



# Louisiana Senate Finance Committee



**FY26 Executive Budget**

**19B – Special Schools and  
Commissions**

April 2025

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



# FY26 Recommended Budget

## Schedule 19B — Special Schools and Commissions

Slide No.

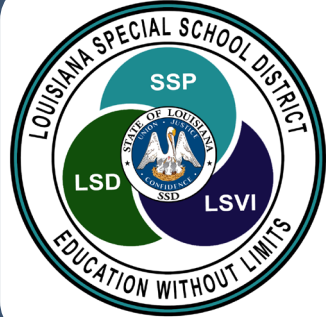
### Specialized Units: Louisiana Believes

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# FY26 Recommended Budget

## Missions of the Special Schools and Commissions



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

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



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

*The agency was established in 1982.*



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

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



École Pointe-au-Chien – Provides a public French immersion education grounded in the unique Indian and Cajun French bayou culture

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



# FY26 Recommended Budget

## Missions of the Special Schools and Commissions

### Louisiana Educational Television Authority



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

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

### Board of Elementary and Secondary Education



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

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

### New Orleans Center for the Creative Arts



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

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

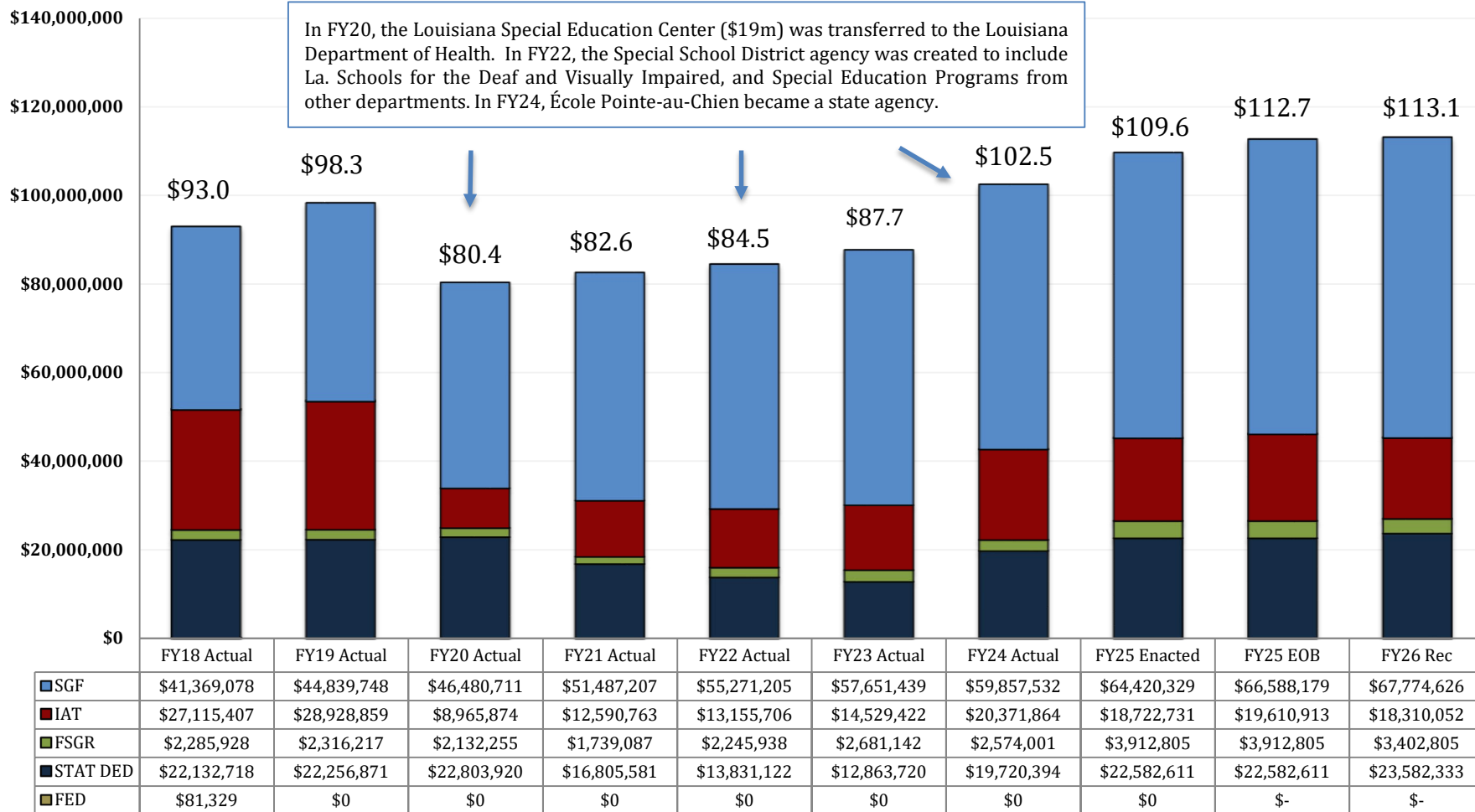


# 19B - Special Schools & Commissions

## Changes in Funding since FY18

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

Change from FY18 to FY26 is 22% (Actual to Recommended)  
Change from FY18 to FY24 is 10% (Actual to Actual)







# 19B - Special Schools & Commissions

## Statewide Budget Adjustments Recommended for FY26

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Total	T.O.	Adjustment
<b>\$66,588,179</b>	<b>\$19,610,913</b>	<b>\$3,912,805</b>	<b>\$22,582,611</b>	<b>\$112,694,508</b>	<b>659</b>	<b>FY25 Existing Operating Budget as of 12-1-24</b>
\$8,598,209	\$0	\$0	\$0	\$8,598,209	0	Acquisitions & Major Repairs
(\$668,673)	\$0	\$0	\$0	(\$668,673)	0	Attrition Adjustment
\$313	\$0	\$0	\$0	\$313	0	Capitol Park Security
\$61,309	\$0	\$0	\$0	\$61,309	0	Capitol Police
\$5,412	\$0	\$0	\$0	\$5,412	0	Civil Service Fees
\$189,526	\$0	\$0	\$2,224	\$191,750	0	Group Insurance Rate Adjustment for Active Employees
\$154,980	\$0	\$0	\$0	\$154,980	0	Group Insurance Rate Adjustment for Retirees
\$50,751	\$0	\$0	(\$112)	\$50,639	0	Legislative Auditor Fees
\$299,409	\$0	\$0	\$0	\$299,409	0	Market Rate Classified
\$23,445	\$0	\$0	\$22,030	\$45,475	0	Market Rate Unclassified
(\$6,659,801)	(\$485,282)	\$0	\$0	(\$7,145,083)	0	Non-Recurring Acquisitions & Major Repairs
(\$2,167,850)	(\$400,527)	\$0	\$0	(\$2,568,377)	0	Non-recurring Carryforwards
(\$8,444)	\$0	\$0	\$0	(\$8,444)	0	Office of State Procurement
(\$78,909)	\$0	\$0	\$0	(\$78,909)	0	Office of Technology Services (OTS)
(\$1,575,047)	\$0	\$0	\$0	(\$1,575,047)	(20)	Personnel Reductions
\$319,867	(\$618,391)	\$0	(\$1,551)	(\$300,075)	0	Related Benefits Base Adjustment
(\$657)	\$0	\$0	\$0	(\$657)	0	Rent in State-Owned Buildings
(\$349,576)	\$0	\$0	(\$2,807)	(\$352,383)	0	Retirement Rate Adjustment
(\$161,326)	\$0	\$10,000	(\$5,392)	(\$156,718)	0	Risk Management
\$2,667,181	\$43,250	\$0	(\$14,392)	\$2,696,039	0	Salary Base Adjustment
(\$259)	\$0	\$0	\$0	(\$259)	0	State Treasury Fees
(\$1,702)	\$0	\$0	\$0	(\$1,702)	0	UPS Fees
<b>\$698,158</b>	<b>(\$1,460,950)</b>	<b>\$10,000</b>	<b>\$0</b>	<b>(\$752,792)</b>	<b>(20)</b>	<b>Total Statewide Adjustments</b>
(\$600,000)	(\$2,373)	\$0	\$0	(\$602,373)	0	Non-Recurring Other
\$793,534	\$162,462	(\$520,000)	\$999,722	\$1,435,718	5	Other Adjustments
\$294,755	\$0	\$0	\$0	\$294,755	3	Workload Adjustments
<b>\$67,774,626</b>	<b>\$18,310,052</b>	<b>\$3,402,805</b>	<b>\$23,582,333</b>	<b>\$113,069,816</b>	<b>647</b>	<b>Total FY26 Recommended Budget</b>
\$1,186,447	(\$1,300,861)	(\$510,000)	\$999,722	\$375,308	(12)	Total Adjustments (Statewide and Agency-Specific)

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

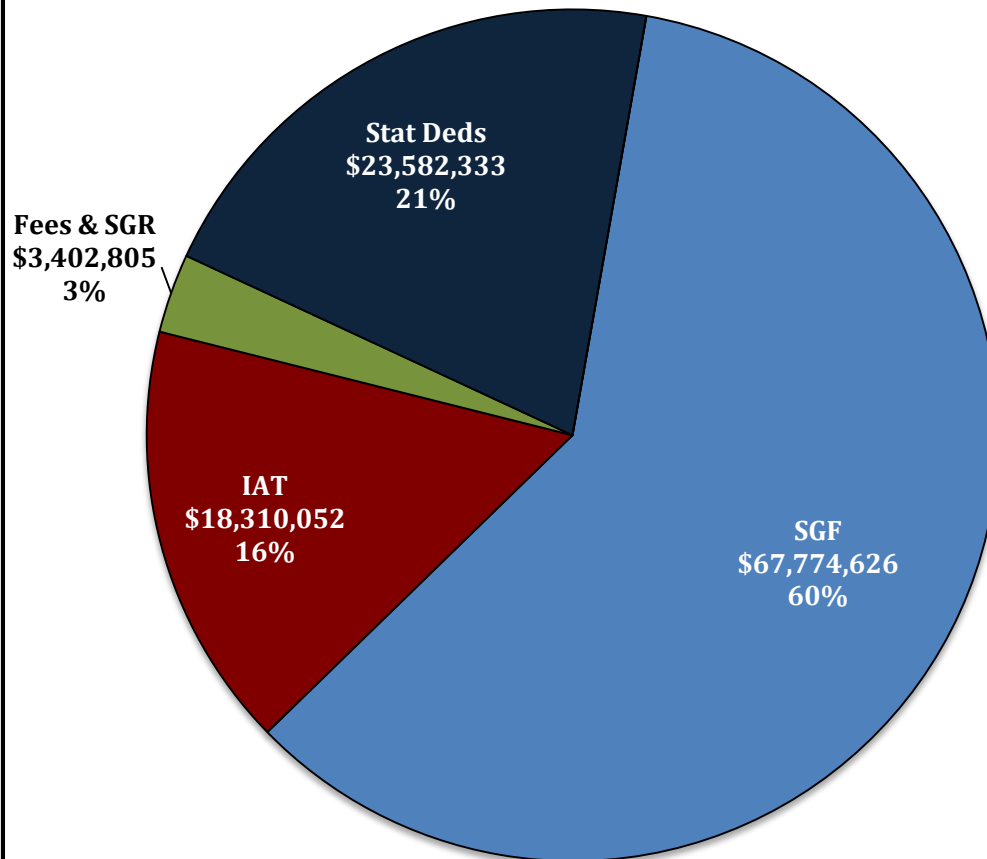


# 19B - Special Schools and Commissions

## FY26 Recommended Means of Finance

Total \$113.1 m.

**FY26 Recommended  
Total Means of Finance**  
(In Millions)



### Non-SGF Sources of Funding:

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

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

**Fees and Self-generated Revenues** include fees received from employee meals, athletic events fees and replacement fees for keys and badges in the SSD; sign language classes and non-governmental sources for using towers, equipment, and services of the Louisiana Educational Television Authority (LETA). These revenues also include donations to LETA from the Friends of Louisiana Public Broadcasting and monies from LSMSA summer program, computer usage, supplies and lab fees etc.



## 19B - Special Schools & Commissions Dedicated Funds FY24, FY25, and FY26

Dedicated Funds	Source of Funding	FY24 Actual	FY25 EOB	FY26 Recom.	Change
Louisiana Charter School Start-up Loan Fund (BESE)	Appropriation, grants, donations, or other sources, R.S. 17:4001	\$0	\$218,780	\$218,780	\$0
Imagination Library of Louisiana Fund (LETA)	Appropriation, donations, gifts, grant, or other sources, R.S. 17:2508	\$62,742	\$1,401,448	\$1,401,448	\$0
Louisiana Quality Education Support Fund (8g) (BESE) [C]	Settlement with the federal government regarding mineral production and leasing on the Outer Continental Shelf, Art. VII, Sect. 10.1, R.S. 17:3801	\$19,448,059	\$20,500,000	\$21,500,000	\$1,000,000
Education Excellence Fund (SSD, LSMSA, THRIVE, LETA, NOCCA) [C]	Tobacco Settlement Proceeds, Art. VII, Section 10.10, R.S. 39:98.3	\$209,593	\$462,383	\$462,105	(\$278)
<b>TOTAL</b>		<b>\$19,720,394</b>	<b>\$22,582,611</b>	<b>\$23,582,333</b>	<b>\$999,722</b>
Note: [C] = Constitution created fund.					

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

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

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

The **Education Excellence Fund** is used for instructional enhancement programs.





# Categorical Expenditures

## Examples of Categories

**Departments expend funding in the five major categories listed below.**

### **Personal Services**

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

### **Total Operating Expenses**

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

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

### **Total Other Charges**

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

### **Acquisitions and Major Repairs**

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



# 19B - Special Schools and Commissions

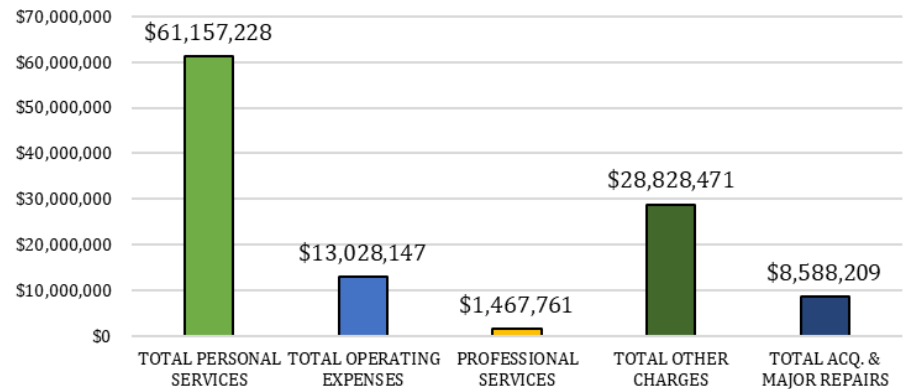
## Categorical Expenditures - FY24, FY25, and FY26

For FY26 Recommended, the largest Expenditure Category is Personal Services, which makes up over 54 percent of Total Expenditures.

Other Charges contributes roughly 25 percent, which includes student transportation expenditures, funding for staff, and funding for services to other state agencies.

Operating Expenses make up about 12 percent of Total Expenditures. This category consists of travel, operating services, and supplies.

### FY26 Recommended Expenditures



Categorical Expenditures	FY24 Actual	FY25 Enacted	FY25 EOB as of 12/01/24	FY26 Recommended	Difference FY25 EOB vs. FY26 REC
Salaries	\$35,584,529	\$37,630,066	\$37,630,066	\$39,338,996	\$1,708,930
Other Compensation	\$2,189,054	\$2,152,138	\$2,152,138	\$2,178,698	\$26,560
Related Benefits	\$18,821,600	\$20,585,187	\$20,585,187	\$19,639,534	(\$945,653)
<b>TOTAL PERSONAL SERVICES</b>	<b>\$56,595,183</b>	<b>\$60,367,391</b>	<b>\$60,367,391</b>	<b>\$61,157,228</b>	<b>\$789,837</b>
Travel	\$433,334	\$335,503	\$325,503	\$348,003	\$22,500
Operating Services	\$8,387,586	\$9,605,393	\$9,693,591	\$9,917,028	\$223,437
Supplies	\$3,034,638	\$2,509,097	\$2,753,967	\$2,763,116	\$9,149
<b>TOTAL OPERATING EXPENSES</b>	<b>\$11,855,559</b>	<b>\$12,449,993</b>	<b>\$12,773,061</b>	<b>\$13,028,147</b>	<b>\$255,086</b>
<b>PROFESSIONAL SERVICES</b>	<b>\$1,279,054</b>	<b>\$1,513,566</b>	<b>\$1,994,166</b>	<b>\$1,467,761</b>	<b>(\$526,405)</b>
Other Charges	\$12,875,196	\$15,132,696	\$16,104,284	\$15,432,458	(\$671,826)
Debt Service	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$12,545,024	\$13,515,029	\$13,515,029	\$13,396,013	(\$119,016)
<b>TOTAL OTHER CHARGES</b>	<b>\$25,420,220</b>	<b>\$28,647,725</b>	<b>\$29,619,313</b>	<b>\$28,828,471</b>	<b>(\$790,842)</b>
Acquisitions	\$5,759,141	\$4,452,508	\$5,401,082	\$2,358,072	(\$3,043,010)
Major Repairs	\$1,614,634	\$2,207,293	\$2,539,495	\$6,230,137	\$3,690,642
<b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>	<b>\$7,373,775</b>	<b>\$6,659,801</b>	<b>\$7,940,577</b>	<b>\$8,588,209</b>	<b>\$647,632</b>
<b>TOTAL EXPENDITURES</b>	<b>\$102,523,791</b>	<b>\$109,638,476</b>	<b>\$112,694,508</b>	<b>\$113,069,816</b>	<b>\$375,308</b>

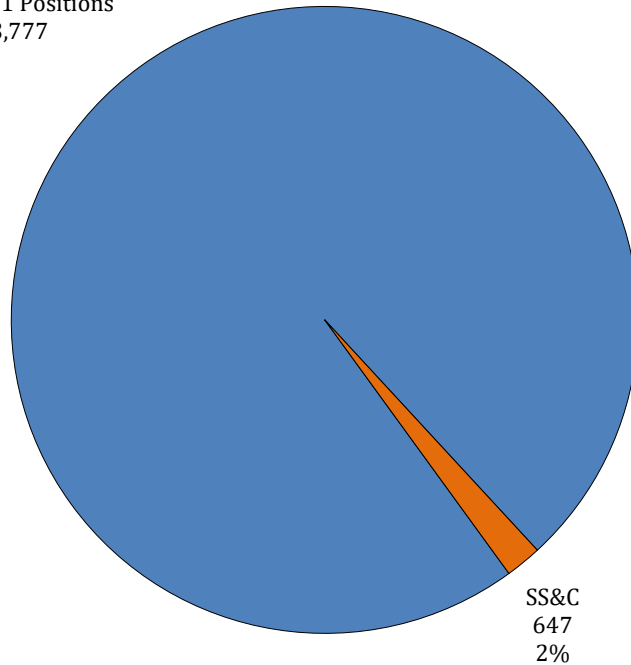


# 19B - Special Schools and Commissions

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

### FY26 Recommended Department Positions as a portion of FY26 Recommended HB1 Authorized Positions

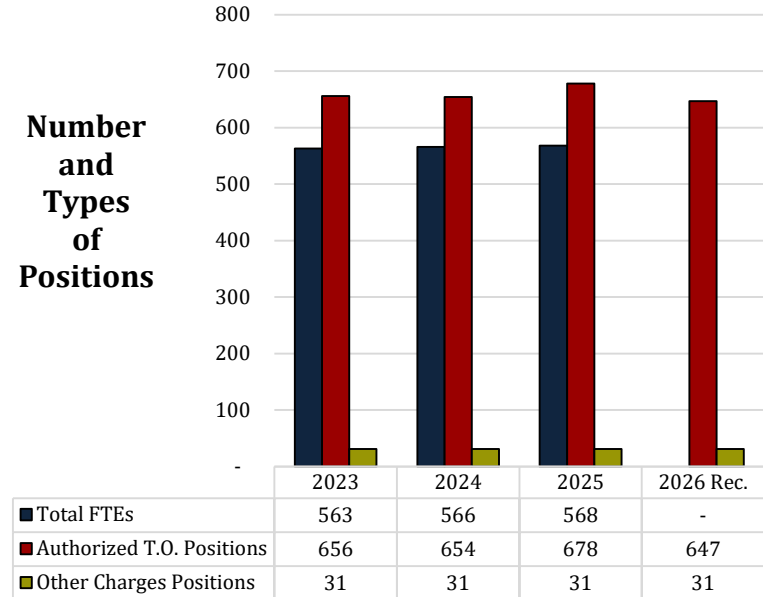
Total HB1 Positions  
33,777



FY25 number of funded, but not filled,  
T.O. positions as of February 3 = 98

Note: 79 of the 98 vacant positions are in the Special School District.

### Number and Types of Positions



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

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

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

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

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



# 19B - Special Schools and Commissions

## Related Employment Information

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

1.

Personal Services	2023 Actual	2024 Actual	2025 Enacted	2026 Recommended
Salaries	\$33,432,366	\$35,584,529	\$37,630,066	\$39,338,996
Other Compensation	\$1,910,377	\$2,189,054	\$2,152,138	\$2,178,698
Related Benefits	\$17,888,467	\$18,821,600	\$20,585,187	\$19,639,534
<b>Total Personal Services</b>	<b>\$53,231,209</b>	<b>\$56,595,183</b>	<b>\$60,367,391</b>	<b>\$61,157,228</b>

Average T.O. Salary = \$60,802

*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	\$19,692,150	
UAL payments	\$7,223,115	37%
Retiree Health Benefits	\$4,402,363	
Remaining Benefits*	\$8,066,672	
Means of Finance	General Fund = 80%	Other = 20%

Department Demographics	Total	%
<b>Gender</b>	702	
Female	439	63
Male	263	37
<b>Race/Ethnicity</b>		
White	351	50
Black	318	45
Other	18	3
Indian	4	1
Hawaiian/Pacific	6	1
Declined to State	2	0
<b>Eligible to Retire within 1 Year</b>	<b>58</b>	<b>8</b>

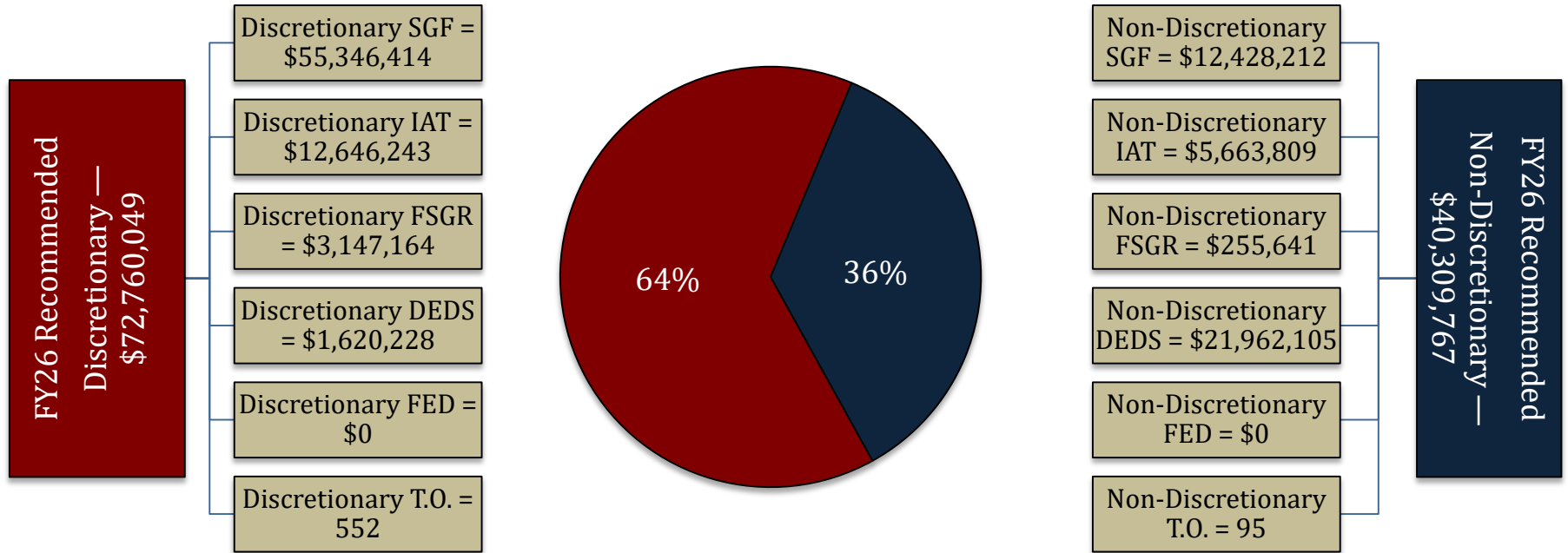
\* Remaining Benefits include employer contribution to authorized positions' retirement, health, Medicare, FICA, Emoluments etc. The authorized positions include authorized T.O. positions and authorized other charges positions, both filled and vacant.

Other Charges Benefits  
\$52,616



# 19B - Special Schools and Commissions

## FY26 Discretionary/Non-Discretionary Comparison



Total Discretionary Funding by Office		
Special School District	\$ 24,832,149	34%
La. School for Math, Science, & the Arts	\$ 14,228,954	20%
Thrive Academy	\$ 9,840,279	14%
École Pointe-au-Chien	\$ 1,748,699	19%
La. Educational Television Authority	\$ 11,639,590	16%
Board of Elementary & Secondary Education	\$ 1,226,319	2%
New Orleans Center for Creative Arts	\$ 9,244,059	13%
<b>Total Discretionary</b>	<b>\$ 72,760,049</b>	<b>100%</b>

Total Non-Discretionary Funding by Type		
Needed for Debt Service	\$ 73,787	0.18%
Constitutional Requirements	\$ 29,099,647	72.19%
Due to Court Order	\$ 6,341,563	15.73%
Unavoidable Obligations	\$ 4,794,770	11.89%
<b>Total Non-Discretionary</b>	<b>\$ 40,309,767</b>	<b>100%</b>

Debt Service = Rent in State-owned Buildings  
 Constitutional Requirements = Education Excellence Fund  
 Retirement System(s) UAL  
 Court Order = 2003 Juvenile Justice Settlement  
 Unavoidable Obligations = Retirees Group Insurance and  
 Legislative Auditor Fees.





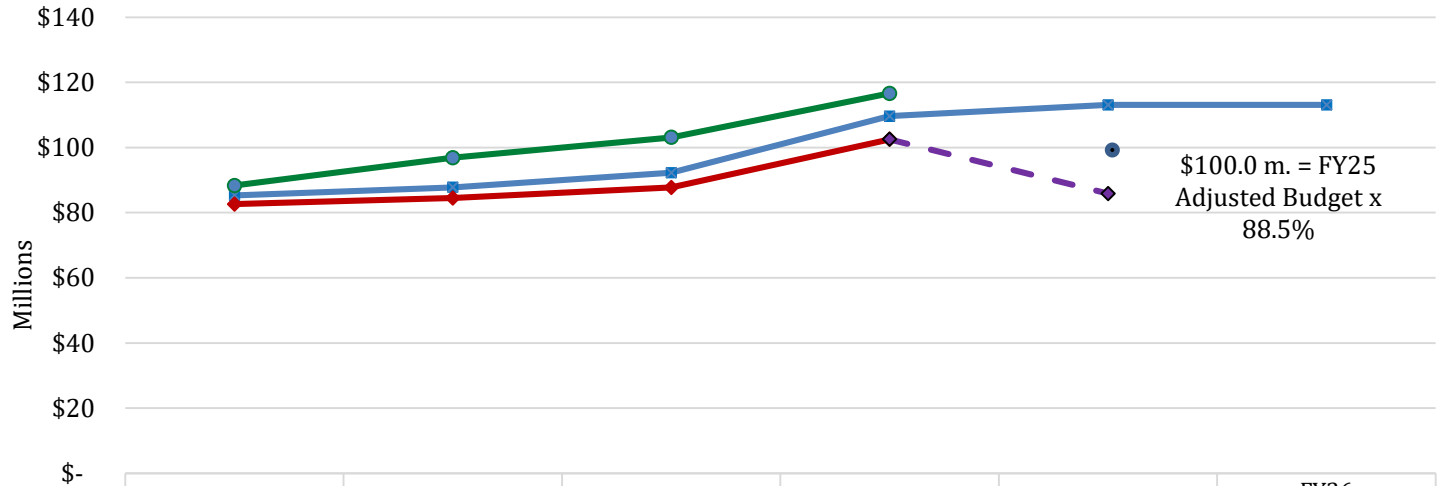
# 19B - Special Schools and Commissions

## Enacted & FYE Budget vs. Actual Expenditures FY21 to FY24

**FYE Budget = "Fiscal Year End" Budget** includes all in-house and regular BA-7s through June 30 of the fiscal year. For FY25, it is as of January.

**FY25 Known  
Supplemental Needs:  
\$0**

**FY24 General Fund  
Reversions:  
\$1,444,649**



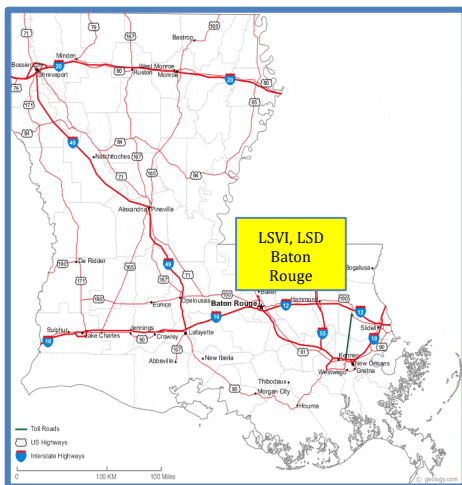
	FY21	FY22	FY23	FY24	FY25 thru Jan.	FY26 Recommended
Enacted Budget	\$85,329,917	\$87,778,176	\$92,251,441	\$109,638,476	\$113,091,397	\$113,069,816
FYE Budget	\$88,303,556	\$96,847,923	\$103,105,136	\$116,621,747		
Actual Expenditures	\$82,622,638	\$84,503,971	\$87,725,723	\$102,523,791		
Expenditure Trend				\$102,523,791	\$85,862,210	

Monthly Budget Activity				
	FY25 Adjusted Budget	FY25 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
Jul-24	\$ 109,638,476	\$ 4,611,087	\$ 105,027,389	4.2%
Aug-24	\$ 112,541,428	\$ 11,216,887	\$ 101,324,541	10.0%
Sep-24	\$ 112,694,508	\$ 18,775,856	\$ 93,918,652	16.7%
Oct-24	\$ 112,694,508	\$ 27,977,898	\$ 84,716,610	24.8%
Nov-24	\$ 112,694,508	\$ 35,286,585	\$ 77,407,923	31.3%
Dec-24	\$ 112,694,508	\$ 42,673,766	\$ 70,020,742	37.9%
Jan-25	\$ 113,091,397	\$ 50,086,289	\$ 63,005,108	44.3%

Monthly Budget Activity				
	FY25 Adjusted Budget	FY25 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
<i>(Trend based on average monthly expenditures to date)</i>				
Feb-25	\$ 113,091,397	\$ 57,241,473	\$ 55,849,924	50.6%
Mar-25	\$ 113,091,397	\$ 64,396,657	\$ 48,694,740	56.9%
Apr-25	\$ 113,091,397	\$ 71,551,841	\$ 41,539,556	63.3%
May-25	\$ 113,091,397	\$ 78,707,025	\$ 34,384,372	69.6%
Jun-25	\$ 113,091,397	\$ 85,862,210	\$ 27,229,187	75.9%
Historical Year End Average				88.5%



# 19B - 656 Special School District



The Special School District (SSD) is mandated by the Louisiana Legislature to provide educational services to children, age from 0-21 years old, who are deaf or visually impaired and to children with exceptionalities who reside in the State of Louisiana. The programs provide training appropriate to obtaining independent living skills.

The Special School District (SSD) served approximately 519 students across the state in FY24. As of October 1, 2024, the school serves 137 students on the campus of which 81 attend the Louisiana School for the Deaf (LSD) and 56 attend the Louisiana School for the Visually Impaired (LSVI). The remaining students are served in the Special Schools Programs statewide.

The Special Schools Programs provide special education and related services to children in state-operated mental health, developmental disability facilities, and juvenile correctional facilities.

**Administration  
& Shared Services**

**Louisiana  
School for the  
Visually  
Impaired**

**Louisiana  
School for the  
Deaf**

**Special  
Schools  
Programs**

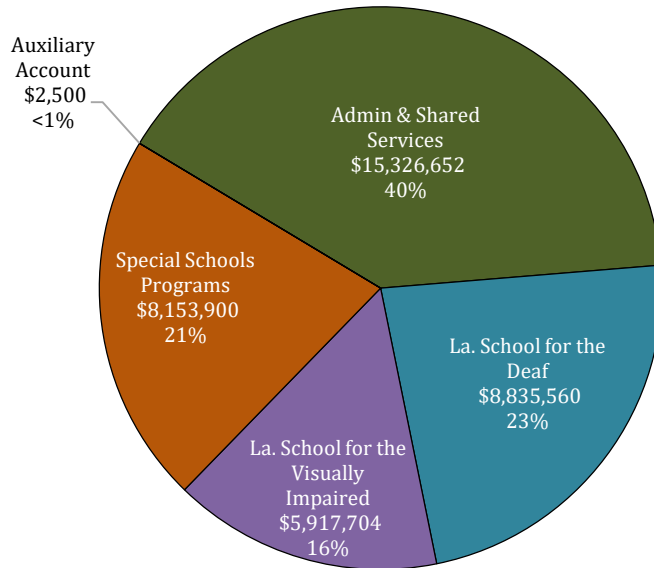
**Auxiliary  
Account**



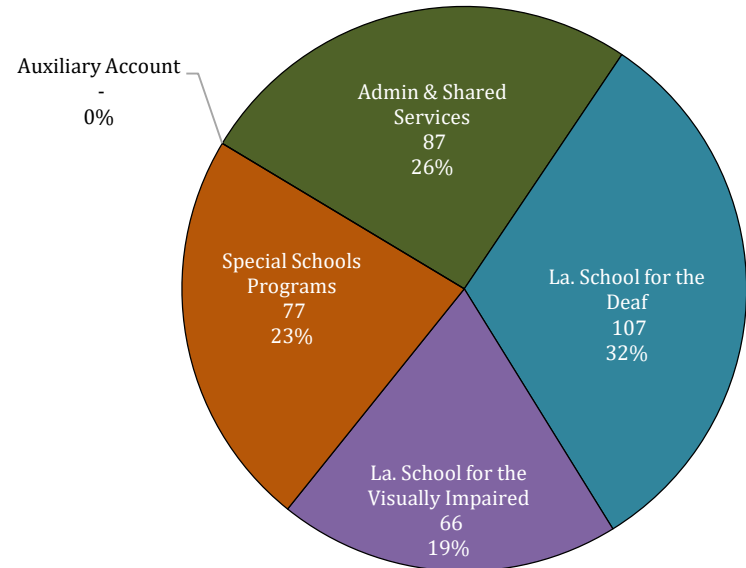
# 19B - 656 Special School District

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

FY26 Recommended Means of Finance by Program



FY26 Recommended Authorized T.O. by Program



Fiscal Year	2022 Actual	2023 Actual	2024 Actual	2025 EOB	2026 Rec.	FY26 Adj.
SGF	\$28,582,198	\$24,759,320	\$26,096,541	\$30,141,431	\$28,180,903	(\$1,960,528)
IAT	\$4,670,549	\$6,856,932	\$8,266,691	\$10,625,096	\$9,735,197	(\$889,899)
FSGR	\$5,955	\$128,088	\$47,985	\$168,145	\$168,145	\$0
Stat Ded	\$72,094	\$0	\$0	\$152,220	\$152,071	(\$149)
Federal	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Budget</b>	<b>\$33,330,796</b>	<b>\$31,744,340</b>	<b>\$34,411,216</b>	<b>\$41,086,892</b>	<b>\$38,236,316</b>	<b>(\$2,850,576)</b>
T.O.	366	366	356	356	337	(19)

Note: The 19 personnel reductions are in Admin. (2), LSD (7), LSVI (3) and SSD (7).



# 19B - 656 Special School District

## Statewide & Agency-Specific Adjustments Recommended for FY26

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Total	T.O.	Adjustment
<b>\$30,141,431</b>	<b>\$10,625,096</b>	<b>\$168,145</b>	<b>\$152,220</b>	<b>\$41,086,892</b>	<b>356</b>	<b>FY25 Existing Operating Budget as of 12-1-24</b>
\$1,697,050	\$0	\$0	\$0	\$1,697,050	0	Acquisitions & Major Repairs
(\$589,506)	\$0	\$0	\$0	(\$589,506)	0	Attrition Adjustment
\$3,703	\$0	\$0	\$0	\$3,703	0	Civil Service Fees
\$105,753	\$0	\$0	\$0	\$105,753	0	Group Insurance Rate Adjustment for Active Employees
\$114,897	\$0	\$0	\$0	\$114,897	0	Group Insurance Rate Adjustment for Retirees
\$10,466	\$0	\$0	\$0	\$10,466	0	Legislative Auditor Fees
\$148,469	\$0	\$0	\$0	\$148,469	0	Market Rate Classified
(\$2,583,748)	\$0	\$0	\$0	(\$2,583,748)	0	Non-Recurring Acquisitions & Major Repairs
(\$1,187,147)	(\$271,508)	\$0	\$0	(\$1,458,655)	0	Non-recurring Carryforwards
(\$3,714)	\$0	\$0	\$0	(\$3,714)	0	Office of State Procurement
\$44,430	\$0	\$0	\$0	\$44,430	0	Office of Technology Services (OTS)
(\$1,476,002)	\$0	\$0	\$0	(\$1,476,002)	(19)	Personnel Reductions
\$101,915	(\$618,391)	\$0	\$0	(\$516,476)	0	Related Benefits Base Adjustment
(\$174,554)	\$0	\$0	\$0	(\$174,554)	0	Retirement Rate Adjustment
(\$80,612)	\$0	\$0	\$0	(\$80,612)	0	Risk Management
\$1,892,346	\$0	\$0	\$0	\$1,892,346	0	Salary Base Adjustment
(\$1,274)	\$0	\$0	\$0	(\$1,274)	0	UPS Fees
<b>(\$1,977,528)</b>	<b>(\$889,899)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$2,867,427)</b>	<b>(19)</b>	<b>Total Statewide Adjustments</b>
\$17,000	\$0	\$0	(\$149)	\$16,851	0	Other Adjustments
<b>\$28,180,903</b>	<b>\$9,735,197</b>	<b>\$168,145</b>	<b>\$152,071</b>	<b>\$38,236,316</b>	<b>337</b>	<b>Total FY26 Recommended Budget</b>
<b>(\$1,960,528)</b>	<b>(\$889,899)</b>	<b>\$0</b>	<b>(\$149)</b>	<b>(\$2,850,576)</b>	<b>(19)</b>	<b>Total Adjustments (Statewide and Agency-Specific)</b>

### Other Adjustments

SGF (Direct)	IAT	FSGR	Stat Ded	FED	Total	T.O.	Adjustment
\$0	\$0	\$0	(\$149)	\$0	(\$149)	0	Adjusts Statutory Dedications out of the Education Excellence Fund (EEF) based on the most recent Revenue Estimating Conference (REC) forecast to be used for student instructional enhancements.
\$17,000	\$0	\$0	\$0	\$0	\$17,000	0	Provides for an increase in medical and legal services contracts.
<b>\$17,000</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$149)</b>	<b>\$0</b>	<b>\$16,851</b>	<b>0</b>	<b>Total Other Adjustments</b>

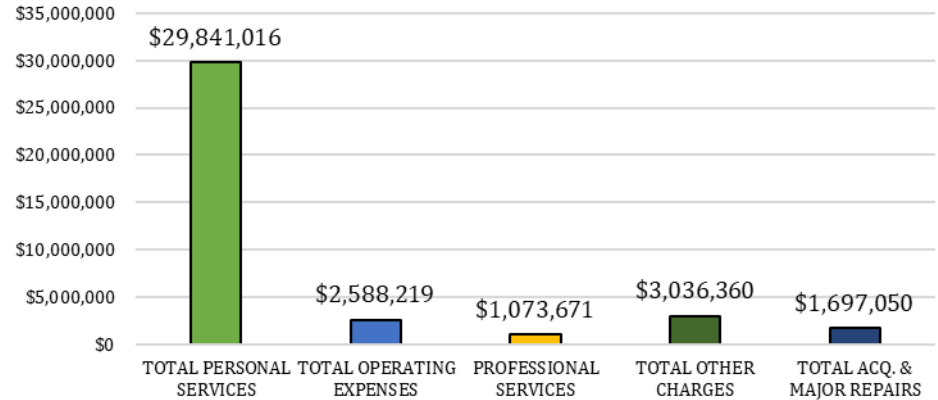


# 19B – 656 Special School District Categorical Expenditures - FY24, FY25, and FY26

For FY26 Recommended, the largest Expenditure Category is Personal Services, which makes up over 78 percent of Total Expenditures.

Other Charges contributes roughly 8 percent, which includes student transportation expenditures, funding for staff, and funding for services to other state agencies.

## FY26 Recommended Expenditures



Categorical Expenditures	FY24 Actual	FY25 Enacted	FY25 EOB as of 12/01/24	FY26 Recommended	Difference FY25 EOB vs. FY26 REC
Salaries	\$16,046,755	\$18,118,977	\$18,118,977	\$18,574,520	\$455,543
Other Compensation	\$523,120	\$746,825	\$746,825	\$746,825	\$0
Related Benefits	\$9,782,957	\$11,684,682	\$11,684,682	\$10,519,671	(\$1,165,011)
<b>TOTAL PERSONAL SERVICES</b>	<b>\$26,352,832</b>	<b>\$30,550,484</b>	<b>\$30,550,484</b>	<b>\$29,841,016</b>	<b>(\$709,468)</b>
Travel	\$346,443	\$261,842	\$251,842	\$251,842	\$0
Operating Services	\$1,402,947	\$1,382,765	\$1,411,641	\$1,402,765	(\$8,876)
Supplies	\$1,376,015	\$825,361	\$945,038	\$933,612	(\$11,426)
<b>TOTAL OPERATING EXPENSES</b>	<b>\$3,125,405</b>	<b>\$2,469,968</b>	<b>\$2,608,521</b>	<b>\$2,588,219</b>	<b>(\$20,302)</b>
<b>PROFESSIONAL SERVICES</b>	<b>\$420,484</b>	<b>\$1,135,071</b>	<b>\$1,615,671</b>	<b>\$1,073,671</b>	<b>(\$542,000)</b>
Other Charges	\$1,963,461	\$1,606,635	\$1,652,143	\$1,781,030	\$128,887
Debt Service	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$1,109,955	\$1,282,331	\$1,282,331	\$1,255,330	(\$27,001)
<b>TOTAL OTHER CHARGES</b>	<b>\$3,073,415</b>	<b>\$2,888,966</b>	<b>\$2,934,474</b>	<b>\$3,036,360</b>	<b>\$101,886</b>
Acquisitions	\$604,497	\$1,252,408	\$2,046,402	\$653,200	(\$1,393,202)
Major Repairs	\$834,582	\$1,331,340	\$1,331,340	\$1,043,850	(\$287,490)
<b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>	<b>\$1,439,079</b>	<b>\$2,583,748</b>	<b>\$3,377,742</b>	<b>\$1,697,050</b>	<b>(\$1,680,692)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$34,411,216</b>	<b>\$39,628,237</b>	<b>\$41,086,892</b>	<b>\$38,236,316</b>	<b>(\$2,850,576)</b>





# 19B – 656 Special School District FY26 Recommended Categorical Expenditures

## Administration and Shared Services

Professional Services: \$260,071

\$105,000 Legal services provided by Adams and Reese LLP  
\$81,355 Medical services, assessments, and evaluations  
\$71,768 Management consultant services for updating procedural plans  
\$1,768 Legal consultant services for LSDVI students

Other Charges: \$1,363,230

\$1,303,230 Travel In State (Student Transportation)  
\$60,000 Academic Support and Shared Services

Interagency Transfers: \$1,234,918

\$811,654 Office of Risk Management (ORM)  
\$224,749 Office of Technology Services (OTS)  
\$78,532 Legislative Auditor  
\$30,228 Civil Service Fees  
\$45,436 SRM Total  
\$15,312 Uniform Payroll System (UPS) Fees  
\$10,000 OTS Mail  
\$6,960 OTS-SWE Mailbox  
\$4,296 LPAA GPS-OTS  
\$4,101 Office of State Procurement (OSP)  
\$3,500 Department of Public Safety (DPS) - Fingerprints  
\$150 OTS Printing

Acquisitions: \$653,200

\$454,000 Two (2) replacement HVAC units  
\$199,200 Replacement football field lighting

Major Repairs: \$1,043,850

\$560,000 Roof Repairs to the LSD Dormitory Building  
\$457,500 Parking lot repairs and re-pavement  
\$26,350 Replacement flooring due to water damage at LSD



# 19B – 656 Special School District FY26 Recommended Categorical Expenditures

## Louisiana School for the Deaf

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

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

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

## Special Schools Programs

Professional Services: \$611,071  
\$349,307 Special Schools Programs outreach  
services to students for Pinecrest and  
LDH involving diagnostic assessments  
and evaluations  
\$120,064 Interpreting and translation services  
\$78,000 Data aggregation and compliance  
assurance  
\$38,700 Speech and language pathology  
\$25,000 Therapy services and evaluations

Other Charges: \$214,395  
\$214,395 Additional funding for staffing needs

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

## Louisiana School for the Visually Impaired

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

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

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



# 19B - 656 Special School District

## Related Employment Information

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

1.

Personal Services	2023 Actual	2024 Actual	2025 Enacted	2026 Recommended
Salaries	\$15,226,207	\$16,046,755	\$18,118,977	\$18,574,520
Other Compensation	\$484,237	\$523,120	\$746,825	\$746,825
Related Benefits	\$9,432,036	\$9,782,957	\$11,684,682	\$10,519,671
<b>Total Personal Services</b>	<b>\$25,142,481</b>	<b>\$26,352,832</b>	<b>\$30,550,484</b>	<b>\$29,841,016</b>

Average T.O. Salary = \$55,117

*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	\$10,570,860	
UAL payments	\$3,387,332	32%
Retiree Health Benefits	\$3,444,669	
Remaining Benefits*	\$3,738,859	
Means of Finance	General Fund = 77%	Other = 23%

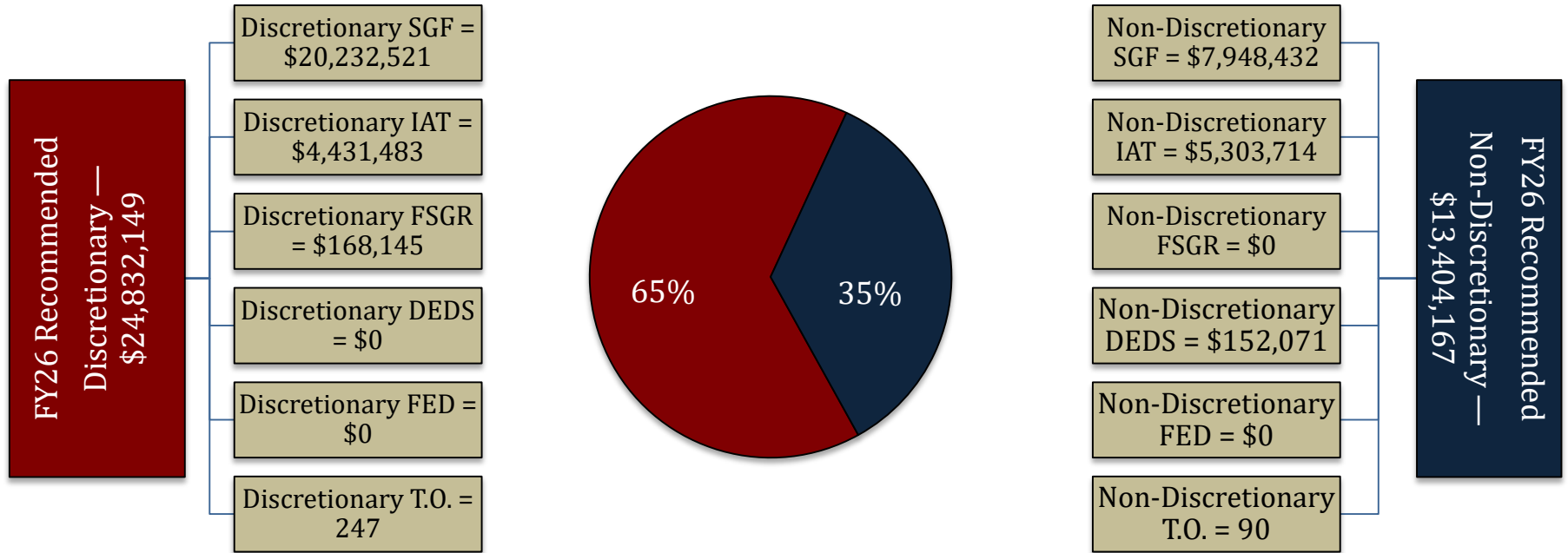
Department Demographics	Total	%
<b>Gender</b>	299	
Female	221	74
Male	78	26
<b>Race/Ethnicity</b>		
White	174	60
Black	110	38
Other	5	2
Indian	1	0.3
Hawaiian/Pacific	1	0.3
Declined to State	0	0
<b>Eligible to Retire within 1 Year</b>	<b>7</b>	<b>2</b>

\* 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  
\$51,189  
Note: The agency has 3 other charges positions



# 19B - 656 Special School District FY26 Discretionary/Non-Discretionary Comparison



Total Discretionary Funding by Office		
Special School District	\$ 24,832,149	34%
La. School for Math, Science, & the Arts	\$ 14,228,954	20%
Thrive Academy	\$ 9,840,279	14%
École Pointe-au-Chien	\$ 1,748,699	19%
La. Educational Television Authority	\$ 11,639,590	16%
Board of Elementary & Secondary Education	\$ 1,226,319	2%
New Orleans Center for Creative Arts	\$ 9,244,059	13%
<b>Total Discretionary</b>	<b>\$ 72,760,049</b>	<b>100%</b>

Total Non-Discretionary Funding by Type		
Needed for Debt Service	\$ -	0.00%
Constitutional Requirements	\$ 3,539,403	26.41%
Due to Court Order	\$ 6,341,563	47.31%
Unavoidable Obligations	\$ 3,523,201	26.28%
<b>Total Non-Discretionary</b>	<b>\$ 13,404,167</b>	<b>100%</b>

*Debt Service = Rent in State-owned Buildings*

*Constitutional Requirements = Retirement systems UAL, textbooks & instructional materials from the Education Excellence Fund*

*Court Order = 2003 Juvenile Justice Settlement Agreement signed on Nov.*

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



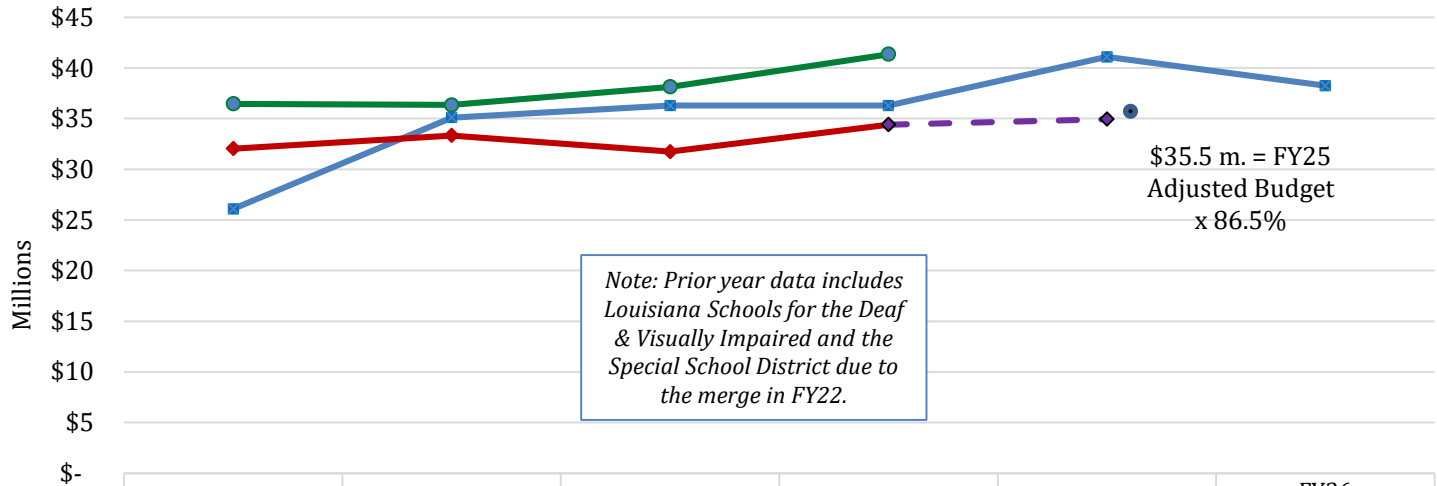
# 19B - 656 Special School District

## Enacted & FYE Budget vs. Actual Expenditures FY21 to FY24

**FYE Budget = "Fiscal Year End" Budget** includes all in-house and regular BA-7s through June 30 of the fiscal year. For FY25, it is as of January.

**FY25 Known  
Supplemental Needs:**  
\$0

**FY24 General Fund  
Reversions:**  
\$1,288,439



	FY21	FY22	FY23	FY24	FY25 thru Jan.	FY26 Recommended
Enacted Budget	\$26,087,796	\$35,104,327	\$36,292,163	\$36,292,163	\$41,086,892	\$38,236,316
FYE Budget	\$36,461,394	\$36,348,862	\$38,125,933	\$41,360,989		
Actual Expenditures	\$32,040,851	\$33,330,796	\$31,744,340	\$34,411,216		
Expenditure Trend				\$34,411,216	\$34,944,279	

Monthly Budget Activity				
	FY25 Adjusted Budget	FY25 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
Jul-24	\$ 39,628,237	\$ 1,338,189	\$ 38,290,048	3.4%
Aug-24	\$ 41,086,892	\$ 4,289,569	\$ 36,797,323	10.4%
Sep-24	\$ 41,086,892	\$ 7,958,948	\$ 33,127,944	19.4%
Oct-24	\$ 41,086,892	\$ 11,702,610	\$ 29,384,282	28.5%
Nov-24	\$ 41,086,892	\$ 14,841,622	\$ 26,245,270	36.1%
Dec-24	\$ 41,086,892	\$ 17,824,048	\$ 23,262,844	43.4%
Jan-25	\$ 41,086,892	\$ 20,384,163	\$ 20,702,729	49.6%

Monthly Budget Activity				
	FY25 Adjusted Budget	FY25 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
<i>(Trend based on average monthly expenditures to date)</i>				
Feb-25	\$ 41,086,892	\$ 23,296,186	\$ 17,790,706	56.7%
Mar-25	\$ 41,086,892	\$ 26,208,209	\$ 14,878,683	63.8%
Apr-25	\$ 41,086,892	\$ 29,120,233	\$ 11,966,659	70.9%
May-25	\$ 41,086,892	\$ 32,032,256	\$ 9,054,636	78.0%
Jun-25	\$ 41,086,892	\$ 34,944,279	\$ 6,142,613	85.0%
Historical Year End Average				86.5%





## 19B - 656 Special School District School Performance in FY 2023-2024

Performance Indicator Name	Actuals FY 23-24
Percent of assessments completed meeting State Department of Education guidelines	53%
LSD: Number of students (other than withdrawals) who upon exit from the school entered a post secondary/vocational program or the workforce	6
LSD: Number of residential students who reside in the dorm at least two of the 9-weeks of a school year	35
LSVI: Number of students (other than withdrawals) who upon exit from the school entered a post secondary/vocational program or the workforce	3
LSVI: Number of residential students who reside in the dorm at least two of the 9-weeks of a school year	23
SSP: Number of students per teacher in OJJ facilities <i>(goal is 8)</i>	26
SSP: Number of students per teacher in mental health facilities <i>(goal is 10)</i>	5
SSP: Number of students per teacher in OCDD facilities <i>(goal is 8)</i>	10
SSP: Number of students per teacher in DOC facilities <i>(goal is 10)</i>	13

Source: Executive Budget supporting document



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

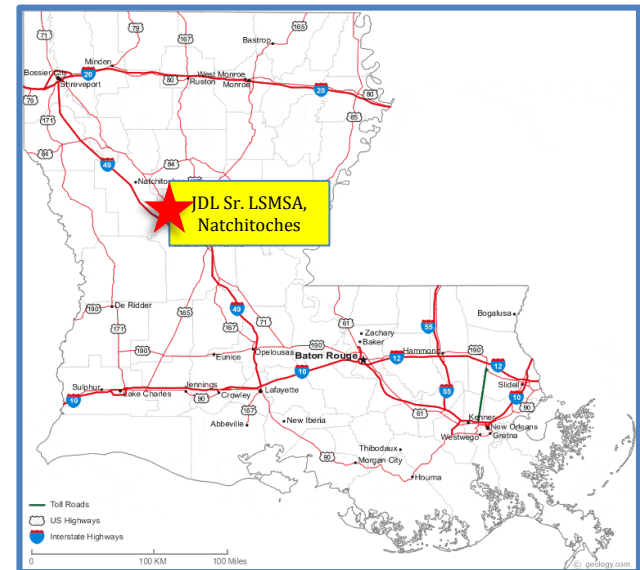
## Jimmy D. Long, Sr. Louisiana School for Math, Science, and the Arts



The JDL Sr. LSMSA was created by Act 932 of the 1981 legislative session. It is a state-supported residential high school with competitive admissions for Louisiana's student in the 10-12<sup>th</sup> grade.

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

There are 274 students enrolled at LSMSA as of October 1, 2024.

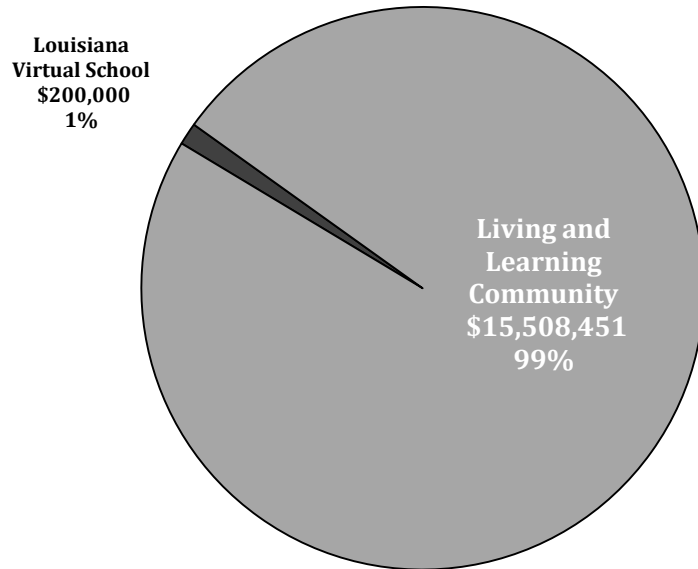




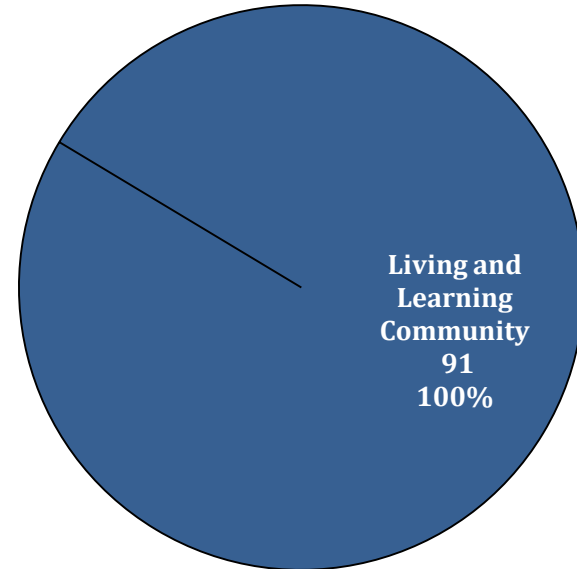
# 19B-657 JDL Sr. La School for Math, Science, and the Arts

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

FY26 Recommended Means of Finance by Program



FY26 Recommended Authorized T.O. by Program



Fiscal Year	2022 Actual	2023 Actual	2024 Actual	2025 EOB	2026 Rec.	2026 Adj.
SGF	\$6,148,602	\$6,994,526	\$6,394,944	\$7,030,808	\$11,891,816	\$4,861,008
IAT	\$3,221,531	\$2,947,665	\$5,703,520	\$3,439,709	\$3,087,004	(\$352,705)
FSGR	\$383,504	\$266,572	\$341,048	\$650,459	\$650,459	\$0
Stat Ded	\$77,809	\$71,386	\$56,845	\$79,032	\$79,172	\$140
Federal	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Budget</b>	<b>\$9,831,446</b>	<b>\$10,280,149</b>	<b>\$12,496,357</b>	<b>\$11,200,008</b>	<b>\$15,708,451</b>	<b>\$4,508,443</b>
T.O.	91	91	91	91	91	0



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

## Statewide Budget Adjustments Recommended for FY26

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$7,030,808	\$3,439,709	\$650,459	\$79,032	\$0	\$11,200,008	91	<b>FY25 Existing Operating Budget as of 12-1-24</b>
\$4,582,287	\$0	\$0	\$0	\$0	\$4,582,287	0	Acquisitions & Major Repairs
(\$79,167)	\$0	\$0	\$0	\$0	(\$79,167)	0	Attrition Adjustment
\$23	\$0	\$0	\$0	\$0	\$23	0	Civil Service Fees
\$23,037	\$0	\$0	\$0	\$0	\$23,037	0	Group Insurance Rate Adjustment for Active Employees
\$12,400	\$0	\$0	\$0	\$0	\$12,400	0	Group Insurance Rate Adjustment for Retirees
\$1,185	\$0	\$0	\$0	\$0	\$1,185	0	Legislative Auditor Fees
\$15,097	\$0	\$0	\$0	\$0	\$15,097	0	Market Rate Classified
(\$448,757)	(\$332,202)	\$0	\$0	\$0	(\$780,959)	0	Non-Recurring Acquisitions & Major Repairs
(\$36,542)	(\$18,130)	\$0	\$0	\$0	(\$54,672)	0	Non-recurring Carryforwards
\$1,148	\$0	\$0	\$0	\$0	\$1,148	0	Office of State Procurement
\$6,617	\$0	\$0	\$0	\$0	\$6,617	0	Office of Technology Services (OTS)
\$296,744	\$0	\$0	\$0	\$0	\$296,744	0	Related Benefits Base Adjustment
(\$41,813)	\$0	\$0	\$0	\$0	(\$41,813)	0	Retirement Rate Adjustment
\$14,167	\$0	\$0	\$0	\$0	\$14,167	0	Risk Management
\$275,592	\$0	\$0	\$0	\$0	\$275,592	0	Salary Base Adjustment
(\$259)	\$0	\$0	\$0	\$0	(\$259)	0	State Treasury Fees
(\$325)	\$0	\$0	\$0	\$0	(\$325)	0	UPS Fees
\$4,621,434	(\$350,332)	\$0	\$0	\$0	\$4,271,102	0	<b>Total Statewide Adjustments</b>
\$0	(\$2,373)	\$0	\$0	\$0	(\$2,373)	0	Non-Recurring Other
\$239,574	\$0	\$0	\$140	\$0	\$239,714	0	Other Adjustments
<b>\$11,891,816</b>	<b>\$3,087,004</b>	<b>\$650,459</b>	<b>\$79,172</b>	<b>\$0</b>	<b>\$15,708,451</b>	<b>91</b>	<b>Total FY26 Recommended Budget</b>
\$4,861,008	(\$352,705)	\$0	\$140	\$0	\$4,508,443	0	<i>Total Adjustments (Statewide and Agency-Specific)</i>



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

## Agency-Specific Budget Adjustments Recommended for FY26

### Other Adjustments

SGF (Direct)	IAT	FSGR	Stat Ded	Total	T.O.	Adjustment
\$0	\$0	\$0	\$140	\$140	0	Adjusts Statutory Dedications out of the Education Excellence Fund (EEF) based on the most recent Revenue Estimating Conference (REC) forecast to be used for student instructional enhancements.
\$128,610	\$0	\$0	\$0	\$128,610	0	Provides for an increase in food service and utility costs.
\$110,964	\$0	\$0	\$0	\$110,964	0	Provides funding for the continued support of adjunct faculty.
<b>\$239,574</b>	<b>\$0</b>	<b>\$0</b>	<b>\$140</b>	<b>\$239,714</b>	<b>0</b>	<b>Total Other Adjustments</b>

### Non-Recurring Other

SGF (Direct)	IAT	FSGR	Stat Ded	Total	T.O.	Adjustment
\$0	(\$2,373)	\$0	\$0	(\$2,373)	0	Non-recurs Interagency Transfers received from the Department of Education to expend pass-through Elementary and Secondary School Emergency Relief (ESSER III) federal funding.
<b>\$0</b>	<b>(\$2,373)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$2,373)</b>	<b>0</b>	<b>Total</b>





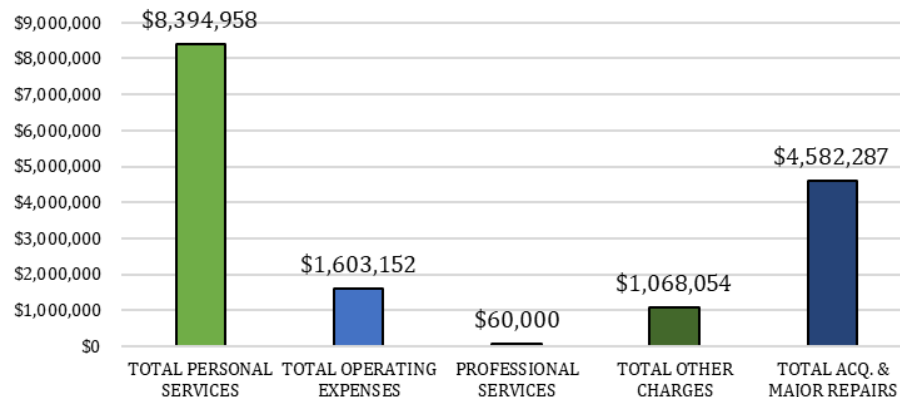
# 19B-657 JDL Sr. La School for Math, Science, and the Arts

## Categorical Expenditures FY24, FY25, and FY26

For FY26 Recommended, the largest Expenditure Category is Personal Services, which makes up over 53.4 percent of Total Expenditures.

Other Charges contributes roughly 6.8 percent, which includes summer program expenses, online education and textbook supplies, temporary employees etc.

### FY26 Recommended Expenditures



Categorical Expenditures	FY24 Actual	FY25 Enacted	FY25 EOB as of 12/01/24	FY26 Recommended	Difference FY25 EOB vs. FY26 REC
Salaries	\$5,697,794	\$5,535,387	\$5,535,387	\$5,764,676	\$229,289
Other Compensation	\$209,272	\$89,000	\$89,000	\$199,964	\$110,964
Related Benefits	\$2,430,083	\$2,157,944	\$2,157,944	\$2,430,318	\$272,374
<b>TOTAL PERSONAL SERVICES</b>	<b>\$8,337,149</b>	<b>\$7,782,331</b>	<b>\$7,782,331</b>	<b>\$8,394,958</b>	<b>\$612,627</b>
Travel	\$7,511	\$7,600	\$7,600	\$7,600	\$0
Operating Services	\$617,613	\$643,208	\$645,581	\$771,818	\$126,237
Supplies	\$805,590	\$823,734	\$878,406	\$823,734	(\$54,672)
<b>TOTAL OPERATING EXPENSES</b>	<b>\$1,430,713</b>	<b>\$1,474,542</b>	<b>\$1,531,587</b>	<b>\$1,603,152</b>	<b>\$71,565</b>
<b>PROFESSIONAL SERVICES</b>	<b>\$156,272</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$0</b>
Other Charges	\$404,120	\$613,518	\$613,518	\$613,885	\$367
Debt Service	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$430,280	\$431,613	\$431,613	\$454,169	\$22,556
<b>TOTAL OTHER CHARGES</b>	<b>\$834,400</b>	<b>\$1,045,131</b>	<b>\$1,045,131</b>	<b>\$1,068,054</b>	<b>\$22,923</b>
Acquisitions	1,503,669	\$363,757	\$363,757	\$127,000	(\$236,757)
Major Repairs	\$234,152	\$85,000	\$417,202	\$4,455,287	\$4,038,085
<b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>	<b>\$1,737,822</b>	<b>\$448,757</b>	<b>\$780,959</b>	<b>\$4,582,287</b>	<b>\$3,801,328</b>
<b>TOTAL EXPENDITURES</b>	<b>\$12,496,357</b>	<b>\$10,810,761</b>	<b>\$11,200,008</b>	<b>\$15,708,451</b>	<b>\$4,508,443</b>



# 19B-657 JDL Sr. La School for Math, Science, and the Arts FY26 Recommended Categorical Expenditures

## Louisiana Virtual School

Other Charges:	\$200,000
\$150,000	Salaries – Fifteen (15) Authorized Other Charges positions
\$30,000	Related Benefits – Fifteen (15) Authorized Other Charges positions
\$20,000	Course Choice Provider to Service Virtual School

## Living and Learning Community

Professional Services:	\$60,000
\$60,000	Legal Services.
Other Charges:	\$413,885
\$171,450	Campus operating services, support and educational supplies
\$79,172	Education Excellence Fund (EEF) expenditures
\$100,000	Summer program operating and supply expenses
\$31,536	Online campus, textbook supplies and operating expenses
\$31,427	Other Charges positions personnel costs
\$300	Annual support staff award
Interagency Transfers:	\$454,169
\$315,790	Office of Risk Management (ORM)
\$39,000	Northwestern State University (NSU): Security Costs
\$31,099	Legislative Auditor Fees
\$24,831	Miscellaneous State Aid (DEQ, LPAA)
\$31,074	Office of Technology Services (OTS)
\$5,096	Uniform Payroll System (UPS) Fees
\$3,227	Civil Service Fees
\$2,851	Office of State Procurement (OSP) Fees
\$1,201	State Treasury Fees



# 19B-657 JDL Sr. La School for Math, Science, and the Arts FY26 Recommended Categorical Expenditures

## Living and Learning Community

Acquisitions: \$127,000

\$20,000	Faculty office furniture, filing and equipment
\$24,600	Replacement furniture in administrative, planning and common seating areas
\$10,400	Replacement printer, locking file cabinet and paper shredder
\$45,000	Replacement Textbooks
\$27,000	Gymnasium floor covering

Major Repairs: \$4,455,287

\$1,440,000	Demolition and replacement of existing shower units in residential building
\$1,926,151	Removal and installation of original high school building windows, sills and frames
\$805,636	Water damage repairs to Auditorium ceiling, walls and flooring
\$283,500	Replacement of exterior downspouts and waterproofing



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

## Related Employment Information

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

1.

Personal Services	2023 Actual	2024 Actual	2025 Enacted	2026 Recommended
Salaries	\$5,372,472	\$5,697,794	\$5,535,387	\$5,764,676
Other Compensation	\$77,818	\$209,272	\$89,000	\$199,964
Related Benefits	\$2,335,591	\$2,430,083	\$2,157,944	\$2,430,318
<b>Total Personal Services</b>	<b>\$7,785,881</b>	<b>\$8,337,149</b>	<b>\$7,782,331</b>	<b>\$8,394,958</b>

Average T.O. Salary = \$63,348

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

2.

Related Benefits FY25 Recommended	Total Funding	%
Total Related Benefits	\$2,431,745	
UAL payments	\$1,001,350	41%
Retiree Health Benefits	\$288,337	
Remaining Benefits*	\$1,142,058	
Means of Finance	General Fund =100 %	Other =0 %

Department Demographics	Total	%
<b>Gender</b>	107	
Female	59	55
Male	48	45
<b>Race/Ethnicity</b>		
White	81	76
Black	23	22
Other	8	7
Indian		
Hawaiian/Pacific		
Declined to State		
<b>Eligible to Retire within 1 Year</b>	24	22

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

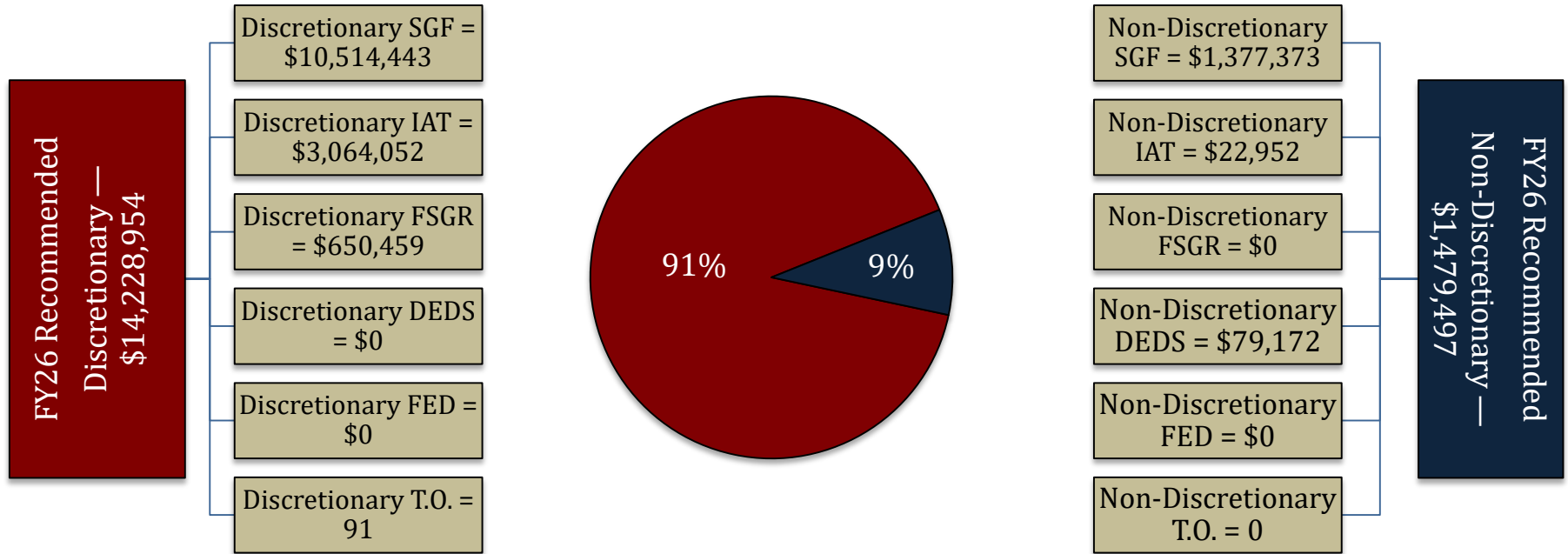
Other Charges Benefits  
\$1,427

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



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

## FY26 Discretionary/Non-Discretionary Comparison



Total Discretionary Funding by Office		
Special School District	\$ 24,832,149	34%
<b>La. School for Math, Science, &amp; the Arts</b>	<b>\$ 14,228,954</b>	<b>20%</b>
Thrive Academy	\$ 9,840,279	14%
École Pointe-au-Chien	\$ 1,748,699	19%
La. Educational Television Authority	\$ 11,639,590	16%
Board of Elementary & Secondary Education	\$ 1,226,319	2%
New Orleans Center for Creative Arts	\$ 9,244,059	13%
<b>Total Discretionary</b>	<b>\$ 72,760,049</b>	<b>100%</b>

Total Non-Discretionary Funding by Type		
Needed for Debt Service	\$ -	0.00%
Constitutional Requirements	\$ 1,080,522	73.03%
Due to Court Order	\$ -	0.00%
Unavoidable Obligations	\$ 398,975	26.97%
<b>Total Non-Discretionary</b>	<b>\$ 1,479,497</b>	<b>100%</b>

*Constitutional Requirements = Retirement systems UAL, textbooks & instructional materials from the Education Excellence Fund*

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

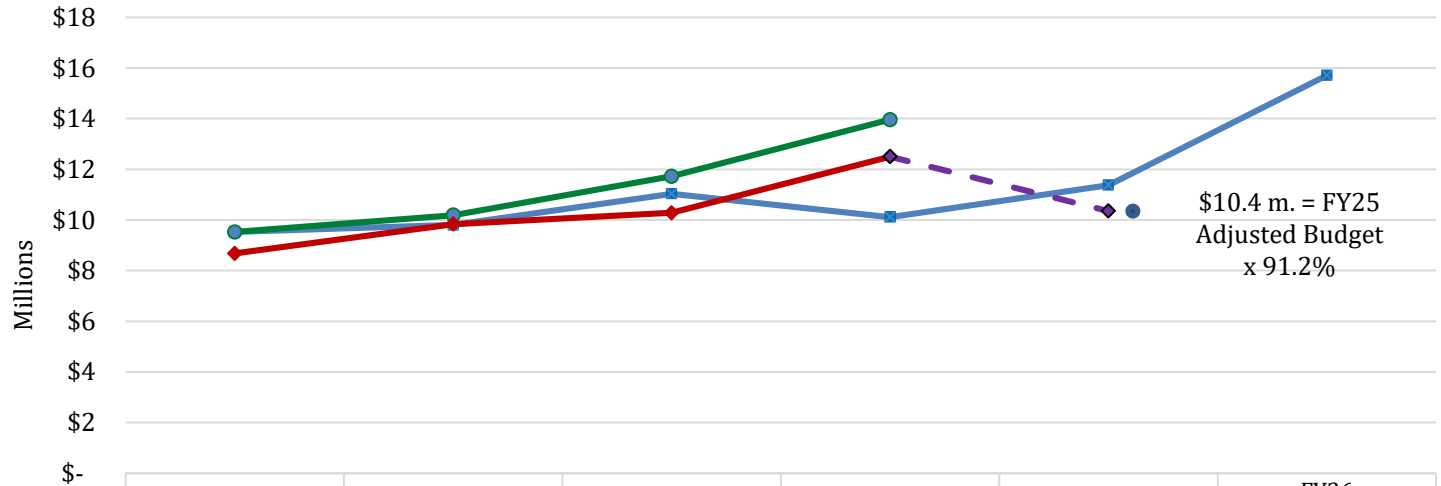


# 19B-657 JDL Sr. La School for Math, Science, and the Arts Enacted & FYE Budget vs. Actual Expenditures FY21 to FY24

**FYE Budget = "Fiscal Year End" Budget** includes all in-house and regular BA-7s through June 30 of the fiscal year. For FY25, it is as of January.

**FY25 Known  
Supplemental Needs:  
\$0**

**FY24 General Fund  
Reversions:  
\$6,624**



	FY21	FY22	FY23	FY24	FY25 thru Jan.	FY26 Recommended
Enacted Budget	\$9,524,128	\$9,800,590	\$11,036,569	\$10,110,231	\$11,373,885	\$15,708,451
FYE Budget	\$9,525,321	\$10,184,390	\$11,721,345	\$13,955,524		
Actual Expenditures	\$8,675,233	\$9,831,446	\$10,280,149	\$12,496,357		
Expenditure Trend				\$12,496,357	\$10,354,396	

## Monthly Budget Activity

	FY25 Adjusted Budget	FY25 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
Jul-24	\$ 10,810,761	\$ 674,473	\$ 10,136,288	6.2%
Aug-24	\$ 11,200,008	\$ 1,459,664	\$ 9,740,345	13.0%
Sep-24	\$ 11,200,008	\$ 2,232,855	\$ 8,967,153	19.9%
Oct-24	\$ 11,200,008	\$ 3,370,281	\$ 7,829,727	30.1%
Nov-24	\$ 11,200,008	\$ 4,456,630	\$ 6,743,378	39.8%
Dec-24	\$ 11,200,008	\$ 5,308,437	\$ 5,891,571	47.4%
Jan-25	\$ 11,373,885	\$ 6,040,064	\$ 5,333,821	53.1%

## Monthly Budget Activity

	FY25 Adjusted Budget	FY25 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
<i>(Trend based on average monthly expenditures to date)</i>				
Feb-25	\$ 11,373,885	\$ 6,902,930	\$ 4,470,955	60.7%
Mar-25	\$ 11,373,885	\$ 7,765,797	\$ 3,608,088	68.3%
Apr-25	\$ 11,373,885	\$ 8,628,663	\$ 2,745,222	75.9%
May-25	\$ 11,373,885	\$ 9,491,529	\$ 1,882,356	83.5%
Jun-25	\$ 11,373,885	\$ 10,354,396	\$ 1,019,489	91.0%
<i>Historical Year End Average</i>				91.2%





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

## School Performance in FY 2023-2024

Performance Indicator Name	Actuals FY 23-24
Percent change in number of completed applications over prior FY	4%
Number of completed applications	217
Percent of parishes represented in student body	80%
Number of parishes visited	12
Percent of sections with enrollment above 15:1 ratio	20%
Percent of graduates qualifying for TOPS	100%
Percent of LSMSA faculty with terminal degrees	80%
Percent of graduates accepted to colleges/universities	100%
College matriculation: In-state colleges/universities	60
Student Attrition Rate	12
Number of students per student life advisor	28
Activity cost per student	\$22,266

Source: Executive Budget supporting document



# 19B - Special Schools and Commissions

## 19B-658 Thrive Academy



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

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

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

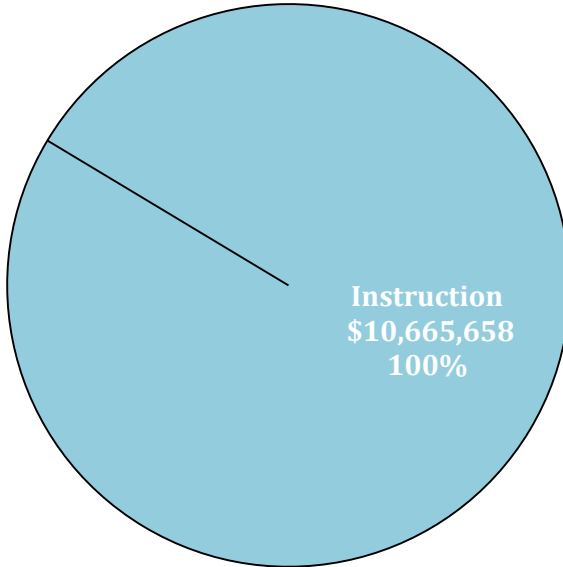
The Academy began as a charter school in East Baton Rouge Parish in 2012. As of October 1, 2024, there were 161 students at Thrive Academy in grades 7-12.



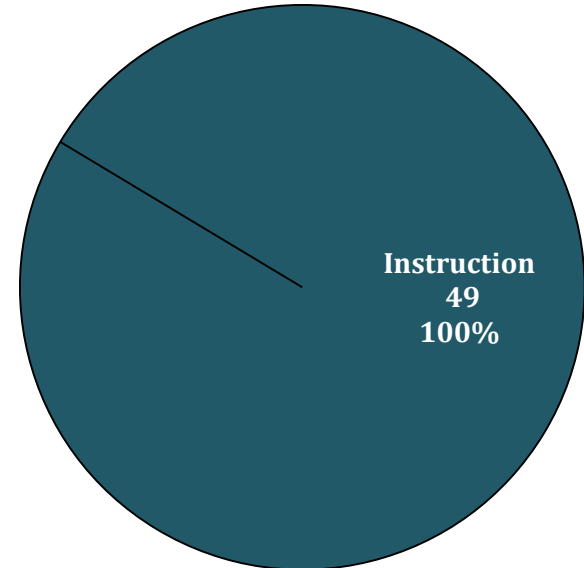
# Schedule 19B-658 — Thrive Academy

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

FY26 Recommended Means of Finance by Program



FY26 Recommended Authorized T.O. by Program



Fiscal Year	2022 Actual	2023 Actual	2024 Actual	2025 EOB	2026 Rec.	2026 Adj.
SGF	\$5,300,013	\$7,591,411	\$7,421,057	\$7,950,562	\$8,203,347	\$252,785
IAT	\$2,660,597	\$2,219,154	\$2,730,806	\$2,370,493	\$2,379,875	\$9,382
FSGR	\$0	\$0	\$0	\$0	\$5,000	\$5,000
Stat Ded	\$78,455	\$78,181	\$77,748	\$77,718	\$77,436	(\$282)
Federal	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Budget</b>	<b>\$8,039,065</b>	<b>\$9,888,746</b>	<b>\$10,229,611</b>	<b>\$10,398,773</b>	<b>\$10,665,658</b>	\$266,885
T.O.	38	44	44	44	49	5
NON-T.O. FTE	12	12	12	12	7	(5)



# Schedule 19B-658 Thrive Academy

## Statewide Budget Adjustments Recommended for FY26

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$7,950,562	\$2,370,493	\$0	\$77,718	\$0	\$10,398,773	44	<b>FY25 Existing Operating Budget as of 12-1-24</b>
\$52	\$0	\$0	\$0	\$0	\$52	0	Civil Service Fees
\$11,349	\$0	\$0	\$0	\$0	\$11,349	0	Group Insurance Rate Adjustment for Active Employees
\$2,674	\$0	\$0	\$0	\$0	\$2,674	0	Legislative Auditor Fees
\$4,674	\$0	\$0	\$0	\$0	\$4,674	0	Market Rate Classified
\$0	(\$153,080)	\$0	\$0	\$0	(\$153,080)	0	Non-Recurring Acquisitions & Major Repairs
\$1,829	\$0	\$0	\$0	\$0	\$1,829	0	Office of State Procurement
(\$13,575)	\$0	\$0	\$0	\$0	(\$13,575)	0	Office of Technology Services (OTS)
(\$38,172)	\$0	\$0	\$0	\$0	(\$38,172)	0	Related Benefits Base Adjustment
(\$27,154)	\$0	\$0	\$0	\$0	(\$27,154)	0	Retirement Rate Adjustment
\$4,170	\$0	\$0	\$0	\$0	\$4,170	0	Risk Management
(\$16,121)	\$0	\$0	\$0	\$0	(\$16,121)	0	Salary Base Adjustment
(\$150)	\$0	\$0	\$0	\$0	(\$150)	0	UPS Fees
(\$70,424)	(\$153,080)	\$0	\$0	\$0	(\$223,504)	0	<b>Total Statewide Adjustments</b>
\$323,209	\$162,462	\$5,000	(\$282)	\$0	\$490,389	5	Other Adjustments
<b>\$8,203,347</b>	<b>\$2,379,875</b>	<b>\$5,000</b>	<b>\$77,436</b>	<b>\$0</b>	<b>\$10,665,658</b>	<b>49</b>	<b>Total FY26 Recommended Budget</b>
\$252,785	\$9,382	\$5,000	(\$282)	\$0	\$266,885	5	<i>Total Adjustments (Statewide and Agency-Specific)</i>



# 19B-658 Thrive Academy

## Agency-Specific Budget Adjustments Recommended for FY26

### Other Adjustments

SGF (Direct)	IAT	FSGR	Stat Ded	FED	Total	T.O.	Adjustment
\$0	\$0	\$0	(\$282)	\$0	(\$282)	0	Adjusts Statutory Dedications out of the Education Excellence Fund (EEF) based on the most recent Revenue Estimating Conference (REC) forecast to be used for student instructional enhancements.
\$0	\$0	\$0	\$0	\$0	\$0	5	Converts five (5) non-T.O. FTE positions to authorized T.O. positions.
\$0	\$162,462	\$0	\$0	\$0	\$162,462	0	Increases authority to align with historical spending of pass-through funding received from the Louisiana Department of Education (LDOE).
\$0	\$0	\$5,000	\$0	\$0	\$5,000	0	Provides authority for replacement item expenditures.
\$117,496	\$0	\$0	\$0	\$0	\$117,496	0	Provides for an increase in operating services for Thrive Academy's leasing agreements, which includes gradual increases in rent for both the dormitory and academic buildings.
\$97,254	\$0	\$0	\$0	\$0	\$97,254	0	Provides for increased operational expenses and supply costs.
\$108,459	\$0	\$0	\$0	\$0	\$108,459	0	Provides funding for Thrive Academy to continue administering a month-long summer school program to help students avoid academic regression and provide the same wrap-around services offered during the school year.
<b>\$323,209</b>	<b>\$162,462</b>	<b>\$5,000</b>	<b>(\$282)</b>	<b>\$0</b>	<b>\$490,389</b>	<b>5</b>	<b>Total Other Adjustments</b>





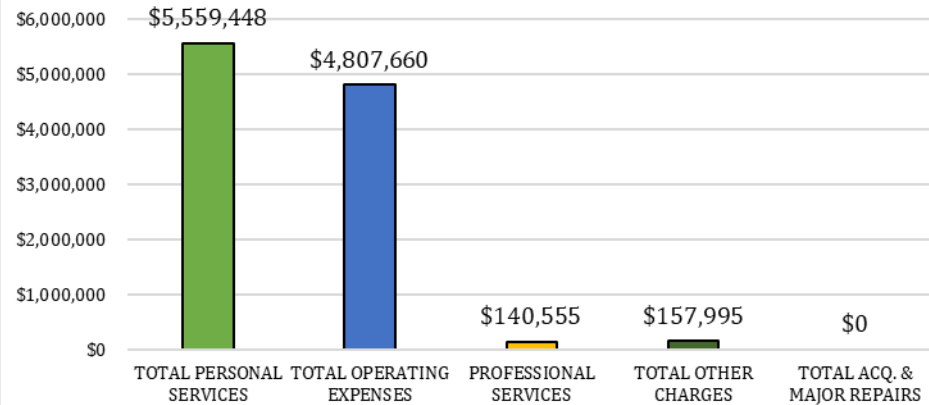
# 19B – 658 Thrive Academy

## Categorical Expenditures FY24, FY25, and FY26

For FY26 Recommended, the largest Expenditure Category is Personal Services, which makes up over 52.1 percent of Total Expenditures.

The second largest Expenditure Category is Operating Expenses which contributes 45.1 percent.

### FY26 Recommended Expenditures



Categorical Expenditures	FY24 Actual	FY25 Enacted	FY25 EOB as of 12/01/24	FY26 Recommended	Difference FY25 EOB vs. FY26 REC
Salaries	\$3,292,463	\$2,972,553	\$2,972,553	\$3,223,448	\$250,895
Other Compensation	\$1,211,749	\$1,139,410	\$1,139,410	\$936,988	(\$202,422)
Related Benefits	\$1,361,955	\$1,442,232	\$1,442,232	\$1,399,012	(\$43,220)
<b>TOTAL PERSONAL SERVICES</b>	<b>\$5,866,167</b>	<b>\$5,554,195</b>	<b>\$5,554,195</b>	<b>\$5,559,448</b>	<b>\$5,253</b>
Travel	\$20,800	\$0	\$0	\$0	\$0
Operating Services	\$3,466,545	\$3,838,092	\$3,838,092	\$4,228,054	\$389,962
Supplies	\$497,099	\$549,856	\$549,856	\$579,606	\$29,750
<b>TOTAL OPERATING EXPENSES</b>	<b>\$3,984,444</b>	<b>\$4,387,948</b>	<b>\$4,387,948</b>	<b>\$4,807,660</b>	<b>\$419,712</b>
<b>PROFESSIONAL SERVICES</b>	<b>\$98,334</b>	<b>\$140,555</b>	<b>\$140,555</b>	<b>\$140,555</b>	<b>\$0</b>
Other Charges	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$154,129	\$162,995	\$162,995	\$157,995	(\$5,000)
<b>TOTAL OTHER CHARGES</b>	<b>\$154,129</b>	<b>\$162,995</b>	<b>\$162,995</b>	<b>\$157,995</b>	<b>(\$5,000)</b>
Acquisitions	\$126,537	\$0	\$153,080	\$0	(\$153,080)
Major Repairs	\$0	\$0	\$0	\$0	\$0
<b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>	<b>\$126,537</b>	<b>\$0</b>	<b>\$153,080</b>	<b>\$0</b>	<b>(\$153,080)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$10,229,611</b>	<b>\$10,245,693</b>	<b>\$10,398,773</b>	<b>\$10,665,658</b>	<b>\$266,885</b>





# 19B-658 Thrive Academy

## FY26 Recommended Categorical Expenditures

### Instruction Program

Professional Services: \$140,555

\$91,898	Student extracurricular activities and classes
\$33,357	Professional Development for teacher and staff training
\$15,300	Legal Services

Interagency Transfers: \$157,995

\$73,079	Office of Risk Management (ORM)
\$47,615	Legislative Auditor
\$27,414	Office of Technology Services (OTS)
\$4,739	Office of State Procurement (OSP)
\$4,268	Office of State Uniform Payroll (OSUP)
\$880	Office of State Civil Service



# 19B-658 Thrive Academy

## Related Employment Information

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

1.

Personal Services	2023 Actual	2024 Actual	2025 Enacted	2026 Recommended
Salaries	\$2,997,336	\$3,292,463	\$2,972,553	\$3,223,448
Other Compensation	\$1,171,017	\$1,211,749	\$1,139,410	\$936,988
Related Benefits	\$1,230,497	\$1,361,955	\$1,442,232	\$1,399,012
<b>Total Personal Services</b>	<b>\$5,398,850</b>	<b>\$5,866,167</b>	<b>\$5,554,195</b>	<b>\$5,559,448</b>

Average T.O. Salary = \$65,785

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

2.

Related Benefits FY25 Recommended	Total Funding	%
Total Related Benefits	\$1,399,012	
UAL payments	\$709,144	51%
Retiree Health Benefits	\$0	
Remaining Benefits*	\$689,868	
Means of Finance	General Fund =74 %	Other =26%

Department Demographics	Total	%
<b>Gender</b>	110	
Female	48	44
Male	62	56
<b>Race/Ethnicity</b>		
White	6	5
Black	103	94
Other	1	1
Indian		
Hawaiian/Pacific		
Declined to State		
<b>Eligible to Retire within 1 Year</b>	<b>2</b>	<b>2</b>

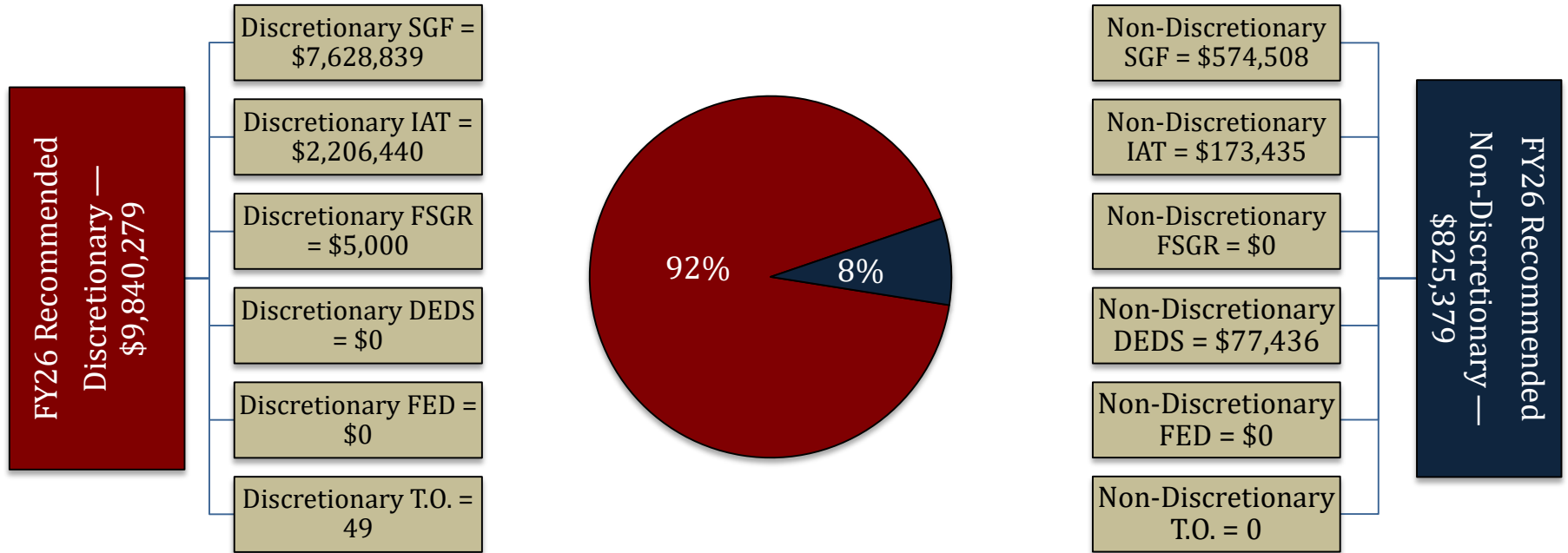
\* Remaining Benefits include employer contribution to authorized positions' retirement, health, Medicare, FICA, Emoluments etc. The authorized positions include authorized T.O. positions and authorized other charges positions, both filled and vacant.

No Other Charges Positions



# 19B-658 Thrive Academy

## FY26 Discretionary/Non-Discretionary Comparison



Total Discretionary Funding by Office		
Special School District	\$ 24,832,149	34%
La. School for Math, Science, & the Arts	\$ 14,228,954	20%
<b>Thrive Academy</b>	<b>\$ 9,840,279</b>	<b>14%</b>
École Pointe-au-Chien	\$ 1,748,699	19%
La. Educational Television Authority	\$ 11,639,590	16%
Board of Elementary & Secondary Education	\$ 1,226,319	2%
New Orleans Center for Creative Arts	\$ 9,244,059	13%
<b>Total Discretionary</b>	<b>\$ 72,760,049</b>	<b>100%</b>

Total Non-Discretionary Funding by Type		
Needed for Debt Service	\$ -	0.00%
Constitutional Requirements	\$ 777,764	94.23%
Due to Court Order	\$ -	0.00%
Unavoidable Obligations	\$ 47,615	5.77%
<b>Total Non-Discretionary</b>	<b>\$ 825,379</b>	<b>100%</b>

*Constitutional Requirements = Retirement systems UAL, textbooks& instructional materials from the Education Excellence Fund*

*Unavoidable Obligations = Legislative Auditor Fees*



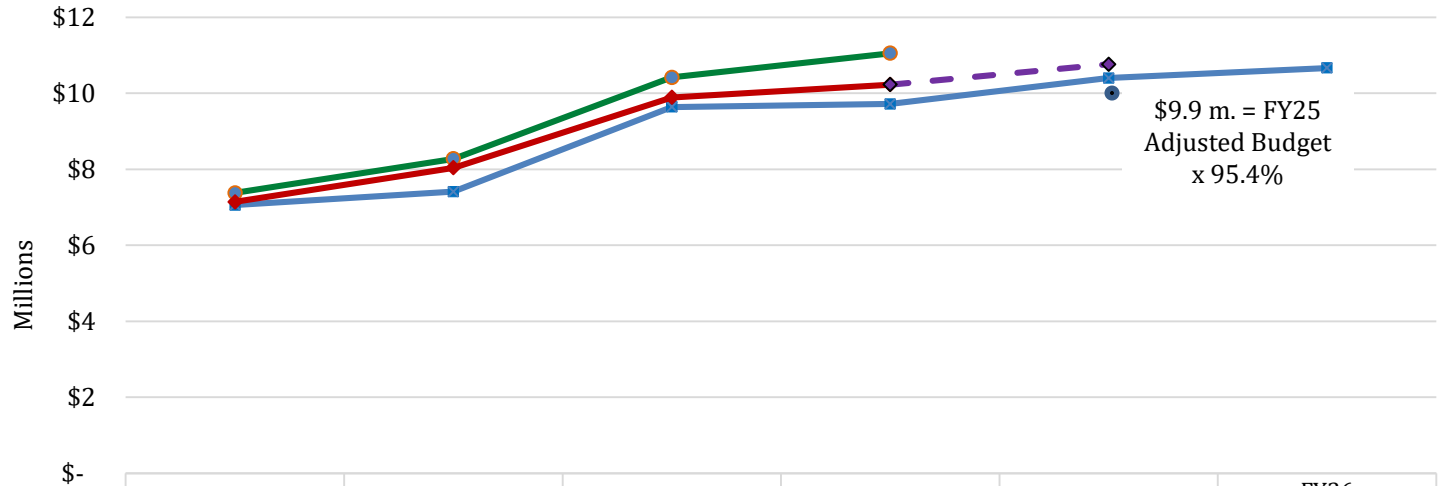
# 19B-658 Thrive Academy

## Enacted & FYE Budget vs. Actual Expenditures FY21 to FY24

**FYE Budget = "Fiscal Year End" Budget** includes all in-house and regular BA-7s through June 30 of the fiscal year. For FY25, it is as of January.

**FY25 Known  
Supplemental Needs:**  
\$0

**FY24 General Fund  
Reversions:**  
\$0



	FY21	FY22	FY23	FY24	FY25 thru Jan.	FY26 Recommended
Enacted Budget	\$7,056,577	\$7,411,914	\$9,637,046	\$9,716,789	\$10,398,773	\$10,665,658
FYE Budget	\$7,376,068	\$8,273,326	\$10,416,971	\$11,054,730		
Actual Expenditures	\$7,140,816	\$8,039,065	\$9,888,746	\$10,229,611		
Expenditure Trend				\$10,229,611	\$10,763,664	

Monthly Budget Activity				
	FY25 Adjusted Budget	FY25 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
Jul-24	\$ 10,245,693	\$ 859,234	\$ 9,386,459	8.4%
Aug-24	\$ 10,245,693	\$ 1,727,155	\$ 8,518,538	16.9%
Sep-24	\$ 10,398,773	\$ 2,625,500	\$ 7,773,273	25.2%
Oct-24	\$ 10,398,773	\$ 3,643,845	\$ 6,754,928	35.0%
Nov-24	\$ 10,398,773	\$ 4,432,196	\$ 5,966,578	42.6%
Dec-24	\$ 10,398,773	\$ 5,535,627	\$ 4,863,146	53.2%
Jan-25	\$ 10,398,773	\$ 6,278,804	\$ 4,119,969	60.4%

Monthly Budget Activity				
	FY25 Adjusted Budget	FY25 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
<i>(Trend based on average monthly expenditures to date)</i>				
Feb-25	\$ 10,398,773	\$ 7,175,776	\$ 3,222,997	69.0%
Mar-25	\$ 10,398,773	\$ 8,072,748	\$ 2,326,025	77.6%
Apr-25	\$ 10,398,773	\$ 8,969,720	\$ 1,429,053	86.3%
May-25	\$ 10,398,773	\$ 9,866,692	\$ 532,081	94.9%
Jun-25	\$ 10,398,773	\$ 10,763,664	\$ (364,891)	103.5%

Historical Year End Average

95.4%



# 19B-658 Thrive Academy

## School Performance in FY 2023-2024

Performance Indicator Name	Actuals FY 23-24
Number of completed applications	1,200
Percent change in number of completed applications over prior FY	32%
Number of students in grades 6-8 who take the state standardized test	23
Number of students in grades 6-8 who will meet or exceed state standards on the state standardized test in a minimum of 2 subjects	23
Percent of students in grades 6-8 who will meet or exceed state standards on the state standardized test in a minimum of 2 subjects.	100%
Number of students in grades 6-8 who demonstrate growth from their previous years test scores	22
Percent of students in grades 6-8 who demonstrate growth from their previous years test scores	100%
Number of students on September 30th	184
Student attrition rate	12
Attrition by graduating class	25

Source: Executive Budget supporting document



# 19B-659 École Pointe-au-Chien



## MISSION

Immersing students in the French language while providing quality academic instruction and promoting cultural experiences.

École Pointe-au-Chien was authorized by Act 454 of the 2022 Regular Session of the Louisiana State Legislature to provide a French immersion education program for the students in grades prekindergarten through four. The school is located in Terrebonne Parish. The agency became effective on **July 1, 2023**.

It has one program- Instruction. As of October 1, 2024, the school serves **34** students from Pre-K to 2nd grade. It plans to add a new grade each year annually to eventually include **Pre-K through 5<sup>th</sup> grade**.



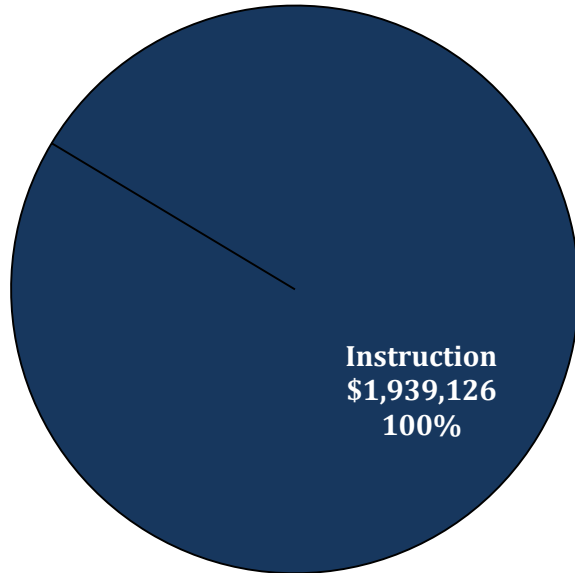




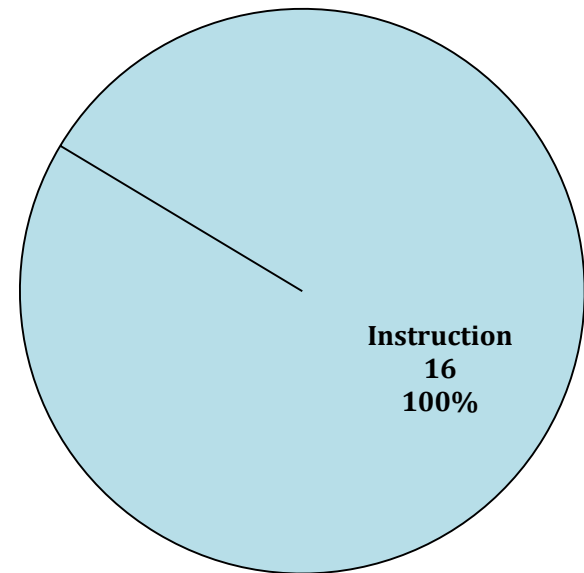
# 19B-659 École Pointe-au-Chien

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

FY26 Recommended Means of Finance by Program



FY26 Recommended Authorized T.O. by Program



Fiscal Year	FY22 Actual	FY23 Actual	FY24 Actual	FY25 EOB	FY26 Rec.	FY26 Adj.
SGF	\$0	\$0	\$467,226	\$1,083,182	\$1,395,126	\$311,944
IAT	\$0	\$0	\$96,723	\$325,750	\$369,000	\$43,250
FSGR	\$0	\$0	\$0	\$700,000	\$175,000	(\$525,000)
Stat Ded	\$0	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Budget</b>	<b>\$0</b>	<b>\$0</b>	<b>\$563,949</b>	<b>\$2,108,932</b>	<b>\$1,939,126</b>	<b>(\$169,806)</b>
T.O.	0	0	8	13	16	3



# 19B-659 École Pointe-au-Chien

## Statewide & Agency-Specific Adjustments Recommended for FY26

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$1,083,182	\$325,750	\$700,000	\$0	\$0	\$2,108,932	13	FY25 Existing Operating Budget as of 12-1-24
\$10,000	\$0	\$0	\$0	\$0	\$10,000	0	Acquisitions & Major Repairs
\$1,924	\$0	\$0	\$0	\$0	\$1,924	0	Group Insurance Rate Adjustment for Active Employees
\$36,459	\$0	\$0	\$0	\$0	\$36,459	0	Legislative Auditor Fees
(\$116,228)	\$0	\$0	\$0	\$0	(\$116,228)	0	Office of Technology Services (OTS)
\$11,673	\$0	\$0	\$0	\$0	\$11,673	0	Related Benefits Base Adjustment
(\$5,587)	\$0	\$0	\$0	\$0	(\$5,587)	0	Retirement Rate Adjustment
\$2,413	\$0	\$0	\$0	\$0	\$2,413	0	Risk Management
\$76,303	\$43,250	\$0	\$0	\$0	\$119,553	0	Salary Base Adjustment
\$232	\$0	\$0	\$0	\$0	\$232	0	UPS Fees
\$17,189	\$43,250	\$0	\$0	\$0	\$60,439	0	Total Statewide Adjustments
\$0	\$0	(\$525,000)	\$0	\$0	(\$525,000)	0	Other Adjustments
\$294,755	\$0	\$0	\$0	\$0	\$294,755	3	Workload Adjustments
\$1,395,126	\$369,000	\$175,000	\$0	\$0	\$1,939,126	16	Total FY26 Recommended Budget
\$311,944	\$43,250	(\$525,000)	\$0	\$0	(\$169,806)	3	Total Adjustments (Statewide and Agency-Specific)

### Other Adjustments

SGF (Direct)	IAT	FSGR	Stat Ded	FED	Total	T.O.	Adjustment
\$0	\$0	(\$525,000)	\$0	\$0	(\$525,000)	0	Provides a reduction to align funding with anticipated revenue collections.
\$0	\$0	(\$525,000)	\$0	\$0	(\$525,000)	0	Total Other Adjustments

### Workload Adjustments

SGF (Direct)	IAT	FSGR	Stat Ded	FED	Total	T.O.	Adjustment
\$294,755	\$0	\$0	\$0	\$0	\$294,755	3	Provides for increased costs associated with the addition of a 3rd grade level, including the addition of three (3) instructor positions.
\$294,755	\$0	\$0	\$0	\$0	\$294,755	3	Total Workload Adjustments



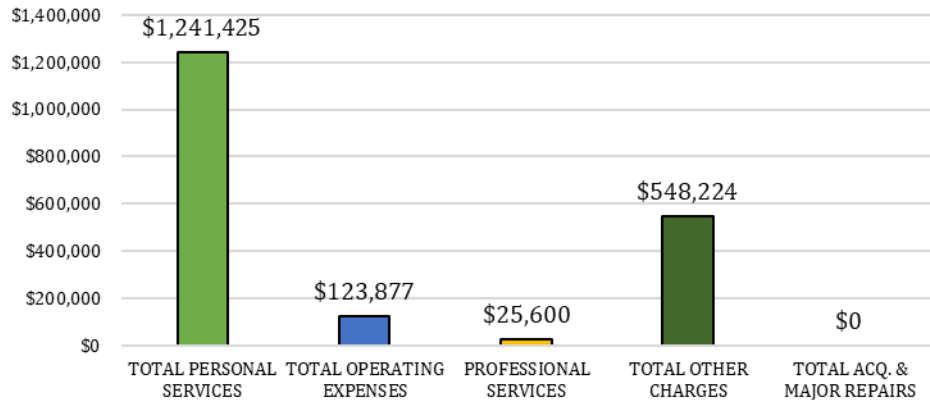
# 19B-659 École Pointe-au-Chien

## Categorical Expenditures FY24, FY25, and FY26

For FY26 Recommended, the largest Expenditure Category is Personal Services, which makes up over 64 percent of Total Expenditures.

The second largest Expenditure Category is Other Charges which contributes 28.3 percent, funding for instructional materials, supplies and other operating costs.

### FY26 Recommended Expenditures



Categorical Expenditures	FY24 Actual	FY25 Enacted	FY25 EOB as of 12/01/24	FY26 Recommended	Difference FY25 EOB vs. FY26 REC
Salaries	\$343,576	\$674,102	\$674,102	\$955,655	\$281,553
Other Compensation	\$0	\$0	\$0	\$0	\$0
Related Benefits	\$98,137	\$229,160	\$229,160	\$285,770	\$56,610
<b>TOTAL PERSONAL SERVICES</b>	<b>\$441,713</b>	<b>\$903,262</b>	<b>\$903,262</b>	<b>\$1,241,425</b>	<b>\$338,163</b>
Travel	\$0	\$0	\$0	\$22,500	\$22,500
Operating Services	\$0	\$15,822	\$15,822	\$38,872	\$23,050
Supplies	\$0	\$23,900	\$23,900	\$62,505	\$38,605
<b>TOTAL OPERATING EXPENSES</b>	<b>\$0</b>	<b>\$39,722</b>	<b>\$39,722</b>	<b>\$123,877</b>	<b>\$84,155</b>
<b>PROFESSIONAL SERVICES</b>	<b>\$0</b>	<b>\$25,600</b>	<b>\$25,600</b>	<b>\$25,600</b>	<b>\$0</b>
Other Charges	\$122,236	\$991,286	\$991,286	\$466,286	(\$525,000)
Debt Service	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$0	\$149,062	\$149,062	\$81,938	(\$67,124)
<b>TOTAL OTHER CHARGES</b>	<b>\$122,236</b>	<b>\$1,140,348</b>	<b>\$1,140,348</b>	<b>\$548,224</b>	<b>(\$592,124)</b>
Acquisitions	\$0	\$0	\$0	\$0	\$0
Major Repairs	\$0	\$0	\$0	\$0	\$0
<b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES</b>	<b>\$563,949</b>	<b>\$2,108,932</b>	<b>\$2,108,932</b>	<b>\$1,939,126</b>	<b>(\$169,806)</b>



# 19B-659 École Pointe-au-Chien

## FY26 Recommended Categorical Expenditures

### Instruction

Professional Services: \$25,600

\$7,200 Speech therapist services

\$7,200 Special Education services

\$5,400 Counselor services

\$3,600 Occupational therapist services

\$2,200 EdGear (Virtual Campus)

Other Charges: \$466,286

\$311,287 Instructional materials for grade level activation including reading kits, digital equipment and supplies

\$154,999 Self-generated support for other miscellaneous supply and operating costs

Interagency Transfers: \$81,938

\$36,459 Legislative Auditor Fees

\$32,834 Office of Technology Services (OTS) Fees

\$10,000 Office of Technology Services (OTS) - Technology Acquisitions

\$2,413 Office of Risk Management (ORM) Fees

\$232 Uniform Payroll System (UPS) Fees



# 19B-659 École Pointe-au-Chien

## Related Employment Information

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

1.

Personal Services	2023 Actual	2024 Actual	2025 Enacted	2026 Recommended
Salaries	\$0	\$343,576	\$674,102	\$955,655
Other Compensation	\$0	\$0	\$0	\$0
Related Benefits	\$0	\$98,137	\$229,160	\$285,770
<b>Total Personal Services</b>	<b>\$0</b>	<b>\$441,713</b>	<b>\$903,262</b>	<b>\$1,241,425</b>

Average T.O. Salary = \$59,728

*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	\$285,770	
UAL payments	\$153,968	54%
Retiree Health Benefits	\$0	
Remaining Benefits*	\$131,802	
Means of Finance	General Fund =92 %	Other =8%

Department Demographics	Total	%
<b>Gender</b>	10	
Female	10	100
Male		
<b>Race/Ethnicity</b>		
White	6	60
Black		
Other	1	10
Native American Indian	3	30
Hawaiian/Pacific		
Declined to State		
<b>Eligible to Retire within 1 Year</b>	0	0

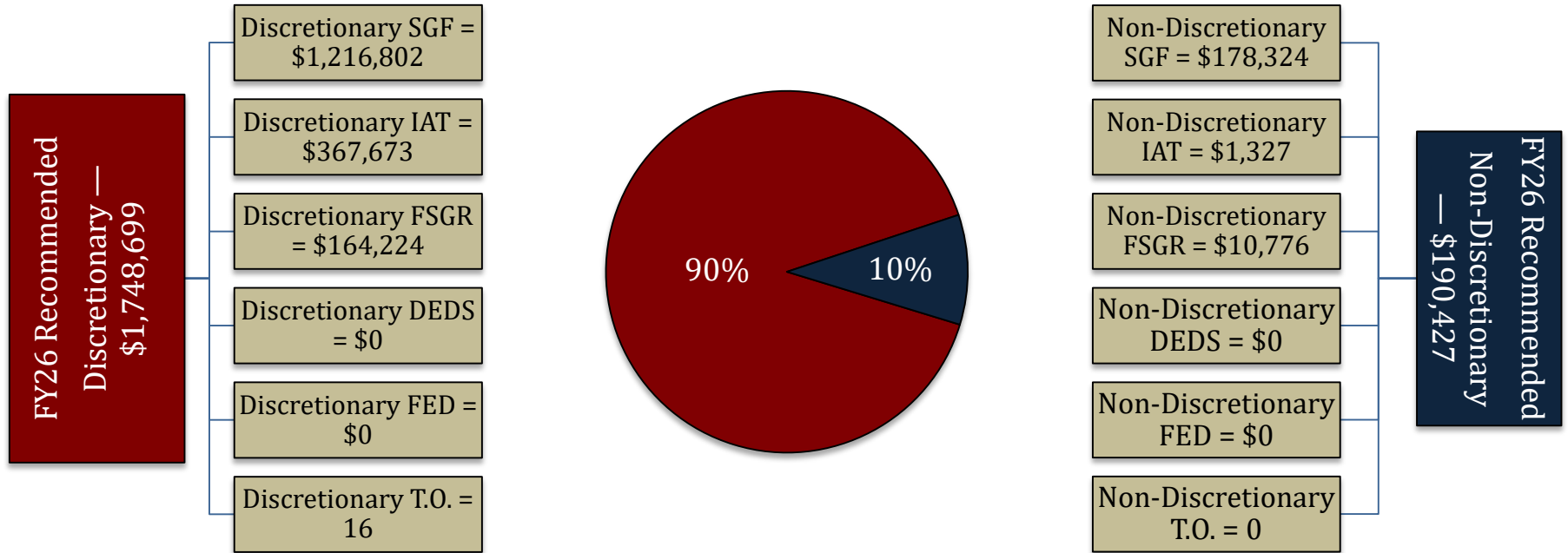
\* Remaining Benefits include employer contribution to authorized positions' retirement, health, Medicare, FICA, Emoluments etc. The authorized positions include authorized T.O. positions and authorized other charges positions, both filled and vacant.

No Other Charges Positions



# 19B-659 École Pointe-au-Chien

## FY26 Discretionary/Non-Discretionary Comparison



Total Discretionary Funding by Office		
Special School District	\$ 24,832,149	34%
La. School for Math, Science, & the Arts	\$ 14,228,954	20%
Thrive Academy	\$ 9,840,279	14%
<b>École Pointe-au-Chien</b>	<b>\$ 1,748,699</b>	<b>19%</b>
La. Educational Television Authority	\$ 11,639,590	16%
Board of Elementary & Secondary Education	\$ 1,226,319	2%
New Orleans Center for Creative Arts	\$ 9,244,059	13%
<b>Total Discretionary</b>	<b>\$ 72,760,049</b>	<b>100%</b>

Total Non-Discretionary Funding by Type		
Needed for Debt Service	\$ -	0.00%
Constitutional Requirements	\$ 153,968	80.85%
Due to Court Order	\$ -	0.00%
Unavoidable Obligations	\$ 36,459	19.15%
<b>Total Non-Discretionary</b>	<b>\$ 190,427</b>	<b>100%</b>

*Constitutional Requirements = Retirement System UAL*

*Unavoidable Obligations = Legislative Auditor Fees*

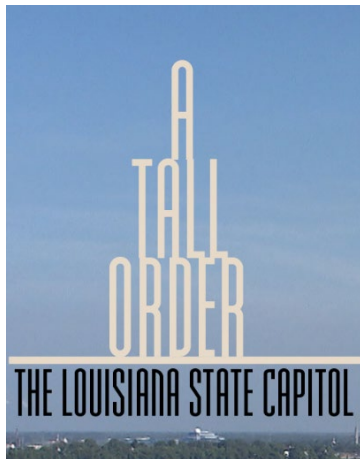
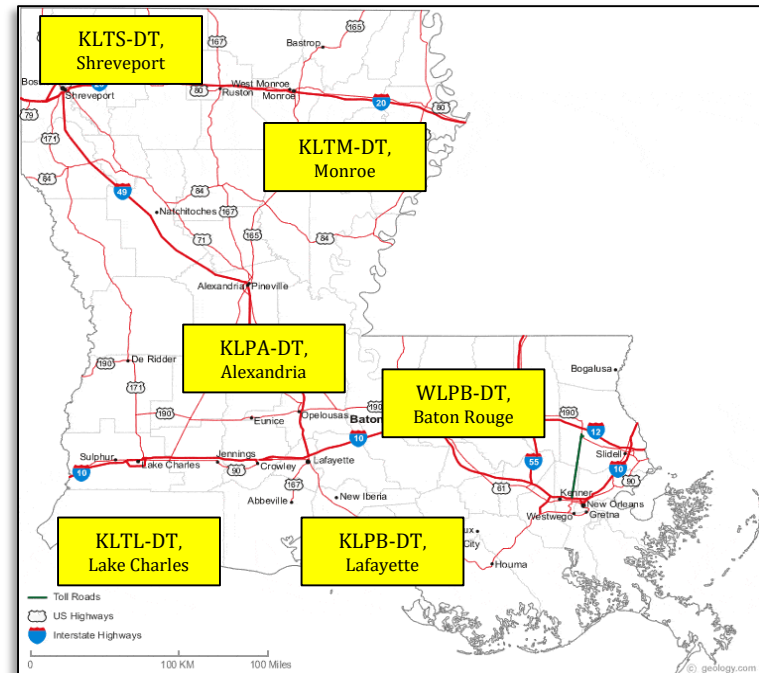
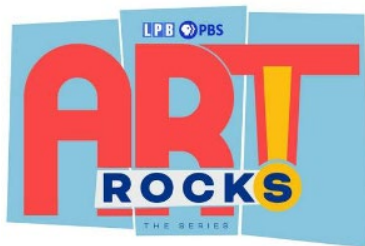




# 19B-662 La. Educational Television Authority

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

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







# 19B-662 La. Educational Television Authority



The mission of the Louisiana Educational Television Authority (LETA) is to provide programming that is intelligent, informative, educational, and entertaining for the citizens of Louisiana. LETA strives to connect the citizens of Louisiana by creating content that showcases Louisiana's history, people, places, and events.

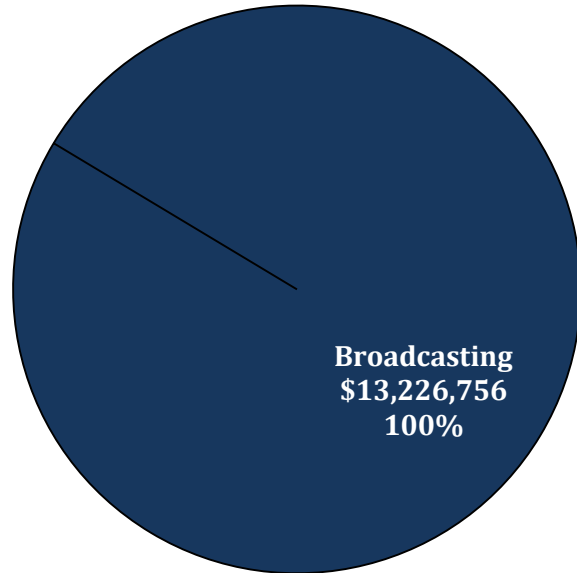
Performance Indicator Name	Actuals FY 23-24
Number of community engagement events and professional development activities	34
Percent of positive viewer responses to LPB programs	99%
Number of streaming views annually (online)	4,080,226
Number of annual broadcast hours to exceed minimum federal requirement to maintain license	157,680
Number of local production hours	201



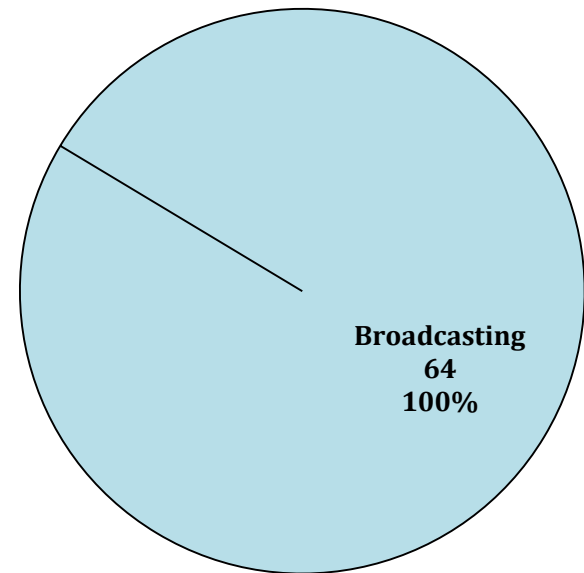
# 19B-662 La. Educational Television Authority

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

FY26 Recommended Means of Finance by Program



FY26 Recommended Authorized T.O. by Program



Fiscal Year	FY22 Actual	FY23 Actual	FY24 Actual	FY25 EOB	FY26 Rec.	FY26 Adj.
SGF	\$7,995,763	\$10,261,458	\$11,226,991	\$11,780,264	\$9,090,190	(\$2,690,074)
IAT	\$241,583	\$152,511	\$855,421	\$315,917	\$315,917	\$0
FSGR	\$1,826,479	\$2,256,483	\$2,144,968	\$2,344,201	\$2,344,201	\$0
Stat Ded	\$75,000	\$75,000	\$137,742	\$1,476,448	\$1,476,448	\$0
Federal	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Budget</b>	<b>\$10,138,825</b>	<b>\$12,745,452</b>	<b>\$14,365,122</b>	<b>\$15,916,830</b>	<b>\$13,226,756</b>	<b>(\$2,690,074)</b>
T.O.	66	65	65	65	64	(1)



# 19B-662 La. Educational Television Authority

## Statewide & Agency-Specific Adjustments Recommended for FY26

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$11,780,264	\$315,917	\$2,344,201	\$1,476,448	\$0	\$15,916,830	65	FY25 Existing Operating Budget as of 12-1-24
\$2,148,872	\$0	\$0	\$0	\$0	\$2,148,872	0	Acquisitions & Major Repairs
\$1,463	\$0	\$0	\$0	\$0	\$1,463	0	Civil Service Fees
\$21,292	\$0	\$0	\$0	\$0	\$21,292	0	Group Insurance Rate Adjustment for Active Employees
\$17,438	\$0	\$0	\$0	\$0	\$17,438	0	Group Insurance Rate Adjustment for Retirees
\$120,683	\$0	\$0	\$0	\$0	\$120,683	0	Market Rate Classified
(\$3,436,738)	\$0	\$0	\$0	\$0	(\$3,436,738)	0	Non-Recurring Acquisitions & Major Repairs
(\$926,080)	\$0	\$0	\$0	\$0	(\$926,080)	0	Non-recurring Carryforwards
(\$3,576)	\$0	\$0	\$0	\$0	(\$3,576)	0	Office of State Procurement
\$698	\$0	\$0	\$0	\$0	\$698	0	Office of Technology Services (OTS)
(\$99,045)	\$0	\$0	\$0	\$0	(\$99,045)	(1)	Personnel Reductions
(\$9,709)	\$0	\$0	\$0	\$0	(\$9,709)	0	Related Benefits Base Adjustment
(\$66,830)	\$0	\$0	\$0	\$0	(\$66,830)	0	Retirement Rate Adjustment
(\$58,128)	\$0	\$0	\$0	\$0	(\$58,128)	0	Risk Management
\$199,617	\$0	\$0	\$0	\$0	\$199,617	0	Salary Base Adjustment
(\$31)	\$0	\$0	\$0	\$0	(\$31)	0	UPS Fees
(\$2,090,074)	\$0	\$0	\$0	\$0	(\$2,090,074)	(1)	Total Statewide Adjustments
(\$600,000)	\$0	\$0	\$0	\$0	(\$600,000)	0	Non-Recurring Other
\$9,090,190	\$315,917	\$2,344,201	\$1,476,448	\$0	\$13,226,756	64	Total FY26 Recommended Budget
(\$2,690,074)	\$0	\$0	\$0	\$0	(\$2,690,074)	(1)	Total Adjustments (Statewide and Agency-Specific)

### Non-Recurring Other

SGF (Direct)	IAT	FSGR	Stat Ded	FED	Total	T.O.	Adjustment
(\$100,000)	\$0	\$0	\$0	\$0	(\$100,000)	0	Non-recurs funding for operating expenses at independent public broadcasting member stations, WLAE and WYES.
(\$250,000)	\$0	\$0	\$0	\$0	(\$250,000)	0	Non-recurs funding for Tele-Louisiane French programming expenses.
(\$250,000)	\$0	\$0	\$0	\$0	(\$250,000)	0	Non-recurs funding to the Broadcasting program for operating expenses.
(\$600,000)	\$0	\$0	\$0	\$0	(\$600,000)	0	Total Non-Recurring Other Adjustments



# 19B – 662 Louisiana Educational Television Authority

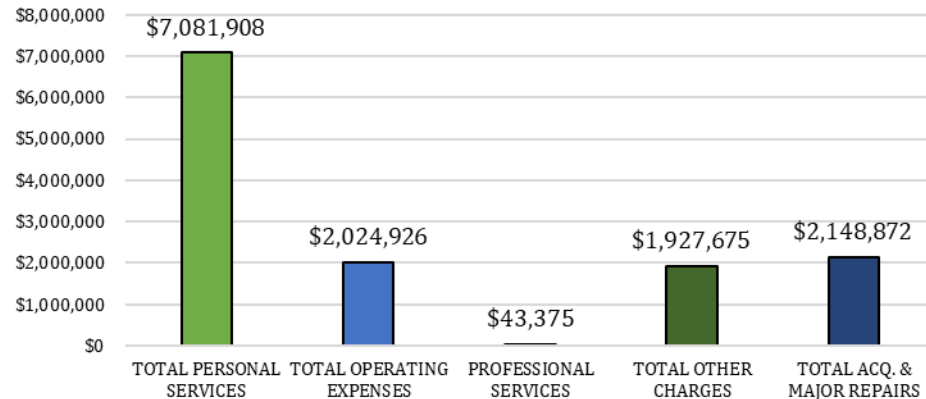
## Categorical Expenditures FY24, FY25, and FY26

For FY26 Recommended, the largest Expenditure Category is Personal Services, which makes up over 54 percent of Total Expenditures.

The second largest Expenditure Category is Acquisition and Major Repairs which contributes 16 percent.

Other Charges contributes roughly 15 percent, which includes overtime/related benefits for project work, early childhood education programming and expenditures to other state agencies.

### FY26 Recommended Expenditures



Salaries	\$4,042,490	\$4,313,858	\$4,313,858	\$4,535,376	\$140,353
Other Compensation	\$4,428	\$8,888	\$8,888	\$8,888	\$0
Related Benefits	\$2,613,923	\$2,575,716	\$2,575,716	\$2,537,644	(\$177,429)
<b>TOTAL PERSONAL SERVICES</b>	<b>\$6,660,841</b>	<b>\$6,898,462</b>	<b>\$6,898,462</b>	<b>\$7,081,908</b>	<b>(\$37,076)</b>
Travel	\$1,441	\$1,207	\$1,207	\$1,207	\$0
Operating Services	\$1,745,109	\$2,208,202	\$2,208,202	\$1,958,202	\$323,000
Supplies	\$213,586	\$65,517	\$65,517	\$65,517	\$0
<b>TOTAL OPERATING EXPENSES</b>	<b>\$1,960,136</b>	<b>\$2,274,926</b>	<b>\$2,274,926</b>	<b>\$2,024,926</b>	<b>\$323,000</b>
<b>PROFESSIONAL SERVICES</b>	<b>\$510,135</b>	<b>\$43,375</b>	<b>\$43,375</b>	<b>\$43,375</b>	<b>\$0</b>
Other Charges	\$1,079,446	\$1,868,151	\$2,794,231	\$1,518,151	(\$823,552)
Debt Service	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$355,526	\$469,098	\$469,098	\$409,524	\$3,570
<b>TOTAL OTHER CHARGES</b>	<b>\$1,434,971</b>	<b>\$2,337,249</b>	<b>\$3,263,329</b>	<b>\$1,927,675</b>	<b>(\$819,982)</b>
Acquisitions	\$3,355,133	\$2,836,343	\$2,836,343	\$1,577,872	(\$729,495)
Major Repairs	\$443,905	\$600,395	\$600,395	\$571,000	\$366,114
<b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>	<b>\$3,799,038</b>	<b>\$3,436,738</b>	<b>\$3,436,738</b>	<b>\$2,148,872</b>	<b>(\$363,381)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$14,365,122</b>	<b>\$14,990,750</b>	<b>\$15,916,830</b>	<b>\$13,226,756</b>	<b>(\$2,690,074)</b>



# 19B-662 La. Educational Television Authority FY26 Recommended Categorical Expenditures

## Broadcasting

Professional Services: \$43,375

\$22,375 Maintenance of 6 broadcast licenses  
\$21,000 Mandatory annual financial bid audit

Other Charges: \$1,518,151

\$1,401,448 Imagination Library of Louisiana Operating Costs  
\$75,000 Early Childhood Education Programming  
\$41,703 Overtime/Related Benefits for project work

Interagency Transfers: \$409,524

\$264,730 Office of Risk Management (ORM)  
\$97,696 Telephone Fees  
\$22,737 Office of State Civil Service  
\$12,177 Office of Technology Services (OTS)  
\$3,503 Office of State Uniform Payroll (OSUP)  
\$3,000 Office of State Mail - Messenger Mail  
\$3,000 Fleet GPS  
\$2,681 Office of State Procurement (OSP)

Acquisitions: \$1,577,872

\$500,000 WLPB - Main Facility chiller  
\$380,000 Production Studio TV's, cyclorama and video graphics system upgrade  
\$302,872 Digital AC System (WLPB)  
\$250,000 IT network and infrastructure equipment  
\$75,000 Satellite Dish Replacement (KLPB)  
\$70,000 HVAC Units (KLPA-Control Room, and KLTM)

Major Repairs: \$571,000

\$371,000 Parking lot re-pavement and replacement flooring (WLPB)  
\$100,000 Roof replacement (KLPB)  
\$70,000 Interior re-paint and re-flooring (KLTS and KLPA)  
\$30,000 Interior repainting (KLTS and KLPA)



# 19B-662 La. Educational Television Authority

## Related Employment Information

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

1.

Personal Services	2023 Actual	2024 Actual	2025 Enacted	2026 Recommended
Salaries	\$3,915,406	\$4,042,490	\$4,313,858	\$4,535,376
Other Compensation	\$7,866	\$4,428	\$8,888	\$8,888
Related Benefits	\$2,403,204	\$2,613,923	\$2,575,716	\$2,537,644
<b>Total Personal Services</b>	<b>\$6,326,477</b>	<b>\$6,660,841</b>	<b>\$6,898,462</b>	<b>\$7,081,908</b>

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

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

2.

Related Benefits FY25 Recommended	Total Funding	%
Total Related Benefits	\$2,537,644	
UAL payments	\$1,044,728	41%
Retiree Health Benefits	\$467,438	
Remaining Benefits*	\$1,025,478	
Means of Finance	General Fund =74 %	Other =26%

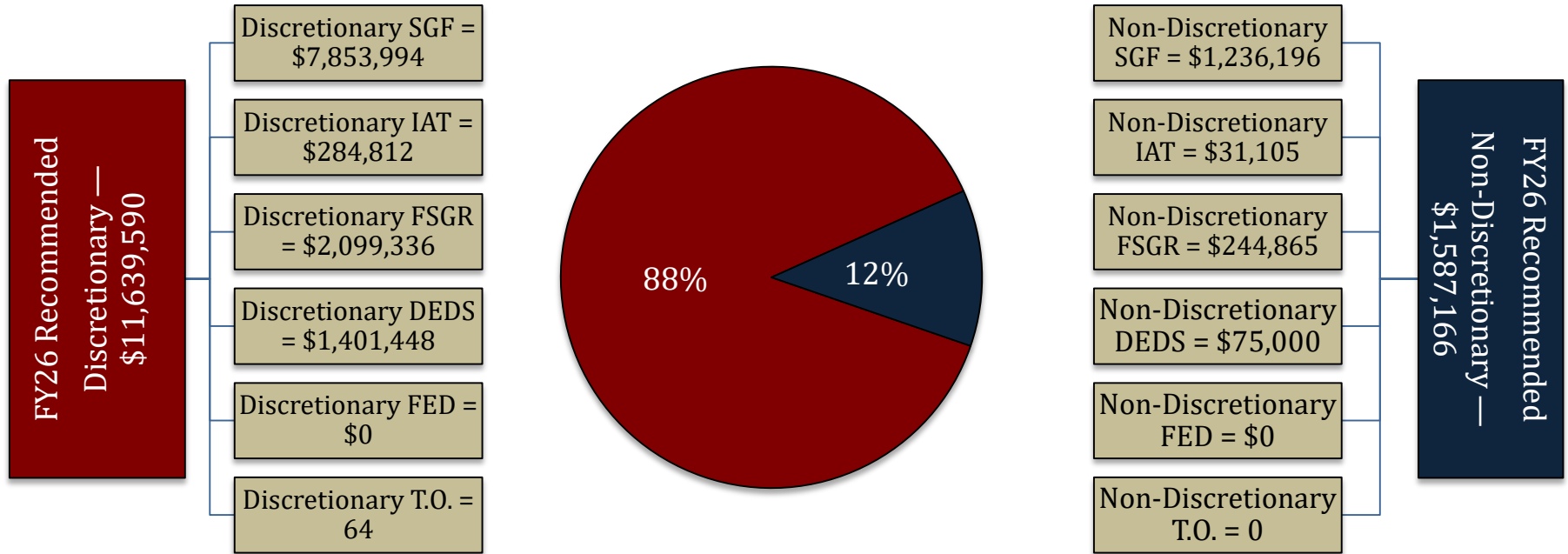
Department Demographics	Total	%
<b>Gender</b>	61	
Female	28	46
Male	33	54
<b>Race/Ethnicity</b>		
White	16	26
Black	43	71
Other		
Indian		
Hawaiian/Pacific		
Declined to State	2	3
<b>Eligible to Retire within 1 Year</b>	14	23

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

No Other Charges Positions



# 19B – 662 Louisiana Educational Television Authority FY26 Discretionary/Non-Discretionary Comparison



Total Discretionary Funding by Office		
Special School District	\$ 24,832,149	34%
La. School for Math, Science, & the Arts	\$ 14,228,954	20%
Thrive Academy	\$ 9,840,279	14%
École Pointe-au-Chien	\$ 1,748,699	19%
La. Educational Television Authority	\$ 11,639,590	16%
Board of Elementary & Secondary Education	\$ 1,226,319	2%
New Orleans Center for Creative Arts	\$ 9,244,059	13%
<b>Total Discretionary</b>	<b>\$ 72,760,049</b>	<b>100%</b>

Total Non-Discretionary Funding by Type		
Needed for Debt Service	\$ -	0.00%
Constitutional Requirements	\$ 1,119,728	70.55%
Due to Court Order	\$ -	0.00%
Unavoidable Obligations	\$ 467,438	29.45%
<b>Total Non-Discretionary</b>	<b>\$ 1,587,166</b>	<b>100%</b>

*Constitutional Requirements = Education Excellence Fund,*

*Restirement System(s) UAL*

*Unavoidable Obligations = Retirees Group Insurance*



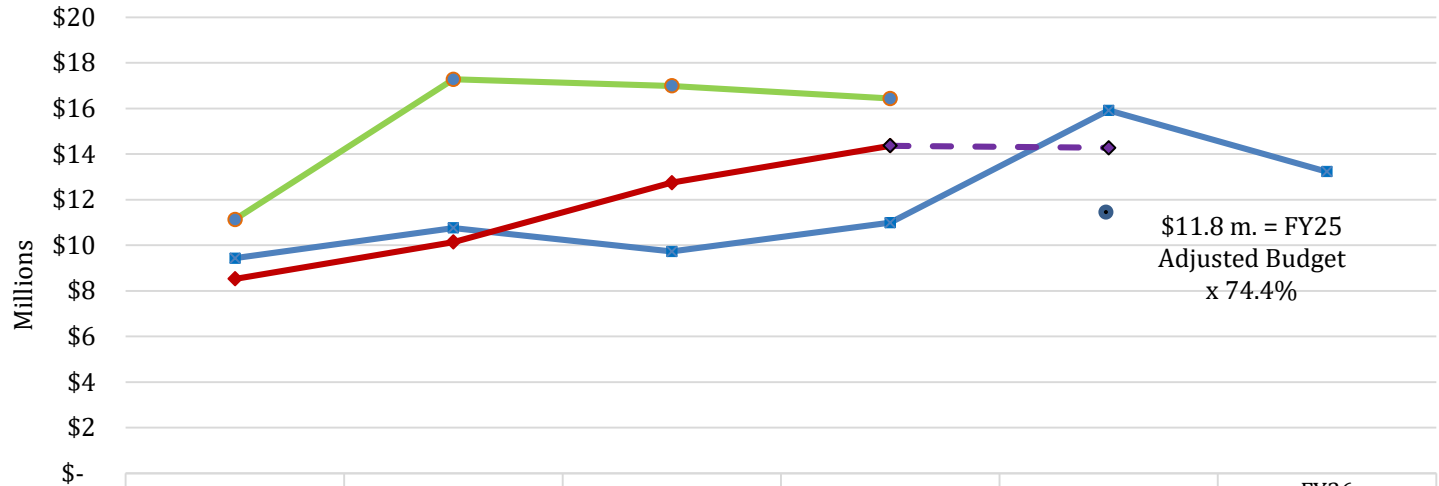


# 19B – 662 Louisiana Educational Television Authority Enacted & FYE Budget vs. Actual Expenditures FY21 to FY24

**FYE Budget = “Fiscal Year End” Budget** includes all in-house and regular BA-7s through June 30 of the fiscal year. For FY25, it is as of January.

**FY25 Known  
Supplemental Needs:**  
\$0

**FY24 General Fund  
Reversions:**  
\$0



	FY21	FY22	FY23	FY24	FY25 thru Jan.	FY26 Recommended
Enacted Budget	\$9,434,617	\$10,760,703	\$9,722,843	\$10,988,070	\$15,916,830	\$13,226,756
FYE Budget	\$11,132,742	\$17,276,584	\$16,988,331	\$16,438,189		
Actual Expenditures	\$8,527,223	\$10,138,824	\$12,745,452	\$14,365,122		
Expenditure Trend				\$14,365,122	\$14,275,845	

## Monthly Budget Activity

	FY25 Adjusted Budget	FY25 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
Jul-24	\$ 14,990,750	\$ 1,013,585	\$ 13,977,165	6.8%
Aug-24	\$ 15,916,830	\$ 1,786,175	\$ 14,130,655	11.2%
Sep-24	\$ 15,916,830	\$ 2,750,794	\$ 13,166,036	17.3%
Oct-24	\$ 15,916,830	\$ 4,269,851	\$ 11,646,979	26.8%
Nov-24	\$ 15,916,830	\$ 5,013,503	\$ 10,903,327	31.5%
Dec-24	\$ 15,916,830	\$ 6,139,453	\$ 9,777,377	38.6%
Jan-25	\$ 15,916,830	\$ 7,285,130	\$ 8,631,700	45.8%

## Monthly Budget Activity

	FY25 Adjusted Budget	FY25 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
<i>(Trend based on average monthly expenditures to date)</i>				
Feb-25	\$ 15,916,830	\$ 9,517,230	\$ 5,770,959	62.3%
Mar-25	\$ 15,916,830	\$ 10,706,884	\$ 4,581,305	70.0%
Apr-25	\$ 15,916,830	\$ 11,896,538	\$ 3,391,651	77.8%
May-25	\$ 15,916,830	\$ 13,086,192	\$ 2,201,997	85.6%
Jun-25	\$ 15,916,830	\$ 14,275,845	\$ 1,012,344	93.4%

Historical Year End Average

74.4%



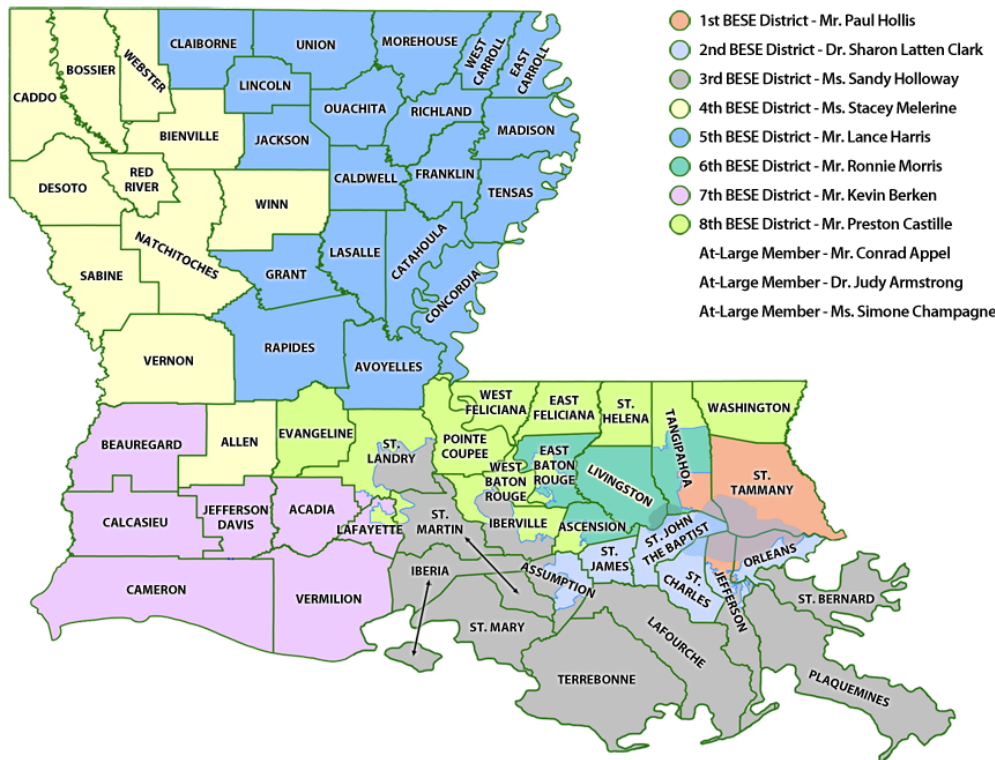
# 19B-666 Board of Elementary and Secondary Education



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

BESE is composed of eleven members.

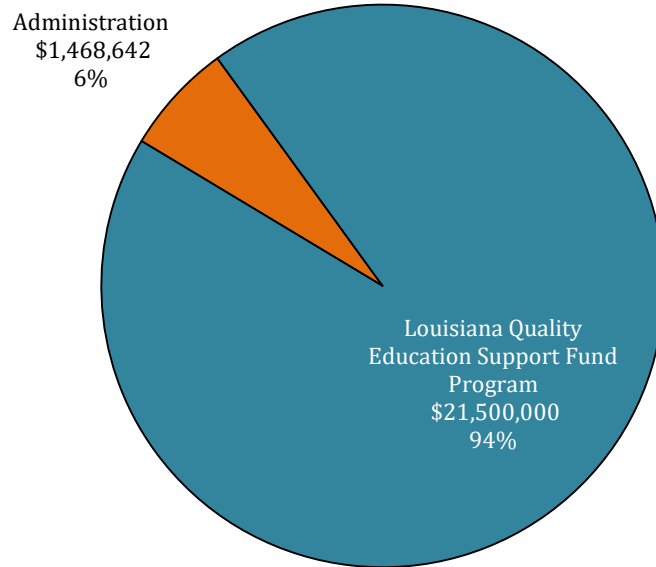
Eight members are elected, one from each of the state's eight BESE districts, three members are appointed by the governor from the state at large, with consent of the Senate. Members shall serve terms of four years, which shall be concurrent with the term of the Governor.



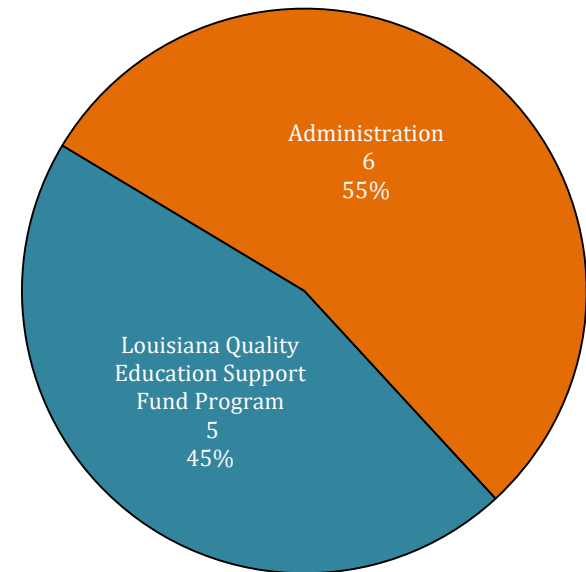


# 19B-666 Board of Elementary and Secondary Education Means of Finance History, Authorized T.O. Positions, and Student Count

FY26 Recommended Means of Finance by Program



FY26 Recommended Authorized T.O. by Program



Fiscal Year	FY22 Actual	FY23 Actual	FY24 Actual	FY25 EOB	FY26 Rec.	FY26 Adj.
SGF	\$915,144	\$1,148,515	\$1,101,247	\$1,155,652	\$1,189,862	\$34,210
IAT	\$0	\$0	\$0	\$0	\$0	\$0
FSGR	\$30,000	\$30,000	\$40,000	\$50,000	\$60,000	\$10,000
Stat Ded	\$13,527,764	\$12,639,153	\$19,448,059	\$20,718,780	\$21,718,780	\$1,000,000
Federal	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Budget</b>	<b>\$14,472,908</b>	<b>\$13,817,668</b>	<b>\$20,589,306</b>	<b>\$21,924,432</b>	<b>\$22,968,642</b>	<b>\$1,044,210</b>
T.O.	11	11	11	11	11	0



# 19B-666 Board of Elementary and Secondary Education

## Statewide Budget Adjustments Recommended for FY26

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$1,155,652	\$0	\$50,000	\$20,718,780	\$0	\$21,924,432	11	FY25 Existing Operating Budget as of 12-1-24
\$313	\$0	\$0	\$0	\$0	\$313	0	Capitol Park Security
\$2,653	\$0	\$0	\$2,224	\$0	\$4,877	0	Group Insurance Rate Adjustment for Active Employees
\$2,713	\$0	\$0	\$0	\$0	\$2,713	0	Group Insurance Rate Adjustment for Retirees
(\$113)	\$0	\$0	(\$112)	\$0	(\$225)	0	Legislative Auditor Fees
\$23,445	\$0	\$0	\$22,030	\$0	\$45,475	0	Market Rate Unclassified
(\$1,957)	\$0	\$0	\$0	\$0	(\$1,957)	0	Office of State Procurement
(\$989)	\$0	\$0	\$0	\$0	(\$989)	0	Office of Technology Services (OTS)
(\$7,077)	\$0	\$0	(\$1,551)	\$0	(\$8,628)	0	Related Benefits Base Adjustment
(\$657)	\$0	\$0	\$0	\$0	(\$657)	0	Rent in State-Owned Buildings
(\$3,424)	\$0	\$0	(\$2,807)	\$0	(\$6,231)	0	Retirement Rate Adjustment
(\$29,050)	\$0	\$10,000	(\$5,392)	\$0	(\$24,442)	0	Risk Management
(\$632)	\$0	\$0	(\$14,392)	\$0	(\$15,024)	0	Salary Base Adjustment
\$8	\$0	\$0	\$0	\$0	\$8	0	UPS Fees
(\$14,767)	\$0	\$10,000	\$0	\$0	(\$4,767)	0	Total Statewide Adjustments
\$48,977	\$0	\$0	\$1,000,000	\$0	\$1,048,977	0	Other Adjustments
\$1,189,862	\$0	\$60,000	\$21,718,780	\$0	\$22,968,642	11	Total FY26 Recommended Budget
\$34,210	\$0	\$10,000	\$1,000,000	\$0	\$1,044,210	0	Total Adjustments (Statewide and Agency-Specific)

### Other Adjustments

SGF (Direct)	IAT	FSGR	Stat Ded	FED	Total	T.O.	Adjustment
\$0	\$0	\$0	\$1,000,000	\$0	\$1,000,000	0	Increases Statutory Dedications out of the Louisiana Quality Education Support Fund based on the most recent Revenue Estimating Conference (REC) forecast to be used for programs to help improve education.
\$48,977	\$0	\$0	\$0	\$0	\$48,977	0	Provides for an increased per diem to the 11 BESE board members and associated meeting costs.
\$48,977	\$0	\$0	\$1,000,000	\$0	\$1,048,977	0	Total Other Adjustments



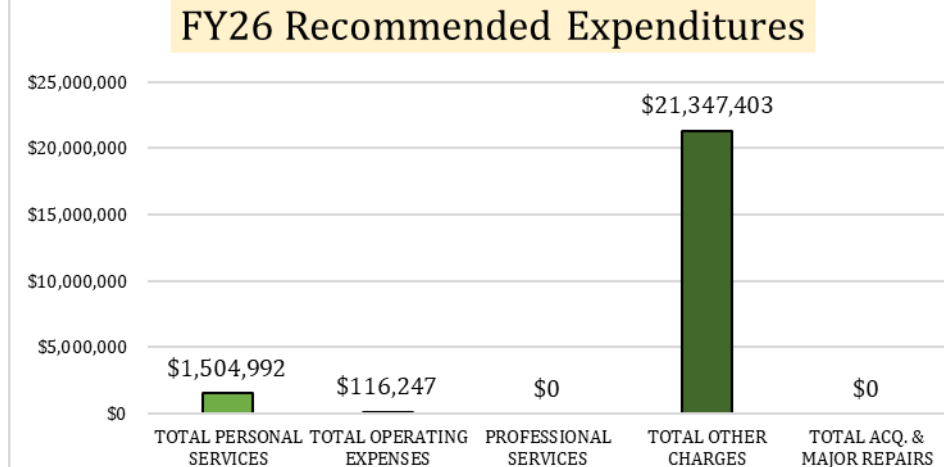
# 19B-666 Board of Elementary and Secondary Education Categorical Expenditures FY24, FY25, and FY26

For FY26 Recommended, the largest Expenditure Category is Total Other Charges, which makes up over 92.9 percent of Total Expenditures.

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

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

Personal Services contributes roughly 6.6 percent.



Categorical Expenditures	FY24 Actual	FY25 Enacted	FY25 EOB as of 12/01/24	FY26 Recommended	Difference FY25 EOB vs. FY26 REC
Salaries	\$936,241	\$947,263	\$947,263	\$969,529	\$22,266
Other Compensation	\$57,728	\$71,310	\$71,310	\$115,262	\$43,952
Related Benefits	\$413,397	\$416,560	\$416,560	\$420,201	\$3,641
<b>TOTAL PERSONAL SERVICES</b>	<b>\$1,407,367</b>	<b>\$1,435,133</b>	<b>\$1,435,133</b>	<b>\$1,504,992</b>	<b>\$69,859</b>
Travel	\$48,593	\$56,307	\$56,307	\$56,307	\$0
Operating Services	\$47,643	\$48,140	\$48,140	\$48,140	\$0
Supplies	\$11,541	\$9,500	\$9,500	\$11,800	\$2,300
<b>TOTAL OPERATING EXPENSES</b>	<b>\$107,776</b>	<b>\$113,947</b>	<b>\$113,947</b>	<b>\$116,247</b>	<b>\$2,300</b>
<b>PROFESSIONAL SERVICES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Other Charges	\$9,305,933	\$10,053,106	\$10,053,106	\$11,053,106	\$1,000,000
Debt Service	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$9,768,230	\$10,322,246	\$10,322,246	\$10,294,297	(\$27,949)
<b>TOTAL OTHER CHARGES</b>	<b>\$19,074,163</b>	<b>\$20,375,352</b>	<b>\$20,375,352</b>	<b>\$21,347,403</b>	<b>\$972,051</b>
Acquisitions	\$0	\$0	\$0	\$0	\$0
Major Repairs	\$0	\$0	\$0	\$0	\$0
<b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES</b>	<b>\$20,589,306</b>	<b>\$21,924,432</b>	<b>\$21,924,432</b>	<b>\$22,968,642</b>	<b>\$1,044,210</b>



# 19B-666 Board of Elementary and Secondary Education FY26 Recommended Categorical Expenditures

## Administration

Interagency Transfers: \$504,843

\$218,780	Louisiana Department of Education - Louisiana Charter School StartUp Fund
\$91,645	Office of Risk Management (ORM) Premiums
\$73,787	Rent in State-owned Buildings (Claiborne Building)
\$45,323	Telephone Fees
\$19,906	Office of Technology Services (OTS)
\$17,953	Division of Administration - Office of Finance and Support Services (OFSS) Fees
\$13,017	Legislative Auditor Fees
\$9,394	State Printing Fees
\$7,802	DOA-HR Fees
\$6,115	Capitol Park Security Fees
\$629	Uniform Payroll System (UPS) Fees
\$492	Office of State Procurement (OSP) Fees

## Louisiana Quality Education Support Fund

Other Charges: \$11,053,106

\$10,889,106	Funding to Local Educational Agencies (LEAs) for approved K-12 projects
\$143,000	Professional Services Payments for 8(g) Evaluators
\$21,000	Travel reimbursements for 8(g) Auditor to audit grant recipients

Interagency Transfers: \$9,789,454

\$9,722,478	Funding transferred to Louisiana Department of Education (LDOE) to be allocated to LEAs for approved K-12 projects
\$27,763	Office of Risk Management (ORM) Premiums
\$13,016	Legislative Auditor Fees
\$11,968	Division of Administration Office of Finance and Support Services (OFSS)
\$5,000	Office of Telecommunication Management Fees
\$4,078	Capitol Park Security Fees
\$2,970	DOA-HR Fees
\$1,000	State Printing Fees
\$879	Office of State Procurement (OSP) Fees
\$302	Uniform Payroll System (UPS) Fees



# 19B-666 Board of Elementary and Secondary Education

## Related Employment Information

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

1.

Personal Services	2023 Actual	2024 Actual	2025 Enacted	2026 Recommended
Salaries	\$909,591	\$936,241	\$947,263	\$969,529
Other Compensation	\$51,660	\$57,728	\$71,310	\$115,262
Related Benefits	\$405,251	\$413,397	\$416,560	\$420,201
<b>Total Personal Services</b>	<b>\$1,366,501</b>	<b>\$1,407,367</b>	<b>\$1,435,133</b>	<b>\$1,504,992</b>

Average T.O. Salary = \$88,139

*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	\$420,201	
UAL payments	\$146,547	35%
Retiree Health Benefits	\$0	
Remaining Benefits*	\$273,654	
Means of Finance	General Fund =57 %	Other =43%

Department Demographics	Total	%
<b>Gender</b>	11	
Female	8	73
Male	3	27
<b>Race/Ethnicity</b>		
White	4	36
Black	7	64
Other		
Indian		
Hawaiian/Pacific		
Declined to State		
<b>Eligible to Retire within 1 Year</b>	1	9

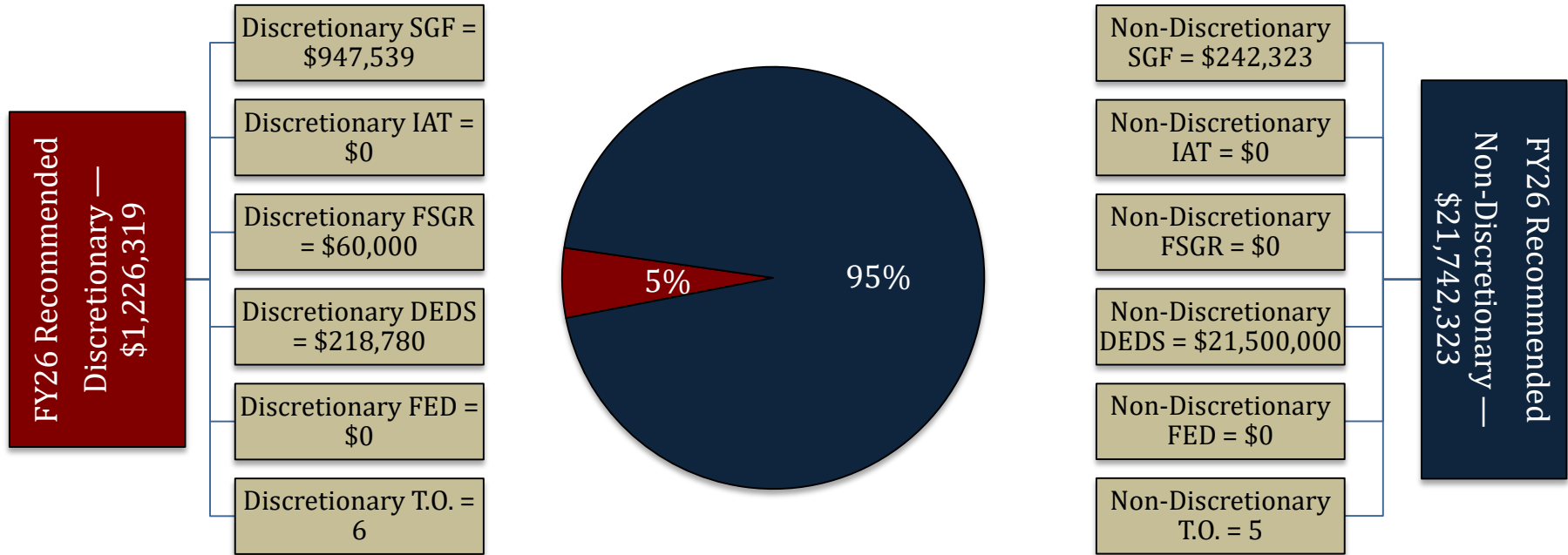
\* Remaining Benefits include employer contribution to authorized positions' retirement, health, Medicare, FICA, Emoluments etc. The authorized positions include authorized T.O. positions and authorized other charges positions, both filled and vacant.

No Other Charges Positions





# 19B-666 Board of Elementary and Secondary Education FY26 Discretionary/Non-Discretionary Comparison



Total Discretionary Funding by Office		
Special School District	\$ 24,832,149	34%
La. School for Math, Science, & the Arts	\$ 14,228,954	20%
Thrive Academy	\$ 9,840,279	14%
École Pointe-au-Chien	\$ 1,748,699	19%
La. Educational Television Authority	\$ 11,639,590	16%
<b>Board of Elementary &amp; Secondary Education</b>	<b>\$ 1,226,319</b>	<b>2%</b>
New Orleans Center for Creative Arts	\$ 9,244,059	13%
<b>Total Discretionary</b>	<b>\$ 72,760,049</b>	<b>100%</b>

Total Non-Discretionary Funding by Type		
Needed for Debt Service	\$ 73,787	0.34%
Constitutional Requirements	\$ 21,569,790	99.21%
Due to Court Order	\$ -	0.00%
Unavoidable Obligations	\$ 98,746	0.45%
<b>Total Non-Discretionary</b>	<b>\$ 21,742,323</b>	<b>100%</b>

*Debt Service = Rent in State-owned Buildings*

*Constitutional Requirements = Louisiana Quality Education Support Fund Retirement System(s) UAL*

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

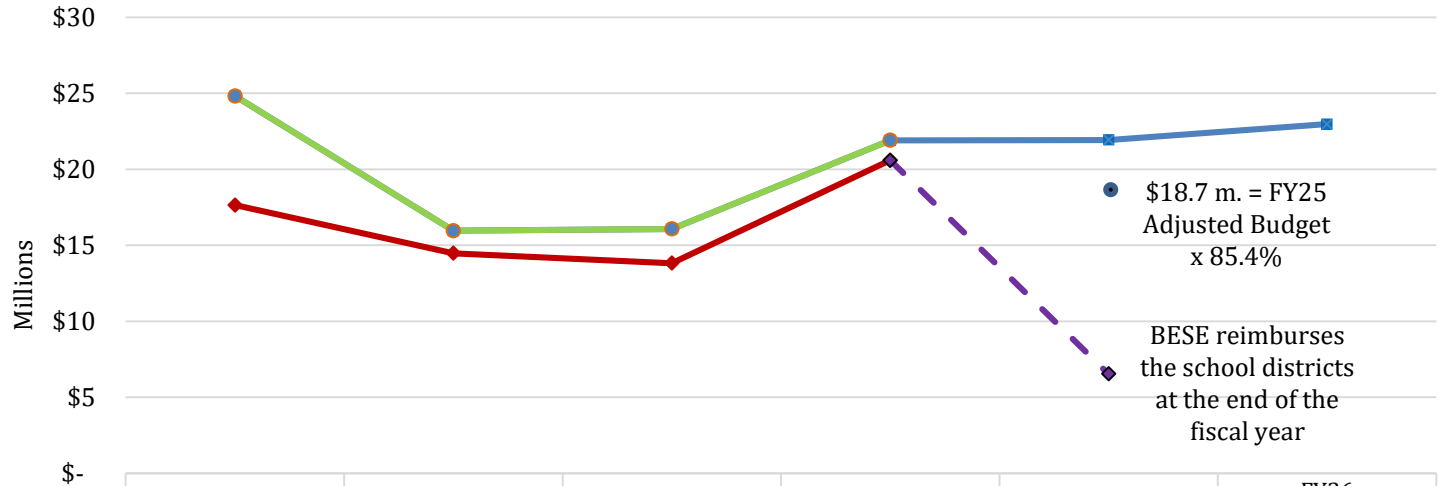


# 19B-666 Board of Elementary and Secondary Education Enacted & FYE Budget vs. Actual Expenditures FY21 to FY24

**FYE Budget = "Fiscal Year End" Budget** includes all in-house and regular BA-7s through June 30 of the fiscal year. For FY25, it is as of January.

**FY25 Known  
Supplemental Needs:  
\$0**

**FY24 General Fund  
Reversions:  
\$43,204**



	FY21	FY22	FY23	FY24	FY25 thru Jan.	FY26 Recommended
Enacted Budget	\$24,817,326	\$15,952,940	\$16,071,478	\$21,903,231	\$21,924,432	\$22,968,642
FYE Budget	\$24,817,326	\$15,952,940	\$16,071,478	\$21,903,231		
Actual Expenditures	\$17,644,093	\$14,472,907	\$13,817,668	\$20,589,306		
Expenditure Trend				\$20,589,306	\$6,532,557	

## Monthly Budget Activity

	FY25 Adjusted Budget	FY25 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
Jul-24	\$ 21,924,432	\$ 101,222	\$ 21,823,210	0.5%
Aug-24	\$ 21,924,432	\$ 228,456	\$ 21,695,976	1.0%
Sep-24	\$ 21,924,432	\$ 507,235	\$ 21,417,197	2.3%
Oct-24	\$ 21,924,432	\$ 1,112,251	\$ 20,812,181	5.1%
Nov-24	\$ 21,924,432	\$ 2,002,927	\$ 19,921,505	9.1%
Dec-24	\$ 21,924,432	\$ 2,465,463	\$ 19,458,969	11.2%
Jan-25	\$ 21,924,432	\$ 3,810,659	\$ 18,113,773	17.4%

## Monthly Budget Activity

	FY25 Adjusted Budget	FY25 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
<i>(Trend based on average monthly expenditures to date)</i>				
Feb-25	\$ 21,924,432	\$ 4,355,038	\$ 17,569,394	19.9%
Mar-25	\$ 21,924,432	\$ 4,899,418	\$ 17,025,014	22.3%
Apr-25	\$ 21,924,432	\$ 5,443,798	\$ 16,480,634	24.8%
May-25	\$ 21,924,432	\$ 5,988,178	\$ 15,936,254	27.3%
Jun-25	\$ 21,924,432	\$ 6,532,557	\$ 15,391,875	29.8%

Historical Year End Average

85.4%



# 19B-666 Board of Elementary and Secondary Education Agency Performance in FY 2023-2024

Performance Indicator Name	Actuals FY 23-24
Student participation rate in AP/IB and/or dual enrollment courses	38,675
Number of students awarded a national or state IBC (Industry Based Certificate)	53,987
Percent of students awarded a national or state IBC (Industry Based Certificate)	27%
Percent of graduating class with an ACT score of 18 or higher in English and 19 or higher in math	35%
Percent of students who are performing at or above grade level in 3rd grade	55%
Percent of 8th grade students scoring at or above "Basic" level for English Language Arts (ELA) on LEAP 2025	70%
Percent of 8th grade students scoring at or above "Basic" level for math on LEAP 2025	49%
Percent of all schools that were not identified as Comprehensive or Urgent Intervention (CIR)	25%
Percent of charter schools earning a grade of C or higher in the accountability system	62%
Percent of 8(g) (La Quality Education Support Fund) projects that raise student achievement	77%
Percent of Type 2 charter school students outperforming traditional public schools in both reading and math (measured by state assessments)	5%

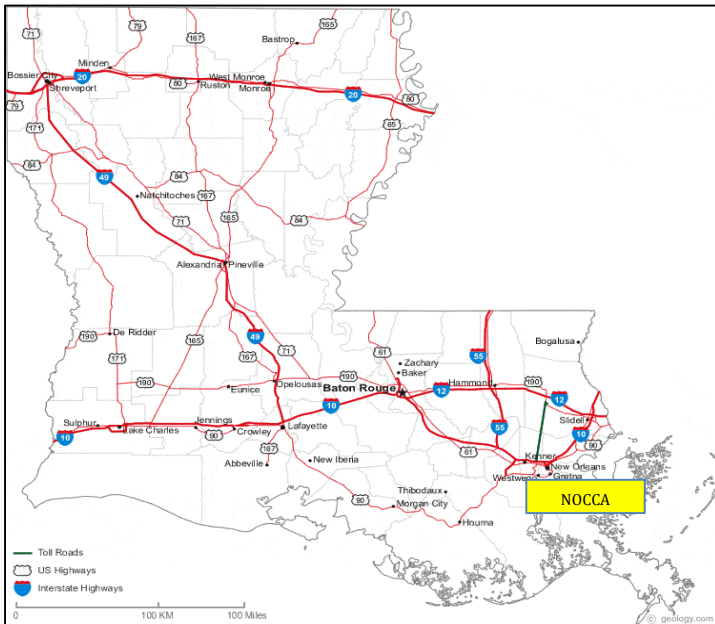
Source: Executive Budget supporting document



# 19B-673 New Orleans Center for Creative Arts

NOCAA was established in 1973 and authorized as a state agency by Act 60 of the 2000 First Extraordinary Session, it's pre-professional arts curriculum is designed to prepare high school level students to follow paths toward professional careers involving eleven (11) arts disciplines: Culinary Arts, Media Arts, Classical Instrumental, Visual Arts, Dance, Drama, Musical Theatre, Creative Writing, Jazz, Classical Vocal and Entertainment Production & Design.

As of October 1, 2024, the center serves 225 full-time and 182 part-time students.

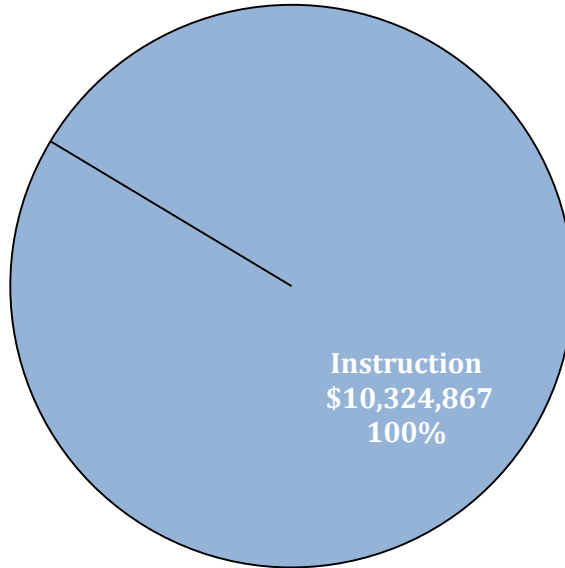




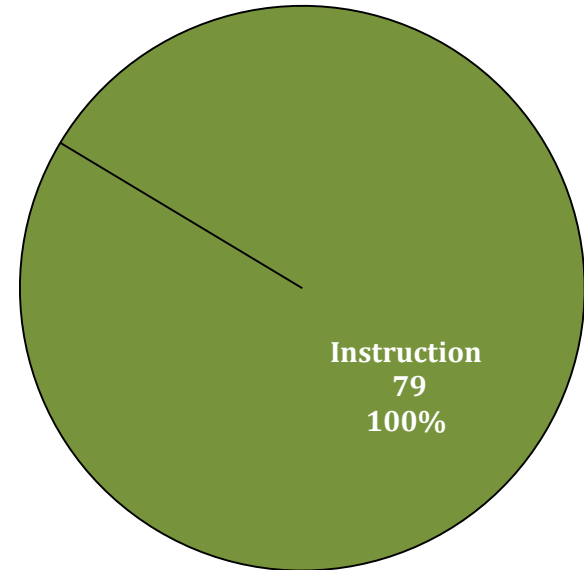
# 19B-673 New Orleans Center for Creative Arts

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

FY26 Recommended Means of Finance by Program



FY26 Recommended Authorized T.O. by Program



Fiscal Year	FY22 Actual	FY23 Actual	FY24 Actual	FY25 EOB	FY26 Rec.	FY26 Adj.
SGF	\$6,329,485	\$6,896,209	\$7,149,527	\$7,446,280	\$7,823,382	\$377,102
IAT	\$2,361,447	\$2,353,159	\$2,718,703	\$2,533,948	\$2,423,059	(\$110,889)
FSGR	\$0	\$0	\$0	\$0	\$0	\$0
Stat Ded	\$0	\$0	\$0	\$78,413	\$78,426	\$13
Federal	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Budget</b>	<b>\$8,690,932</b>	<b>\$9,249,368</b>	<b>\$9,868,230</b>	<b>\$10,058,641</b>	<b>\$10,324,867</b>	<b>\$266,226</b>
T.O.	79	79	79	79	79	0





# 19B-673 New Orleans Center for Creative Arts

## Statewide Budget Adjustments Recommended for FY26

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$7,446,280	\$2,533,948	\$0	\$78,413	\$0	\$10,058,641	79	<b>FY25 Existing Operating Budget as of 12-1-24</b>
\$160,000	\$0	\$0	\$0	\$0	\$160,000	0	Acquisitions & Major Repairs
\$61,309	\$0	\$0	\$0	\$0	\$61,309	0	Capitol Police
\$171	\$0	\$0	\$0	\$0	\$171	0	Civil Service Fees
\$23,518	\$0	\$0	\$0	\$0	\$23,518	0	Group Insurance Rate Adjustment for Active Employees
\$7,532	\$0	\$0	\$0	\$0	\$7,532	0	Group Insurance Rate Adjustment for Retirees
\$80	\$0	\$0	\$0	\$0	\$80	0	Legislative Auditor Fees
\$10,486	\$0	\$0	\$0	\$0	\$10,486	0	Market Rate Classified
(\$190,558)	\$0	\$0	\$0	\$0	(\$190,558)	0	Non-Recurring Acquisitions & Major Repairs
(\$18,081)	(\$110,889)	\$0	\$0	\$0	(\$128,970)	0	Non-recurring Carryforwards
(\$2,174)	\$0	\$0	\$0	\$0	(\$2,174)	0	Office of State Procurement
\$138	\$0	\$0	\$0	\$0	\$138	0	Office of Technology Services (OTS)
(\$35,507)	\$0	\$0	\$0	\$0	(\$35,507)	0	Related Benefits Base Adjustment
(\$30,214)	\$0	\$0	\$0	\$0	(\$30,214)	0	Retirement Rate Adjustment
(\$14,286)	\$0	\$0	\$0	\$0	(\$14,286)	0	Risk Management
\$240,076	\$0	\$0	\$0	\$0	\$240,076	0	Salary Base Adjustment
(\$162)	\$0	\$0	\$0	\$0	(\$162)	0	UPS Fees
\$212,328	(\$110,889)	\$0	\$0	\$0	\$101,439	0	<b>Total Statewide Adjustments</b>
\$164,774	\$0	\$0	\$13	\$0	\$164,787	0	Other Adjustments
\$7,823,382	\$2,423,059	\$0	\$78,426	\$0	\$10,324,867	79	<b>Total FY26 Recommended Budget</b>
\$377,102	(\$110,889)	\$0	\$13	\$0	\$266,226	0	<i>Total Adjustments (Statewide and Agency-Specific)</i>



# 19B-673 New Orleans Center for Creative Arts

## Agency-Specific Budget Adjustments Recommended for FY26

### Other Adjustments

SGF (Direct)	IAT	FSGR	Stat Ded	FED	Total	T.O.	Adjustment
\$0	\$0	\$0	\$13	\$0	\$13	0	Adjusts Statutory Dedications out of the Education Excellence Fund (EEF) based on the most recent Revenue Estimating Conference (REC) forecast to be used for student instructional enhancements.
\$15,595	\$0	\$0	\$0	\$0	\$15,595	0	Provides for an increase in educational support contracts for ACT preparation and occupational therapy services for students.
\$75,113	\$0	\$0	\$0	\$0	\$75,113	0	Provides for increased supply costs.
\$74,066	\$0	\$0	\$0	\$0	\$74,066	0	Provides funding for the continued support of specialized part time instructors.
<b>\$164,774</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13</b>	<b>\$0</b>	<b>\$164,787</b>	<b>0</b>	<b>Total Other Adjustments</b>





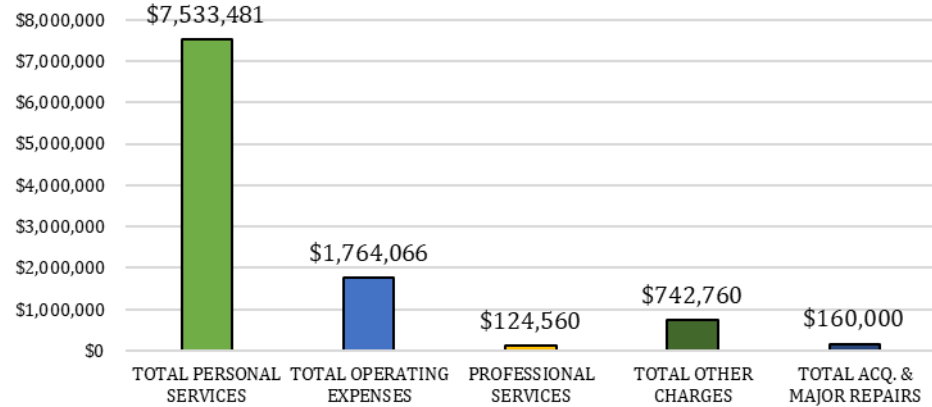
# 19B-673 New Orleans Center for Creative Arts

## Categorical Expenditures FY24, FY25, and FY26

For FY26 Recommended, the largest Expenditure Category is Personal Services, which makes up over 73 percent of Total Expenditures.

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

### FY26 Recommended Expenditures



Categorical Expenditures	FY24 Actual	FY25 Enacted	FY25 EOB as of 12/01/24	FY26 Recommended	Difference FY25 EOB vs. FY26 REC
Salaries	\$5,225,209	\$5,067,926	\$5,067,926	\$5,315,792	\$247,866
Other Compensation	\$182,757	\$96,705	\$96,705	\$170,771	\$74,066
Related Benefits	\$2,121,148	\$2,078,893	\$2,078,893	\$2,046,918	(\$31,975)
<b>TOTAL PERSONAL SERVICES</b>	<b>\$7,529,114</b>	<b>\$7,243,524</b>	<b>\$7,243,524</b>	<b>\$7,533,481</b>	<b>\$289,957</b>
Travel	\$8,547	\$8,547	\$8,547	\$8,547	\$0
Operating Services	\$1,107,729	\$1,469,164	\$1,526,113	\$1,469,177	(\$56,936)
Supplies	\$130,807	\$211,229	\$281,750	\$286,342	\$4,592
<b>TOTAL OPERATING EXPENSES</b>	<b>\$1,247,083</b>	<b>\$1,688,940</b>	<b>\$1,816,410</b>	<b>\$1,764,066</b>	<b>(\$52,344)</b>
<b>PROFESSIONAL SERVICES</b>	<b>\$93,828</b>	<b>\$108,965</b>	<b>\$108,965</b>	<b>\$124,560</b>	<b>\$15,595</b>
Other Charges	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$726,905	\$697,684	\$697,684	\$742,760	\$45,076
<b>TOTAL OTHER CHARGES</b>	<b>\$726,905</b>	<b>\$697,684</b>	<b>\$697,684</b>	<b>\$742,760</b>	<b>\$45,076</b>
Acquisitions	\$169,304	\$0	\$1,500	\$0	(\$1,500)
Major Repairs	\$101,995	\$190,558	\$190,558	\$160,000	(\$30,558)
<b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>	<b>\$271,299</b>	<b>\$190,558</b>	<b>\$192,058</b>	<b>\$160,000</b>	<b>(\$32,058)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$9,868,230</b>	<b>\$9,929,671</b>	<b>\$10,058,641</b>	<b>\$10,324,867</b>	<b>\$266,226</b>



# 19B-673 New Orleans Center for Creative Arts FY26 Recommended Categorical Expenditures

## **NOCCA Instruction**

Professional Services: \$124,560

\$50,000 Legal Services

\$47,560 Standardized testing,, special education and occupational therapy services for students

\$27,000 Professional development services for faculty and staff

Interagency Transfers: \$742,760

\$414,683 Capitol Park Security Fees

\$259,829 Office of Risk Management (ORM) Premiums

\$38,982 Office of Technology Services (OTS) Fees

\$20,417 Legislative Auditor Fees

\$4,682 Uniform Payroll System (UPS) Fees

\$2,532 Civil Service Fees

\$1,635 Office of State Procurement (OSP) Fees

Major Repairs: \$160,000

\$55,000 Lighting rod protection system and roofing repairs

\$60,000 HVAC system repairs

\$45,000 Classroom sink installations, plumbing and sewage backflow repairs



# 19B-673 New Orleans Center for Creative Arts

## Related Employment Information

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

1.

Personal Services	2023 Actual	2024 Actual	2024 Enacted	2025 Recommended
Salaries	\$5,011,353	\$5,225,209	\$5,067,926	\$5,315,792
Other Compensation	\$117,778	\$182,757	\$96,705	\$170,771
Related Benefits	\$2,081,888	\$2,121,148	\$2,078,893	\$2,046,918
<b>Total Personal Services</b>	<b>\$7,211,019</b>	<b>\$7,529,114</b>	<b>\$7,243,524</b>	<b>\$7,533,481</b>

Average T.O. Salary = \$67,289

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

2.

Related Benefits FY25 Recommended	Total Funding	%
Total Related Benefits	\$2,046,918	
UAL payments	\$780,046	38%
Retiree Health Benefits	\$201,919	
Remaining Benefits*	\$1,064,953	
Means of Finance	General Fund =87 %	Other =13%

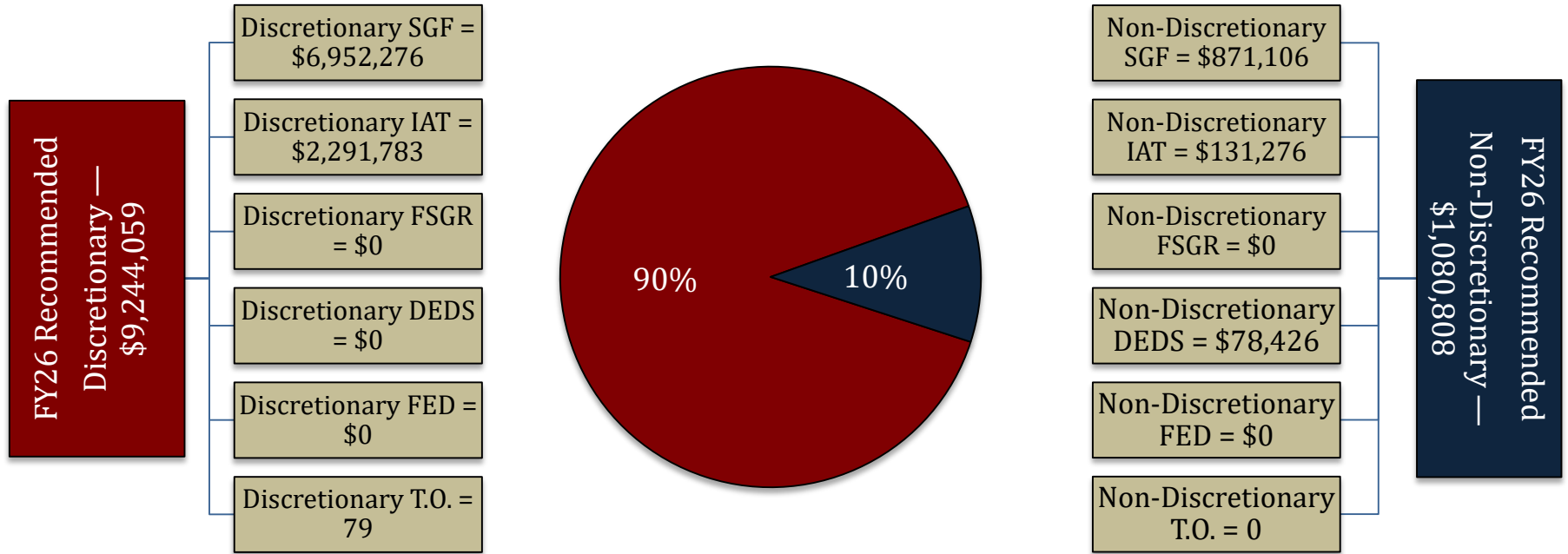
Department Demographics	Total	%
<b>Gender</b>	104	
Female	65	63
Male	39	37
<b>Race/Ethnicity</b>		
White	64	62
Black	32	31
Other	3	3
Indian		
Hawaiian/Pacific	5	5
Declined to State		
<b>Eligible to Retire within 1 Year</b>	10	10

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

No Other Charges Positions



# 19B-673 New Orleans Center for Creative Arts FY26 Discretionary/Non-Discretionary Comparison



Total Discretionary Funding by Office		
Special School District	\$ 24,832,149	34%
La. School for Math, Science, & the Arts	\$ 14,228,954	20%
Thrive Academy	\$ 9,840,279	14%
École Pointe-au-Chien	\$ 1,748,699	19%
La. Educational Television Authority	\$ 11,639,590	16%
Board of Elementary & Secondary Education	\$ 1,226,319	2%
New Orleans Center for Creative Arts	\$ 9,244,059	13%
<b>Total Discretionary</b>	<b>\$ 72,760,049</b>	<b>100%</b>

Total Non-Discretionary Funding by Type		
Needed for Debt Service	\$ -	0.00%
Constitutional Requirements	\$ 858,472	79.43%
Due to Court Order	\$ -	0.00%
Unavoidable Obligations	\$ 222,336	20.57%
<b>Total Non-Discretionary</b>	<b>\$ 1,080,808</b>	<b>100%</b>

*Constitutional Requirements = Education Excellence Fund*  
*Unavoidable Obligations = Retirees Group Insurance and Legislative Auditor Fees*

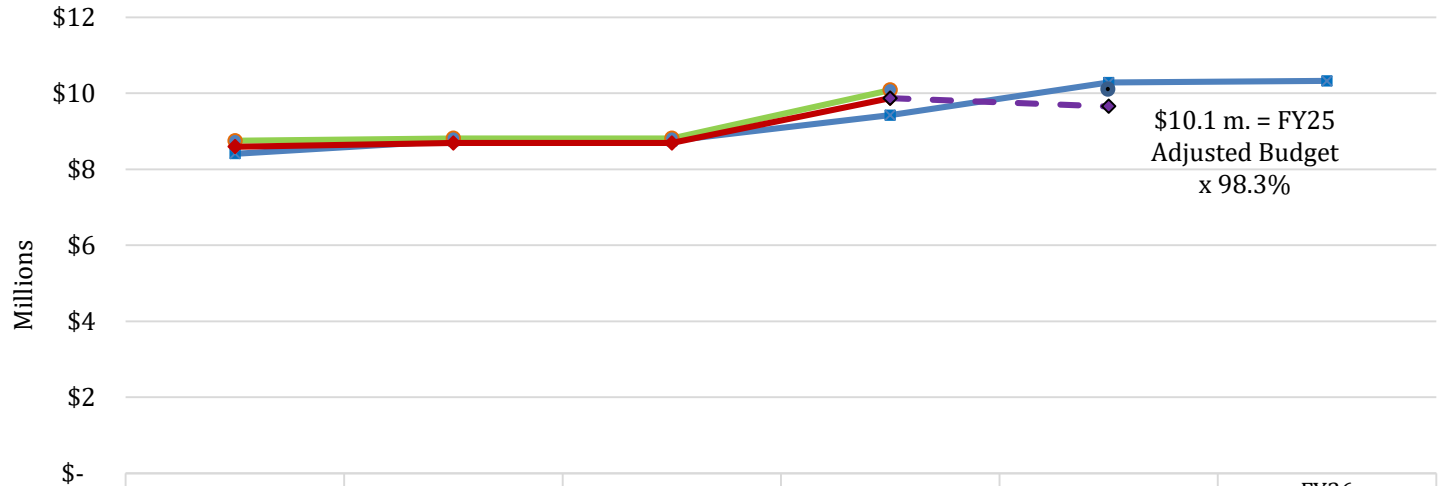


# 19B-673 New Orleans Center for Creative Arts Enacted & FYE Budget vs. Actual Expenditures FY21 to FY24

**FYE Budget = "Fiscal Year End" Budget** includes all in-house and regular BA-7s through June 30 of the fiscal year. For FY25, it is as of January.

**FY25 Known  
Supplemental Needs:**  
\$0

**FY24 General Fund  
Reversions:**  
\$76,265



	FY21	FY22	FY23	FY24	FY25 thru Jan.	FY26 Recommended
Enacted Budget	\$8,409,473	\$8,747,702	\$8,747,702	\$9,424,473	\$10,281,653	\$10,324,867
FYE Budget	\$8,748,653	\$8,811,821	\$8,811,821	\$10,083,334		
Actual Expenditures	\$8,594,422	\$8,690,932	\$8,690,932	\$9,868,230		
Expenditure Trend				\$9,868,230	\$9,653,614	

## Monthly Budget Activity

	FY25 Adjusted Budget	FY25 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
Jul-24	\$ 9,929,671	\$ 570,610	\$ 9,359,061	5.7%
Aug-24	\$ 10,058,641	\$ 1,606,114	\$ 8,452,527	16.0%
Sep-24	\$ 10,058,641	\$ 2,410,703	\$ 7,647,938	24.0%
Oct-24	\$ 10,058,641	\$ 3,468,405	\$ 6,590,236	34.5%
Nov-24	\$ 10,058,641	\$ 4,057,981	\$ 6,000,660	40.3%
Dec-24	\$ 10,058,641	\$ 4,808,270	\$ 5,250,371	47.8%
Jan-25	\$ 10,281,653	\$ 5,631,275	\$ 4,650,378	54.8%

## Monthly Budget Activity

	FY25 Adjusted Budget	FY25 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
<i>(Trend based on average monthly expenditures to date)</i>				
Feb-25	\$ 10,281,653	\$ 6,435,743	\$ 3,845,910	62.6%
Mar-25	\$ 10,281,653	\$ 7,240,211	\$ 3,041,442	70.4%
Apr-25	\$ 10,281,653	\$ 8,044,679	\$ 2,236,974	78.2%
May-25	\$ 10,281,653	\$ 8,849,146	\$ 1,432,507	86.1%
Jun-25	\$ 10,281,653	\$ 9,653,614	\$ 628,039	93.9%

Historical Year End Average

98.3%



# 19B-673 New Orleans Center for Creative Arts

## School Performance in FY 2023-2024

Performance Indicator Name	Actuals FY 23-24
Number of full-time students per instructional FTE	8
Total cost per student for the entire NOCCA Riverfront program	\$22,610
Number of parishes served	36
Number of students in credit bearing arts courses	446
Number of students in non-credit bearing arts courses	886
Number of partner schools	64
Percent of seniors who receive college financial aid/ scholarship offers	88%
Total amount of all financial aid/scholarship offered to seniors	\$29,000,000
Percent of seniors who are accepted into colleges or gain entry into a related professional field	98%
Percent of graduating students who are TOPS eligible	53%
Percent of students who earn college credit while enrolled in high school	73%
Percent of students ACT score that is above the state average	78%
School Performance Score at an A rating	105

Source: Executive Budget supporting document