Budget as of 12-1-22
\$370	\$0	\$370	\$740	0	Capitol Park Security
\$1,952	\$0	\$1,599	\$3,551	0	Group Insurance Rate Adjustment for Active Employees
\$2,460	\$0	\$0	\$2,460	0	Group Insurance Rate Adjustment for Retirees
\$1,361	\$0	\$1,360	\$2,721	0	Legislative Auditor Fees
\$22,057	\$0	\$20,774	\$42,831	0	Market Rate Classified
(\$19,787)	\$0	(\$19,639)	(\$39,426)	0	Non-recurring 27th Pay Period
(\$18,900)	\$0	\$0	(\$18,900)	0	Non-recurring Acquisitions & Major Repairs
(\$192)	\$0	\$0	(\$192)	0	Office of State Procurement
\$160	\$0	\$0	\$160	0	Office of Technology Services (OTS)
(\$45,354)	\$0	\$7,090	(\$38,264)	0	Related Benefits Base Adjustment
\$3,458	\$0	\$0	\$3,458	0	Rent in State-owned Buildings
(\$1,293)	\$0	(\$725)	(\$2,018)	0	Retirement Rate Adjustment
\$25,203	\$10,000	\$0	\$35,203	0	Risk Management
(\$74,307)	\$0	\$54,722	(\$19,585)	0	Salary Base Adjustment
\$19	\$0	\$0	\$19	0	UPS Fees
(\$102,793)	\$10,000	\$65,551	(\$27,242)	0	Total Statewide Adjustments
\$0	\$0	\$5,858,995	\$5,858,995	0	Total Other Adjustments
\$1,144,451	\$40,000	\$20,718,780	\$21,903,231	11	Total FY24 Recommended Budget
(\$102,793)	\$10,000	\$5,924,546	\$5,831,753	0	Total Adjustments (Statewide and Agency-Specific)

Note: Other adjustments \$5.86 million is for Statutory Dedications out of Louisiana Quality Education Support Fund based on the most recent Revenue Estimating Conference (REC) forecast. The Louisiana Quality Education Support Fund is allocated to Local Educational Agencies (LEAs) and schools eligible for K-12 expenses.

Source: Division of Administration Office of Planning and Budget Adjustment Report



19B-666 Board of Elementary and Secondary Education

Related Employment Information

Salaries and Related Benefits for the Positions are listed below in Chart 1.
In Chart 2, benefits are broken out to show the portion paid for active versus retired employees.
This is where payments for the Unfunded Accrued Liability (UAL) can be found.

1.

Personal Services	2021 Actual	2022 Actual	2023 Enacted	2024 Recommended
Salaries	\$793,963	\$791,520	\$930,636	\$914,109
Other Compensation	\$41,268	\$48,556	\$71,310	\$71,310
Related Benefits	\$351,148	\$326,453	\$434,462	\$400,538
Total Personal Services	\$1,186,379	\$1,166,530	\$1,436,408	\$1,385,957

Average T.O. Salary = \$83,101

Examples of Other Compensation include pay for WAE employees, part-time employees, student workers, etc.

2.

Related Benefits FY23 Recommended	Total Funding	%
Total Related Benefits	\$400,538	
UAL payments	\$152,530	38%
Retiree Health Benefits	\$0	
Remaining Benefits*	\$248,008	
Means of Finance	General Fund =54 %	Other =46%

* Remaining Benefits include employer contribution to authorized positions' retirement, health, Medicare, FICA, Emoluments etc. The authorized positions include authorized T.O. positions and authorized other charges positions, both filled and vacant.

Other Charges Benefits
\$0

Department Demographics	Total	%
Gender		
Female	9	82
Male	2	18
Race/Ethnicity		
White	5	45
Black	6	55
Other		
Indian		
Hawaiian/Pacific		
Declined to State		
Eligible to Retire within 1 Year	3	27

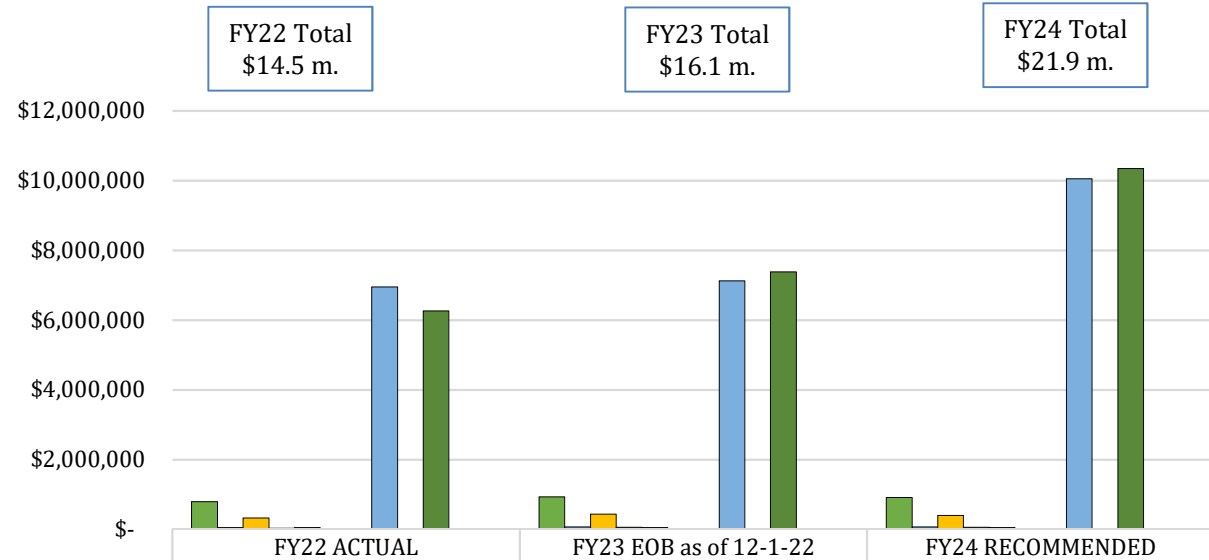


19B-666 Board of Elementary and Secondary Education Categorical Expenditures FY22, FY23, and FY24

For FY24 Recommended, the largest Expenditure Category is Interagency Transfers, which makes up over 47 percent of Total Expenditures. Most of the funding is transferred to LDOE for local education agencies for K-12 projects.

The Other Charges category makes up over 46 percent of Total Expenditures. It includes funding for local education agency for K-12 projects, professional services payments for 8(g) program.

Personal Services contributes roughly 6 percent.



		FY22 ACTUAL	FY23 EOB as of 12-1-22	FY24 RECOMMENDED
Personal Services	Salaries	\$791,520	\$930,636	\$914,109
	Other Compensation	\$48,556	\$71,310	\$71,310
	Related Benefits	\$326,453	\$434,462	\$400,538
	Travel	\$34,609	\$56,307	\$56,307
Operating Expenses	Operating Services	\$47,357	\$48,140	\$48,140
	Supplies	\$9,960	\$9,500	\$9,500
	Professional Services	\$-	\$-	\$-
Professional Services	Other Charges	\$6,947,315	\$7,123,608	\$10,053,106
	Debt Service	\$-	\$-	\$-
Other Charges	Interagency Transfers	\$6,263,705	\$7,378,615	\$10,350,221
	Acquisitions	\$3,431	\$18,900	\$-
Acquisitions and Major Repairs	Major Repairs	\$-	\$-	\$-

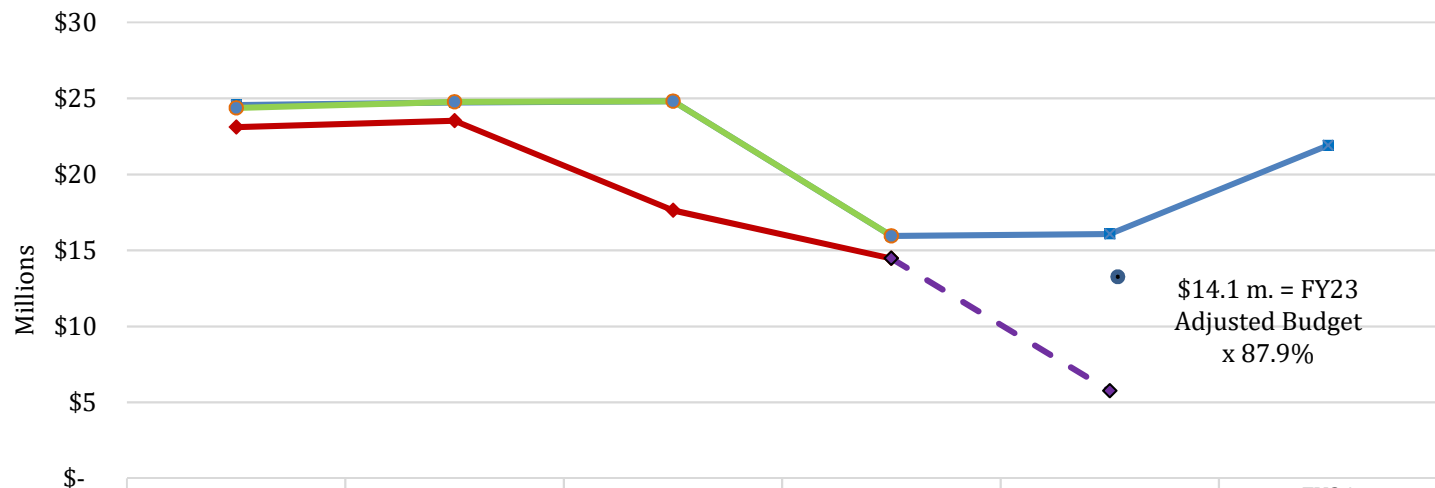


19B-666 Board of Elementary and Secondary Education Enacted & FYE Budget vs. Actual Expenditures FY19 to FY22

FYE Budget = "Fiscal Year End" Budget includes all in-house and regular BA-7s through June 30 of the fiscal year. For FY23, it is as of February.

**FY23 Known
Supplemental Needs:
\$0**

**FY22 General Fund
Reversions:
\$213,562**



	FY19	FY20	FY21	FY22	FY23 thru Feb.	FY24 Recommended
Enacted Budget	\$24,571,950	\$24,723,005	\$24,817,326	\$15,952,940	\$16,071,478	\$21,903,231
FYE Budget	\$24,371,950	\$24,772,005	\$24,817,326	\$15,952,940		
Actual Expenditures	\$23,104,446	\$23,525,296	\$17,644,093	\$14,472,907		
FY23 Expenditure Trend				\$14,472,907	\$5,753,418	

Monthly Budget Activity				
	FY23 Adjusted Budget	FY23 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
Jul-22	\$ 16,071,478	\$ 149,598	\$ 15,921,880	0.9%
Aug-22	\$ 16,071,478	\$ 558,831	\$ 15,512,647	3.5%
Sep-22	\$ 16,071,478	\$ 800,235	\$ 15,271,243	5.0%
Oct-22	\$ 16,071,478	\$ 1,057,375	\$ 15,014,103	6.6%
Nov-22	\$ 16,071,478	\$ 1,890,671	\$ 14,180,807	11.8%
Dec-22	\$ 16,071,478	\$ 2,503,702	\$ 13,567,776	15.6%
Jan-23	\$ 16,071,478	\$ 3,311,078	\$ 12,760,400	20.6%

Monthly Budget Activity				
	FY23 Adjusted Budget	FY23 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
<i>(Trend based on average monthly expenditures to date)</i>				
Feb-23	\$ 16,071,478	\$ 3,819,067	\$ 12,252,411	23.8%
Mar-23	\$ 16,071,478	\$ 4,302,655	\$ 11,768,823	26.8%
Apr-23	\$ 16,071,478	\$ 4,786,242	\$ 11,285,236	29.8%
May-23	\$ 16,071,478	\$ 5,269,830	\$ 10,801,648	32.8%
Jun-23	\$ 16,071,478	\$ 5,753,418	\$ 10,318,060	35.8%

Historical Year End Average

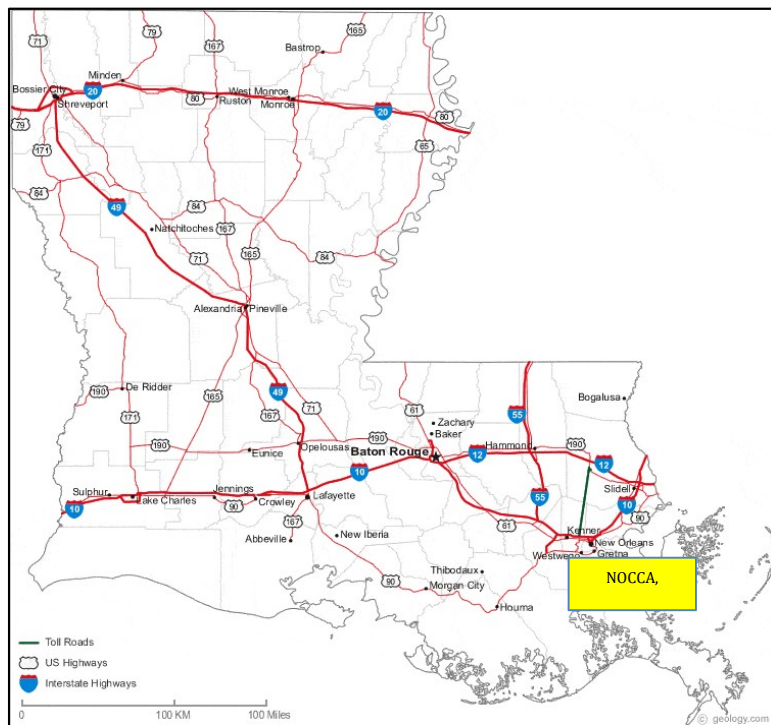
87.9%



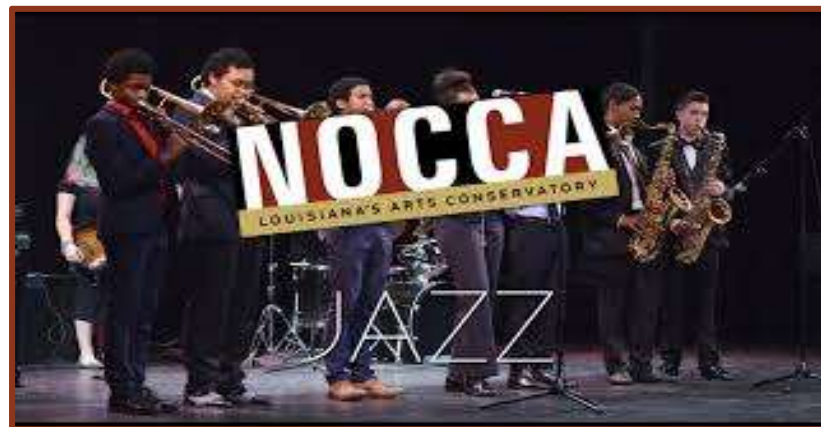
19B Special Schools and Commissions

19B-673 New Orleans Center for Creative Arts

NOCCA's mission is to provide a world-class, pre-professional arts education for every young person in Louisiana with the curiosity, creativity, talent and motivation to pursue a life in the arts as they realize the best possible versions of themselves and their futures.



"Troy Andrews, Alvin Batiste, Jonathan Batiste and Khristian Royal performing at NOCCA. Photos by Jackson Hill, montage by Elsa Hahne."





19B-673 New Orleans Center for Creative Arts

New Orleans Center for Creative Arts is a regional, pre-professional arts training center that offers students intensive instruction in culinary arts, dance, media arts: filmmaking & audio production, music (classical, jazz, vocal), theatre arts (drama, musical theatre, theatre design), visual arts, and creative writing, while demanding simultaneous academic excellence.

Admission to NOCCA's tuition-free programs is by audition only.

Students in grades 8 through 11 may apply and audition for the school's tuition-free programs.

As of October 1, 2022, the school has 225 full-time and 252 part-time students.



Classical Instrumental



Creative Writing



Culinary Arts



Dance



Drama



Jazz



Media Arts



Musical Theatre



Theatre Design



Visual Arts



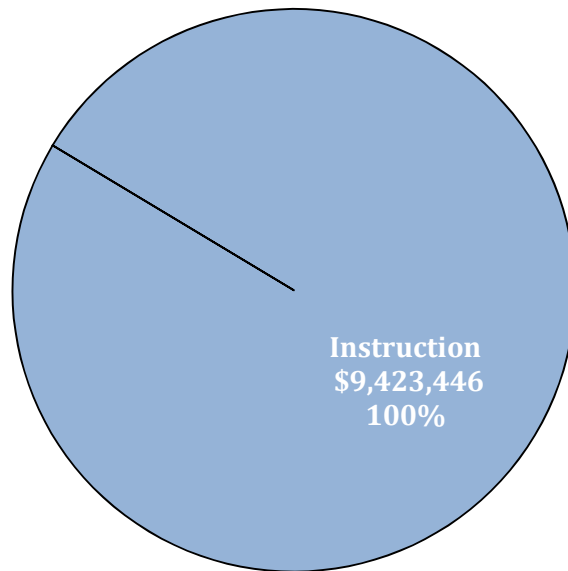
Vocals



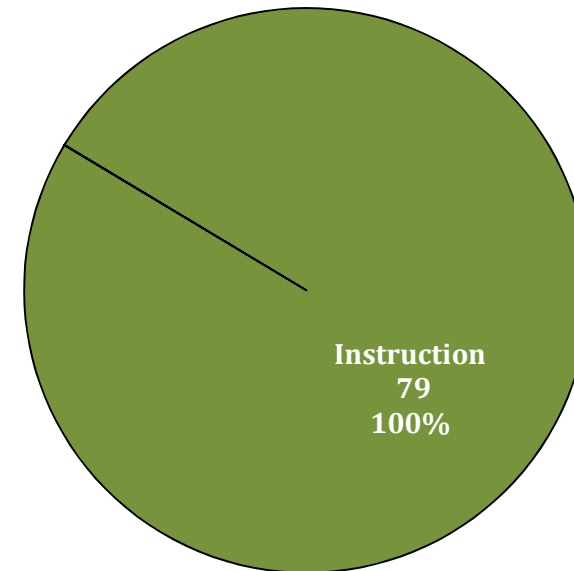
19B-673 New Orleans Center for Creative Arts

Means of Finance History, Authorized T.O. Positions, and Student Count

FY24 Recommended Means of Finance by Program



FY24 Recommended Authorized T.O. by Program



Fiscal Year	2020 Actual	2021 Actual	2022 Actual	2023 EOB	2024 Rec.
SGF	\$6,245,097	\$6,170,843	\$6,329,485	\$7,028,155	\$6,921,928
IAT	\$2,183,749	\$2,423,579	\$2,361,447	\$2,421,889	\$2,421,889
FSGR		\$0	\$0	\$0	\$0
Stat Ded	\$532	\$0	\$0	\$79,298	\$79,629
Federal	\$0	\$0	\$0	\$0	\$0
Total Budget	\$8,429,378	\$8,594,422	\$8,690,932	\$9,529,342	\$9,423,446
T.O.	79	79	79	79	79
Student Count (Credit)	N/A	515	514	504	N/A
Student Count (Non-credit)	N/A	13	280	279	N/A

Note: Starting 2022, the school made it mandatory for all art department to offer non-credit workshops.



19B-673 New Orleans Center for Creative Arts

Statewide Budget Adjustments Recommended for FY24

State General Fund (Direct)	Interagency Transfers	Statutory Dedications	Total	T.O.	Adjustment
\$7,028,155	\$2,421,889	\$79,298	\$9,529,342	79	FY23 Existing Operating Budget as of 12-1-22
(\$53,738)	(\$15,102)	\$0	(\$68,840)	0	Attrition Adjustment
\$348	\$0	\$0	\$348	0	Civil Service Fees
\$1,833	\$0	\$0	\$1,833	0	Civil Service Pay Scale Adjustment
\$14,984	\$2,439	\$0	\$17,423	0	Group Insurance Rate Adjustment for Active Employees
\$4,280	\$697	\$0	\$4,977	0	Group Insurance Rate Adjustment for Retirees
\$3,435	\$0	\$0	\$3,435	0	Legislative Auditor Fees
\$13,000	\$2,539	\$0	\$15,539	0	Market Rate Classified
(\$179,255)	(\$52,894)	\$0	(\$232,149)	0	Non-recurring 27th Pay Period
(\$190,000)	\$0	\$0	(\$190,000)	0	Non-recurring Acquisitions & Major Repairs
(\$9,047)	(\$28,953)	\$0	(\$38,000)	0	Non-recurring Carryforwards
(\$880)	\$0	\$0	(\$880)	0	Office of State Procurement
\$3,983	\$0	\$0	\$3,983	0	Office of Technology Services (OTS)
\$94,694	\$9,884	\$0	\$104,578	0	Related Benefits Base Adjustment
(\$23,341)	(\$3,800)	\$0	(\$27,141)	0	Retirement Rate Adjustment
\$19,398	\$11,775	\$0	\$31,173	0	Risk Management
\$193,672	\$73,415	\$0	\$267,087	0	Salary Base Adjustment
\$407	\$0	\$0	\$407	0	UPS Fees
(\$106,227)	\$0	\$0	(\$106,227)	0	Total Statewide Adjustments
\$0	\$0	\$331	\$331	0	Total Other Adjustments
\$6,921,928	\$2,421,889	\$79,629	\$9,423,446	79	Total FY24 Recommended Budget
(\$106,227)	\$0	\$331	(\$105,896)	0	Total Adjustments (Statewide and Agency-Specific)

Note: Other adjustments \$331 is for Statutory Dedications out of the Education Excellence Fund (EEF) based on the most recent Revenue Estimating Conference (REC) forecast.

Source: Division of Administration Office of Planning and Budget Adjustment Report



19B-673 New Orleans Center for Creative Arts

Related Employment Information

Salaries and Related Benefits for the Positions are listed below in Chart 1.
In Chart 2, benefits are broken out to show the portion paid for active versus retired employees.
This is where payments for the Unfunded Accrued Liability (UAL) can be found.

1.

Personal Services	2021 Actual	2022 Actual	2023 Enacted	2024 Recommended
Salaries	\$4,499,428	\$4,664,667	\$4,955,523	\$4,999,711
Other Compensation	\$70,302	\$120,855	\$96,705	\$96,705
Related Benefits	\$1,907,910	\$1,929,056	\$2,060,683	\$2,099,802
Total Personal Services	\$6,477,640	\$6,714,578	\$7,112,911	\$7,196,218

Average T.O. Salary = \$63,287

Examples of Other Compensation include pay for WAE employees, part-time employees, student workers, etc.

2.

Related Benefits FY23 Recommended	Total Funding	%
Total Related Benefits	2,099,802	
UAL payments	\$1,012,664	48%
Retiree Health Benefits	\$80,000	
Remaining Benefits*	\$1,007,138	
Means of Finance	General Fund =86 %	Other =14%

* Remaining Benefits include employer contribution to authorized positions' retirement, health, Medicare, FICA, Emoluments etc. The authorized positions include authorized T.O. positions and authorized other charges positions, both filled and vacant.

Other Charges Benefits
\$0

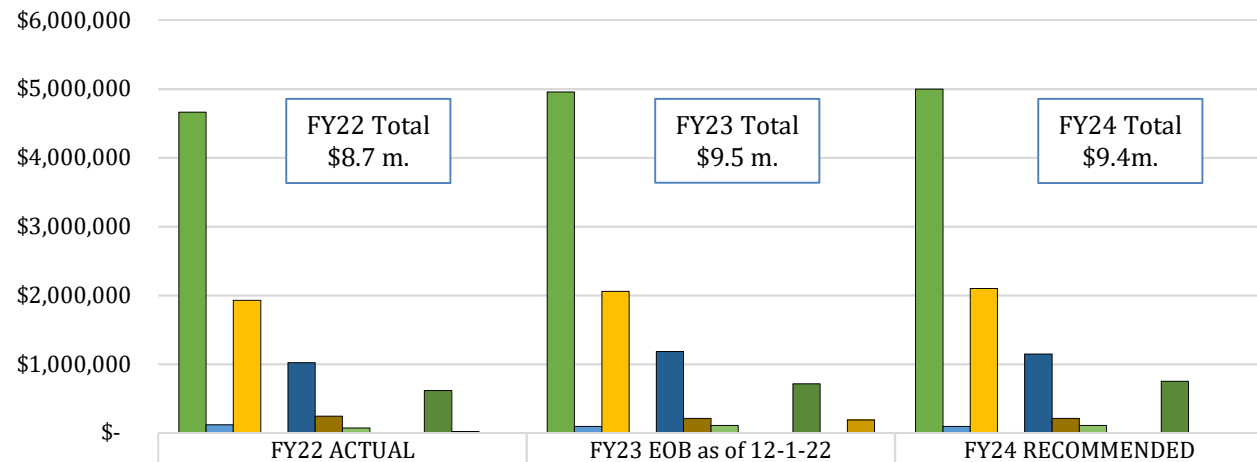
Department Demographics	Total	%
Gender		
Female	53	55
Male	44	45
Race/Ethnicity		
White	65	67
Black	26	27
Other	6	6
Indian		
Hawaiian/Pacific		
Declined to State		
Eligible to Retire within 1 Year	14	14



19B-673 New Orleans Center for Creative Arts

Categorical Expenditures FY22, FY23, and FY24

For FY24 Recommended, the largest Expenditure Category is Personal Services, which makes up over 76 percent of Total Expenditures.



		FY22 ACTUAL	FY23 EOB as of 12-1-22	FY24 RECOMMENDED
Personal Services	Salaries	\$4,664,667	\$4,955,523	\$4,999,711
	Other Compensation	\$120,855	\$96,705	\$96,705
	Related Benefits	\$1,929,056	\$2,060,683	\$2,099,802
Operating Expenses	Travel	\$350	\$8,547	\$8,547
	Operating Services	\$1,022,836	\$1,183,916	\$1,146,826
	Supplies	\$244,796	\$211,808	\$211,229
Professional Services	Professional Services	\$73,958	\$108,965	\$108,965
	Other Charges	\$-	\$-	\$-
Other Charges	Debt Service	\$-	\$-	\$-
	Interagency Transfers	\$614,711	\$713,195	\$751,661
Acquisitions and Major Repairs	Acquisitions	\$19,704	\$-	\$-
	Major Repairs	\$-	\$190,000	\$-

Other Charges – Other Charges expenditures includes primarily the Office of Risk Management and the Department of Public Safety for campus security.



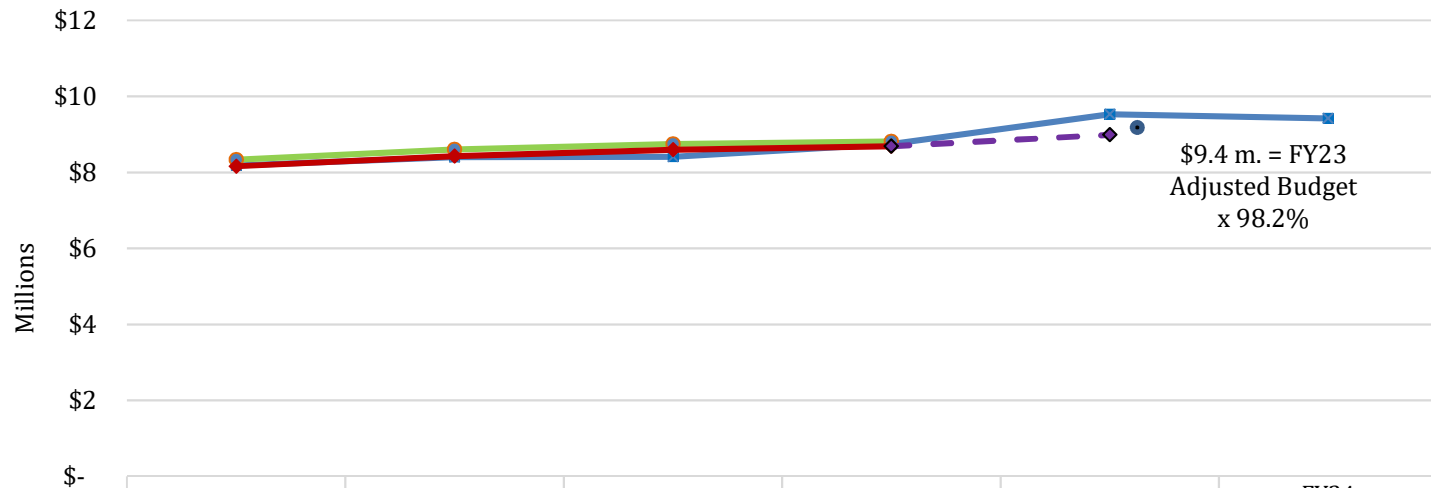
19B-673 New Orleans Center for Creative Arts

Enacted & FYE Budget vs. Actual Expenditures FY19 to FY22

FYE Budget = "Fiscal Year End" Budget includes all in-house and regular BA-7s through June 30 of the fiscal year. For FY23, it is as of February.

**FY23 Known
Supplemental Needs:**
\$0

**FY22 General Fund
Reversions:**
\$1,674



	FY19	FY20	FY21	FY22	FY23 thru Feb.	FY24 Recommended
Enacted Budget	\$8,185,825	\$8,401,029	\$8,409,473	\$8,747,702	\$9,529,342	\$9,423,446
FYE Budget	\$8,333,372	\$8,603,028	\$8,748,653	\$8,811,821		
Actual Expenditures	\$8,161,126	\$8,429,378	\$8,594,422	\$8,690,932		
FY23 Expenditure Trend				\$8,690,932	\$8,989,167	

Monthly Budget Activity				
	FY23 Adjusted Budget	FY23 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
Jul-22	\$ 9,491,342	\$ 756,757	\$ 8,734,585	8.0%
Aug-22	\$ 9,529,342	\$ 1,741,225	\$ 7,788,117	18.3%
Sep-22	\$ 9,529,342	\$ 2,627,144	\$ 6,902,198	27.6%
Oct-22	\$ 9,529,342	\$ 3,278,949	\$ 6,250,393	34.4%
Nov-22	\$ 9,529,342	\$ 4,214,537	\$ 5,314,805	44.2%
Dec-22	\$ 9,529,342	\$ 4,842,761	\$ 4,686,581	50.8%
Jan-23	\$ 9,529,342	\$ 5,410,929	\$ 4,118,413	56.8%

Monthly Budget Activity				
	FY23 Adjusted Budget	FY23 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
<i>(Trend based on average monthly expenditures to date)</i>				
Feb-23	\$ 9,529,342	\$ 6,061,285	\$ 3,468,057	63.6%
Mar-23	\$ 9,529,342	\$ 6,793,256	\$ 2,736,086	71.3%
Apr-23	\$ 9,529,342	\$ 7,525,226	\$ 2,004,116	79.0%
May-23	\$ 9,529,342	\$ 8,257,197	\$ 1,272,145	86.7%
Jun-23	\$ 9,529,342	\$ 8,989,167	\$ 540,175	94.3%

Historical Year End Average

98.2%