



Louisiana Senate Finance Committee



FY25 Executive Budget

19D – Department of Education

March 2024

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



FY25 Recommended Budget

Schedule 19D — Department of Education

Slide No.

PreK-12
Education:
Louisiana
Believes

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19D - Department of Education



Louisiana Believes is the state's comprehensive plan to ensure every Louisiana student is on track to a college degree or a professional career.

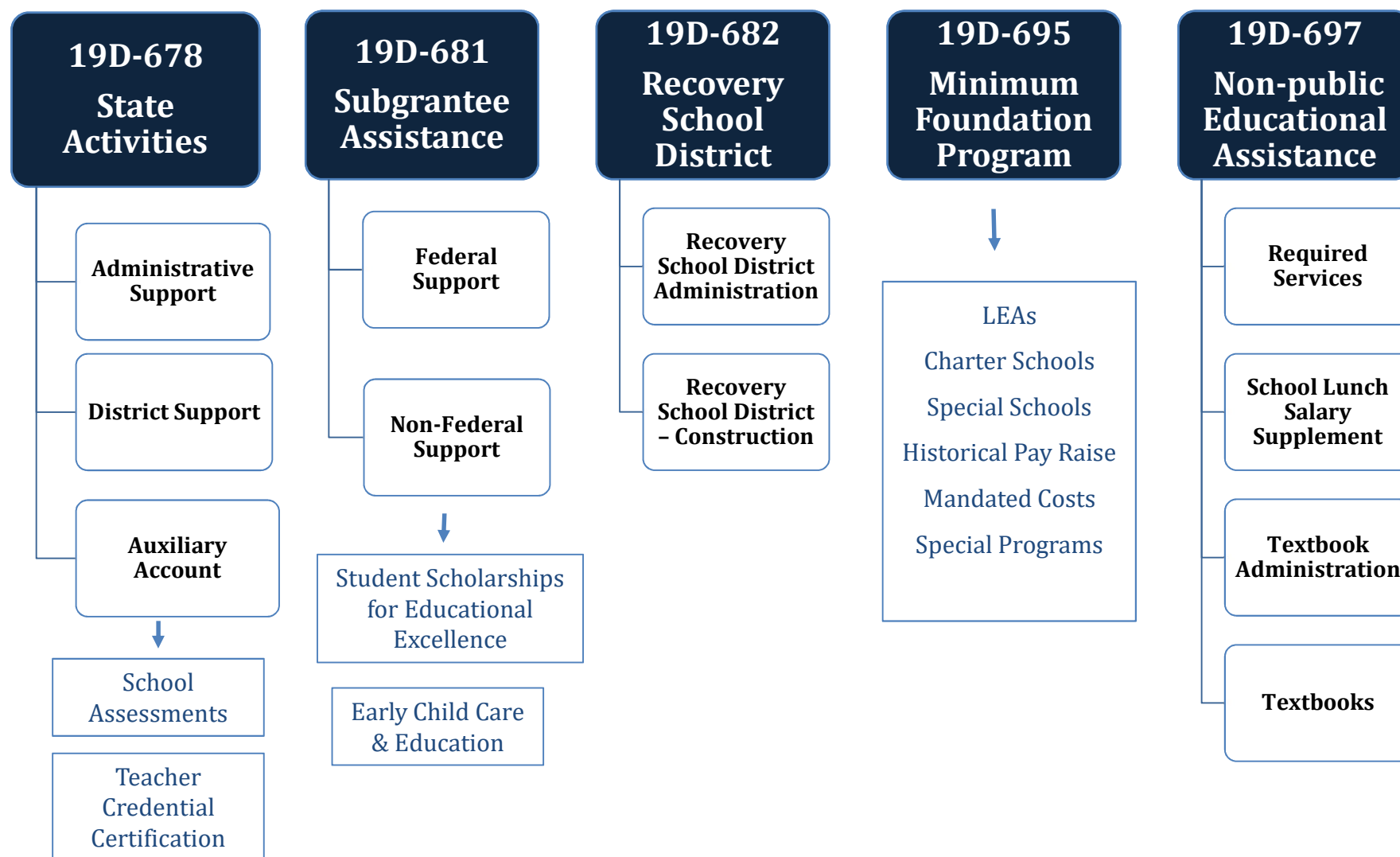


DR. CADE BRUMLEY

LOUISIANA STATE SUPERINTENDENT
OF EDUCATION



19D - Department of Education





19D - Department of Education

678 - State Activities

- The mission of State Activities is to provide leadership, support, fund-flow control and compliance confirmation.
- Services include Budget Control, Procurement and Contract, IT, Legal, Accounting, Grant Management, District Support etc.

681 - Subgrantee Assistance

The mission is to timely and accurately distribute flow-through state and federal funds to local education agencies (LEAs) and other entities.

Non-Federal Support Program

- Prior to the restructuring in FY 2020-2021, this program was known as the School & District Supports Program.
- The goal of the Non-Federal Support Program is that local school boards and other local entities will use flow through funds to support the goal of the Department.
- *No Federal Funds in this program.*

Federal Support Program

- Prior to the restructuring in FY 2020-2021, this program was known as the School & District Innovations Program.
- The goal of the Federal Support Program is that local school boards and other local entities will use federal flow-through funds support the goal of the Department.
- *No State General Fund in this program.*



19D - Department of Education

682 - Recovery School District

- The Recovery School District (RSD) is established to provide an appropriate education for children attending any failed (academically unacceptable) public elementary or secondary school that has been transferred to RSD jurisdiction pursuant to R.S. 17:10.5.
- The goal is to bring the school to an acceptable level of performance as determined pursuant to the accountability plan.

695 - Minimum Foundation Program

- The Minimum Foundation Program (MFP) provides the major source of State funds to the local school systems.
- The goal is to ensure equitable distribution of State funds to local school districts such that every student has an equal opportunity to develop their full potential.

697 - Non-Public Educational Assistance

- Nonpublic Educational Assistance provides for constitutionally mandated and other statutorily required aid to nonpublic schools.
- The goal is to distribute the appropriated level of state support equitably to each of the non-discriminatory, State-approved nonpublic schools and/or school districts to enhance student learning and performance.

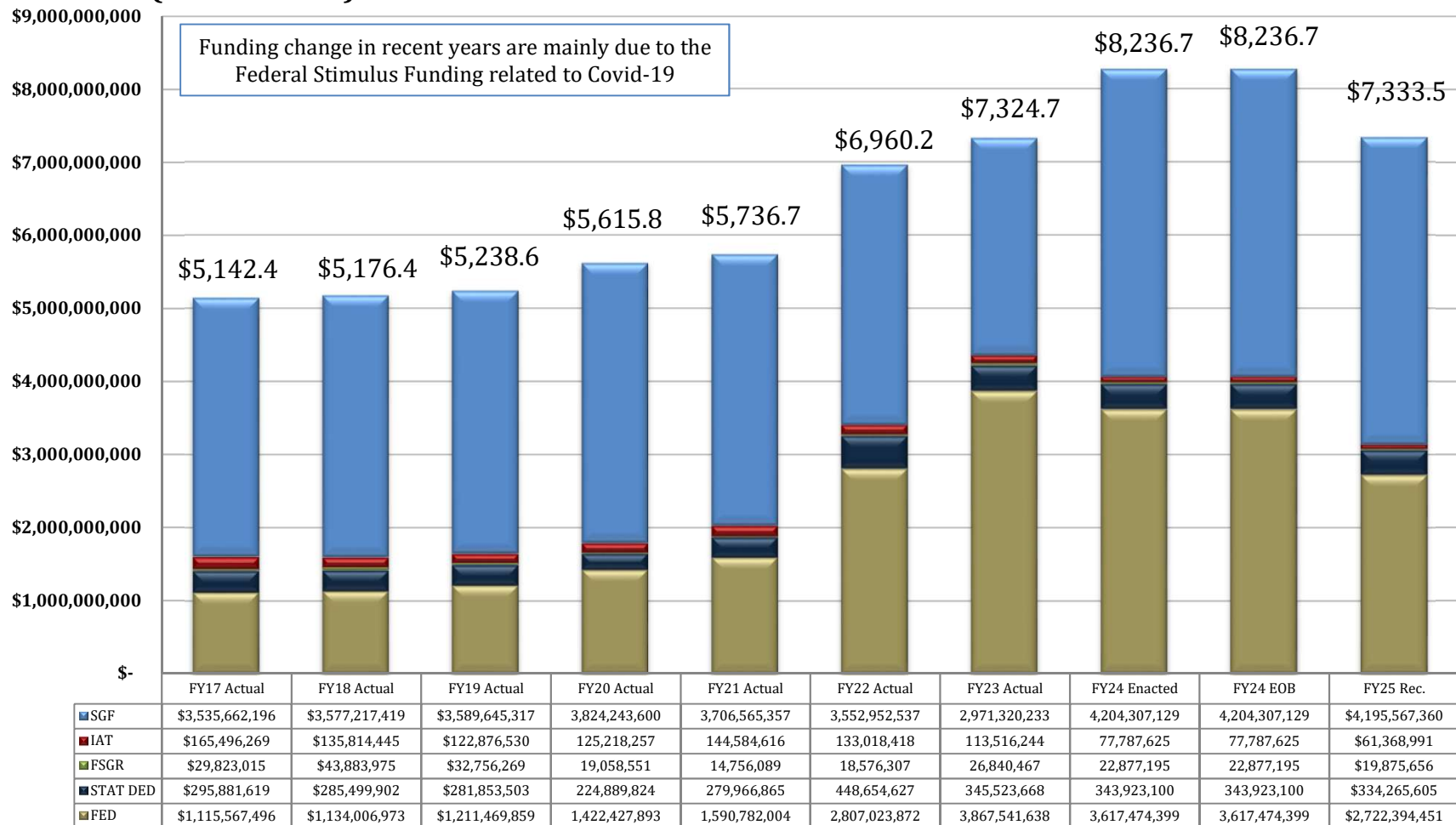


19D - Department of Education

Changes in Funding since FY17

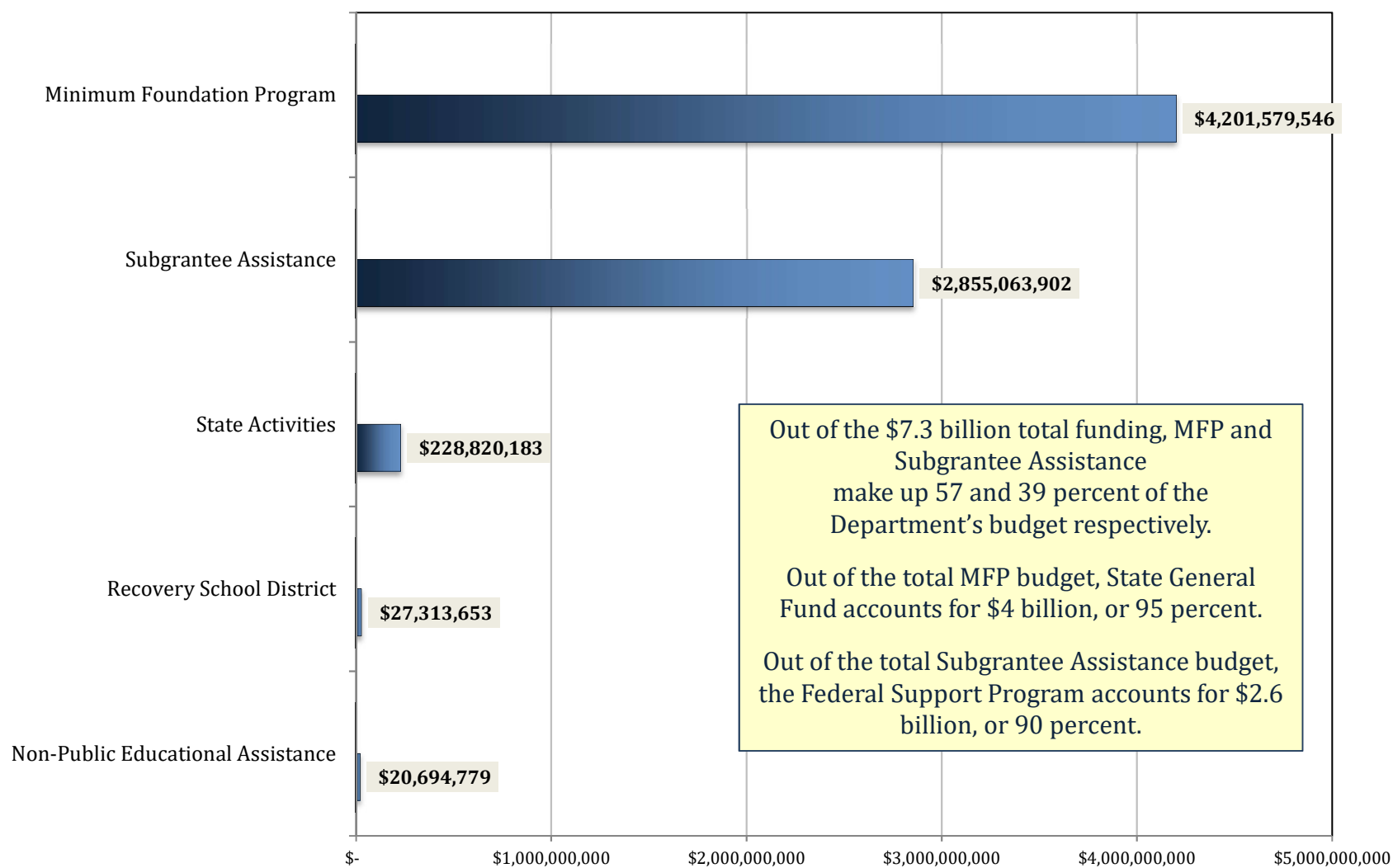
**Total Budget by Fiscal Year and Means of Finance
(in \$ millions)**

Change from FY17 to FY23 actuals is 42%
Change from FY17 actual to FY25 budget is 43%





19D - Department of Education Total Expenditures Comparison by Agency





19D - Department of Education

FY25 Recommended Means of Finance by Agency Comparison to FY24 Enacted

Total MOF by Agency	SGF	IAT	FSGR	Stat Deds	Federal	Total	FY24 Enacted Total	Difference FY24 Enacted to FY25 Recommended
State Activities	\$43,031,721	\$14,809,651	\$7,047,707	\$62,510	\$163,868,594	\$228,820,183	\$358,603,867	(\$129,783,684)
Subgrantee Assistance	\$221,370,254	\$22,800,237	\$9,377,789	\$42,989,765	\$2,558,525,857	\$2,855,063,902	\$3,615,816,799	(\$760,752,897)
Recovery School District	\$104,390	\$23,759,103	\$3,450,160	\$0	\$0	\$27,313,653	\$44,808,246	(\$17,494,593)
Minimum Foundation Program	\$3,910,366,216	\$0	\$0	\$291,213,330	\$0	\$4,201,579,546	\$4,225,445,757	(\$23,866,211)
Nonpublic Educational Assistance	\$20,694,779	\$0	\$0	\$0	\$0	\$20,694,779	\$21,694,779	(\$1,000,000)
FY25 Recommended TOTALS	\$4,195,567,360	\$61,368,991	\$19,875,656	\$334,265,605	\$2,722,394,451	\$7,333,472,063	\$8,266,369,448	(\$932,897,385)
FY24 Enacted Total	\$4,204,307,129	\$77,787,625	\$22,877,195	\$343,923,100	\$3,617,474,399	\$8,266,369,448		
<i>Difference FY24 Enacted to FY25 Recom.</i>	<i>(\$8,739,769)</i>	<i>(\$16,418,634)</i>	<i>(\$3,001,539)</i>	<i>(\$9,657,495)</i>	<i>(\$895,079,948)</i>	<i>(\$932,897,385)</i>		

The change from FY24 Enacted to FY25 Recommended is a decrease of **(\$933)** million. The main adjustments include:

- **(\$895)** million Federal net decrease to non-recur expenditures of Covid-19 related Federal funding and receive other Federal grants;
- **(\$224)** million SGF decrease to non-recur expenditures of stipends for employees compensation and funding for an apprenticeship program;
- **(\$16)** million decrease of excess IAT budget authority.
- \$200 million SGF increase for: a pay stipend for certificated and non certificated personnel and associated retirement contribution \$198m, and a formula base adjustment \$2m;
- \$18 million SGF increase for means of financing substitution: to replace IAT funding from DCFS for the LA4 Early Childhood program \$10m, to replace Lottery Proceeds Fund \$6m, and to replace the Support Education in Louisiana First Fund \$2.4m.



19D - Department of Education

Statewide Adjustments Recommended for FY25

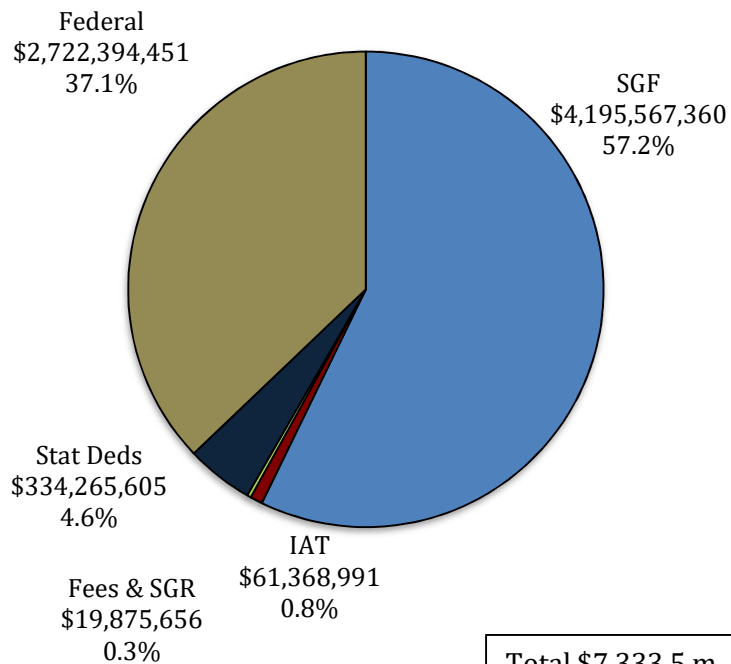
State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$4,204,307,129	\$77,787,625	\$22,877,195	\$343,923,100	\$3,617,474,399	\$8,266,369,448	495	FY24 Existing Operating Budget as of 12-1-23
\$32,047	\$0	\$0	\$0	\$0	\$32,047	0	Administrative Law Judges
(\$263,380)	\$0	(\$20,042)	\$0	(\$1,048,694)	(\$1,332,116)	0	Attrition Adjustment
(\$3,240)	\$0	\$0	\$0	\$0	(\$3,240)	0	Capitol Park Security
\$140	\$0	\$0	\$0	\$0	\$140	0	Capitol Police
\$11,662	\$0	\$0	\$0	\$0	\$11,662	0	Civil Service Fees
\$13,435	\$0	\$857	\$0	\$48,381	\$62,673	0	Civil Service Training Series
\$29,414	\$1,740	\$4,336	\$0	\$114,622	\$150,112	0	Group Insurance Rate Adjustment for Active Employees
\$117,021	\$0	\$0	\$0	\$0	\$117,021	0	Group Insurance Rate Adjustment for Retirees
\$112,946	\$0	\$0	\$0	\$0	\$112,946	0	Legislative Auditor Fees
\$59	\$0	\$0	\$0	\$0	\$59	0	Maintenance in State-Owned Buildings
\$203,171	\$0	\$26,068	\$0	\$844,080	\$1,073,319	0	Market Rate Classified
\$0	(\$4,500,000)	(\$2,000,000)	\$0	\$0	(\$6,500,000)	0	Non-Recurring Acquisitions & Major Repairs
\$22,383	\$0	\$0	\$0	\$0	\$22,383	0	Office of State Procurement
\$504,870	(\$14,304)	\$16,583	\$0	\$502,729	\$1,009,878	0	Related Benefits Base Adjustment
\$3,555	\$0	\$0	\$0	\$0	\$3,555	0	Rent in State-Owned Buildings
(\$396,693)	(\$42,018)	(\$60,004)	\$0	(\$1,498,073)	(\$1,996,788)	0	Retirement Rate Adjustment
(\$169,284)	\$0	\$0	\$0	\$0	(\$169,284)	0	Risk Management
\$392	\$0	\$0	\$0	\$0	\$392	0	State Treasury Fees
(\$1,263)	\$0	\$0	\$0	\$0	(\$1,263)	0	UPS Fees
(\$227,502,630)	(\$4,554,788)	(\$2,001,539)	(\$3,000,000)	(\$621,391)	(\$237,680,348)	0	Total Statewide Adjustments
\$0	(\$3,735,579)	\$0	\$0	(\$48,000,000)	(\$51,735,579)	0	Non-Recurring Other
\$198,000,000	\$1,871,733	(\$1,000,000)	\$1,787,783	(\$847,163,203)	(\$646,503,687)	0	Other Adjustments
\$0	\$0	\$0	\$0	\$704,646	\$704,646	6	New and Expanded
\$18,445,278	(\$10,000,000)	\$0	(\$8,445,278)	\$0	\$0	0	Means of Finance Substitution
\$2,317,583	\$0	\$0	\$0	\$0	\$2,317,583	0	Workload Adjustments
\$4,195,567,360	\$61,368,991	\$19,875,656	\$334,265,605	\$2,722,394,451	\$7,333,472,063	501	Total FY25 Recommended Budget
(\$8,739,769)	(\$16,418,634)	(\$3,001,539)	(\$9,657,495)	(\$895,079,948)	(\$932,897,385)	6	<i>Total Adjustments (Statewide and Agency-Specific)</i>

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



19D - Department of Education FY25 Recommended Means of Finance

FY25 Recommended Total Means of Finance



Non-SGF Sources of Funding:

Statutory Dedications include the Louisiana Lottery Proceeds Fund (C) which supports the Minimum Foundation Program; the Support Education in Louisiana First Fund (S) which supports salaries for certified Pre-K through 12 grade teachers; the Education Excellence Fund (C) for educational enhancements for Pre-K through 12 grade students, and Litter Abatement and Education Account.

Interagency Transfers include FEMA monies from the Division of Administration for disaster reconstruction; Temporary Assistance to Needy Families (TANF) monies from the Department of Children and Family Services (DCFS) for the LA4 Early Childhood Program; support for the Recovery School District out of the Minimum Foundation Program; and the Board of Elementary & Secondary Education for instructional enhancement.

Federal monies include funding for Food & Nutrition Services; Disadvantaged Persons; Special Education; Teacher and Principal Quality; Child Care Development; Academic Improvement; School Improvement; and Reading initiatives. Large portion of the funding is from Covid-19 related federal aids.

Fees and Self-generated Revenues are derived from the childcare licensing fees, the Strengthening Career and Technical Education for the 21st Century Act (Perkins V in 2018, formerly the Carl D. Perkins Career and Technical Education Act of 2006), fees for auxiliary services, and Lexington Insurance Proceeds from Hurricane Katrina.



19D - Department of Education FY25 Recommended Dedicated Funds

Dedicated Funds	Source of Funding	FY23 Actual	FY24 EOB	FY25 Recom.	Change
State Activities					
Litter Abatement and Education Account	Littering fines, R.S. 30:2531	\$30,343	\$62,510	\$62,510	\$0
Subgrantee Assistance					
La Early Childhood Education Fund	Appropriation, public or private grants, gifts, or donations, R.S. 17:407.30	\$3,470,911	\$25,653,844	\$31,450,711	\$5,796,867
Geaux Teach Fund	Appropriation, R.S. 17:7.6	\$806,804	\$0	\$0	\$0
Athletic Trainer Professional Development Fund	Deposit from SGF, R.S. 17:3726	\$0	\$1,500,000	\$0	(\$1,500,000)
Jump Start Your Heart Fund	Deposit from SGF, allocation, donation or transfer, R.S. 40:1137.3(G)	\$0	\$1,500,000	\$0	(\$1,500,000)
Louisiana Rescue Plan Fund	Deposit and transfer from the monies allocated through the Federal Coronavirus State Fiscal Recovery Fund of the American Rescue Plan Act of 2021, R.S. 39:100.51	\$5,000,000	\$0	\$0	\$0
Special Education Classroom Monitoring Fund	Appropriation, allocation or transfer, R.S. 39:100.65	\$0	\$8,000,000	\$0	(\$8,000,000)
Education Excellence Fund [C]	Tobacco Settlement Proceeds, Art. VII, Section 10.10, R.S. 39:98.3	\$14,124,908	\$14,670,420	\$15,940,549	\$1,270,129
Minimum Foundation Program					
Lottery Proceeds Fund [C]	Lottery Corporation net lottery proceeds, R.S. 47:9029, Art. XII, Section 6.(A)	\$322,141,584	\$190,951,000	\$191,000,000	\$49,000
Support Education In Louisiana First Fund (SELF)	Gaming Franchise Fees, R.S. 17:421.7	\$112,237,013	\$103,889,510	\$102,758,608	(\$1,130,902)
TOTALS		\$448,503,505	\$309,510,930	\$309,699,157	\$188,227

Note: [C] = Constitution created fund.



19D - Department of Education

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 12th 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 credits to the Education Excellence Fund



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.



19D - Department of Education

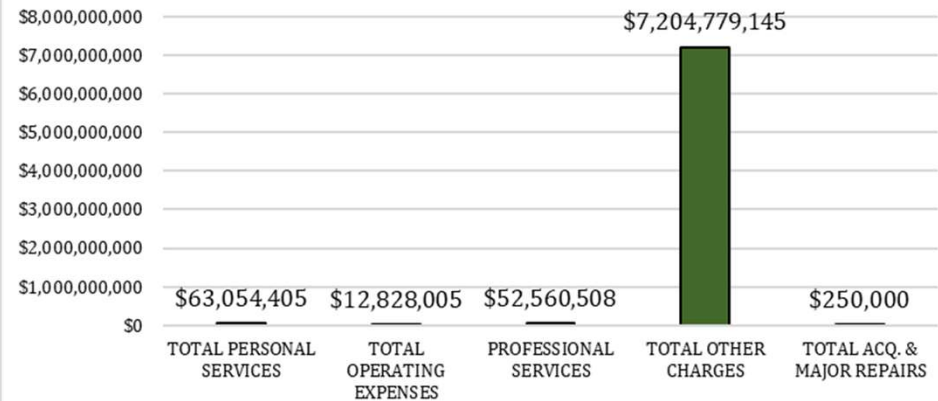
Categorical Expenditures - FY23, FY24, and FY25

For FY25 Recommended,
the largest Expenditure Category is Other Charges,
which makes up over 98 percent of Total Expenditures.

The Other Charges category includes expenditures flow
through to LEAs for COVID-19 related federal funds,
MFP formula funding distribution, early childhood
programs, professional development services etc..

Personal Services contributes roughly 0.9 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	\$31,413,495	\$35,227,985	\$35,227,985	\$36,260,145	\$1,032,160
Other Compensation	\$5,498,360	\$5,671,422	\$5,671,422	\$5,671,216	(\$206)
Related Benefits	\$19,443,206	\$21,799,421	\$21,799,421	\$21,123,044	(\$676,377)
TOTAL PERSONAL SERVICES	\$56,355,061	\$62,698,828	\$62,698,828	\$63,054,405	\$355,577
Travel	\$1,524,629	\$3,142,700	\$3,142,700	\$3,241,200	\$98,500
Operating Services	\$5,238,130	\$8,066,614	\$8,066,614	\$8,071,614	\$5,000
Supplies	\$847,727	\$1,451,191	\$1,451,191	\$1,515,191	\$64,000
TOTAL OPERATING EXPENSES	\$7,610,486	\$12,660,505	\$12,660,505	\$12,828,005	\$167,500
PROFESSIONAL SERVICES	\$59,334,787	\$70,182,700	\$70,182,700	\$52,560,508	(\$17,622,192)
Other Charges	\$7,089,128,934	\$8,026,701,692	\$8,026,701,692	\$7,140,238,842	(\$886,462,850)
Debt Service	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$82,489,791	\$87,625,723	\$87,625,723	\$64,540,303	(\$23,085,420)
TOTAL OTHER CHARGES	\$7,171,618,725	\$8,114,327,415	\$8,114,327,415	\$7,204,779,145	(\$909,548,270)
Acquisitions	\$2,469,924	\$500,000	\$500,000	\$250,000	(\$250,000)
Major Repairs	\$27,353,266	\$6,000,000	\$6,000,000	\$0	(\$6,000,000)
TOTAL ACQ. & MAJOR REPAIRS	\$29,823,190	\$6,500,000	\$6,500,000	\$250,000	(\$6,250,000)
TOTAL EXPENDITURES	\$7,324,742,249	\$8,266,369,448	\$8,266,369,448	\$7,333,472,063	(\$932,897,385)

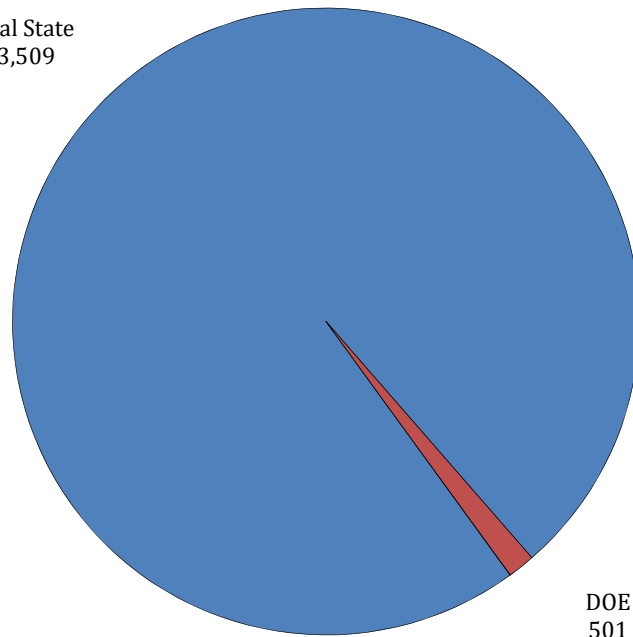


19D - Department of Education

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



DOE
501
1.5%

FY24 number of funded, but not filled,
T.O. positions as of January 29 = 71

**Number
and
Type
of
Positions**

Positions do not
include Special
School District

	2022	2023	2024	2025 Rec.
■ Total FTEs (1st July Report)	479	484	459	-
■ Authorized T.O. Positions	483	487	495	501
■ Other Charges 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 T.O. Positions are those referred to in the Table of Organization (or T.O.) for each department. This count includes only those positions paid for from the Salaries expenditure category for the organization units and agencies include in each department's appropriation. This excludes positions paid for from other expenditure categories, such as wages or per diem.

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

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

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



19D - Department of Education

Related Employment Information

Salaries and Related Benefits of 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	\$31,780,079	\$31,413,495	\$35,227,985	\$36,260,145
Other Compensation	\$4,509,906	\$5,498,360	\$5,671,422	\$5,671,216
Related Benefits	\$18,174,121	\$19,443,206	\$21,799,421	\$21,123,044
Total Personal Services	\$54,464,106	\$56,355,061	\$62,698,828	\$63,054,405

Average T.O. Salary = \$72,375

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	\$21,123,044	
UAL payments	\$9,370,511	44%
Retiree Health Benefits	\$4,081,626	
Remaining Benefits*	\$7,670,907	
Means of Finance	General Fund = 26%	Other = 74%

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

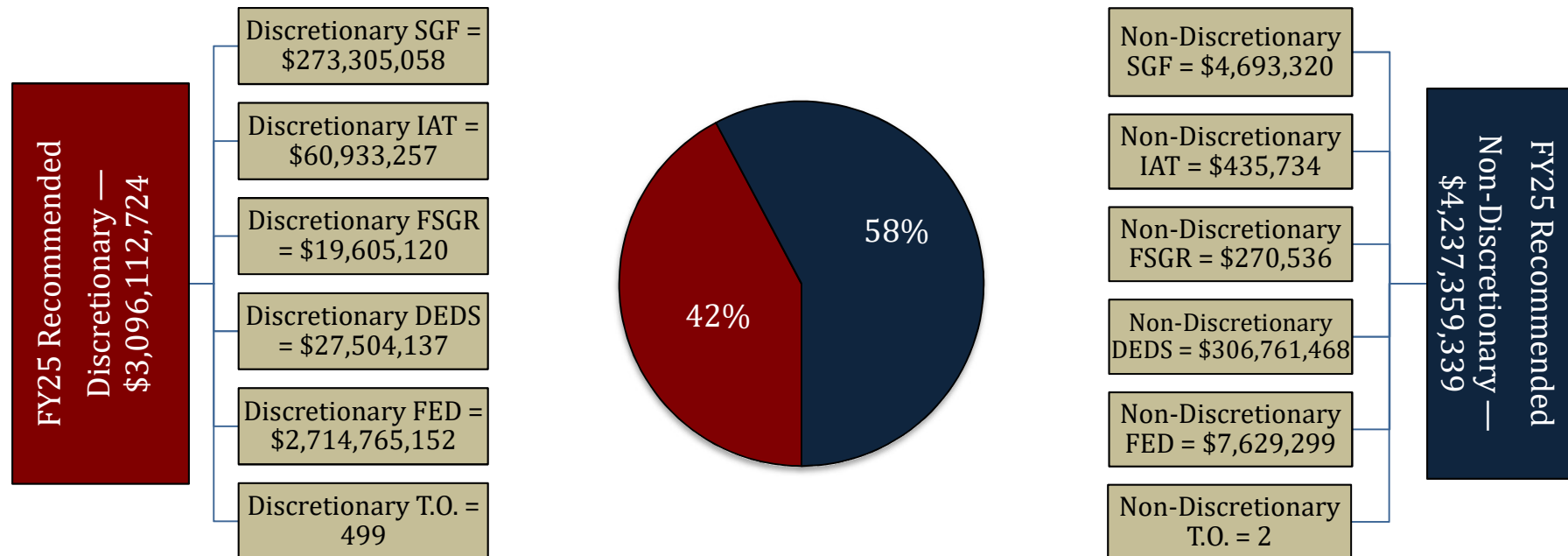
Other Charges Benefits
\$0

Department Demographics	Total	%
Gender		
Female	467	84
Male	87	16
Race/Ethnicity		
White	242	44
Black	289	52
Asian	23	4
Indian	2	0
Hawaiian/Pacific	0	0
Declined to State	2	0
Eligible to Retire within 1 Year	58	12



19D - Department of Education

FY25 Discretionary/Non-Discretionary Comparison



Total Discretionary Funding by Office		
State Activities	\$ 212,938,061	7%
Subgrantee Assistance	\$ 2,838,195,533	92%
Recovery School District	\$ 27,030,006	1%
Minimum Foundation Program	\$ -	0%
Nonpublic Educational Assistance	\$ 17,949,124	1%
Total Discretionary	\$ 3,096,112,724	100%

Total Non-Discretionary Funding by Type		
Needed for Debt Service	\$ 1,457,834	0.03%
Constitutional Requirements	\$ 4,229,601,693	99.82%
Statutory Requirements	\$ 1,526,499	0.04%
Unavoidable Obligations	\$ 4,773,313	0.11%
Total Non-Discretionary	\$ 4,237,359,339	100%

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.

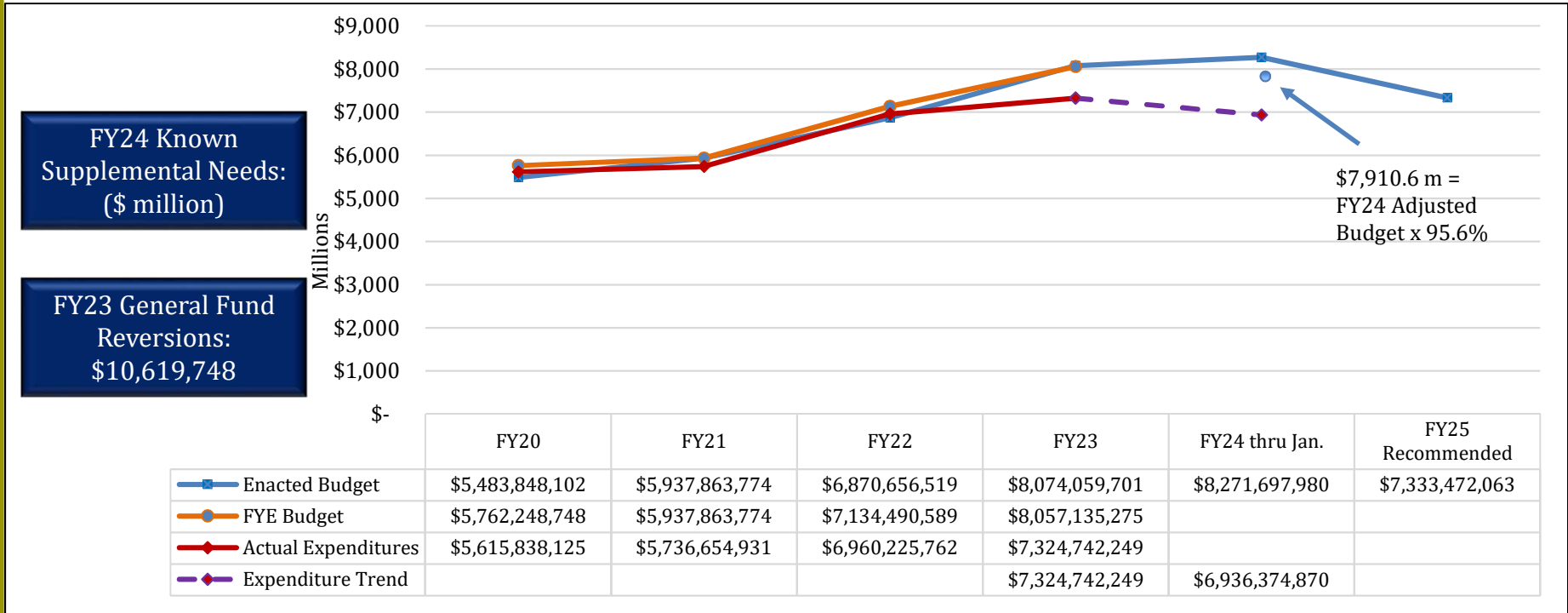
Unavoidable Obligations = Retirees Group Insurance and Legislative Auditor Fees.



19D - Department of 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.



Monthly Budget Activity				
	FY24 Adjusted Budget	FY24 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
Jul-23	\$ 8,266,369,448	\$ 381,076,521	\$ 7,885,292,927	4.6%
Aug-23	\$ 8,266,369,448	\$ 1,072,603,966	\$ 7,193,765,482	13.0%
Sep-23	\$ 8,266,369,448	\$ 1,622,938,537	\$ 6,643,430,911	19.6%
Oct-23	\$ 8,266,369,448	\$ 2,152,685,951	\$ 6,113,683,497	26.0%
Nov-23	\$ 8,266,369,448	\$ 2,838,813,311	\$ 5,427,556,137	34.3%
Dec-23	\$ 8,266,369,448	\$ 3,503,503,624	\$ 4,762,865,824	42.4%
Jan-24	\$ 8,271,697,980	\$ 4,046,218,674	\$ 4,225,479,306	48.9%

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	\$ 8,271,697,980	\$ 4,624,249,913	\$ 3,647,448,067	55.9%
Mar-24	\$ 8,271,697,980	\$ 5,202,281,152	\$ 3,069,416,828	62.9%
Apr-24	\$ 8,271,697,980	\$ 5,780,312,391	\$ 2,491,385,589	69.9%
May-24	\$ 8,271,697,980	\$ 6,358,343,631	\$ 1,913,354,349	76.9%
Jun-24	\$ 8,271,697,980	\$ 6,936,374,870	\$ 1,335,323,110	83.9%
Historical Year End Average				95.6%



Louisiana Children's Budget

Executive Budget Supporting Documents on FY25 Recommended Funding

Early Childhood System Integration Budget

For FY 2024-2025 at Executive Budget

<https://www.doa.la.gov/doa/opb/budget-documents/early-childhood-system-integrated-budgets/>

The Early Childhood System Integration Budget (ECSIB) was created by Act 774 of the 2008 Regular Session of the Louisiana Legislature. The ECSIB is organized along the four components of Louisiana's early childhood system (access to medical care, social-emotional development and mental health, early care and education, and family support and parenting education) as opposed to by department, thus detailing the state's allocation of financial resources for children up to the age of five in these areas. Within these four areas, each department categorizes program specific information, including the lead contact person, a very brief program description, the population served, the sources of funding for the program, and the parishes being served. For each line item, actual state and federal dollars invested in the program are detailed.

FY 2024-2025 Children's Budget at RECOMMENDED

https://www.doa.la.gov/media/ezthkh4j/childrensbudget_fy25_recommended.pdf

Pursuant R.S. 46:2604(E), the children's budget is part of the general appropriation bill (HB1). It shall include funding of services and programs for children in each appropriated department and agency as well as the cost estimates of all non appropriated elements of the budget.



Louisiana Early Care and Education Funding FY25 Recommended

FY25 LDOE-Subgrantee Assistance: Early Care & Education Recommended					
PROGRAMS	SGF	IAT	STAT DED	FED	TOTAL
IDEA Preschool Grant (age 3-5)	\$0	\$0	\$0	\$7,111,602	\$7,111,602
LA 4 Pre-K Program (age 4)*	\$75,605,642	\$19,919,237	\$0	\$0	\$95,524,879
Non Public School Early Childhood	\$7,840,932	\$0	\$0	\$0	\$7,840,932
Title I Pre-K for "at risk" children	\$0	\$0	\$0	\$36,342,848	\$36,342,848
Title IV Pre-K programs	\$0	\$0	\$0	\$6,051	\$6,051
Special Population/IDEA (age 3-5)	\$0	\$0	\$0	\$429,749	\$429,749
Headstart Collaborative	\$0	\$0	\$0	\$175,000	\$175,000
Early Childhood Education	\$87,867,381	\$0	\$31,450,711	\$150,000,000	\$269,318,092
Preschool Development Grant	\$0	\$0	\$0	\$4,720,000	\$4,720,000
FY25 LDOE-State Activities: Early Care & Education Recommended					
PROGRAMS	SGF	IAT	STAT DED	FED	TOTAL
Early Childhood & Education Network	\$0	\$140,000	\$0	\$0	\$140,000
FY25 BESE: Early Care & Education Recommended					
PROGRAMS	SGF	IAT	STAT DED	FED	TOTAL
Early Childhood & Education Network Expansion	\$0	\$0	\$7,153,026	\$0	\$7,153,026
FY25 LDH: Early Care & Education Recommended					
PROGRAMS	SGF	IAT/FSGR	STAT DED	FED	TOTAL
OPH: Early Childhood Comprehensive Systems (prenatal to age 3)	\$0	\$0	\$0	\$126,102	\$126,102
OPH: Maternal Infant Early Childhood Home	\$1,300,000	\$1,438,537	\$0	\$8,460,268	\$11,198,805
OCDD: Early Steps (IDEA Part C program)	\$21,330,851	\$510,000	\$419,000	\$7,816,547	\$30,076,398
TOTAL Statewide Early Care & Education	\$193,944,806	\$22,007,774	\$39,022,737	\$215,188,167	\$470,163,484

Source: Division of Administration Office of Planning and Budget "Early Childhood System Integration Budget"



19D - LDOE Early Childhood

Children Served in Public Early Childhood Education Program

As of October 2023

Program	Children Served	FY24 Funding per Child	Program Requirements
Child Care Assistance Program (CCAP) (voucher seats)	17,899	Infant: \$17,952 1&2 year old: \$11,088 ≥ 3 year old: \$8,316	Type III licensed child care centers, child care assistance certified schools, and home based providers
Cecil J. Picard LA-4 Early Childhood	17,084	\$5,580	School Systems apply for seats for LA 4
Non Public School Early Childhood Development Fund (NSECD)	1,404	\$5,580	BESE-approved non-public schools and Type III child care centers
Head Start	17,079	\$9,107	School districts, educational service districts, community action agencies, faith based organizations, community colleges/universities
Early Head Start	2,146	\$15,567	
CCAP B-3 Program (contracted seats)	6,734	Infant: \$18,940 1&2 year old: \$11,700 3 year old: \$10,670	CCAP-certified child care sites rated Proficient or higher, have all teachers with or pursuing the Early Childhood Ancillary Certificate, and must offer infant care. New sites without Performance Profiles are permitted to participate, with additional assurances from the Community Network Lead Agency on how quality support will ensure high-quality care.
Title 1 - PreK Programs	4,065	N/A	N/A
Louisiana Quality Education Support Fund 8(g) Grants	1,592		
Other Funding Sources	5,452		

Source: Department of Education



19D - Department of Education

State Activities





19D - 678 Department of Education – State Activities

Mission – To provide leadership and create the conditions to support school systems, fund-flow control and compliance confirmation.

Administrative Support

Performs the functions of the state relating to accounting and budget control, procurement and contract management, management and program analysis, and grants management, all in accordance with applicable law.

District Support

Supports local education agencies in identifying opportunities and resources for improved instructional leadership, effective policy and practice, and comprehensive intervention in their lowest-performing schools. It serves as the office having primary responsibility for communications with and support for all local superintendents, charter school leaders, and school administrative staff throughout the state.

Auxiliary Account

This program is funded with Fees and Self-generated Revenues from teacher certification fees and particular user group fees. It uses fees and collections to provide oversight for specified programs. The Teacher Certification Division analyzes all documentation for Louisiana school personnel regarding course content, test scores, teaching and/or administrative experience, and program completion for the purposes of issuing state credentials.

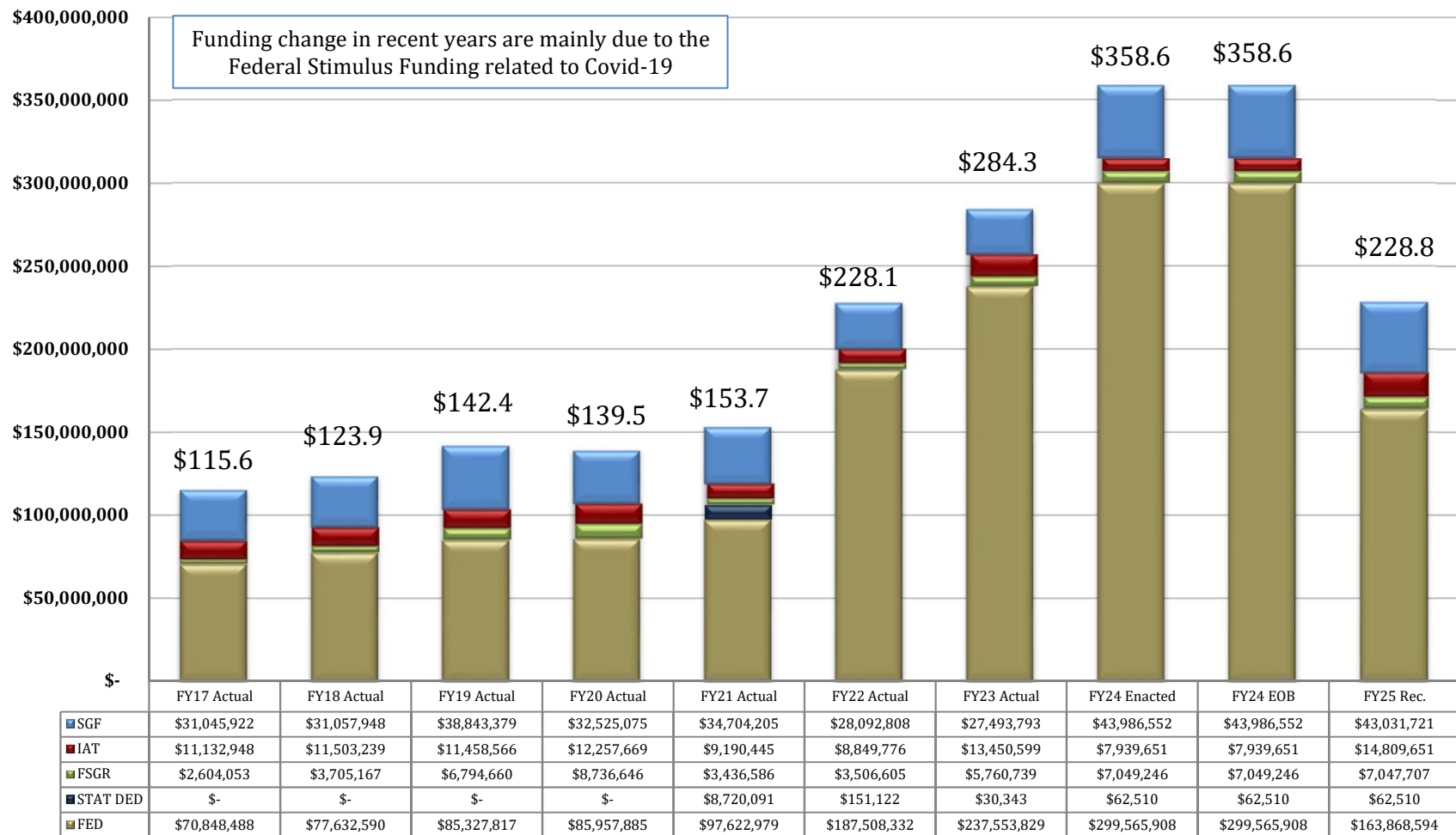


19D - 678 Department of Education – State Activities

Changes in Funding since FY17

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

Change from FY17 to FY23 actuals is 146%.
Change from FY17 actual to FY25 budget is 98%





19D - 678 State Activities

Statewide Adjustments Recommended for FY25

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$43,986,552	\$7,939,651	\$7,049,246	\$62,510	\$299,565,908	\$358,603,867	495	FY24 Existing Operating Budget as of 12-1-23
\$32,047	\$0	\$0	\$0	\$0	\$32,047	0	Administrative Law Judges
(\$263,380)	\$0	(\$20,042)	\$0	(\$1,048,694)	(\$1,332,116)	0	Attrition Adjustment
(\$3,240)	\$0	\$0	\$0	\$0	(\$3,240)	0	Capitol Park Security
\$140	\$0	\$0	\$0	\$0	\$140	0	Capitol Police
\$11,662	\$0	\$0	\$0	\$0	\$11,662	0	Civil Service Fees
\$13,435	\$0	\$857	\$0	\$48,381	\$62,673	0	Civil Service Training Series
\$29,414	\$0	\$4,336	\$0	\$114,622	\$148,372	0	Group Insurance Rate Adjustment for Active Employees
\$117,021	\$0	\$0	\$0	\$0	\$117,021	0	Group Insurance Rate Adjustment for Retirees
\$112,946	\$0	\$0	\$0	\$0	\$112,946	0	Legislative Auditor Fees
\$59	\$0	\$0	\$0	\$0	\$59	0	Maintenance in State-Owned Buildings
\$203,171	\$0	\$26,068	\$0	\$844,080	\$1,073,319	0	Market Rate Classified
(\$3,369,281)	\$0	\$0	\$0	\$0	(\$3,369,281)	0	Non-recur Special Legislative Project
\$22,383	\$0	\$0	\$0	\$0	\$22,383	0	Office of State Procurement
\$504,870	\$0	\$16,583	\$0	\$502,729	\$1,024,182	0	Related Benefits Base Adjustment
\$148,311	\$0	\$30,663	\$0	\$415,564	\$594,538	0	Salary Base Adjustment
\$392	\$0	\$0	\$0	\$0	\$392	0	State Treasury Fees
(\$1,195)	\$0	\$0	\$0	\$0	(\$1,195)	0	UPS Fees
(\$1,204,831)	\$0	(\$1,539)	\$0	(\$621,391)	(\$1,827,761)	0	Total Statewide Adjustments
\$0	\$0	\$0	\$0	(\$23,000,000)	(\$23,000,000)	0	Non-Recurring Other
\$0	\$6,870,000	\$0	\$0	(\$112,780,569)	(\$105,910,569)	0	Other Adjustments
\$0	\$0	\$0	\$0	\$704,646	\$704,646	6	New and Expanded
\$250,000	\$0	\$0	\$0	\$0	\$250,000	0	Other Technical Adjustments
\$43,031,721	\$14,809,651	\$7,047,707	\$62,510	\$163,868,594	\$228,820,183	501	Total FY24 Recommended Budget
(\$954,831)	\$6,870,000	(\$1,539)	\$0	(\$135,697,314)	(\$129,783,684)	6	Total Adjustments (Statewide and Agency-Specific)



19D - 678 State Activities

Agency-Specific Adjustments Recommended for FY25

Non-recurring Other Adjustments							
State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$0	\$0	\$0	\$0	(\$23,000,000)	(\$23,000,000)	0	Removes federal grant funding from the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA) which provides Elementary and Secondary School Emergency Relief (ESSER) funds.
\$0	\$0	\$0	\$0	(\$23,000,000)	(\$23,000,000)	0	Total Non-recurring Other Adjustments
Other Adjustments							
State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$0	\$0	\$0	\$0	(\$112,780,569)	(\$112,780,569)	0	Decreases budget authority for funding provided by the American Rescue Plan Act of 2021, which is aimed at mitigating the continuing effects of the COVID-19 pandemic.
\$0	\$6,870,000	\$0	\$0	\$0	\$6,870,000	0	Increases budget authority from the Board of Elementary and Secondary Education (BESE) to match the estimated allocation from Louisiana's Quality Education Support Fund, frequently referred to as 8(g).
\$0	\$6,870,000	\$0	\$0	(\$112,780,569)	(\$105,910,569)	0	Total Other Adjustments

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



19D - 678 State Activities

Agency-Specific Adjustments Recommended for FY25

New and Expanded							
State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$0	\$0	\$0	\$0	\$704,646	\$704,646	6	Increases classified authorized Table of Organization (T.O.) positions for new Education Consultant 3 positions for the Statewide Federal Monitoring Team. These new T.O. will focus on monitoring the schools with disabilities programs to ensure compliance with federal regulations.
\$0	\$0	\$0	\$0	\$704,646	\$704,646	6	Total New and Expanded Adjustments
Other Technical Adjustments							
State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$250,000	\$0	\$0	\$0	\$0	\$250,000	0	Transfers funding from Subgrantee Assistance to State Activities to improve literacy and content achievement in grades 6-12 relative to the Southern Regional Educational Board interstate comparisons by contracting with Teacher Leader Advisors.
\$250,000	\$0	\$0	\$0	\$0	\$250,000	0	Total Other Technical Adjustments



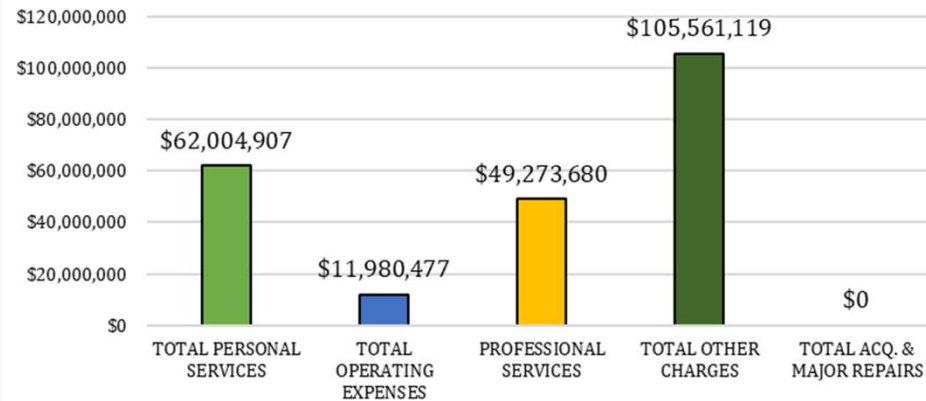
19D - 678 Department of Education – State Activities Categorical Expenditures - FY23, FY24, and FY25

For FY25 Recommended,
the largest Expenditure Category is Other Charges,
which makes up over 46 percent of Total Expenditures.

The Other Charges category includes expenditures for
COVID-19 related federal funds, early childhood
programs, professional development services.

Personal Services contributes roughly 27 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	\$31,413,495	\$35,227,985	\$35,227,985	\$36,260,145	\$1,032,160
Other Compensation	\$4,549,484	\$4,946,354	\$4,946,354	\$4,946,354	\$0
Related Benefits	\$18,879,562	\$21,420,203	\$21,420,203	\$20,798,408	(\$621,795)
TOTAL PERSONAL SERVICES	\$54,842,542	\$61,594,542	\$61,594,542	\$62,004,907	\$410,365
Travel	\$1,510,716	\$3,087,166	\$3,087,166	\$3,185,666	\$98,500
Operating Services	\$5,226,968	\$7,281,820	\$7,281,820	\$7,286,820	\$5,000
Supplies	\$837,383	\$1,443,991	\$1,443,991	\$1,507,991	\$64,000
TOTAL OPERATING EXPENSES	\$7,575,067	\$11,812,977	\$11,812,977	\$11,980,477	\$167,500
PROFESSIONAL SERVICES	\$53,677,550	\$63,895,872	\$63,895,872	\$49,273,680	(\$14,622,192)
Other Charges	\$102,805,355	\$150,597,681	\$150,597,681	\$57,679,739	(\$92,917,942)
Debt Service	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$65,458,449	\$70,702,795	\$70,702,795	\$47,881,380	(\$22,821,415)
TOTAL OTHER CHARGES	\$168,263,805	\$221,300,476	\$221,300,476	\$105,561,119	(\$115,739,357)
Acquisitions	\$0	\$0	\$0	\$0	\$0
Major Repairs	\$0	\$0	\$0	\$0	\$0
TOTAL ACQ. & MAJOR REPAIRS	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$284,358,963	\$358,603,867	\$358,603,867	\$228,820,183	(\$129,783,684)



19D - 678 Department of Education – State Activities FY25 Recommended Categorical Expenditures

Administrative Support

Professional Services:	\$638,038
\$302,875	Federal grant administration contracts will provide assistance for the department in interpreting federal statutes and regulations and departmental staff training on various federal programs
\$269,294	Legal services such as mediation, consultation, and interpretation of federal grants
\$65,869	Fiscal monitoring and reporting of audit services relative to education grant procedures in local educational agencies
Other Charges:	\$115,814
\$115,814	Funding will provide educators with the information, leadership, and technical assistance necessary to achieve a quality education system.
Interagency Transfers:	\$9,500,309
\$6,579,767	Office of Technology Services (OTS)
\$876,232	Rent in State-Owned Buildings
\$691,687	Legislative Auditor
\$452,980	Office of Risk Management (ORM)
\$225,631	Civil Service
\$193,489	Capitol Park Security
\$153,034	Division of Administrative Law (DAL)
\$148,886	Office of State Procurement
\$111,633	Printing costs
\$30,867	Uniform Payroll System (UPS)
\$26,707	Topographic Mapping Program
\$6,339	State Treasury Fees
\$2,448	Maintenance in State-Owned Buildings
\$609	Capitol Police

District Support

Professional Services:	\$48,617,080
\$25,572,579	Contract services relative to State Assessment and Accountability requirements
\$15,813,944	Contracts associated with the Child Care Development Fund (CCDF)

(continue on next page)



19D - 678 Department of Education – State Activities FY25 Recommended Categorical Expenditures

District Support (continue from last page)

\$2,365,716	Contract services relative to the Board of Elementary and Secondary Education (BESE) 8(g) Statewide Proposals, which are designed to improve student achievement
\$1,314,353	Contract services relative to teacher and principal performance evaluation contained in Act 54 of the 2010 Regular Legislative Session
\$622,257	Contract services are for the provision and implementation of a research program to assess program effectiveness to include short and long term outcomes for young children; to conduct on-site monitoring and technical assistance visits using the early childhood rating scale; and create a clearinghouse of information in the form of a database and product summary charts to be used to make decisions to coordinate state projects involving career and technical education.
\$598,220	Contract services provides for the continued maintenance of existing software in addition to development, configuration, problem resolution and programming analysis required to support the Child Nutrition programs database.
\$525,404	Budget authority for funding provided by the American Rescue Plan Act of 2021, which is aimed at mitigating the continuing effects of the COVID-19 pandemic.
\$468,020	Contractor will provide on-site programmatic monitoring and technical assistance using the Early Childhood environment rating scale.
\$361,181	Contractor will provide resources to families, educators, and service providers of students with disabilities.
\$250,000	Contract services with Teacher Leader Advisors to support teachers to improve literacy and content achievement in grades 6-12 relative to the Southern Regional Educational Board.
\$174,975	Contractor will conduct on-site visits to specified school districts to gather information on inclusion of preschool children with disabilities in early childhood classrooms.
\$153,702	Contractor will provide technical assistance to Type 5 Charters and other schools identified.
\$85,000	Contract services with a computer science micro-credential vendor for a portfolio based teacher assessment based on the Computer Science Education Act implementation per Act 541 of the 2022 Regular Legislative Session.
\$80,000	Contractor will conduct monthly monitoring of special education classrooms at the school systems.
\$79,903	Provider will evaluate charter school applications.
\$45,490	Contract services supported by the Litter Abatement and Education Account to provide environmental education materials for the annual Teacher Leader Summit.
\$30,656	Contract services are for the on-going system maintenance and enhancements for all components of servers.
\$25,675	Contractor will provide webinars for teachers supporting the implementation of English language arts guidebooks.
\$25,673	Contractor will provide logistical assistance with the transfer of the Child Care Development Fund (CCDF) Grant from the Department of Children and Family Services to the Department of Education.
\$15,874	Contractor will provide school district level and state level performance on Elementary and Secondary Education Act (ESEA) Title III and student assessment.
\$6,573	Provider will plan and produce the 5th Annual Cecil J. Picard educator excellence symposium.
\$1,885	Provider will promote technology, academic and cultural enrichment for specified parishes.



19D - 678 Department of Education – State Activities FY25 Recommended Categorical Expenditures

District Support

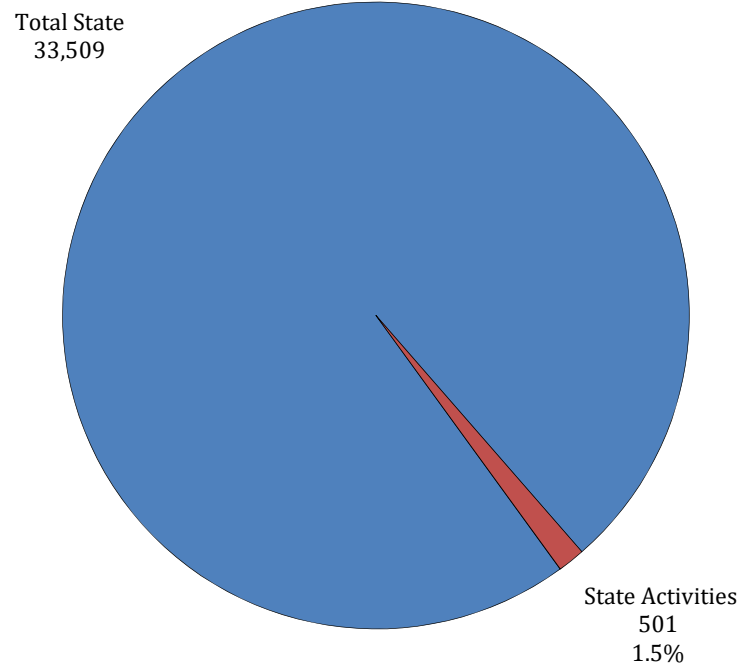
Other Charges:	\$57,563,925
\$45,000,000	Budget authority for funding provided by the American Rescue Plan Act of 2021, which is aimed at mitigating the continuing effects of the COVID-19 pandemic
\$6,927,318	Early Childhood programs provide universal, high quality, developmentally appropriate prekindergarten programs, before and after school enrichment programs and summer programs for the following costs, general administration, indirect costs, supplies, travel, etc.
\$3,765,153	Funding is for Title II, Individuals with Disabilities Education Act (IDEA - B) professional development services provided to teachers and administrators.
\$1,000,000	Computer Science technical assistance grants to school systems to support technology, hardware, and software upgrades to expand computer science course offerings in alignment with the Computer Science Education Act implementation per Act 541 of the 2022 Regular Legislative Session.
\$859,454	Reimbursement to the governing authority of a school nutrition program for each meal served an amount equal to the difference between the reimbursement rates for a free meal and a reduced-priced meal as annually determined by the United States Department of Agriculture per R.S. 17:192(B)(3) enacted by Act 305 of the 2023 Regular Legislative Session
\$12,000	Louisiana Environmental Education Commission (LEEC) Educator Grants supported by the Litter Abatement and Education Account which funds materials and/or equipment related to projects which have an environmental focus and impact Louisiana teachers and students
Interagency Transfers:	\$38,155,712
\$5,000,000	Governor's Emergency Education Relief (GEER) Fund funding provided by the American Rescue Plan Act of 2021, for the purpose of providing Emergency Assistance to Non-public Schools (EANS) awards. This funding is for services or assistance to eligible non-public schools to address educational disruptions caused by COVID-19.
\$20,449,843	Non-Statewide Technology Contracts (OTS)
\$5,813,920	Office of Technology Services (OTS)
\$4,342,784	BESE 8(g) Statewide Proposals funding, which pays for the Louisiana Educational Assessment Program (LEAP) assessment administration vendor and the International Choices vendor through the Office of Technology Services (OTS)
\$1,000,000	Louisiana State University and Southeastern Louisiana University for teacher training related to the Computer Science Education Act implementation per Act 541 of the 2022 Regular Legislative Session.
\$873,737	Children's Cabinet, Dept. of Children and Family Services, Dept. of Health
\$571,386	Rent in State-Owned Buildings
\$76,542	Office of State Printing
\$25,000	BESE 8(g) Statewide Proposals funding, which provides tuition reimbursements for current teachers taking courses for credit at Louisiana colleges and universities under the BESE Tuition Program for Teachers
\$2,500	Statewide costs associated with Statewide Federal Monitoring Team



19D - 678 Department of Education – State Activities

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

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



FY24 number of funded, but not filled,
T.O. positions as of January 29 = 71

**Number
and
Type
of
Positions**

Positions do not
include Special
School District

	2022	2023	2024	2025 Rec.
■ Total FTEs (1st July Report)	479	484	459	-
■ Authorized T.O. Positions	483	487	495	501
■ Other Charges 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 T.O. Positions are those referred to in the Table of Organization (or T.O.) for each department. This count includes only those positions paid for from the Salaries expenditure category for the organization units and agencies include in each department's appropriation. This excludes positions paid for from other expenditure categories, such as wages or per diem.

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

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

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



19D - 678 Department of Education – State Activities

Related Employment Information

Salaries and Related Benefits of 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	\$31,780,079	\$31,413,495	\$35,227,985	\$36,260,145
Other Compensation	\$4,509,906	\$5,498,360	\$5,671,422	\$5,671,216
Related Benefits	\$18,174,121	\$19,443,206	\$21,799,421	\$21,123,044
Total Personal Services	\$54,464,106	\$56,355,061	\$62,698,828	\$63,054,405

Average T.O. Salary = \$72,375

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	\$21,123,044	
UAL payments	\$9,370,511	44%
Retiree Health Benefits	\$4,081,626	
Remaining Benefits*	\$7,670,907	
Means of Finance	General Fund = 26%	Other = 74%

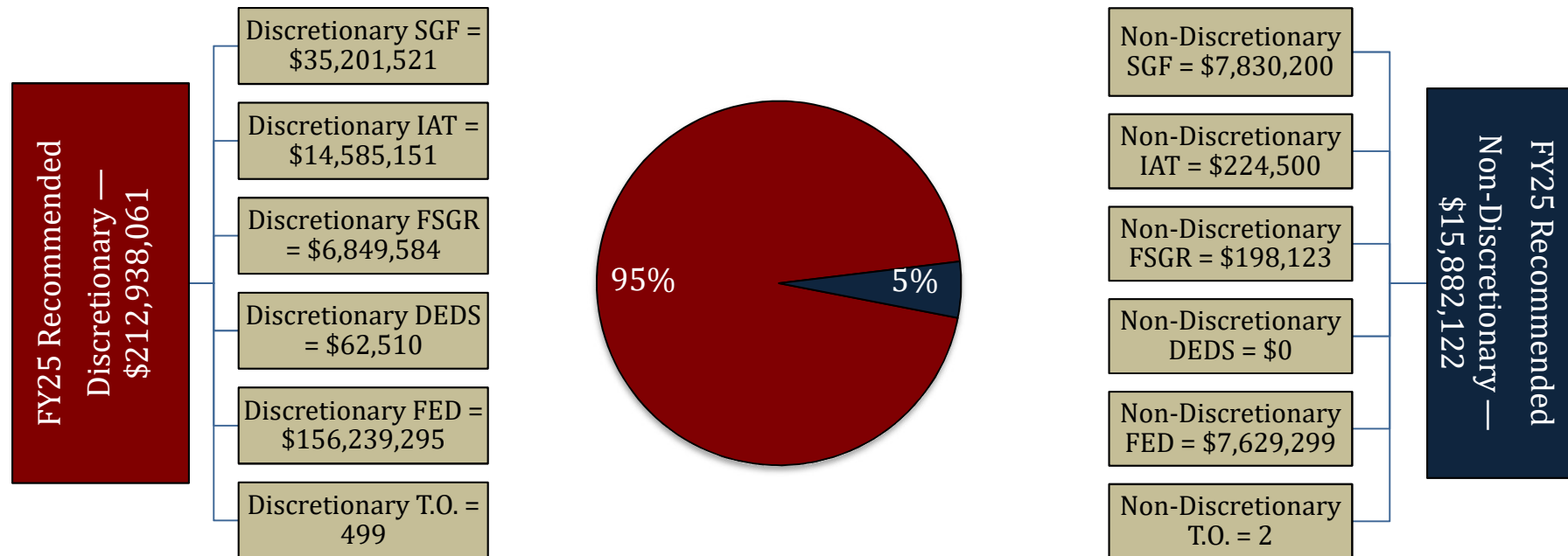
* Remaining Benefits include employer contribution to authorized positions' retirement, health, Medicare, FICA, Emoluments etc. The authorized positions include authorized T.O. positions and authorized other charges positions, both filled and vacant.

Other Charges Benefits
\$0

Department Demographics	Total	%
Gender		
Female	467	84
Male	87	16
Race/Ethnicity		
White	242	44
Black	289	52
Asian	23	4
Indian	2	0
Hawaiian/Pacific	0	0
Declined to State	2	0
Eligible to Retire within 1 Year	58	12



19D - 678 Department of Education – State Activities FY25 Discretionary/Non-Discretionary Comparison



Total Discretionary Funding by Office		
State Activities	\$ 212,938,061	7%
Subgrantee Assistance	\$ 2,838,195,533	92%
Recovery School District	\$ 27,030,006	1%
Minimum Foundation Program	\$ -	0%
Nonpublic Educational Assistance	\$ 17,949,124	1%
Total Discretionary	\$ 3,096,112,724	100%

Total Non-Discretionary Funding by Type		
Needed for Debt Service	\$ 1,457,834	9.18%
Constitutional Requirements	\$ 9,524,700	59.97%
Statutory Requirements	\$ 206,268	1.30%
Unavoidable Obligations	\$ 4,693,320	29.55%
Total Non-Discretionary	\$ 15,882,122	100%

Note: Constitutional requirements - compensation of state superintendent, state retirement systems UAL; Others – rent in state buildings, compensation of deputy superintendent, retirees' group insurance and legislative auditor fees.

Source: Division of Administration Office of Planning and Budget



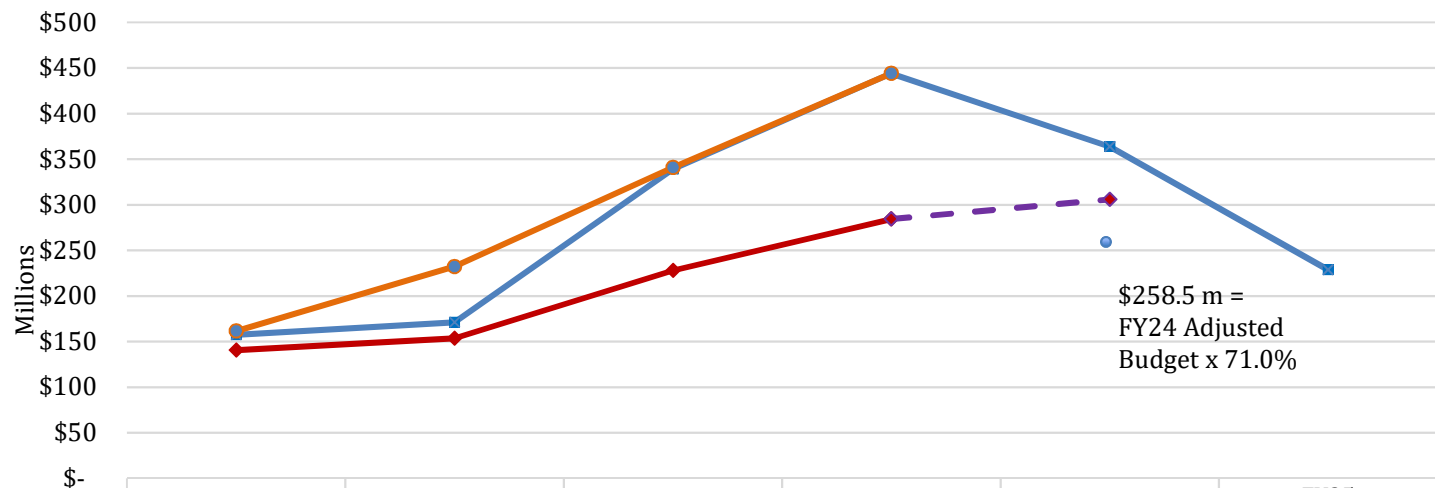
19D - 678 Department of Education – State Activities

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:
\$369,206**



	FY20	FY21	FY22	FY23	FY24 thru Feb.	FY25 Recommended
Enacted Budget	\$157,389,261	\$171,138,384	\$339,090,230	\$444,012,463	\$363,932,399	\$228,820,183
FYE Budget	\$161,538,095	\$232,159,873	\$341,090,230	\$444,012,463		
Actual Expenditures	\$140,555,698	\$153,674,306	\$228,108,643	\$284,358,963		
Expenditure Trend				\$284,358,963	\$305,949,035	

Monthly Budget Activity

	FY24 Adjusted Budget	FY24 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
Jul-23	\$ 358,603,867	\$ 16,022,557	\$ 342,581,310	4.5%
Aug-23	\$ 358,603,867	\$ 30,572,031	\$ 328,031,836	8.5%
Sep-23	\$ 358,603,867	\$ 59,926,843	\$ 298,677,024	16.7%
Oct-23	\$ 358,603,867	\$ 93,398,271	\$ 265,205,596	26.0%
Nov-23	\$ 358,603,867	\$ 127,612,274	\$ 230,991,593	35.6%
Dec-23	\$ 358,603,867	\$ 157,014,719	\$ 201,589,148	43.8%
Jan-24	\$ 363,932,399	\$ 178,411,937	\$ 185,520,462	49.0%

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-24	\$ 363,932,399	\$ 203,899,357	\$ 160,033,042	56.0%
Mar-24	\$ 363,932,399	\$ 229,386,776	\$ 134,545,623	63.0%
Apr-24	\$ 363,932,399	\$ 254,874,196	\$ 109,058,203	70.0%
May-24	\$ 363,932,399	\$ 280,361,615	\$ 83,570,784	77.0%
Jun-24	\$ 363,932,399	\$ 305,849,035	\$ 58,083,364	84.0%
<i>Historical Year End Average</i>				71.0%



19D – 681 Department of Education – Subgrantee Assistance

Subgrantee Assistance

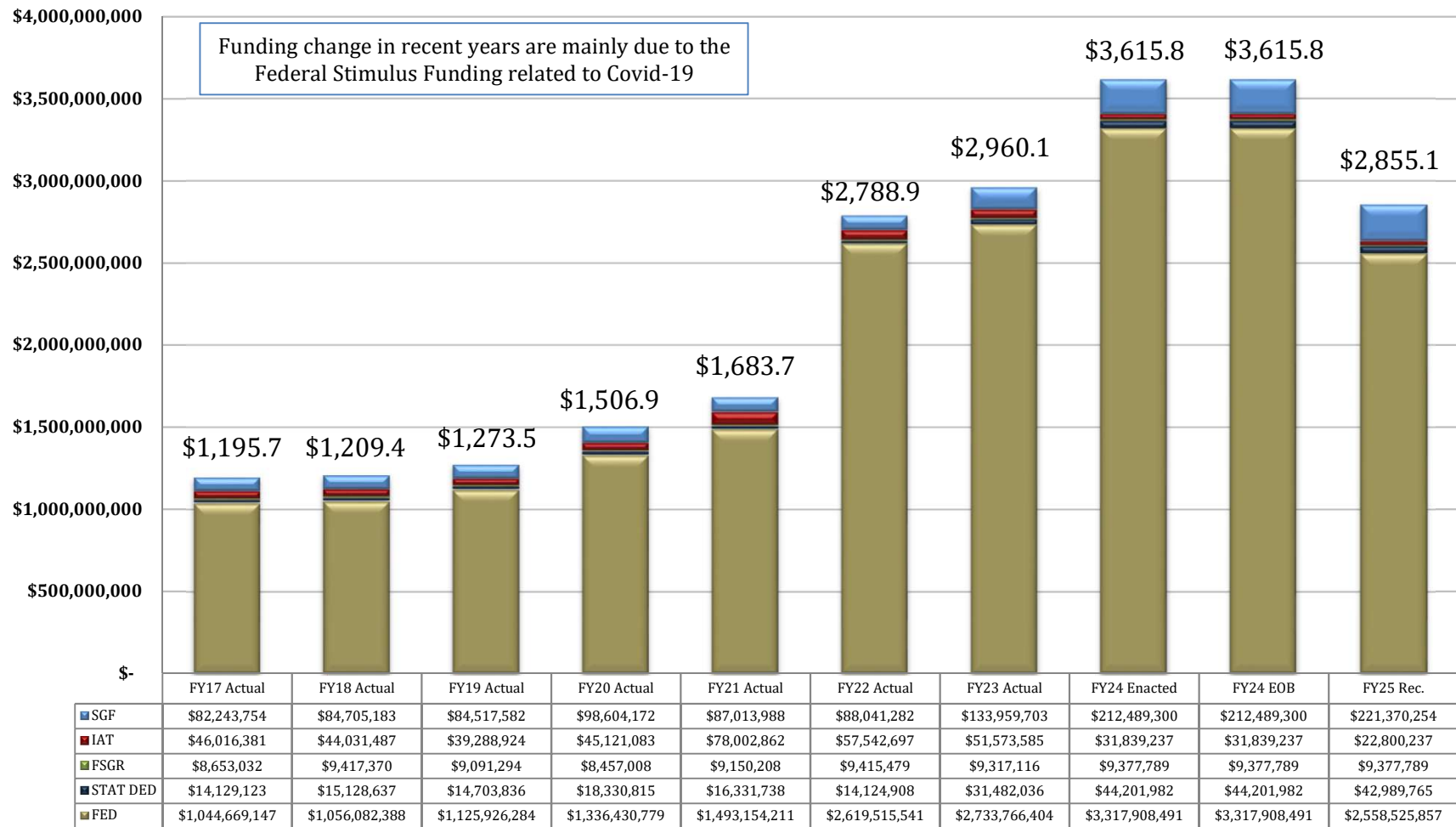




19D – 681 Department of Education – Subgrantee Assistance Changes in Funding since FY17

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

Change from FY17 to FY23 actuals is 148%.
Change from FY17 actual to FY25 budget is 139%.





19D – 681 Department of Education – Subgrantee Assistance

Mission – To timely and accurately distribute flow-through state and federal funds to local education agencies (LEAs) and other entities.

Subgrantee Assistance Programs

Non-Federal Support

The goal of the Non Federal Support Program is that local school boards and other local entities will use flow through funds to support the goal of the Department. No Federal Funding in this program.

Federal Support

The goal of the Federal Support Program is that local school boards and other local entities will use federal flow-through funds support the goal of the Department. No State General Fund in this program.

FY25 Recommended	Non Federal Support	Federal Support	Total	Change vs. FY24 EOB
Other Charges	\$286,862,689	\$2,551,764,751	\$2,838,627,440	(\$760,733,851)
Interagency Transfers	\$185,567	\$16,138,895	\$16,324,462	(\$19,046)
Professional Services	\$112,000	\$0	\$112,000	\$0
TOTAL	\$287,160,256	\$2,567,903,646	\$2,855,063,902	(\$760,752,897)

Percentage of Total

10%

90%



19D – 681 Department of Education – Subgrantee Assistance Non-Federal Support Program

Student Scholarships for Education Excellence

The **Student Scholarships for Education Excellence Program (SSEEP)** provides low-income families the financial resources to send their children to the non-public schools of their choice.

Launched in 2008 in New Orleans, the Program was expended statewide in 2012. Annually, this program receives approximately 10,000 applications for a Scholarship and affords approximately 7,000 students the opportunity to enroll in a Scholarship-funded seat in a nonpublic school. Over 120 nonpublic schools participate in the program.

To be eligible to participate in the Program, nonpublic schools must be both BESE approved and Brumfield v. Dodd compliant. BESE approval confirms that schools utilize a curriculum of quality at least equal that prescribed for similar public schools. Brumfield v. Dodd compliance confirms that BESE-approved nonpublic schools do not use racially discriminatory policies and practices.

Scholarship students must take the same assessments as students in public schools. Student achievement on these assessments is used to determine the status of a school's continued participation in the program.

Student Scholarships for Education Excellence	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Projected
SGF Appropriated	\$41,965,707	\$41,965,707	\$41,965,707	\$42,253,707	\$46,365,189	\$46,253,189
Students Served	6,747	6,405	6,138	6,260	5,623	5,504
Average Award	\$6,198	\$6,502	\$6,648	\$6,336	\$6,605	\$6,888

Note: The 2023-24 average award is a projection for the year.

Source: Department of Education



19D - 681 Subgrantee Assistance

Statewide & Agency-Specific Adjustments Recommended for FY25

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$212,489,300	\$31,839,237	\$9,377,789	\$44,201,982	\$3,317,908,491	\$3,615,816,799	0	FY24 Existing Operating Budget as of 12-1-23
(\$850,000)	\$0	\$0	(\$3,000,000)	\$0	(\$3,850,000)	0	Non-recur Special Legislative Project
(\$19,046)	\$0	\$0	\$0	\$0	(\$19,046)	0	Office of Technology Services (OTS)
(\$869,046)	\$0	\$0	(\$3,000,000)	\$0	(\$3,869,046)	0	Total Statewide Adjustments
\$0	\$0	\$0	\$0	(\$25,000,000)	(\$25,000,000)	0	Non-Recurring Other
\$0	\$961,000	\$0	\$1,787,783	(\$734,382,634)	(\$731,633,851)	0	Other Adjustments
(\$250,000)	\$0	\$0	\$0	\$0	(\$250,000)	0	Other Technical Adjustments
\$10,000,000	(\$10,000,000)	\$0	\$0	\$0	\$0	0	Means of Finance Substitution
\$221,370,254	\$22,800,237	\$9,377,789	\$42,989,765	\$2,558,525,857	\$2,855,063,902	0	Total FY25 Recommended Budget
\$8,880,954	(\$9,039,000)	\$0	(\$1,212,217)	(\$759,382,634)	(\$760,752,897)	0	<i>Total Adjustments (Statewide and Agency-Specific)</i>

Means of Finance Substitution

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$10,000,000	(\$10,000,000)	\$0	\$0	\$0	\$0	0	Means of finance adjustment increases State General Fund (Direct) and decreases Interagency Transfers from the Department of Children and Family Services (DCFS) for the LA 4 Early Childhood Program. This program provides full day Pre-K programming in public schools to four-year-olds from disadvantaged families.
\$10,000,000	(\$10,000,000)	\$0	\$0	\$0	\$0	0	Total Means of Finance Substitution

Non-recurring Other Adjustments

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$0	\$0	\$0	\$0	(\$25,000,000)	(\$25,000,000)	0	Removes federal grant funding from the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA) which provides Elementary and Secondary School Emergency Relief (ESSER) funds.
\$0	\$0	\$0	\$0	(\$25,000,000)	(\$25,000,000)	0	Total Non-recurring Other Adjustments



19D - 681 Subgrantee Assistance Agency-Specific Adjustments Recommended for FY25

Other Adjustments

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$0	\$0	\$0	(\$4,009,084)	\$0	(\$4,009,084)	0	Adjusts Statutory Dedications out of the Education Excellence Fund (EEF) based on the most recent Revenue Estimating Conference (REC) forecast.
\$0	\$0	\$0	\$0	(\$748,382,634)	(\$748,382,634)	0	Decreases budget authority for funding provided by the American Rescue Plan Act of 2021, which is aimed at mitigating the continuing effects of the COVID-19 pandemic.
\$0	\$961,000	\$0	\$0	\$0	\$961,000	0	Increases budget authority from the Board of Elementary and Secondary Education (BESE) to match the estimated allocation from Louisiana's Quality Education Support Fund, frequently referred to as 8(g).
\$0	\$0	\$0	\$0	\$12,000,000	\$12,000,000	0	Increases budget authority to receive grant funding awarded in FY 2023-2024 from the U.S. Department of Education (DE). This Expanding Opportunities Through Quality Charter Schools Program (CSP) Grant increases school choice options for families by providing funding to open and prepare for the operation of new charter schools and to replicate and expand high-quality charter schools.
\$0	\$0	\$0	\$0	\$2,000,000	\$2,000,000	0	Increases budget authority to receive grant funding awarded in FY 2023-2024 from the U.S. Department of Education (DE). This Louisiana Center for Effective Transitions Grant supports partnerships between high schools, state and local educational agencies, Louisiana Rehabilitation Services (LRS), and centers for independent living to help individuals with disabilities seamlessly transition to life after high school.
\$0	\$0	\$0	\$5,796,867	\$0	\$5,796,867	0	Increases Statutory Dedications out of the Louisiana Early Childhood Education Fund to make one-to-one matching funds awards to Early Childhood Community Networks for projects that will expand the number of early childhood care and education quality slots.
\$0	\$961,000	\$0	\$1,787,783	(\$734,382,634)	(\$731,633,851)	0	Total Other Adjustments

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



19D - 681 Subgrantee Assistance Agency-Specific Adjustments Recommended for FY25

Other Technical Adjustments

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
(\$250,000)	\$0	\$0	\$0	\$0	(\$250,000)	0	Transfers funding from Subgrantee Assistance to State Activities to improve literacy and content achievement in grades 6-12 relative to the Southern Regional Educational Board interstate comparisons by contracting with Teacher Leader Advisors.
(\$250,000)	\$0	\$0	\$0	\$0	(\$250,000)	0	Total New and Expanded Adjustments

Workload Adjustments

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$220,000	\$0	\$0	\$0	\$0	\$220,000	0	Provides increased funding for the School Choice Program for Certain Students with Exceptionalities (SCP), which should eliminate the waitlist. This program provides tuition assistance to students with disabilities to attend participating schools that offer special needs programs
(\$259,752)	\$0	\$0	\$0	\$0	(\$259,752)	0	Reduction in the Professional Improvement Program (PIP) due to a decline in the anticipated participation rate.
(\$39,752)	\$0	\$0	\$0	\$0	(\$39,752)	0	Total Workload Adjustments

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



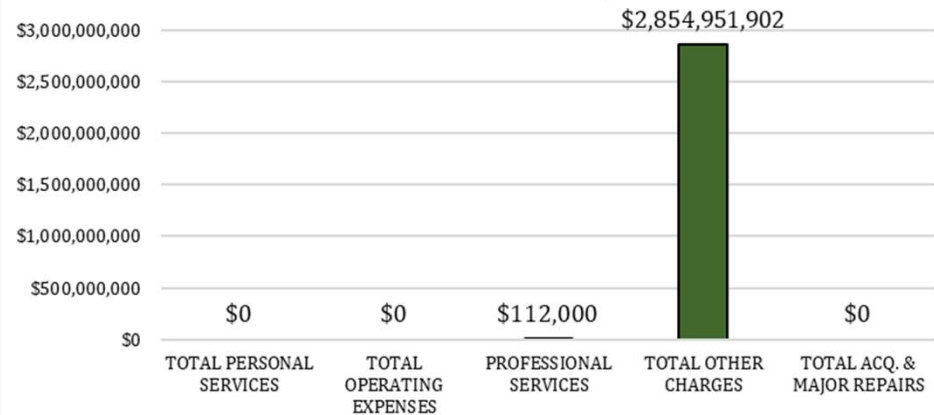
19D – 681 Department of Education – Subgrantee Assistance Categorical Expenditures - FY23, FY24, and FY25

For FY25 Recommended,
the largest Expenditure Category is Other Charges,
which makes up about 100 percent of Total
Expenditures.

The Other Charges expenditure includes funding for
early childhood programs, student scholarships, child
care assistance, nonpublic school early childhood for
low income families, school choice for students with
exceptionalities, and federal supported programs such
as school food and nutrition, COVID-19 related relief,
education for children with disabilities, childcare
development, literacy support, academic enrichment,
teacher incentive, rural education etc.

The Professional Services Interagency Transfers
expenditure includes payments 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	\$0	\$0	\$0	\$0	\$0
Other Compensation	\$0	\$0	\$0	\$0	\$0
Related Benefits	\$0	\$0	\$0	\$0	\$0
TOTAL PERSONAL SERVICES	\$0	\$0	\$0	\$0	\$0
Travel	\$0	\$0	\$0	\$0	\$0
Operating Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING EXPENSES	\$0	\$0	\$0	\$0	\$0
PROFESSIONAL SERVICES	\$73,500	\$112,000	\$112,000	\$112,000	\$0
Other Charges	\$2,943,669,115	\$3,599,361,291	\$3,599,361,291	\$2,838,627,440	(\$760,733,851)
Debt Service	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$16,356,229	\$16,343,508	\$16,343,508	\$16,324,462	(\$19,046)
TOTAL OTHER CHARGES	\$2,960,025,344	\$3,615,704,799	\$3,615,704,799	\$2,854,951,902	(\$760,752,897)
Acquisitions	\$0	\$0	\$0	\$0	\$0
Major Repairs	\$0	\$0	\$0	\$0	\$0
TOTAL ACQ. & MAJOR REPAIRS	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$2,960,098,844	\$3,615,816,799	\$3,615,816,799	\$2,855,063,902	(\$760,752,897)



19D – 681 Department of Education – Subgrantee Assistance FY25 Recommended Categorical Expenditures

Non Federal Support Program

Professional Services: \$112,000

\$112,000 Contracted services to conduct the scholarship lottery and to provide direct support to the department for the Student Scholarships for Education Excellence Program (SSEEP).

Other Charges: \$286,862,689

\$87,867,381 Child Care Assistance Program (CCAP) Early Childhood Services funding, primarily but not exclusively for the ages of Birth to 3-years-old.

\$75,431,968 The Cecil J. Picard LA4 Early Childhood Program (State General Fund (Direct) support) is the primary preschool program in Louisiana. It provides full day pre-K programming in public schools to 4-year olds from disadvantaged families (200% or less of the Federal Poverty Level).

\$19,919,237 Department of Children and Family Services (DCFS) supported Cecil J. Picard LA4 Early Childhood Program provides universal Prekindergarten classes and before and after childcare to at-risk four-year-old children who are eligible to enter public school the following year.

\$46,253,189 Student Scholarships for Educational Excellence affords low-income families with the opportunity to send their child to the participating school of their choice.

\$31,450,711 Louisiana Early Childhood Education Fund provides one-to-one matching funds awards to Early Childhood Community Networks for projects that will expand the number of early childhood care and education quality slots.

\$11,539,054 Education Excellence Fund provides for Prekindergarten through 12th grade instructional enhancement for public school students, including early childhood education programs, remedial instruction and assistance, and other educational programs approved by the legislature.

\$7,840,932 Nonpublic School Early Childhood Development (NSECD) Program provides pre-K programming to 4-year olds from low-income families (below 200% of the Federal Poverty Level). Children in the NSECD program receive full day pre-K in state-approved private preschools and child care centers.

\$2,881,000 Louisiana Quality Education Support Fund 8(g) student enhancement statewide allocations

\$1,527,135 School Choice Program provides certain students with exceptionalities the opportunity to attend schools of their parents' choice that provide special educational services that address the needs of such students.

\$1,312,082 Professional Improvement Program is to provide salary increments to approved educators in the public school system

\$800,000 Funding to school systems for annual system maintenance and storage costs associated with cameras in the special education classrooms as provided in Act 456 of the 2021 Regular Session

\$40,000 Supplemental funding to districts that employ teachers who graduate from the Escadrille Louisiana Program



19D – 681 Department of Education – Subgrantee Assistance FY25 Recommended Categorical Expenditures

Non Federal Support Program

Interagency Transfers: \$185,567

\$173,674 LA4 Early Childhood payments to Recovery School District for Linwood Charter School

\$8,149 Professional Improvement Program (PIP) payments to Louisiana School for the Deaf & Visually Impaired, and Office of Juvenile Justice

\$3,744 Office of Technology Services (OTS)

Federal Support Program

Other Charges: \$2,551,764,751

\$830,500,883 Budget authority for funding provided by the American Rescue Plan Act of 2021, which is aimed at mitigating the continuing effects of the COVID-19 pandemic.

\$693,762,577 School Food and Nutrition grants provide basic nutrition to eligible participants by ensuring those individuals in approved settings will receive nutritious meals which meet federal guidelines. Team Nutrition Grant is an initiative of the U.S. Department of Agriculture (USDA) Food and Nutrition Service (FNS) to support their Child Nutrition Programs through training and technical assistance for foodservice, nutrition education for children and their caregivers, and school and community support for healthy eating and physical activity.

\$500,865,810 Title I, Part A and Title I, Part D Neglected & Delinquent funding improves the teaching and learning of children who are at risk of not meeting challenging academic standards and who reside in areas of high concentrations of poverty. Part D provides assistance to meet the special needs of neglected and delinquent children in state operated or supported institutions.

\$210,740,352 IDEA Part B, Sections 611 & 619 ensure that all children with disabilities ages 3 through 21 have a free appropriate education that emphasizes special education and related services designed to meet their unique skill level.

\$112,024,132 Child Care Development Fund (CCDF) grant represents payments to be made to eligible CCDF providers.

\$49,033,489 Title II - Improving Teacher Quality federal funds are used to improve teaching and learning through sustained and intensive quality professional development.

\$30,000,000 Comprehensive Literacy State Development Program provides literacy support for schools across the state that have been identified as having low academic performance overall or among certain groups of students. The grant will help schools purchase top-rated reading curricula and instructional materials, provide educators with professional development, implement interventions to support students who struggle with reading, and roll-out evidence-based literacy resources for families.

\$28,530,490 Title IV, Part A Student Support and Academic Enrichment grants improve academic achievement by increasing the capacity of local educational agencies, schools, and local communities to provide well-rounded educational opportunities and digital literacy for all students.

\$25,957,941 21st Century Community Learning Centers creates community learning centers that provide academic enrichment opportunities for children in high poverty and low performing schools.

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19D – 681 Department of Education – Subgrantee Assistance FY25 Recommended Categorical Expenditures

Federal Support Program (continue from last page)

\$12,000,000	United States Department of Education (DE) grant, Expanding Opportunities Through Quality Charter Schools Program (CSP), increases school choice options for families by providing funding to open and prepare for the operation of new charter schools and to replicate and expand high-quality charter schools.
\$11,691,991	Every Student Succeeds Act (ESSA) School Improvement federal funds are used to lessen the gap in low performing schools and student learning in areas such as literacy, English, and mathematics.
\$9,377,789	Carl Perkins Grant Program strengthens career and technical education through the flow-through component of funding provided by the Louisiana Community and Technical College System.
\$7,047,251	Public Health Emergency Response grant is used to support in-person instruction in K-12 schools.
\$5,500,000	Stronger Connections Grant signed into law through the Bipartisan Safer Communities Act (BSCA) is used to reduce the risk of gun violence in schools and communities.
\$5,127,690	Language Acquisition Grant is to help ensure that limited English proficient children and youth, including immigrant children, attain English proficiency.
\$4,000,000	Preschool Development Grant (PDG) increases access to quality early care and education (ECE) with a focus on economically disadvantaged infants and toddlers, improves the quality of ECE programs, and builds the capacity of local governance and infrastructure to meet the needs of the state's mixed delivery system.
\$3,906,335	Rural Education Achievement Program assists in small, high poverty, rural school districts meet the mandates of the Every Student Succeeds Act (ESSA).
\$2,213,224	Title I, Part C Migrant Education grants assist in helping migratory children overcome educational disruption, cultural language barriers, social isolation, and other factors that inhibit the ability of such children to achieve high academic standards.
\$2,027,101	Every Student Succeeds Act (ESSA) Charter School federal funds provide financial assistance to the design and initial implementation of charter schools and evaluating the effects on student achievement.
\$2,000,000	United States Department of Education (DE), Louisiana Center for Effective Transitions, supports partnerships between high schools, state and local educational agencies, Louisiana Rehabilitation Services (LRS), and centers for independent living to help individuals with disabilities seamlessly transition to life after high school.
\$1,930,721	McKinney-Vento Homeless grants ensure that all homeless children and youth have equal access to the same free, public education as any non-homeless child or youth through Education for Homeless Children and Youth federal grants.
\$1,800,000	Louisiana School Mental Health grant is to address priority substance abuse treatment, prevention and mental health needs.
\$1,275,000	Trauma Recovery Grant increases access to mental health services to boost academic performance and decrease absence and discipline rates of students who have experienced trauma.
\$391,975	Technology Innovation Project grant is used in developing, improving, and maintaining automated information technology systems used to operate and manage all child nutrition (CN) programs (i.e., school meal programs, Summer Food Service Program, and Child and Adult Care Food Program).

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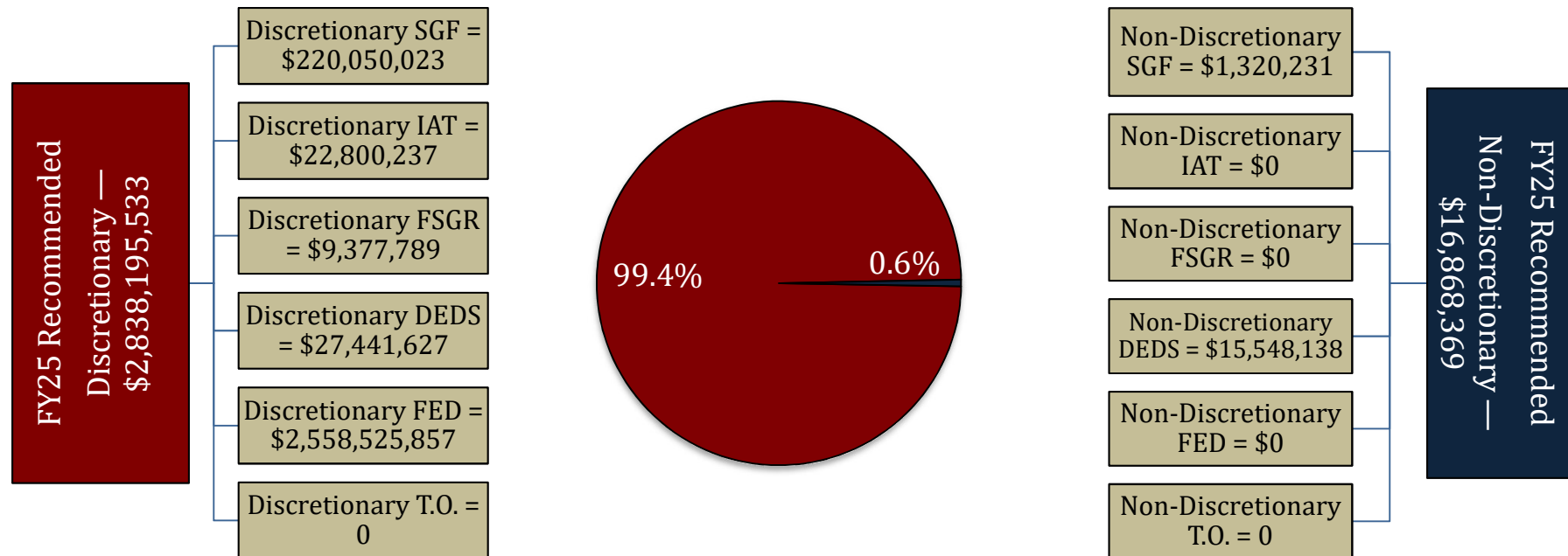
19D – 681 Department of Education – Subgrantee Assistance FY25 Recommended Categorical Expenditures

Federal Support Program (continue from last page)

\$60,000	Healthy School Communities project will use the Whole School, Whole Child, Whole Community (WSCC) model as a framework to improve Louisiana students' health and academic achievement through improving statewide school health infrastructure, increasing professional development (PD) and technical assistance (TA) opportunities to support nutrition, physical activity and the management of chronic conditions in school settings.
Interagency Transfers: \$16,138,895	
\$4,638,895	School Food and Nutrition provides basic nutrition to eligible participants by ensuring those individuals in approved settings will receive nutritious meals which meet federal guidelines
\$4,500,000	Budget authority for funding which is aimed at mitigating the continuing effects of the COVID-19 pandemic
\$4,050,000	Child Care Development Fund (CCDF) payments to the Department of Children and Family Services (DCFS) for Early Childhood foster care support
\$2,500,000	Title I, Part A and Title I, Part D Neglected & Delinquent funding improves the teaching and learning of children who are at risk of not meeting challenging academic standards and who reside in areas of high concentrations of poverty. Part D provides assistance to meet the special needs of neglected and delinquent children in state operated or supported institutions.
\$450,000	IDEA Part B, Sections 611 & 619 ensure that all children with disabilities ages 3 through 21 have a free appropriate education that emphasizes special education and related services designed to meet their unique skill level



19D – 681 Department of Education – Subgrantee Assistance FY25 Discretionary/Non-Discretionary Comparison



Total Discretionary Funding by Office		
State Activities	\$ 212,938,061	7%
Subgrantee Assistance	\$ 2,838,195,533	92%
Recovery School District	\$ 27,030,006	1%
Minimum Foundation Program	\$ -	0%
Nonpublic Educational Assistance	\$ 17,949,124	1%
Total Discretionary	\$ 3,096,112,724	100%

Total Non-Discretionary Funding by Type		
Needed for Debt Service	\$ -	0.00%
Constitutional Requirements	\$ 15,548,138	92.17%
Statutory Requirements	\$ 1,320,231	7.83%
Unavoidable Obligations	\$ -	0.00%
Total Non-Discretionary	\$ 16,868,369	100%

Note: Constitution Article VII, Section 10.8 - Education Excellence Fund \$15.9 m.; Expenses of \$1.3 m. for Professional Improvement Program (PIP) in accordance with R.S. 17:3621.

Source: Division of Administration Office of Planning and Budget

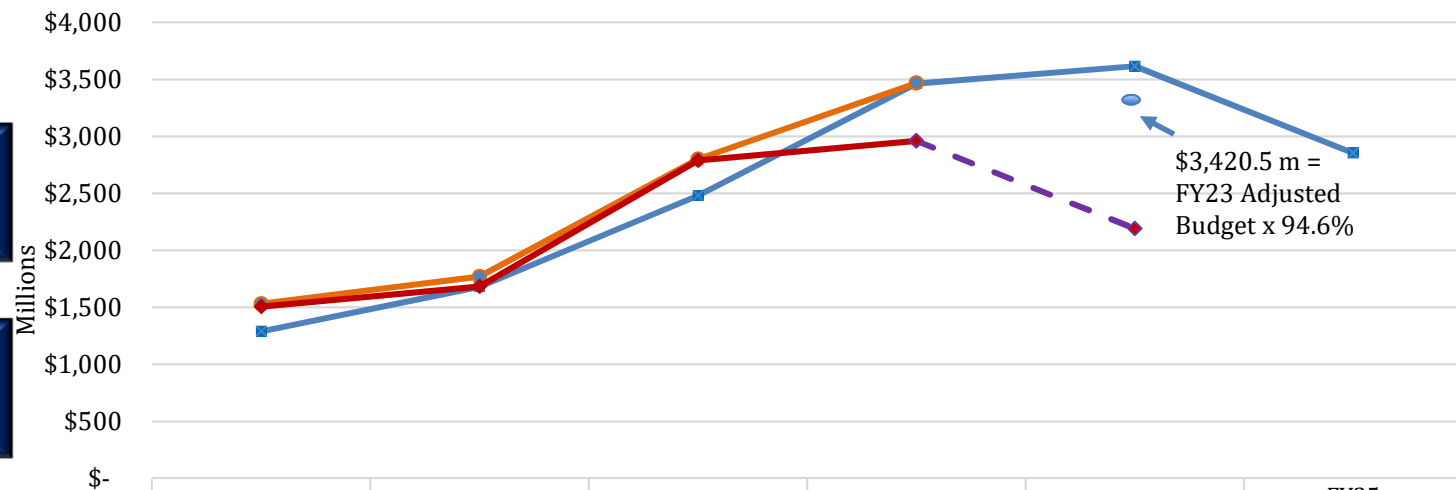


19D – 681 Department of Education – Subgrantee Assistance Enacted & FYE Budget vs. Actual Expenditures FY20 to FY23

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:
\$9,399,403**



	FY20	FY21	FY22	FY23	FY24 thru Feb.	FY25 Recommended
Enacted Budget	\$1,289,087,086	\$1,680,968,798	\$2,481,187,170	\$3,463,464,398	\$3,615,816,799	\$2,855,063,902
FYE Budget	\$1,532,742,147	\$1,770,326,329	\$2,799,370,906	\$3,467,955,471		
Actual Expenditures	\$1,506,943,857	\$1,683,653,007	\$2,788,639,907	\$2,960,098,844		
Expenditure Trend				\$2,960,098,844	\$2,191,113,885	

Monthly Budget Activity				
	FY24 Adjusted Budget	FY24 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
Jul-23	\$ 3,615,816,799	\$ 15,678,940	\$ 3,600,137,859	0.4%
Aug-23	\$ 3,615,816,799	\$ 134,527,522	\$ 3,481,289,277	3.7%
Sep-23	\$ 3,615,816,799	\$ 321,796,850	\$ 3,294,019,949	8.9%
Oct-23	\$ 3,615,816,799	\$ 483,403,050	\$ 3,132,413,749	13.4%
Nov-23	\$ 3,615,816,799	\$ 797,132,873	\$ 2,818,683,926	22.0%
Dec-23	\$ 3,615,816,799	\$ 1,092,936,347	\$ 2,522,880,452	30.2%
Jan-24	\$ 3,615,816,799	\$ 1,278,149,766	\$ 2,337,667,033	35.3%

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	\$ 3,615,816,799	\$ 1,460,742,590	\$ 2,155,074,209	40.4%
Mar-24	\$ 3,615,816,799	\$ 1,643,335,413	\$ 1,972,481,386	45.4%
Apr-24	\$ 3,615,816,799	\$ 1,825,928,237	\$ 1,789,888,562	50.5%
May-24	\$ 3,615,816,799	\$ 2,008,521,061	\$ 1,607,295,738	55.5%
Jun-24	\$ 3,615,816,799	\$ 2,191,113,885	\$ 1,424,702,914	60.6%
Historical Year End Average				94.6%



19D – 682 Department of Education - Recovery School District

Recovery
School District





19D – 682 Department of Education - Recovery School District



The Recovery School District (RSD) was created in 2003 by the Legislature to take underperforming schools with a goal to transform and make them effective in educating children. It is administered by the Department of Education. Its supervisory Board is BESE.



The Recovery School District School Facilities Master Plan has completed the Construction Phase and will now be in the grant closeout phase.

RSD Schools in FY25

RSD will directly Operate two schools

- Linwood (Caddo Parish)
- Prescott (East Baton Rouge Parish)

RSD will oversee three Type 5 charter schools in Baton Rouge

- Celerity Dalton Elementary (K-5)
- Celerity Lanier Elementary (PreK-5)
- Glen Oaks Middle School (6-8)

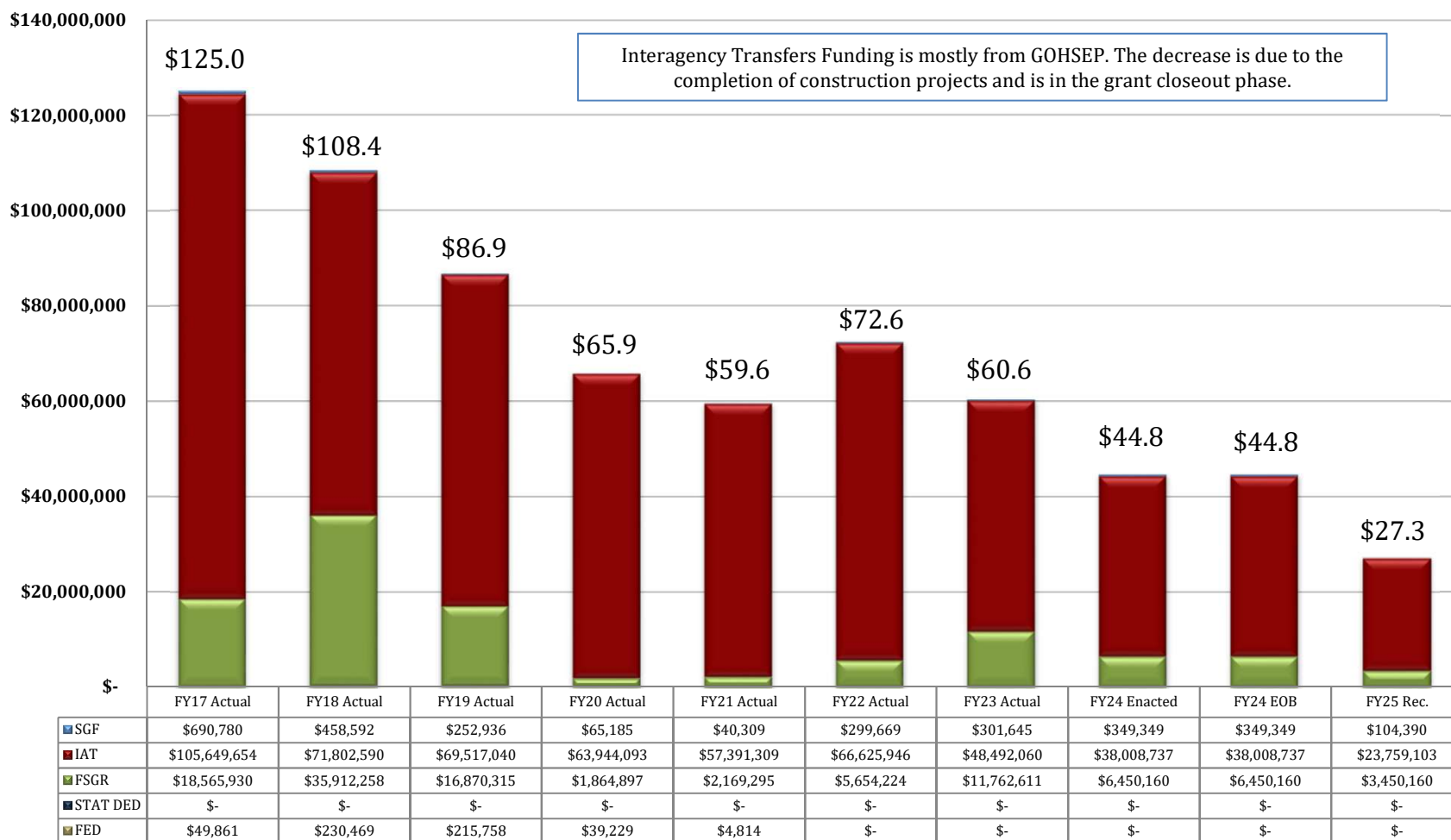
Source: Department of Education



19D – 682 Department of Education – Recovery School District Changes in Funding since FY17

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

Change from FY17 to FY23 actuals is -52%.
Change from FY17 actual to FY25 budget is -78%.





19D – 682 Department of Education – Recovery School District Statewide Adjustments for FY25 Recommended

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Federal Funds	Total	T.O.	Adjustment
\$349,349	\$38,008,737	\$6,450,160	\$0	\$44,808,246	0	FY24 Existing Operating Budget as of 12-1-23
\$0	\$1,740	\$0	\$0	\$1,740	0	Group Insurance Rate Adjustment for Active Employees
\$0	(\$4,500,000)	(\$2,000,000)	\$0	(\$6,500,000)	0	Non-Recurring Acquisitions & Major Repairs
(\$104,828)	\$0	\$0	\$0	(\$104,828)	0	Office of Technology Services (OTS)
\$0	(\$14,304)	\$0	\$0	(\$14,304)	0	Related Benefits Base Adjustment
\$0	(\$42,018)	\$0	\$0	(\$42,018)	0	Retirement Rate Adjustment
(\$140,063)	\$0	\$0	\$0	(\$140,063)	0	Risk Management
\$0	(\$206)	\$0	\$0	(\$206)	0	Salary Base Adjustment
(\$68)	\$0	\$0	\$0	(\$68)	0	UPS Fees
(\$244,959)	(\$4,554,788)	(\$2,000,000)	\$0	(\$6,799,747)	0	Total Statewide Adjustments
\$0	(\$3,735,579)	\$0	\$0	(\$3,735,579)	0	Non-Recurring Other
\$0	(\$5,959,267)	(\$1,000,000)	\$0	(\$6,959,267)	0	Other Adjustments
\$104,390	\$23,759,103	\$3,450,160	\$0	\$27,313,653	0	Total FY25 Recommended Budget
(\$244,959)	(\$14,249,634)	(\$3,000,000)	\$0	(\$17,494,593)	0	<i>Total Adjustments (Statewide and Agency-Specific)</i>

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



19D – 682 Department of Education – Recovery School District Statewide Adjustments for FY25 Recommended

Non-Recurring Other

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$0	(\$3,735,579)	\$0	\$0	\$0	(\$3,735,579)	0	Removes Interagency Transfers authority, which was used to receive Elementary and Secondary School Emergency Relief (ESSER) II funding from the Louisiana Department of Education. These funds were part of the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA).
\$0	(\$3,735,579)	\$0	\$0	\$0	(\$3,735,579)	0	Total Non-Recurring Other Adjustments

Other Adjustments

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$0	(\$4,209,267)	\$0	\$0	\$0	(\$4,209,267)	0	Reduces Interagency Transfers authority, which is used to receive Elementary and Secondary School Emergency Relief (ESSER) III funding from the Louisiana Department of Education. These funds are part of the American Rescue Plan (ARP) Act of 2021.
\$0	(\$1,750,000)	(\$1,000,000)	\$0	\$0	(\$2,750,000)	0	Reduces Interagency Transfers authority, which was used to receive funding from the Governor's Office of Homeland Security & Emergency Preparedness (GOHSEP), and Fees and Self-generated Revenues in the Construction Program. The Recovery School District School Facilities Master Plan has completed the Construction Phase and will now be in the grant closeout phase.
\$0	(\$5,959,267)	(\$1,000,000)	\$0	\$0	(\$6,959,267)	0	Total Other Adjustments

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



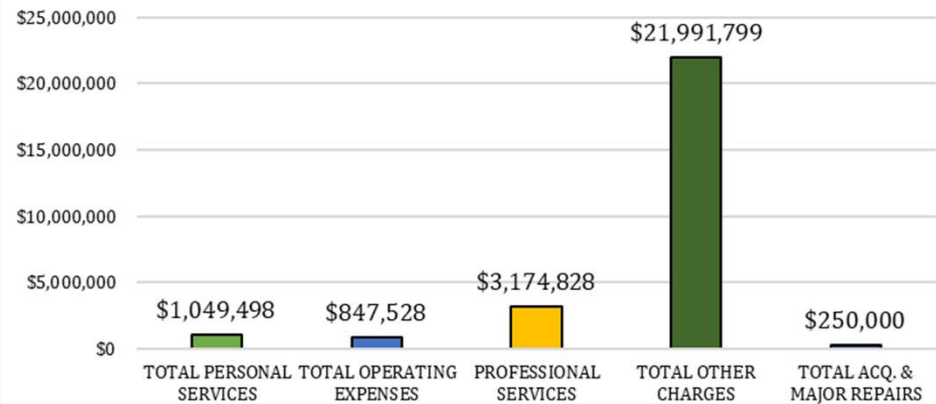
19D – 682 Department of Education – Recovery School District Categorical Expenditures - FY23, FY24, and FY25

For FY25 Recommended, the largest Expenditure Category is Other Charges, which makes up over 81 percent of Total Expenditures.

The Other Charges category includes expenditures for COVID-19 related federal funds, and Linwood and Prescott LEA Payments.

Personal Services contributes roughly 4 percent. It has 8 funded Non T.O. FTE positions.

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	\$0	\$0	\$0	\$0	\$0
Other Compensation	\$948,876	\$725,068	\$725,068	\$724,862	(\$206)
Related Benefits	\$563,644	\$379,218	\$379,218	\$324,636	(\$54,582)
TOTAL PERSONAL SERVICES	\$1,512,519	\$1,104,286	\$1,104,286	\$1,049,498	(\$54,788)
Travel	\$13,913	\$55,534	\$55,534	\$55,534	\$0
Operating Services	\$11,161	\$784,794	\$784,794	\$784,794	\$0
Supplies	\$10,345	\$7,200	\$7,200	\$7,200	\$0
TOTAL OPERATING EXPENSES	\$35,419	\$847,528	\$847,528	\$847,528	\$0
PROFESSIONAL SERVICES	\$5,583,737	\$6,174,828	\$6,174,828	\$3,174,828	(\$3,000,000)
Other Charges	\$22,926,339	\$29,602,184	\$29,602,184	\$21,657,338	(\$7,944,846)
Debt Service	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$675,112	\$579,420	\$579,420	\$334,461	(\$244,959)
TOTAL OTHER CHARGES	\$23,601,451	\$30,181,604	\$30,181,604	\$21,991,799	(\$8,189,805)
Acquisitions	\$2,469,924	\$500,000	\$500,000	\$250,000	(\$250,000)
Major Repairs	\$27,353,266	\$6,000,000	\$6,000,000	\$0	(\$6,000,000)
TOTAL ACQ. & MAJOR REPAIRS	\$29,823,190	\$6,500,000	\$6,500,000	\$250,000	(\$6,250,000)
TOTAL EXPENDITURES	\$60,556,317	\$44,808,246	\$44,808,246	\$27,313,653	(\$17,494,593)



19D – 682 Department of Education – Recovery School District FY25 Recommended Categorical Expenditures

Instruction

Professional Services: \$174,828
\$150,000 Legal costs associated with the administration of the agency
\$24,828 Other Professional Services costs associated with the administration of the agency

Other Charges: \$21,657,338
\$15,344,585 Linwood LEA Payment
\$6,312,753 Prescott LEA Payment

Interagency Transfers: \$334,461
\$309,818 Transfer of funding for positions in the Department of Education
\$16,321 Office of Technology Services (OTS)
\$7,675 Office of Risk Management (ORM)
\$647 Office of Statewide Uniform Payroll (OSUP)

Construction

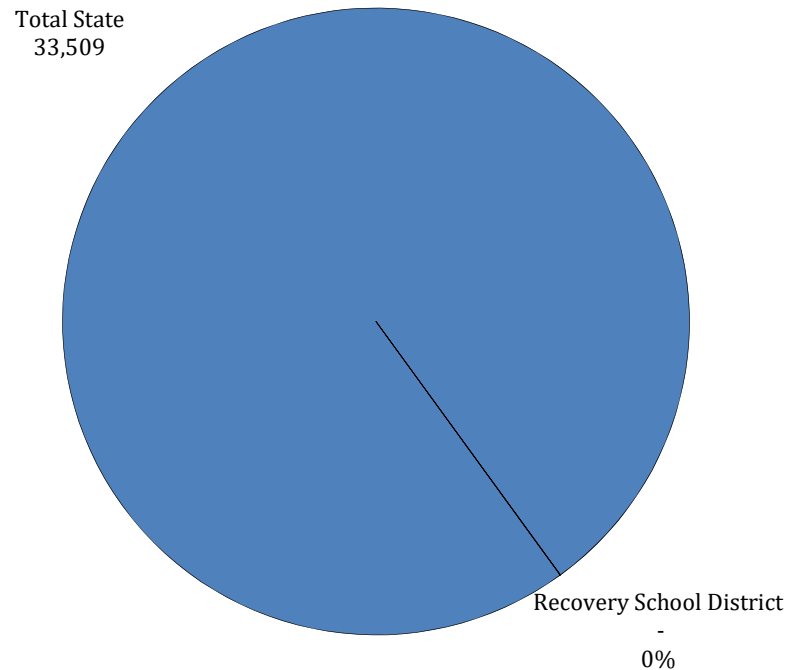
Professional Services: \$3,000,000
\$2,000,000 Engineering and Architectural costs associated with construction/renovations of school buildings in Orleans Parish
\$1,000,000 Legal costs associated with construction/renovations of school buildings in Orleans Parish

Acquisitions: \$250,000
\$250,000 Construction of and repairs associated with the Recovery School District



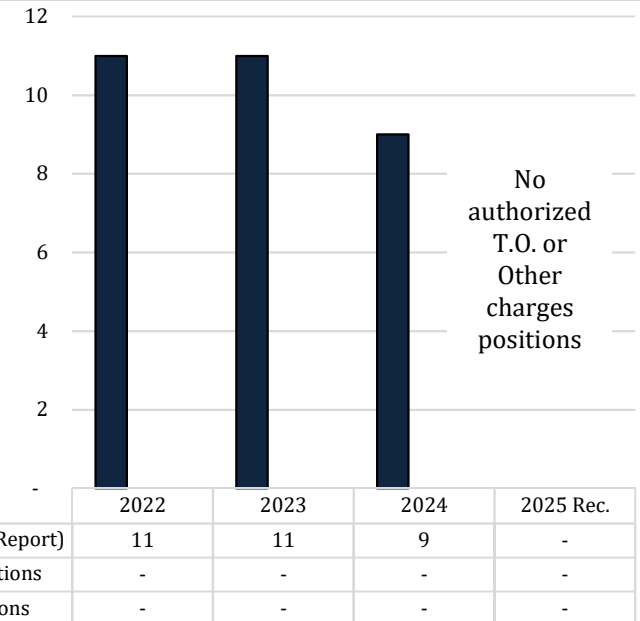
19D – 682 Department of Education – Recovery School District FTEs, Authorized T.O., and Other Charges Positions

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



FY24 number of funded, but not filled,
T.O. positions as of January 29 = 0

**Number
and
Type
of
Positions**



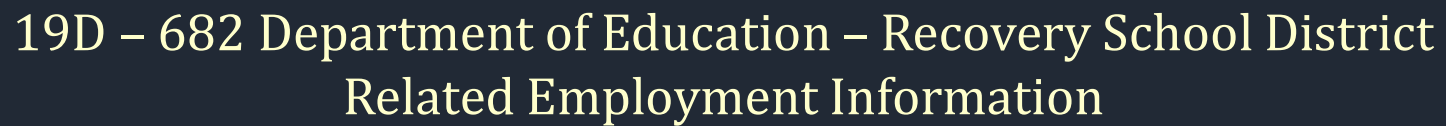
The full-time equivalent or **FTE** definition refers to the number of hours considered full-time. For example, if an agency considers 40 hours full time, and there are two employees working 20 hours per week, those two employees would be 1.0 FTE.

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

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

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

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



1.

Average Non T.O. FTE Pay = \$90,608

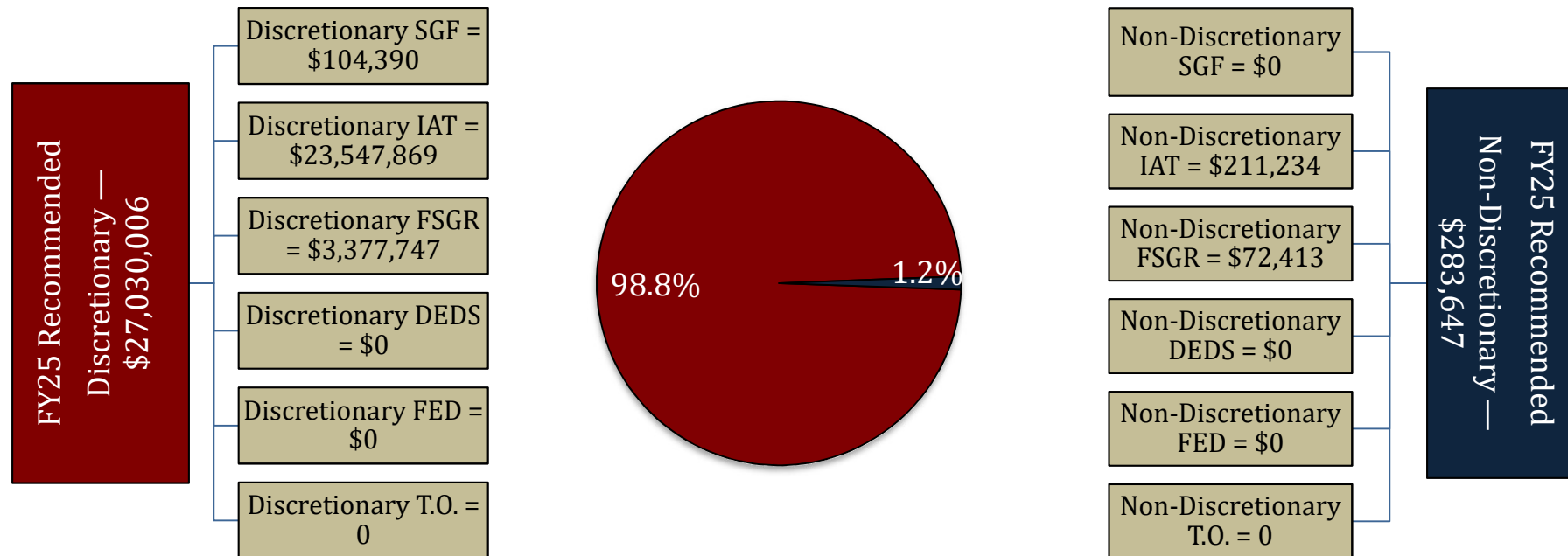
2.

Department Demographics	Total	%
Gender		
Female	5	56
Male	4	44
Race/Ethnicity		
White	7	78
Black	2	22
Asian	0	0
Indian	0	0
Hawaiian/Pacific	0	0
Declined to State	0	0
Eligible to Retire within a year	0	0

Other Charges Benefits
\$0



19D – 682 Department of Education – Recovery School District FY25 Discretionary/Non-Discretionary Comparison



Total Discretionary Funding by Office		
State Activities	\$ 212,938,061	7%
Subgrantee Assistance	\$ 2,838,195,533	92%
Recovery School District	\$ 27,030,006	1%
Minimum Foundation Program	\$ -	0%
Nonpublic Educational Assistance	\$ 17,949,124	1%
Total Discretionary	\$ 3,096,112,724	100%

Total Non-Discretionary Funding by Type		
Needed for Debt Service	\$ -	0.00%
Constitutional Requirements	\$ 203,654	71.80%
Statutory Requirements	\$ -	0.00%
Unavoidable Obligations	\$ 79,993	28.20%
Total Non-Discretionary	\$ 283,647	100%

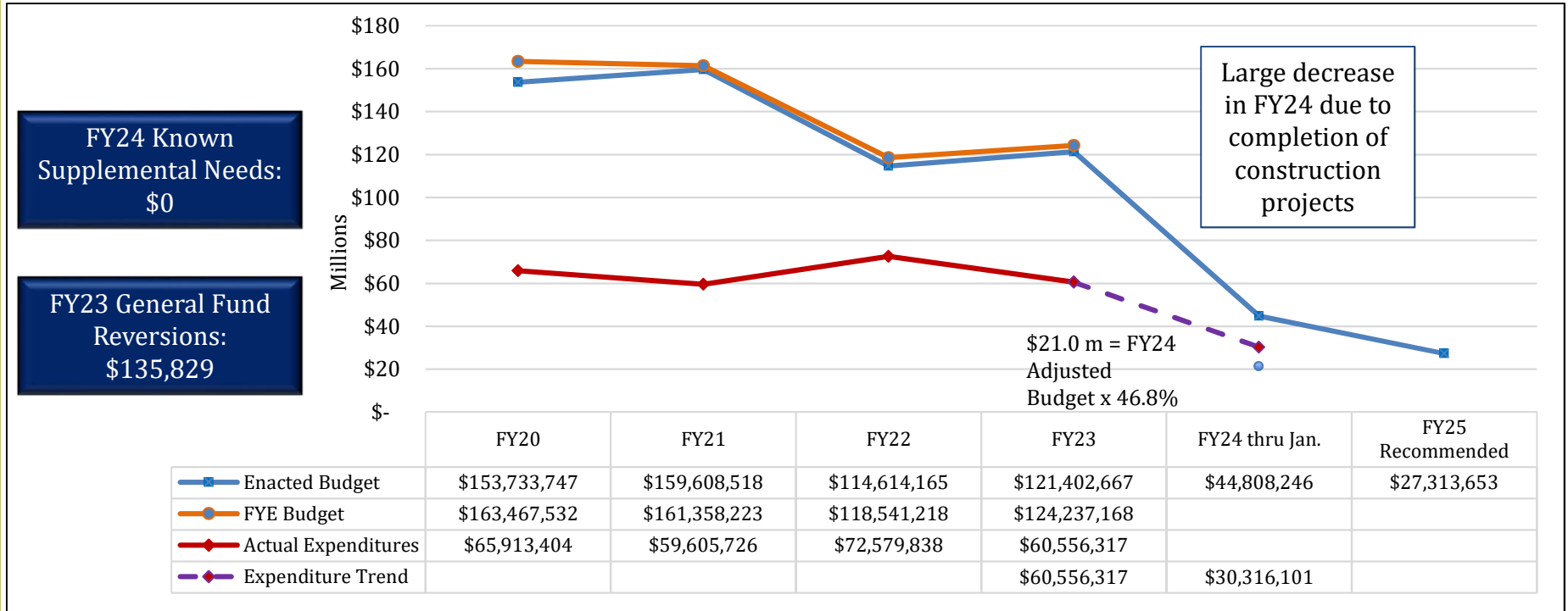
Note: The budget of the constitutional requirements is for the state retirement systems UAL payments, and the unavoidable obligations is for the retirees' group insurance.

Source: Division of Administration Office of Planning and Budget



19D – 682 Department of Education – Recovery 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.



Monthly Budget Activity				
	FY24 Adjusted Budget	FY24 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
Jul-23	\$ 44,808,246	\$ 81,866	\$ 44,726,380	0.2%
Aug-23	\$ 44,808,246	\$ 5,112,673	\$ 39,695,573	11.4%
Sep-23	\$ 44,808,246	\$ 6,973,874	\$ 37,834,372	15.6%
Oct-23	\$ 44,808,246	\$ 9,930,681	\$ 34,877,565	22.2%
Nov-23	\$ 44,808,246	\$ 13,183,334	\$ 31,624,912	29.4%
Dec-23	\$ 44,808,246	\$ 15,477,838	\$ 29,330,408	34.5%
Jan-24	\$ 44,808,246	\$ 17,684,392	\$ 27,123,854	39.5%

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	\$ 44,808,246	\$ 20,210,734	\$ 24,597,512	45.1%
Mar-24	\$ 44,808,246	\$ 22,737,075	\$ 22,071,171	50.7%
Apr-24	\$ 44,808,246	\$ 25,263,417	\$ 19,544,829	56.4%
May-24	\$ 44,808,246	\$ 27,789,759	\$ 17,018,487	62.0%
Jun-24	\$ 44,808,246	\$ 30,316,101	\$ 14,492,145	67.7%
Historical Year End Average				46.8%



19D – 695 Department of Education Minimum Foundation Program

Minimum Foundation Program



FY25
BUDGET



19D – 695 Department of Education – Minimum Foundation Program Changes in Funding since FY17

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

Change from FY17 to FY23 actuals is 8.7%.
Change from FY17 actual to FY25 budget is 14.2%.





19D – 695 Department of Education - Minimum Foundation Program Statewide and Agency-Specific Adjustments Recommended for FY25

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Total	T.O.	Adjustment
\$3,925,787,149	\$0	\$0	\$299,658,608	\$4,225,445,757	0	FY24 Existing Operating Budget as of 12-1-23
(\$224,183,794)	\$0	\$0	\$0	(\$224,183,794)	0	Non-recur Special Legislative Project
(\$224,183,794)	\$0	\$0	\$0	(\$224,183,794)	0	Total Statewide Adjustments
\$198,000,000	\$0	\$0	\$0	\$198,000,000	0	Other Adjustments
\$8,445,278	\$0	\$0	(\$8,445,278)	\$0	0	Means of Finance Substitution
\$2,317,583	\$0	\$0	\$0	\$2,317,583	0	Workload Adjustments
\$3,910,366,216	\$0	\$0	\$291,213,330	\$4,201,579,546	0	Total FY25 Recommended Budget
(\$15,420,933)	\$0	\$0	(\$8,445,278)	(\$23,866,211)	0	Total Adjustments (Statewide and Agency-Specific)

Non-recurring expenditures:

(\$197,693,794)

A pay stipend to be paid in the same amount and to the same recipients as the pay raise proposed in the Fiscal Year 2023-2024 MFP Formula, plus the associated employer retirement contributions *(\$198 m. is added back in a separate adjustment)*

(\$25,000,000)

A stipend for differentiated compensation to be administered in the same manner as proposed in the Fiscal Year 2023-2024 MFP Formula

(\$1,500,000)

An apprenticeship program to be administered in the same manner as proposed in the Fiscal Year 2023-2024 MFP Formula

Total (\$224,183,794)



19D – 695 Department of Education - Minimum Foundation Program Statewide and Agency-Specific Adjustments Recommended for FY25

Other Adjustments

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$198,000,000	\$0	\$0	\$0	\$0	\$198,000,000	0	Provides a certificated teacher pay stipend and the associated employer retirement contribution for K-12 classroom educators and other certificated personnel, and a pay stipend and the associated employer retirement contribution for noncertificated personnel.
\$198,000,000	\$0	\$0	\$0	\$0	\$198,000,000	0	Total Other Adjustments

Means of Financing Substitution Adjustments

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$5,931,000	\$0	\$0	(\$5,931,000)	\$0	\$0	0	Means of finance substitution based on the most recent Revenue Estimating Conference (REC) forecast of the Lottery Proceeds Fund.
\$2,514,278	\$0	\$0	(\$2,514,278)	\$0	\$0	0	Means of finance substitution based on the most recent Revenue Estimating Conference (REC) forecast of the Support Education in Louisiana First (SELF) Fund.
\$8,445,278	\$0	\$0	(\$8,445,278)	\$0	\$0	0	Total Means of Financing Substitution Adjustments

Workload Adjustments

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$2,317,583	\$0	\$0	\$0	\$0	\$2,317,583	0	Adjusts funding in the MFP based on the most recent projections of the cost to fully fund the existing formula.
\$2,317,583	\$0	\$0	\$0	\$0	\$2,317,583	0	Total Other Adjustments

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

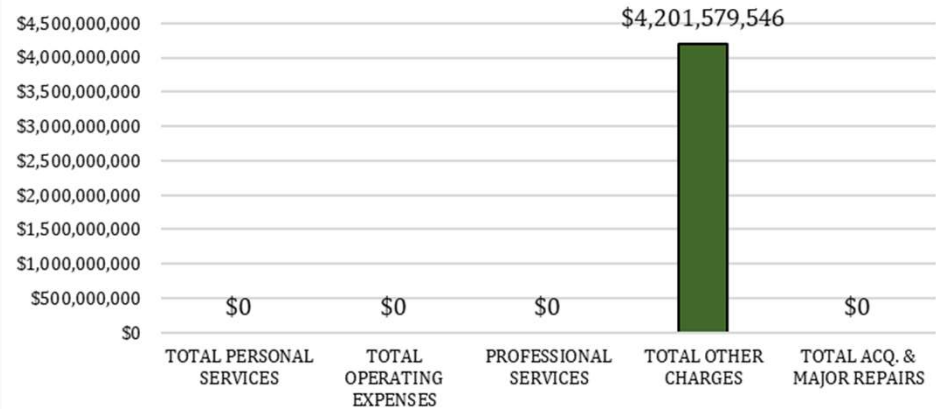


19D – 695 Department of Education – Minimum Foundation Program Categorical Expenditures - FY23, FY24, and FY25

For FY25 Recommended, the largest Expenditure Category is Other Charges, which makes up **100 percent** of Total Expenditures.

The Other Charges category includes formula funding allocation to local educational agencies, parish, city, and other local school systems, including the Special School District, Recovery School District, Louisiana School for Math, Science and Arts (LSMSA), New Orleans Center for Creative Arts (NOCCA), Thrive Academy, Charter Schools, the Office of Juvenile Justice, and the Louisiana State University and Southern University Lab Schools.

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	\$0	\$0	\$0	\$0	\$0
Other Compensation	\$0	\$0	\$0	\$0	\$0
Related Benefits	\$0	\$0	\$0	\$0	\$0
TOTAL PERSONAL SERVICES	\$0	\$0	\$0	\$0	\$0
Travel	\$0	\$0	\$0	\$0	\$0
Operating Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING EXPENSES	\$0	\$0	\$0	\$0	\$0
PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0	\$0
Other Charges	\$3,999,555,976	\$4,225,445,757	\$4,225,445,757	\$4,201,579,546	(\$23,866,211)
Debt Service	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER CHARGES	\$3,999,555,976	\$4,225,445,757	\$4,225,445,757	\$4,201,579,546	(\$23,866,211)
Acquisitions	\$0	\$0	\$0	\$0	\$0
Major Repairs	\$0	\$0	\$0	\$0	\$0
TOTAL ACQ. & MAJOR REPAIRS	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$3,999,555,976	\$4,225,445,757	\$4,225,445,757	\$4,201,579,546	(\$23,866,211)



19D – 695 Department of Education – Minimum Foundation Program FY25 Recommended Categorical Expenditures

Minimum Foundation

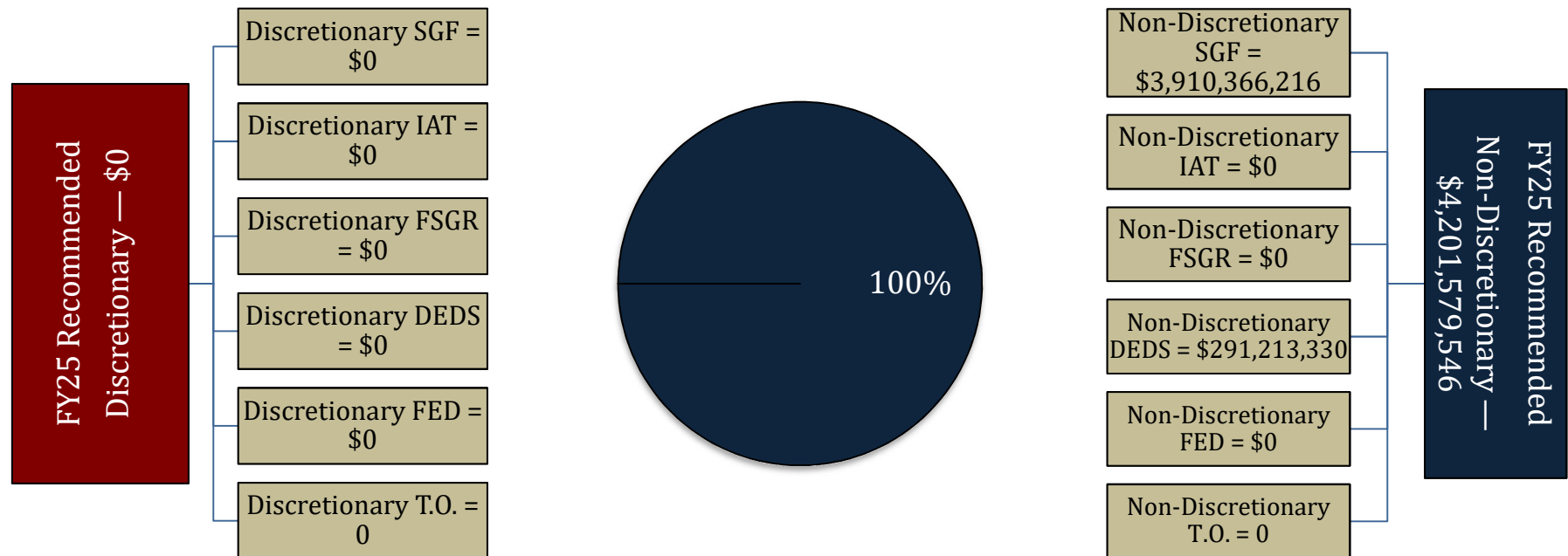
Other Charges: \$4,201,579,546

\$4,003,579,546 Louisiana school finance formula calculates the minimum cost of an education in local educational agencies and equitably allocates funds to city, parish, or other public school systems or schools, including the Recovery School District, Louisiana School for Math, Science and the Arts (LSMSA), New Orleans Center for Creative Arts (NOCCA), Thrive Academy, Special School District (SSD), Charter Schools, Office of Juvenile Justice (OJJ) schools, École Pointe-au-Chien, and Louisiana State University, Southern University, and University of Louisiana at Lafayette Lab Schools.

\$198,000,000 Provides a certificated teacher pay stipend and the associated employer retirement contribution for K-12 classroom educators and other certificated personnel, and a pay stipend and the associated employer retirement contribution for non-certificated personnel.



19D – 695 Department of Education – Minimum Foundation Program FY25 Discretionary/Non-Discretionary Comparison



Total Discretionary Funding by Office		
State Activities	\$ 212,938,061	7%
Subgrantee Assistance	\$ 2,838,195,533	92%
Recovery School District	\$ 27,030,006	1%
Minimum Foundation Program	\$ -	0%
Nonpublic Educational Assistance	\$ 17,949,124	1%
Total Discretionary	\$ 3,096,112,724	100%

Total Non-Discretionary Funding by Type		
Needed for Debt Service	\$ -	0.00%
Constitutional Requirements	\$ 4,201,579,546	100.00%
Statutory Requirements	\$ -	0.00%
Unavoidable Obligations	\$ -	0.00%
Total Non-Discretionary	\$ 4,201,579,546	100%

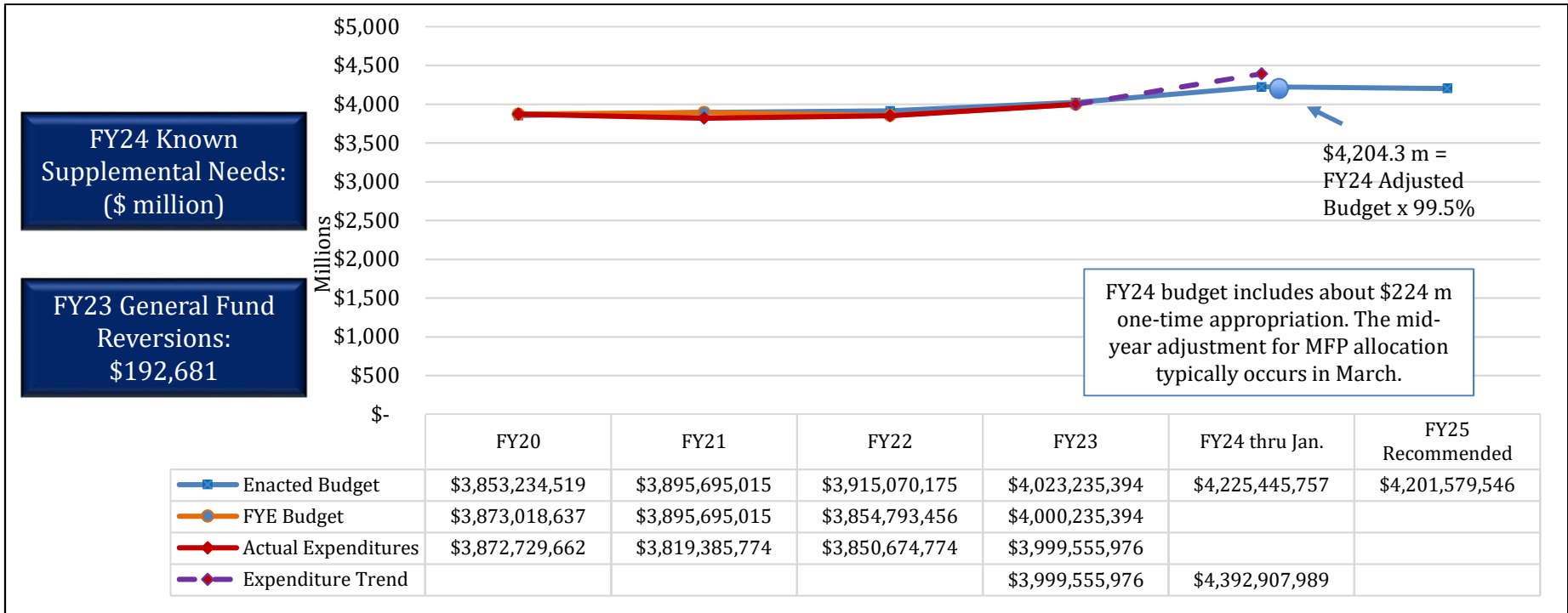
Note: Article VIII, Section 13 B - Provides funding for the cost of a minimum foundation program of education in all public elementary and secondary schools as well as equitably allocates the funds to parish and city school systems.

Source: Division of Administration Office of Planning and Budget



19D – 695 Department of Education – Minimum Foundation Program 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.



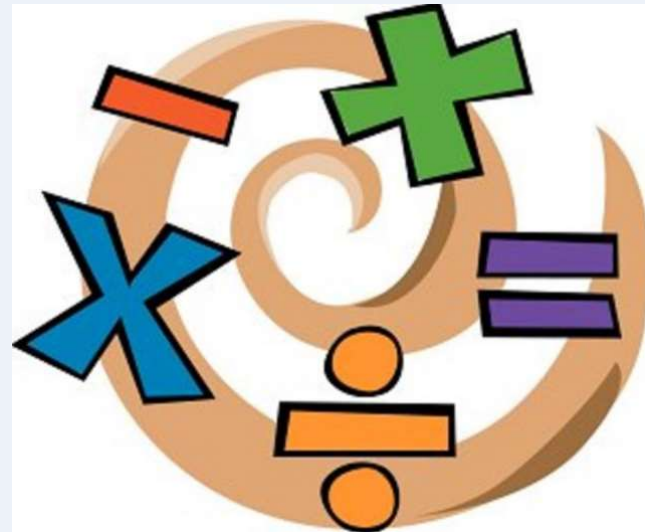
Monthly Budget Activity				
	FY24 Adjusted Budget	FY24 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
Jul-23	\$ 4,225,445,757	\$ 349,293,158	\$ 3,876,152,599	8.3%
Aug-23	\$ 4,225,445,757	\$ 902,391,740	\$ 3,323,054,017	21.4%
Sep-23	\$ 4,225,445,757	\$ 1,234,240,970	\$ 2,991,204,787	29.2%
Oct-23	\$ 4,225,445,757	\$ 1,565,953,950	\$ 2,659,491,807	37.1%
Nov-23	\$ 4,225,445,757	\$ 1,897,176,520	\$ 2,328,269,237	44.9%
Dec-23	\$ 4,225,445,757	\$ 2,228,783,090	\$ 1,996,662,667	52.7%
Jan-24	\$ 4,225,445,757	\$ 2,562,529,660	\$ 1,662,916,097	60.6%

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	\$ 4,225,445,757	\$ 2,928,605,326	\$ 1,296,840,431	69.3%
Mar-24	\$ 4,225,445,757	\$ 3,294,680,991	\$ 930,764,766	78.0%
Apr-24	\$ 4,225,445,757	\$ 3,660,756,657	\$ 564,689,100	86.6%
May-24	\$ 4,225,445,757	\$ 4,026,832,323	\$ 198,613,434	95.3%
Jun-24	\$ 4,225,445,757	\$ 4,392,907,989	\$ (167,462,232)	104.0%
Historical Year End Average				99.5%



19D – 695 Department of Education - Minimum Foundation Program

Minimum
Foundation
Program



MFP
FORMULA



19D – 695 Department of Education - Minimum Foundation Program



The base cost for each district was calculated at \$4,015 per pupil multiplied by the weighted count. The proportion of the total funding that is provided by the state versus the local district is based on district wealth.

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

All funding in MFP program are State Funds. BESE is charged with developing and submitting the MFP to the Louisiana Legislature for consideration by March 15 each year.



19D – 695 Department of Education - Minimum Foundation Program - Formula

MFP Formula Procedures

- Preliminary Allocation schedule of the proposed formula submits to the Joint Legislative Committee on the Budget, House Education Committee and Senate Education Committee no later than March 15;
- Final allocation to be determined no later than June 30 of the preceding fiscal year.

MFP Formula Payments

- Payment will be made monthly except Level 4 allocation as data becomes available;
- Payment can be adjusted if the city, parish, or other school systems and schools have documented growth in students prior to the annual Mid-Year students counts in October and February;
- Any audit findings of the systems' or schools' data used to determine the allocation may result in changes made in the following school year.

70% Expenditure Requirement

To provide for appropriate accountability of the state funds, at Least 70% of the city, parish, or local public school system or other public school general fund expenditures are in the areas of instruction and school administration at the school building level.



19D – 695 Department of Education - Minimum Foundation Program - Formula

LEVEL 1

Determines the minimum cost of education based on the education needs of each students.



LEVEL 2

Provides an incentive for city and parish school systems to support education in their communities above the minimum.



LEVEL 3

Provides specific legislative education funding to city and parish school systems for continuing teacher and support worker pay raises (*originally provided in the 2000s*), the historical formula calculation, and mandated operating costs.



LEVEL 4



1. Supplemental funding to meet specific needs at city, parish, or other local school systems including Foreign Associate Teacher Salary and Stipends Allocation, Career Development Allocation, High Cost Services Allocation, Supplemental Course Allocation, and Mentor Teacher Stipends.

2. Certified and Support Worker Pay Raises – Funding for the continuation of pay raise in 2019-20, 2021-22 and 2022-23. Certified personnel and support worker pay raise are \$1,000/\$500, \$800/\$400, and \$1,500/\$750 respectively for the three years.

3. Allocations for State Approved public school systems or schools including Legacy and new Type 2 Charter schools, Louisiana State University, Southern University and University of Louisiana at Lafayette Lab Schools, New Orleans Center for the Creative Arts (NOCCA), Louisiana School for Math, Science, and the Arts (LSMSA), THRIVE Academy, École Pointe-au-Chien, Office of Juvenile Justice (OJJ) schools, and the Special School District (SSD).

ADJUSTMENTS

MFP funding is allocated in July but adjusted during the fiscal year to incorporate the students increases and decreases reported by the school systems during the most recent October and February student counts.



19D – 695 Department of Education - Minimum Foundation Program - Formula

LEVEL 1 Calculation: State and Local Cost Allocation

1. Determine Educational Costs

Total Educational Costs = Total Weighted
Student Membership Count x State Base Cost
Per Pupil (\$4,015)

Student Weight Categories:

- Low income and English Language Learner
- Career and Technical Education
- Special Education
- Gifted and Talented
- Economy of Scale

2. Determine State and Local Cost Allocation

The Total MFP Educational Costs are shared between the State and the city or parish school systems. The allocation is determined based on the potential of school systems to generated local revenue. The potential wealth is measured by three factors: Local Property Tax Revenue Contribution, Local Sales Tax Revenue Contribution, and Other Local Revenue Contribution.

LEVEL 2 Calculation: Incentive for Local Effort

It is based on the following sources of revenue: Total Sales Tax, Total Property Tax, State and Federal Revenue in Lieu of Taxes, and 50% Earnings on Property Revenue.

Note: Level 1&2 calculation are demonstrated with examples of three districts at the handout.



19D – 695 Department of Education - Minimum Foundation Program - Formula

LEVEL 3 Calculation: Legislative Allocations

1. Continuation Pay Raises

Certified Personnel Pay Raise provided in 2001-2002, 2006-2007, 2007-2008, and 2008-2009 will continue. Non-certified Support Worker Pay Raises provided in 2002-2003, 2006-2007, and 2007-2008 will continue. The funds are based on the calculated per pupil amount times the February 1 student Membership Count.

2. Historical Formula Allocation

- Nine School Systems are being provided continuing funding for the 1994 insurance supplement and employee pay raise provided by the legislature in 1997 through 1999: *East Baton Rouge, Iberville, Jefferson, Lafayette, Plaquemines, Pointe Coupee, St. Charles, St. James, and West Feliciana.*
- The balance of the “Hold Harmless” funding was removed from nine school districts over ten years from 2006-2007 to 2016-2017: *Concordia, East Baton Rouge, Evangeline, Iberville, Jefferson, Plaquemines, St. Charles, St. James, nad West Feliciana.* The funds removed is reserved and redistributed to the remaining city, parish or other local public systems or schools.

3. Allocation for Mandated Costs in Health Insurance, Retirement, and Fuel

City, parish or other local public school systems or schools shall receive a minimum of **\$122** for each student in the prior year February 1 membership to offset these increasing operation costs.

Total LEVEL 3 funding increases by \$14.3 m in the 2024-2025 MFP formula.

Note: There had not been any mandated costs change since 2008-2009 level of \$100, while the consumer price index has increased by 44% since then.



19D – 695 Department of Education - Minimum Foundation Program - Formula

Total State Cost Allocation Per Pupil = State Share Per Pupil of (Level 1 + Level 2 +Level 3)

LEVEL 4 Calculation: Supplementary Allocations

1. Specific Needs Allocations

- International Language Associate Salary and Stipend
- Career Development Fund Allocation (CDF)
- High Cost Services Assistance (HCS): students with disabilities
- Supplemental Course Allocation (SCA)
- 2019-20 Certificated and Non-certificated Pay Raises
- 2021-22 Certificated and Non-certificated Pay Raises
- 2022-23 Certificated and Non-certificated Pay Raises
- Certificated Mentor Teacher Stipend

2. Allocations for Other Public Schools

- Louisiana State University, Southern University, and University of Louisiana at Lafayette Laboratory Schools
- Legacy Type 2 Charter Schools
- Office of Juvenile Justice (OJJ) Schools

3. Mid-Year Student Allocations

Student counts in October and February may result in mid-year allocation adjustments.

**Total LEVEL 4 funding
increases by \$57 m. in the
2024-2025 MFP Formula**

- \$30 m. for tutoring
- \$2 m. for apprenticeships and internships
- \$25 m. for differentiated compensation
- Technical adjustments



19D – 695 Department of Education - Minimum Foundation Program - Formula

Total MFP State Cost Allocation = State Cost Allocation of (Level 1+Level 2+Level 3+Level 4)

Formula Calculations for State-Approved Public Schools

1. Recovery School District

- State Cost Allocation is based on the final State Cost Allocation per Pupil Amount for the respective city or parish school system multiplied by the February 1 Student Membership Count.
- Local cost allocation is based on eligible projected local revenues for the most recent prior fiscal year from the city or parish school district that had jurisdiction of the school prior to its transfer.

2. New Type 2 Charter Schools (Approved after July 1, 2008)

- State and Local Cost Allocation is based on R.S. 17:3995 and utilizes residency of students.

3. LSMSA, NOCCA, Thrive Academy, École Pointe-au-Chien, and Special School District

- State Cost Allocation shall be based on the State Cost Allocation per Pupil for the city or parish school system where the attending students reside.
- The Local Cost Allocation Per Pupil shall be funded by the State.
- Where student attendance is from multiple school systems, the LDOE shall determine the local cost allocation based on students reported by the schools.



19D - 697 Department of Education – Non-Public Educational Assistance

Non-Public Educational Assistance

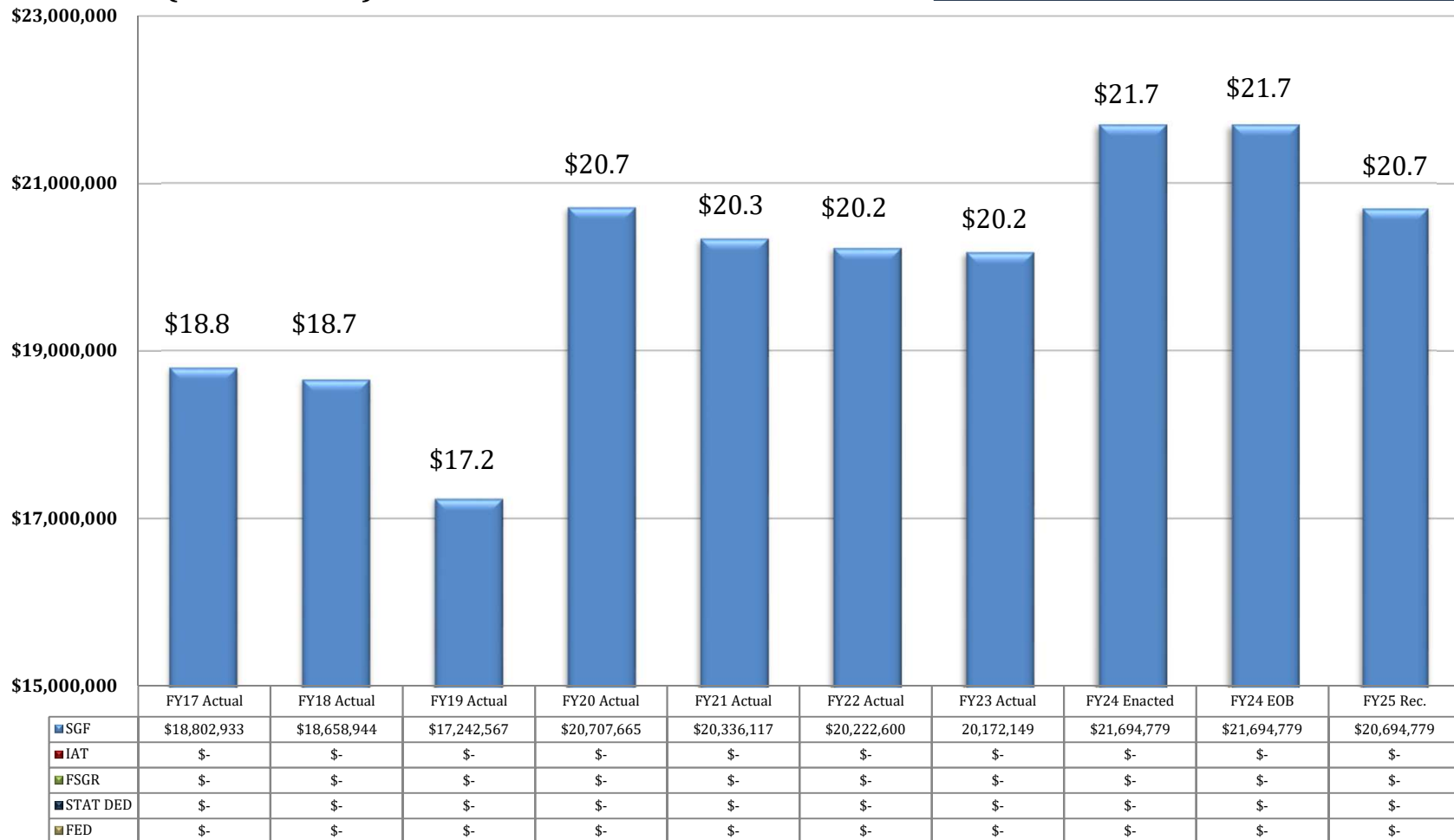




19D - 697 Department of Education – Non-Public Educational Assistance Changes in Funding since FY17

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

Change from FY17 to FY23 actuals is 7%.
Change from FY17 actual to FY25 budget is 10%

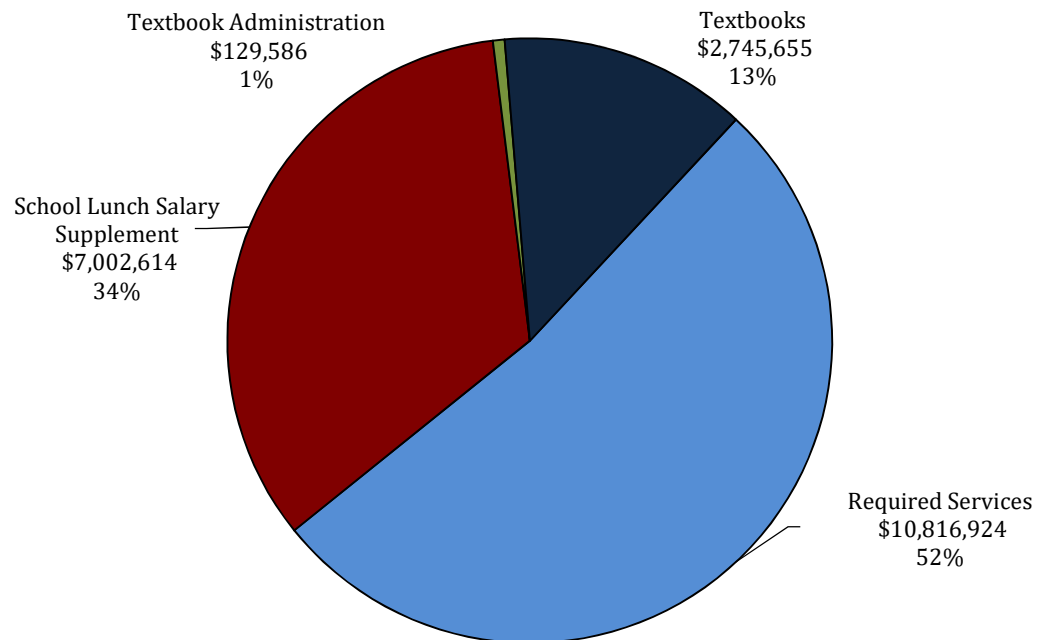




19D - 697 Department of Education – Non-Public Educational Assistance Statewide and Agency-Specific Adjustments Recommended for FY25

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$21,694,779	\$0	\$0	\$0	\$0	\$21,694,779	0	FY24 Existing Operating Budget as of 12-1-23
(\$1,000,000)	\$0	\$0	\$0	\$0	(\$1,000,000)	0	Non-recur Special Legislative Project
(\$1,000,000)	\$0	\$0	\$0	\$0	(\$1,000,000)	0	Total Statewide Adjustments
\$20,694,779	\$0	\$0	\$0	\$0	\$20,694,779	0	Total FY25 Recommended Budget
(\$1,000,000)	\$0	\$0	\$0	\$0	(\$1,000,000)	0	Total Adjustments (Statewide and Agency-Specific)

Total FY25
Recommended:
\$20,694,779 SGF



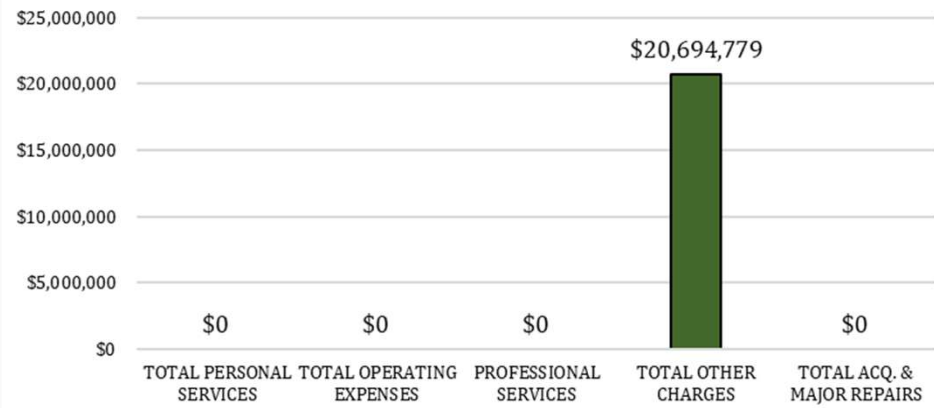


19D - 697 Department of Education – Non-Public Educational Assistance Categorical Expenditures - FY23, FY24, and FY25

For FY25 Recommended, the largest Expenditure Category is Other Charges, which makes up **100 percent** of Total Expenditures.

The Other Charges category includes expenditures to partially reimburse approved non-public schools for the costs incurred by each school during the preceding school year for providing school services, maintaining records, and completing and filing reports required by law, regulation, or a requirement of a state department, state agency, or local school board, textbooks, and school lunch salary supplement for lunchroom workers.

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	\$0	\$0	\$0	\$0	\$0
Other Compensation	\$0	\$0	\$0	\$0	\$0
Related Benefits	\$0	\$0	\$0	\$0	\$0
TOTAL PERSONAL SERVICES	\$0	\$0	\$0	\$0	\$0
Travel	\$0	\$0	\$0	\$0	\$0
Operating Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING EXPENSES	\$0	\$0	\$0	\$0	\$0
PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0	\$0
Other Charges	\$20,172,149	\$21,694,779	\$21,694,779	\$20,694,779	(\$1,000,000)
Debt Service	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER CHARGES	\$20,172,149	\$21,694,779	\$21,694,779	\$20,694,779	(\$1,000,000)
Acquisitions	\$0	\$0	\$0	\$0	\$0
Major Repairs	\$0	\$0	\$0	\$0	\$0
TOTAL ACQ. & MAJOR REPAIRS	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$20,172,149	\$21,694,779	\$21,694,779	\$20,694,779	(\$1,000,000)



19D - 697 Department of Education – Non-Public Educational Assistance FY25 Recommended Categorical Expenditures

Required Services

Other Charges: \$10,816,924
\$10,816,924 Funding is used to partially reimburse approved non-public schools for the costs incurred by each school during the preceding school year for providing school services, maintaining records, and completing and filing reports required by law, regulation, or a requirement of a state department, state agency, or local school board.

School Lunch Salary Supplement

Other Charges: \$7,002,614
\$7,002,614 School Lunch Salary Supplement is a salary supplement for non-public school lunchroom workers in approved non-public schools.

Textbook Administration

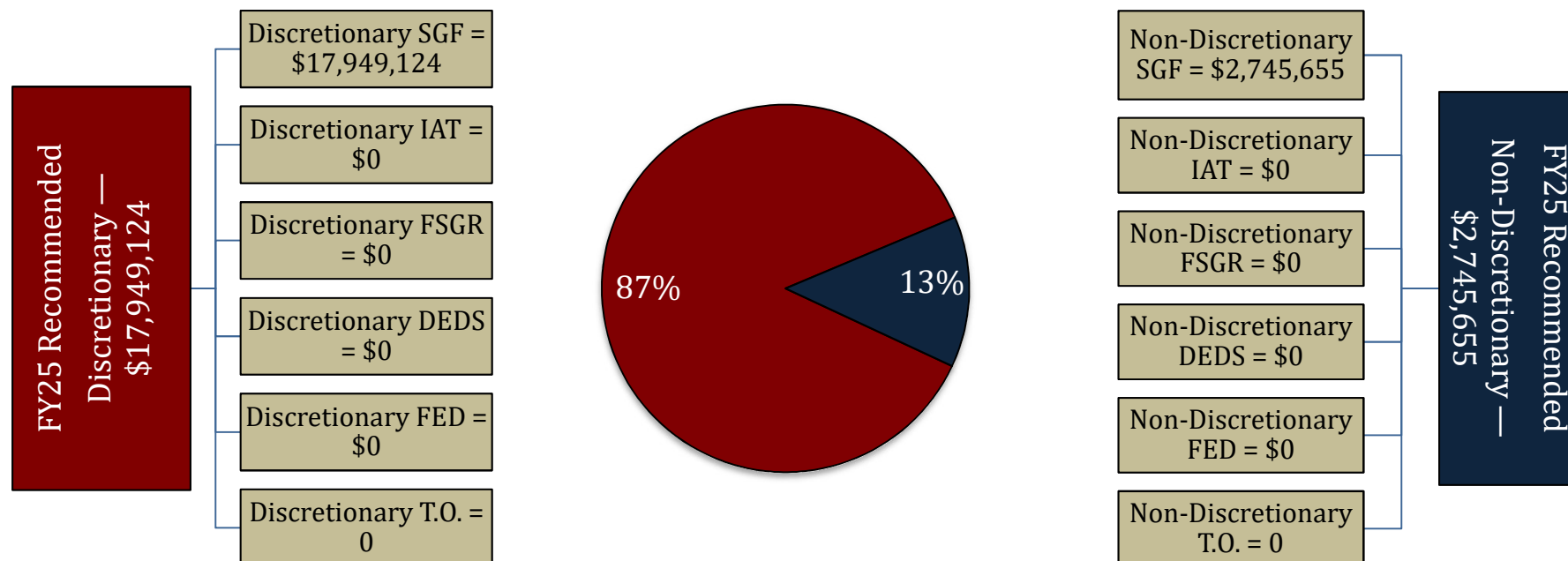
Other Charges: \$129,586
\$129,586 Textbook administrative funding is used for administrative costs of each city and parish school board that disburses school library books, textbooks, and other materials of instruction to non-public school students.

Textbook

Other Charges: \$2,745,655
\$2,745,655 Textbook funding allows non-public school children to receive textbooks, library books, and other materials of instruction.



19D - 697 Department of Education – Non-Public Educational Assistance FY25 Discretionary/Non-Discretionary Comparison



Total Discretionary Funding by Office		
State Activities	\$ 212,938,061	7%
Subgrantee Assistance	\$ 2,838,195,533	92%
Recovery School District	\$ 27,030,006	1%
Minimum Foundation Program	\$ -	0%
Nonpublic Educational Assistance	\$ 17,949,124	1%
Total Discretionary	\$ 3,096,112,724	100%

Total Non-Discretionary Funding by Type		
Needed for Debt Service	\$ -	0.00%
Constitutional Requirements	\$ 2,745,655	100.00%
Statutory Requirements	\$ -	0.00%
Unavoidable Obligations	\$ -	0.00%
Total Non-Discretionary	\$ 2,745,655	100%

Source: Division of Administration Office of Planning and Budget

Note: Article VIII, Section 13 A - Provides for funding associated with free textbooks and other materials of instruction to children at the elementary and secondary levels.

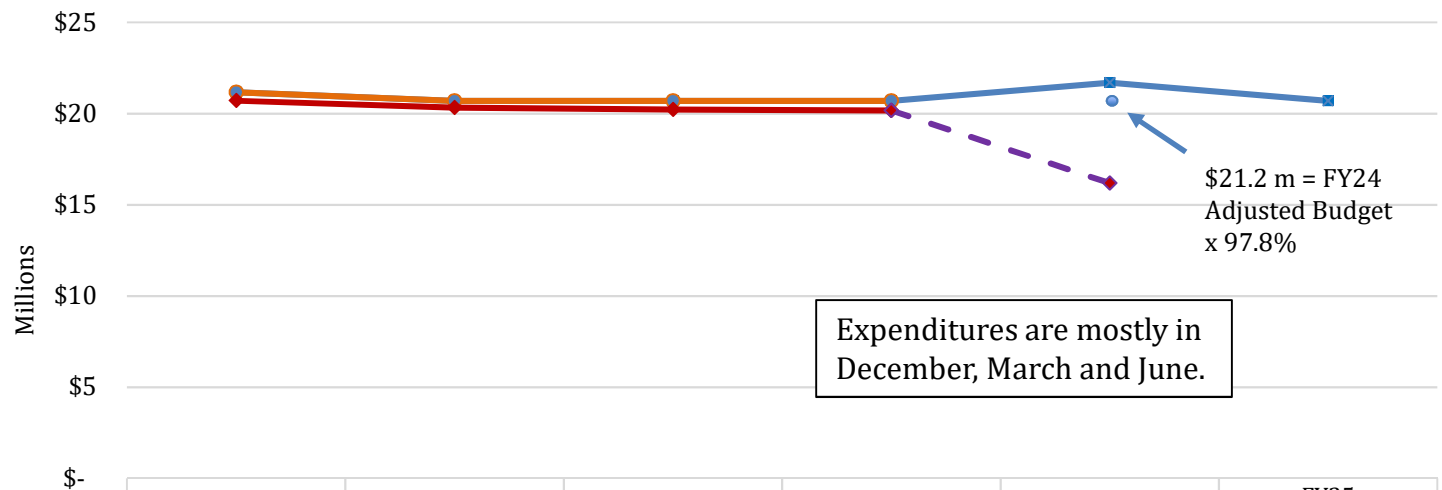


19D - 697 Department of Education – Non-Public Educational Assistance Enacted & FYE Budget vs. Actual Expenditures FY20 to FY23

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:
\$522,630**



	FY20	FY21	FY22	FY23	FY24 thru Jan.	FY25 Recommended
Enacted Budget	\$21,170,559	\$20,694,779	\$20,694,779	\$20,694,779	\$21,694,779	\$20,694,779
FYE Budget	\$21,170,559	\$20,694,779	\$20,694,779	\$20,694,779		
Actual Expenditures	\$20,707,665	\$20,336,117	\$20,222,600	\$20,172,149		
Expenditure Trend				\$20,172,149	\$16,187,859	

Monthly Budget Activity

	FY24 Adjusted Budget	FY24 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
Jul-23	\$ 21,694,779	\$ -	\$ 21,694,779	0.0%
Aug-23	\$ 21,694,779	\$ -	\$ 21,694,779	0.0%
Sep-23	\$ 21,694,779	\$ -	\$ 21,694,779	0.0%
Oct-23	\$ 21,694,779	\$ 48,342	\$ 21,646,437	0.2%
Nov-23	\$ 21,694,779	\$ 3,708,310	\$ 17,986,469	17.1%
Dec-23	\$ 21,694,779	\$ 9,291,630	\$ 12,403,149	42.8%
Jan-24	\$ 21,694,779	\$ 9,442,918	\$ 12,251,861	43.5%

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	\$ 21,694,779	\$ 10,791,906	\$ 10,902,873	49.7%
Mar-24	\$ 21,694,779	\$ 12,140,895	\$ 9,553,884	56.0%
Apr-24	\$ 21,694,779	\$ 13,489,883	\$ 8,204,896	62.2%
May-24	\$ 21,694,779	\$ 14,838,871	\$ 6,855,908	68.4%
Jun-24	\$ 21,694,779	\$ 16,187,859	\$ 5,506,920	74.6%

Historical Year End Average

97.8%



Education Research

High School
Graduation Rate

Public Cost Per
Student



RANKING



Education Research



Pre-K-12 Rankings 2023

BOTTOM Ten States

Louisiana	41
Oregon	42
Alabama	43
Mississippi	44
West Virginia	45
Nevada	46
Alaska	47
Arizona	48
Oklahoma	49
New Mexico	50

TOP Ten States

New Jersey	1
Massachusetts	2
Connecticut	3
Vermont	4
Illinois	5
New Hampshire	6
Indiana	7
New York	8
Utah	9
Wisconsin	10

The PreK-12 ranking measures state performance across the life cycle of a young person's education, encompassing preschool enrollment, standardized test scores among eighth-graders, high school graduation rate and college readiness.



Louisiana



#41 in Pre-K-12

#50 in Best States Overall

#46 in Education

#40 College Readiness

#37 High School
Graduation Rate

#44 NAEP Math Scores

#38 NAEP Reading
Scores

#9 Preschool Enrollment



Education Research



2023

TOP Ten Louisiana Public High Schools

Rankings

School Location	Name	State Ranking	National Ranking
Jefferson Parish	Patrick F. Taylor Science and Technology Academy	1	44
New Orleans	Benjamin Franklin High School	2	89
Jefferson Parish	Haynes Academy School for Advanced Studies	3	149
New Orleans	Lusher Charter School	4	169
Baton Rouge	Baton Rouge Magnet High School	5	258
Caddo Parish	Caddo Parish Magnet High School	6	298
Jefferson Parish	Thomas Jefferson High School for Advanced Studies	7	479
Natchitoches	Louisiana School for Math Science and the Arts	8	855
Opelousas	Magnet Academy of Cultural Arts	9	1075
Baton Rouge	LSU Laboratory School	10	1180

Louisiana high schoolers are assessed in core subjects including English, mathematics, science and social studies using the Louisiana Educational Assessment Program. Students may be required to take an end-of-course English test to graduate. Students can choose to pursue either the career diploma, which requires 23 credits, or the college diploma, which requires 24 credits, according to the Louisiana Department of Education.

Note: The ranking is based on the following criteria

College Readiness	30%
State Assessment Proficiency	20%
State Assessment Performance	20%
Underserved Student Performance	10%
College Curriculum Breadth	10%
Graduation Rate	10%



Education Research

THE NATION'S REPORT CARD

4TH GRADERS

#1

FOR READING
GROWTH

ECONOMICALLY
DISADVANTAGED STUDENTS
IMPROVED FROM

42ND TO 11TH

OVERALL
IN READING PROFICIENCY

OVERALL
STATE RANKING
IMPROVED FROM

46 TO 42

AMONG ALL STATES

Highest ranking
since 2003

U.S. NEWS & WORLD REPORT

PRE-K-12 EDUCATION IMPROVED FROM **46 TO 41**

Highest ranking ever
in this report

LOUISIANA



Education Research

Performance Scores

The Louisiana Department of Education (LDOE) released 2023 performance scores for the state's public schools and systems on November 13, 2023. The results show that the statewide school performance score exceeds pre-pandemic levels following two consecutive years of growth.

Louisiana's 2023 statewide school performance score improved 1.4 points to 78.5. These results come one year after the state matched its pre-pandemic score of 77.1.

Advanced Placement Test Results

The Louisiana Department of Education (LDOE) released Advanced Placement (AP) results on October 31, 2023 for the 2022-23 school year. The AP data showed that a record number of Louisiana high school seniors earned a 3 or better on their end of year exams. Students who score a 3 or better on their AP exam can earn college credit for the course while still in high school.

A record 8,697 Louisiana students earned a 3 or better on their AP exam. That is 19% higher than Louisiana's pre-pandemic total of 7,305 in 2019. In total, 41.7% of AP test takers earned a 3 or better.

Literacy Policy

Louisiana is at the top of a national list recognizing states for adopting a comprehensive early literacy policy to provide students with the foundational reading skills to learn, graduate, and succeed. ExcelinEd's new Early Literacy Matters resource rates Louisiana as one of only three states taking action on all 18 of the organization's early literacy fundamental principles.

Along with Louisiana, Arkansas and North Carolina are the only other states recognized for adoption and implementation of all 18 early literacy fundamental principles. Mississippi and Florida scored 17 out of 18 and Texas scored a 10 out of 18.

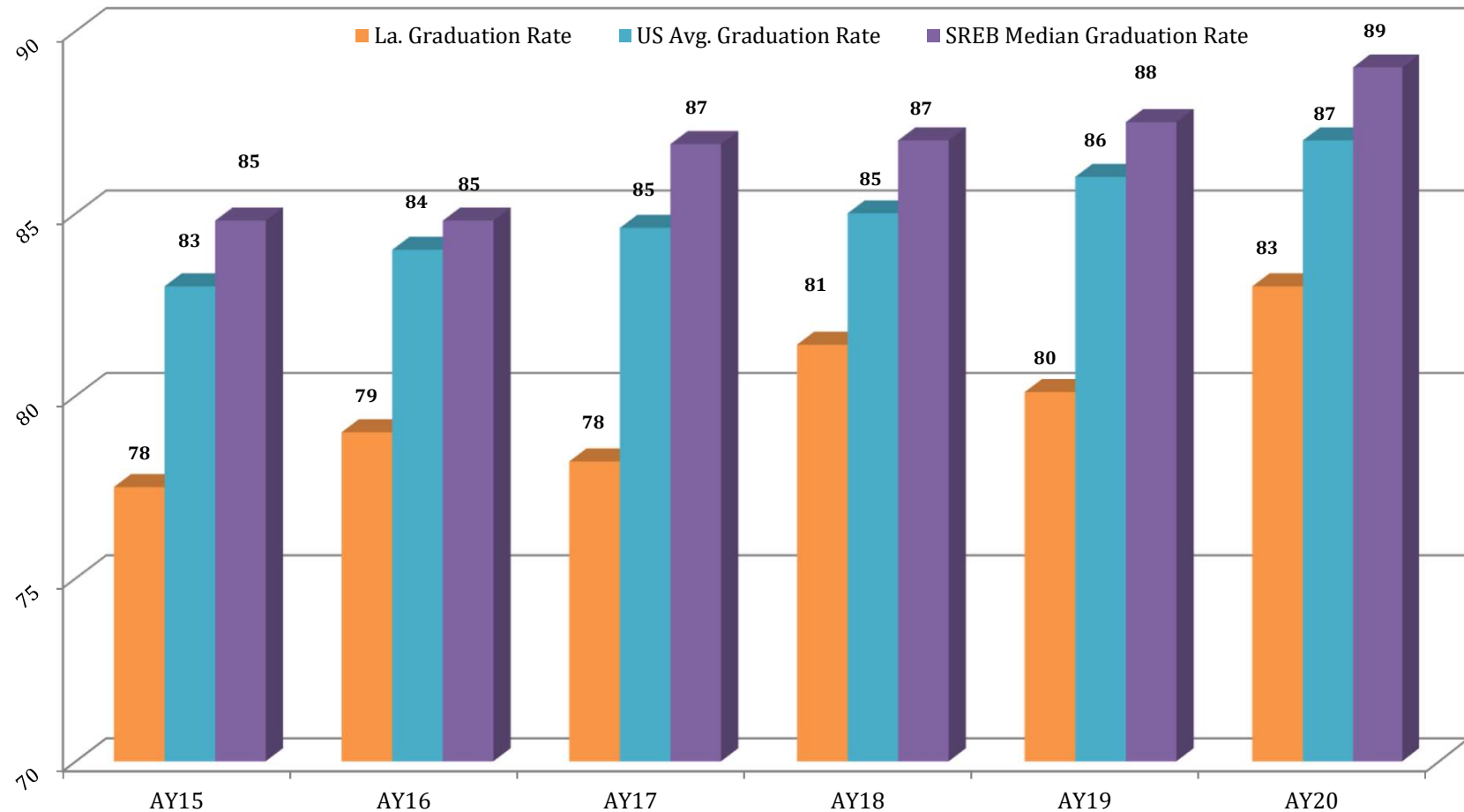
Source: Louisiana Department of Education

Note: ExcelinEd is a national organization that provides policy solutions for improving student learning, equity and college and career readiness.



Education Research

Public High School Graduation Rate – AY2015 to AY2020



Source: National Center for Education Statistics. The data is by academic year (AY).

Note: Data from the La. Department of Education indicates the public high school graduation rates of 83.5% and 82.7% for the class of 2021 and 2022 respectively.