



# Louisiana Senate Finance Committee



**FY25 Executive Budget**

**19B – Special Schools and  
Commissions**

March 2024

*Senator Cameron Henry, President  
Senator Glen Womack, Chairman*



# FY25 Recommended Budget

## Schedule 19B — Special Schools and Commissions

Slide No.

Specialized  
Units:  
Louisiana  
Believes

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19B - 673 - New Orleans Center for the Creative Arts	72



# FY25 Recommended Budget

## Missions of the Special Schools and Commissions



Louisiana Special School District - To provide special education and related services to children with exceptionalities who are in state operated programs, schools, or facilities.

*The agency includes the La. School for the Deaf, La. School for the Visually Impaired, and Special Schools Programs (mental health, developmental disability, and privately operated juvenile correctional facilities).*



Jimmy D. Long, Sr. Louisiana School of Math, Science, and the Arts - To provide residential instruction to academically and artistically advanced students from throughout the state.

*The agency was established in 1982.*



Thrive Academy – To provide residential instruction to at-risk students in grades 6-12 from underserved communities and prepare them academically and personally for success in college and beyond.

*The agency was founded in 2011 and established as a state agency in 2017.*



École Pointe-au-Chien – To provide a high quality public French immersion education grounded in the unique Indian and Cajun French bayou culture.

*FY23-24 is the first year of the state agency's establishment and operation.*



# FY25 Recommended Budget

## Missions of the Special Schools and Commissions

### Louisiana Educational Television Authority



LETA - To provide programming that is intelligent, informative, educational and entertaining for the citizens of Louisiana.

*LETA holds licenses for six of the seven PBS member stations in the state. WYES-TV in Greater New Orleans, a Community License station, is the only Public Broadcasting Service (PBS) station in Louisiana that is not associated with LPB.*

### Board of Elementary and Secondary Education



BESE - To provide leadership in setting the education agenda for public education with an emphasis on student and school achievement.

*BESE administers state funds for local educational agencies and manages monies from the Louisiana Quality Education Support Fund (8g).*

### New Orleans Center for the Creative Arts



NOCCA – To provide professional arts training, coaching, and performance opportunities for high school level students who aspire to be creative artists.

*NOCCA was founded in 1973 and established as a state agency in 2000.*





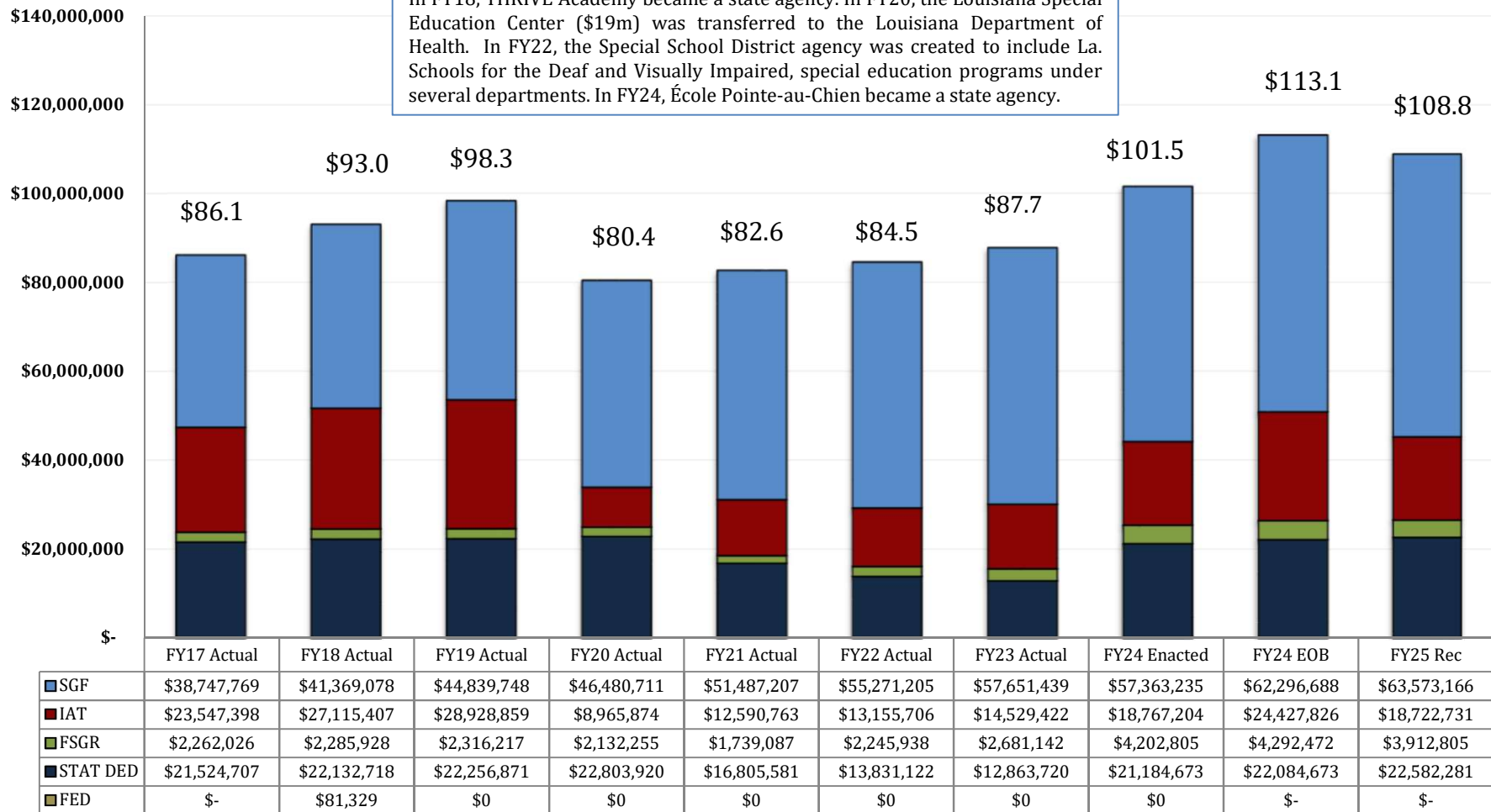
# 19B - Special Schools & Commissions

## Changes in Funding since FY17

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

Change from FY17 to FY23 actuals is 1.9%  
Change from FY17 actual to FY25 budget is 26.4%

In FY18, THRIVE Academy became a state agency. In FY20, the Louisiana Special Education Center (\$19m) was transferred to the Louisiana Department of Health. In FY22, the Special School District agency was created to include La. Schools for the Deaf and Visually Impaired, special education programs under several departments. In FY24, École Pointe-au-Chien became a state agency.





# 19B - Special Schools & Commissions

## Statewide Budget Adjustments Recommended for FY25

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Total	T.O.	Adjustment
<b>\$62,296,688</b>	<b>\$24,427,826</b>	<b>\$4,292,472</b>	<b>\$22,084,673</b>	<b>\$113,101,659</b>	<b>654</b>	<b>FY24 Existing Operating Budget as of 12-1-23</b>
\$6,659,801	\$0	\$0	\$0	\$6,659,801	0	Acquisitions & Major Repairs
(\$1,410,672)	(\$605,881)	(\$26,568)	\$0	(\$2,043,121)	0	Attrition Adjustment
(\$165)	\$0	\$0	\$0	(\$165)	0	Capitol Park Security
\$14,092	\$0	\$0	\$0	\$14,092	0	Capitol Police
\$1,938	\$0	\$0	\$0	\$1,938	0	Civil Service Fees
\$132,844	\$28,300	\$4,191	\$1,839	\$167,174	0	Group Insurance Rate Adjustment for Active Employees
\$135,964	\$23,075	\$3,266	\$0	\$162,305	0	Group Insurance Rate Adjustment for Retirees
\$15,328	\$0	\$0	\$786	\$16,114	0	Legislative Auditor Fees
\$257,328	\$33,227	\$26,377	\$0	\$316,932	0	Market Rate Classified
\$22,830	\$0	\$0	\$21,123	\$43,953	0	Market Rate Unclassified
(\$400,000)	(\$2,996,564)	\$0	\$0	(\$3,396,564)	0	Non-Recurring Acquisitions & Major Repairs
(\$4,933,453)	(\$377,561)	(\$89,667)	\$0	(\$5,400,681)	0	Non-recurring Carryforwards
(\$1,829,000)	\$0	\$0	\$0	(\$1,829,000)	0	Non-recur Special Legislative Project
(\$511)	\$0	\$0	\$0	(\$511)	0	Office of State Procurement
\$14,088	\$0	\$0	\$0	\$14,088	0	Office of Technology Services (OTS)
\$543,331	\$77,699	\$24,008	\$13,067	\$658,105	0	Related Benefits Base Adjustment
\$182	\$0	\$0	\$0	\$182	0	Rent in State-Owned Buildings
(\$1,067,860)	(\$185,292)	(\$79,689)	(\$12,023)	(\$1,344,864)	0	Retirement Rate Adjustment
(\$34,090)	\$0	\$10,000	(\$25,598)	(\$49,688)	0	Risk Management
\$1,118,382	\$584,399	\$48,415	\$806	\$1,752,002	0	Salary Base Adjustment
(\$582)	\$0	\$0	\$0	(\$582)	0	State Treasury Fees
(\$2,095)	\$0	\$0	\$0	(\$2,095)	0	UPS Fees
<b>(\$762,320)</b>	<b>(\$3,418,598)</b>	<b>(\$79,667)</b>	<b>\$0</b>	<b>(\$4,260,585)</b>	<b>0</b>	<b>Total Statewide Adjustments</b>
\$0	(\$2,286,497)	\$0	\$0	(\$2,286,497)	0	Non-Recurring Other
\$1,205,973	\$0	(\$300,000)	(\$3,840)	\$902,133	0	Other Adjustments
\$832,825	\$0	\$0	\$501,448	\$1,334,273	5	Workload Adjustments
<b>\$63,573,166</b>	<b>\$18,722,731</b>	<b>\$3,912,805</b>	<b>\$22,582,281</b>	<b>\$108,790,983</b>	<b>659</b>	<b>Total FY25 Recommended Budget</b>
\$1,276,478	(\$5,705,095)	(\$379,667)	\$497,608	(\$4,310,676)	5	Total Adjustments (Statewide and Agency-Specific)

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

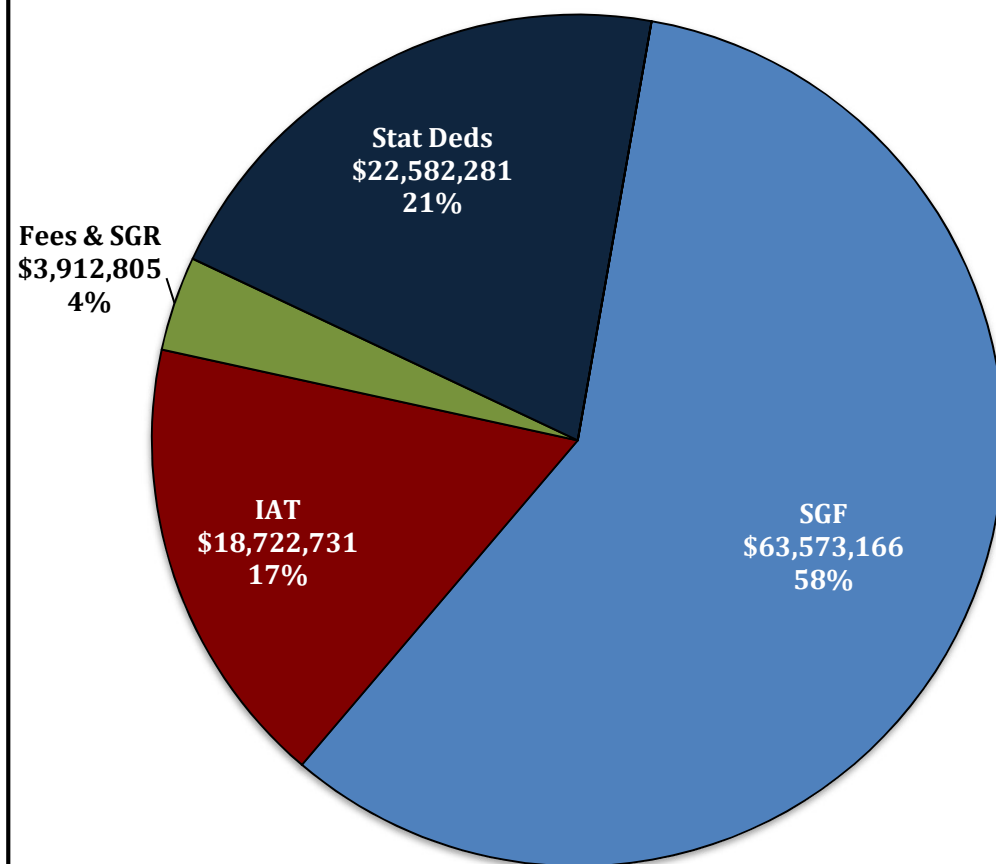


## 19B - Special Schools and Commissions

### FY25 Recommended Means of Finance

Total \$108.8 m.

**FY25 Recommended  
Total Means of Finance**  
(In Millions)



#### **Non-SGF Sources of Funding:**

**Dedicated Funds** are derived from the Louisiana Quality Education Support Fund, the Education Excellence Fund, Imagination Library of Louisiana Fund, and the Charter School Startup Loan Fund.

**Interagency Transfers** are derived from Medicaid funds for eligible students at the Louisiana Special School District (SSD) 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 SSD.

**Fees and Self-generated Revenues** include fees received from employee meals, athletic events fees and replacement fees for keys and badges in the SSD; sign language classes and 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 summer program, computer usage, supplies and lab fees etc.



## 19B - Special Schools & Commissions Dedicated Funds FY23, FY24, and FY25

Dedicated Funds	Source of Funding	FY23 Actual	FY24 EOB	FY25 Recom.	Change
Louisiana Charter School Start-up Loan Fund (BESE)	Appropriation, grants, donations, or other sources, R.S. 17:4001	\$0	\$218,780	\$218,780	\$0
Imagination Library of Louisiana Fund (LETA)	Appropriation, donations, gifts, grant, or other sources, R.S. 17:2508	\$0	\$900,000	\$1,401,448	\$501,448
Louisiana Quality Education Support Fund (8g) (BESE) [C]	Settlement with the federal government regarding mineral production and leasing on the Outer Continental Shelf, Art. VII, Sect. 10.1, R.S. 17:3801	\$12,639,153	\$20,500,000	\$20,500,000	\$0
Education Excellence Fund (SSD, LSMSA, THRIVE, LETA, NOCCA) [C]	Tobacco Settlement Proceeds, Art. VII, Section 10.10, R.S. 39:98.3	\$224,567	\$465,893	\$462,053	(\$3,840)
<b>TOTAL</b>		<b>\$12,863,720</b>	<b>\$22,084,673</b>	<b>\$22,582,281</b>	<b>\$497,608</b>

Note: [C] = Constitution created fund.

The Louisiana Charter School Start-up Loan Fund provides 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.

The Imagination Library of Louisiana Fund and the statewide Dolly Parton's Imagination Library programs were established through Act 181 of the 2023 Regular Legislative Session, they are under the administration of LETA. The program is to develop, implement, promote, and foster a statewide initiative to encourage children ages birth to five years old to read and learn.

The Louisiana Quality Education Support Fund provides student enhancement block grants to local school systems.

The Education Excellence Fund is used for instructional enhancement programs.



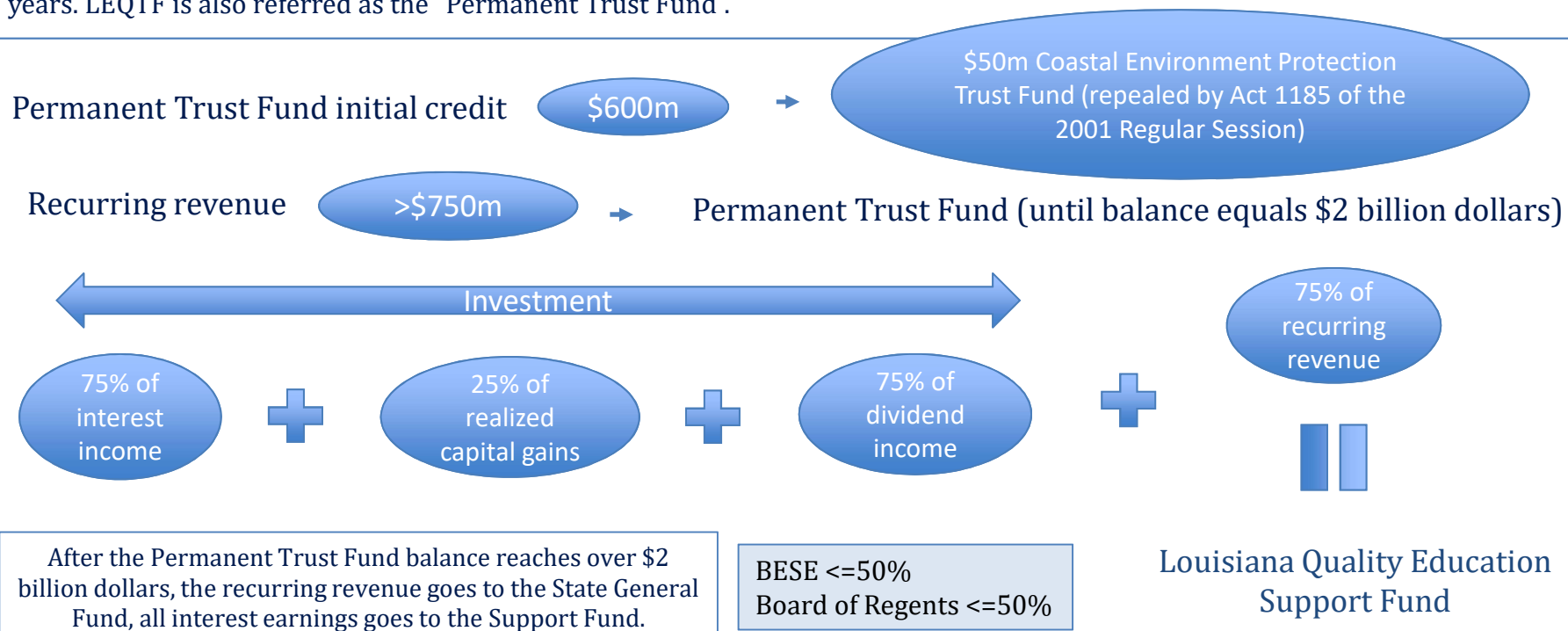


## 19B - Special Schools & Commissions

### Louisiana Quality Education Support Fund [C]

#### The Kevin P. Reilly, Sr. Louisiana Education Quality Trust Fund (LEQTF)

The LEQTF was created in 1986 by an Act of the Louisiana Legislature and an amendment to the Louisiana Constitution. Investment income generated by the fund is dedicated to the sole purpose of providing educational enrichment programs. The Act established as equal beneficiaries the Board of Elementary and Secondary Education (BESE) and the Board of Regents (Regents). In addition, the Act also provided for the investment of these funds by the State Treasurer. The LEQTF has grown to approximately \$1.4 billion, while paying out more than \$1.6 billion to Regents and BESE. However, the annual dividend has decreased over the years. LEQTF is also referred as the "Permanent Trust Fund".





## 19B - Special Schools & Commissions Education Excellence Fund [C]

**Millennium Trust:** receives money from the Master Settlement Agreement (Tobacco Settlement: participating cigarette manufacturers with 46 states and other jurisdictions in 1998), the deposit from the settlement proceeds is below:

- FY2000-2001: 45% of total that year
- FY2001-2002: 60% of total that year
- FY2002-2003 and each year after: 75% of total that year
- FY2011-2012 and after: when balance reaches 1.38 billion, the proceeds shall be allocated to the various funds.
- Health Excellence Fund: 1/3 (end of FY23 cash balance - \$476,098,785)
- Education Excellence Fund: (end of FY23 cash balance - \$478,345,044)
  - 1/3 of proceeds + 1/3 of all investment earnings each year until FY2010-2011.
  - Beginning FY2011-2012, only 1/3 of all investment earnings.
- TOPS Fund: 1/3 (end of FY23 cash balance - \$503,046,357)
- Education Excellence Fund Appropriation: limited to the estimated aggregate annual earnings from interest, dividends, and realized capital gains, in excess of an inflation factor as determined by REC. The realized capital gains to be appropriated shall not exceed the aggregate of earnings from interest and dividends for that year.
- Education Excellence Fund Expenditures:
  - 15% to private elementary and secondary schools approved by BESE.
  - \$75,000 each to the La Educational Television Authority, La School for the Deaf, La School for the Visually Impaired, La Special Education Center in Alexandria, Jimmy D. Long Sr. La School for Math, Science and the Arts, and Thrive Academy, plus an allocation for each pupil equal to the average statewide per pupil amount.
  - Beginning FY2007-2008 and after, 100% of monies available for appropriation is on a pro rata basis of the student population of that school or school system to the total state student population as contained in the most recent MFP.
  - Expenditures are restricted to Pre-k through 12<sup>th</sup> grade instructional enhancement for students, including early childhood education programs focused on enhancing the preparation of at-risk children for school, remedial instruction, and assistance to children who fail to achieve the required scores on any tests passage of which are required pursuant to state law or rule of for advancement to a succeeding grade or other educational programs approved by the legislature. Expenditures for maintenance or renovation of buildings, capital improvements, and increases in employee salaries are prohibited.
  - Each recipient entity shall annually submit a prioritized plan for both legislative and departmental approval.

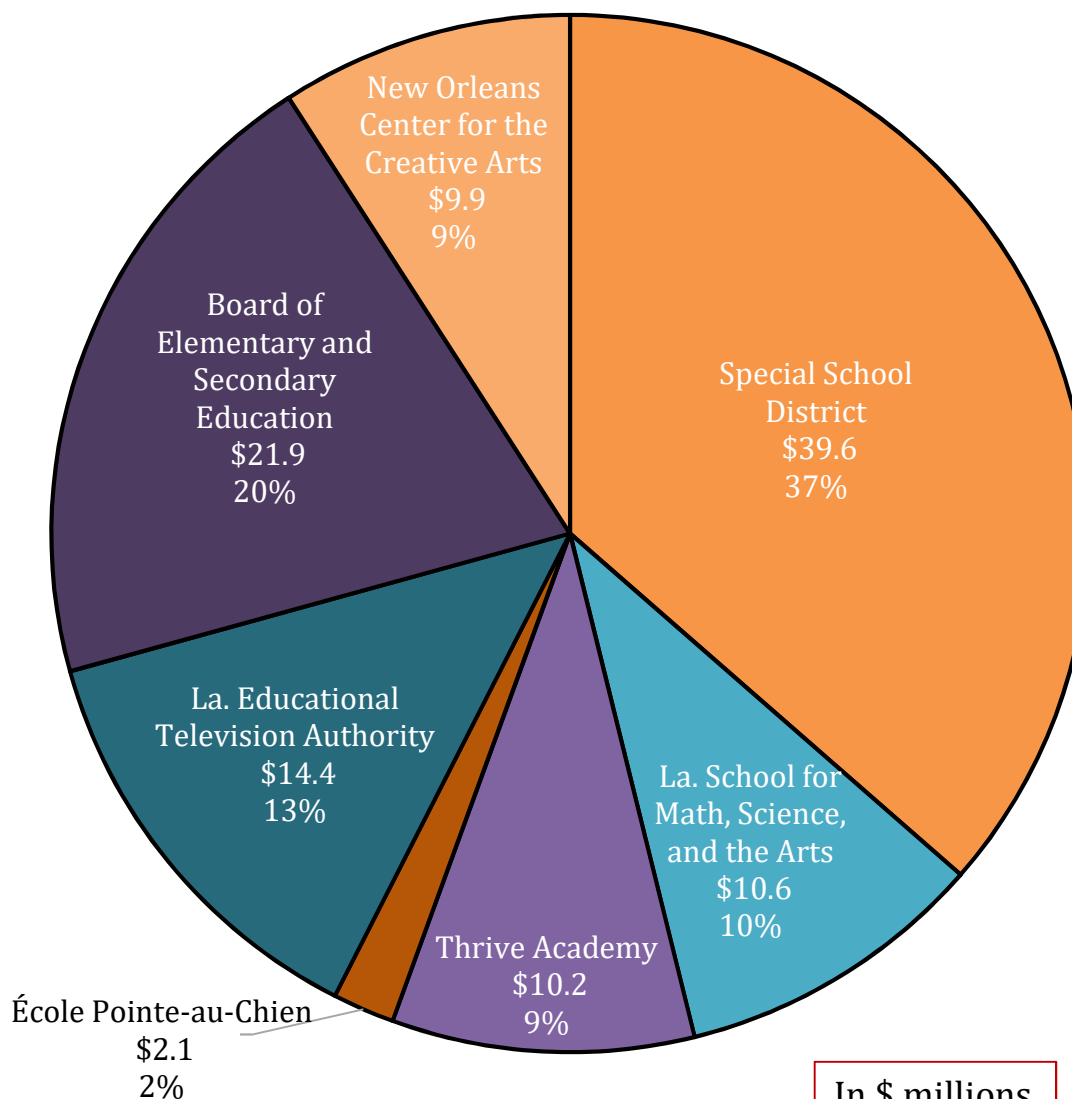
10% of total received from each of those years were credited to the Education Excellence Fund



## 19B - Special Schools and Commissions FY25 Recommended Budget By Agency

Distribution of FY25  
funding for each  
agency in Special  
Schools and  
Commissions and the  
percentage each  
contributes to the  
total.

The Total FY25  
Recommended Budget  
is \$108.8 million



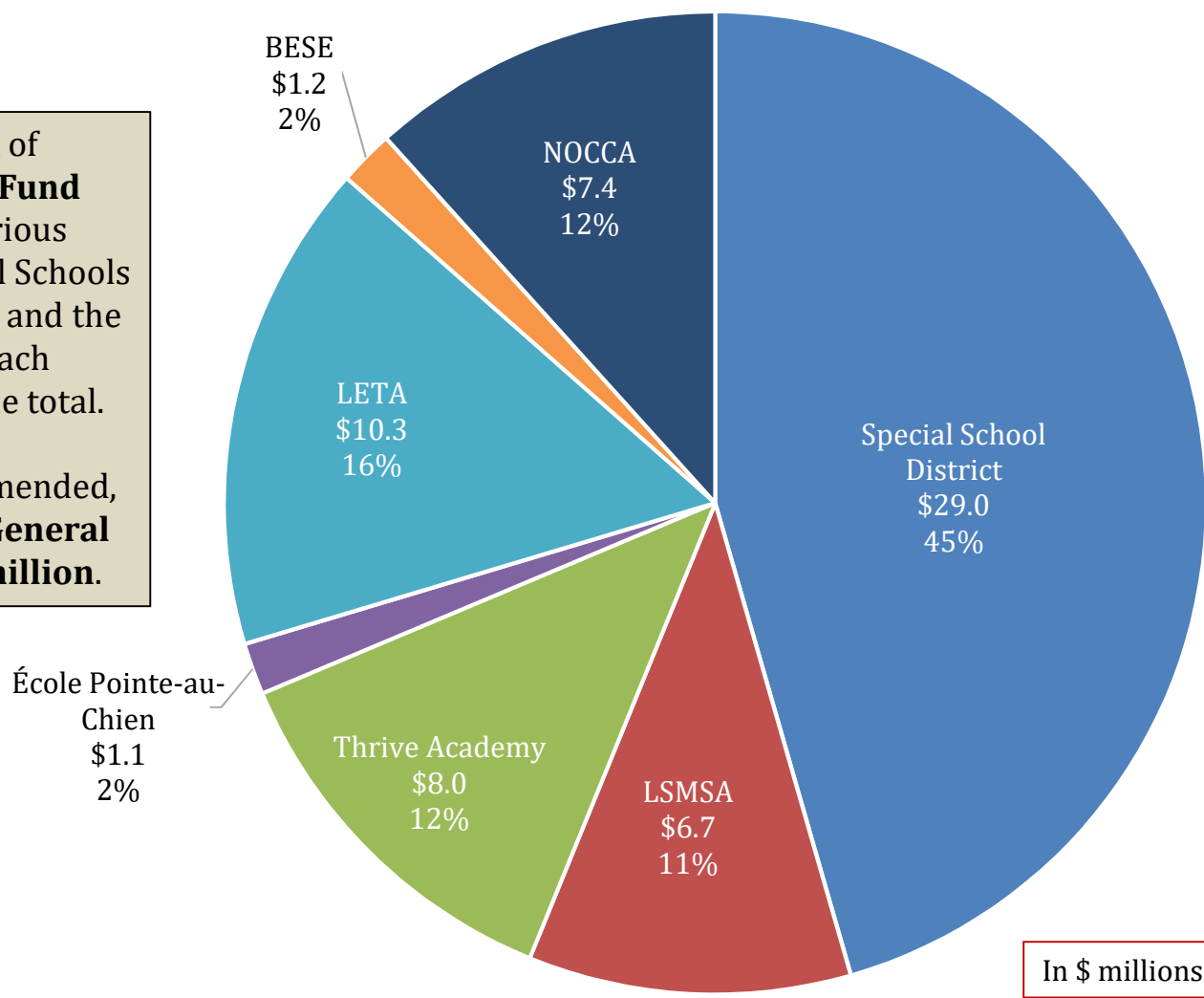


## 19B - Special Schools & Commissions

### FY25 Recommended Distribution of State General Fund

Distribution of  
**State General Fund**  
among the various  
agencies in Special Schools  
and Commissions and the  
percentage each  
contributes to the total.

For FY25 Recommended,  
the **Total State General  
Fund is \$63.6 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

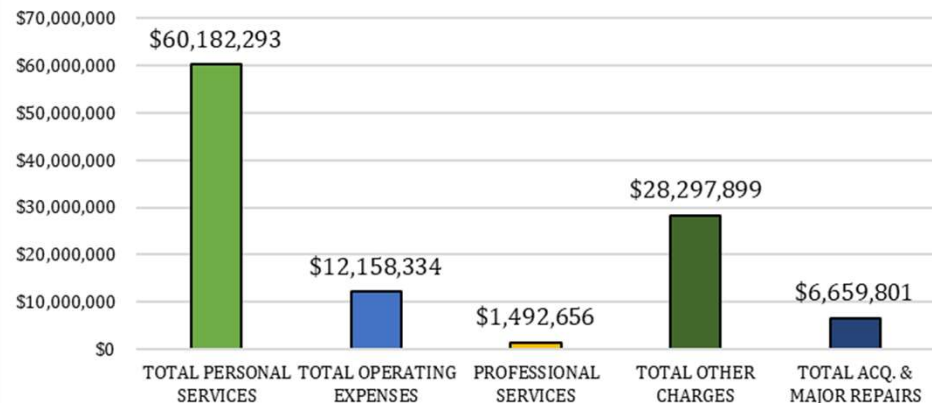
## Categorical Expenditures - FY23, FY24, and FY25

For FY25 Recommended, the largest Expenditure Category is Personal Services, which makes up over 55.3 percent of Total Expenditures.

Operating Expenses make up about 11.2 percent of Total Expenditures. This category consists of travel, operating services, and supplies.

Other Charges contributes roughly 26 percent, which includes student transportation expenditures, funding for staff, and funding for services to other state agencies.

### FY25 Recommended Expenditures



Categorical Expenditures	FY23 Actual	FY24 Enacted	FY24 EOB as of 12/01/23	FY25 Recommended	Difference FY24 EOB vs. FY25 REC
Salaries	\$33,432,366	\$36,730,723	\$36,730,723	\$37,543,019	\$812,296
Other Compensation	\$1,910,377	\$2,081,678	\$2,530,663	\$2,152,138	(\$378,525)
Related Benefits	\$17,888,467	\$21,080,825	\$21,374,799	\$20,487,136	(\$887,663)
<b>TOTAL PERSONAL SERVICES</b>	<b>\$53,231,209</b>	<b>\$59,893,226</b>	<b>\$60,636,185</b>	<b>\$60,182,293</b>	<b>(\$453,892)</b>
Travel	\$406,578	\$335,503	\$404,503	\$335,503	(\$69,000)
Operating Services	\$8,434,490	\$8,316,174	\$8,614,934	\$9,355,186	\$740,252
Supplies	\$2,416,641	\$2,262,491	\$3,139,090	\$2,467,645	(\$671,445)
<b>TOTAL OPERATING EXPENSES</b>	<b>\$11,257,710</b>	<b>\$10,914,168</b>	<b>\$12,158,527</b>	<b>\$12,158,334</b>	<b>(\$193)</b>
<b>PROFESSIONAL SERVICES</b>	<b>\$1,170,299</b>	<b>\$1,467,056</b>	<b>\$1,880,493</b>	<b>\$1,492,656</b>	<b>(\$387,837)</b>
Other Charges	\$9,403,093	\$15,321,811	\$16,827,681	\$14,782,870	(\$2,044,811)
Debt Service	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$8,049,233	\$13,521,656	\$13,521,656	\$13,515,029	(\$6,627)
<b>TOTAL OTHER CHARGES</b>	<b>\$17,452,326</b>	<b>\$28,843,467</b>	<b>\$30,349,337</b>	<b>\$28,297,899</b>	<b>(\$2,051,438)</b>
Acquisitions	\$3,421,087	\$400,000	\$6,941,120	\$4,452,508	(\$2,488,612)
Major Repairs	\$1,193,092	\$0	\$1,135,997	\$2,207,293	\$1,071,296
<b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>	<b>\$4,614,180</b>	<b>\$400,000</b>	<b>\$8,077,117</b>	<b>\$6,659,801</b>	<b>(\$1,417,316)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$87,725,723</b>	<b>\$101,517,917</b>	<b>\$113,101,659</b>	<b>\$108,790,983</b>	<b>(\$4,310,676)</b>

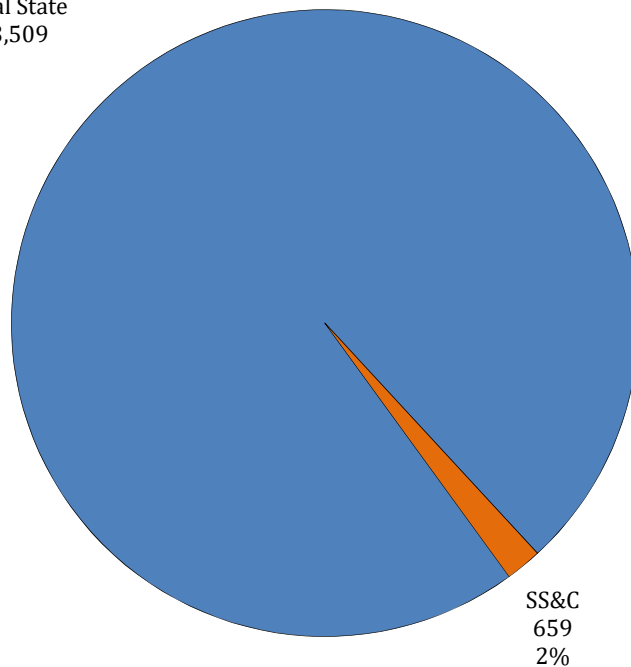


# 19B - Special Schools and Commissions

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

**FY25 Recommended Department Employees  
as a portion of  
FY25 Recommended Total State Employees**

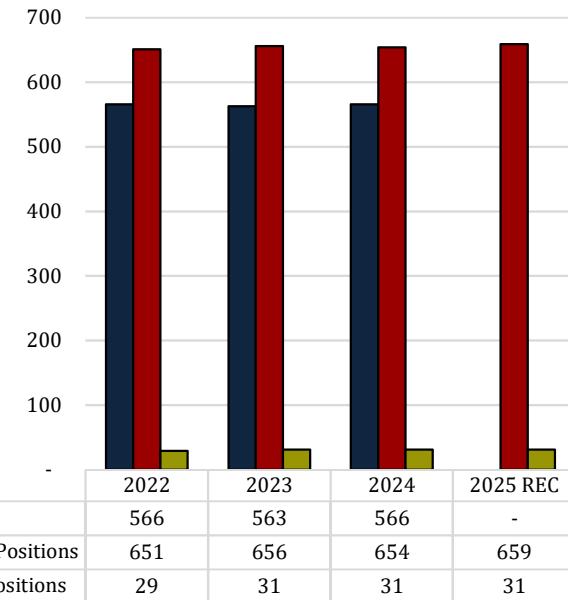
Total State  
33,509



FY24 number of funded, but not filled,  
T.O. positions as of January 29 = 84

*Note: 69 of the 84 vacant positions are in the Special School District.*

**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 included 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

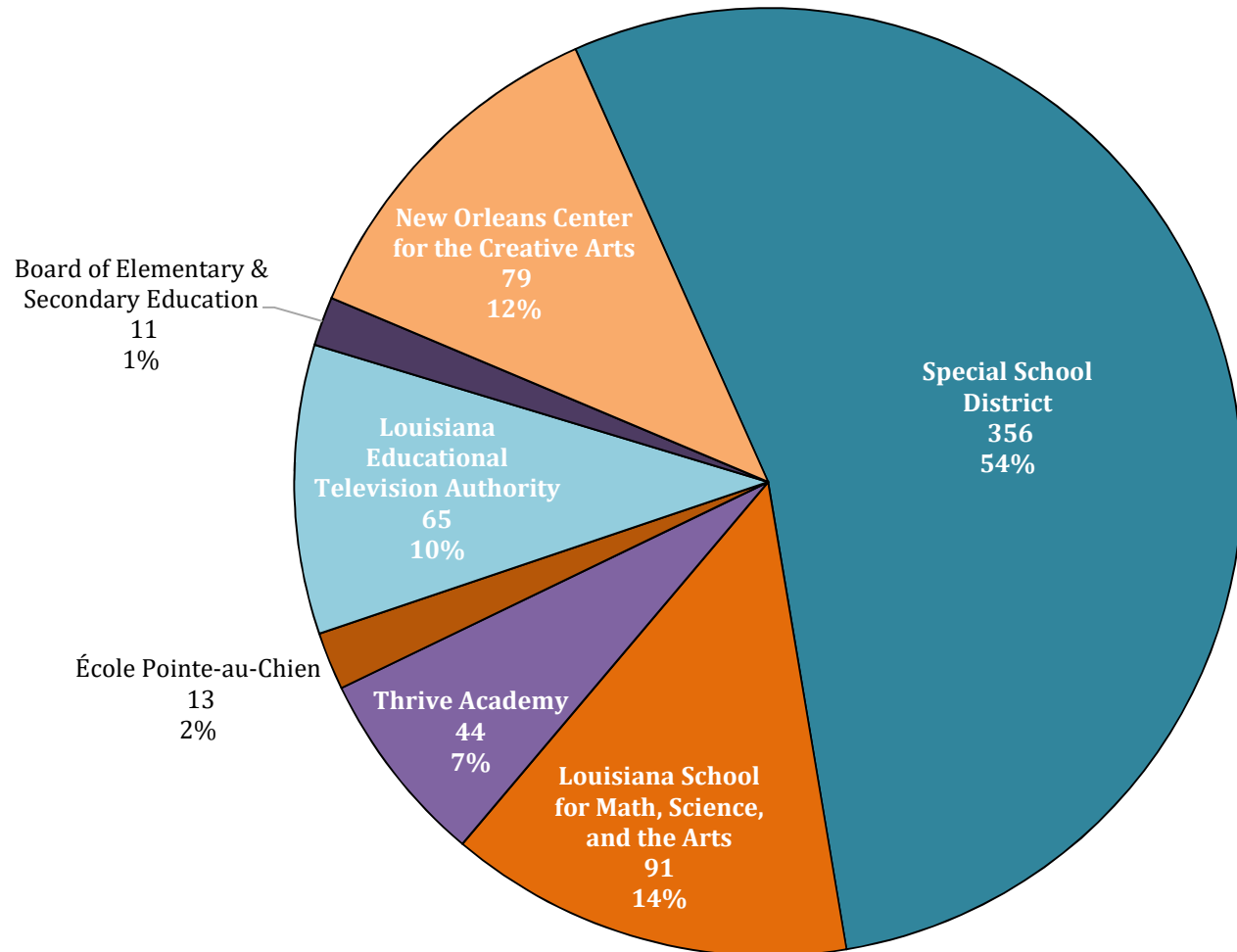


## 19B - Special Schools & Commissions

### FY25 Recommended Total Authorized Positions by Agency

Distribution of Total Proposed Authorized T.O. Positions (659) for FY25 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.





# 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	2022 Actual	2023 Actual	2024 Enacted	2025 Recommended
Salaries	\$32,716,649	\$33,432,366	\$36,730,723	\$37,543,019
Other Compensation	\$1,984,382	\$1,910,377	\$2,081,678	\$2,152,138
Related Benefits	\$17,770,520	\$17,888,467	\$21,080,825	\$20,487,136
<b>Total Personal Services</b>	<b>\$52,471,550</b>	<b>\$53,231,209</b>	<b>\$59,893,226</b>	<b>\$60,182,293</b>

Average T.O. Salary = \$56,970

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

2.

Related Benefits FY25 Recommended	Total Funding	%
Total Related Benefits	\$20,518,331	
UAL payments	\$7,381,366	36%
Retiree Health Benefits	\$4,399,635	
Remaining Benefits*	\$8,737,330	
Means of Finance	General Fund = 81%	Other = 19%

\* 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.

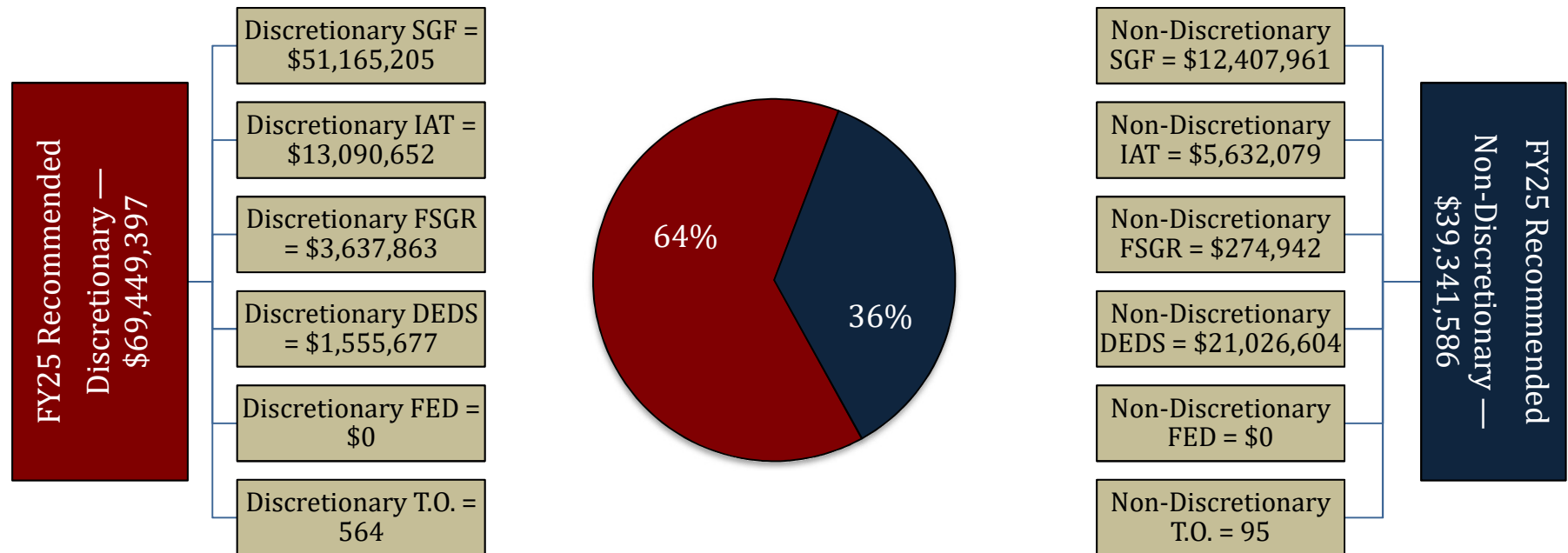
Other Charges Benefits  
\$31,195

Department Demographics	Total	%
<b>Gender</b>		
Female	453	66
Male	233	34
<b>Race/Ethnicity</b>		
White	394	58
Black	261	38
Other	15	2
Indian	7	1
Hawaiian/Pacific	1	0
Declined to State	8	1
<b>Eligible to Retire within 1 Year</b>	<b>115</b>	<b>17</b>



# 19B - Special Schools and Commissions

## FY25 Discretionary/Non-Discretionary Comparison



Total Discretionary Funding by Office		
Special School District	\$ 26,127,517	38%
La. School for Math, Science, & the Arts	\$ 9,097,360	13%
Thrive Academy	\$ 9,548,702	14%
École Pointe-au-Chien	\$ 2,049,479	23%
La. Educational Television Authority	\$ 12,697,568	18%
Board of Elementary & Secondary Education	\$ 1,105,433	2%
New Orleans Center for Creative Arts	\$ 8,823,338	13%
<b>Total Discretionary</b>	<b>\$ 69,449,397</b>	<b>100%</b>

Total Non-Discretionary Funding by Type		
Needed for Debt Service	\$ 74,444	0.19%
Constitutional Requirements	\$ 28,336,430	72.03%
Due to Court Order	\$ 6,341,563	16.12%
Unavoidable Obligations	\$ 4,589,149	11.66%
<b>Total Non-Discretionary</b>	<b>\$ 39,341,586</b>	<b>100%</b>

*Debt Service = Rent in State-owned Buildings*

*Constitutional Requirements = Superintendent salary, MFP,*

*textbooks & instructional materials, and Education Excellence Fund*

*Statutory Requirements = Deputy Superintendent salary and the*

*Professional Improvement Program.*

*Unavoidable Obligations = Retirees Group Insurance and  
Legislative Auditor Fees.*





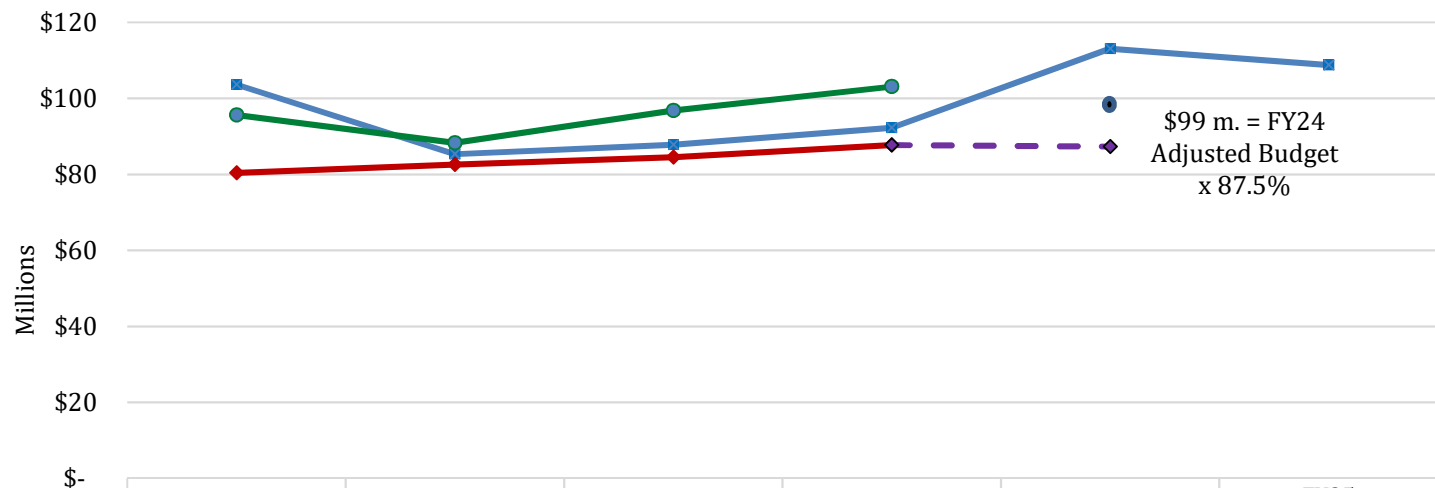
# 19B - Special Schools and Commissions

## Enacted & FYE Budget vs. Actual Expenditures FY20 to FY23

**FYE Budget = "Fiscal Year End" Budget** includes all in-house and regular BA-7s through June 30 of the fiscal year. For FY24, it is as of January.

**FY24 Known Supplemental Needs:**  
\$0

**FY23 General Fund Reversions:**  
\$2,937,946



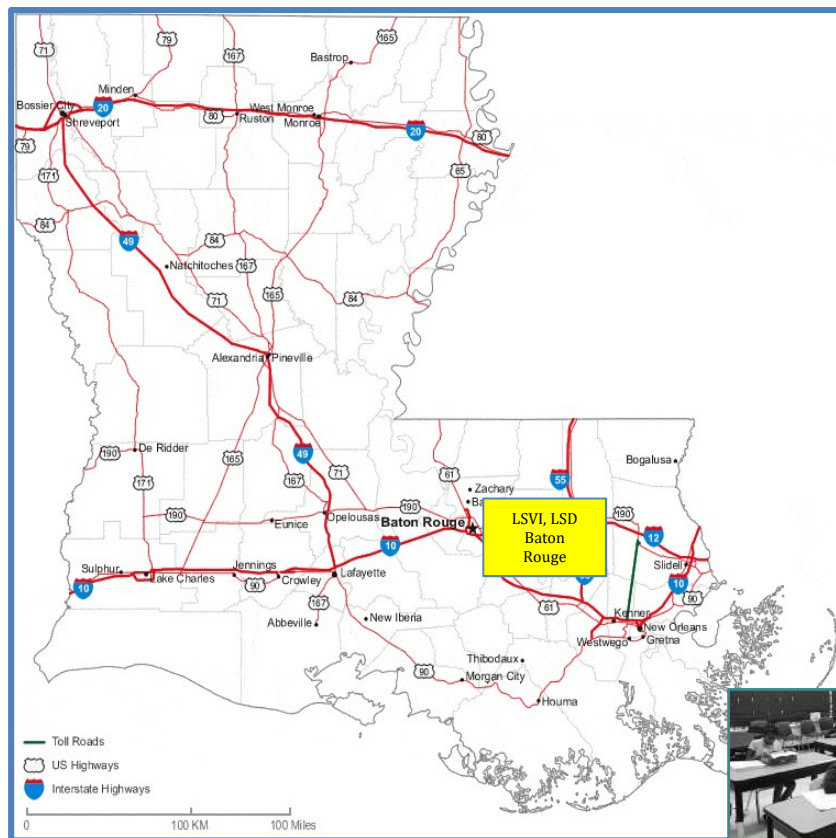
	FY20	FY21	FY22	FY23	FY24 thru Jan.	FY25 Recommended
Enacted Budget	\$103,616,696	\$85,329,917	\$87,778,176	\$92,251,441	\$113,101,659	\$108,790,983
FYE Budget	\$95,620,214	\$88,303,556	\$96,847,923	\$103,105,136		
Actual Expenditures	\$80,382,760	\$82,622,638	\$84,503,971	\$87,725,723		
Expenditure Trend				\$87,725,723	\$87,320,918	

Monthly Budget Activity				
	FY24 Adjusted Budget	FY24 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
Jul-23	\$ 101,517,917	\$ 5,407,028	\$ 96,110,889	5.3%
Aug-23	\$ 107,857,331	\$ 11,733,922	\$ 96,123,409	10.9%
Sep-23	\$ 113,050,392	\$ 18,135,402	\$ 94,914,990	16.0%
Oct-23	\$ 113,101,659	\$ 26,304,936	\$ 86,796,723	23.3%
Nov-23	\$ 113,101,659	\$ 36,505,385	\$ 76,596,274	32.3%
Dec-23	\$ 113,101,659	\$ 43,754,382	\$ 69,347,277	38.7%
Jan-24	\$ 113,101,659	\$ 50,937,202	\$ 62,164,457	45.0%

Monthly Budget Activity				
	FY24 Adjusted Budget	FY24 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
<i>(Trend based on average monthly expenditures to date)</i>				
Feb-23	\$ 113,101,659	\$ 58,213,945	\$ 54,887,714	51.5%
Mar-23	\$ 113,101,659	\$ 65,490,688	\$ 47,610,971	57.9%
Apr-23	\$ 113,101,659	\$ 72,767,431	\$ 40,334,228	64.3%
May-23	\$ 113,101,659	\$ 80,044,175	\$ 33,057,484	70.8%
Jun-23	\$ 113,101,659	\$ 87,320,918	\$ 25,780,741	77.2%
Historical Year End Average				87.5%



# 19B - Special Schools and Commissions



19B-656 Special  
School District



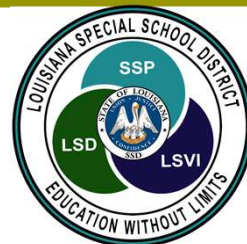
**LOUISIANA SPECIAL SCHOOL DISTRICT**

Education Without Limits.



## 19B - Special Schools and Commissions

### Special School District



**Goal** – To provide educational opportunities to all eligible students that will allow them to develop to their maximum potential. The schools provide educational services necessary for children, ranging in age from 0-21 years old that prepare them for post-secondary training and/or the workforce, in an environment that provides training appropriate to obtaining independent living skills.

The Special School District (SSD) served approximately 552 students across the state in FY23. The district operates two schools – Louisiana School for the Deaf in Baton Rouge (LSD) and the Louisiana School for the Visually Impaired in Baton Rouge (LSVI).

The Special Schools Programs provide special education and related services to children with exceptionalities who are enrolled in state-operated programs, provide appropriate educational services to eligible children enrolled in state-operated mental health facilities, provide educational services to children in state-operated juvenile justice facilities, and state-operated adult correctional facilities.

**Administration  
& Shared Services**

**Louisiana  
School for the  
Visually  
Impaired**

**Louisiana  
School for the  
Deaf**

**Special  
Schools  
Programs**

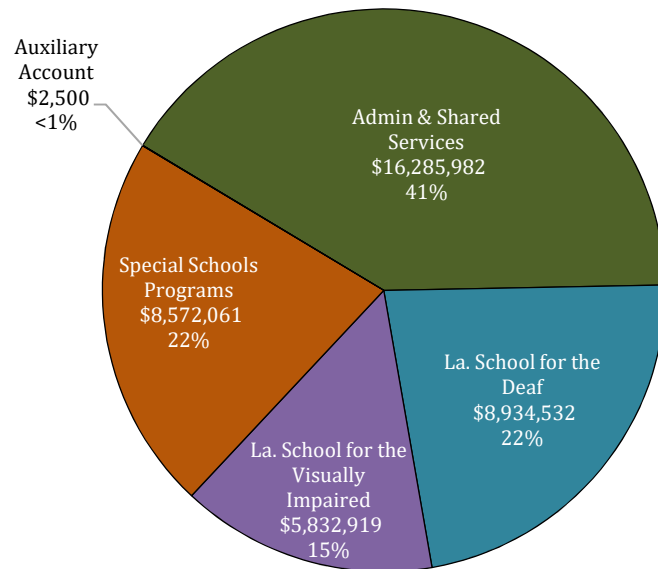
**Auxiliary  
Account**



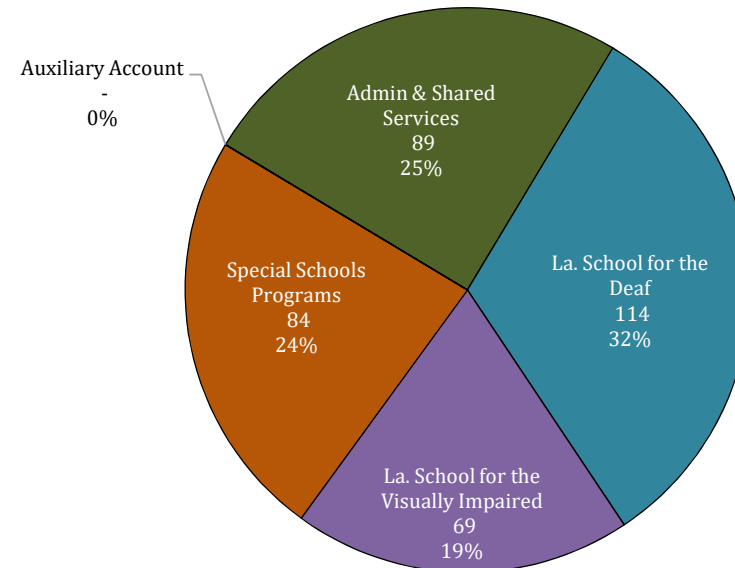
# 19B - 656 Special School District

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

FY25 Recommended Means of Finance by Program



FY25 Recommended Authorized T.O. by Program



Fiscal Year	2021 Actual	2022 Actual	2023 Actual	2024 EOB	2025 Rec.
SGF	\$27,023,985	\$28,582,198	\$24,759,320	\$28,032,126	\$28,954,284
IAT	\$4,893,569	\$4,670,549	\$6,856,932	\$12,378,806	\$10,353,588
FSGR	\$17,106	\$5,955	\$128,088	\$257,812	\$168,145
Stat Ded	\$106,191	\$72,094	\$0	\$152,656	\$151,977
Federal	\$0	\$0	\$0	\$0	\$0
<b>Total Budget</b>	<b>\$32,040,851</b>	<b>\$33,330,796</b>	<b>\$31,744,340</b>	<b>\$40,821,400</b>	<b>\$39,627,994</b>
T.O.	369	366	366	366	356
Students Served	545	490	552	N/A	N/A

### Budget Adjustments:

Non-recurring IAT funding from DOE (\$1.1 m.); transportation contracts \$0.2 m; and statewide adjustments (\$0.3m).



## 19B - 656 Special School District Means of Finance

### Administration and Shared Services

**Interagency Transfers** derived from: Free and Reduced meals grant from the Louisiana Department of Education (LDOE), and Title XIX reimbursements for approved services for eligible students from the Louisiana Department of Health (LDH)

**Fees and Self-generated Revenues** derived from: Employee maintenance of collections, Athletic events, Facility use fees, Replacement fees for keys and badges, and Hosting professional development conferences

### Louisiana School for the Deaf and Louisiana School for the Visually Impaired

**Interagency Transfers** derived from: Individuals with Disabilities Education Act (IDEA)-B funds from the Louisiana Department of Education, Minimum Foundation Program (MFP) from the Louisiana Department of Education as part of a formula to equitably allocate funding for education to school districts (R.S. 17:1945.2.B)

**Fees and Self-generated Revenues** derived from a fee collected from ASL classes provided to the general public

**Statutory Dedications** out of the Education Excellence Fund (R.S.39:98.1.C)

### Special Schools Programs

**Interagency Transfers** derived from: Individuals with Disabilities Education (IDEA)-B funds from the Louisiana Department of Education, Title I funding from the Louisiana Department of Education for neglected and delinquent services, Title II funding from the Louisiana Department of Education for contribution to the development activities for math and science teachers, Minimum Foundation Program (MFP) from the Louisiana Department of Education as part of a formula to equitably allocate funding for education to school districts (R.S. 17:1945.2.B), Louisiana Assistive Technology Center Initiative (LATI) from the Louisiana Department of Education to provide assistive technology services for students with disabilities in local school districts, Title XIX reimbursements for approved services for eligible students from the Louisiana Department of Health

### Auxiliary Account

**Fees and Self-generated Revenues** derived from a small snack bar during after-school hours





# 19B - 656 Special School District

## Statewide Budget Adjustments Recommended for FY25

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Total	T.O.	Adjustment
<b>\$28,032,126</b>	<b>\$12,378,806</b>	<b>\$257,812</b>	<b>\$152,656</b>	<b>\$40,821,400</b>	<b>356</b>	<b>FY24 Existing Operating Budget as of 12-1-23</b>
\$2,583,748	\$0	\$0	\$0	\$2,583,748	0	Acquisitions & Major Repairs
(\$1,101,756)	(\$521,795)	\$0	\$0	(\$1,623,551)	0	Attrition Adjustment
\$1,329	\$0	\$0	\$0	\$1,329	0	Civil Service Fees
\$72,915	\$23,149	\$0	\$0	\$96,064	0	Group Insurance Rate Adjustment for Active Employees
\$106,519	\$20,212	\$0	\$0	\$126,731	0	Group Insurance Rate Adjustment for Retirees
\$7,780	\$0	\$0	\$0	\$7,780	0	Legislative Auditor Fees
\$153,259	\$19,408	\$0	\$0	\$172,667	0	Market Rate Classified
\$0	(\$583,411)	\$0	\$0	(\$583,411)	0	Non-Recurring Acquisitions & Major Repairs
(\$1,211,389)	(\$286,433)	(\$89,667)	\$0	(\$1,587,489)	0	Non-recurring Carryforwards
(\$504,000)	\$0	\$0	\$0	(\$504,000)	0	Non-recur Special Legislative Project
(\$3,022)	\$0	\$0	\$0	(\$3,022)	0	Office of State Procurement
(\$64,147)	\$0	\$0	\$0	(\$64,147)	0	Office of Technology Services (OTS)
\$452,212	\$68,685	\$0	\$0	\$520,897	0	Related Benefits Base Adjustment
(\$520,243)	(\$115,602)	\$0	\$0	(\$635,845)	0	Retirement Rate Adjustment
\$33,386	\$0	\$0	\$0	\$33,386	0	Risk Management
\$712,315	\$451,696	\$0	\$0	\$1,164,011	0	Salary Base Adjustment
(\$1,478)	\$0	\$0	\$0	(\$1,478)	0	UPS Fees
<b>\$717,428</b>	<b>(\$924,091)</b>	<b>(\$89,667)</b>	<b>\$0</b>	<b>(\$296,330)</b>	<b>0</b>	<b>Total Statewide Adjustments</b>
\$0	\$0	\$0	\$0	\$0	0	Total Non-Recurring Other Adjustments
\$0	(\$1,101,127)	\$0	\$0	(\$1,101,127)	0	Non-Recurring Other
\$0	\$0	\$0	(\$679)	(\$679)	0	Other Adjustments
\$204,730	\$0	\$0	\$0	\$204,730	0	Workload Adjustments
<b>\$28,954,284</b>	<b>\$10,353,588</b>	<b>\$168,145</b>	<b>\$151,977</b>	<b>\$39,627,994</b>	<b>356</b>	<b>Total FY25 Recommended Budget</b>
\$922,158	(\$2,025,218)	(\$89,667)	(\$679)	(\$1,193,406)	0	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 FY25

Non-Recurring Other					
SGF (Direct)	IAT	Stat Ded	Total	T.O.	Adjustment
\$0	(\$1,101,127)	\$0	(\$1,101,127)	0	Removes Interagency Transfers authority that was provided to receive Elementary and Secondary School Emergency Relief (ESSER) funding from the Louisiana Department of Education.
\$0	(\$1,101,127)	\$0	(\$1,101,127)	0	<b>Total</b>
Other Adjustments					
SGF (Direct)	IAT	Stat Ded	Total	T.O.	Adjustment
\$0	\$0	(\$679)	(\$679)	0	Adjusts Statutory Dedications out of the Education Excellence Fund (EEF) based on the most recent Revenue Estimating Conference (REC) forecast.
\$0	\$0	(\$679)	(\$679)	0	<b>Total</b>
Workload Adjustments					
SGF (Direct)	IAT	Stat Ded	Total	T.O.	Adjustment
\$204,730	\$0	\$0	\$204,730	0	Provides for increased costs of running the existing routes in the agency's transportation contracts.
\$204,730	\$0	\$0	\$204,730	0	<b>Total</b>
Means of Finance Substitution					
SGF (Direct)	IAT	Stat Ded	Total	T.O.	Adjustment
(\$482,688)	\$482,688	\$0	\$0	0	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	<b>Total Non-recurring Other Adjustments</b>

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



# 19B – 656 Special School District Categorical Expenditures FY23, FY24, and FY25

For FY25 Recommended, the largest Expenditure Category is Personal Services, which makes up over 77 percent of Total Expenditures.

Other Charges contributes roughly 7.3 percent, which includes student transportation expenditures, funding for staff and services to other state agencies.

FY25 Recommended Expenditures



Categorical Expenditures	FY23 Actual	FY24 Enacted	FY24 EOB as of 12/01/23	FY25 Recommended	Difference FY24 EOB vs. FY25 REC
Salaries	\$15,226,207	\$17,962,388	\$17,962,388	\$18,118,977	\$156,589
Other Compensation	\$484,237	\$746,825	\$1,069,930	\$746,825	(\$323,105)
Related Benefits	\$9,432,036	\$12,020,297	\$12,049,160	\$11,684,682	(\$364,478)
<b>TOTAL PERSONAL SERVICES</b>	<b>\$25,142,481</b>	<b>\$30,729,510</b>	<b>\$31,081,478</b>	<b>\$30,550,484</b>	<b>(\$530,994)</b>
Travel	\$346,485	\$261,842	\$330,842	\$261,842	(\$69,000)
Operating Services	\$1,310,435	\$1,382,765	\$1,595,503	\$1,382,765	(\$212,738)
Supplies	\$1,119,999	\$825,367	\$1,337,317	\$825,118	(\$512,199)
<b>TOTAL OPERATING EXPENSES</b>	<b>\$2,776,919</b>	<b>\$2,469,974</b>	<b>\$3,263,662</b>	<b>\$2,469,725</b>	<b>(\$793,937)</b>
<b>PROFESSIONAL SERVICES</b>	<b>\$867,741</b>	<b>\$1,135,071</b>	<b>\$1,342,917</b>	<b>\$1,135,071</b>	<b>(\$207,846)</b>
Other Charges	\$1,403,135	\$1,906,335	\$2,253,010	\$1,606,635	(\$646,375)
Debt Service	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	1,151,021	1,308,483	1,308,483	1,282,331	(26,152)
<b>TOTAL OTHER CHARGES</b>	<b>2,554,156</b>	<b>3,214,818</b>	<b>3,561,493</b>	<b>2,888,966</b>	<b>(672,527)</b>
Acquisitions	344,410	\$0	1,331,850	1,252,408	(79,442)
Major Repairs	58,633	\$0	240,000	1,331,340	1,091,340
<b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>	<b>403,043</b>	<b>\$0</b>	<b>1,571,850</b>	<b>2,583,748</b>	<b>1,011,898</b>
<b>TOTAL EXPENDITURES</b>	<b>\$31,744,340</b>	<b>\$37,549,373</b>	<b>\$40,821,400</b>	<b>\$39,627,994</b>	<b>(\$1,193,406)</b>



## 19B – 656 Special School District FY25 Recommended Categorical Expenditures

### Administration and Shared Services

Professional Services: \$193,071  
\$100,000 Legal services provided by Adams and Reese LLP  
\$69,535 Medical services, assessments, and evaluations  
\$21,768 Management consultant services for updating procedural plans  
\$1,768 Legal consultant services for LSDVI students

Other Charges: \$1,403,230  
\$1,403,230 Travel In State (Student Transportation)

Interagency Transfers: \$1,261,919  
\$892,266 Office of Risk Management (ORM)  
\$180,319 Office of Technology Services (OTS)  
\$68,066 Legislative Auditor  
\$45,436 SRM Total  
\$26,525 Office of State Civil Service  
\$16,586 Office of State Uniform Payroll (OSUP)  
\$10,000 OTS Mail  
\$7,815 Office of State Procurement (OSP)  
\$6,960 OTS-SWE Mailbox  
\$4,296 LPAA GPS-OTS  
\$3,500 Department of Public Safety (DPS) - Fingerprints  
\$150 OTS Printing

Acquisitions: \$1,252,408  
\$500,000 HVAC Air Handler Units  
\$339,903 LSVI Dorm Furniture  
\$210,240 LSD Dorm Furniture  
\$150,232 LSD Dorm A/C Units  
\$52,033 Student Center Entrance Doors

Major Repairs: \$1,331,340  
\$1,331,340 Roof Repairs to the High School & Vocational Building



## 19B – 656 Special School District FY25 Recommended Categorical Expenditures

### Louisiana School for the Deaf

Professional Services: \$125,731  
\$84,953 Physical therapy and evaluations.  
\$30,778 School curriculum kits  
\$10,000 Sign language interpretation services

Other Charges: \$144,081  
\$144,081 Additional Funding for Staffing Needs

Interagency Transfers: \$4,644  
\$4,644 SWE Mailbox OTS

### Special Schools Programs

Professional Services: \$739,471  
\$349,307 Special Schools Programs outreach  
services to students for Pinecrest and  
LDH involving diagnostic assessments  
and evaluations.  
\$128,400 Professional development of coaching  
services  
\$120,064 Interpreting, translation, and  
translational services.  
\$78,000 Data aggregation and compliance  
assurance  
\$38,700 Speech and language pathology  
\$25,000 Therapy services and evaluations

Interagency Transfers: \$3,384  
\$3,384 SWE Mailbox OTS

### Louisiana School for the Visually Impaired

Professional Services: \$76,798  
\$30,598 School curriculum kits  
\$18,860 Occupational therapy assessments  
\$15,340 Medical services involving evaluations and assessments  
\$12,000 Interpreter and transliterating services

Other Charges: \$59,324  
\$59,324 Additional Funding for Staffing Needs

Interagency Transfers: \$12,384  
\$12,384 SWE Mailbox OTS





# 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	2022 Actual	2023 Actual	2024 Enacted	2025 Recommended
Salaries	\$15,864,439	\$15,226,207	\$17,962,388	\$18,118,977
Other Compensation	\$655,914	\$484,237	\$746,825	\$746,825
Related Benefits	\$9,909,811	\$9,432,036	\$12,020,297	\$11,684,682
<b>Total Personal Services</b>	<b>\$26,430,164</b>	<b>\$25,142,481</b>	<b>\$30,729,510</b>	<b>\$30,550,484</b>

Average T.O. Salary = \$50,896

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

2.

Related Benefits FY25 Recommended	Total Funding	%
Total Related Benefits	\$11,684,682	
UAL payments	\$3,609,099	31%
Retiree Health Benefits	\$3,329,772	
Remaining Benefits*	\$4,745,811	
Means of Finance	General Fund = 78%	Other = 22%

\* 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  
Note: The agency has 3 other charges positions that are not utilized.

Department Demographics	Total	%
<b>Gender</b>		
Female	232	75
Male	78	25
<b>Race/Ethnicity</b>		
White	186	60
Black	109	35
Other	6	2
Indian	2	1
Hawaiian/Pacific	0	0
Declined to State	6	2
<b>Eligible to Retire within 1 Year</b>	<b>59</b>	<b>19</b>



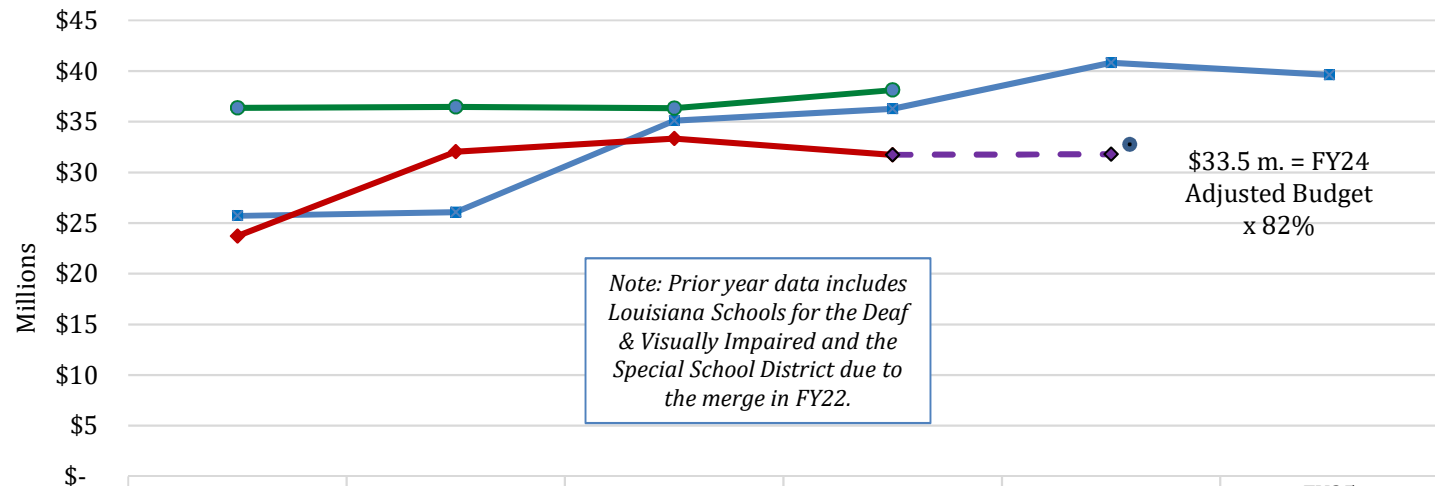
# 19B - 656 Special School District

## Enacted & FYE Budget vs. Actual Expenditures FY20 to FY23

**FYE Budget = "Fiscal Year End" Budget** includes all in-house and regular BA-7s through June 30 of the fiscal year. For FY24, it is as of January.

**FY24 Known Supplemental Needs:**  
\$0

**FY23 General Fund Reversions:**  
\$2,108,824



	FY20	FY21	FY22	FY23	FY24 thru Jan.	FY25 Recommended
Enacted Budget	\$25,714,259	\$26,087,796	\$35,104,327	\$36,292,163	\$40,821,400	\$39,627,997
FYE Budget	\$36,383,533	\$36,461,394	\$36,348,862	\$38,125,933		
Actual Expenditures	\$23,717,337	\$32,040,851	\$33,330,796	\$31,744,340		
Expenditure Trend				\$31,744,340	\$31,791,843	

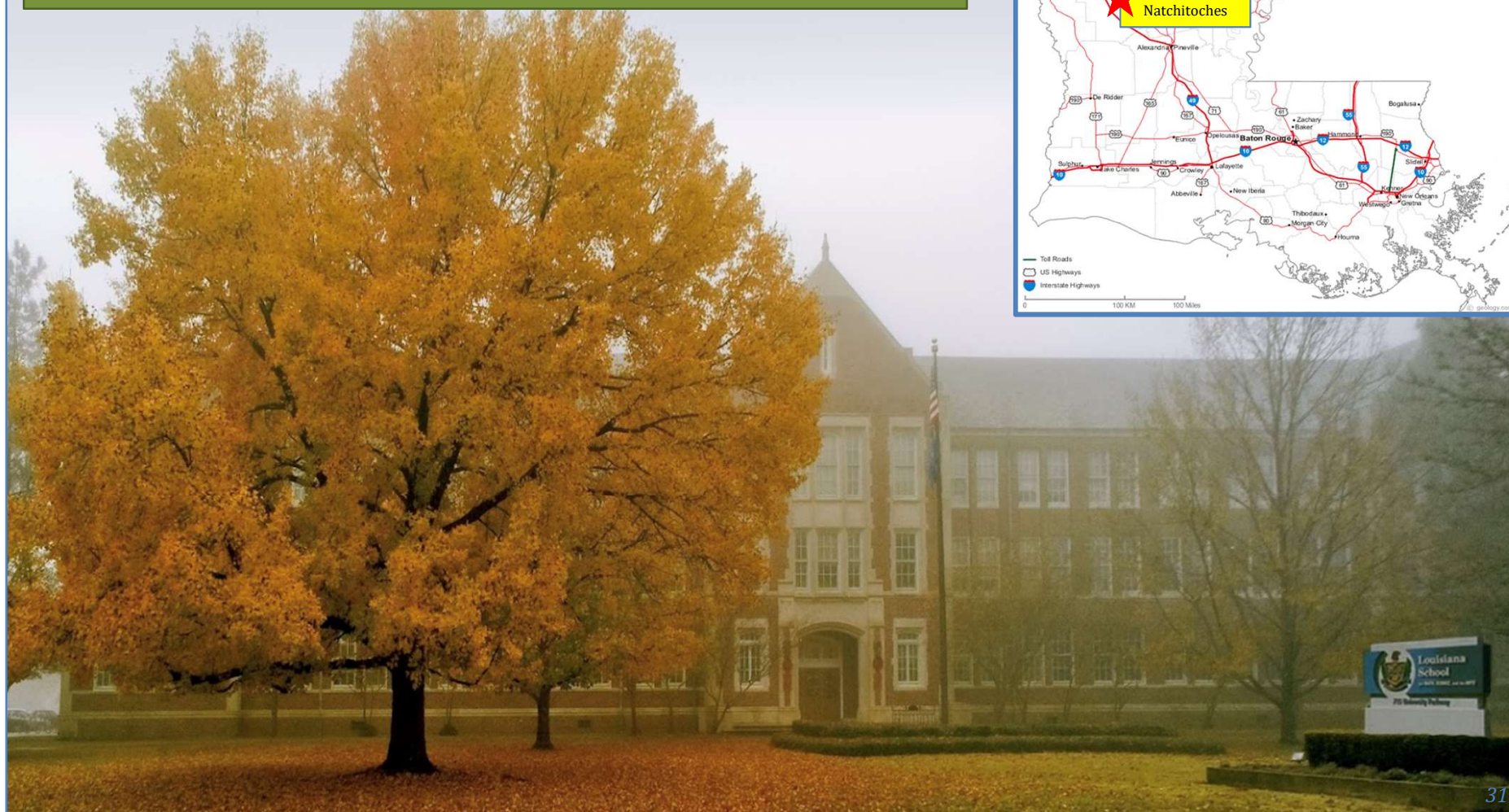
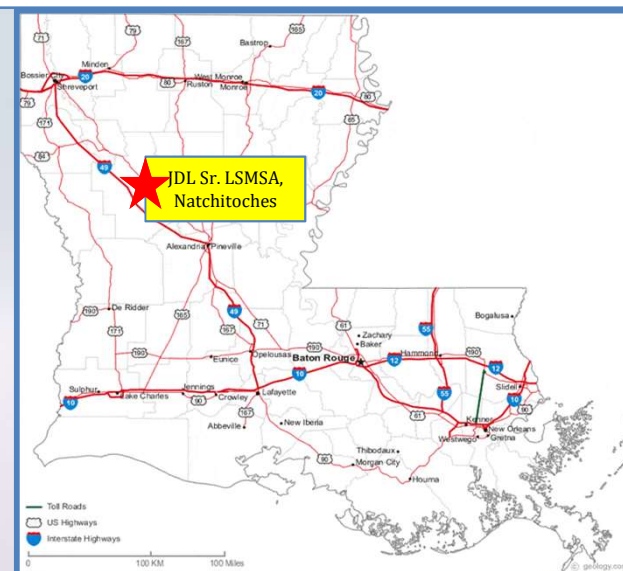
Monthly Budget Activity				
	FY24 Adjusted Budget	FY24 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
Jul-23	\$ 37,549,373	\$ 2,162,758	\$ 35,386,615	5.8%
Aug-23	\$ 39,175,595	\$ 4,753,607	\$ 34,421,988	12.1%
Sep-23	\$ 40,860,133	\$ 7,300,068	\$ 33,560,065	17.9%
Oct-23	\$ 40,821,400	\$ 9,857,011	\$ 30,964,389	24.1%
Nov-23	\$ 40,821,400	\$ 13,838,882	\$ 26,982,518	33.9%
Dec-23	\$ 40,821,400	\$ 16,426,426	\$ 24,394,974	40.2%
Jan-24	\$ 40,821,400	\$ 18,545,242	\$ 22,276,158	45.4%

Monthly Budget Activity				
	FY24 Adjusted Budget	FY24 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
<i>(Trend based on average monthly expenditures to date)</i>				
Feb-24	\$ 40,821,400	\$ 21,194,562	\$ 19,626,838	51.9%
Mar-24	\$ 40,821,400	\$ 23,843,883	\$ 16,977,517	58.4%
Apr-24	\$ 40,821,400	\$ 26,493,203	\$ 14,328,197	64.9%
May-24	\$ 40,821,400	\$ 29,142,523	\$ 11,678,877	71.4%
Jun-24	\$ 40,821,400	\$ 31,791,843	\$ 9,029,557	77.9%
Historical Year End Average				82.0%



# 19B - Special Schools and Commissions

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







# FY25 Executive Budget

## 19B-657 JDL Sr. La School for Math, Science, and the Arts

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



The JDL Sr. 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 Sr. LSMSA is a state-supported residential high school with competitive admissions for Louisiana's student in the 10-12<sup>th</sup> 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 281 students enrolled at LSMSA as of October 1, 2023.

**Louisiana Virtual School**

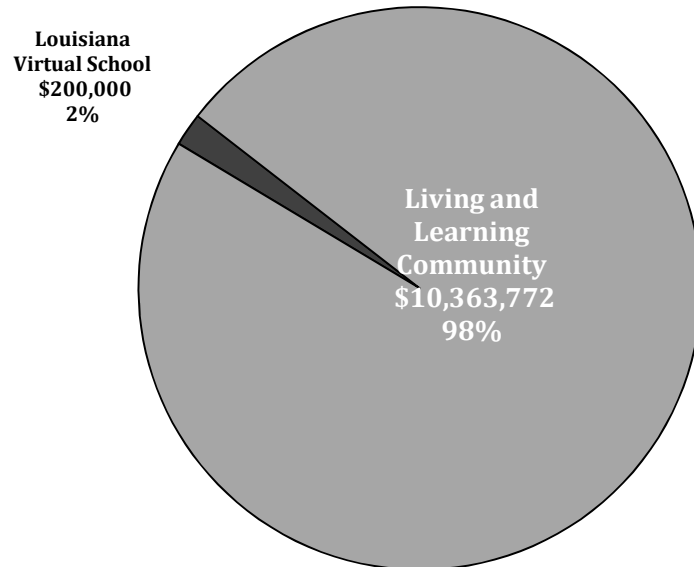
**Living and Learning Community**



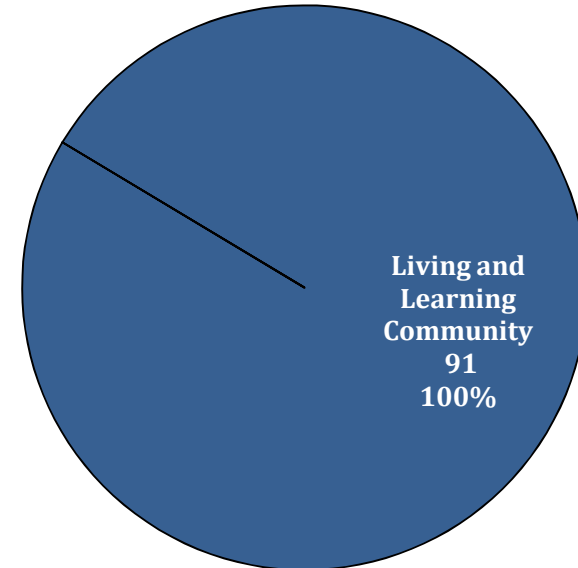
# 19B-657 JDL Sr. La School for Math, Science, and the Arts

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

FY25 Recommended Means of Finance by Program



FY25 Recommended Authorized T.O. by Program



Fiscal Year	2021 Actual	2022 Actual	2023 Actual	2024 EOB	2025 Rec.
SGF	\$5,494,293	\$6,148,602	\$6,994,526	\$6,302,110	\$6,747,103
IAT	\$3,046,075	\$3,221,531	\$2,947,665	\$6,585,753	\$3,087,004
FSGR	\$134,865	\$383,504	\$266,572	\$650,459	\$650,459
Stat Ded	\$0	\$77,809	\$71,386	\$80,432	\$79,206
Federal	\$0	\$0	\$0	\$0	\$0
<b>Total Budget</b>	<b>\$8,675,233</b>	<b>\$9,831,446</b>	<b>\$10,280,149</b>	<b>\$13,618,754</b>	<b>\$10,563,772</b>
T.O.	91	91	91	91	91
Other Charges	28	28	28	28	28
Students Count	327	317	296	N/A	N/A

Major Budget Adjustment(s):

Non-recurring IAT funding from DOE (\$1.2 m.), and acquisitions & major repairs (\$2.3 m.); increases funding for food services contract \$153,225.



# 19B-657 JDL Sr. La School for Math, Science, and the Arts

## Statewide Budget Adjustments Recommended for FY25

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$6,302,110	\$6,585,753	\$650,459	\$80,432	\$0	\$13,618,754	91	FY24 Existing Operating Budget as of 12-1-23
\$448,757	\$0	\$0	\$0	\$0	\$448,757	0	Acquisitions & Major Repairs
(\$89,617)	(\$61,527)	\$0	\$0	\$0	(\$151,144)	0	Attrition Adjustment
\$37	\$0	\$0	\$0	\$0	\$37	0	Civil Service Fees
\$15,177	\$1,895	\$0	\$0	\$0	\$17,072	0	Group Insurance Rate Adjustment for Active Employees
\$10,508	\$1,312	\$0	\$0	\$0	\$11,820	0	Group Insurance Rate Adjustment for Retirees
(\$399)	\$0	\$0	\$0	\$0	(\$399)	0	Legislative Auditor Fees
\$10,051	\$7,668	\$0	\$0	\$0	\$17,719	0	Market Rate Classified
\$0	(\$2,323,153)	\$0	\$0	\$0	(\$2,323,153)	0	Non-Recurring Acquisitions & Major Repairs
\$161	\$0	\$0	\$0	\$0	\$161	0	Office of State Procurement
(\$22,164)	\$0	\$0	\$0	\$0	(\$22,164)	0	Office of Technology Services (OTS)
(\$60,337)	(\$8,228)	\$0	\$0	\$0	(\$68,565)	0	Related Benefits Base Adjustment
(\$139,909)	(\$30,942)	\$0	\$0	\$0	(\$170,851)	0	Retirement Rate Adjustment
(\$8,838)	\$0	\$0	\$0	\$0	(\$8,838)	0	Risk Management
\$90,110	\$99,596	\$0	\$0	\$0	\$189,706	0	Salary Base Adjustment
(\$582)	\$0	\$0	\$0	\$0	(\$582)	0	State Treasury Fees
(\$261)	\$0	\$0	\$0	\$0	(\$261)	0	UPS Fees
\$252,694	(\$2,313,379)	\$0	\$0	\$0	(\$2,060,685)	0	Total Statewide Adjustments
\$0	(\$1,185,370)	\$0	\$0	\$0	(\$1,185,370)	0	Non-Recurring Other
\$192,299	\$0	\$0	(\$1,226)	\$0	\$191,073	0	Other Adjustments
\$6,747,103	\$3,087,004	\$650,459	\$79,206	\$0	\$10,563,772	91	Total FY25 Recommended Budget
\$444,993	(\$3,498,749)	\$0	(\$1,226)	\$0	(\$3,054,982)	0	Total Adjustments (Statewide and Agency-Specific)

Virtual School: FSGR derived directly from local school districts, charter and parochial schools, and private individuals for LSMSA Virtual School.

Living and Learning Community: FSGR derived directly from Transcript fees, computer use fees, science lab fees, and room and board charges.

Interagency Transfers derived from the Minimum Foundation Program (MFP) from the Louisiana Department of Education as part of a formula to equitably allocate funding for education to school districts

Statutory Dedications out of the Education Excellence Fund (R.S. 39:98.1.C)





# 19B-657 JDL Sr. La School for Math, Science, and the Arts

## Agency-Specific Budget Adjustments Recommended for FY25

Other Adjustments						
SGF (Direct)	IAT	FSGR	Stat Ded	Total	T.O.	Adjustment
\$0	\$0	\$0	(\$1,226)	(\$1,226)	0	Adjusts Statutory Dedications out of the Education Excellence Fund (EEF) based on the most recent Revenue Estimating Conference (REC) forecast.
\$153,225	\$0	\$0	\$0	\$153,225	0	Provides for increases in the food services contract largely due to the rising costs of food.
\$39,074	\$0	\$0	\$0	\$39,074	0	Provides for increases in utilities, which has been gradually rising over the last several years.
\$192,299	\$0	\$0	(\$1,226)	\$191,073	0	<b>Total Other Adjustments</b>
Non-Recurring Other						
SGF (Direct)	IAT	FSGR	Stat Ded	Total	T.O.	Adjustment
\$0	(\$1,185,370)	\$0	\$0	(\$1,185,370)	0	Removes Interagency Transfers authority that was provided to receive Elementary and Secondary School Emergency Relief (ESSER) funding from the Louisiana Department of Education.
\$0	(\$1,185,370)	\$0	\$0	(\$1,185,370)	0	<b>Total</b>

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



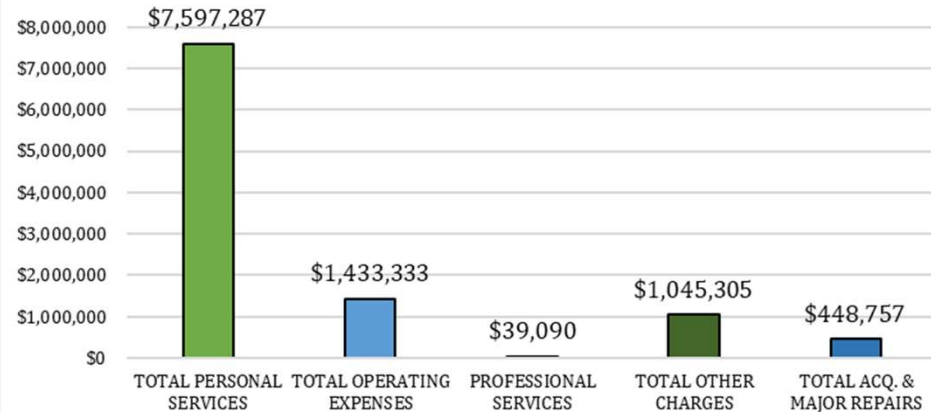
# 19B-657 JDL Sr. La School for Math, Science, and the Arts

## Categorical Expenditures FY23, FY24, and FY25

For FY25 Recommended, the largest Expenditure Category is Personal Services, which makes up over 72 percent of Total Expenditures.

Other Charges contributes roughly 9.8 percent, which includes summer program expenses, online education and textbook supplies, temporary employees etc.

### FY25 Recommended Expenditures



Categorical Expenditures	FY23 Actual	FY24 Enacted	FY24 EOB as of 12/01/23	FY25 Recommended	Difference FY24 EOB vs. FY25 REC
Salaries	\$5,372,472	\$5,356,087	\$5,356,087	\$5,448,340	\$92,253
Other Compensation	\$77,818	\$89,000	\$214,880	\$89,000	(\$125,880)
Related Benefits	\$2,335,591	\$2,306,443	\$2,571,554	\$2,059,947	(\$511,607)
<b>TOTAL PERSONAL SERVICES</b>	<b>\$7,785,881</b>	<b>\$7,751,530</b>	<b>\$8,142,521</b>	<b>\$7,597,287</b>	<b>(\$545,234)</b>
Travel	\$8,416	\$7,600	\$7,600	\$7,600	\$0
Operating Services	\$573,134	\$604,134	\$604,134	\$643,208	\$39,074
Supplies	\$527,548	\$629,300	\$958,893	\$782,525	(\$176,368)
<b>TOTAL OPERATING EXPENSES</b>	<b>\$1,109,098</b>	<b>\$1,241,034</b>	<b>\$1,570,627</b>	<b>\$1,433,333</b>	<b>(\$137,294)</b>
<b>PROFESSIONAL SERVICES</b>	<b>\$39,090</b>	<b>\$39,090</b>	<b>\$244,681</b>	<b>\$39,090</b>	<b>(\$205,591)</b>
Other Charges	\$272,912	\$614,918	\$874,113	\$613,692	(\$260,421)
Debt Service	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$358,410	\$463,659	\$463,659	\$431,613	(\$32,046)
<b>TOTAL OTHER CHARGES</b>	<b>\$631,322</b>	<b>\$1,078,577</b>	<b>\$1,337,772</b>	<b>\$1,045,305</b>	<b>(\$292,467)</b>
Acquisitions	479,422	\$0	\$1,763,432	\$363,757	(\$1,399,675)
Major Repairs	\$235,336	\$0	\$559,721	\$85,000	(\$474,721)
<b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>	<b>\$714,758</b>	<b>\$0</b>	<b>\$2,323,153</b>	<b>\$448,757</b>	<b>(\$1,874,396)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$10,280,149</b>	<b>\$10,110,231</b>	<b>\$13,618,754</b>	<b>\$10,563,772</b>	<b>(\$3,054,982)</b>



# 19B-657 JDL Sr. La School for Math, Science, and the Arts FY25 Recommended Categorical Expenditures

## Louisiana Virtual School

Other Charges: \$200,000  
\$180,000 Salaries – Fifteen (15) Authorized Other Charges positions  
\$30,000 Related Benefits  
\$20,000 Course Choice Provider to Service Virtual School

## Living and Learning Community

Professional Services: \$39,090  
\$39,090 Legal Services.

Other Charges: \$413,692  
\$240,165 The other charges budget expenses are for summer programming and other expenses  
\$69,819 Personnel cost for special projects  
\$63,708 Expenses are for education related needs and other campus operating services expenses  
\$40,000 Campus Educational online and textbook supplies and operational supply needs

Interagency Transfers: \$431,613  
\$301,623 Office of Risk Management (ORM)  
\$39,000 Northwestern State University (NSU): Security Costs  
\$29,914 Legislative Auditor  
\$24,830 Miscellaneous State Aid (DEQ, LPAA)  
\$24,457 Office of Technology Services (OTS)  
\$5,421 Office of State Uniform Payroll (OSUP)  
\$3,204 Office of State Civil Service  
\$1,704 Office of State Procurement (OSP)  
\$1,460 State Treasurer's Office



## 19B-657 JDL Sr. La School for Math, Science, and the Arts FY25 Recommended Categorical Expenditures

### Living and Learning Community

Acquisitions: \$363,757

\$108,000	Elevator Belts
\$75,000	Residential Hall Intercom System
\$75,000	Fire Alarm System
\$42,000	Integrated Intercom System
\$19,435	Gym Floor Coverings
\$13,759	Staff Office Furniture
\$12,000	Lawn Mower
\$9,563	Pressure washer
\$9,000	Cafeteria mullions

Major Repairs: \$85,000

\$35,000	Roof Blister repairs
\$30,000	Gym Dressing Room Ceiling
\$15,000	Dormitory showers repair
\$5,000	Science Building air compressor rebuild



# 19B-657 JDL Sr. La 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	2022 Actual	2023 Actual	2024 Enacted	2025 Recommended
Salaries	\$5,085,529	\$5,372,472	\$5,356,087	\$5,448,340
Other Compensation	\$89,000	\$77,818	\$89,000	\$89,000
Related Benefits	\$2,309,747	\$2,335,591	\$2,306,443	\$2,059,947
<b>Total Personal Services</b>	<b>\$7,484,276</b>	<b>\$7,785,881</b>	<b>\$7,751,530</b>	<b>\$7,597,287</b>

Average T.O. Salary = \$59,872

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

2.

Related Benefits FY25 Recommended	Total Funding	%
Total Related Benefits	\$2,089,947	
UAL payments	\$1,001,816	48%
Retiree Health Benefits	\$355,476	
Remaining Benefits*	\$732,655	
Means of Finance	General Fund =100 %	Other =0 %

\* 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  
\$30,000

Note: The agency has 28 other charges positions, not all are utilized.

Department Demographics	Total	%
<b>Gender</b>		
Female	60	58
Male	43	42
<b>Race/Ethnicity</b>		
White	83	81
Black	18	17
Other		
Indian	2	2
Hawaiian/Pacific		
Declined to State		
<b>Eligible to Retire within 1 Year</b>	<b>24</b>	<b>23</b>



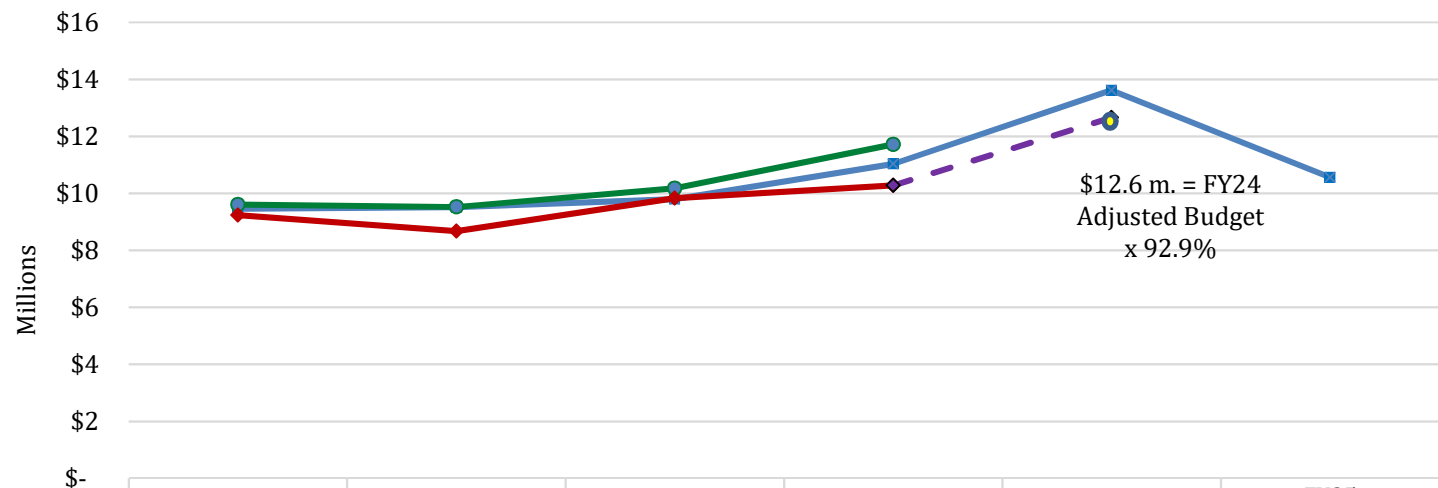
# 19B-657 JDL Sr. La School for Math, Science, and the Arts

## Enacted & FYE Budget vs. Actual Expenditures FY20 to FY23

**FYE Budget = "Fiscal Year End" Budget** includes all in-house and regular BA-7s through June 30 of the fiscal year. For FY24, it is as of January.

**FY24 Known  
Supplemental Needs:  
\$0**

**FY23 General Fund  
Reversions:  
\$250,515**



	FY20	FY21	FY22	FY23	FY24 thru Jan.	FY25 Recommended
Enacted Budget	\$9,465,815	\$9,524,128	\$9,800,590	\$11,036,569	\$13,618,754	\$10,563,772
FYE Budget	\$9,608,654	\$9,525,321	\$10,184,390	\$11,721,345		
Actual Expenditures	\$9,240,879	\$8,675,233	\$9,831,446	\$10,280,149		
Expenditure Trend				\$10,280,149	\$12,662,840	

Monthly Budget Activity				
	FY24 Adjusted Budget	FY24 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
Jul-23	\$ 10,110,231	\$ 819,633	\$ 9,290,598	8.1%
Aug-23	\$ 10,110,231	\$ 1,843,876	\$ 8,266,355	18.2%
Sep-23	\$ 13,618,754	\$ 2,679,946	\$ 10,938,808	19.7%
Oct-23	\$ 13,618,754	\$ 3,641,341	\$ 9,977,413	26.7%
Nov-23	\$ 13,618,754	\$ 5,203,823	\$ 8,414,931	38.2%
Dec-23	\$ 13,618,754	\$ 6,088,281	\$ 7,530,473	44.7%
Jan-24	\$ 13,618,754	\$ 7,386,657	\$ 6,232,097	54.2%

Monthly Budget Activity				
	FY24 Adjusted Budget	FY24 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
<i>(Trend based on average monthly expenditures to date)</i>				
Feb-24	\$ 13,618,754	\$ 8,441,893	\$ 5,176,861	62.0%
Mar-24	\$ 13,618,754	\$ 9,497,130	\$ 4,121,624	69.7%
Apr-24	\$ 13,618,754	\$ 10,552,367	\$ 3,066,387	77.5%
May-24	\$ 13,618,754	\$ 11,607,603	\$ 2,011,151	85.2%
Jun-24	\$ 13,618,754	\$ 12,662,840	\$ 955,914	93.0%
Historical Year End Average				92.9%





## FY25 Executive Budget 19B-658 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.

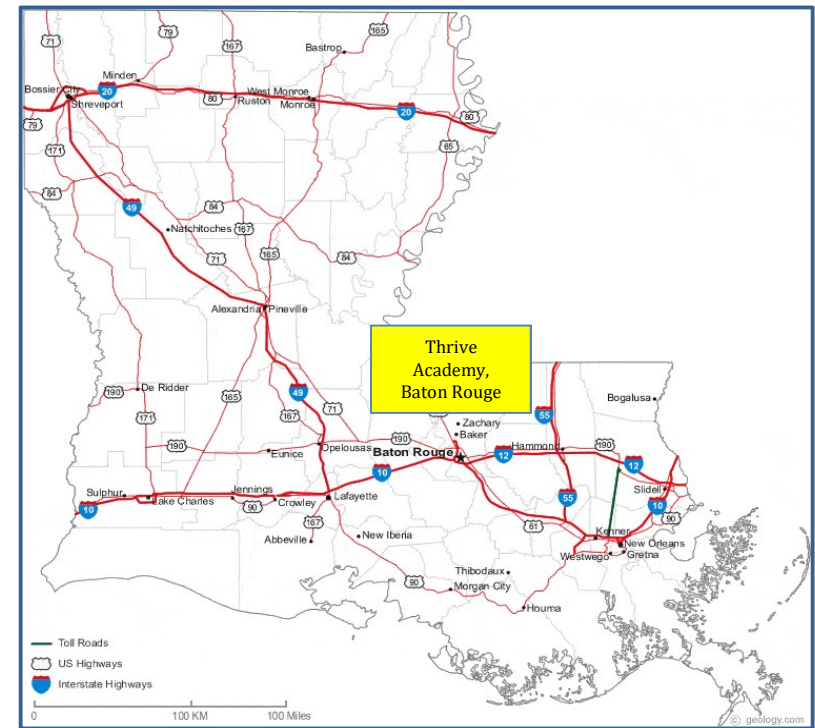
The Academy began as a charter school in East Baton Rouge Parish and accepts applications for grades 6 through 12. As of October 1, 2023, there were 178 students at Thrive Academy.



# 19B - Special Schools and Commissions

In 2021-2022, Thrive Academy achieved a “C” ranking with a 13.4 point growth from the 2019 performance score of 53.6. This marks the first time Thrive is ranked a “C” school since becoming a middle and high school. In 2022-2023, Thrive progressed in the “C” ranking with a performance score of 67 and achieved an “A” ranking for the 2023 K8 & High School Progress Index.

## 19B-658 Thrive Academy

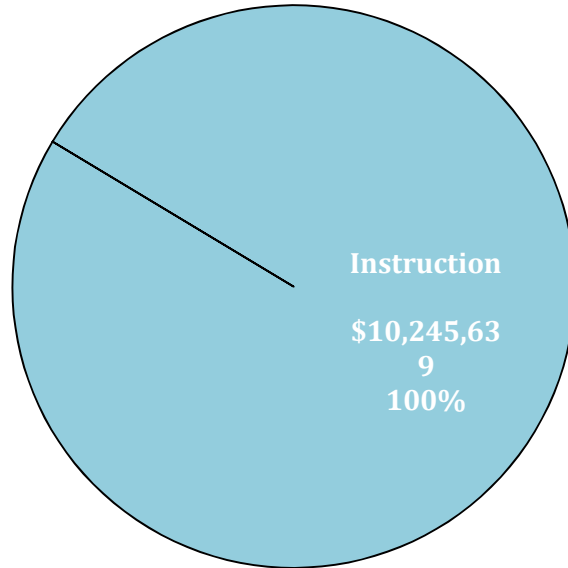




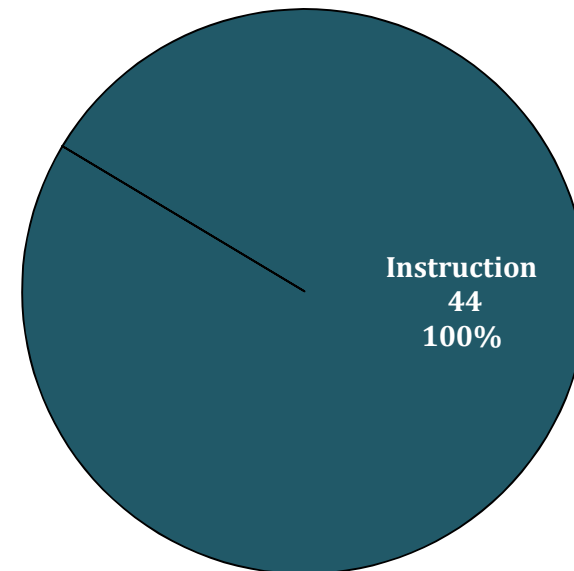
## Schedule 19B-658 — Thrive Academy

### Means of Finance History, Positions, and Student Count

FY25 Recommended Means of Finance by Program



FY25 Recommended Authorized T.O. by Program



Fiscal Year	2021 Actual	2022 Actual	2023 Actual	2024 EOB	2025 Rec.
SGF	\$4,996,768	\$5,300,013	\$7,591,411	\$7,421,057	\$7,950,562
IAT	\$2,065,205	\$2,660,597	\$2,219,154	\$2,307,413	\$2,217,413
FSGR	\$0	\$0	\$0	\$0	\$0
Stat Ded	\$78,843	\$78,455	\$78,181	\$78,319	\$77,664
Federal	\$0	\$0	\$0	\$0	\$0
<b>Total Budget</b>	<b>\$7,140,816</b>	<b>\$8,039,065</b>	<b>\$9,888,746</b>	<b>\$9,806,789</b>	<b>\$10,245,639</b>
T.O.	37	38	44	44	44
NON-T.O. FTE	12	12	12	12	12
Student Count	180	180	167	N/A	N/A

#### Major Budget Adjustment(s):

Increases funding of \$235,172 for adequate staffing of residential mentors, \$111,900 for the building lease, \$180,020 for a transportation contract, and \$76,370 for utility, supplies and a janitorial contract.





# Schedule 19B-658 Thrive Academy

## Statewide Budget Adjustments Recommended for FY25

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$7,421,057	\$2,307,413	\$0	\$78,319	\$0	\$9,806,789	44	<b>FY24 Existing Operating Budget as of 12-1-23</b>
(\$139)	\$0	\$0	\$0	\$0	(\$139)	0	Civil Service Fees
\$9,723	\$0	\$0	\$0	\$0	\$9,723	0	Group Insurance Rate Adjustment for Active Employees
\$5,846	\$0	\$0	\$0	\$0	\$5,846	0	Legislative Auditor Fees
\$5,586	\$0	\$0	\$0	\$0	\$5,586	0	Market Rate Classified
\$0	(\$90,000)	\$0	\$0	\$0	(\$90,000)	0	Non-Recurring Acquisitions & Major Repairs
\$925	\$0	\$0	\$0	\$0	\$925	0	Office of State Procurement
(\$22,177)	\$0	\$0	\$0	\$0	(\$22,177)	0	Office of Technology Services (OTS)
(\$35,407)	\$0	\$0	\$0	\$0	(\$35,407)	0	Related Benefits Base Adjustment
(\$97,279)	\$0	\$0	\$0	\$0	(\$97,279)	0	Retirement Rate Adjustment
(\$3,280)	\$0	\$0	\$0	\$0	(\$3,280)	0	Risk Management
\$62,529	\$0	\$0	\$0	\$0	\$62,529	0	Salary Base Adjustment
(\$73,673)	(\$90,000)	\$0	\$0	\$0	(\$163,673)	0	<b>Total Statewide Adjustments</b>
\$368,290	\$0	\$0	(\$655)	\$0	\$367,635	0	Other Adjustments
\$235,172	\$0	\$0	\$0	\$0	\$235,172	0	Workload Adjustments
<b>\$7,950,846</b>	<b>\$2,217,413</b>	<b>\$0</b>	<b>\$77,664</b>	<b>\$0</b>	<b>\$10,245,923</b>	<b>44</b>	<b>Total FY25 Recommended Budget</b>
\$529,789	(\$90,000)	\$0	(\$655)	\$0	\$439,134	0	<i>Total Adjustments (Statewide and Agency-Specific)</i>

### Interagency Transfers derived from:

- Minimum Foundation Program (MFP) from the Louisiana Department of Education as part of a formula to equitably allocate funding for education to school districts (R.S. 17:1976.B)
- Title XIX reimbursements for approved services for eligible students from the Louisiana Department of Health
- U.S. Department of Agriculture's National School Lunch Program and Child and Adult Care Food Program via Federal Funds from Subgrantee Assistance
- Individuals with Disabilities Education Act (IDEA) funds from the Louisiana Department of Education

### Statutory Dedications out of the Education Excellence Fund (R.S. 39:98.1.C)



# 19B-658 Thrive Academy

## Agency-Specific Budget Adjustments Recommended for FY25

### Other Adjustments

SGF (Direct)	IAT	FSGR	Stat Ded	FED	Total	T.O.	Adjustment
\$0	\$0	\$0	(\$655)	\$0	(\$655)	0	Adjusts Statutory Dedications out of the Education Excellence Fund (EEF) based on the most recent Revenue Estimating Conference (REC) forecast.
\$111,900	\$0	\$0	\$0	\$0	\$111,900	0	Provides for increase in the school's leasing agreements, which contains an annual growth in rent for both the dormitory and academic buildings.
\$76,370	\$0	\$0	\$0	\$0	\$76,370	0	Provides for increases in the school's utility costs, supplies, and janitorial contract.
\$180,020	\$0	\$0	\$0	\$0	\$180,020	0	Provides for the increased costs of running routes in the school's transportation contract.
\$0	\$0	\$0	\$0	\$0	\$0	0	Provides for three (3) new administrative authorized positions, which includes a Dean of Students, an Admissions Director, and a Registrar/Data Manager.
<b>\$368,290</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$368,290</b>	<b>0</b>	<b>Total Other Adjustments</b>

### Workload Adjustments

SGF (Direct)	IAT	FSGR	Stat Ded	FED	Total	T.O.	Adjustment
\$235,172	\$0	\$0	\$0	\$0	\$235,172	0	Provides for adequate staffing of residential mentors during all hours of the day and night while students are on campus.
<b>\$235,172</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$235,172</b>	<b>0</b>	<b>Total Workload Adjustments</b>

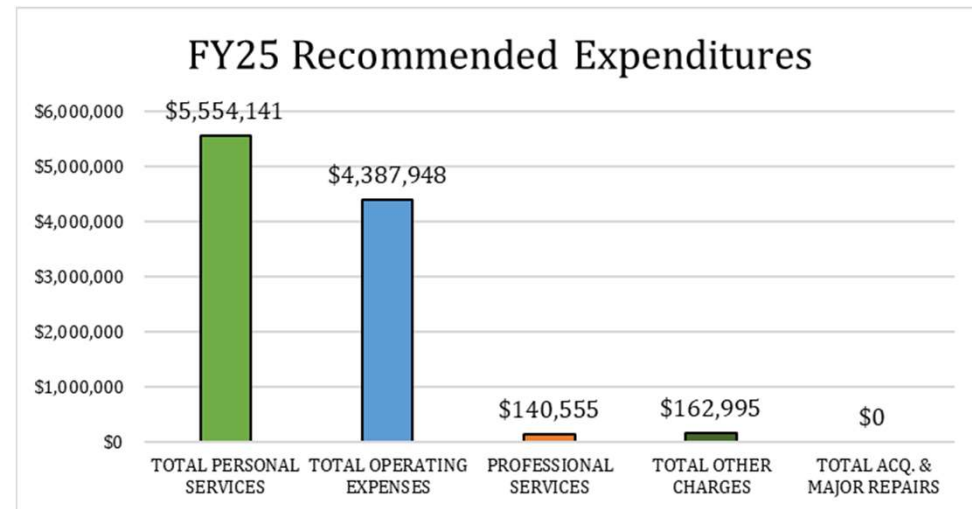


# 19B – 658 Thrive Academy

## Categorical Expenditures FY23, FY24, and FY25

For FY25 Recommended, the largest Expenditure Category is Personal Services, which makes up over 54 percent of Total Expenditures.

The second largest Expenditure Category is Operating Expenses which contributes 42.8 percent.



Categorical Expenditures	FY23 Actual	FY24 Enacted	FY24 EOB as of 12/01/23	FY25 Recommended	Difference FY24 EOB vs. FY25 REC
Salaries	\$2,997,336	\$2,905,923	\$2,905,923	\$2,972,553	\$66,630
Other Compensation	\$1,171,017	\$1,068,950	\$1,068,950	\$1,139,410	\$70,460
Related Benefits	\$1,230,497	\$1,399,599	\$1,399,599	\$1,442,178	\$42,579
<b>TOTAL PERSONAL SERVICES</b>	<b>\$5,398,850</b>	<b>\$5,374,472</b>	<b>\$5,374,472</b>	<b>\$5,554,141</b>	<b>\$179,669</b>
Travel	\$0	\$0	\$0	\$0	\$0
Operating Services	\$3,649,161	\$3,498,080	\$3,498,080	\$3,838,092	\$340,012
Supplies	\$534,727	\$521,578	\$521,578	\$549,856	\$28,278
<b>TOTAL OPERATING EXPENSES</b>	<b>\$4,183,888</b>	<b>\$4,019,658</b>	<b>\$4,019,658</b>	<b>\$4,387,948</b>	<b>\$368,290</b>
<b>PROFESSIONAL SERVICES</b>	<b>\$139,648</b>	<b>\$140,555</b>	<b>\$140,555</b>	<b>\$140,555</b>	<b>\$0</b>
Other Charges	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$123,567	\$182,104	\$182,104	\$162,995	(\$19,109)
<b>TOTAL OTHER CHARGES</b>	<b>\$123,567</b>	<b>\$182,104</b>	<b>\$182,104</b>	<b>\$162,995</b>	<b>(\$19,109)</b>
Acquisitions	\$42,793	\$0	\$90,000	\$0	(\$90,000)
Major Repairs	\$0	\$0	\$0	\$0	\$0
<b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>	<b>\$42,793</b>	<b>\$0</b>	<b>\$90,000</b>	<b>\$0</b>	<b>(\$90,000)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$9,888,746</b>	<b>\$9,716,789</b>	<b>\$9,806,789</b>	<b>\$10,245,639</b>	<b>\$438,850</b>





# 19B-658 Thrive Academy

## FY25 Recommended Categorical Expenditures

### Instruction Program

Professional Services: \$140,555

\$91,898 Student extracurricular activities and classes

\$33,357 Professional Development for teacher and staff training

\$15,300 Legal Services

Interagency Transfers: \$162,995

\$68,909 Office of Risk Management (ORM)

\$44,941 Legislative Auditor

\$40,989 Office of Technology Services (OTS)

\$4,418 Office of State Uniform Payroll (OSUP)

\$2,910 Office of State Procurement (OSP)

\$828 Office of State Civil Service



# 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	2022 Actual	2023 Actual	2024 Enacted	2025 Recommended
Salaries	\$2,743,479	\$2,997,336	\$2,905,923	\$2,972,553
Other Compensation	\$1,069,257	\$1,171,017	\$1,068,950	\$1,139,410
Related Benefits	\$1,137,050	\$1,230,497	\$1,399,599	\$1,442,178
<b>Total Personal Services</b>	<b>\$4,949,785</b>	<b>\$5,398,850</b>	<b>\$5,474,472</b>	<b>\$5,554,141</b>

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

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

2.

Related Benefits FY25 Recommended	Total Funding	%
Total Related Benefits	\$1,442,178	
UAL payments	\$581,321	40%
Retiree Health Benefits	\$0	
Remaining Benefits*	\$860,857	
Means of Finance	General Fund =75 %	Other =25%

*\* 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.*

No Other Charges Positions

Department Demographics	Total	%
<b>Gender</b>		
Female	49	57
Male	37	43
<b>Race/Ethnicity</b>		
White	7	8
Black	79	92
Other		
Indian		
Hawaiian/Pacific		
Declined to State		
<b>Eligible to Retire within 1 Year</b>	<b>0</b>	<b>0</b>



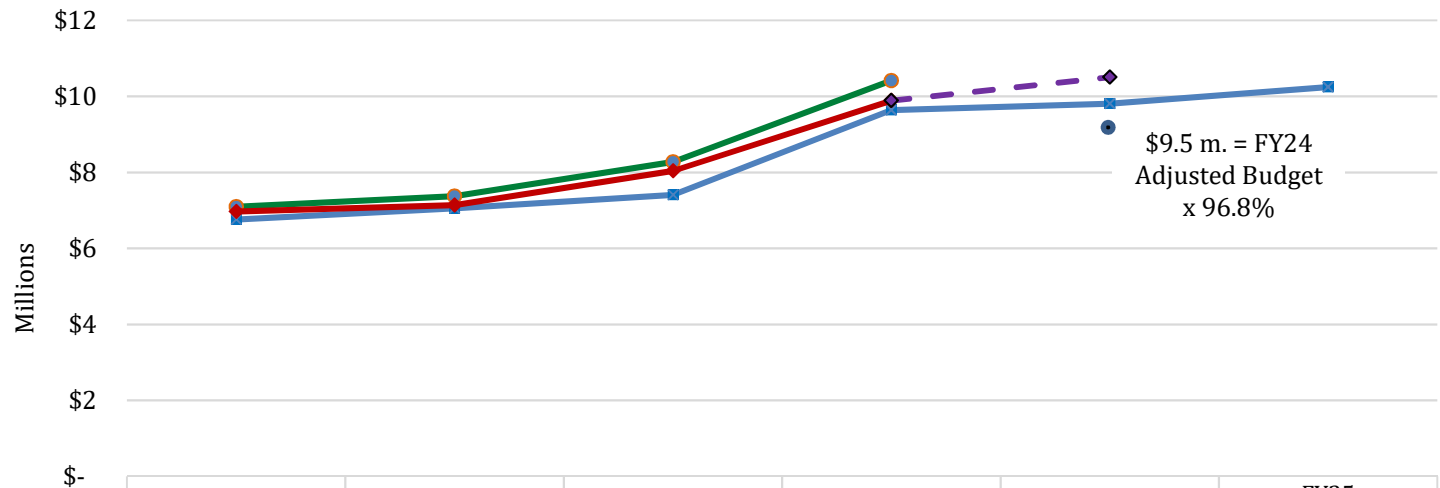
# 19B-658 Thrive Academy

## Enacted & FYE Budget vs. Actual Expenditures FY20 to FY23

**FYE Budget = "Fiscal Year End" Budget** includes all in-house and regular BA-7s through June 30 of the fiscal year. For FY24, it is as of January.

**FY24 Known Supplemental Needs:**  
\$0

**FY23 General Fund Reversions:**  
\$2



	FY20	FY21	FY22	FY23	FY24 thru Jan.	FY25 Recommended
Enacted Budget	\$6,760,567	\$7,056,577	\$7,411,914	\$9,637,046	\$9,806,789	\$10,245,639
FYE Budget	\$7,099,630	\$7,376,068	\$8,273,326	\$10,416,971		
Actual Expenditures	\$6,973,400	\$7,140,816	\$8,039,065	\$9,888,746		
Expenditure Trend				\$9,888,746	\$10,504,316	

Monthly Budget Activity				
	FY24 Adjusted Budget	FY24 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
Jul-23	\$ 9,716,789	\$ 855,440	\$ 8,861,349	8.8%
Aug-23	\$ 9,716,789	\$ 1,627,848	\$ 8,088,941	16.8%
Sep-23	\$ 9,716,789	\$ 2,466,226	\$ 7,250,563	25.4%
Oct-23	\$ 9,806,789	\$ 3,326,799	\$ 6,479,990	33.9%
Nov-23	\$ 9,806,789	\$ 4,392,376	\$ 5,414,413	44.8%
Dec-23	\$ 9,806,789	\$ 5,400,067	\$ 4,406,722	55.1%
Jan-24	\$ 9,806,789	\$ 6,127,518	\$ 3,679,271	62.5%

Monthly Budget Activity				
	FY24 Adjusted Budget	FY24 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
<i>(Trend based on average monthly expenditures to date)</i>				
Feb-24	\$ 9,806,789	\$ 7,002,878	\$ 2,803,911	71.4%
Mar-24	\$ 9,806,789	\$ 7,878,237	\$ 1,928,552	80.3%
Apr-24	\$ 9,806,789	\$ 8,753,597	\$ 1,053,192	89.3%
May-24	\$ 9,806,789	\$ 9,628,957	\$ 177,832	98.2%
Jun-24	\$ 9,806,789	\$ 10,504,316	\$ (697,527)	107.1%

Historical Year End Average

96.8%



## 19B-659 École Pointe-au-Chien

École Pointe-au-Chien was authorized by Act 454 of the 2022 Regular Session of the Louisiana State Legislature to provide a French immersion education program for the students in grades prekindergarten through four. The school shall be located in Terrebonne Parish. The agency became effective on July 1, 2023. It has one program- Instruction. As of October 1, 2023, the school serves 9 students from K to 1<sup>st</sup> grade. It plans to add Pre-K and 2<sup>nd</sup> grade for 2024-25 and then a new grade each year annually thereafter to eventually include Pre-K through 5<sup>th</sup> grade.





# 19B-659 École Pointe-au-Chien

## Statewide Budget Adjustments Recommended for FY25

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$500,000	\$325,750	\$1,000,000	\$0	\$0	\$1,825,750	8	FY24 Existing Operating Budget as of 12-1-23
\$149,062	\$0	\$0	\$0	\$0	\$149,062	0	Office of Technology Services (OTS)
\$10,450	\$0	\$0	\$0	\$0	\$10,450	0	Related Benefits Base Adjustment
(\$5,355)	\$0	\$0	\$0	\$0	(\$5,355)	0	Retirement Rate Adjustment
\$36,102	\$0	\$0	\$0	\$0	\$36,102	0	Salary Base Adjustment
\$190,259	\$0	\$0	\$0	\$0	\$190,259	0	Total Statewide Adjustments
\$0	\$0	(\$300,000)	\$0	\$0	(\$300,000)	0	Other Adjustments
\$392,923	\$0	\$0	\$0	\$0	\$392,923	5	Workload Adjustments
\$1,083,182	\$325,750	\$700,000	\$0	\$0	\$2,108,932	13	Total FY25 Recommended Budget
\$583,182	\$0	(\$300,000)	\$0	\$0	\$283,182	5	Total Adjustments (Statewide and Agency-Specific)

**Interagency Transfers** derived from the Minimum Foundation Program (MFP) from the Louisiana Department of Education as part of a formula to equitably allocate funding for education to school districts (R.S. 17:1968.1B).

**Fees and Self-generated Revenues** derived from a donation via the agency foundation.



# 19B-659 École Pointe-au-Chien

## Agency-Specific Budget Adjustments Recommended for FY25

Other Adjustments							
SGF (Direct)	IAT	FSGR	Stat Ded	FED	Total	T.O.	Adjustment
\$0	\$0	(\$300,000)	\$0	\$0	(\$300,000)	0	Reduces the school's Fees and Self-generated Revenue authority in order to correctly align with the anticipated receipts. These funds are from the École Pointe-au-Chien Foundation, which provides support to the school's growth and operations.
\$0	\$0	(\$300,000)	\$0	\$0	(\$300,000)	0	<b>Total Other Adjustments</b>
Workload Adjustments							
SGF (Direct)	IAT	FSGR	Stat Ded	FED	Total	T.O.	Adjustment
\$73,698	\$0	\$0	\$0	\$0	\$73,698	1	Provides for an additional French instructor at the school to assist with the school's growing student population.
\$160,268	\$0	\$0	\$0	\$0	\$160,268	2	Provides for teachers in the prekindergarten and second grade classrooms that will begin in the 2024 - 2025 academic school year. École Pointe-au-Chien was created as a French immersion school for grades prekindergarten through fourth, but has only opened kindergarten and first grades thus far.
\$15,822	\$0	\$0	\$0	\$0	\$15,822	0	Provides for the operating services of the school, including utilities, telecommunications, and a security system subscription.
\$25,600	\$0	\$0	\$0	\$0	\$25,600	0	Provides for the professional services contracts, including a school counselor, a speech therapist, an occupational therapist, and other special education services.
\$23,900	\$0	\$0	\$0	\$0	\$23,900	0	Provides for the supplies of the school, including the fuel of the school bus and general office supplies.
\$93,635	\$0	\$0	\$0	\$0	\$93,635	2	Provides for two (2) administrative positions in the school's front office to assist in the managing of the school, including a secretary and a paraprofessional.
\$392,923	\$0	\$0	\$0	\$0	\$392,923	5	<b>Total Workload Adjustments</b>

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



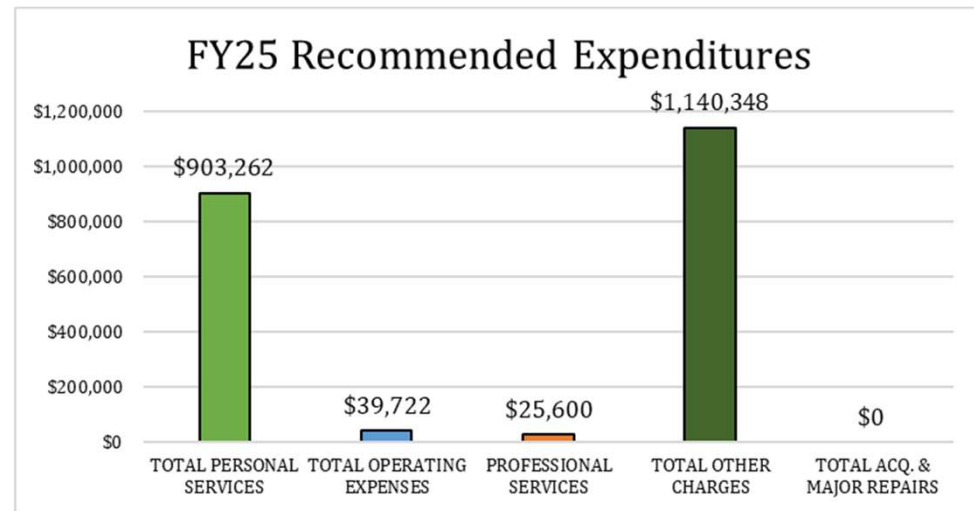


# 19B-659 École Pointe-au-Chien

## Categorical Expenditures FY23, FY24, and FY25

For FY25 Recommended, the largest Expenditure Category is Other Charges, which makes up over 47 percent of Total Expenditures. Most of the funding will be used for two new grades beginning in August 2024.

The second largest Expenditure Category is Personal Services which contributes 43 percent.



Categorical Expenditures	FY23 Actual	FY24 Enacted	FY24 EOB as of 12/01/23	FY25 Recommended	Difference FY24 EOB vs. FY25 REC
Salaries	\$0	\$419,000	\$419,000	\$674,102	\$255,102
Other Compensation	\$0	\$0	\$0	\$0	\$0
Related Benefits	\$0	\$101,001	\$101,001	\$229,160	\$128,159
<b>TOTAL PERSONAL SERVICES</b>	<b>\$0</b>	<b>\$520,001</b>	<b>\$520,001</b>	<b>\$903,262</b>	<b>\$383,261</b>
Travel	\$0	\$0	\$0	\$0	\$0
Operating Services	\$0	\$0	\$0	\$15,822	\$15,822
Supplies	\$0	\$0	\$0	\$23,900	\$23,900
<b>TOTAL OPERATING EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$39,722</b>	<b>\$39,722</b>
<b>PROFESSIONAL SERVICES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$25,600</b>	<b>\$25,600</b>
Other Charges	\$0	\$1,305,749	\$1,305,749	\$991,286	(\$314,463)
Debt Service	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$0	\$0	\$0	\$149,062	\$149,062
<b>TOTAL OTHER CHARGES</b>	<b>\$0</b>	<b>\$1,305,749</b>	<b>\$1,305,749</b>	<b>\$1,140,348</b>	<b>(\$165,401)</b>
Acquisitions	\$0	\$0	\$0	\$0	\$0
Major Repairs	\$0	\$0	\$0	\$0	\$0
<b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$1,825,750</b>	<b>\$1,825,750</b>	<b>\$2,108,932</b>	<b>\$283,182</b>



## 19B-659 École Pointe-au-Chien FY25 Recommended Categorical Expenditures

### Instruction

Professional Services: \$25,600  
\$7,200 Speech therapist services  
\$7,200 Special Education services  
\$5,400 Counselor services  
\$3,600 Occupational therapist services  
\$2,200 EdGear (Virtual Campus)

Other Charges: \$991,286  
\$991,286 Initial Operating Costs

Interagency Transfers: \$149,062  
\$149,062 Office of Technology Services (OTS)



# 19B-659 École Pointe-au-Chien

## 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	2022 Actual	2023 Actual	2024 Enacted	2025 Recommended
Salaries	\$0	\$0	\$419,000	\$674,102
Other Compensation	\$0	\$0	\$0	\$0
Related Benefits	\$0	\$0	\$101,001	\$229,160
<b>Total Personal Services</b>	<b>\$0</b>	<b>\$0</b>	<b>\$520,001</b>	<b>\$903,262</b>

Average T.O. Salary = \$51,854

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

2.

Related Benefits FY25 Recommended	Total Funding	%
Total Related Benefits	\$229,160	
UAL payments	\$59,453	26%
Retiree Health Benefits	\$0	
Remaining Benefits*	\$169,707	
Means of Finance	General Fund =90 %	Other =10%

*\* 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.*

No Other Charges Positions

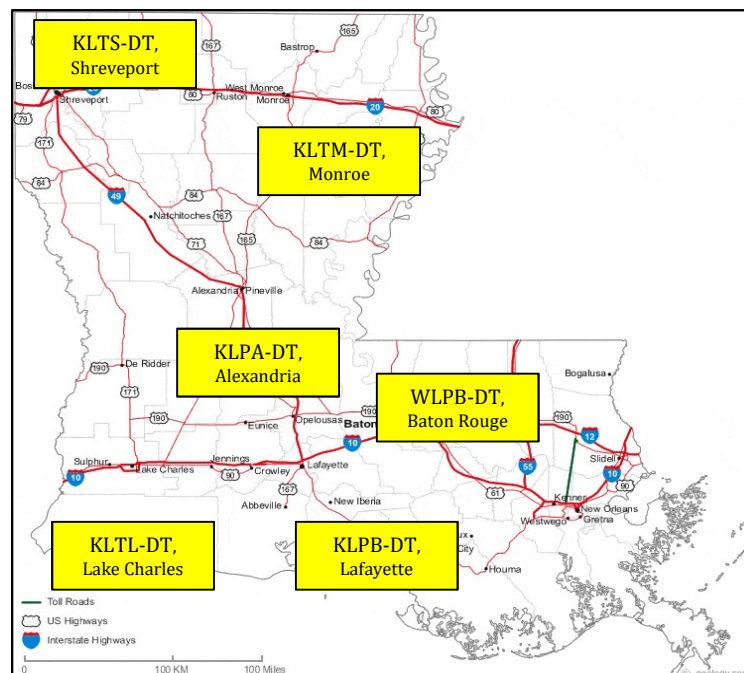
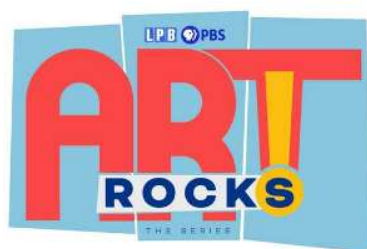
Department Demographics	Total	%
<b>Gender</b>		
Female	5	83
Male	1	17
<b>Race/Ethnicity</b>		
White	4	67
Black	2	33
Other		
Indian		
Hawaiian/Pacific		
Declined to State		
<b>Eligible to Retire within 1 Year</b>	<b>0</b>	<b>0</b>



# 19B Special Schools and Commissions

19B-662

Louisiana Educational  
Television Authority





# FY25 Executive Budget

## 19B-662 La. Educational Television Authority



- Easily check the most up to date schedules for LPB, LPB Kids, and LPB Create
- View exclusive on-demand video
- Watch or listen to your favorite LPB and PBS programs anytime, anywhere
- Access your exclusive member benefit Passport content
- Watch or listen whether you are in Louisiana or abroad
- Get notifications of programming and special events
- Easily browse and watch video archives

Established through Act 13 of the 1971 Legislative Session, the Louisiana Educational Television Authority provides broadcast programming for education, information, and entertainment.

Since 1973, Louisiana Public Broadcasting has produced a wide range of programs documenting the history, culture, politics, and issues of Louisiana.

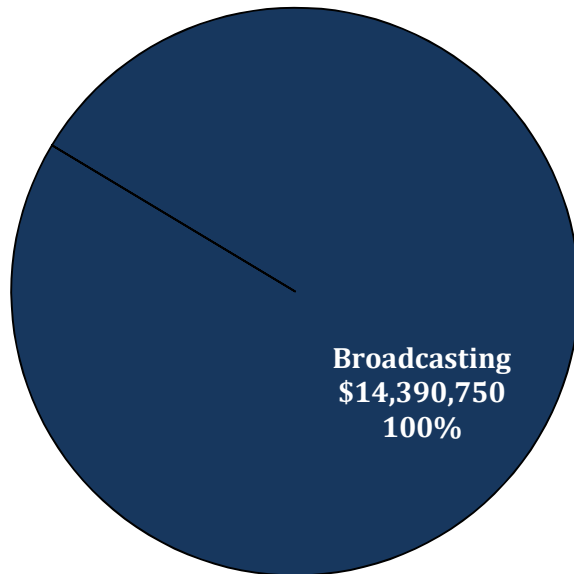




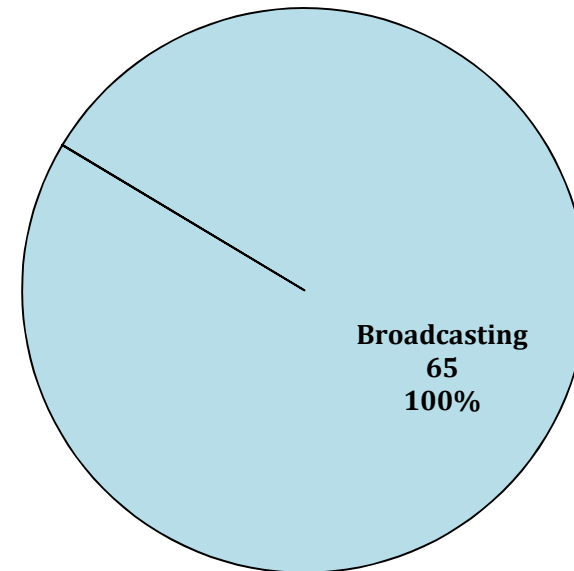
# 19B-662 La. Educational Television Authority

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

FY25 Recommended Means of Finance by Program



FY25 Recommended Authorized T.O. by Program



Fiscal Year	2021 Actual	2022 Actual	2023 Actual	2024 EOB	2025 Rec.
SGF	\$6,724,328	\$7,995,763	\$10,261,458	\$11,653,071	\$10,254,184
IAT	\$162,335	\$241,583	\$152,511	\$315,917	\$315,917
FSGR	\$1,565,560	\$1,826,479	\$2,256,483	\$2,344,201	\$2,344,201
Stat Ded	\$75,000	\$75,000	\$75,000	\$975,000	\$1,476,448
Federal	\$0	\$0	\$0	\$0	\$0
<b>Total Budget</b>	<b>\$8,527,223</b>	<b>\$10,138,825</b>	<b>\$12,745,452</b>	<b>\$15,288,189</b>	<b>\$14,390,750</b>
T.O.	66	66	65	65	65

### Major Budget Adjustments:

Increases funding of \$323,000 for operation expenses on utilities, building maintenance, \$501,448 for the Imagination Library of Louisiana program. Decrease funding of **(\$1.7m)** for statewide adjustments.





# 19B-662 La. Educational Television Authority Statewide Budget Adjustments Recommended for FY25

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$11,653,071	\$315,917	\$2,344,201	\$975,000	\$0	\$15,288,189	65	FY24 Existing Operating Budget as of 12-1-23
\$3,436,738	\$0	\$0	\$0	\$0	\$3,436,738	0	Acquisitions & Major Repairs
(\$168,987)	(\$2,823)	(\$26,568)	\$0	\$0	(\$198,378)	0	Attrition Adjustment
\$684	\$0	\$0	\$0	\$0	\$684	0	Civil Service Fees
\$14,478	\$533	\$4,191	\$0	\$0	\$19,202	0	Group Insurance Rate Adjustment for Active Employees
\$11,282	\$415	\$3,266	\$0	\$0	\$14,963	0	Group Insurance Rate Adjustment for Retirees
\$77,882	\$3,189	\$26,377	\$0	\$0	\$107,448	0	Market Rate Classified
(\$400,000)	\$0	\$0	\$0	\$0	(\$400,000)	0	Non-Recurring Acquisitions & Major Repairs
(\$3,400,119)	\$0	\$0	\$0	\$0	(\$3,400,119)	0	Non-recurring Carryforwards
(\$1,325,000)	\$0	\$0	\$0	\$0	(\$1,325,000)	0	Non-recur Special Legislative Project
\$1,240	\$0	\$0	\$0	\$0	\$1,240	0	Office of State Procurement
(\$7,470)	\$0	\$0	\$0	\$0	(\$7,470)	0	Office of Technology Services (OTS)
\$74,670	\$3,052	\$24,008	\$0	\$0	\$101,730	0	Related Benefits Base Adjustment
(\$184,346)	(\$10,130)	(\$79,689)	\$0	\$0	(\$274,165)	0	Retirement Rate Adjustment
\$9,166	\$0	\$0	\$0	\$0	\$9,166	0	Risk Management
\$137,945	\$5,764	\$48,415	\$0	\$0	\$192,124	0	Salary Base Adjustment
(\$50)	\$0	\$0	\$0	\$0	(\$50)	0	UPS Fees
(\$1,721,887)	\$0	\$0	\$0	\$0	(\$1,721,887)	0	<b>Total Statewide Adjustments</b>
\$323,000	\$0	\$0	\$0	\$0	\$323,000	0	Other Adjustments
\$0	\$0	\$0	\$501,448	\$0	\$501,448	0	Workload Adjustments
\$10,254,184	\$315,917	\$2,344,201	\$1,476,448	\$0	\$14,390,750	65	<b>Total FY25 Recommended Budget</b>
(\$1,398,887)	\$0	\$0	\$501,448	\$0	(\$897,439)	0	<i>Total Adjustments (Statewide and Agency-Specific)</i>

**Interagency Transfers** derived from: Agreements with other state agencies, such as the Louisiana Department of Education, for services related to video production, over-the-air/satellite transmission, internet/web-based services/transmission, training, or other multimedia services provided

**Fees and Self-generated Revenues** derived from: 1) Various non-governmental sources for the utilization of LETA's tower facilities, equipment, or services; 2) Grants or donations from various federal, state, and private sources

**Statutory Dedications** from the following funds: Imagination Library of Louisiana Fund (\$1.4m) and Education Excellence Fund (\$75,000)



# 19B-662 La. Educational Television Authority

## Non-Statewide Budget Adjustments Recommended for FY25

### Other Adjustments

SGF (Direct)	IAT	FSGR	Stat Ded	FED	Total	T.O.	Adjustment
\$323,000	\$0	\$0	\$0	\$0	\$323,000	0	Adjusts operating services due to increased cost of utilities and maintenance of buildings and equipment.
<b>\$323,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$323,000</b>	<b>0</b>	<b>Total Other Adjustments</b>

### Workload Adjustments

SGF (Direct)	IAT	FSGR	Stat Ded	FED	Total	T.O.	Adjustment
\$0	\$0	\$0	\$501,448	\$0	\$501,448	0	Increase in Statutory Dedications out of the Imagination Library of Louisiana Fund to provide for the anticipated expenditures of the Imagination Library of Louisiana. This library provides books to children from birth to age five.
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$501,448</b>	<b>\$0</b>	<b>\$501,448</b>	<b>0</b>	<b>Total Workload Adjustments</b>

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



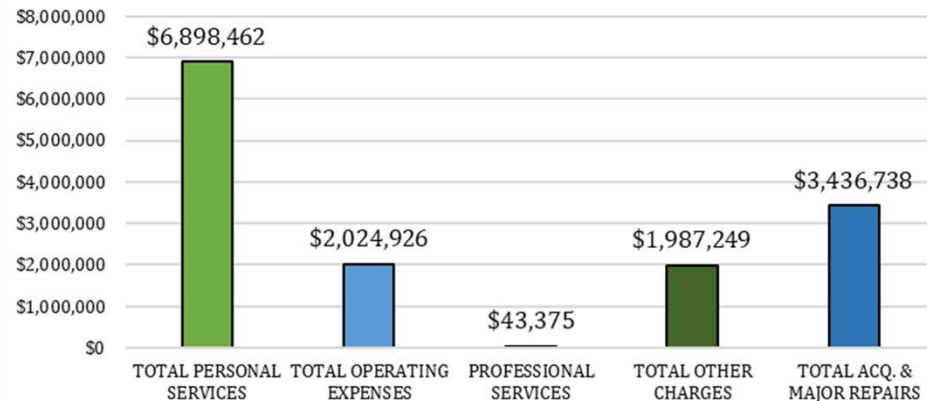
# 19B – 662 Louisiana Educational Television Authority Categorical Expenditures FY23, FY24, and FY25

For FY25 Recommended, the largest Expenditure Category is Personal Services, which makes up over 48 percent of Total Expenditures.

The second largest Expenditure Category is Acquisition and Major Repairs which contributes 23.9 percent.

Other Charges contributes roughly 10.5 percent, which includes overtime/related benefits for project work and early childhood education programming.

## FY25 Recommended Expenditures



Categorical Expenditures	FY23 Actual	FY24 Enacted	FY24 EOB as of 12/01/23	FY25 Recommended	Difference FY24 EOB vs. FY25 REC
Salaries	\$3,915,406	\$4,173,505	\$4,173,505	\$4,313,858	\$140,353
Other Compensation	\$7,866	\$8,888	\$8,888	\$8,888	\$0
Related Benefits	\$2,403,204	\$2,753,145	\$2,753,145	\$2,575,716	(\$177,429)
<b>TOTAL PERSONAL SERVICES</b>	<b>\$6,326,477</b>	<b>\$6,935,538</b>	<b>\$6,935,538</b>	<b>\$6,898,462</b>	<b>(\$37,076)</b>
Travel	\$1,781	\$1,207	\$1,207	\$1,207	\$0
Operating Services	\$1,839,460	\$1,635,202	\$1,635,202	\$1,958,202	\$323,000
Supplies	\$61,116	\$65,517	\$65,517	\$65,517	\$0
<b>TOTAL OPERATING EXPENSES</b>	<b>\$1,902,357</b>	<b>\$1,701,926</b>	<b>\$1,701,926</b>	<b>\$2,024,926</b>	<b>\$323,000</b>
<b>PROFESSIONAL SERVICES</b>	<b>\$21,700</b>	<b>\$43,375</b>	<b>\$43,375</b>	<b>\$43,375</b>	<b>\$0</b>
Other Charges	\$840,703	\$1,441,703	\$2,341,703	\$1,518,151	(\$823,552)
Debt Service	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$307,339	\$465,528	\$465,528	\$469,098	\$3,570
<b>TOTAL OTHER CHARGES</b>	<b>\$1,148,042</b>	<b>\$1,907,231</b>	<b>\$2,807,231</b>	<b>\$1,987,249</b>	<b>(\$819,982)</b>
Acquisitions	\$2,535,590	\$400,000	\$3,565,838	\$2,836,343	(\$729,495)
Major Repairs	\$811,286	\$0	\$234,281	\$600,395	\$366,114
<b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>	<b>\$3,346,876</b>	<b>\$400,000</b>	<b>\$3,800,119</b>	<b>\$3,436,738</b>	<b>(\$363,381)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$12,745,452</b>	<b>\$10,988,070</b>	<b>\$15,288,189</b>	<b>\$14,390,750</b>	<b>(\$897,439)</b>



# 19B-662 La. Educational Television Authority FY25 Recommended Categorical Expenditures

## Broadcasting

Professional Services: \$43,375

\$22,375 Maintenance of 6 broadcast licenses

\$21,000 Mandatory annual financial bid audit

Other Charges: \$1,518,151

\$1,401,448 Imagination Library of Louisiana Operating Costs

\$75,000 Early Childhood Education Programming

\$41,703 Overtime/Related Benefits for project work

Interagency Transfers: \$469,098

\$322,858 Office of Risk Management (ORM)

\$97,696 Telephone Fees

\$21,274 Office of State Civil Service

\$11,479 Office of Technology Services (OTS)

\$6,257 Office of State Procurement (OSP)

\$3,534 Office of State Uniform Payroll (OSUP)

\$3,000 Office of State Mail - Messenger Mail

\$3,000 Fleet GPS

Acquisitions: \$2,836,343

\$1,500,000 KLTM Transmitter & Antenna

\$975,000 Generator Replacement for KLTS, KLPA, & WLPB

\$175,000 Nevion CP-5 Rebranders

\$115,000 IT Infrastructure Equipment

\$50,000 Production Equipment

\$21,343 KLTM HVAC

Major Repairs: \$600,395

\$300,000 KLPA Tower Lights

\$135,000 KLPA Tower Painting & Guy Wire Treatment

\$100,000 WLPB Tower Painting & Maintenance

\$65,395 Elevator Modernization



# 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	2022 Actual	2023 Actual	2024 Enacted	2025 Recommended
Salaries	\$3,567,015	\$3,915,406	\$4,173,505	\$4,313,858
Other Compensation	\$800	\$7,866	\$8,888	\$8,888
Related Benefits	\$2,158,402	\$2,403,204	\$2,753,145	\$2,575,716
<b>Total Personal Services</b>	<b>\$5,726,217</b>	<b>\$6,326,477</b>	<b>\$6,935,538</b>	<b>\$6,898,462</b>

Average T.O. Salary = \$66,367

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

2.

Related Benefits FY25 Recommended	Total Funding	%
Total Related Benefits	\$2,575,716	
UAL payments	\$1,168,182	45%
Retiree Health Benefits	\$450,000	
Remaining Benefits*	\$957,534	
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.

No Other Charges Positions

Department Demographics	Total	%
<b>Gender</b>		
Female	30	47
Male	34	53
<b>Race/Ethnicity</b>		
White	43	67
Black	19	30
Other	1	2
Indian		
Hawaiian/Pacific		
Declined to State	2	3
<b>Eligible to Retire within 1 Year</b>	<b>11</b>	<b>17</b>

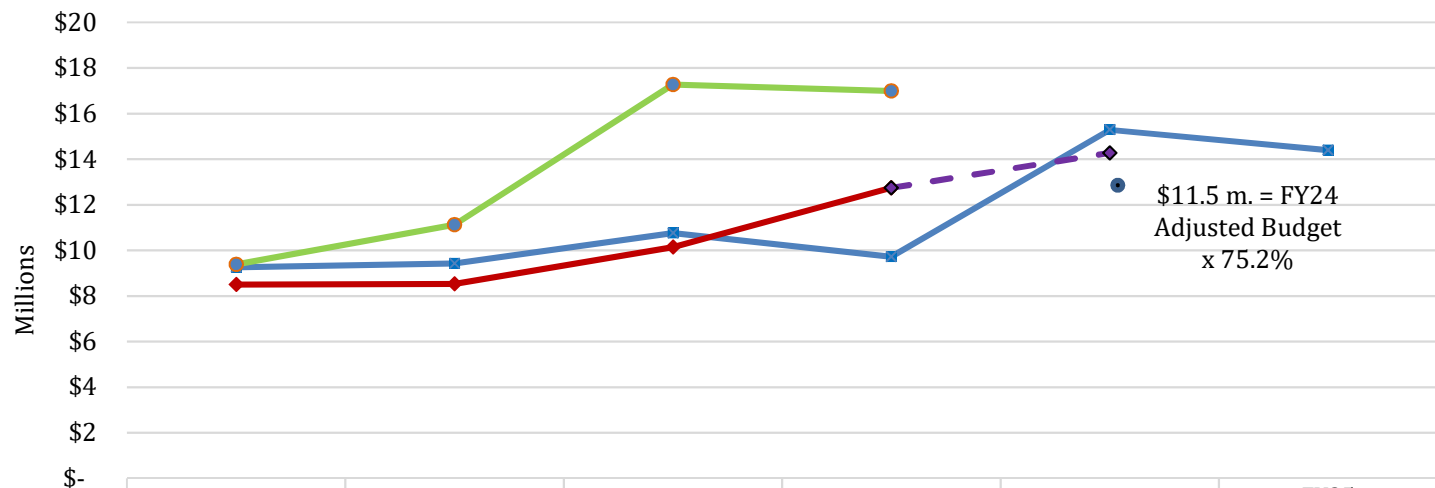


# 19B – 662 Louisiana Educational Television Authority Enacted & FYE Budget vs. Actual Expenditures FY20 to FY23

**FYE Budget = "Fiscal Year End" Budget** includes all in-house and regular BA-7s through June 30 of the fiscal year. For FY24, it is as of January.

**FY24 Known  
Supplemental Needs:**  
\$0

**FY23 General Fund  
Reversions:**  
\$479,875



	FY20	FY21	FY22	FY23	FY24 thru Jan.	FY25 Recommended
Enacted Budget	\$9,262,102	\$9,434,617	\$10,760,703	\$9,722,843	\$15,288,189	\$14,390,750
FYE Budget	\$9,383,657	\$11,132,742	\$17,276,584	\$16,988,331		
Actual Expenditures	\$8,496,471	\$8,527,223	\$10,138,824	\$12,745,452		
Expenditure Trend				\$12,745,452	\$14,275,845	

	FY24 Adjusted Budget	FY24 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
Jul-24	\$ 10,988,070	\$ 891,039	\$ 10,097,031	8.1%
Aug-24	\$ 15,288,189	\$ 1,869,937	\$ 13,418,252	12.2%
Sep-24	\$ 15,288,189	\$ 2,804,238	\$ 12,483,951	18.3%
Oct-24	\$ 15,288,189	\$ 5,305,074	\$ 9,983,115	34.7%
Nov-24	\$ 15,288,189	\$ 6,387,626	\$ 8,900,563	41.8%
Dec-24	\$ 15,288,189	\$ 7,424,258	\$ 7,863,931	48.6%
Jan-24	\$ 15,288,189	\$ 8,327,576	\$ 6,960,613	54.5%
		calculated	calculated	

	FY24 Adjusted Budget	FY24 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
<i>(Trend based on average monthly expenditures to date)</i>				
Feb-24	\$ 15,288,189	\$ 9,517,230	\$ 5,770,959	62.3%
Mar-24	\$ 15,288,189	\$ 10,706,884	\$ 4,581,305	70.0%
Apr-24	\$ 15,288,189	\$ 11,896,538	\$ 3,391,651	77.8%
May-24	\$ 15,288,189	\$ 13,086,192	\$ 2,201,997	85.6%
Jun-24	\$ 15,288,189	\$ 14,275,845	\$ 1,012,344	93.4%
Historical Year End Average				75.2%





# 19B Special Schools and Commissions

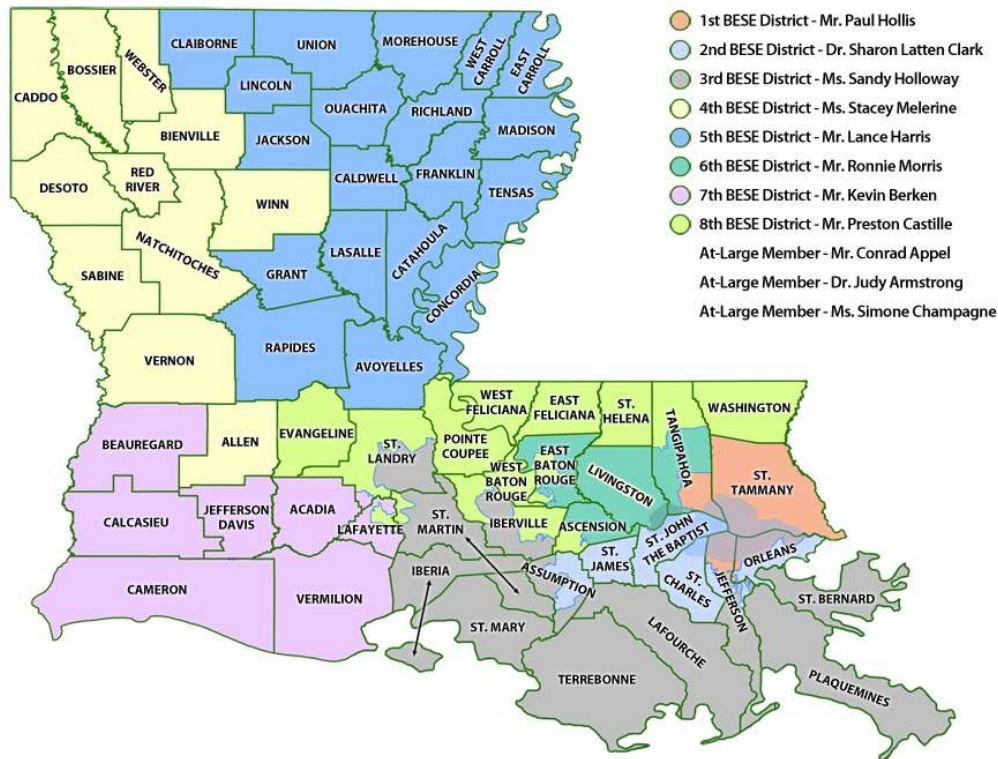
## 19B-666 Board of Elementary and Secondary Education



Established by Article VIII, Section 3 of the Louisiana State Constitution, the Louisiana State Board of Elementary and Secondary Education (BESE) shall supervise and control public elementary and secondary schools and the special schools under its jurisdiction and shall have budgetary responsibility for all funds appropriated or allocated by the state for those schools.

BESE is composed of eleven members.

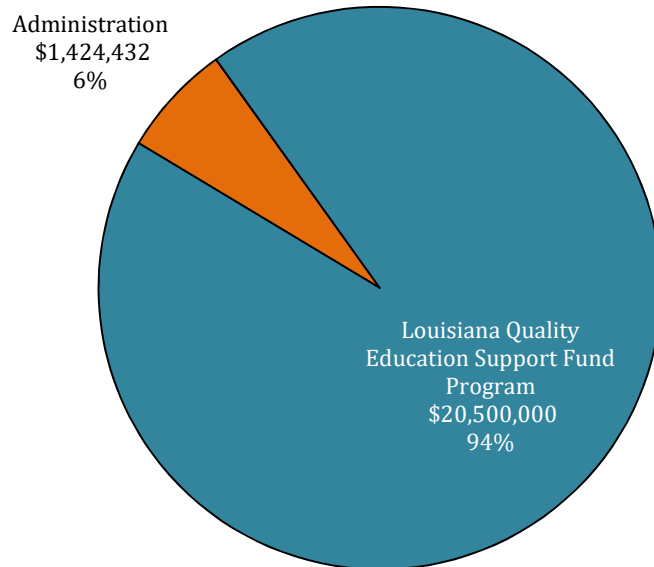
Eight members are elected, one from each of the state's eight BESE districts, three members are appointed by the governor from the state at large, with consent of the Senate. Members shall serve terms of four years, which shall be concurrent with the term of the Governor.



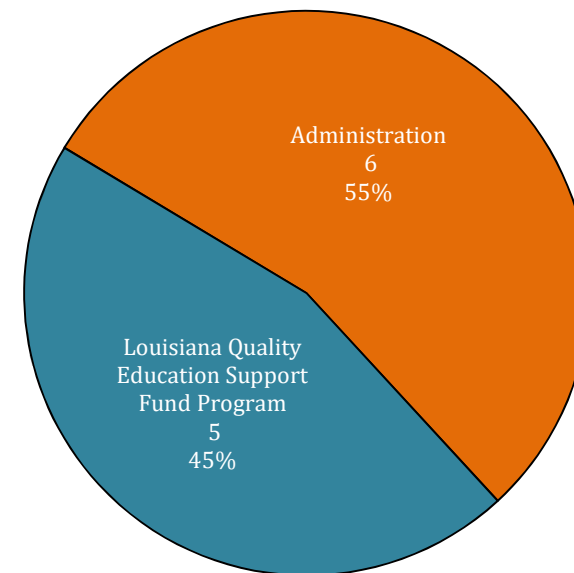


# 19B-666 Board of Elementary and Secondary Education Means of Finance History, Authorized T.O. Positions, and Student Count

FY25 Recommended Means of Finance by Program



FY25 Recommended Authorized T.O. by Program



Fiscal Year	2021 Actual	2022 Actual	2023 Actual	2024 EOB	2025 Rec.
SGF	\$1,076,990	\$915,144	\$1,148,515	\$1,144,451	\$1,155,652
IAT	\$0	\$0	\$0	\$0	\$0
FSGR	\$21,556	\$30,000	\$30,000	\$40,000	\$50,000
Stat Ded	\$16,545,547	\$13,527,764	\$12,639,153	\$20,718,780	\$20,718,780
Federal	\$0	\$0	\$0	\$0	\$0
<b>Total Budget</b>	<b>\$17,644,093</b>	<b>\$14,472,908</b>	<b>\$13,817,668</b>	<b>\$21,903,231</b>	<b>\$21,924,432</b>
T.O.	11	11	11	11	11

Major Budget Adjustments:

Increases funding of \$21,201 for statewide adjustments.



# 19B-666 Board of Elementary and Secondary Education Statewide Budget Adjustments Recommended for FY25

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$1,144,451	\$0	\$40,000	\$20,718,780	\$0	\$21,903,231	11	FY24 Existing Operating Budget as of 12-1-23
(\$165)	\$0	\$0	\$0	\$0	(\$165)	0	Capitol Park Security
\$2,246	\$0	\$0	\$1,839	\$0	\$4,085	0	Group Insurance Rate Adjustment for Active Employees
\$2,328	\$0	\$0	\$0	\$0	\$2,328	0	Group Insurance Rate Adjustment for Retirees
\$786	\$0	\$0	\$786	\$0	\$1,572	0	Legislative Auditor Fees
\$22,830	\$0	\$0	\$21,123	\$0	\$43,953	0	Market Rate Unclassified
\$1,322	\$0	\$0	\$0	\$0	\$1,322	0	Office of State Procurement
(\$991)	\$0	\$0	\$0	\$0	(\$991)	0	Office of Technology Services (OTS)
\$14,574	\$0	\$0	\$13,067	\$0	\$27,641	0	Related Benefits Base Adjustment
\$182	\$0	\$0	\$0	\$0	\$182	0	Rent in State-Owned Buildings
(\$14,966)	\$0	\$0	(\$12,023)	\$0	(\$26,989)	0	Retirement Rate Adjustment
(\$14,366)	\$0	\$10,000	(\$25,598)	\$0	(\$29,964)	0	Risk Management
(\$2,648)	\$0	\$0	\$806	\$0	(\$1,842)	0	Salary Base Adjustment
\$69	\$0	\$0	\$0	\$0	\$69	0	UPS Fees
\$11,201	\$0	\$10,000	\$0	\$0	\$21,201	0	Total Statewide Adjustments
\$0	\$0	\$0	\$0	\$0	\$0	0	Total Other Adjustments
\$1,155,652	\$0	\$50,000	\$20,718,780	\$0	\$21,924,432	11	Total FY25 Recommended Budget
\$11,201	\$0	\$10,000	\$0	\$0	\$21,201	0	Total Adjustments (Statewide and Agency-Specific)

**Fees and Self-generated Revenues** derived from risk insurance premium payments from the lessees of BESE properties

**Statutory Dedications** from the :

- 1) Charter School Start-up Loan Fund (\$218,780)
- 2) Louisiana Quality Education Support Fund (8(g)) for the following: student enhancement block grants that allow local systems and schools to design programs that comply with focus areas selected by the Board to meet the needs of their students; statewide programs that provide goods, services, or funds to improve academic achievement and educator, leader, school, and district performance; and management and oversight (R.S. 17:3802). (\$20.5m)



# 19B-666 Board of Elementary and Secondary Education Categorical Expenditures FY23, FY24, and FY25

For FY25 Recommended, the largest Expenditure Category is Total Other Charges, which makes up over 93 percent of Total Expenditures.

The Interagency Transfers expenditure is mostly transferred to LDOE for local education agencies for instructional enhancement.

The Other Charges expenditure includes funding for local education agency for K-12 projects, professional services payments for the 8(g) program.

Personal Services contributes roughly 6.5 percent.

## FY25 Recommended Expenditures



Categorical Expenditures	FY23 Actual	FY24 Enacted	FY24 EOB as of 12/01/23	FY25 Recommended	Difference FY24 EOB vs. FY25 REC
Salaries	\$909,591	\$914,109	\$914,109	\$947,263	\$33,154
Other Compensation	\$51,660	\$71,310	\$71,310	\$71,310	\$0
Related Benefits	\$405,251	\$400,538	\$400,538	\$416,560	\$16,022
<b>TOTAL PERSONAL SERVICES</b>	<b>\$1,366,501</b>	<b>\$1,385,957</b>	<b>\$1,385,957</b>	<b>\$1,435,133</b>	<b>\$49,176</b>
Travel	\$47,358	\$56,307	\$56,307	\$56,307	\$0
Operating Services	\$47,180	\$48,140	\$48,140	\$48,140	\$0
Supplies	\$12,939	\$9,500	\$9,500	\$9,500	\$0
<b>TOTAL OPERATING EXPENSES</b>	<b>\$107,476</b>	<b>\$113,947</b>	<b>\$113,947</b>	<b>\$113,947</b>	<b>\$0</b>
<b>PROFESSIONAL SERVICES</b>	<b>\$15,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Other Charges	\$6,886,343	\$10,053,106	\$10,053,106	\$10,053,106	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$5,423,475	\$10,350,221	\$10,350,221	\$10,322,246	(\$27,975)
<b>TOTAL OTHER CHARGES</b>	<b>\$12,309,818</b>	<b>\$20,403,327</b>	<b>\$20,403,327</b>	<b>\$20,375,352</b>	<b>(\$27,975)</b>
Acquisitions	\$18,873	\$0	\$0	\$0	\$0
Major Repairs	\$0	\$0	\$0	\$0	\$0
<b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>	<b>\$18,873</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES</b>	<b>\$13,817,668</b>	<b>\$21,903,231</b>	<b>\$21,903,231</b>	<b>\$21,924,432</b>	<b>\$21,201</b>



# 19B-666 Board of Elementary and Secondary Education FY25 Recommended Categorical Expenditures

## Administration

Interagency Transfers:	\$527,288
\$218,780	Louisiana Department of Education - Louisiana Charter School Startup Fund
\$110,695	Office of Risk Management (ORM)
\$74,444	Office Facilities Corporation (Claiborne Building Rent)
\$45,325	Office of Telecommunication Management Fees
\$20,895	Office of Technology Services (OTS)
\$17,953	Division of Administration Office of Finance and Support Services (OFSS)
\$13,128	Legislative Auditor
\$9,394	Office of State Printing
\$7,802	DOA-HR
\$5,802	Department of Public Safety, Capitol Park Security for Claiborne Building
\$2,449	Office of State Procurement
\$621	Office of State Uniform Payroll (OSUP)

In accordance with Acts 151 and 170 of 1998 1<sup>st</sup> extraordinary session creating the new Louisiana Community and Technical College System (LCTCS) and its management board, all properties and associated improvement of the Technical College System previously under the State Board of Elementary and Secondary Education (BESE) were transferred to the newly created Board of supervisors of LCTCS effective July I, 1999.

There were 57 vocational-technical (V-Tech) facilities transferred from BESE to LCTCS, and 14 properties and facilities remained control under BESE. Currently there are five lessees of BESE owned properties contributing to the Risk Management insurance premiums through BESE.



# 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	2022 Actual	2023 Actual	2024 Enacted	2025 Recommended
Salaries	\$793,963	\$909,591	\$914,109	\$947,263
Other Compensation	\$41,268	\$51,660	\$71,310	\$71,310
Related Benefits	\$351,148	\$405,251	\$400,538	\$416,560
<b>Total Personal Services</b>	<b>\$1,186,379</b>	<b>\$1,366,501</b>	<b>\$1,385,957</b>	<b>\$1,435,133</b>

Average T.O. Salary = \$86,115

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

2.

Related Benefits FY25 Recommended	Total Funding	%
Total Related Benefits	\$416,560	
UAL payments	\$148,299	36%
Retiree Health Benefits	\$70,000	
Remaining Benefits*	\$198,261	
Means of Finance	General Fund =56 %	Other =44%

*\* 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.*

No Other Charges Positions

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



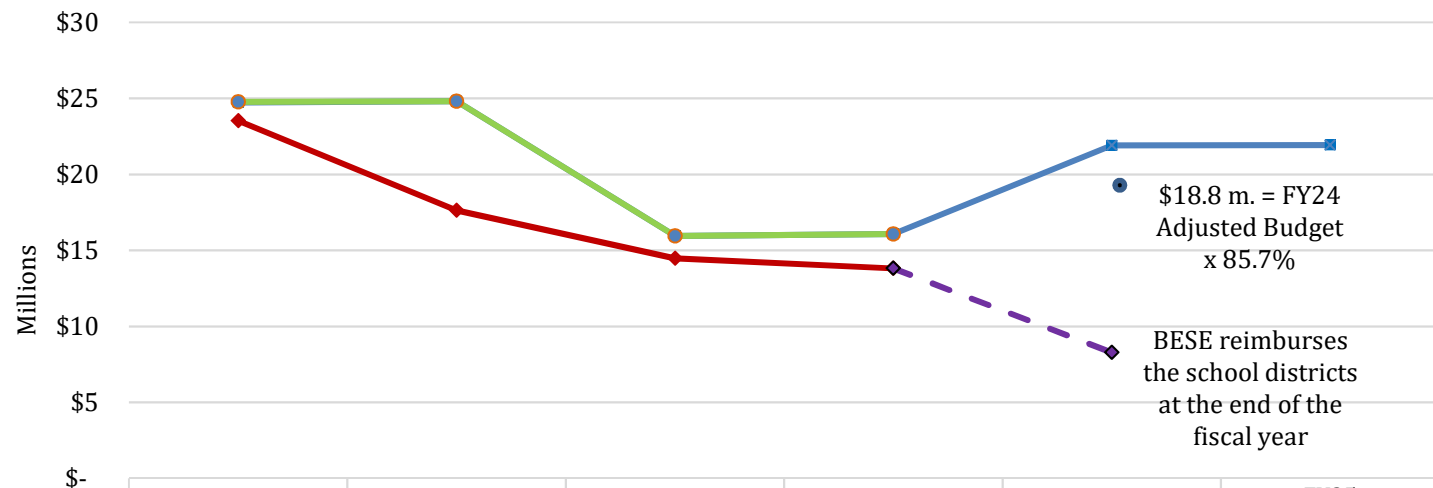


# 19B-666 Board of Elementary and Secondary Education Enacted & FYE Budget vs. Actual Expenditures FY20 to FY23

**FYE Budget = "Fiscal Year End" Budget** includes all in-house and regular BA-7s through June 30 of the fiscal year. For FY24, it is as of January.

**FY24 Known  
Supplemental Needs:  
\$0**

**FY23 General Fund  
Reversions:  
\$98,729**



	FY20	FY21	FY22	FY23	FY24 thru Jan.	FY25 Recommended
Enacted Budget	\$24,723,005	\$24,817,326	\$15,952,940	\$16,071,478	\$21,903,231	\$21,924,432
FYE Budget	\$24,772,005	\$24,817,326	\$15,952,940	\$16,071,478		
Actual Expenditures	\$23,525,296	\$17,644,093	\$14,472,907	\$13,817,668		
Expenditure Trend				\$13,817,668	\$8,279,914	

	FY24 Adjusted Budget	FY24 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
Jul-23	\$ 21,903,231	\$ 94,860	\$ 21,808,371	0.4%
Aug-23	\$ 21,903,231	\$ 291,446	\$ 21,611,785	1.3%
Sep-23	\$ 21,903,231	\$ 806,241	\$ 21,096,990	3.7%
Oct-23	\$ 21,903,231	\$ 1,208,244	\$ 20,694,987	5.5%
Nov-23	\$ 21,903,231	\$ 2,589,340	\$ 19,313,891	11.8%
Dec-23	\$ 21,903,231	\$ 3,811,330	\$ 18,091,901	17.4%
Jan-24	\$ 21,903,231	\$ 4,829,950	\$ 17,073,281	22.1%
		calculated	calculated	

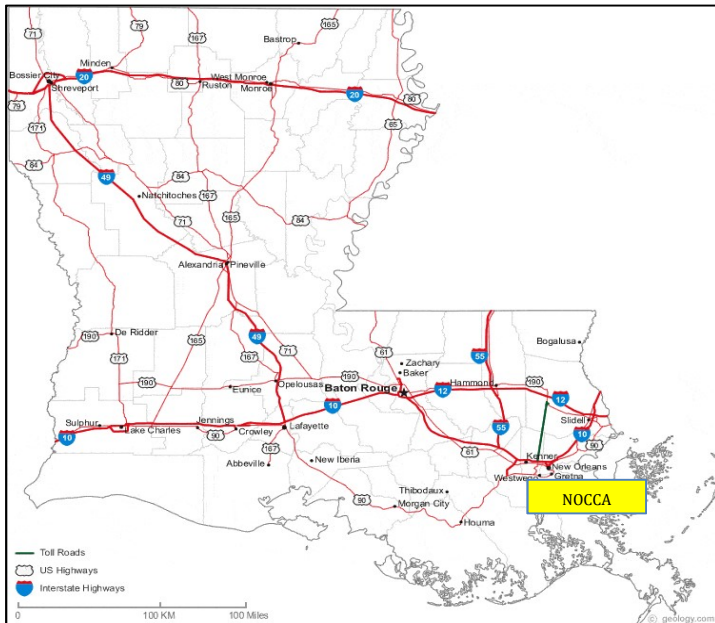
Monthly Budget Activity				
	FY24 Adjusted Budget	FY24 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
(Trend based on average monthly expenditures to date)				
Feb-24	\$ 21,903,231	\$ 5,519,943	\$ 16,383,288	25.2%
Mar-24	\$ 21,903,231	\$ 6,209,936	\$ 15,693,295	28.4%
Apr-24	\$ 21,903,231	\$ 6,899,928	\$ 15,003,303	31.5%
May-24	\$ 21,903,231	\$ 7,589,921	\$ 14,313,310	34.7%
Jun-24	\$ 21,903,231	\$ 8,279,914	\$ 13,623,317	37.8%
Historical Year End Average				85.7%



# 19B Special Schools and Commissions

## 19B-673 New Orleans Center for Creative Arts

Established in 1973 and assumed by the state by Act 60 of the 2000 Extraordinary Legislative Session, the center's pre-professional arts curriculum is designed to prepare high school level students to follow paths toward professional careers involving any of NOCCA's seven (7) arts disciplines: Creative Writing, Culinary Arts, Dance, Music, Theatre, Visual Arts, and Media Arts. As of October 1, 2023, it serves 227 full-time and 196 part-time students.

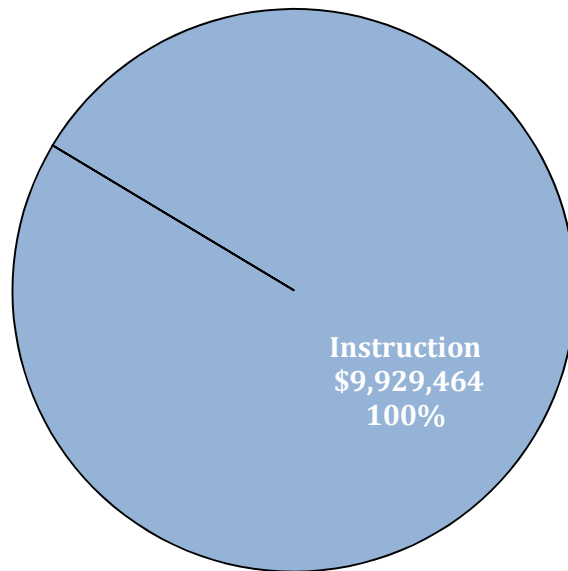




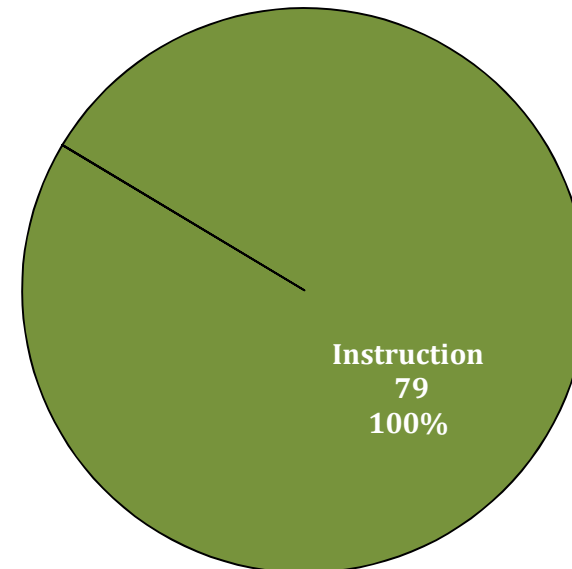
# 19B-673 New Orleans Center for Creative Arts

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

FY25 Recommended Means of Finance by Program



FY25 Recommended Authorized T.O. by Program



Fiscal Year	2021 Actual	2022 Actual	2023 Actual	2024 EOB	2025 Rec.
SGF	\$6,170,843	\$6,329,485	\$6,896,209	\$7,243,873	\$7,428,199
IAT	\$2,423,579	\$2,361,447	\$2,353,159	\$2,514,187	\$2,423,059
FSGR	\$0	\$0	\$0	\$0	\$0
Stat Ded	\$0	\$0	\$0	\$79,298	\$78,206
Federal	\$0	\$0	\$0	\$0	\$0
<b>Total Budget</b>	<b>\$8,594,422</b>	<b>\$8,690,932</b>	<b>\$9,249,368</b>	<b>\$9,837,358</b>	<b>\$9,929,464</b>
T.O.	79	79	79	79	79
Student Count (Credit)	515	514	504	N/A	N/A
Student Count (Non-credit)	13	280	1,000	N/A	N/A

### Major Budget Adjustments:

Increases funding of \$322,384 for the lease agreement due to the rising costs of maintenance, operations and insurance.

Note: Starting in 2022, the school made it mandatory for all art departments to offer non-credit workshops. The student count (non-credit) includes statewide outreach, summer course enrollment, and Experience NOCAA after school program enrollment.



# 19B-673 New Orleans Center for Creative Arts

## Statewide Budget Adjustments Recommended for FY25

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$7,243,873	\$2,514,187	\$0	\$79,486	\$0	\$9,837,546	79	FY24 Existing Operating Budget as of 12-1-23
\$190,558	\$0	\$0	\$0	\$0	\$190,558	0	Acquisitions & Major Repairs
(\$50,312)	(\$19,736)	\$0	\$0	\$0	(\$70,048)	0	Attrition Adjustment
\$14,092	\$0	\$0	\$0	\$0	\$14,092	0	Capitol Police
\$27	\$0	\$0	\$0	\$0	\$27	0	Civil Service Fees
\$18,305	\$2,723	\$0	\$0	\$0	\$21,028	0	Group Insurance Rate Adjustment for Active Employees
\$5,327	\$1,136	\$0	\$0	\$0	\$6,463	0	Group Insurance Rate Adjustment for Retirees
\$1,315	\$0	\$0	\$0	\$0	\$1,315	0	Legislative Auditor Fees
\$10,550	\$2,962	\$0	\$0	\$0	\$13,512	0	Market Rate Classified
(\$321,945)	(\$91,128)	\$0	\$0	\$0	(\$413,073)	0	Non-recurring Carryforwards
(\$1,137)	\$0	\$0	\$0	\$0	(\$1,137)	0	Office of State Procurement
(\$18,025)	\$0	\$0	\$0	\$0	(\$18,025)	0	Office of Technology Services (OTS)
\$87,169	\$14,190	\$0	\$0	\$0	\$101,359	0	Related Benefits Base Adjustment
(\$105,762)	(\$28,618)	\$0	\$0	\$0	(\$134,380)	0	Retirement Rate Adjustment
(\$50,158)	\$0	\$0	\$0	\$0	(\$50,158)	0	Risk Management
\$82,029	\$27,343	\$0	\$0	\$0	\$109,372	0	Salary Base Adjustment
(\$91)	\$0	\$0	\$0	\$0	(\$91)	0	UPS Fees
(\$138,058)	(\$91,128)	\$0	\$0	\$0	(\$229,186)	0	Total Statewide Adjustments
\$322,384	\$0	\$0	(\$1,280)	\$0	\$321,104	0	Other Adjustments
\$7,428,199	\$2,423,059	\$0	\$78,206	\$0	\$9,929,464	79	Total FY25 Recommended Budget
\$184,326	(\$91,128)	\$0	(\$1,280)	\$0	\$91,918	0	Total Adjustments (Statewide and Agency-Specific)

**Interagency Transfers** derived from the Minimum Foundation Program (MFP) from the Louisiana Department of Education as part of a formula to equitably allocate funding for education to school districts.

**Statutory Dedications** out of the Education Excellence Fund (R.S. 39:98.1.C)

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



# 19B-673 New Orleans Center for Creative Arts

## Statewide Budget Adjustments Recommended for FY25

### Other Adjustments

SGF (Direct)	IAT	FSGR	Stat Ded	FED	Total	T.O.	Adjustment
\$0	\$0	\$0	(\$1,280)	\$0	(\$1,280)	0	Adjusts Statutory Dedications out of the Education Excellence Fund (EEF) based on the most recent Revenue Estimating Conference (REC) forecast.
\$322,384	\$0	\$0	\$0	\$0	\$322,384	0	Provides for an increase in the school's leasing agreements, which has an increase in rent due to the rising costs of maintenance, operations, and insurance.
<b>\$322,384</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$1,280)</b>	<b>\$0</b>	<b>\$321,104</b>	<b>0</b>	<b>Total Other Adjustments</b>

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



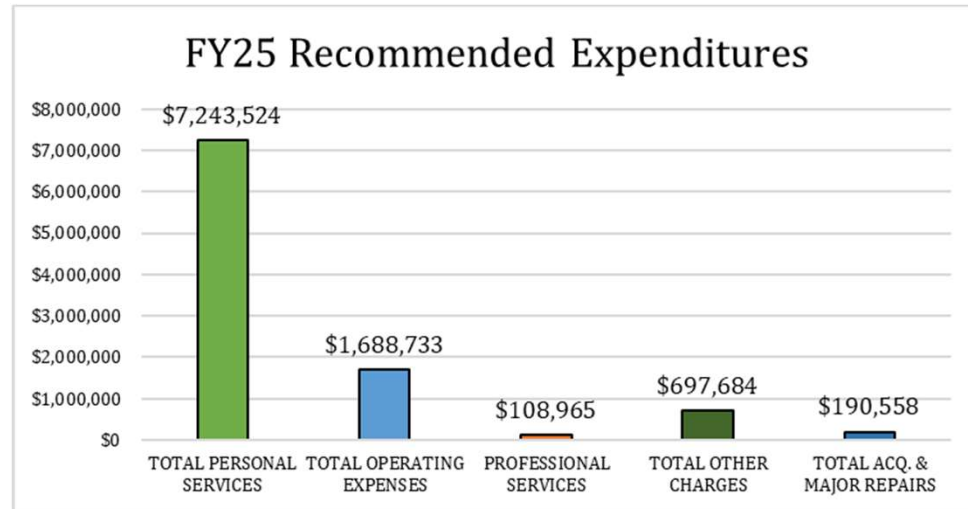


# 19B-673 New Orleans Center for Creative Arts

## Categorical Expenditures FY23, FY24, and FY25

For FY25 Recommended, the largest Expenditure Category is Personal Services, which makes up over 73 percent of Total Expenditures.

The second largest Expenditure Category is Total Operating Expenses which contributes 17 percent. It includes the maintenance, upkeep, repair of several buildings, and a lease agreement for a classroom space across the street from the existing campus.



Categorical Expenditures	FY23 Actual	FY24 Enacted	FY24 EOB as of 12/01/23	FY25 Recommended	Difference FY24 EOB vs. FY25 REC
Salaries	\$5,011,353	\$4,999,711	\$4,999,711	\$5,067,926	\$68,215
Other Compensation	\$117,778	\$96,705	\$96,705	\$96,705	\$0
Related Benefits	\$2,081,888	\$2,099,802	\$2,099,802	\$2,078,893	(\$20,909)
<b>TOTAL PERSONAL SERVICES</b>	<b>\$7,211,019</b>	<b>\$7,196,218</b>	<b>\$7,196,218</b>	<b>\$7,243,524</b>	<b>\$47,306</b>
Travel	\$2,538	\$8,547	\$8,547	\$8,547	\$0
Operating Services	\$1,015,121	\$1,147,853	\$1,233,875	\$1,468,957	\$235,082
Supplies	\$160,313	\$211,229	\$246,285	\$211,229	(\$35,056)
<b>TOTAL OPERATING EXPENSES</b>	<b>\$1,177,972</b>	<b>\$1,367,629</b>	<b>\$1,488,707</b>	<b>\$1,688,733</b>	<b>\$200,026</b>
<b>PROFESSIONAL SERVICES</b>	<b>\$87,120</b>	<b>\$108,965</b>	<b>\$108,965</b>	<b>\$108,965</b>	<b>\$0</b>
Other Charges	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$685,420	\$751,661	\$751,661	\$697,684	(\$53,977)
<b>TOTAL OTHER CHARGES</b>	<b>\$685,420</b>	<b>\$751,661</b>	<b>\$751,661</b>	<b>\$697,684</b>	<b>(\$53,977)</b>
Acquisitions	\$0	\$0	\$190,000	\$0	(\$190,000)
Major Repairs	\$87,837	\$0	\$101,995	\$190,558	\$88,563
<b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>	<b>\$87,837</b>	<b>\$0</b>	<b>\$291,995</b>	<b>\$190,558</b>	<b>(\$101,437)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$9,249,369</b>	<b>\$9,424,473</b>	<b>\$9,837,546</b>	<b>\$9,929,464</b>	<b>\$91,918</b>





# 19B-673 New Orleans Center for Creative Arts

## FY25 Recommended Categorical Expenditures

### NOCCA Instruction

Professional Services: \$108,965  
\$42,002 Professional development services for faculty and staff  
\$35,000 Legal Services  
\$31,963 Special education services and professional development services for faculty and staff

Interagency Transfers: \$697,684  
\$353,374 Department of Public Safety (Capitol Police for campus security needs)  
\$274,115 Office of Risk Management (ORM)  
\$38,844 Office of Technology Services (OTS)  
\$20,337 Legislative Auditor  
\$4,844 Office of State Uniform Payroll (OSUP)  
\$3,809 Office of State Procurement (OSP)  
\$2,361 Office of State Civil Service

Major Repairs: \$190,558  
\$190,558 Elevator Modernization



# 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	2022 Actual	2023 Actual	2024 Enacted	2025 Recommended
Salaries	\$4,664,667	\$5,011,353	\$4,999,711	\$5,067,926
Other Compensation	\$120,855	\$117,778	\$96,705	\$96,705
Related Benefits	\$1,929,056	\$2,081,888	\$2,099,802	\$2,078,893
<b>Total Personal Services</b>	<b>\$6,714,578</b>	<b>\$7,211,019</b>	<b>\$7,196,218</b>	<b>\$7,243,524</b>

Average T.O. Salary = \$64,151

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

2.

Related Benefits FY25 Recommended	Total Funding	%
Total Related Benefits	2,078,893	
UAL payments	\$813,196	39%
Retiree Health Benefits	\$194,387	
Remaining Benefits*	\$1,071,310	
Means of Finance	General Fund =87 %	Other =13%

\* 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.

No Other Charges Positions

Department Demographics	Total	%
<b>Gender</b>		
Female	68	64
Male	38	36
<b>Race/Ethnicity</b>		
White	66	62
Black	30	28
Other	9	9
Indian	1	1
Hawaiian/Pacific		
Declined to State		
<b>Eligible to Retire within 1 Year</b>	<b>18</b>	<b>23</b>



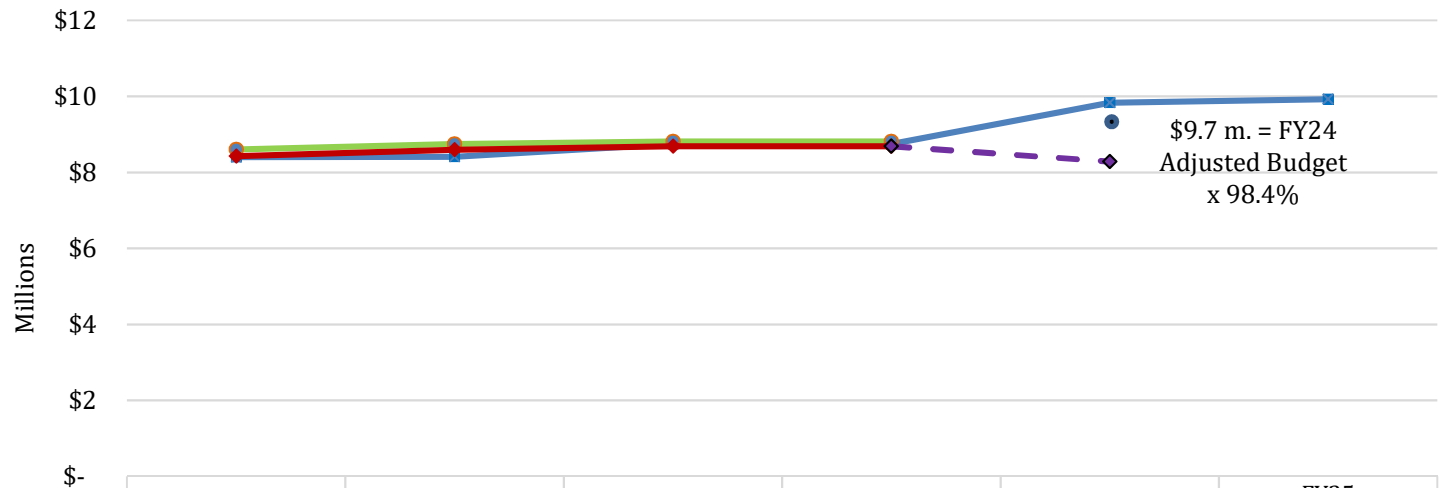
# 19B-673 New Orleans Center for Creative Arts

## Enacted & FYE Budget vs. Actual Expenditures FY20 to FY23

**FYE Budget = "Fiscal Year End" Budget** includes all in-house and regular BA-7s through June 30 of the fiscal year. For FY24, it is as of January.

**FY24 Known Supplemental Needs:**  
\$0

**FY23 General Fund Reversions:**  
\$1



	FY20	FY21	FY22	FY23	FY24 thru Jan.	FY25 Recommended
Enacted Budget	\$8,401,029	\$8,409,473	\$8,747,702	\$8,747,702	\$9,837,546	\$9,929,464
FYE Budget	\$8,603,028	\$8,748,653	\$8,811,821	\$8,811,821		
Actual Expenditures	\$8,429,378	\$8,594,422	\$8,690,932	\$8,690,932		
Expenditure Trend				\$8,690,932	\$8,285,406	

Monthly Budget Activity				
	FY24 Adjusted Budget	FY24 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
Jul-23	\$ 9,424,473	\$ 583,297	\$ 8,841,176	6.2%
Aug-23	\$ 9,837,546	\$ 1,332,103	\$ 8,505,443	13.5%
Sep-23	\$ 9,837,546	\$ 2,033,487	\$ 7,804,059	20.7%
Oct-23	\$ 9,837,546	\$ 2,871,640	\$ 6,965,906	29.2%
Nov-23	\$ 9,837,546	\$ 3,950,506	\$ 5,887,040	40.2%
Dec-23	\$ 9,837,546	\$ 4,408,376	\$ 5,429,170	44.8%
Jan-24	\$ 9,837,546	\$ 5,432,489	\$ 4,405,057	55.2%

Monthly Budget Activity				
	FY24 Adjusted Budget	FY24 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
(Trend based on average monthly expenditures to date)				
Feb-24	\$ 9,837,546	\$ 5,181,127	\$ 4,656,419	52.7%
Mar-24	\$ 9,837,546	\$ 5,957,196	\$ 3,880,350	60.6%
Apr-24	\$ 9,837,546	\$ 6,733,266	\$ 3,104,280	68.4%
May-24	\$ 9,837,546	\$ 7,509,336	\$ 2,328,210	76.3%
Jun-24	\$ 9,837,546	\$ 8,285,406	\$ 1,552,140	84.2%

Historical Year End Average

98.4%